



LIVINGSTON BOARD OF EDUCATION VOTING MEETING AGENDA

Tuesday, December 5, 2023

Executive Session - HMS Faculty Room - 6:15 p.m.

Public Session/Hybrid Meeting - Heritage Middle School Cafeteria - 6:45 p.m.

I. OPEN SESSION

A. Call to Order – Vineeta Khanna, President

B. Reading of Meeting Notice

Adequate notice of this meeting has been provided by amendment to notice approved at the Board's reorganization meeting on January 3, 2023 and posted at the Board of Education office and communicated to *The Star Ledger*, *West Essex Tribune*, *TAPinto Livingston* and the Livingston Township Clerk.

C. Executive Session

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

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

- legal and student matters

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

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

ROLL CALL VOTE

D. Pledge of Allegiance / Roll Call

E. Public Comment on Agenda Items

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

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

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

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

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

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

The presiding officer may:

- a. Interrupt, warn, or terminate a participant's statement when the statement is too lengthy, abusive, obscene, or irrelevant;
- b. Request any individual to leave the meeting when that person does not observe reasonable decorum
- c. Request the assistance of law enforcement officers in the removal of a disorderly person when that person's conduct interferes with the orderly progress of the meeting;
- d. Call for a recess or an adjournment to another time when the lack of public decorum so interferes with the orderly conduct of the meeting as to warrant such action; and
- e. Waive these rules when necessary for the protection of privacy or the efficient administration of the Board's business.

N.J.S.A. 2C:33-8

N.J.S.A. 10:4-12

II. RECOMMENDATIONS FOR APPROVAL

3. BUSINESS

The Superintendent recommends the following:

3.1 Payment of Bills

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

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

<u>Fund</u>	<u>Name</u>	<u>Amount</u>
10, 11, 12	Operating Budget (checks 103801 - 104248; Adv 37-93)	\$12,999,579.41
20	Grants (checks 103801 - 104248)	\$ 255,221.19
40	Debt Service Fund (checks 103801 - 104248; Adv 37-93)	\$ 6,498,900.02
60	Cafeteria (checks 1511-1533; 60003-60006)	\$ 193,246.04

	TOTAL	\$ 19,946,946.66
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3.2 Board Secretary Report – August 2023

Whereas, the Livingston Board of Education has received the Report of the Board Secretary for August 31, 2023, consisting of:

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

Whereas, the Livingston Board of Education has received the report of the Treasurer for August 31, 2023, which report is in agreement with the Report of the Board Secretary, and

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

	Cash Balance	Appropriation Balance	Fund Balance
(10) General Current Exp. Fund	\$23,414,575.09	\$126,758,051.23	\$12,416,602.49
(11) Current Expense			
(12) Capital Outlay			
(20) Special Revenue Fund	\$0.00	\$3,641,486.52	\$ (27,390.94)
(30) Capital Projects Fund	\$4,569,168.68	\$0.00	\$4,565,706.13
(40) Debt Service Fund	\$0.00	\$1,196,149.98	\$ (1,256,526.13)
Total:	\$27,983,743.77	\$131,595,687.73	\$15,698,391.55

Whereas, pursuant to N.J.A.C. 6:20-212(d), the Board Secretary has certified that as of August 31, 2023, no budgetary line item account has obligations and payments contractual orders which in total exceed the amount appropriated by the district board of education pursuant to N.J.S.A. 18A:22-8, 18A:22-8.1, now therefore be it

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

Further Resolved, the Livingston Board of Education certifies that, after review of the Secretary's monthly financial report (appropriations section) and upon consultation with the appropriate district officials, to the best of its knowledge no major account or fund has been over-expended in violation of N.J.A.C.6:20-2.13(d) and that sufficient funds are available to meet the district's financial obligations for the remainder of the fiscal year.

3.3 Board Secretary Report – September 2023

Whereas, the Livingston Board of Education has received the Report of the Board Secretary for September 30, 2023, consisting of:

- 1) Interim Balance Sheets

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

Whereas, the Livingston Board of Education has received the report of the Treasurer for September 30, 2023, which report is in agreement with the Report of the Board Secretary, and

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

	Cash Balance	Appropriation Balance	Fund Balance
(10) General Current Exp. Fund	\$22,535,848.95	\$113,115,929.95	\$12,416,602.49
(11) Current Expense			
(12) Capital Outlay			
(20) Special Revenue Fund	\$0.00	\$ 3,552,430.31	\$(27,390.94)
(30) Capital Projects Fund	\$4,570,889.58	\$0.00	\$4,565,706.13
(40) Debt Service Fund	\$0.00	\$1,196,149.98	\$(1,256,526.13)
Total:	\$27,106,738.53	\$117,864,510.24	\$15,698,391.55

Whereas, pursuant to N.J.A.C. 6:20-212(d), the Board Secretary has certified that as of September 30, 2023, no budgetary line item account has obligations and payments contractual orders which in total exceed the amount appropriated by the district board of education pursuant to N.J.S.A. 18A:22-8, 18A:22-8.1, now therefore be it

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

Further Resolved, the Livingston Board of Education certifies that, after review of the Secretary's monthly financial report (appropriations section) and upon consultation with the appropriate district officials, to the best of its knowledge no major account or fund has been over-expended in violation of N.J.A.C.6:20-2.13(d) and that sufficient funds are available to meet the district's financial obligations for the remainder of the fiscal year.

3.4 Transfers

Whereas, the Superintendent of Schools recommends certain transfers among accounts in the 2023-2024 budget for August and September pursuant to Board of Education Policy 6422, now therefore be it

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

3.5 Conferences and Overnight Trips

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

3.6 Donations

Resolved, that the Livingston Board of Education accepts the donation from the Burnet Hill HSA in the amount of \$1,500.00 to be used to help pay Porchlight for the school play.

Resolved, that the Livingston Board of Education accepts the donation of \$6,665.95 from the Livingston Municipal Alliance Committee (LMAC) to fund Mental Health First Aid Training.

ROLL CALL VOTE

4. PERSONNEL

The Superintendent recommends the following:

4.1 Resignations & Retirements

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

Name	Position	Reason	Location	Last Day of Employment
<i>Laura Urato</i>	ABA Discrete Trial TA	Resignation	BHE	November 30, 2023
<i>Lisa Kindzierski</i>	School Nurse	Resignation	LHS	January 16, 2024
<i>Lisa Marazzo</i>	Transportation Manager	Resignation	CO	January 29, 2024

**as amended from a previous agenda*

4.2 Appointments

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

Name	Location	Title	Tenure Track/LOA or LT Replacement	Replacing	Guide	Step	Salary	Effective Date
<i>Elizabeth Calenda</i>	Harrison	Elementary School Teacher	First Year Tenure Track	M. Scully	MA	12	\$85,575 (prorated)	1/23/2024
<i>Katherine Baach</i>	LHS	Nurse	NA	L. Kindzierski	NCSN	7	\$70,499 (prorated)	12/1/2023
<i>Arian Zaku</i>	B&G	Maintenance	New	NA	Maintenance	7	\$55,881 (prorated)	11/14/2023
<i>Ethan Layton</i>	MPE	Playground Aide	NA	NA	NA	NA	\$18/hr	11/27/2023

4.3 New Position

Resolved, that the Livingston Board of Education approves the addition of a full time, tenure track, teaching position at Livingston High School effective January 2, 2024. For the balance of the 2023-2024 school year and the 2024-2025 school

year, the positions will be allocated to the math department. The PTR for the position will be 1901-050-MATH712-024.

ROLL CALL VOTE

5. MISCELLANEOUS

The Superintendent recommends the following:

5.1 HIB Report

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

ROLL CALL VOTE

F. Superintendent's Report

1. Equity Audit Presentation

G. Public Participation on Equity Audit

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

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- c. Request the assistance of law enforcement officers in the removal of a disorderly person when that person's conduct interferes with the orderly progress of the meeting;
- d. Call for a recess or an adjournment to another time when the lack of public decorum so interferes with the orderly conduct of the meeting as to warrant such action; and
- e. Waive these rules when necessary for the protection of privacy or the efficient administration of the Board's business.

III. ADJOURNMENT

EXECUTIVE SESSION

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

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

Resolved, by the Livingston Board of Education that:

- (A) It does hereby determine that it is necessary to meet in executive session on December 5, 2023 to discuss the matters stipulated, in conformance with the subsections of said act which are indicated.
 - 1. Matter rendered confidential by federal law, state statute or rule of court.
 - 2. Matter in which the release of information would impair a right to receive federal funds.
 - 3. Matter, the disclosure of which would constitute an unwarranted invasion of individual privacy unless the individual concerned shall request in writing that the same be disclosed publicly.
 - 4. Collective bargaining matters.
 - 5. Matter involving the purchase, lease or acquisition of real property with public funds, the setting of banking rates, etc. where it would adversely affect the public interest if discussion were disclosed.
 - 6. Tactics and techniques utilized in protecting public property where disclosure could impair protection.
 - 7. Investigation of violations or possible violations of law.
 - 8. Pending or anticipated litigation or contract negotiation other than collective bargaining agreement.
 - 9. Personnel matters unless the individual employees or appointees affected requested that such matter be discussed at a public meeting.
 - 10. Deliberations occurring after a public hearing that may result in the imposition of a specific civil penalty.
- (B) The matters discussed will be made public when confidentiality is no longer required and formal action pursuant to said discussion shall take place only at a meeting to which the public has been invited.
- (C) No action will be taken.

LBOE Agenda Planning/Future Agenda Items

JANUARY

Meetings and Workshops

- Board Reorganization
- Election of Board Officers
- Board Member Committee Assignments
- BOE Meeting Calendar
- LPS Budget Calendar
- Submission of Financial Disclosure
- Mandatory Training Requirements
- Review of ACFR or Action Items

Presentations

- LHS Report on Graduates from Counseling
- Annual Comprehensive Financial Report

Professional Development

- Code of Ethics with BOE Attorney

Executive Sessions

- BOE Retreat
- Establish CSA Evaluation Schedule

FEBRUARY

Meetings and Workshops

- Academic Calendar Discussion, two years out

Presentations

- Update on Diversity, Equity, and Inclusion
- District Goals: Mid-Year Update
- First Presentation of LPS Budget
- Second Presentation of LPS Budget

Executive Sessions

- CSA Evaluation Process: Meet with the NJSBA representative and review the CSA evaluation process and timeline

MARCH

Presentations

- Third Presentation of LPS Budget
- Fourth Presentation of LPS Budget
- Final Presentation and BOE Adoption of Tentative Budget (before the deadline to Essex County)
- Board Goals Update

Executive Sessions

- NJSBA CSA Evaluation (to meet July 1st statutory deadline for CSA evaluation)
- NJSBA Board Self-Evaluation

APRIL

Meetings and Workshops

- Public Hearing and Adoption of Budget
- Subscription Bus Pricing
- Safety Grant
- Comprehensive Equity Plan (every 3 years/SOA annually)

Presentations

- Superintendent Goals Planning and Update

Executive Sessions

- Board and CSA pre-conference for evaluation

MAY

Meetings and Workshops

- Livingston Education Association: Second Conference
- Personnel Appointments
- Governor's Educator of the Year Ceremony
- Annual Appointments
- Sale of SRECs
- General Education Out-of-District Tuition Rates
- New Jersey State Interscholastic Athletic Association

Presentations

- End-of-Year District Goals Report (by CSA)

Executive Sessions

- Board Self-Evaluation
- CSA Evaluation Process
- Tenure Recommendations (BOE Review of Files)
- End-of-Year, All-Staff Review

JUNE

Meetings and Workshops

- LHS Student Representative to BOE
- Staff Retirement Ceremony
- Seal of Biliteracy
- Non-Affiliated Appointments
- Summer Appointments (work, project, curriculum)
- Compliance with PL 2015, Chapter 47
- Transfer of Current Year Surplus to Capital Reserve
- Bus Evaluation Drills Report

Presentations

- SEPAC
- End-of-Year Report on Board Goals (by BOE)
- Board Self-Evaluation, review, and reflection

Executive Sessions

- CSA Evaluation
 - CSA completes CSA Evaluation
 - BOE completes CSA Evaluation
 - CSA and BOE meet to discuss CSA Evaluation

JULY

Meetings and Workshops

- Property, Liability, and WC Insurance
- Board Goals and Action Plans
- District Professional Development Plan
- Review and Approval of Curriculum Writing Plans and Process

AUGUST

Meetings and Workshops

- Open Campus Lunch

Presentations

- Enrollment Update
- District Goals and Action Plans
- Student progress at key grade levels and the NJ Student Learning Standards results, including the performance of student subgroups on state tests as appropriate and allowable.

SEPTEMBER

Meetings and Workshops

- Board Goals
- Mentoring Plan
- Remote Learning Plan

OCTOBER

Meetings and Workshops

- Approval of Nursing Services Plan
- Livingston Education Association: First Conference
- Annual review of MOA and law enforcement operations with the Board President
- Public Hearing of District and School HIB Self-Assessment Report

Presentations

- Summer Curriculum Writing
- NJSLA Results

NOVEMBER

Meetings and Workshops

- Board Budget Goals
- Technology Plan: review and approval
- Comprehensive Maintenance Plan: review and approval

Presentations

- LPS Assessment Update

DECEMBER

Meetings and Workshops

- QSAC SOA

Presentations

- National Merit Semi-Finalists Recognition Ceremony
- New LPS Course Offerings

Professional Development

- New BOE member orientation

Appropriation Adjustment Journal for 2023-24 August

Attachment A

December 5, 2023

Account Number	Act Description	Tx Id	Date Tx Description	Current Appropriation	Adjustment	New Appropriation
11-230-100-101-3012-12	Salariess Of Teachers	24615	8/1/2023 Adjustment - Reverse July Xfer	1,618,525.00	-10,200.00	1,608,325.00
11-230-100-320-3012-12	Purchased Professional-E	24615	8/1/2023 Adjustment - Reverse July Xfer	10,200.00	10,200.00	20,400.00
				.00		
11-000-223-580-4151-12	Travel	18840	8/25/2023 Adjustment - K-6 ELA requested by Cathy Holmberg 8/24/23	157,755.00	-19,759.55	137,995.45
11-190-100-423-7073-12	Software Maintenance Ins	18840	8/25/2023 Adjustment - K-6 ELA requested by Cathy Holmberg 8/24/23	715,978.70	1,875.00	717,853.70
11-190-100-640-0003-19	Textbook Curriculum Initiatives	18840	8/25/2023 Adjustment - K-6 ELA requested by Cathy Holmberg 8/24/23	355,531.75	17,884.55	373,416.30
				.00		
11-000-230-100-0001-12	Evening Event Stipends	27535	8/31/2023 Adjustment - August Budget Transfers	.00	12,166.43	12,166.43
11-000-230-331-8085-20	Legal Services	27535	8/31/2023 Adjustment - August Budget Transfers	200,000.00	-53,766.43	146,233.57
11-000-230-530-7076-12	Communications/Telephone	27535	8/31/2023 Adjustment - August Budget Transfers	125,000.00	41,600.00	166,600.00
11-000-251-590-7079-20	Misc Purch Services	27535	8/31/2023 Adjustment - August Budget Transfers	2,000.00	600.00	2,600.00
11-000-251-600-7079-20	Supplies And Materials	27535	8/31/2023 Adjustment - August Budget Transfers	22,143.00	-600.00	21,543.00
11-000-291-242-7079-12	Other Retirement Contrib (DCRP)	27535	8/31/2023 Adjustment - August Budget Transfers	150,000.00	-1,100.00	148,900.00
11-000-291-283-4050-12	Tuition Reimb-Supp Staff	27535	8/31/2023 Adjustment - August Budget Transfers	.00	1,100.00	1,100.00
11-190-100-610-1028-11	General Supplies - LHS	27535	8/31/2023 Adjustment - August Budget Transfers	.00	3,086.16	3,086.16
11-190-100-610-5067-18	General Supplies	27535	8/31/2023 Adjustment - August Budget Transfers	75,000.00	-3,086.16	71,913.84
11-215-100-320-9093-13	Purchased Professional-E - SS	27535	8/31/2023 Adjustment - August Budget Transfers	.00	5,250.00	5,250.00
11-216-100-101-3049-12	Salariess Of Teachers	27535	8/31/2023 Adjustment - August Budget Transfers	139,354.00	-5,250.00	134,104.00
11-216-100-101-3049-12	Salariess Of Teachers	27535	8/31/2023 Adjustment - August Budget Transfers	134,104.00	-117.21	133,986.79
11-216-100-610-9093-13	General Supplies - SS	27535	8/31/2023 Adjustment - August Budget Transfers	12,240.00	117.21	12,357.21
20-487-100-100-1033-12	ARP Esser	27535	8/31/2023 Adjustment - August Budget Transfers	.00	31,024.04	31,024.04
20-487-100-720-1033-12	ARP Equipment	27535	8/31/2023 Adjustment - August Budget Transfers	.00	-31,024.04	-31,024.04
				.00		

Appropriation Adjustment Journal for 2023-24 August

Summary Page

Fund	Program	Current Appropriation	Adjustment	New Appropriation
10 General Fund	000 Undistributed Expenditures	69,921.00	9,231.00	79,152.00
		69,921.00	9,231.00	79,152.00
11 General Current Expense	000 Undistributed Expenditures	66,975,457.55	294,649.74	67,270,107.29
	105 Regular Programs- Preschool	369,337.00	.00	369,337.00
	110 Regular Programs - Kindergarten	1,639,182.00	643,306.00	2,282,488.00
	120 Regular Programs - Grades 1-5	13,350,152.00	-962,815.31	12,387,336.69
	130 Regular Programs - Grades 6-8	9,893,254.00	-116,653.00	9,776,601.00
	140 Regular Programs - Grades 9-12	15,421,398.00	.00	15,421,398.00
	150 Regular Programs - Home Instruction	201,000.00	.00	201,000.00
	190 Regular Programs - Undistributed	3,992,205.60	-273,315.85	3,718,889.75
	204 Special Education - Learning and/or Language Disabilities	4,594,171.00	32,378.80	4,626,549.80
	212 Special Education - Multiple Disabilities	2,378,927.00	-349,228.40	2,029,698.60
	213 Special Education - Resource Room/Resource Center	6,284,816.00	.00	6,284,816.00
	215 Special Education - Preschool Disabilities - Part-Time	.00	361,930.20	361,930.20
	216 Special Education - Preschool Disabilities - Full-Time	166,894.00	4,802.71	171,696.71
	230 Basic Skills/Remedial - Instruction	1,645,025.00	-10,200.00	1,634,825.00
	240 Bilingual Education - Instruction	786,588.00	337,665.00	1,124,253.00
	301 Vocational Programs - Local	57,955.00	.00	57,955.00
	401 School - Sponsored Co-curricular and Extra-curricular Activities	618,677.00	.00	618,677.00
	402 School - Sponsored Athletics	1,271,579.00	.00	1,271,579.00
	403 Other Instructional Programs	45,900.00	-1,583.75	44,316.25
	421 Before/After School Programs	.00	1,583.75	1,583.75
	424 Other Supplemental/At-Risk Programs	992,886.00	.00	992,886.00
		130,685,404.15	-37,480.11	130,647,924.04
12 Capital Outlay	000 Undistributed Expenditures	3,898,098.74	30,120.26	3,928,219.00
	120 Regular Programs - Grades 1-5	9,484.00	-2,467.15	7,016.85
	130 Regular Programs - Grades 6-8	32,147.00	-226.76	31,920.24
	140 Regular Programs - Grades 9-12	75,593.00	822.76	76,415.76
		4,015,322.74	28,249.11	4,043,571.85
13 Special Schools	422 Summer School	60,821.00	.00	60,821.00
		60,821.00	.00	60,821.00
20 Special Revenue Fund	001 Other Local Projects	33,404.00	-15,687.00	17,717.00
	231 ESSA Title I, Part A	127,550.00	17,543.00	145,093.00
	241 ESSA Title III	17,650.00	14,345.00	31,995.00
	242 ESSA Title III	12,185.00	6,388.00	18,573.00
	252 IDEA Part B	1,298,150.00	416,553.00	1,714,703.00
	270 ESSA Title IIA / IID	69,000.00	6,963.00	75,963.00
	280 ESSA Title IV	10,500.00	2,690.00	13,190.00
	487 ARP-ESSER Grant Program	.00	169,480.24	169,480.24

Appropriation Adjustment Journal for 2023-24 August

Fund	Program	Current Appropriation	Adjustment	New Appropriation
	488 ARP ESSER Subgrant (ALCES)	.00	185,986.00	185,986.00
	489 ARP ESSER Subgrant (EBSLEA)	.00	40,000.00	40,000.00
	490 ARP Evidence Based Learning Beyond the School Day	.00	16,675.89	16,675.89
	491 ARP ESSER Subgrant (NJTSS)	.00	43,129.62	43,129.62
	501 Nonpublic Textbooks Aid	44,319.00	1,120.00	45,439.00
	502 Nonpublic Aux Services - Basic Skills/Remedial	59,645.00	.00	59,645.00
	506 Nonpublic Hand - Supplemental Instruction	140,420.00	.00	140,420.00
	507 Nonpublic Hand - Handicapped Services	154,260.00	.00	154,260.00
	508 Nonpublic Hand - Corrective Speech	49,802.00	.00	49,802.00
	509 Nonpublic Nursing Services	142,800.00	37,920.00	180,720.00
	510 Nonpublic Technology Initiative Program	51,658.00	19,637.00	71,295.00
	511 Nonpublic Security Aid Program	261,375.00	47,355.00	308,730.00
		2,472,718.00	1,010,098.75	3,482,816.75
40 Debt Service Fund	701 Debt Service - Regular	7,695,050.00	.00	7,695,050.00
		7,695,050.00	.00	7,695,050.00
60 Enterprise Fund	910 Food Services	.00	1,200,000.00	1,200,000.00
		.00	1,200,000.00	1,200,000.00

Appropriation Adjustment Journal for 2023-24 September

Attachment A

December 5, 2023

Account Number	Act Description	Tx Id	Date Tx Description	Current Appropriation	Adjustment	New Appropriation
11-000-291-220-7079-12	Social Sec Contrib-Other	19655	9/1/2023 Adjustment - Medical Reimbursement Xfer	1,700,000.00	-25,000.00	1,675,000.00
11-000-291-290-0001-12	Oth EE Ben Medical Reimb	19655	9/1/2023 Adjustment - Medical Reimbursement Xfer	.00	25,000.00	25,000.00
					.00	
20-231-100-100-1033-12	Title I Salaries of Teachers	25408	9/1/2023 Adjustment - Edit Title I Allocations for Carryover	.00	84,853.00	84,853.00
20-231-100-600-1033-50	Title I Instructional Supplies Carryover	25408	9/1/2023 Adjustment - Edit Title I Allocations for Carryover	.00	5,435.00	5,435.00
20-231-100-600-1033-99	Title I Inst. Supp. Homeless Allocation	25408	9/1/2023 Adjustment - Edit Title I Allocations for Carryover	.00	499.00	499.00
20-231-200-200-1033-12	Employee Benefits Title I	25408	9/1/2023 Adjustment - Edit Title I Allocations for Carryover	127,550.00	-73,244.00	54,306.00
					17,543.00	
20-270-200-300-1033-12	Title IIA Purch Pro & Tech Service	25413	9/1/2023 Adjustment - Title IIA Edit for Carryover	66,532.00	-189.00	66,343.00
20-270-200-300-1033-50	DNU Title IIA Nonpublic Purch Prof & Tech Svcs	25413	9/1/2023 Adjustment - Title IIA Edit for Carryover	.00	-8,543.00	-8,543.00
20-270-200-300-1033-52	NP Title IIA Prof Purch Svcs - Kushner	25413	9/1/2023 Adjustment - Title IIA Edit for Carryover	.00	8,962.00	8,962.00
20-270-200-300-1033-53	NP Title IIA Prof Purch Svcs - Aquinas	25413	9/1/2023 Adjustment - Title IIA Edit for Carryover	.00	1,362.00	1,362.00
20-270-200-600-1033-50	DNU - Nonpublic Title IIA Supp & Mat	25413	9/1/2023 Adjustment - Title IIA Edit for Carryover	.00	-300.00	-300.00
20-270-200-600-1033-52	NP Title IIA Supp & Mat Kushner	25413	9/1/2023 Adjustment - Title IIA Edit for Carryover	.00	150.00	150.00
20-270-200-600-1033-53	NP Title IIA Supp & Mat Aquinas	25413	9/1/2023 Adjustment - Title IIA Edit for Carryover	.00	150.00	150.00
					1,592.00	
20-241-100-100-1033-12	Title III Salaries	25425	9/1/2023 Adjustment - Title III Edit for Carryover	.00	3,580.00	3,580.00
20-241-100-600-1033-12	Title III Instructional Supplies	25425	9/1/2023 Adjustment - Title III Edit for Carryover	17,650.00	162.00	17,812.00
20-241-100-600-1033-50	DNU - Title III Nonpublic Supplies	25425	9/1/2023 Adjustment - Title III Edit for Carryover	.00	-1,471.00	-1,471.00
20-241-100-600-1033-52	Title III Nonpublic Inst Supplies - Kushner	25425	9/1/2023 Adjustment - Title III Edit for Carryover	.00	1,471.00	1,471.00
20-241-200-100-1033-12	Title III Support Salaries	25425	9/1/2023 Adjustment - Title III Edit for Carryover	.00	-2,080.00	-2,080.00
					1,662.00	
20-280-200-300-1033-12	Title IV Purch Pro & Tech Service	25430	9/1/2023 Adjustment - Title IV Edit for Carryover	10,500.00	1,122.00	11,622.00
20-280-200-300-1033-52	Title IV Purch Prof Tech Svc Kushner	25430	9/1/2023 Adjustment - Title IV Edit for Carryover	.00	1,306.00	1,306.00
20-280-200-300-1033-53	Title IV Purch Prof Tech Svc Aquinas	25430	9/1/2023 Adjustment - Title IV Edit for Carryover	.00	262.00	262.00
					2,690.00	
11-000-240-103-0008-12	Salariess-Prin/Astnt Prin	25439	9/1/2023 Adjustment - To adjust Hillside budget to agree to superintendent's email	2,109,376.00	-2,105.64	2,107,270.36
11-000-240-600-6066-04	Supplies And Materials - Hillside	25439	9/1/2023 Adjustment - To adjust Hillside budget to agree to superintendent's email	10,414.00	2,105.64	12,519.64
					.00	
11-000-222-600-5065-09	Supplies And Materials - HMS - Media	19133	9/5/2023 Adjustment - September 2023 Budget transfers	28,500.00	-1,445.00	27,055.00
11-000-222-600-5065-11	Supplies And Materials - LHS Media Ctr	19133	9/5/2023 Adjustment - September 2023 Budget transfers	41,475.00	-1,445.00	40,030.00
11-190-100-423-7073-12	Software Maintenance Ins	19133	9/5/2023 Adjustment - September 2023 Budget transfers	715,978.70	2,890.00	718,868.70
					.00	
11-190-100-610-0000-83	Instructional Supplies Elem Perf Arts	19216	9/6/2023 Adjustment - September 2023 Budget Transfers	15,715.00	9,224.30	24,939.30
11-190-100-610-0003-12	Inst. Supplies C&I	19216	9/6/2023 Adjustment - September 2023 Budget Transfers	936,000.00	-9,224.30	926,775.70
					.00	
11-000-222-600-5065-10	Supplies And Materials - Media - MPM	19653	9/18/2023 Adjustment - Breakout subscription for Erin Carabello. Approved by Jessica Sental per Jean	13,500.00	-99.00	13,401.00
11-190-100-423-7073-12	Software Maintenance Ins	19653	9/18/2023 Adjustment - Breakout subscription for Erin Carabello. Approved by Jessica Sental per Jean	718,868.70	99.00	718,967.70
					.00	
20-252-100-100-3050-13	IDEA Basic Aides Sal	19792	9/19/2023 Adjustment - Move IDEA NP \$	647,756.00	-131,227.00	516,529.00

Appropriation Adjustment Journal for 2023-24 September

Account Number	Act Description	Tx Id	Date	Tx Description	Current Appropriation	Adjustment	New Appropriation
20-252-100-300-3050-50	Nonpub Purc Prof Co Basi	19792	9/19/2023	Adjustment - Move IDEA NP \$.00	131,227.00	131,227.00
						.00	
11-000-291-241-7079-12	Other Retirement Cont-Re	22298	9/26/2023	Adjustment - Xfer \$ to 403b ER cont line	1,849,564.00	-205,000.00	1,644,564.00
11-000-291-290-0002-12	403b Employer Contributions	22298	9/26/2023	Adjustment - Xfer \$ to 403b ER cont line	.00	205,000.00	205,000.00
						.00	
11-000-230-590-6066-13	Misc Purch Services - SS	22364	9/27/2023	Adjustment - Transfer to true up Riker Hill budget per Matt Block's email	245,100.00	-5,854.00	239,246.00
11-000-240-600-6066-07	Supplies And Materials - RHE	22364	9/27/2023	Adjustment - Transfer to true up Riker Hill budget per Matt Block's email	10,905.60	5,854.00	16,759.60
						.00	
11-000-222-600-5065-01	Media Ctr Supplies And Materials - BHE	22367	9/27/2023	Adjustment - Make xfer for Net World Sports purchase per Dr. Block	9,900.00	-725.00	9,175.00
11-190-100-610-0000-86	Instructional Supplies Elem PE	22367	9/27/2023	Adjustment - Make xfer for Net World Sports purchase per Dr. Block	12,821.00	725.00	13,546.00
						.00	
11-000-219-580-7079-20	LHS Travel and Event Stipends-Dean	22408	9/28/2023	Adjustment - Transfer mileage budget to correct accts for LHS	.00	500.00	500.00
11-000-240-580-7079-20	Travel and Evening Event Stipends LHS	22408	9/28/2023	Adjustment - Transfer mileage budget to correct accts for LHS	.00	2,000.00	2,000.00
11-000-251-580-4050-12	Travel	22408	9/28/2023	Adjustment - Transfer mileage budget to correct accts for LHS	20,000.00	-2,500.00	17,500.00
						.00	
20-509-100-100-8000-12	Nonpublic Nursing - Aquinas	24822	9/30/2023	Adjustment - To segregate NP Nursing for Aquinas (not using ECESC)	.00	8,400.00	8,400.00
20-509-100-800-8000-12	Other Objects Nursing	24822	9/30/2023	Adjustment - To segregate NP Nursing for Aquinas (not using ECESC)	142,800.00	-16,800.00	126,000.00
20-509-200-600-8000-12	Nonpublic Nursing - Aquinas Supplies	24822	9/30/2023	Adjustment - To segregate NP Nursing for Aquinas (not using ECESC)	.00	8,400.00	8,400.00
						.00	
10-000-100-561-9091-12	Transfer Of Funds To Charter Schools	27536	9/30/2023	Adjustment - September Month-End Transfers	69,921.00	9,231.00	79,152.00
11-000-230-100-0001-12	Evening Event Stipends	27536	9/30/2023	Adjustment - September Month-End Transfers	.00	6,702.57	6,702.57
11-000-230-331-8085-20	Legal Services	27536	9/30/2023	Adjustment - September Month-End Transfers	200,000.00	53,766.43	253,766.43
11-000-240-105-0008-12	Salariess-Sec/Cler Assist	27536	9/30/2023	Adjustment - September Month-End Transfers	1,615,081.00	3,619.04	1,618,700.04
11-000-261-111-7074-10	Over Time	27536	9/30/2023	Adjustment - September Month-End Transfers	4,600.00	9,689.03	14,289.03
11-000-262-110-7076-12	Other Salariess	27536	9/30/2023	Adjustment - September Month-End Transfers	2,814,359.00	-53,766.43	2,760,592.57
11-000-262-610-7076-12	General Supplies - DW	27536	9/30/2023	Adjustment - September Month-End Transfers	692,500.00	-28,249.11	664,250.89
11-000-270-107-7078-12	Ue Sts Sals Transp Aides	27536	9/30/2023	Adjustment - September Month-End Transfers	135,916.00	-20,128.46	115,787.54
11-000-270-160-7078-12	Salariess For Pupil Trans	27536	9/30/2023	Adjustment - September Month-End Transfers	1,202,744.00	117.82	1,202,861.82
11-000-291-270-7079-12	Health Benefits	27536	9/30/2023	Adjustment - September Month-End Transfers	18,903,516.00	-9,231.00	18,894,285.00
11-110-100-101-0001-12	Salariess Of Teachers	27536	9/30/2023	Adjustment - September Month-End Transfers	1,609,182.00	366,653.00	1,975,835.00
11-120-100-101-0001-12	Salariess Of Teachers	27536	9/30/2023	Adjustment - September Month-End Transfers	12,950,152.00	-712,815.31	12,237,336.69
11-190-100-610-4062-06	General Supplies - MPE	27536	9/30/2023	Adjustment - September Month-End Transfers	1,300.00	976.94	2,276.94
11-190-100-610-5065-06	General Supplies - MPE	27536	9/30/2023	Adjustment - September Month-End Transfers	15,000.00	-976.94	14,023.06
11-215-100-101-9093-13	Salariess Of Teachers	27536	9/30/2023	Adjustment - September Month-End Transfers	.00	97,412.60	97,412.60
11-215-100-106-9093-13	Other Salariess For Instr	27536	9/30/2023	Adjustment - September Month-End Transfers	.00	75,411.50	75,411.50
11-216-100-101-3049-12	Salariess Of Teachers	27536	9/30/2023	Adjustment - September Month-End Transfers	139,354.00	4,568.21	143,922.21
11-240-100-101-3059-13	Salariess Of Teachers	27536	9/30/2023	Adjustment - September Month-End Transfers	697,574.00	168,770.00	866,344.00

Appropriation Adjustment Journal for 2023-24 September

Account Number	Act Description	Tx Id	Date Tx Description	Current Appropriation	Adjustment	New Appropriation
11-301-100-420-2044-13	Clean/Repair/Maint Servs - SS	27536	9/30/2023 Adjustment - September Month-End Transfers	4,080.00	-37.24	4,042.76
11-301-100-610-2044-13	General Supplies - SS	27536	9/30/2023 Adjustment - September Month-End Transfers	5,100.00	37.24	5,137.24
12-000-400-450-7071-12	Construction Services - DW	27536	9/30/2023 Adjustment - September Month-End Transfers	2,228,638.00	28,249.11	2,256,887.11
20-252-100-100-3051-13	IDEA Prek Aides Sal	27536	9/30/2023 Adjustment - September Month-End Transfers	38,270.00	434.00	38,704.00
20-252-200-200-3050-14	Pers Servi- Empl Cceis	27536	9/30/2023 Adjustment - September Month-End Transfers	.00	-434.00	-434.00
20-487-100-100-1033-12	ARP Esser	27536	9/30/2023 Adjustment - September Month-End Transfers	.00	9,035.28	9,035.28
20-487-200-300-1033-12	ARP Esser Purch Prof	27536	9/30/2023 Adjustment - September Month-End Transfers	.00	-9,035.28	-9,035.28
20-501-100-640-8000-14	Textbooks Aquinas	27536	9/30/2023 Adjustment - September Month-End Transfers	44,319.00	-832.27	43,486.73
20-501-100-640-8000-17	Textbooks Kushner	27536	9/30/2023 Adjustment - September Month-End Transfers	.00	832.27	832.27
					.00	

Appropriation Adjustment Journal for 2023-24 September

Summary Page

Fund	Program	Current Appropriation	Adjustment	New Appropriation
10 General Fund	000 Undistributed Expenditures	69,921.00	9,231.00	79,152.00
		69,921.00	9,231.00	79,152.00
11 General Current Expense	000 Undistributed Expenditures	66,975,457.55	294,649.74	67,270,107.29
	105 Regular Programs- Preschool	369,337.00	.00	369,337.00
	110 Regular Programs - Kindergarten	1,639,182.00	643,306.00	2,282,488.00
	120 Regular Programs - Grades 1-5	13,350,152.00	-962,815.31	12,387,336.69
	130 Regular Programs - Grades 6-8	9,893,254.00	-116,653.00	9,776,601.00
	140 Regular Programs - Grades 9-12	15,421,398.00	.00	15,421,398.00
	150 Regular Programs - Home Instruction	201,000.00	.00	201,000.00
	190 Regular Programs - Undistributed	3,992,205.60	-273,315.85	3,718,889.75
	204 Special Education - Learning and/or Language Disabilities	4,594,171.00	32,378.80	4,626,549.80
	212 Special Education - Multiple Disabilities	2,378,927.00	-349,228.40	2,029,698.60
	213 Special Education - Resource Room/Resource Center	6,284,816.00	.00	6,284,816.00
	215 Special Education - Preschool Disabilities - Part-Time	.00	361,930.20	361,930.20
	216 Special Education - Preschool Disabilities - Full-Time	166,894.00	4,802.71	171,696.71
	230 Basic Skills/Remedial - Instruction	1,645,025.00	-10,200.00	1,634,825.00
	240 Bilingual Education - Instruction	786,588.00	337,665.00	1,124,253.00
	301 Vocational Programs - Local	57,955.00	.00	57,955.00
	401 School - Sponsored Co-curricular and Extra-curricular Activities	618,677.00	.00	618,677.00
	402 School - Sponsored Athletics	1,271,579.00	.00	1,271,579.00
	403 Other Instructional Programs	45,900.00	-1,583.75	44,316.25
	421 Before/After School Programs	.00	1,583.75	1,583.75
	424 Other Supplemental/At-Risk Programs	992,886.00	.00	992,886.00
		130,685,404.15	-37,480.11	130,647,924.04
12 Capital Outlay	000 Undistributed Expenditures	3,898,098.74	30,120.26	3,928,219.00
	120 Regular Programs - Grades 1-5	9,484.00	-2,467.15	7,016.85
	130 Regular Programs - Grades 6-8	32,147.00	-226.76	31,920.24
	140 Regular Programs - Grades 9-12	75,593.00	822.76	76,415.76
		4,015,322.74	28,249.11	4,043,571.85
13 Special Schools	422 Summer School	60,821.00	.00	60,821.00
		60,821.00	.00	60,821.00
20 Special Revenue Fund	001 Other Local Projects	33,404.00	-15,687.00	17,717.00
	231 ESSA Title I, Part A	127,550.00	17,543.00	145,093.00
	241 ESSA Title III	17,650.00	14,345.00	31,995.00
	242 ESSA Title III	12,185.00	6,388.00	18,573.00
	252 IDEA Part B	1,298,150.00	416,553.00	1,714,703.00
	270 ESSA Title IIA / IID	69,000.00	6,963.00	75,963.00
	280 ESSA Title IV	10,500.00	2,690.00	13,190.00
	487 ARP-ESSER Grant Program	.00	169,480.24	169,480.24

Appropriation Adjustment Journal for 2023-24 September

Fund	Program	Current Appropriation	Adjustment	New Appropriation
	488 ARP ESSER Subgrant (ALCES)	.00	185,986.00	185,986.00
	489 ARP ESSER Subgrant (EBSLEA)	.00	40,000.00	40,000.00
	490 ARP Evidence Based Learning Beyond the School Day	.00	16,675.89	16,675.89
	491 ARP ESSER Subgrant (NJTSS)	.00	43,129.62	43,129.62
	501 Nonpublic Textbooks Aid	44,319.00	1,120.00	45,439.00
	502 Nonpublic Aux Services - Basic Skills/Remedial	59,645.00	.00	59,645.00
	506 Nonpublic Hand - Supplemental Instruction	140,420.00	.00	140,420.00
	507 Nonpublic Hand - Handicapped Services	154,260.00	.00	154,260.00
	508 Nonpublic Hand - Corrective Speech	49,802.00	.00	49,802.00
	509 Nonpublic Nursing Services	142,800.00	37,920.00	180,720.00
	510 Nonpublic Technology Initiative Program	51,658.00	19,637.00	71,295.00
	511 Nonpublic Security Aid Program	261,375.00	47,355.00	308,730.00
		2,472,718.00	1,010,098.75	3,482,816.75
40 Debt Service Fund	701 Debt Service - Regular	7,695,050.00	.00	7,695,050.00
		7,695,050.00	.00	7,695,050.00
60 Enterprise Fund	910 Food Services	.00	1,200,000.00	1,200,000.00
		.00	1,200,000.00	1,200,000.00

Conference	Attendee(s)	Date(s)	Location	Cost not to exceed
Implementing Guided Reading in your Elementary Classroom	Katherine Miller	December 1, 2023	New Providence, NJ	\$150.00
Implementing Guided Reading in your Elementary Classroom	Jessica D'Annunzio	December 1, 2023	New Providence, NJ	\$150.00
Beyond Decoding: Confronting Comprehension Head On	Daniella Buonomo	December 1, 2023	Somerset, NJ	\$210.00
Mentor Texts and Conferring	Kimberly Egipciaco	January 17, 2024	Virtual	\$159.00
Techspo	Teresa Rehman	January 24-26, 2024	Atlantic City, NJ	\$1,200.00
Techspo	Lori Perez	January 24-26, 2024	Atlantic City, NJ	\$1,200.00
Techspo	Lisa LeBlanc	January 24-26, 2024	Atlantic City, NJ	\$1,200.00
Techspo	Joseph Pellegrino	January 24-26, 2024	Atlantic City, NJ	\$1,200.00
NJ Ed Summit 2023-2024 - Harnessing the Power of AI: Enhancing Policies, Procedures, and Pedagogy	Mark Stern	March 21, 2023	Monroe, NJ	\$185.00
NJ Ed Summit 2023-2024 - Harnessing the Power of AI: Enhancing Policies, Procedures, and Pedagogy	Antonio Matheus	March 21, 2023	Monroe, NJ	\$185.00
NJ Ed Summit 2023-2024 - Harnessing the Power of AI: Enhancing Policies, Procedures, and Pedagogy	Natalie Topylko	March 21, 2023	Monroe, NJ	\$185.00
NJ Ed Summit 2023-2024 - Harnessing the Power of AI: Enhancing Policies, Procedures, and Pedagogy	Carlos Gramata	March 21, 2023	Monroe, NJ	\$185.00

Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 August

10 General Fund

Assets and Liabilities

Assets			
101	Cash		18,116,101.09
102-107	Cash on hand and equivalents		471,625.00
116	Capital Reserve account		4,826,849.00
121	Tax Levy Receivable		102,137,590.84
	Accounts Receivable:		
141	A/R: State of NJ	9,518,636.80	9,518,636.80
	Loans Receivable:		
131	Interfund Loans Receivable	1,685,718.43	1,685,718.43
	Total Other Assets		2,552,923.21
Resources			
301	Estimated Revenues	129,944,418.00	
302	Revenues	(126,922,600.39)	
			<u>3,021,817.61</u>
Total assets and resources:			142,331,261.98

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 August**

**10 General Fund
Liabilities and Fund Equity**

Liabilities

402	Interfunds Payable	4,000.00	
421	Accounts Payable	75,995.82	
499	Other Liabilities	<u>476,401.44</u>	556,397.26

Fund Balance

	Appropriated		
	Reserve for Encumbrances		
753	Reserve for Encumbrances: Current	24,025,615.92	
754	Reserve for Encumbrances: Prior	673,831.05	
601	Appropriations	135,505,299.94	
602	Expenditures	8,747,248.71	
603	Encumbrances	<u>24,699,446.97</u>	
	Less: Expenditures and Encumbrances	(33,446,695.68)	
	Total Appropriations		126,758,051.23
	Reserved Fund Balance		
761	Capital Reserve	4,826,849.00	
604	Add: Increase in Capital Reserve (Interest)	2,000.00	
307	Less: Budgeted Withdrawal from Cap Reserve		
309	Less: Budgeted Withdrawal from Capital Reserve - Excess Costs and Other Capital Projects	<u>(2,228,638.00)</u>	
		2,600,211.00	
764	Maintenance Reserve		
766	Emergency Reserve		
75X,76x	Other Reserves	<u>.00</u>	
	Total Reserved Fund Balance:		2,600,211.00
	Unappropriated:		
303	Budgeted Fund Balance	(2,660,412.89)	
770	Fund Balance	<u>15,077,015.38</u>	
	Total Unappropriated:		12,416,602.49
	Total Liabilities and Fund Balance		<u>142,331,261.98</u>

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 August**

Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 August

10 General Fund

Recapitulation of Budgeted Fund Balance

	Budgeted	Actual	Variance
Appropriations	135,505,299.94	33,446,695.68	102,058,604.26
Revenues	(129,944,418.00)	(126,922,600.39)	(3,021,817.61)
	5,560,881.94	(93,475,904.71)	99,036,786.65
Change in Capital Reserve:			
Plus: Increase in Capital Reserve (Interest) (604)	2,000.00	2,000.00	.00
Less: Budgeted Withdrawal from Cap Reserve (307)			
Less: Budgeted Withdrawal from Capital Reserve - Excess Costs and Other Capital Projects (309)	(2,228,638.00)	(2,228,638.00)	(.00)
	(2,226,638.00)	(2,226,638.00)	.00
Less: Reserve for Encumbrances: Prior	673,831.05	673,831.05	.00
Budgeted Fund Balance:	2,660,412.89	-96,376,373.76	99,036,786.65

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 August**

10 General Fund

**Interim Statements Comparing
Budget Revenue with Actual to Date and
Appropriations with Expenditures and Encumbrances to Date**

Revenue/sources of funds		Budgeted Estimated	Actual To Date	Unrealized Balance	
1XXX	From Local Sources	118,138,859.00	117,428,899.39	709,959.61	
3XXX	From State Sources	9,493,701.00	9,493,701.00	.00	
4XXX	From Federal Sources	83,220.00	.00	83,220.00	
5XXX	From Other Sources	2,228,638.00	.00	2,228,638.00	
		129,944,418.00	126,922,600.39	3,021,817.61	
Expenditures		Appropriations	Expenditures	Encumbrances	Available Balance
General Current Expenses					
11-1xx-100-xxx	Regular Programs	44,551,508.45	526,900.12	1,174,836.74	42,849,771.59
11-2xx-100-xxx	Special Education	13,450,601.00	73,846.45	74,847.49	13,301,907.06
11-230-100-xxx	Basic Skills / Remedial	1,634,825.00	.00	3,780.09	1,631,044.91
11-240-100-xxx	Bilingual Education	786,588.00	.00	.00	786,588.00
11-401-100-xxx	School-sponsored Co/Extra-Curricular Activities	618,677.00	2,554.56	3,967.41	612,155.03
11-402-100-xxx	School-sponsored Athletics	1,279,071.75	46,468.32	73,588.58	1,159,014.85
		62,321,271.20	649,769.45	1,331,020.31	60,340,481.44
Undistributed Expenditures					
11-000-xxx-xxx	Other	67,486,062.41	6,994,349.43	20,858,406.10	39,633,306.88
		67,486,062.41	6,994,349.43	20,858,406.10	39,633,306.88
Capital Outlay					
xx-xxx-xxx-73x	Equipment	423,380.20	.00	415,148.49	8,231.71
12-000-4xx-xxx	Facilities Acquisition and Construction Services	4,047,103.13	1,093,898.83	2,092,734.83	860,469.47
		4,470,483.33	1,093,898.83	2,507,883.32	868,701.18
Special Schools					
13-xxx-xxx-xxx	Special Schools	60,821.00	.00	.00	60,821.00
		60,821.00	.00	.00	60,821.00
Other					
10-*	Other General Fund	69,921.00	9,231.00	.00	60,690.00
11-*	Other General Current Expense	1,096,741.00	.00	2,137.24	1,094,603.76
		1,166,662.00	9,231.00	2,137.24	1,155,293.76
		135,505,299.94	8,747,248.71	24,699,446.97	102,058,604.26

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 August**

10 General Fund

**Schedule Of Revenues
Actual Compared with Estimated**

		Estimated	Actual	Unrealized
	Revenues from Local Sources			
10-1210	Ad Valorem Taxes - Local Tax Levy	117,024,038.00	117,024,038.00	.00
10-1310	Tuition From Individuals	115,200.00	31,660.20	83,539.80
10-1311	Imported	.00	16,560.00	-16,560.00
10-1320	Tuition from Other LEAs within the State	115,621.00	.00	115,621.00
10-1410	Transportation Fees from Individuals	250,000.00	139,362.50	110,637.50
10-1510	Interest On Investments	75,000.00	11,448.13	63,551.87
10-1910	Rentals.	300,000.00	34,019.92	265,980.08
10-1980	Refund of Prior Year's Expenditures	.00	49,638.03	-49,638.03
10-1990	Miscellaneous Revenue from Local Sources	257,000.00	118,875.72	138,124.28
		<u>118,136,859.00</u>	<u>117,425,602.50</u>	<u>711,256.50</u>
	Revenues from State Sources			
10-3121	Categorical Transportation Aid	1,303,530.00	1,303,530.00	.00
10-3130	Imported	.00	.00	.00
10-3131	Extraordinary Aid.	705,811.00	705,811.00	.00
10-3132	Categorical Special Education Aid	7,049,480.00	7,049,480.00	.00
10-3177	Categorical Security Aid	434,880.00	434,880.00	.00
		<u>9,493,701.00</u>	<u>9,493,701.00</u>	<u>.00</u>
	Revenues from Federal Sources			
10-4200	Unrestricted Grants from the Federal Govt through State	83,220.00	.00	83,220.00
		<u>83,220.00</u>	<u>.00</u>	<u>83,220.00</u>
	Revenues from Other Financing Sources			
10-5200	Interfund Transfers	2,228,638.00	.00	2,228,638.00
		<u>2,228,638.00</u>	<u>.00</u>	<u>2,228,638.00</u>
		<u>129,942,418.00</u>	<u>126,919,303.50</u>	<u>3,023,114.50</u>

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 August**

10 General Fund

**Statement of Appropriations
Compared with Expenditures and Encumbrances**

		Appropriations	Expenditures	Encumbrances	Available Balance
	Regular Programs - Instruction				
11-105-100-101	Preschool - Salaries of Teachers	369,337.00	.00	.00	369,337.00
11-110-100-101	Kindergarten - Salaries of Teachers	1,549,182.00	.00	.00	1,549,182.00
11-120-100-101	Grades 1-5 - Salaries of Teachers	13,350,152.00	135.84	.00	13,350,016.16
11-130-100-101	Grades 6-8 - Salaries of Teachers	9,893,254.00	440.00	.00	9,892,814.00
11-140-100-101	Grades 9-12 - Salaries of Teachers	15,421,398.00	-10,639.76	.00	15,432,037.76
		<u>40,583,323.00</u>	<u>-10,063.92</u>	<u>.00</u>	<u>40,593,386.92</u>
	Regular Programs - Home Instruction				
11-150-100-101	Salaries of Teachers	150,000.00	974.23	.00	149,025.77
11-150-100-320	Purchased Professional-Educational Services	51,000.00	.00	.00	51,000.00
		<u>201,000.00</u>	<u>974.23</u>	<u>.00</u>	<u>200,025.77</u>
	Regular Programs - Undistributed Instruction				
11-190-100-106	Other Salaries for Instruction	586,407.00	.00	.00	586,407.00
11-190-100-320	Purchased Professional-Educational Services	77,500.00	6,100.00	1,300.00	70,100.00
11-190-100-340	Purchased Technical Services	1,500.00	.00	.00	1,500.00
11-190-100-420	Other Purchased Services (400-500 series)	769,469.70	465,060.36	142,513.40	161,895.94
11-190-100-610	General Supplies	1,896,257.45	3,899.00	710,666.02	1,181,692.43
11-190-100-640	Textbooks	422,301.30	60,930.45	317,557.32	43,813.53
11-190-100-890	Other Objects	13,750.00	.00	2,800.00	10,950.00
		<u>3,767,185.45</u>	<u>535,989.81</u>	<u>1,174,836.74</u>	<u>2,056,358.90</u>
	Special Education - Learning and/or Language Disabilities				
11-204-100-101	Salaries of Teachers	570,895.80	.00	.00	570,895.80
11-204-100-106	Other Salaries for Instruction	4,021,525.00	73,846.45	.00	3,947,678.55
11-204-100-610	General Supplies	18,536.00	.00	.00	18,536.00
		<u>4,610,956.80</u>	<u>73,846.45</u>	<u>.00</u>	<u>4,537,110.35</u>
	Special Education - Multiple Disabilities				
11-212-100-101	Salaries of Teachers	285,911.00	.00	.00	285,911.00
11-212-100-106	Other Salaries for Instruction	2,073,516.00	.00	.00	2,073,516.00
11-212-100-610	General Supplies	20,865.70	.00	20,865.70	.00
		<u>2,380,292.70</u>	<u>.00</u>	<u>20,865.70</u>	<u>2,359,427.00</u>
	Special Education - Resource Room/Resource Center				

**Report of the Secretary to the Board of Education
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		Appropriations	Expenditures	Encumbrances	Available Balance
11-213-100-101	Salaries of Teachers	6,269,316.00	.00	.00	6,269,316.00
11-213-100-610	General Supplies	15,500.00	.00	14,248.56	1,251.44
		6,284,816.00	.00	14,248.56	6,270,567.44
	Special Education - Preschool Disabilities - Part-Time				
11-215-100-320	Purchased Professional-Educational Services	5,250.00	.00	5,250.00	.00
11-215-100-610	General Supplies	2,157.00	.00	2,157.00	.00
		7,407.00	.00	7,407.00	.00
	Special Education - Preschool Disabilities - Full-Time				
11-216-100-101	Salaries of Teachers	133,986.79	.00	.00	133,986.79
11-216-100-320	Purchased Professional-Educational Services	815.48	.00	.00	815.48
11-216-100-610	General Supplies	32,326.23	.00	32,326.23	.00
		167,128.50	.00	32,326.23	134,802.27
	Basic Skills/Remedial - Instruction				
11-230-100-101	Salaries of Teachers	1,608,325.00	.00	.00	1,608,325.00
11-230-100-320	Purchased Professional-Educational Services	10,200.00	.00	.00	10,200.00
11-230-100-610	General Supplies	16,300.00	.00	3,780.09	12,519.91
		1,634,825.00	.00	3,780.09	1,631,044.91
	Bilingual Education - Instruction				
11-240-100-101	Salaries of Teachers	786,588.00	.00	.00	786,588.00
		786,588.00	.00	.00	786,588.00
	Vocational Programs - Local				
11-301-100-101	Salaries of Teachers	48,275.00	.00	.00	48,275.00
11-301-100-420	Other Purchased Services (400-500 series)	4,080.00	.00	.00	4,080.00
11-301-100-610	General Supplies	5,100.00	.00	2,137.24	2,962.76
11-301-100-890	Other Objects	500.00	.00	.00	500.00
		57,955.00	.00	2,137.24	55,817.76
	School - Sponsored Co-curricular and Extra-curricular Activities				
11-401-100-100	Salaries	540,000.00	2,554.56	.00	537,445.44
11-401-100-320	Purchased Services (300-500 series)	16,365.00	.00	250.00	16,115.00
11-401-100-580	Travel - All Other	200.00	.00	.00	200.00
11-401-100-600	Supplies and Materials	32,200.00	.00	3,717.41	28,482.59
11-401-100-800	Other Objects	29,912.00	.00	.00	29,912.00
		618,677.00	2,554.56	3,967.41	612,155.03
	School - Sponsored Athletics				
11-402-100-100	Salaries	1,019,638.00	11,468.32	57,341.60	950,828.08
11-402-100-420	Purchased Services (300-500 series)	154,773.75	35,000.00	-27,507.25	147,281.00

**Report of the Secretary to the Board of Education
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		Appropriations	Expenditures	Encumbrances	Available Balance
11-402-100-580	Travel - All Other	1,500.00	.00	.00	1,500.00
11-402-100-600	Supplies and Materials	103,160.00	.00	43,754.23	59,405.77
		1,279,071.75	46,468.32	73,588.58	1,159,014.85
	Other Instructional Programs				
11-403-100-320	Purchased Services (300-500 series)	44,316.25	.00	.00	44,316.25
		44,316.25	.00	.00	44,316.25
	Before/After School Programs				
11-421-100-100	Salaries of Teachers	1,583.75	.00	.00	1,583.75
		1,583.75	.00	.00	1,583.75
	Summer School				
13-422-100-101	Salaries of Teachers	60,821.00	.00	.00	60,821.00
		60,821.00	.00	.00	60,821.00
	Other Supplemental/At-Risk Programs				
11-424-100-179	Salaries of Reading Specialists	992,886.00	.00	.00	992,886.00
		992,886.00	.00	.00	992,886.00
	UNDISTRIBUTED EXPENDITURES				
	Instruction				
11-000-100-562	Tuition to Other LEAs Within the State-Special	320,709.00	.00	.00	320,709.00
11-000-100-566	Tuition to APSSD Within the State	4,728,494.07	.00	2,432,012.20	2,296,481.87
11-000-100-567	Tuition to APSSD and Other LEAs-Special - Out of State	597,548.00	69,999.96	472,270.82	55,277.22
		5,646,751.07	69,999.96	2,904,283.02	2,672,468.09
	Attendance and Social Work Services				
11-000-211-100	Salaries	141,383.00	.00	.00	141,383.00
		141,383.00	.00	.00	141,383.00
	Health Services				
11-000-213-100	Salaries	948,544.00	2,264.57	.00	946,279.43
11-000-213-420	Other Purchased Services (400-500 series)	384.95	.00	384.95	.00
11-000-213-600	Supplies and Materials	38,212.45	.00	15,996.17	22,216.28
		987,141.40	2,264.57	16,381.12	968,495.71
	Speech/Occupational Therapy/Physical Therapy and Related Services				
11-000-216-100	Salaries	1,088,617.23	.00	.00	1,088,617.23
11-000-216-320	Purchased Professional - Educational Services	385,423.42	4,457.40	256,792.60	124,173.42
11-000-216-600	Supplies and Materials	13,619.67	.00	13,355.97	263.70
		1,487,660.32	4,457.40	270,148.57	1,213,054.35

**Report of the Secretary to the Board of Education
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		Appropriations	Expenditures	Encumbrances	Available Balance
Extraordinary Services					
11-000-217-320	Purchased Professional - Educational Services	987,238.62	.00	486,080.00	501,158.62
		987,238.62	.00	486,080.00	501,158.62
Guidance Services					
11-000-218-104	Salaries of Other Professional Staff	2,533,944.00	22,629.84	113,149.20	2,398,164.96
11-000-218-105	Salaries of Secretarial and Clerical Assistants	202,821.00	13,817.68	69,088.40	119,914.92
11-000-218-600	Supplies and Materials	29,055.00	.00	2,205.76	26,849.24
11-000-218-890	Other Objects	21,000.00	21,000.00	.00	.00
		2,786,820.00	57,447.52	184,443.36	2,544,929.12
Child Study Teams					
11-000-219-104	Salaries of Other Professional Staff	3,516,285.00	213,347.23	238,120.80	3,064,816.97
11-000-219-105	Salaries of Secretarial and Clerical Assistants	411,805.00	38,197.25	190,935.60	182,672.15
11-000-219-320	Purchased Professional - Educational Services	116,407.50	.00	.00	116,407.50
11-000-219-390	Other Purchased Prof. and Tech. Services	32,949.06	.00	.00	32,949.06
11-000-219-580	Other Purchased Services (400-500 series)	1,592.50	.00	.00	1,592.50
11-000-219-580	Miscellaneous Purchased Services (400-500 series Other than Residential Costs)	7,000.00	3,000.00	.00	4,000.00
11-000-219-610	Supplies and Materials	20,400.00	.00	13,482.65	6,917.35
11-000-219-800	Other Objects	8,100.00	.00	.00	8,100.00
		4,114,539.06	254,544.48	442,539.05	3,417,455.53
Improvement of Instruction Services					
11-000-221-102	Salaries of Supervisor of Instruction	2,083,473.60	343,452.24	1,717,261.20	22,760.16
11-000-221-104	Salaries of Other Professional Staff	259,127.87	137,945.34	.00	121,182.53
11-000-221-105	Salaries of Secretaries and Clerical Assistants	316,667.08	52,748.68	263,743.40	175.00
11-000-221-320	Purchased Professional - Educational Services	22,933.19	.00	.00	22,933.19
11-000-221-590	Other Purchased Services (400-500)	3,000.00	.00	.00	3,000.00
11-000-221-610	Supplies and Materials	21,891.81	.00	3,476.23	18,415.58
11-000-221-800	Other Objects	10,725.00	.00	.00	10,725.00
		2,717,818.55	534,146.26	1,984,480.83	199,191.46
Educational Media/Library Services					
11-000-222-100	Salaries - Regular	951,123.05	1,291.05	.00	949,832.00
11-000-222-420	Other Purchased Services (400-500 series)	6,700.00	.00	.00	6,700.00
11-000-222-580	Travel - All Other	1,425.00	.00	1,000.00	425.00
11-000-222-600	Supplies and Materials	197,992.83	.00	37,903.12	160,089.71
11-000-222-800	Other Objects	300.00	.00	.00	300.00
		1,157,540.88	1,291.05	38,903.12	1,117,346.71
Instructional Staff Training Services					
11-000-223-102	Salaries of Supervisors of Instruction	479,889.40	79,423.58	395,167.60	5,298.22

**Report of the Secretary to the Board of Education
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		Appropriations	Expenditures	Encumbrances	Available Balance
11-000-223-320	Purchased Professional - Educational Services	101,290.00	.00	16,950.00	84,340.00
11-000-223-590	Other Purchased Services (400-500 series)	26,191.61	.00	1,118.00	25,073.61
11-000-223-580	Travel - All Other	143,085.45	634.96	4,175.00	138,275.49
11-000-223-610	Supplies and Materials	15,000.00	.00	2,592.42	12,407.58
11-000-223-800	Other Objects	660.00	.00	.00	660.00
		766,116.46	80,058.54	420,003.02	266,054.90
	Support Services - General Administration				
11-000-230-100	Salaries	487,244.45	113,468.45	373,410.00	366.00
11-000-230-331	Legal Services (Note: APSSD - Not Litigation Related Legal Services)	270,733.57	25,336.00	238,664.00	6,733.57
11-000-230-332	Audit Fees	68,240.00	.00	65,000.00	3,240.00
11-000-230-339	Other Purchased Professional Services	60,814.00	.00	37,280.00	23,534.00
11-000-230-340	Purchased Technical Services	10,500.00	3,254.00	4,965.00	2,281.00
11-000-230-530	Communications / Telephone	166,600.00	12,632.97	153,967.03	.00
11-000-230-580	Travel - All Other	3,899.94	.00	.00	3,899.94
11-000-230-585	BOE Other Purchased Services	1,000.00	.00	.00	1,000.00
11-000-230-420	Miscellaneous Purchased Services (400-500) [Other than 530 and 585]	305,672.00	30,140.00	148,598.00	126,934.00
11-000-230-600	General Supplies	31,884.10	.00	4,716.98	27,167.12
11-000-230-890	Miscellaneous Expenditures	60,702.82	41,976.32	14,880.70	3,845.80
		1,467,290.88	226,807.74	1,041,481.71	199,001.43
	Support Services - School Administration				
11-000-240-103	Salaries of Principals / Assistant Principals / Program Directors	2,069,376.00	343,979.32	1,719,896.20	5,500.48
11-000-240-104	Salaries of Other Professional Staff	600,100.00	99,641.84	498,209.20	2,248.96
11-000-240-105	Salaries of Secretarial and Clerical Assistants	1,552,194.24	128,259.36	633,471.60	790,463.28
11-000-240-320	Purchased Professional and Technical Services	62,000.00	14,752.99	1,464.16	45,782.85
11-000-240-420	Other Purchased Services (400-500 series)	45,625.00	.00	2,925.00	42,700.00
11-000-240-580	Travel - All Other	21,845.00	.00	1,370.00	20,475.00
11-000-240-600	Supplies and Materials	426,689.60	9,483.44	182,375.90	234,830.26
		4,777,829.84	596,116.95	3,039,712.06	1,142,000.83
	Central Services				
11-000-251-100	Salaries	1,283,014.95	187,700.68	938,503.20	156,811.07
11-000-251-330	Purchased Professional Services	154,370.00	5,068.75	103,275.00	46,026.25
11-000-251-580	Travel - All Other	21,000.00	.00	.00	21,000.00
11-000-251-590	Miscellaneous Purchased Services (400-500) [Other Than 594]	2,600.00	.00	2,600.00	.00
11-000-251-600	Supplies and Materials	89,043.00	2,071.11	9,368.14	77,603.75
11-000-251-832	Interest on Lease Purchase Agreements	92,015.00	26,313.44	-26,313.43	92,014.99

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		Appropriations	Expenditures	Encumbrances	Available Balance
11-000-251-890	Miscellaneous Expenditures	13,264.00	472.31	1,802.69	10,989.00
		1,655,306.95	221,626.29	1,029,235.60	404,445.06
	Administrative Information Technology				
11-000-252-100	Salaries	971,726.05	162,420.80	808,279.00	1,026.25
11-000-252-330	Purchased Professional Services	67,200.00	848.12	53,924.34	12,427.54
11-000-252-340	Purchased Technical Services	227,120.97	202,045.97	25,075.00	.00
11-000-252-421	Other Purchased Services (400-500 series)	611,151.73	353,334.27	111,253.31	146,564.15
11-000-252-600	Supplies and Materials	45,677.00	2,229.00	4,311.00	39,137.00
		1,922,875.75	720,878.16	1,002,842.65	199,154.94
	Required Maintenance for School Facilities				
11-000-261-110	Salaries	970,277.00	152,174.31	760,099.40	58,003.29
11-000-261-420	"Cleaning, Repair, and Maintenance Services"	263,280.00	17,658.06	121,688.14	123,933.80
11-000-261-610	General Supplies	155,282.07	9,592.34	125,581.57	20,108.16
11-000-261-890	Other Objects	100,000.00	4,950.00	.00	95,050.00
		1,488,839.07	184,374.71	1,007,369.11	297,095.25
	Custodial Services				
11-000-262-110	Salaries	2,999,623.92	450,055.31	2,122,228.36	427,340.25
11-000-262-300	Purchased Professional and Technical Services	217,743.09	17,287.00	21,986.09	178,470.00
11-000-262-420	"Cleaning, Repair, and Maintenance Services"	124,164.00	14,499.92	77,379.08	32,285.00
11-000-262-440	Rental of Land and Building Other than Lease Purchase Agreement	166,000.04	.00	.00	166,000.04
11-000-262-490	Other Purchased Property Services	71,400.00	.00	.00	71,400.00
11-000-262-520	Insurance	886,684.00	44,300.00	.00	842,384.00
11-000-262-610	General Supplies	647,970.00	4,794.04	267,376.51	375,799.45
11-000-262-621	Energy (Natural Gas)	483,135.00	94,816.81	265,183.19	123,135.00
11-000-262-622	Energy (Electricity)	1,259,645.48	21,970.26	1,215,975.22	21,700.00
11-000-262-890	Other Objects	200,000.00	.00	.00	200,000.00
		7,056,365.53	647,723.34	3,970,128.45	2,438,513.74
	Care and Upkeep of Grounds				
11-000-263-100	Salaries	70,852.08	11,808.68	59,043.40	.00
		70,852.08	11,808.68	59,043.40	.00
	Security				
11-000-266-100	Salaries	369,969.00	7,150.00	.00	362,819.00
		369,969.00	7,150.00	.00	362,819.00
	Student Transportation Services				
11-000-270-107	Salaries of Non-Instructional Aides	77,564.40	.00	.00	77,554.40
11-000-270-160	Salaries for Pupil Transportation (Between Home and School) - Regular	1,261,095.60	43,611.01	204,787.40	1,012,637.19

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 August**

		Appropriations	Expenditures	Encumbrances	Available Balance
11-000-270-162	Salaries for Pupil Transportation (Other than Between Home and School)	300,000.00	53,362.89	.00	246,637.11
11-000-270-503	Contract Services - Aid in Lieu Payments -Non-Public School	180,511.00	.00	511.00	180,000.00
11-000-270-511	Contract Services (Between Home and School)-Vendors	20,000.00	.00	.00	20,000.00
11-000-270-512	Contract Services (Other than Between Home and School)-Vendors	177,870.00	.00	150,000.00	27,870.00
11-000-270-514	Contract Services (Special Ed Students)-Vendors	2,263,786.00	.00	1,500,000.00	763,786.00
11-000-270-615	Transportation Supplies	300,000.00	38,357.65	180,220.95	81,421.40
11-000-270-890	Other Objects	7,000.00	.00	2,077.50	4,922.50
		<u>4,587,827.00</u>	<u>135,331.55</u>	<u>2,037,596.85</u>	<u>2,414,898.60</u>
	Personnel Services - Unallocated Employee Benefits				
11-000-291-220	Social Security Contributions	1,700,000.00	165,436.81	.00	1,534,563.19
11-000-291-241	Other Retirement Contributions - PERS	1,533,831.14	.00	.00	1,533,831.14
11-000-291-242	Other Retirement Contributions - ERIP	160,088.95	517.60	11,188.95	148,382.40
11-000-291-260	Workmen's Compensation	582,148.20	.00	.00	582,148.20
11-000-291-270	Health Benefits	18,907,254.00	3,072,367.86	906,762.63	14,928,123.51
11-000-291-280	Tuition Reimbursement	158,990.00	.00	5,782.60	153,207.40
11-000-291-299	Unused Sick Payment to Terminated / Retired Staff	253,584.66	-.04	.00	253,584.70
		<u>23,295,896.95</u>	<u>3,238,322.23</u>	<u>923,734.18</u>	<u>19,133,840.54</u>
	Facilities Acquisition and Construction Services				
12-000-400-390	Other Purchased Prof. and Tech. Services	18,864.62	.00	18,864.62	.00
12-000-400-450	Construction Services	2,368,497.77	10,135.04	2,329,409.96	28,952.77
12-000-400-721	Lease Purchase Agreements - Principal	1,591,006.74	1,083,763.79	-255,539.75	762,782.70
12-000-400-800	Other Objects	68,734.00	.00	.00	68,734.00
		<u>4,047,103.13</u>	<u>1,093,898.83</u>	<u>2,092,734.83</u>	<u>860,469.47</u>
	Equipment				
12-120-100-731	Grades 1-5	7,016.85	.00	.00	7,016.85
12-130-100-731	Grades 6-8	31,920.24	.00	30,705.38	1,214.86
12-140-100-731	Grades 9-12	305,409.34	.00	305,409.34	.00
12-000-100-731	Undistributed Expenditures - Instruction	32,325.15	.00	32,325.15	.00
12-000-300-732	Undistributed Expenditures - Non-Instructional Services	46,708.62	.00	46,708.62	.00
		<u>423,380.20</u>	<u>.00</u>	<u>415,148.49</u>	<u>8,231.71</u>
	Contribution (Transfer) of Funds to Charter Schools				
10-000-100-561	Transfer of Funds to Charter Schools	69,921.00	9,231.00	.00	60,690.00
		<u>69,921.00</u>	<u>9,231.00</u>	<u>.00</u>	<u>60,690.00</u>
	General Fund	135,505,299.94	8,747,248.71	24,699,446.97	102,058,604.26

Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 August



School Business Administrator Signature



Date

Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 August

20 Special Revenue Fund

Assets and Liabilities

Assets			
101	Cash		
	Accounts Receivable:		
141	A/R: State of NJ	1,054,808.01	
142	A/R: Federal		
			<hr/>
			1,054,808.01
Resources			
301	Estimated Revenues	3,408,459.75	
302	Revenues	(116,734.00)	
			<hr/>
			3,291,725.75
			<hr/>
			4,346,533.76
Total assets and resources:			

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 August**

20 Special Revenue Fund

Liabilities and Fund Equity

Liabilities

401	InterFund Payable	158,051.40	
402	Interfund Accounts Payable	38,871.88	
421	Accounts Payable	157,773.35	
481	Deferred Revenue	<u>377,741.55</u>	
			732,438.18

Fund Balance

	Appropriated		
	Reserve for Encumbrances		
753	Reserve for Encumbrances: Current	40,048.95	
754	Reserve for Encumbrances: Prior	139,200.01	
601	Appropriations	3,547,659.76	
602	Expenditures	(93,826.76)	
603	Encumbrances	<u>179,248.96</u>	
	Less: Expenditures and Encumbrances	(85,422.20)	
	Total Appropriations		3,641,486.52
	Reserved Fund Balance		
75X,76x	Other Reserves	<u>.00</u>	
	Total Reserved Fund Balance:		.00
	Unappropriated:		
303	Budgeted Fund Balance		
770	Unassigned Fund Balance	<u>(27,390.94)</u>	
	Total Unappropriated:		(27,390.94)
	Total Liabilities and Fund Balance		<u>4,346,533.76</u>

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 August**

20 Special Revenue Fund

Recapitulation of Budgeted Fund Balance

	Budgeted	Actual	Variance
Appropriations	3,547,659.76	85,422.20	3,462,237.56
Revenues	(3,408,459.75)	(116,734.00)	(3,291,725.75)
	139,200.01	(31,311.80)	170,511.81
Less: Reserve for Encumbrances: Prior	139,200.01	139,200.01	.00
Budgeted Fund Balance:	.00	-170,511.81	170,511.81

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 August**

20 Special Revenue Fund

**Interim Statements Comparing
Budget Revenue with Actual to Date and
Appropriations with Expenditures and Encumbrances to Date**

Revenue/sources of funds		Budgeted Estimated	Actual To Date	Unrealized Balance	
2XXX	From Intermediate Sources	33,404.00	.00	33,404.00	
3XXX	From State Sources	1,010,311.00	116,734.00	893,577.00	
4XXX	From Federal Sources	2,364,744.75	.00	2,364,744.75	
		3,408,459.75	116,734.00	3,291,725.75	
Expenditures		Appropriations	Expenditures	Encumbrances	Available Balance
	Local Projects				
20-*	Other Special Revenue Fund	33,404.00	.00	.00	33,404.00
		33,404.00	.00	.00	33,404.00
	State Projects				
20-492-xxx-xxx	SDA Emergent Needs and Capital Maint	45,800.00	.00	45,800.00	.00
20-501-xxx-xxx	Nonpublic Textbooks Aid	45,439.00	.00	38,825.47	6,613.53
20-502-xxx-xxx	Nonpublic Aux Services - Basic Skills/Remedial	59,645.00	.00	.00	59,645.00
20-506-xxx-xxx	Nonpublic Hand - Supplemental Instruction	140,420.00	.00	.00	140,420.00
20-507-xxx-xxx	Nonpublic Hand - Handicapped Services	154,260.00	.00	.00	154,260.00
20-508-xxx-xxx	Nonpublic Hand - Corrective Speech	49,802.00	.00	.00	49,802.00
20-509-xxx-xxx	Nonpublic Nursing Services	180,720.00	.00	.00	180,720.00
20-510-xxx-xxx	Nonpublic Technology Initiative Program	71,295.00	.00	.00	71,295.00
20-511-xxx-xxx	Nonpublic Security Aid Program	314,130.01	.00	6,623.49	307,506.52
		1,061,511.01	.00	91,248.96	970,262.05
	Federal Projects				
20-23x-xxx-xxx	ESSA Title I, Part A	127,550.00	-50,052.19	.00	177,602.19
20-24x-xxx-xxx	ESSA Title III	48,906.00	.00	.00	48,906.00
20-25x-xxx-xxx	I.D.E.A. Part B	1,648,146.00	-76,918.00	.00	1,725,064.00
20-27x-xxx-xxx	ESSA Title IIA / IID	74,371.00	-25,174.00	.00	99,545.00
20-28x-xxx-xxx	ESSA Title IV	10,500.00	.00	.00	10,500.00
20-487-xxx-xxx	ARP-ESSER Grant Program	257,480.24	49,617.68	88,000.00	119,862.56
20-488-xxx-xxx	ARP ESSER Subgrant (ALCES)	185,986.00	8,699.75	.00	177,286.25
20-489-xxx-xxx	ARP ESSER Subgrant (EBSLEA)	40,000.00	.00	.00	40,000.00
20-490-xxx-xxx	ARP Evidence Based Learning Beyond the Sch Day	16,675.89	.00	.00	16,675.89
20-491-xxx-xxx	ARP ESSER Subgrant (NJTSS)	43,129.62	.00	.00	43,129.62
		2,452,744.75	-93,826.76	88,000.00	2,458,571.51

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 August**

3,547,659.76

-93,826.76

179,248.96

3,462,237.56

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 August**

20 Special Revenue Fund

Schedule Of Revenues

Actual Compared with Estimated

		Estimated	Actual	Unrealized
	Revenues from intermediate Sources			
20-2100	Unrestricted Grants-in-Aid	33,404.00	.00	33,404.00
		<u>33,404.00</u>	<u>.00</u>	<u>33,404.00</u>
	Revenues from State Sources			
20-3231	Nonpublic Textbook Aid	45,439.00	45,439.00	.00
20-3232	Nonpublic Auxiliary Services Aid - Compensatory	59,645.00	.00	59,645.00
20-3235	Nonpublic Auxiliary/Handicapped Transportation Aid	154,260.00	.00	154,260.00
20-3237	Nonpublic Handicapped Aid	49,802.00	.00	49,802.00
20-3238	Nonpublic Handicapped Aid - Speech Correction	140,420.00	.00	140,420.00
20-3239	Nonpublic Nursing Services Aid.	180,720.00	.00	180,720.00
20-3240	Nonpublic Technology Initiative Aid	71,295.00	71,295.00	.00
20-3241	Nonpublic Security Aid	308,730.00	.00	308,730.00
		<u>1,010,311.00</u>	<u>116,734.00</u>	<u>893,577.00</u>
	Revenues from Federal Sources			
20-4411	Title I-Part A	127,550.00	.00	127,550.00
20-4420	I.D.E.A. Part B	1,592,496.00	.00	1,592,496.00
20-4421	I.D.E.A. Part B	55,650.00	.00	55,650.00
20-4451	Title II-A	74,371.00	.00	74,371.00
20-4471	Title IV - Part A - Student Support and Acad Enrichment	10,500.00	.00	10,500.00
20-4491	Title III	30,333.00	.00	30,333.00
20-4492	Title III	18,573.00	.00	18,573.00
20-4540	ARP-ESSR	169,480.24	.00	169,480.24
20-4541	ARP ESSER Accelerated Learning Coaching/Ed Support	185,986.00	.00	185,986.00
20-4542	ARP ESSER Evid-Based Sum Learning & Enrichment Act	40,000.00	.00	40,000.00
20-4543	ARP ESSER Evid-Based Comp Beyond the School Day Act	16,675.89	.00	16,675.89
20-4544	ARP ESSER NJTSS Mental Health Support Staffing	43,129.62	.00	43,129.62
		<u>2,364,744.75</u>	<u>.00</u>	<u>2,364,744.75</u>
		<u>3,408,459.75</u>	<u>116,734.00</u>	<u>3,291,725.75</u>

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 August**

**20 Special Revenue Fund
Statement of Appropriations
Compared with Expenditures and Encumbrances**

		Appropriations	Expenditures	Encumbrances	Available Balance
	Other Local Projects				
20-001-200-610	Program Expenditures	33,404.00	.00	.00	33,404.00
		33,404.00	.00	.00	33,404.00
	ESSA Title I, Part A				
20-231-200-200	Program Expenditures	127,550.00	-50,052.19	.00	177,602.19
		127,550.00	-50,052.19	.00	177,602.19
	ESSA Title III				
20-241-100-600	Instructional Supplies	18,133.00	.00	.00	18,133.00
20-241-200-100	Salaries - Support	2,080.00	.00	.00	2,080.00
20-241-200-300	Professional Technical Services	10,120.00	.00	.00	10,120.00
		30,333.00	.00	.00	30,333.00
	ESSA Title III				
20-242-100-100	Salaries of Teachers	9,177.00	.00	.00	9,177.00
20-242-100-800	Other Objects	3,396.00	.00	.00	3,396.00
20-242-200-100	Salaries - Support	6,000.00	.00	.00	6,000.00
		18,573.00	.00	.00	18,573.00
	IDEA Part B				
20-252-100-100	Salaries of Teachers	940,635.00	.00	.00	940,635.00
20-252-100-500	Other Purchased Services (400-500 Series)	518,061.00	.00	.00	518,061.00
20-252-200-200	Employee Benefits	97,069.00	-76,918.00	.00	173,987.00
20-252-200-300	Professional Technical Services	92,380.00	.00	.00	92,380.00
20-252-200-500	Other Purchased Services	1.00	.00	.00	1.00
		1,648,146.00	-76,918.00	.00	1,725,064.00
	ESSA Title IIA / IID				
20-270-200-200	Employee Benefits	.00	-25,174.00	.00	25,174.00
20-270-200-300	Professional Technical Services	73,571.00	.00	.00	73,571.00
20-270-200-600	Supplies and Materials	800.00	.00	.00	800.00
		74,371.00	-25,174.00	.00	99,545.00
	ESSA Title IV				
20-280-200-300	Program Expenditures	10,500.00	.00	.00	10,500.00
		10,500.00	.00	.00	10,500.00
	ARP-ESSER Grant Program				

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 August**

		Appropriations	Expenditures	Encumbrances	Available Balance
20-487-100-100	Program Expenditures	257,480.24	49,617.68	88,000.00	119,862.56
		257,480.24	49,617.68	88,000.00	119,862.56
	ARP ESSER Subgrant (ALCES)				
20-488-100-100	Program Expenditures	185,986.00	8,699.75	.00	177,286.25
		185,986.00	8,699.75	.00	177,286.25
	ARP ESSER Subgrant (EBSLEA)				
20-489-100-100	Program Expenditures	40,000.00	.00	.00	40,000.00
		40,000.00	.00	.00	40,000.00
	ARP Evidence Based Learning Beyond the School Day				
20-490-100-100	Program Expenditures	16,675.89	.00	.00	16,675.89
		16,675.89	.00	.00	16,675.89
	ARP ESSER Subgrant (NJTSS)				
20-491-100-100	Program Expenditures	43,129.62	.00	.00	43,129.62
		43,129.62	.00	.00	43,129.62
	SDA Emergent Needs and Capital Maintenance in School Districts				
20-492-100-721	Program Expenditures	45,800.00	.00	45,800.00	.00
		45,800.00	.00	45,800.00	.00
	Nonpublic Textbooks Aid				
20-501-100-640	Program Expenditures	45,439.00	.00	38,825.47	6,613.53
		45,439.00	.00	38,825.47	6,613.53
	Nonpublic Aux Services - Basic Skills/Remedial				
20-502-100-800	Program Expenditures	59,645.00	.00	.00	59,645.00
		59,645.00	.00	.00	59,645.00
	Nonpublic Hand - Supplemental Instruction				
20-506-100-800	Program Expenditures	140,420.00	.00	.00	140,420.00
		140,420.00	.00	.00	140,420.00
	Nonpublic Hand - Handicapped Services				
20-507-100-800	Program Expenditures	154,260.00	.00	.00	154,260.00
		154,260.00	.00	.00	154,260.00
	Nonpublic Hand - Corrective Speech				
20-508-100-800	Program Expenditures	49,802.00	.00	.00	49,802.00
		49,802.00	.00	.00	49,802.00
	Nonpublic Nursing Services				
20-509-100-800	Program Expenditures	180,720.00	.00	.00	180,720.00
		180,720.00	.00	.00	180,720.00

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 August**

		Appropriations	Expenditures	Encumbrances	Available Balance
	Nonpublic Technology Initiative Program				
20-510-100-610	Program Expenditures	71,295.00	.00	.00	71,295.00
		71,295.00	.00	.00	71,295.00
	Nonpublic Security Aid Program				
20-511-100-800	Program Expenditures	314,130.01	.00	6,623.49	307,506.52
		314,130.01	.00	6,623.49	307,506.52
	Special Revenue Fund	3,547,659.76	-93,826.76	179,248.96	3,462,237.56



School Business Administrator Signature

11/27/23

Date

Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 August

30 Capital Projects Fund

Assets and Liabilities

Assets			
101	Cash		4,569,198.68
Resources			
301	Estimated Revenues		
302	Revenues	(3,492.55)	
			<u>(3,492.55)</u>
Total assets and resources:			4,565,706.13

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 August**

30 Capital Projects Fund

Liabilities and Fund Equity

Liabilities			
			.00
Fund Balance			
	Appropriated		
	Reserve for Encumbrances		
753	Reserve for Encumbrances: Current		
754	Reserve for Encumbrances: Prior		
601	Appropriations		
602	Expenditures		
603	Encumbrances		
	Less: Expenditures and Encumbrances		
	Total Appropriations		.00
	Reserved Fund Balance		
75X,76x	Other Reserves	.00	
	Total Reserved Fund Balance:		.00
	Unappropriated:		
303	Budgeted Fund Balance		
770	Fund Balance	4,565,706.13	
	Total Unappropriated:		4,565,706.13
	Total Liabilities and Fund Balance		4,565,706.13

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 August**

30 Capital Projects Fund

Recapitulation of Budgeted Fund Balance

	Budgeted	Actual	Variance
Appropriations	.00	.00	.00
Revenues	(.00)	(3,492.55)	(-3,492.55)
	.00	(3,492.55)	3,492.55
Less: Reserve for Encumbrances: Prior			
Budgeted Fund Balance:	.00	-3,492.55	3,492.55

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 August**

30 Capital Projects Fund

**Interim Statements Comparing
Budget Revenue with Actual to Date and
Appropriations with Expenditures and Encumbrances to Date**

Revenue/sources of funds		Budgeted Estimated	Actual To Date	Unrealized Balance
1XXX	From Local Sources	.00	3,492.55	-3,492.55
		.00	3,492.55	-3,492.55
Expenditures		Appropriations	Expenditures	Encumbrances
				Available Balance

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 August**

30 Capital Projects Fund

**Schedule Of Revenues
Actual Compared with Estimated**

		Estimated	Actual	Unrealized
	Revenues from Local Sources			
30-1510	Interest On Investments	.00	3,492.55	-3,492.55
		.00	3,492.55	-3,492.55
		.00	3,492.55	-3,492.55

Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 August

30 Capital Projects Fund
Statement of Appropriations
Compared with Expenditures and Encumbrances

	Appropriations	Expenditures	Encumbrances	Available Balance
Capital Projects Fund	.00	.00	.00	.00



School Business Administrator Signature



Date

Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 August

40 Debt Service Fund

Assets and Liabilities

Assets			
101	Cash		
121	Debt Service Tax Levy A/R		1,196,150.00
	Accounts Receivable:		
141	A/R: State of NJ	<u>464,532.00</u>	
			464,532.00
	Total Other Assets		.00
Resources			
301	Estimated Revenues	7,695,050.00	
302	Revenues	(7,927,313.00)	
			<u>(232,263.00)</u>
	Total assets and resources:		1,428,419.00

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 August**

40 Debt Service Fund

Liabilities and Fund Equity

Liabilities			
402	Interfund Accounts Payable	<u>1,488,795.15</u>	1,488,795.15
Fund Balance			
	Appropriated		
	Reserve for Encumbrances		
753	Reserve for Encumbrances: Current	(6,498,900.02)	
754	Reserve for Encumbrances: Prior		
601	Appropriations	7,695,050.00	
602	Expenditures	6,498,900.02	
603	Encumbrances	<u>(6,498,900.02)</u>	
	Less: Expenditures and Encumbrances	.00	
	Total Appropriations		<u>1,196,149.98</u>
	Reserved Fund Balance		
75X,76x	Other Reserves	<u>.00</u>	
	Total Reserved Fund Balance:		.00
	Unappropriated:		
303	Budgeted Fund Balance		
770	Retained Earnings	<u>(1,256,526.13)</u>	
	Total Unappropriated:		(1,256,526.13)
	Total Liabilities and Fund Balance		<u>1,428,419.00</u>

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 August**

40 Debt Service Fund

Recapitulation of Budgeted Fund Balance

	Budgeted	Actual	Variance
Appropriations	7,695,050.00	.00	7,695,050.00
Revenues	(7,695,050.00)	(7,927,313.00)	(-232,253.00)
	.00	(7,927,313.00)	7,927,313.00
Less: Reserve for Encumbrances: Prior			
Budgeted Fund Balance:	.00	-7,927,313.00	7,927,313.00

Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 August

40 Debt Service Fund

**Interim Statements Comparing
Budget Revenue with Actual to Date and
Appropriations with Expenditures and Encumbrances to Date**

Revenue/sources of funds		Budgeted Estimated	Actual To Date	Unrealized Balance	
1XXX	From Local Sources	6,078,556.00	5,935,798.00	142,758.00	
3XXX	From State Sources	575,841.00	950,862.00	-375,021.00	
5XXX	From Other Sources	1,040,653.00	1,040,653.00	.00	
		7,695,050.00	7,927,313.00	-232,263.00	
Expenditures		Appropriations	Expenditures	Encumbrances	Available Balance
	Repayment of Debt				
40-701-510-xxx	Repayment of Debt - Regular	7,695,050.00	6,498,900.02	-6,498,900.02	7,695,050.00
		7,695,050.00	6,498,900.02	-6,498,900.02	7,695,050.00
	Other				
40-*	Other Debt Service Fund	.00	.00	.00	.00
		.00	.00	.00	.00
		7,695,050.00	6,498,900.02	-6,498,900.02	7,695,050.00

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 August**

40 Debt Service Fund

Schedule Of Revenues

Actual Compared with Estimated


		Estimated	Actual	Unrealized
	Revenues from Local Sources			
40-1210	Ad Valorem Taxes - Local Tax Levy	5,935,798.00	5,935,798.00	.00
40-1990	Miscellaneous Revenue from Local Sources	142,758.00	.00	142,758.00
		<u>6,078,556.00</u>	<u>5,935,798.00</u>	<u>142,758.00</u>
	Revenues from State Sources			
40-3160	Debt Service Aid Type II.	575,841.00	950,862.00	-375,021.00
		<u>575,841.00</u>	<u>950,862.00</u>	<u>-375,021.00</u>
	Revenues from Other Financing Sources			
40-5200	Interfund Transfers	1,040,653.00	1,040,653.00	.00
		<u>1,040,653.00</u>	<u>1,040,653.00</u>	<u>.00</u>
		<u>7,695,050.00</u>	<u>7,927,313.00</u>	<u>-232,263.00</u>

Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 August

40 Debt Service Fund

Statement of Appropriations
Compared with Expenditures and Encumbrances

		Appropriations	Expenditures	Encumbrances	Available Balance
	Regular Debt Service				
40-701-510-834	Interest on Bonds	2,505,050.00	1,308,900.02	-1,308,900.02	2,505,050.00
40-701-510-910	Redemption of Principal	5,190,000.00	5,190,000.00	-5,190,000.00	5,190,000.00
		<u>7,695,050.00</u>	<u>6,498,900.02</u>	<u>-6,498,900.02</u>	<u>7,695,050.00</u>
	Debt Service Fund	7,695,050.00	6,498,900.02	-6,498,900.02	7,695,050.00


School Business Administrator Signature

11/27/23
Date

Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 September

10 General Fund

Assets and Liabilities

Assets			
101	Cash		17,237,374.95
102-107	Cash on hand and equivalents		471,625.00
116	Capital Reserve account		4,826,849.00
121	Tax Levy Receivable		91,804,216.76
	Accounts Receivable:		
132	Interfund Receivable	42,865.21	
141	A/R: State of NJ	7,251,552.26	
			7,294,417.47
	Loans Receivable:		
131	Interfund Loans Receivable	1,685,718.43	
			1,685,718.43
	Total Other Assets		2,552,923.21
Resources			
301	Estimated Revenues	129,944,418.00	
302	Revenues	(127,128,402.12)	
			2,816,015.88
	Total assets and resources:		128,689,140.70

Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 September

10 General Fund
Liabilities and Fund Equity

Liabilities

402	Interfunds Payable	4,000.00	
421	Accounts Payable	75,995.82	
499	Other Liabilities	<u>476,401.44</u>	
			556,397.26

Fund Balance

	Appropriated		
	Reserve for Encumbrances		
753	Reserve for Encumbrances: Current	79,434,848.14	
754	Reserve for Encumbrances: Prior	673,831.05	
601	Appropriations	135,505,299.94	
602	Expenditures	22,389,369.99	
603	Encumbrances	<u>80,108,679.19</u>	
	Less: Expenditures and Encumbrances	(102,498,049.18)	
	Total Appropriations		113,115,929.95
	Reserved Fund Balance		
761	Capital Reserve	4,826,849.00	
604	Add: Increase in Capital Reserve (Interest)	2,000.00	
307	Less: Budgeted Withdrawal from Cap Reserve		
309	Less: Budgeted Withdrawal from Capital Reserve - Excess Costs and Other Capital Projects	<u>(2,228,638.00)</u>	
		2,600,211.00	
764	Maintenance Reserve		
766	Emergency Reserve		
75X,76x	Other Reserves	<u>.00</u>	
	Total Reserved Fund Balance:		2,600,211.00
	Unappropriated:		
303	Budgeted Fund Balance	(2,660,412.89)	
770	Fund Balance	<u>15,077,015.38</u>	
	Total Unappropriated:		12,416,602.49
	Total Liabilities and Fund Balance		<u>128,689,140.70</u>

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 September**

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 September**

10 General Fund

Recapitulation of Budgeted Fund Balance

	Budgeted	Actual	Variance
Appropriations	135,505,299.94	102,498,049.18	33,007,250.76
Revenues	(129,944,418.00)	(127,128,402.12)	(2,816,015.88)
	5,560,881.94	(24,630,352.94)	30,191,234.88
Change in Capital Reserve:			
Plus: Increase in Capital Reserve (Interest) (604)	2,000.00	2,000.00	.00
Less: Budgeted Withdrawal from Cap Reserve (307)			
Less: Budgeted Withdrawal from Capital Reserve - Excess Costs and Other Capital Projects (309)	(2,228,638.00)	(2,228,638.00)	(.00)
	(2,226,638.00)	(2,226,638.00)	.00
Less: Reserve for Encumbrances: Prior	673,831.05	673,831.05	.00
Budgeted Fund Balance:	2,660,412.89	-27,530,821.99	30,191,234.88

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 September**

10 General Fund

**Interim Statements Comparing
Budget Revenue with Actual to Date and
Appropriations with Expenditures and Encumbrances to Date**

Revenue/sources of funds		Budgeted Estimated	Actual To Date	Unrealized Balance	
1XXX	From Local Sources	118,138,859.00	117,634,701.12	504,157.88	
3XXX	From State Sources	9,493,701.00	9,493,701.00	.00	
4XXX	From Federal Sources	83,220.00	.00	83,220.00	
5XXX	From Other Sources	2,228,638.00	.00	2,228,638.00	
		129,944,418.00	127,128,402.12	2,816,015.88	
Expenditures		Appropriations	Expenditures	Encumbrances	Available Balance
General Current Expenses					
11-1xx-100-xxx	Regular Programs	44,209,060.14	5,095,641.96	35,466,462.23	3,646,955.95
11-2xx-100-xxx	Special Education	13,627,993.31	1,331,845.20	10,958,889.90	1,337,258.21
11-230-100-xxx	Basic Skills / Remedial	1,634,825.00	148,803.66	1,233,562.96	252,458.38
11-240-100-xxx	Bilingual Education	955,358.00	86,634.40	779,709.60	89,014.00
11-401-100-xxx	School-sponsored Co/Extra-Curricular Activities	618,677.00	5,900.86	12,109.41	600,666.73
11-402-100-xxx	School-sponsored Athletics	1,279,071.75	218,426.31	223,758.88	836,886.56
		62,324,985.20	6,887,252.39	48,674,492.98	6,763,239.83
Undistributed Expenditures					
11-000-xxx-xxx	Other	67,444,868.30	13,028,109.93	28,704,675.24	25,712,083.13
		67,444,868.30	13,028,109.93	28,704,675.24	25,712,083.13
Capital Outlay					
xx-xxx-xxx-73x	Equipment	423,380.20	71,365.76	343,782.73	8,231.71
12-000-4xx-xxx	Facilities Acquisition and Construction Services	4,075,352.24	2,291,056.30	1,396,681.05	387,614.89
		4,498,732.44	2,362,422.06	1,740,463.78	395,846.60
Special Schools					
13-xxx-xxx-xxx	Special Schools	60,821.00	.00	.00	60,821.00
		60,821.00	.00	.00	60,821.00
Other					
10-*	Other General Fund	79,152.00	9,231.00	69,921.00	.00
11-*	Other General Current Expense	1,096,741.00	102,354.61	919,126.19	75,260.20
		1,175,893.00	111,585.61	989,047.19	75,260.20
		135,505,299.94	22,389,369.99	80,108,679.19	33,007,250.76

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 September**

10 General Fund

Schedule Of Revenues

Actual Compared with Estimated

		Estimated	Actual	Unrealized
	Revenues from Local Sources			
10-1210	Ad Valorem Taxes - Local Tax Levy	117,024,038.00	117,024,038.00	.00
10-1310	Tuition From Individuals	115,200.00	47,200.20	67,999.80
10-1311	Imported	.00	18,000.00	-18,000.00
10-1320	Tuition from Other LEAs within the State	115,621.00	.00	115,621.00
10-1410	Transportation Fees from Individuals	250,000.00	216,425.50	33,574.50
10-1510	Interest On Investments	75,000.00	18,915.30	56,084.70
10-1910	Rentals.	300,000.00	55,904.92	244,095.08
10-1980	Refund of Prior Year's Expenditures	.00	52,757.48	-52,757.48
10-1990	Miscellaneous Revenue from Local Sources	257,000.00	196,566.66	60,433.34
		<u>118,136,859.00</u>	<u>117,629,808.06</u>	<u>507,050.94</u>
	Revenues from State Sources			
10-3121	Categorical Transportation Aid	1,303,530.00	1,303,530.00	.00
10-3130	Imported	.00	.00	.00
10-3131	Extraordinary Aid.	705,811.00	705,811.00	.00
10-3132	Categorical Special Education Aid	7,049,480.00	7,049,480.00	.00
10-3177	Categorical Security Aid	434,880.00	434,880.00	.00
		<u>9,493,701.00</u>	<u>9,493,701.00</u>	<u>.00</u>
	Revenues from Federal Sources			
10-4200	Unrestricted Grants from the Federal Govt through State	83,220.00	.00	83,220.00
		<u>83,220.00</u>	<u>.00</u>	<u>83,220.00</u>
	Revenues from Other Financing Sources			
10-5200	Interfund Transfers	2,228,638.00	.00	2,228,638.00
		<u>2,228,638.00</u>	<u>.00</u>	<u>2,228,638.00</u>
		<u>129,942,418.00</u>	<u>127,123,509.06</u>	<u>2,818,908.94</u>

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 September**

10 General Fund

**Statement of Appropriations
Compared with Expenditures and Encumbrances**

		Appropriations	Expenditures	Encumbrances	Available Balance
	Regular Programs - Instruction				
11-105-100-101	Preschool - Salaries of Teachers	369,337.00	8,941.24	80,471.16	279,924.60
11-110-100-101	Kindergarten - Salaries of Teachers	1,915,835.00	188,771.00	1,697,251.50	29,812.50
11-120-100-101	Grades 1-5 - Salaries of Teachers	12,637,336.69	1,228,446.93	10,935,114.48	473,775.28
11-130-100-101	Grades 6-8 - Salaries of Teachers	9,893,254.00	957,936.70	8,191,618.92	743,698.38
11-140-100-101	Grades 9-12 - Salaries of Teachers	15,421,398.00	1,477,820.21	13,477,798.20	465,779.59
		<u>40,237,160.69</u>	<u>3,861,916.08</u>	<u>34,382,254.26</u>	<u>1,992,990.35</u>
	Regular Programs - Home Instruction				
11-150-100-101	Salaries of Teachers	150,000.00	2,051.19	.00	147,948.81
11-150-100-320	Purchased Professional-Educational Services	51,000.00	1,775.90	.00	49,224.10
		<u>201,000.00</u>	<u>3,827.09</u>	<u>.00</u>	<u>197,172.91</u>
	Regular Programs - Undistributed Instruction				
11-190-100-106	Other Salaries for Instruction	586,407.00	60,597.53	429,925.24	95,884.23
11-190-100-320	Purchased Professional-Educational Services	77,500.00	9,255.00	4,503.25	63,741.75
11-190-100-340	Purchased Technical Services	1,500.00	.00	.00	1,500.00
11-190-100-420	Other Purchased Services (400-500 series)	772,458.70	568,601.66	60,718.03	143,139.01
11-190-100-610	General Supplies	1,896,982.45	243,789.62	550,922.13	1,102,270.70
11-190-100-640	Textbooks	422,301.30	347,654.98	34,450.32	40,196.00
11-190-100-890	Other Objects	13,750.00	.00	3,689.00	10,061.00
		<u>3,770,899.45</u>	<u>1,229,898.79</u>	<u>1,084,207.97</u>	<u>1,456,792.69</u>
	Special Education - Learning and/or Language Disabilities				
11-204-100-101	Salaries of Teachers	570,895.80	55,689.00	515,206.80	.00
11-204-100-106	Other Salaries for Instruction	4,021,525.00	440,869.73	3,115,322.30	465,332.97
11-204-100-610	General Supplies	18,536.00	.00	384.40	18,151.60
		<u>4,610,956.80</u>	<u>496,558.73</u>	<u>3,630,913.50</u>	<u>483,484.57</u>
	Special Education - Multiple Disabilities				
11-212-100-101	Salaries of Teachers	285,911.00	27,830.50	250,474.50	7,606.00
11-212-100-106	Other Salaries for Instruction	2,073,516.00	140,041.54	1,255,111.56	678,362.90
11-212-100-610	General Supplies	20,865.70	20,106.40	759.30	.00
		<u>2,380,292.70</u>	<u>187,978.44</u>	<u>1,506,345.36</u>	<u>685,968.90</u>
	Special Education - Resource Room/Resource Center				

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 September**

		Appropriations	Expenditures	Encumbrances	Available Balance
11-213-100-101	Salaries of Teachers	6,269,316.00	609,522.63	5,493,421.08	166,372.29
11-213-100-610	General Supplies	15,500.00	3,060.83	11,848.68	590.49
		6,284,816.00	612,583.46	5,505,269.76	166,962.78
Special Education - Preschool Disabilities - Part-Time					
11-215-100-101	Salaries of Teachers	97,412.60	9,741.26	87,671.34	.00
11-215-100-106	Other Salaries for Instruction	75,411.50	9,059.90	66,351.60	.00
11-215-100-320	Purchased Professional-Educational Services	5,250.00	.00	5,250.00	.00
11-215-100-610	General Supplies	2,157.00	571.79	1,558.73	26.48
		180,231.10	19,372.95	160,831.67	26.48
Special Education - Preschool Disabilities - Full-Time					
11-216-100-101	Salaries of Teachers	138,555.00	13,855.50	124,699.50	.00
11-216-100-320	Purchased Professional-Educational Services	815.48	.00	.00	£15.48
11-216-100-610	General Supplies	32,326.23	1,496.12	30,830.11	.00
		171,696.71	15,351.62	155,529.61	£15.48
Basic Skills/Remedial - Instruction					
11-230-100-101	Salaries of Teachers	1,608,325.00	145,620.07	1,231,641.36	23,063.57
11-230-100-320	Purchased Professional-Educational Services	10,200.00	.00	.00	10,200.00
11-230-100-610	General Supplies	16,300.00	3,183.59	1,921.60	1,194.81
		1,634,825.00	148,803.66	1,233,562.96	252,458.38
Bilingual Education - Instruction					
11-240-100-101	Salaries of Teachers	955,358.00	86,634.40	779,709.60	89,014.00
		955,358.00	86,634.40	779,709.60	89,014.00
Vocational Programs - Local					
11-301-100-101	Salaries of Teachers	48,275.00	4,686.50	42,178.50	1,410.00
11-301-100-420	Other Purchased Services (400-500 series)	4,042.76	.00	.00	4,042.76
11-301-100-610	General Supplies	5,137.24	162.65	4,974.59	.00
11-301-100-890	Other Objects	500.00	.00	.00	£00.00
		57,955.00	4,849.15	47,153.09	5,552.76
School - Sponsored Co-curricular and Extra-curricular Activities					
11-401-100-100	Salaries	540,000.00	5,150.86	.00	534,849.14
11-401-100-320	Purchased Services (300-500 series)	16,365.00	750.00	1,950.00	13,665.00
11-401-100-580	Travel - All Other	200.00	.00	.00	200.00
11-401-100-600	Supplies and Materials	32,200.00	.00	10,159.41	22,040.59
11-401-100-800	Other Objects	29,912.00	.00	.00	29,912.00
		618,677.00	5,900.86	12,109.41	600,666.73
School - Sponsored Athletics					

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 September**

		Appropriations	Expenditures	Encumbrances	Available Balance
11-402-100-100	Salaries	1,019,638.00	162,887.61	221,855.94	634,894.45
11-402-100-420	Purchased Services (300-500 series)	154,773.75	35,000.00	-27,507.25	147,281.00
11-402-100-580	Travel - All Other	1,500.00	.00	.00	1,500.00
11-402-100-600	Supplies and Materials	103,160.00	20,538.70	29,410.19	53,211.11
		<u>1,279,071.75</u>	<u>218,426.31</u>	<u>223,758.88</u>	<u>836,886.56</u>
	Other Instructional Programs				
11-403-100-320	Purchased Services (300-500 series)	44,316.25	.00	.00	44,316.25
		<u>44,316.25</u>	<u>.00</u>	<u>.00</u>	<u>44,316.25</u>
	Before/After School Programs				
11-421-100-100	Salaries of Teachers	1,583.75	.00	.00	1,583.75
		<u>1,583.75</u>	<u>.00</u>	<u>.00</u>	<u>1,583.75</u>
	Summer School				
13-422-100-101	Salaries of Teachers	60,821.00	.00	.00	60,821.00
		<u>60,821.00</u>	<u>.00</u>	<u>.00</u>	<u>60,821.00</u>
	Other Supplemental/At-Risk Programs				
11-424-100-179	Salaries of Reading Specialists	992,886.00	97,505.46	871,973.10	23,407.44
		<u>992,886.00</u>	<u>97,505.46</u>	<u>871,973.10</u>	<u>23,407.44</u>
	UNDISTRIBUTED EXPENDITURES				
	Instruction				
11-000-100-562	Tuition to Other LEAs Within the State-Special	320,709.00	.00	148,230.00	172,479.00
11-000-100-566	Tuition to APSSD Within the State	4,728,494.07	734,922.90	2,596,753.30	1,396,817.87
11-000-100-567	Tuition to APSSD and Other LEAs-Special - Out of State	597,548.00	116,128.30	480,752.48	667.22
		<u>5,646,751.07</u>	<u>851,051.20</u>	<u>3,225,735.78</u>	<u>1,569,964.09</u>
	Attendance and Social Work Services				
11-000-211-100	Salaries	141,383.00	12,432.00	111,888.00	17,063.00
		<u>141,383.00</u>	<u>12,432.00</u>	<u>111,888.00</u>	<u>17,063.00</u>
	Health Services				
11-000-213-100	Salaries	948,544.00	98,521.70	830,919.60	19,102.70
11-000-213-420	Other Purchased Services (400-500 series)	384.95	384.95	.00	.00
11-000-213-600	Supplies and Materials	38,212.45	1,409.31	15,884.44	20,918.70
		<u>987,141.40</u>	<u>100,315.96</u>	<u>846,804.04</u>	<u>40,021.40</u>
	Speech/Occupational Therapy/Physical Therapy and Related Services				
11-000-216-100	Salaries	1,088,617.23	98,696.60	888,269.40	101,651.23
11-000-216-320	Purchased Professional - Educational Services	385,423.42	21,720.34	239,529.66	124,173.42
11-000-216-600	Supplies and Materials	13,619.67	1,424.80	11,674.37	520.50

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 September**

		Appropriations	Expenditures	Encumbrances	Available Balance
		1,487,660.32	121,841.74	1,139,473.43	226,345.15
	Extraordinary Services				
11-000-217-320	Purchased Professional - Educational Services	987,238.62	20,901.75	473,178.25	493,158.62
		987,238.62	20,901.75	473,178.25	493,158.62
	Guidance Services				
11-000-218-104	Salaries of Other Professional Staff	2,533,944.00	260,303.46	2,078,650.98	194,989.56
11-000-218-105	Salaries of Secretarial and Clerical Assistants	202,821.00	32,434.32	167,549.76	2,836.92
11-000-218-600	Supplies and Materials	29,055.00	398.28	2,408.33	26,248.39
11-000-218-890	Other Objects	21,000.00	21,000.00	.00	.00
		2,786,820.00	314,136.06	2,248,609.07	224,074.87
	Child Study Teams				
11-000-219-104	Salaries of Other Professional Staff	3,516,285.00	580,856.07	2,933,473.68	1,955.25
11-000-219-105	Salaries of Secretarial and Clerical Assistants	411,805.00	63,733.52	229,826.34	118,245.14
11-000-219-320	Purchased Professional - Educational Services	116,407.50	.00	.00	116,407.50
11-000-219-390	Other Purchased Prof. and Tech. Services	32,949.06	.00	.00	32,949.06
11-000-219-580	Other Purchased Services (400-500 series)	2,092.50	.00	.00	2,092.50
11-000-219-580	Miscellaneous Purchased Services (400-500 series Other than Residential Costs)	7,000.00	3,200.00	.00	3,800.00
11-000-219-610	Supplies and Materials	20,400.00	2,277.00	11,297.54	6,825.46
11-000-219-800	Other Objects	8,100.00	.00	.00	8,100.00
		4,115,039.06	650,066.59	3,174,597.56	290,374.91
	Improvement of Instruction Services				
11-000-221-102	Salaries of Supervisor of Instruction	2,083,473.60	515,178.36	1,545,535.08	22,760.16
11-000-221-104	Salaries of Other Professional Staff	259,127.87	188,322.08	.00	70,805.79
11-000-221-105	Salaries of Secretaries and Clerical Assistants	316,667.08	79,298.02	237,369.06	.00
11-000-221-320	Purchased Professional - Educational Services	22,933.19	.00	.00	22,933.19
11-000-221-590	Other Purchased Services (400-500)	3,000.00	.00	.00	3,000.00
11-000-221-610	Supplies and Materials	21,891.81	1,072.87	2,636.19	18,182.75
11-000-221-800	Other Objects	10,725.00	355.00	1,025.00	9,345.00
		2,717,818.55	784,226.33	1,786,565.33	147,026.89
	Educational Media/Library Services				
11-000-222-100	Salaries - Regular	951,123.05	96,274.25	854,848.80	.00
11-000-222-420	Other Purchased Services (400-500 series)	6,700.00	.00	.00	6,700.00
11-000-222-580	Travel - All Other	1,425.00	.00	1,000.00	425.00
11-000-222-600	Supplies and Materials	194,278.83	15,716.62	29,561.57	149,000.64
11-000-222-800	Other Objects	300.00	.00	.00	300.00
		1,153,826.88	111,990.87	885,410.37	156,425.64

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 September**

		Appropriations	Expenditures	Encumbrances	Available Balance
Instructional Staff Training Services					
11-000-223-102	Salaries of Supervisors of Instruction	479,889.40	123,140.38	355,651.02	1,098.00
11-000-223-320	Purchased Professional - Educational Services	101,290.00	.00	16,950.00	84,340.00
11-000-223-590	Other Purchased Services (400-500 series)	26,191.61	279.42	838.58	25,073.61
11-000-223-580	Travel - All Other	143,085.45	3,491.96	4,503.00	135,090.49
11-000-223-610	Supplies and Materials	15,000.00	2,370.31	1,875.86	10,753.83
11-000-223-800	Other Objects	660.00	660.00	.00	.00
		<u>766,116.46</u>	<u>129,942.07</u>	<u>379,818.46</u>	<u>256,355.93</u>
Support Services - General Administration					
11-000-230-100	Salaries	493,947.02	157,756.02	336,069.00	122.00
11-000-230-331	Legal Services (Note: APSSD - Not Litigation Related Legal Services)	324,500.00	69,777.40	254,722.60	.00
11-000-230-332	Audit Fees	68,240.00	.00	65,000.00	3,240.00
11-000-230-339	Other Purchased Professional Services	60,814.00	2,684.23	37,280.00	20,849.77
11-000-230-340	Purchased Technical Services	10,500.00	8,219.00	.00	2,281.00
11-000-230-530	Communications / Telephone	166,600.00	24,242.12	142,357.88	.00
11-000-230-580	Travel - All Other	3,899.94	.00	2,395.00	1,504.94
11-000-230-585	BOE Other Purchased Services	1,000.00	.00	.00	1,000.00
11-000-230-420	Miscellaneous Purchased Services (400-500) [Other than 530 and 585]	299,818.00	58,902.71	216,765.29	24,150.00
11-000-230-600	General Supplies	31,884.10	2,488.34	4,188.83	25,206.93
11-000-230-890	Miscellaneous Expenditures	60,702.82	47,898.64	11,601.88	1,202.30
		<u>1,521,905.88</u>	<u>371,968.46</u>	<u>1,070,380.48</u>	<u>79,556.94</u>
Support Services - School Administration					
11-000-240-103	Salaries of Principals / Assistant Principals / Program Directors	2,067,270.36	515,968.98	1,547,906.58	3,394.80
11-000-240-104	Salaries of Other Professional Staff	600,100.00	149,462.76	448,388.28	2,248.96
11-000-240-105	Salaries of Secretarial and Clerical Assistants	1,555,813.28	271,378.64	1,284,434.64	.00
11-000-240-320	Purchased Professional and Technical Services	62,000.00	44,341.07	279.08	17,379.85
11-000-240-420	Other Purchased Services (400-500 series)	45,625.00	1,245.00	3,140.00	41,240.00
11-000-240-580	Travel - All Other	23,845.00	.00	1,370.00	22,475.00
11-000-240-600	Supplies and Materials	434,649.24	118,024.46	109,711.59	206,913.19
		<u>4,789,302.88</u>	<u>1,100,420.91</u>	<u>3,395,230.17</u>	<u>293,651.80</u>
Central Services					
11-000-251-100	Salaries	1,283,014.95	288,106.65	940,334.22	54,574.08
11-000-251-330	Purchased Professional Services	154,370.00	58,450.63	56,150.87	39,768.50
11-000-251-580	Travel - All Other	18,500.00	.00	.00	18,500.00
11-000-251-590	Miscellaneous Purchased Services (400-500) [Other Than 594]	2,600.00	600.00	2,000.00	.00

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 September**

		Appropriations	Expenditures	Encumbrances	Available Balance
11-000-251-600	Supplies and Materials	89,043.00	5,390.17	73,454.67	10,138.16
11-000-251-832	Interest on Lease Purchase Agreements	92,015.00	32,533.44	-32,533.43	92,014.99
11-000-251-890	Miscellaneous Expenditures	13,264.00	8,691.31	2,362.69	2,210.00
		1,652,806.95	393,772.20	1,041,769.02	217,255.73
	Administrative Information Technology				
11-000-252-100	Salaries	971,726.05	244,239.95	727,451.10	35.00
11-000-252-330	Purchased Professional Services	67,200.00	1,738.12	55,434.34	10,027.54
11-000-252-340	Purchased Technical Services	227,120.97	202,045.97	25,075.00	.00
11-000-252-421	Other Purchased Services (400-500 series)	611,151.73	435,667.78	33,587.80	141,896.15
11-000-252-600	Supplies and Materials	45,677.00	2,428.00	4,112.00	39,137.00
		1,922,875.75	886,119.82	845,660.24	191,095.69
	Required Maintenance for School Facilities				
11-000-261-110	Salaries	979,966.03	242,318.85	684,089.46	53,557.72
11-000-261-420	"Cleaning, Repair, and Maintenance Services"	263,280.00	53,842.82	113,934.02	95,503.16
11-000-261-610	General Supplies	155,282.07	37,007.05	101,745.12	16,529.90
11-000-261-890	Other Objects	100,000.00	4,950.00	.00	95,050.00
		1,498,528.10	338,118.72	899,768.60	260,640.78
	Custodial Services				
11-000-262-110	Salaries	2,945,857.49	669,550.05	1,867,522.68	408,784.76
11-000-262-300	Purchased Professional and Technical Services	217,743.09	17,287.00	20,811.09	179,645.00
11-000-262-420	"Cleaning, Repair, and Maintenance Services"	124,164.00	49,343.34	50,120.66	24,700.00
11-000-262-440	Rental of Land and Building Other than Lease Purchase Agreement	166,000.04	140,742.04	.00	25,258.00
11-000-262-490	Other Purchased Property Services	71,400.00	.00	.00	71,400.00
11-000-262-520	Insurance	886,684.00	44,300.00	842,284.00	100.00
11-000-262-610	General Supplies	619,720.89	115,268.45	175,047.44	329,405.00
11-000-262-621	Energy (Natural Gas)	483,135.00	130,032.59	229,967.41	123,135.00
11-000-262-622	Energy (Electricity)	1,259,645.48	34,186.11	1,203,759.37	21,700.00
11-000-262-890	Other Objects	200,000.00	.00	.00	200,000.00
		6,974,349.99	1,200,709.58	4,389,512.65	1,384,127.76
	Care and Upkeep of Grounds				
11-000-263-100	Salaries	70,852.08	17,713.02	53,139.06	.00
		70,852.08	17,713.02	53,139.06	.00
	Security				
11-000-266-100	Salaries	369,969.00	44,100.57	310,552.74	15,315.69
		369,969.00	44,100.57	310,552.74	15,315.69
	Student Transportation Services				

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 September**

		Appropriations	Expenditures	Encumbrances	Available Balance
11-000-270-107	Salaries of Non-Instructional Aides	57,435.94	4,470.20	40,231.80	12,733.94
11-000-270-160	Salaries for Pupil Transportation (Between Home and School) - Regular	1,261,213.42	165,301.96	1,095,911.46	.00
11-000-270-162	Salaries for Pupil Transportation (Other than Between Home and School)	300,000.00	72,568.63	.00	227,431.37
11-000-270-503	Contract Services - Aid in Lieu Payments -Non-Public School	180,511.00	.00	511.00	180,000.00
11-000-270-511	Contract Services (Between Home and School)-Vendors	20,000.00	.00	.00	20,000.00
11-000-270-512	Contract Services (Other than Between Home and School)-Vendors	177,870.00	117,830.03	32,169.97	27,870.00
11-000-270-514	Contract Services (Special Ed Students)-Vendors	2,263,786.00	105,990.14	1,394,009.86	763,786.00
11-000-270-615	Transportation Supplies	300,000.00	85,254.81	144,845.39	69,899.80
11-000-270-890	Other Objects	7,000.00	77.50	2,000.00	4,922.50
		4,567,816.36	551,493.27	2,709,679.48	1,306,643.61
	Personnel Services - Unallocated Employee Benefits				
11-000-291-290	Other Employee Benefits	230,000.00	205,850.00	.00	24,150.00
11-000-291-220	Social Security Contributions	1,675,000.00	338,830.68	3,864.71	1,332,304.61
11-000-291-241	Other Retirement Contributions - PERS	1,328,831.14	.00	.00	1,328,831.14
11-000-291-242	Other Retirement Contributions - ERIP	160,088.95	3,967.72	11,188.95	144,932.28
11-000-291-260	Workmen's Compensation	582,148.20	.00	582,148.20	.00
11-000-291-270	Health Benefits	18,898,023.00	4,472,357.85	-884,999.35	15,310,664.50
11-000-291-280	Tuition Reimbursement	158,990.00	5,782.60	4,700.00	148,507.40
11-000-291-299	Unused Sick Payment to Terminated / Retired Staff	253,584.66	-.04	.00	253,584.70
		23,286,665.95	5,026,788.81	-283,097.49	18,542,974.63
	Facilities Acquisition and Construction Services				
12-000-400-390	Other Purchased Prof. and Tech. Services	18,864.62	.00	18,864.62	.00
12-000-400-450	Construction Services	2,396,746.88	165,797.60	2,230,949.28	.00
12-000-400-721	Lease Purchase Agreements - Principal	1,591,006.74	2,125,258.70	-853,132.85	318,880.89
12-000-400-800	Other Objects	68,734.00	.00	.00	68,734.00
		4,075,352.24	2,291,056.30	1,396,681.05	387,614.89
	Equipment				
12-120-100-731	Grades 1-5	7,016.85	.00	.00	7,016.85
12-130-100-731	Grades 6-8	31,920.24	.00	30,705.38	1,214.86
12-140-100-731	Grades 9-12	305,409.34	71,365.76	234,043.58	.00
12-000-100-731	Undistributed Expenditures - Instruction	32,325.15	.00	32,325.15	.00
12-000-300-732	Undistributed Expenditures - Non-Instructional Services	46,708.62	.00	46,708.62	.00
		423,380.20	71,365.76	343,782.73	8,231.71
	Contribution (Transfer) of Funds to Charter Schools				

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 September**

		Appropriations	Expenditures	Encumbrances	Available Balance
10-000-100-561	Transfer of Funds to Charter Schools	79,152.00	9,231.00	69,921.00	.00
		79,152.00	9,231.00	69,921.00	.00
	General Fund	135,505,299.94	22,389,369.99	80,108,679.19	33,007,250.76



School Business Administrator Signature

11/27/23

Date

Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 September

20 Special Revenue Fund

Assets and Liabilities

Assets			
101	Cash		
	Accounts Receivable:		
141	A/R: State of NJ	1,054,808.01	
142	A/R: Federal		
			<hr/>
			1,054,808.01
Resources			
301	Estimated Revenues	3,431,946.75	
302	Revenues	(186,412.00)	
			<hr/>
			3,245,534.75
			<hr/>
			4,300,342.76
Total assets and resources:			

Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 September

20 Special Revenue Fund

Liabilities and Fund Equity

Liabilities

401	InterFund Payable	158,051.40	
402	Interfund Accounts Payable	81,737.09	
421	Accounts Payable	157,773.35	
481	Deferred Revenue	<u>377,741.55</u>	
			775,303.39

Fund Balance

	Appropriated		
	Reserve for Encumbrances		
753	Reserve for Encumbrances: Current	1,379,163.84	
754	Reserve for Encumbrances: Prior	139,200.01	
601	Appropriations	3,571,146.76	
602	Expenditures	18,716.45	
603	Encumbrances	<u>1,518,363.85</u>	
	Less: Expenditures and Encumbrances	(1,537,080.30)	
	Total Appropriations		3,552,430.31
	Reserved Fund Balance		
75X,76x	Other Reserves	<u>.00</u>	
	Total Reserved Fund Balance:		.00
	Unappropriated:		
303	Budgeted Fund Balance		
770	Unassigned Fund Balance	<u>(27,390.94)</u>	
	Total Unappropriated:		(27,390.94)
	Total Liabilities and Fund Balance		<u>4,300,342.76</u>

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 September**

20 Special Revenue Fund

Recapitulation of Budgeted Fund Balance

	Budgeted	Actual	Variance
Appropriations	3,571,146.76	1,537,080.30	2,034,066.46
Revenues	(3,431,946.75)	(186,412.00)	(3,245,534.75)
	139,200.01	1,350,668.30	(1,211,468.29)
Less: Reserve for Encumbrances: Prior	139,200.01	139,200.01	.00
Budgeted Fund Balance:	.00	1,211,468.29	-1,211,468.29

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 September**

20 Special Revenue Fund

**Interim Statements Comparing
Budget Revenue with Actual to Date and
Appropriations with Expenditures and Encumbrances to Date**

Revenue/sources of funds		Budgeted Estimated	Actual To Date	Unrealized Balance	
2XXX	From Intermediate Sources	33,404.00	.00	33,404.00	
3XXX	From State Sources	1,010,311.00	186,412.00	823,899.00	
4XXX	From Federal Sources	2,388,231.75	.00	2,388,231.75	
		3,431,946.75	186,412.00	3,245,534.75	
Expenditures		Appropriations	Expenditures	Encumbrances	Available Balance
	Local Projects				
20-*	Other Special Revenue Fund	33,404.00	.00	.00	33,404.00
		33,404.00	.00	.00	33,404.00
	State Projects				
20-492-xxx-xxx	SDA Emergent Needs and Capital Maint	45,800.00	.00	45,800.00	.00
20-501-xxx-xxx	Nonpublic Textbooks Aid	45,439.00	26,178.90	19,052.03	208.07
20-502-xxx-xxx	Nonpublic Aux Services - Basic Skills/Remedial	59,645.00	.00	59,645.00	.00
20-506-xxx-xxx	Nonpublic Hand - Supplemental Instruction	140,420.00	.00	140,420.00	.00
20-507-xxx-xxx	Nonpublic Hand - Handicapped Services	154,260.00	.00	49,802.00	104,458.00
20-508-xxx-xxx	Nonpublic Hand - Corrective Speech	49,802.00	.00	.00	49,802.00
20-509-xxx-xxx	Nonpublic Nursing Services	180,720.00	.00	.00	180,720.00
20-510-xxx-xxx	Nonpublic Technology Initiative Program	71,295.00	.00	6,500.00	64,795.00
20-511-xxx-xxx	Nonpublic Security Aid Program	314,130.01	.00	10,923.49	303,206.52
		1,061,511.01	26,178.90	332,142.52	703,189.59
	Federal Projects				
20-23x-xxx-xxx	ESSA Title I, Part A	145,093.00	-41,566.89	126,419.89	60,240.00
20-24x-xxx-xxx	ESSA Title III	50,568.00	.00	6,500.00	44,068.00
20-25x-xxx-xxx	I.D.E.A. Part B	1,648,146.00	-11,585.12	937,002.44	722,728.68
20-27x-xxx-xxx	ESSA Title IIA / IID	75,963.00	-25,174.00	25,174.00	75,963.00
20-28x-xxx-xxx	ESSA Title IV	13,190.00	.00	.00	13,190.00
20-487-xxx-xxx	ARP-ESSER Grant Program	257,480.24	58,652.96	88,000.00	110,827.28
20-488-xxx-xxx	ARP ESSER Subgrant (ALCES)	185,986.00	12,210.60	3,125.00	170,650.40
20-489-xxx-xxx	ARP ESSER Subgrant (EBSLEA)	40,000.00	.00	.00	40,000.00
20-490-xxx-xxx	ARP Evidence Based Learning Beyond the Sch Day	16,675.89	.00	.00	16,675.89
20-491-xxx-xxx	ARP ESSER Subgrant (NJTSS)	43,129.62	.00	.00	43,129.62
		2,476,231.75	-7,462.45	1,186,221.33	1,297,472.87

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 September**

3,571,146.76

18,716.45

1,518,363.85

2,034,066.46

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 September**

20 Special Revenue Fund

Schedule Of Revenues

Actual Compared with Estimated

		Estimated	Actual	Unrealized
	Revenues from intermediate Sources			
20-2100	Unrestricted Grants-in-Aid	33,404.00	.00	33,404.00
		<u>33,404.00</u>	<u>.00</u>	<u>33,404.00</u>
	Revenues from State Sources			
20-3231	Nonpublic Textbook Aid	45,439.00	45,439.00	.00
20-3232	Nonpublic Auxiliary Services Aid - Compensatory	59,645.00	6,743.00	52,902.00
20-3235	Nonpublic Auxiliary/Handicapped Transportation Aid	154,260.00	.00	154,260.00
20-3237	Nonpublic Handicapped Aid	49,802.00	.00	49,802.00
20-3238	Nonpublic Handicapped Aid - Speech Correction	140,420.00	44,863.00	95,557.00
20-3239	Nonpublic Nursing Services Aid.	180,720.00	18,072.00	162,648.00
20-3240	Nonpublic Technology Initiative Aid	71,295.00	71,295.00	.00
20-3241	Nonpublic Security Aid	308,730.00	.00	308,730.00
		<u>1,010,311.00</u>	<u>186,412.00</u>	<u>823,899.00</u>
	Revenues from Federal Sources			
20-4411	Title I-Part A	145,093.00	.00	145,093.00
20-4420	I.D.E.A. Part B	1,592,496.00	.00	1,592,496.00
20-4421	I.D.E.A. Part B	55,650.00	.00	55,650.00
20-4451	Title II-A	75,963.00	.00	75,963.00
20-4471	Title IV - Part A - Student Support and Acad Enrichment	13,190.00	.00	13,190.00
20-4491	Title III	31,995.00	.00	31,995.00
20-4492	Title III	18,573.00	.00	18,573.00
20-4540	ARP-ESSR	169,480.24	.00	169,480.24
20-4541	ARP ESSER Accelerated Learning Coaching/Ed Support	185,986.00	.00	185,986.00
20-4542	ARP ESSER Evid-Based Sum Learning & Enrichment Act	40,000.00	.00	40,000.00
20-4543	ARP ESSER Evid-Based Comp Beyond the School Day Act	16,675.89	.00	16,675.89
20-4544	ARP ESSER NJTSS Mental Health Support Staffing	43,129.62	.00	43,129.62
		<u>2,388,231.75</u>	<u>.00</u>	<u>2,388,231.75</u>
		<u>3,431,946.75</u>	<u>186,412.00</u>	<u>3,245,534.75</u>

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 September**

**20 Special Revenue Fund
Statement of Appropriations
Compared with Expenditures and Encumbrances**

		Appropriations	Expenditures	Encumbrances	Available Balance
	Other Local Projects				
20-001-200-610	Program Expenditures	33,404.00	.00	.00	33,404.00
		33,404.00	.00	.00	33,404.00
	ESSA Title I, Part A				
20-231-100-100	Salaries of Teachers	84,853.00	8,485.30	76,367.70	.00
20-231-100-600	Instructional Supplies	5,934.00	.00	.00	5,934.00
20-231-200-200	Employee Benefits	54,306.00	-50,052.19	50,052.19	54,306.00
		145,093.00	-41,566.89	126,419.89	60,240.00
	ESSA Title III				
20-241-100-100	Salaries of Teachers	3,580.00	.00	.00	3,580.00
20-241-100-600	Instructional Supplies	18,295.00	.00	6,500.00	11,795.00
20-241-200-300	Professional Technical Services	10,120.00	.00	.00	10,120.00
		31,995.00	.00	6,500.00	25,495.00
	ESSA Title III				
20-242-100-100	Salaries of Teachers	9,177.00	.00	.00	9,177.00
20-242-100-800	Other Objects	3,396.00	.00	.00	3,396.00
20-242-200-100	Salaries - Support	6,000.00	.00	.00	6,000.00
		18,573.00	.00	.00	18,573.00
	IDEA Part B				
20-252-100-100	Salaries of Teachers	809,842.00	65,332.88	728,857.44	15,651.68
20-252-100-300	Purchased Services	131,227.00	.00	131,227.00	.00
20-252-100-500	Other Purchased Services (400-500 Series)	518,061.00	.00	.00	518,061.00
20-252-200-200	Employee Benefits	96,635.00	-76,918.00	76,918.00	96,635.00
20-252-200-300	Professional Technical Services	92,380.00	.00	.00	92,380.00
20-252-200-500	Other Purchased Services	1.00	.00	.00	1.00
		1,648,146.00	-11,585.12	937,002.44	722,728.68
	ESSA Title IIA / IID				
20-270-200-200	Employee Benefits	.00	-25,174.00	25,174.00	.00
20-270-200-300	Professional Technical Services	75,163.00	.00	.00	75,163.00
20-270-200-600	Supplies and Materials	800.00	.00	.00	800.00
		75,963.00	-25,174.00	25,174.00	75,963.00
	ESSA Title IV				

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 September**

		Appropriations	Expenditures	Encumbrances	Available Balance
20-280-200-300	Program Expenditures	13,190.00	.00	.00	13,190.00
		13,190.00	.00	.00	13,190.00
	ARP-ESSER Grant Program				
20-487-100-100	Program Expenditures	257,480.24	58,652.96	88,000.00	110,827.28
		257,480.24	58,652.96	88,000.00	110,827.28
	ARP ESSER Subgrant (ALCES)				
20-488-100-100	Program Expenditures	185,986.00	12,210.60	3,125.00	170,650.40
		185,986.00	12,210.60	3,125.00	170,650.40
	ARP ESSER Subgrant (EBSLEA)				
20-489-100-100	Program Expenditures	40,000.00	.00	.00	40,000.00
		40,000.00	.00	.00	40,000.00
	ARP Evidence Based Learning Beyond the School Day				
20-490-100-100	Program Expenditures	16,675.89	.00	.00	16,675.89
		16,675.89	.00	.00	16,675.89
	ARP ESSER Subgrant (NJTSS)				
20-491-100-100	Program Expenditures	43,129.62	.00	.00	43,129.62
		43,129.62	.00	.00	43,129.62
	SDA Emergent Needs and Capital Maintenance in School Districts				
20-492-100-721	Program Expenditures	45,800.00	.00	45,800.00	.00
		45,800.00	.00	45,800.00	.00
	Nonpublic Textbooks Aid				
20-501-100-640	Program Expenditures	45,439.00	26,178.90	19,052.03	208.07
		45,439.00	26,178.90	19,052.03	208.07
	Nonpublic Aux Services - Basic Skills/Remedial				
20-502-100-800	Program Expenditures	59,645.00	.00	59,645.00	.00
		59,645.00	.00	59,645.00	.00
	Nonpublic Hand - Supplemental Instruction				
20-506-100-800	Program Expenditures	140,420.00	.00	140,420.00	.00
		140,420.00	.00	140,420.00	.00
	Nonpublic Hand - Handicapped Services				
20-507-100-800	Program Expenditures	154,260.00	.00	49,802.00	104,458.00
		154,260.00	.00	49,802.00	104,458.00
	Nonpublic Hand - Corrective Speech				
20-508-100-800	Program Expenditures	49,802.00	.00	.00	49,802.00
		49,802.00	.00	.00	49,802.00

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 September**

		Appropriations	Expenditures	Encumbrances	Available Balance
	Nonpublic Nursing Services				
20-509-100-100	Nonpublic Nursing Services	172,320.00	.00	.00	172,320.00
20-509-200-600	Supplies and Materials	8,400.00	.00	.00	8,400.00
		<u>180,720.00</u>	<u>.00</u>	<u>.00</u>	<u>180,720.00</u>
	Nonpublic Technology Initiative Program				
20-510-100-610	Program Expenditures	71,295.00	.00	6,500.00	64,795.00
		<u>71,295.00</u>	<u>.00</u>	<u>6,500.00</u>	<u>64,795.00</u>
	Nonpublic Security Aid Program				
20-511-100-800	Program Expenditures	314,130.01	.00	10,923.49	303,206.52
		<u>314,130.01</u>	<u>.00</u>	<u>10,923.49</u>	<u>303,206.52</u>
	Special Revenue Fund	3,571,146.76	18,716.45	1,518,363.85	2,034,066.46

School Business Administrator Signature

Date

Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 September

30 Capital Projects Fund

Assets and Liabilities

Assets			
101	Cash		4,570,889.58
Resources			
301	Estimated Revenues		
302	Revenues	(5,183.45)	
			<u>(5,183.45)</u>
Total assets and resources:			4,565,706.13

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 September**

30 Capital Projects Fund

Liabilities and Fund Equity

Liabilities		<hr/>	.00
Fund Balance			
	Appropriated		
	Reserve for Encumbrances		
753	Reserve for Encumbrances: Current		
754	Reserve for Encumbrances: Prior		
601	Appropriations		
602	Expenditures		
603	Encumbrances	<hr/>	
	Less: Expenditures and Encumbrances		
	Total Appropriations	<hr/>	.00
	Reserved Fund Balance		
75X,76x	Other Reserves	<hr/>	.00
	Total Reserved Fund Balance:		.00
	Unappropriated:		
303	Budgeted Fund Balance		
770	Fund Balance	<hr/>	4,565,706.13
	Total Unappropriated:		4,565,706.13
	Total Liabilities and Fund Balance	<hr/>	4,565,706.13

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 September**

30 Capital Projects Fund

Recapitulation of Budgeted Fund Balance

	Budgeted	Actual	Variance
Appropriations	.00	.00	.00
Revenues	(.00)	(5,183.45)	(-5,133.45)
	.00	(5,183.45)	5,183.45
Less: Reserve for Encumbrances: Prior			
Budgeted Fund Balance:	.00	-5,183.45	5,183.45

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 September**

**30 Capital Projects Fund
Interim Statements Comparing
Budget Revenue with Actual to Date and
Appropriations with Expenditures and Encumbrances to Date**

Revenue/sources of funds		Budgeted Estimated	Actual To Date	Unrealized Balance	
1XXX	From Local Sources	.00	5,183.45	-5,183.45	
		.00	5,183.45	-5,183.45	
Expenditures		Appropriations	Expenditures	Encumbrances	Available Balance

Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 September

30 Capital Projects Fund

Schedule Of Revenues

Actual Compared with Estimated

		Estimated	Actual	Unrealized
	Revenues from Local Sources			
30-1510	Interest On Investments	.00	5,183.45	-5,183.45
		.00	5,183.45	-5,183.45
		.00	5,183.45	-5,183.45

Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 September

30 Capital Projects Fund
Statement of Appropriations
Compared with Expenditures and Encumbrances

	Appropriations	Expenditures	Encumbrances	Available Balance
Capital Projects Fund	.00	.00	.00	.00



School Business Administrator Signature

11/27/23

Date

Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 September

40 Debt Service Fund

Assets and Liabilities

Assets

101	Cash		
121	Debt Service Tax Levy A/R		1,196,150.00
	Accounts Receivable:		
141	A/R: State of NJ	<u>464,532.00</u>	
			464,532.00
	Total Other Assets		.00

Resources

301	Estimated Revenues	7,695,050.00	
302	Revenues	(7,927,313.00)	
			<u>(232,263.00)</u>
	Total assets and resources:		1,428,419.00

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 September**

40 Debt Service Fund

Liabilities and Fund Equity

Liabilities			
402	Interfund Accounts Payable	1,488,795.15	
			1,488,795.15
Fund Balance			
	Appropriated		
	Reserve for Encumbrances		
753	Reserve for Encumbrances: Current	(6,498,900.02)	
754	Reserve for Encumbrances: Prior		
601	Appropriations	7,695,050.00	
602	Expenditures	6,498,900.02	
603	Encumbrances	(6,498,900.02)	
	Less: Expenditures and Encumbrances	.00	
	Total Appropriations		1,196,149.98
	Reserved Fund Balance		
75X,76x	Other Reserves	.00	
	Total Reserved Fund Balance:		.00
	Unappropriated:		
303	Budgeted Fund Balance		
770	Retained Earnings	(1,256,526.13)	
	Total Unappropriated:		(1,256,526.13)
	Total Liabilities and Fund Balance		1,428,419.00

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 September**

40 Debt Service Fund

Recapitulation of Budgeted Fund Balance

	Budgeted	Actual	Variance
Appropriations	7,695,050.00	.00	7,695,050.00
Revenues	(7,695,050.00)	(7,927,313.00)	(-232,263.00)
	<u>.00</u>	<u>(7,927,313.00)</u>	<u>7,927,313.00</u>
Less: Reserve for Encumbrances: Prior			
Budgeted Fund Balance:	<u>.00</u>	<u>-7,927,313.00</u>	<u>7,927,313.00</u>

Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 September

40 Debt Service Fund

**Interim Statements Comparing
Budget Revenue with Actual to Date and
Appropriations with Expenditures and Encumbrances to Date**

Revenue/sources of funds		Budgeted Estimated	Actual To Date	Unrealized Balance	
1XXX	From Local Sources	6,078,556.00	5,935,798.00	142,758.00	
3XXX	From State Sources	575,841.00	950,862.00	-375,021.00	
5XXX	From Other Sources	1,040,653.00	1,040,653.00	.00	
		7,695,050.00	7,927,313.00	-232,263.00	
Expenditures		Appropriations	Expenditures	Encumbrances	Available Balance
	Repayment of Debt				
40-701-510-xxx	Repayment of Debt - Regular	7,695,050.00	6,498,900.02	-6,498,900.02	7,695,050.00
		7,695,050.00	6,498,900.02	-6,498,900.02	7,695,050.00
	Other				
40-*	Other Debt Service Fund	.00	.00	.00	.00
		.00	.00	.00	.00
		7,695,050.00	6,498,900.02	-6,498,900.02	7,695,050.00

**Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 September**

**40 Debt Service Fund
Schedule Of Revenues
Actual Compared with Estimated**

		Estimated	Actual	Unrealized
	Revenues from Local Sources			
40-1210	Ad Valorem Taxes - Local Tax Levy	5,935,798.00	5,935,798.00	.00
40-1990	Miscellaneous Revenue from Local Sources	142,758.00	.00	142,758.00
		<u>6,078,556.00</u>	<u>5,935,798.00</u>	<u>142,758.00</u>
	Revenues from State Sources			
40-3160	Debt Service Aid Type II.	575,841.00	950,862.00	-375,021.00
		<u>575,841.00</u>	<u>950,862.00</u>	<u>-375,021.00</u>
	Revenues from Other Financing Sources			
40-5200	Interfund Transfers	1,040,653.00	1,040,653.00	.00
		<u>1,040,653.00</u>	<u>1,040,653.00</u>	<u>.00</u>
		<u>7,695,050.00</u>	<u>7,927,313.00</u>	<u>-232,263.00</u>

Report of the Secretary to the Board of Education
Livingston Board of Education
2023-24 September

40 Debt Service Fund

Statement of Appropriations
Compared with Expenditures and Encumbrances

		Appropriations	Expenditures	Encumbrances	Available Balance
	Regular Debt Service				
40-701-510-834	Interest on Bonds	2,505,050.00	1,308,900.02	-1,308,900.02	2,505,050.00
40-701-510-910	Redemption of Principal	5,190,000.00	5,190,000.00	-5,190,000.00	5,190,000.00
		7,695,050.00	6,498,900.02	-6,498,900.02	7,695,050.00
	Debt Service Fund	7,695,050.00	6,498,900.02	-6,498,900.02	7,695,050.00


School Business Administrator Signature

11/27/23
Date