

Allamuchy Board of Education

Reorganization Meeting Minutes

January 4, 2021

The scheduled reorganization meeting of the Allamuchy Township Board of Education held on January 4, 2021 is called to order at 7:00 p.m. *via teleconference* by Jim Schlessinger. In accordance with the Open Public Meetings Act, adequate notice of the meeting was provided and, to the extent known at the time of advance publication, the agenda items to be considered. Written advance notification of the time, date and location was sent on January 8, 2020 to the New Jersey Herald and Township Clerk. Notice was posted in the school office.

I. ROLL CALL

	<u>Present</u>	<u>Absent</u>
Stephen Bienko	7:15	
Abigail Christmann	X	
Giovanni Cusmano	X	
Harriett Gaddy	X	
Craig Green	X	
Venita Prudenti	X	
Mary Renaud	X	
Lisa Strutin	X	

ALSO PRESENT: Melissa Sabol, Acting Superintendent
James Schlessinger, School Business Administrator/Board Secretary

II. PLEDGE TO THE FLAG

III. OATH OF NEW/RE-ELECTED MEMBERS

- Abigail Christmann
- Craig Green
- Lisa Moyer
- Venita Prudenti

IV. ELECTION OF OFFICERS

OFFICE NOMINATIONS

A. President

Moved by Ms. Christmann and seconded by Ms. Prudenti to open the nominations for President.

- Ms. Renaud nominated Ms. Strutin to be President

Moved by Ms. Christmann and seconded by Mr. Green to close the nominations for President and cast votes.

Allamuchy Board of Education

Reorganization Meeting Minutes

January 4, 2021

Vote for:

<u>Candidate</u>	<u>Yes</u>	<u>No</u>	<u>Abstain</u>
Ms. Strutin	8	0	0

Ms. Strutin was elected as President of the Board.

The Board President becomes the presiding official of the meeting at this time.

B. Vice President

Moved by Ms. Prudenti and seconded by Ms. Christmann to open the nominations for Vice-President.

- Mr. Green nominated Dr. Cusmano to be Vice-President
- Ms. Strutin nominated Ms. Renaud to be Vice-President

Moved by Ms. Prudenti and seconded by Ms. Strutin to close the nominations for President and cast votes.

Vote for:

<u>Candidate</u>	<u>Yes</u>	<u>No</u>	<u>Abstain</u>
Dr. Cusmano	3	5	0
Ms. Renaud	7	1	0

Ms. Renaud was elected as Vice President of the Board.

C. Representatives/Delegates

Moved by Ms. Christmann and seconded by Dr. Gaddy.

BE IT RESOLVED, to appoint the following representatives and delegates:

Hackettstown Board of Ed Liaison	Ms. Moyer
NJSBA Delegate	Ms. Strutin
WCSBA Delegate	Ms. Prudenti
Municipal Liaison - Allamuchy Twp	Ms. Renaud / Ms. Christmann (alternate)
Legislative Chairperson	Ms. Prudenti
Alternate Legislative Chairperson	Mr. Green

CARRIED: 8-0 in a roll call vote.

Allamuchy Board of Education

Reorganization Meeting Minutes

January 4, 2021

Second part of the meeting will be conducted by the newly elected Officer(s)

V. NEW ROLL CALL

	<u>Present</u>	<u>Absent</u>
Stephen Bienko	X	
Abigail Christmann	X	
Giovanni Cusmano	X	
Harriett Gaddy	X	
Craig Green	X	
Lisa Moyer	X	
Venita Prudenti	X	
Mary Renaud	X	
Lisa Strutin	X	

ALSO PRESENT: Melissa Sabol, Acting Superintendent
James Schlessinger, School Business Administrator/Board Secretary

VI. PRESENTATION

- Kathy Helewa - School Boards Ethics Training

VII. PUBLIC COMMENTS ON AGENDA ITEMS ONLY

Public comment shall be governed by the Board of Education Bylaw 0167. There are two public comment opportunities. The first public comment is reserved for Action Items only, those items on the agenda the Board is voting on this evening. The second public comment is set aside for public comment on any school or school district issue that the public feels may be of concern to the residents of the school district. The first public comment is limited to five (5) minutes per person. The second public comment length is determined by the board as per policy.

Before making a public comment, participants are to state their name, place of residence, and group affiliation if appropriate.

The Board uses the public comment period as an opportunity to listen to citizen concerns, but please be aware that not all issues brought to a board meeting will be resolved this evening; rather, the Board will, in appropriate cases, delegate the authority to investigate the matter to the Superintendent or his designee.

Please let the record reflect that the Board of Education does not endorse your comments nor will the Board of Education be held liable for comments you make about a staff member or other person which the staff member or other person may consider defamatory and/or libelous, as that individual retains all rights to pursue any legal remedies against you.

Allamuchy Board of Education

Reorganization Meeting Minutes

January 4, 2021

- None

VII. REORGANIZATION ITEMS

Moved by Ms. Renaud and seconded by Mr. Bienko.

A. Annual Appointments

BE IT RESOLVED, to approve the following appointments for the 2020-2021 School Year:

Appointment	Appointee	Comments
Board Secretary	Jim Schlessinger	
Board Secretary Pro Tem	Donna Trainello	
School Physician	Dr. Sanjay Jain	\$2,000 per annum
Auditor	TBD	RFP Pending
Board Attorney	Busch Law Group, LLC	
Special Education Attorney	Scarinci & Hollenbeck	
Special Attorney	Coughlin Duffy	
Special Attorney	Wilentz Spitzer & Goldman	
Project Architect	SSP Architectural Group	
Historical Architect	Eclectic Architecture, LLC	
Liability Insurance Agency	The Morville Agency (Arthur J. Gallagher; New Jersey Schools Insurance Group)	
Health Benefits Agent	Arthur J., Gallagher	
Absence Management System	Frontline	
Time & Attendance System	Frontline	
Payroll Services	R&L Datacenters	
Board Administrative Systems & Functions	CDK Systems, Inc.	
Internet Provider	Lightpath	
Student Records Administration	Realtime Information Technology, Inc.	
Policy Service Provider	Strauss Esmay	

BE IT FURTHER RESOLVED, to approve the following for the 2020-2021 School Year:

Item	Description
Policies	Adopt all existing policies and bylaws
Textbooks	Adopt all textbooks as currently in use and that any revisions be formally adopted in future meetings
Curricula	Adopt all written curricula as currently stated and that any revisions be formally adopted in future meetings

Allamuchy Board of Education

Reorganization Meeting Minutes

January 4, 2021

Bonding	Approve the bonding of the School Business Administrator, Board Secretary and all other employees as deemed necessary for the 2020-2021 school year as per State Law requirements
Memorandum of Agreement	Approve the Standing Memorandum of Agreement with Law Enforcement for the 2020-2021 school year

Purchasing Agent

WHEREAS, 18:18A-2 provides that the Board of Education shall assign the authority, responsibility and accountability for the purchasing activity of the Board of Education to a person or persons who shall have the power to prepare advertisements, to advertise for and receive bids and to award contracts as permitted by this chapter, and

WHEREAS, 18A:18A-3 provides that contracts, awarded by the purchasing agent that do not exceed in the aggregate in a contract year the bid threshold (currently \$32,000) be awarded by the purchasing agent without advertising for bids when so authorized by Board resolution, and

WHEREAS 18a:18a-37, c. provides that all contracts that are in the aggregate less than 15% of the bid threshold (currently \$4,800) be awarded by the purchasing agent without soliciting competitive quotations if so authorized by Board resolution,

NOW THERE BE IT RESOLVED, that the Allamuchy Twp. Board of Education pursuant to the statutes cited above hereby appoints the Business Administrator as its duly authorized purchasing agent and is duly assigned the authority, responsibility and accountability for the purchasing activity of the Allamuchy Twp. Board of Education, and

BE IT FURTHER RESOLVED, that the Business Administrator is hereby authorized to seek competitive quotations when applicable and practicable and to award contracts when contracts in the aggregate exceed 15% of the bid threshold.

Investment of School Funds and Bank Depositories

BE IT RESOLVED, that the person currently employed as School Business Administrator is appointed as person responsible for the investment of school funds, and that the Investors Savings Bank and the State of New Jersey Cash Management Fund Foundation and other selected depositories for the Savings Accounts, Certificates of Deposit and other investment vehicles.

Bank Depositories

BE IT RESOLVED, to approve the Investors Bank, Washington, NJ as depository.

Account	Account Number	Checks Signed By
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Allamuchy Board of Education

Reorganization Meeting Minutes

January 4, 2021

General	DD00669900655	President or Vice President, School Business Administrator
Salary	DD00669900663	President
Payroll Agency	DD00669900671	President
Cafeteria	DD00669900698	President
Student Activity	DD00669900711	Superintendent or Principal, Secretary for the student activity account
Unemployment Comp. Ins. Fund	DD00669900738	School Business Administrator
Health Care Fund	DD00669901190	School nurse, Board Secretary
Employee Holding	DD00669901701	School Business Administrator

Transfers

BE IT RESOLVED, to permit the Chief School Administrator to approve such transfers as are necessary between meetings of the Board and that such transfers be reported to the Board, for ratification and recording in the minutes at a subsequent meeting of the Board, but not less than monthly as per NJSA 18A-22-8.1.

Payment

BE IT RESOLVED, to permit the School Business Administrator to audit and approve any account and demand to be paid prior to presentation to the Board. Any such approval shall be presented to the Board for ratification at their next meeting as per NJSA 18A:19-4.1.

Procurement of Goods and Services through State Contract

WHEREAS, Title 18A:18A-10 provides that, "A Board of Education", without advertising for bids, or after having rejected all bids obtained pursuant to advertising therefore, by resolution may purchase any goods or services pursuant to a contract or contracts for such goods or services entered into on behalf of the State by the Division of Purchase and Property, and

WHEREAS, the Allamuchy School District has the need, on a timely basis, to procure goods and services utilizing state contracts, and

WHEREAS, the Allamuchy Board of Education desires to authorize its purchasing agent for the 2020-2021 school year to make any and all purchases necessary to meet the needs of the school district throughout the school year.

NOW THEREFORE, BE IT RESOLVED, that the Allamuchy School Board of Education does hereby authorize the district purchasing agent to make purchases of goods and services entered into on behalf of the district utilizing state approved vendors.

Allamuchy Board of Education

Reorganization Meeting Minutes

January 4, 2021

Newspaper

BE IT RESOLVED, that the New Jersey Herald or Express Times are designated as official newspapers for legal advertisements and that newspapers designated by the Chief School Administrator may be used for staff and administrative vacancies.

Staff Appointments

BE IT RESOLVED, to permit the Chief School Administrator to appoint staff members as deemed necessary between meetings of the Board and that such appointments be reported to the Board for ratification and reporting in the minutes at the next subsequent meeting of the Board as per NJSA 18A:27-4.1.

Meeting Dates

BE IT RESOLVED, to approve the official time and place of the Regular Board Meetings of the Allamuchy Township Board of Education for the 2021 calendar year as follows:

Meetings will be held at the Allamuchy Township School, Room 130, Library / Media Center, 20 Johnsonburg Road, Allamuchy, NJ (or via teleconference for the duration of the COVID-19 Pandemic or other State-ordered crisis whereby physical gatherings limit the public's access to the meeting) at 7:30 p.m. on each of the dates set forth below:

- January 4, 2021
- February 8, 2021
- March 15, 2021
- April 26, 2021
- May 24, 2021
- June 28, 2021
- July 26, 2021
- August 23, 2021
- September 27, 2021
- October 25, 2021
- November 15, 2021
- December 13, 2021
- January 6, 2022 – Reorganization Meeting (Thursday)

Notices of any addition or changes to the above schedule will be posted in this location, and delivered to the newspaper and the Allamuchy Township Clerk as required by law.

Allamuchy Board of Education

Reorganization Meeting Minutes

January 4, 2021

Not to Exceed

BE IT RESOLVED, to approve the “Not to Exceed” printing and mailing for Public Relations not to exceed \$15,000.

BE IT RESOLVED, to approve the “Not to Exceed” travel reimbursement figure of \$25,000.

WHEREAS, Pursuant to N.J.S.A. 18A:11-12, in each pre-budget year, the Allamuchy Board of Education is required to establish a maximum travel expenditure amount for the budget year which may not be exceeded; and

WHEREAS, The Board of Education has determined that the maximum travel expenditure amount includes all travel that is supported by State and local funds; and

WHEREAS, The Board of Education had previously established a maximum amount for the pre-budget year 2020-2021 as \$25,000; and

WHEREAS, The Board of Education has elected to exclude travel expenditures supported by federal funds from the maximum travel expenditure amount; and

RESOLVED, That the Allamuchy Board of Education hereby establishes the maximum travel expenditure amount for the 2020-2021 school year as \$25,000.

Allamuchy Parent Teacher Organization

BE IT RESOLVED, that the Board of Education recognizes the organization and activities of the Allamuchy Parent Teacher Organization for the purposes of Officer Liability and errors and omissions.

Rutherford Hall Foundation

BE IT RESOLVED, that the Board of Education recognizes the organization and activities of the Rutherford Hall Foundation for the purposes of Officer Liability and errors and omissions.

Friends of Rutherford Hall

BE IT RESOLVED, that the Board of Education recognizes the organization and activities of the Friends of Rutherford Hall for the purposes of Officer Liability and errors and omissions.

Allamuchy Board of Education

Reorganization Meeting Minutes

January 4, 2021

Compliance Positions

BE IT RESOLVED, to appoint the following persons to the Compliance Positions:

Position	Appointed To	Current Holder
Asbestos Hazard Emergency Response Act	Asst to the SBA	Donna Trainello
Right to Know District	Asst to the SBA	Donna Trainello
Integrated Pest Mgt.	Asst to the SBA	Donna Trainello
OSHA Lockout/Tagout	Asst to the SBA	Donna Trainello
Vocational/Educational Health & Safety	Superintendent	Melissa Sabol
Affirmative Action Officer	Superintendent	Melissa Sabol
Gender Equity Officer	Director of Special Education	Melissa Sabol
504 Officer	Director of Special Education	Melissa Sabol
Public Agency Compliance Officer	School Business Administrator	James Schlessinger
Working Papers Issuance Officer	Administrator	Jennifer Gallegly
Truant Officer	Administrator	Jennifer Gallegly
Custodian of Public Record	School Business Administrator	James Schlessinger
Health and Safety Officer	School Nurse	Jodi DeCostanza Scott Brady
Homeless Liaison		Julie Profitto
School Safety Specialist	Administrator	Jennifer Gallegly

Tax Shelter

BE IT RESOLVED, to allow the following Tax Shelter Annuities to market their product to the employees:

- The Variable Annuity Life Insurance Company
- AXA

Flexible Benefits Plan

BE IT RESOLVED, to approve HealthEquity (formerly WageWorks) to administer the Medical Care Expense Reimbursement program and the Flexible Benefits Plan.

Allamuchy Board of Education

Reorganization Meeting Minutes

January 4, 2021

Comprehensive Equity Plan – Members of the Affirmative Action Team

BE IT RESOLVED, to reaffirm the following as members of the Affirmative Action Team:

Marilou Tshudy	James Schlessinger	Samuel Greco
Julie Profito	Andrea Aussems	Melissa Sabol
Paige Schmiedeke		

Payroll checks

BE IT RESOLVED, for the 2020-2021 school year all permanent employees shall have direct deposit.

CARRIED: 9-0 in a roll call vote; except Coughlin Duffy (8-0-1, Ms. Strutin abstained)

B. ADOPTION OF CODE OF ETHICS FOR SCHOOL BOARD MEMBERS

“The NJ Department of Education requires that each year the Boards of Education publicly acknowledge receipt of and compliance with the “Code of Ethics for School Board Members”, (18A:12-24.1).

Moved by Dr. Gaddy and seconded by Mr. Green:

That the Allamuchy Twp. Board of Education publicly acknowledges the receipt of and compliance with the “Code of Ethics for School Board Members”, and that the board has adopted policies and procedures regarding the training of district Board of Education members on required Ethics knowledge.

Each Board member takes a turn and reads out loud a section of the Code of Ethics for Board Members.

STATE OF NJ DEPARTMENT OF EDUCATION CODE OF ETHICS FOR SCHOOL BOARD MEMBERS (18A:12-24.1)

A school board member shall abide by the following Code of Ethics for School Board Members:

- a. I will uphold and enforce all laws, rules and regulations of the State Board of Education, and court orders pertaining to schools. Desired changes shall be brought about only through legal and ethical procedures.
- b. I will make decisions in terms of the educational welfare of children and will seek to develop and maintain public schools that meet the individual needs of all children regardless of their ability, race, creed, sex or social standing.

Allamuchy Board of Education

Reorganization Meeting Minutes

January 4, 2021

- c. I will confine my board action to policy making, planning, and appraisal and I will help to frame policies and plans for those who will be affected by them.
- d. I will carry out my responsibility, not to administer the schools, but, together with my fellow board members, to see that they are well run.
- e. I will recognize that authority rests with the board of education and will make no personal promises nor take any private action that may compromise the board.
- f. I will refuse to surrender my independent judgment to special interest or partisan political groups or to use the schools for personal gain or for the gain of friends.
- g. I will hold confidential all matters pertaining to the schools which, if disclosed, would needlessly injure individuals or the schools. In all other matters, I will provide accurate information and, in concert with my fellow board members, interpret to the staff the aspirations of the community for its school.
- h. I will vote to appoint the best qualified personnel available after consideration of the recommendation of the chief administrative officer.
- i. I will support and protect school personnel in proper performance of their duties.
- j. I will refer all complaints to the chief administrative officer and will act on the complaints at public meetings only after failure of an administrative solution. (L.2001, c.178, s.5.)

CARRIED: 9-0 in a roll call vote.

C. Board Committees

Moved by Ms. Christmann and seconded by Mr. Green:

BE IT RESOLVED, to approve the following Board Committees; with membership to be determined by the Board President.

Board

Governance
Education
Operations
Human Resources

Board Representative:

Hackettstown Board of Education Representative
Town Council Liaison

Allamuchy Board of Education

Reorganization Meeting Minutes

January 4, 2021

Ad Hoc

Negotiations

Rutherford Hall Operations

Insurance

CARRIED: 9-0 in a roll call vote.

VIII. PUBLIC COMMENT ON NON-AGENDA ITEMS

- Manny Quinoa mentioned the Governor's latest action to allow indoor sports subject to limitations and asked the board to consider opening the gym for Allamuchy residents only

IX. ADJOURNMENT

Moved by Dr. Gaddy and seconded by Ms. Christmann:

BE IT RESOLVED, to adjourn at 8:26 p.m.

CARRIED: 9-0 in a voice vote.

Allamuchy Board of Education

Regular Meeting Agenda

January 4, 2021 (previously scheduled for December 21, 2020)

The regular meeting of the Allamuchy Township Board of Education held on January 4, 2021 (previously scheduled for December 21, 2020) is called to order at 8:27p.m. *via teleconference* by Ms. Strutin. In accordance with the Open Public Meetings Act, adequate notice of the meeting was provided and, to the extent known at the time of advance publication, the agenda items to be considered. Written advance notification of the time, date and location was sent on December 18, 2020 to the New Jersey Herald and Township Clerk. Notice was posted in the school office.

I. ROLL CALL

	<u>Present</u>	<u>Absent</u>
Stephen Bienko	X	
Abigail Christmann	X	
Giovanni Cusmano	X	
Harriett Gaddy	X	
Craig Green	X	
Lisa Moyer	X	
Venita Prudenti	X	
Mary Renaud	X	
Lisa Strutin, President	X	

ALSO PRESENT: Melissa Sabol, Acting Superintendent
James Schlessinger, School Business Administrator/Board Secretary

II. PLEDGE TO THE FLAG

III. APPROVAL OF MINUTES

Moved by Dr. Gaddy and seconded by Ms. Christmann:

- A. BE IT RESOLVED, that the minutes of the regular board meeting held on November 23, 2020, be approved. (Appendix 1A)
- B. BE IT RESOLVED, that the minutes of the executive session held on November 23, 2020, be approved. (Appendix 1B)
- C. BE IT RESOLVED, that the minutes of the special board meeting held on December 10, 2020, be approved. (Appendix 1C)
- D. BE IT RESOLVED, that the minutes of the executive session held on December 10, 2020, be approved. (Appendix 1D)

Allamuchy Board of Education

Regular Meeting Agenda

January 4, 2021 (previously scheduled for December 21, 2020)

Ms. Strutin made a motion, seconded by Ms. Christmann, to amend item A (the regular session minutes of November 23) as follows:

- Amend Item VII (President's Report) to add that Dr. Gaddy accompanied her vote with the word "ditto"
- Amend Item X (Public Comment - Agenda Items) to add the comment by Ms. Moyer questioning Mr. Gavin's intentions in pursuing the issue of Ms. Strutin's appointment to the vacant Board seat.
- Amend Item XIII (Public Comment) to add to Ms. Putz's statement that she believes that this BOE has come a long way in improvement since Ms. Strutin has been on the Board.

The motion carried 7-1-1 (nay: Mr. Green, abstain: Dr. Cusmano)

A roll call vote was then taken to approve the minutes as submitted and amended:

Item 1A and 1C carried in a unanimous roll call vote.

Item 1B and 1D carried 8-0-1 (Ms. Strutin abstained) in a roll call vote.

After the vote on the aforementioned motion, Dr. Gaddy made the following statement:

I would like to offer an amendment to my statement from the 11.23.2020 meeting minutes. Although I said "ditto", I said that because I believed it was procedural. What I truly meant was to support Mrs. Strutin by voting for her appointment as a board member. However, I didn't mean to agree with the statement that I would resign if Mrs. Strutin was not appointed.

IV. STUDENT REPRESENTATIVE REPORT

- None

V. ACKNOWLEDGEMENTS

GRADE	NAME	AWARD
K	Jonathan Hauges	Respect
1	Leroy Valentin	Responsibility
2	Madeleine Wawrzyniak	Responsibility, Caring, Trustworthiness
3	Jordyn Castles	Responsibility
4	Blake Nascimento	Responsibility
5	Emmet Vargo	Caring
6	Liam Furman	Responsibility
7	Richard Griffin	Respect and Responsibility
8	Cooper Ferguson	Responsibility
Staff Member of the Month: Ann Longyhore and Jodi Eberhart and all the the lunch staff		

Allamuchy Board of Education
Regular Meeting Agenda
January 4, 2021 (previously scheduled for December 21, 2020)

ATS Teacher of the Year - Marsha Koerner
ATS Educator of the Year - Sarah Lamonaco
MVS Teacher of the Year - Paige Schmiedeke
MVS Educator of the Year - Corinne Jacobson

VI. PRESENTATIONS

- None

VII. PRESIDENT'S REPORT

- Congrats to elected board members
- Thanks to staff and EOY's
- Acknowledge continuing difficulties of COVID environment

VIII. COMMITTEE REPORTS

- A. Operations (M. Renaud)**
- Financing came in at 1.28%
- B. Human Resources (V. Prudenti, Chair)**
- Discussed Schedule A stipend positions
- C. Education (C. Green, Chair)**
- Combined w/pandemic committee to determine proper action using current trends and data
- D. Governance (G. Cusmano, Chair)**
- Discussed policies re supt duties, allowing resident non-students to participate in cocurricular and athletic activities
- E. Town Council Liaison (M. Renaud)**
- No report
- F. Rutherford Hall Liaison (L. Strutin and M. Renaud)**
- No report
- G. Hackettstown Board of Education Representative (H. Gaddy)**
- No report

Allamuchy Board of Education
Regular Meeting Agenda
January 4, 2021 (previously scheduled for December 21, 2020)

IX. SUPERINTENDENT'S REPORT

A. HIB - Monthly Update (if applicable, resolution to follow executive session)

Current Month: December

0 Investigation(s); 0 HIB

0 Out-of-School Suspension(s); 0 In-School Suspension(s)

Previous Month: November

0 Investigation(s); 0 HIB

0 Out-of-School Suspension(s); 0 In-School Suspension(s)

B. Enrollment by Grade

	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
K	44	43	43	42						
1	29	28	28	29						
2	46	46	45	45						
3	57	57	56	56						
4	48	48	49	49						
5	53	52	50	50						
6	34	34	33	31						
7	44	43	42	43						
8	53	53	52	52						
PSD	5	5	5	5						
Total	413	409	403	402						
9	37	39	38	38						
10	44	43	44	44						
11	41	43	41	41						
12	32	32	32	32						
Total	154	157	155	155						
GT	567	566	558	557						

C. Other Items:

- Read a letter of thanks to the BoE for selection as Acting Supt, and gratitude to the community as a whole.

X. PUBLIC COMMENTS ON AGENDA ITEMS ONLY

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Allamuchy Board of Education

Regular Meeting Agenda

January 4, 2021 (previously scheduled for December 21, 2020)

residents of the school district. The first public comment is limited to five (5) minutes per person. The second public comment length is determined by the board as per policy.

Before making a public comment, participants are to state their name, place of residence, and group affiliation if appropriate.

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Please let the record reflect that the Board of Education does not endorse your comments nor will the Board of Education be held liable for comments you make about a staff member or other person which the staff member or other person may consider defamatory and/or libelous, as that individual retains all rights to pursue any legal remedies against you.

- Ms. Muhlenbruch asked about the job description for Student Support Services and where it fits within the District; is concerned with conflict of interest between Union and Administrative positions
- F. Gavin - asked about the revisions to policy 1230

XI. BOARD COMMITTEE ACTION REPORTS

A. Operations

Moved by Ms. Renaud and seconded by Dr. Gaddy, to approve the following resolutions:

1. Budget Adjustments (Appendix 2)

BE IT RESOLVED to approve the following budget adjustment(s) for November, 2020:

Expense Budget Transfers	Fund 10	\$ 645.46
Expense Budget Transfers	Fund 20	\$ 13,371.59
Appropriation of Maintenance Reserve	Fund 10	\$ 20,000.00

2. Bills List (Appendix 3)

BE IT RESOLVED, that the general account bills list check #31823 through #31915 for a total amount of \$642,161.90 be approved for payment.

3. Student Activity (Appendix 4)

BE IT RESOLVED, to approve the Student Activity Account balance in the amount of \$52,431.83 as of 11/30/2020.

4. Monthly Certification of Budget (Appendix 5)

- a. BE IT RESOLVED, that the Allamuchy Board of Education accepts the Board Secretary's monthly certification, as attached, pursuant to N.J.A.C. 6A:23-2.12(c) 3

Allamuchy Board of Education

Regular Meeting Agenda

January 4, 2021 (previously scheduled for December 21, 2020)

that as of 11/30/2020 no line item account has encumbrances and Expenditures, which in total exceed the line item appropriation in violation of N.J.A.C. 6A:23-2.11 (a).

- b. BE IT RESOLVED, that Pursuant to N.J.A.C. 6A:23-2.12 (c) 4, the Allamuchy Township School District Board of Education, after review of the Board Secretary's and Treasurer's monthly financial reports certify that as of 11/30/2020 and upon consultation with the appropriate district officials, to the best of our knowledge, no major account or fund has been over expended in violation of N.J.A.C. 6A:23-2.11 and that sufficient funds are available to meet the district's financial obligations for the remainder of the fiscal year.
 - c. BE IT RESOLVED, that the motion to accept the financial reports from the Board Secretary and the Treasurer of School Monies for the month ending November 30, 2020 with a total Governmental Funds Account cash balance of \$1,053,351.70.
5. Preschool Price-Adjustment Procedures (Appendix 6)
BE IT RESOLVED, to approve the update of the Preschool Handbook as it relates to tuition adjustments due to the Pandemic.
 6. School Security Grant
BE IT RESOLVED, to approve the submission of the School Security Grant application; and BE IT FURTHER RESOLVED that the District affirms the availability of local funds in case the total estimated costs of the proposed work exceed the school district's grant allowance.
 7. Financing Agreement
BE IT RESOLVED, to approve the financing contract with BciCapital, Inc., with a principal amount of \$325,000, an interest rate of 1.28% per annum, and once-annual repayment dates of August 1, 2021 through 2025, for the purpose of funding security equipment, HVAC upgrades, and two new trucks as approved for procurement at the November 23, 2020 regular meeting.
 8. Supervisor of Student Support Services (Appendix 7)
BE IT RESOLVED, to create the stipend position of Supervisor of Student Support Services at an annual amount of \$5,000.

CARRIED: Items 1, 3-7 carried in a unanimous roll call vote.
Item 2 (all checks except #31850) carried in a unanimous roll call vote.
Item 2 (check #31850) carried 8-0-1 (Ms. Moyer abstained) in a roll call vote.
Item 8 carried 8-0-1 (Mr. Green abstained) in a roll call vote.

Allamuchy Board of Education
Regular Meeting Agenda
January 4, 2021 (previously scheduled for December 21, 2020)

B. Human Resources

Moved by Ms. Prudenti and seconded by Dr. Gaddy, on the recommendation of the Superintendent to approve the following resolutions:

1. Personnel

BE IT RESOLVED, to approve/accept the following appointments / resignations / retirements as recommended by the Superintendent:

Item	Name	Action	Position	Salary	Eff. Date
a	1. S.Greco 2. K.Stiner/C.Saalfeld	Appoint stipend	Homework Club	\$2,230 each position, prorated; not to exceed \$1,338	1/1/2021
b	1. A.Aussems 2. P.Schmiedeke 3. S.Greco 4. V. Patterson	Appoint stipend	Jumpstart/AMP	\$50/hour; not to exceed \$1,750 each position	1/1/2021
c	1. 3/4 A.Chudley 2. 5/6 TBD 3. 7/8 V.Patterson	Appoint stipend	Battle of the Books	\$50/hour; not to exceed \$550 each position	1/1/2021
d	Mariah Adams	Appoint stipend	Band	\$2,230, prorated; not to exceed \$1,338	1/1/2021
e	Mariah Adams	Appoint stipend	Chorus	\$2,230, prorated; not to exceed \$1,338	1/1/2021
f	Laura Allen	Approve hire	Substitute teacher		1/1/2021
g	James Battell	Approve hire	Substitute teacher		1/1/2021
h	Louis Caruso	Appoint stipend	District Technology Coordinator	\$2,200 (Jan-Jun'21)	1/1/2021

2. Collective Bargaining Agreement Sidebar (Appendix 9)

BE IT RESOLVED, to approve a Sidebar to the Collective Bargaining Agreement addressing the Bus Drivers' role in assisting with providing lunches during the COVID-19 Pandemic, as recommended by the Superintendent.

3. Collective Bargaining Agreement Sidebar (Appendix 10)

BE IT RESOLVED, to approve a Sidebar to the Collective Bargaining Agreement addressing the proration of certain stipend positions that cannot be performed in full during the 2020-21 school year due to the COVID-19 Pandemic, as recommended by the Superintendent.

4. Substitute Resignation

BE IT RESOLVED, to accept the resignation of Karyann Andrioli, effective immediately.

CARRIED: Items 1-3 carried in a unanimous roll call vote.

Item 4 carried 8-0-1 in a roll call vote (Ms. Moyer abstained).

Allamuchy Board of Education

Regular Meeting Agenda

January 4, 2021 (previously scheduled for December 21, 2020)

C. Education

Moved by Mr. Green and seconded by Mr. Bienko, on the recommendation of the Superintendent, to approve the following resolutions:

1. Attendance at Professional Conferences

BE IT RESOLVED, to approve the following requests for attendance professional conferences with mileage reimbursed at the current rate:

Staff Member	Date	Workshop Name	Costs		
			Fee	Mileage	Total
Megan Schmidt	2/8-9/2021	Mental Health First Aid	\$ 35	\$ -	\$ 35
Julie Profito	2/8-9/2021	Mental Health First Aid	\$ 35	\$ -	\$ 35
Jodie DeCostanza	2/8-9/2021	Mental Health First Aid	\$ 35	\$ -	\$ 35

2. Resident Participation in Co-Curricular Activities

BE IT RESOLVED, to approve student 0606, an Allamuchy resident not currently enrolled in the District, to participate in Band for the duration of the 2020-21 school year, as per Policy 2430 on the agenda for first reading.

CARRIED: Item 1 carried in a unanimous roll call vote.

Item 2 carried 7-1-1 (Nay: Mr. Green, Abstain: Ms. Prudenti) in a roll call vote.

D. Governance

Moved by Dr. Cusmano and seconded by Ms. Prudenti, on the recommendation of the Superintendent, to approve the following resolution:

1. Policy Updates: Policies 1230, 2430, 2431 (Appendix 8)

BE IT RESOLVED, to approve the First reading of the following policies at the recommendation of the Governance Committee:

1230	Superintendent's Duties
2430	Co-curricular Activities
2431	Athletic Competition

CARRIED: Policy 1230 carried in a unanimous roll call vote.

Policies 2430 and 2431 carried 8-1-0 (nay: Mr. Green) in a roll call vote.

XII. OLD BUSINESS

- None.

Allamuchy Board of Education
Regular Meeting Agenda
January 4, 2021 (previously scheduled for December 21, 2020)

XIII. PUBLIC COMMENTS

- F.Gavin - Suggested Ms. Moyer abstain from check 31850; suggested that Ms. Moyer should abstain from voting on minutes from meetings prior to her joining the board; asked when the Board will review Exec Session minutes for release to public; asked about board & district goals, believes last adoption was in 2018; asked about board self-eval, believes last done two years ago and pointed out that board policy requires annual reporting; asked about status of strategic plan; asked about status of printed board report and lack of monthly electronic reports that were intended to replace them
- R.Tuohy - mentioned she was appointed as liaison to the Board again for 2021

XIV. BOARD DISCUSSION

- Ms. Renaud made a motion, seconded by Ms. Strutin to record meetings going forward; counsel suggested revising policy first; motion withdrawn.

XV. EXECUTIVE SESSION

None.

XVI. ADJOURNMENT


Moved by Ms. Strutin and seconded by Dr. Gaddy, to adjourn the meeting at 9:18 p.m.

CARRIED: in a unanimous voice vote.

Allamuchy Board of Education Budget Adjustments printed on 2/2/2021

Report Includes Effective Dates from Dec 01, 2020 to Dec 31, 2020

<u>Date</u>	<u>Source Account/Title</u>	<u>Target Account/Title</u>	<u>Comments</u>	<u>Amount</u>
12/01/2011	11-000-213-800-000-000 Health Other Obj	11-000-213-600-000-000 Health Supply	December general budget transfers	4.47
12/01/2011	11-000-240-600-000-000 School Office Supplies	11-000-240-340-000-000 School Purch Tech Svs	December general budget transfers	143.50
12/01/2011	11-000-261-610-000-000 Maint Supplies	11-000-261-800-000-000 Maint Other Objects	December general budget transfers	200.00
The total of all Budget Adjustments for fund 10 is:				347.97

<u>Check#</u>	<u>Date</u>	<u>Vendor (Payee)/Check Line Comments</u>	<u>Amount</u>	<u>PO or Bal Sht</u>	<u>Exp. Acct. or Balance Sheet Title</u>
31848	12/15/20	ECLC	Check voided on 12/30/2020		
		OOD Tuition 20-21 9-20	(5,581.98)	P202100334	11-000-100-566-000-000
		OOD Tuition 20-21 10-20	(6,512.31)	P202100334	11-000-100-566-000-000
		OOD Tuition 20-21 11-20	(5,581.98)	P202100334	11-000-100-566-000-000
		OOD Tuition 20-21 12-20	(4,341.54)	P202100334	11-000-100-566-000-000
		OOD Tuition 20-21 12-20	(4,341.54)	P202100334	11-000-100-566-000-000
		OOD Tuition 20-21 01-21	(5,892.09)	P202100334	11-000-100-566-000-000
		OOD Tuition 20-21 ESY	(6,202.20)	P202100334	11-000-100-566-000-000
Total Check Amount:			(38,453.64)		
31852	12/15/20	 20-21 Tuition	Check voided on 1/4/2021		
			(8,730.00)	P202100024	11-000-100-569-000-000
31868	12/15/20	Ridge & Valley Charter School Tuition charter school	Check voided on 1/29/2021		
			(2,040.00)	P202100190	11-000-100-569-000-000
31883	12/16/20	Sherwin-Willaims Co. flooring supplies Painting supplies etc	Check voided on 1/4/2021		
			(849.02)	P202100341	11-000-262-610-000-000
			(83.53)	P202100319	11-000-262-610-000-000
Total Check Amount:			(932.55)		
31895	12/16/20	Learning Ally National Headquarters Small District Site License Bilingual Speech/Lang Eval	Check voided on 12/30/2020		
			(1,599.00)	P202100308	11-213-100-610-000-000
			(800.00)	P202100325	11-000-216-320-000-000
Total Check Amount:			(2,399.00)		
31916	12/30/20	NJADP Membership 20-21	125.00	P202100352	11-000-262-800-000-000
31917	12/30/20	Super Heat Inc. boiler heating repairs boiler heating repairs	1,306.48 408.00	P202100336 P202100336	11-000-262-420-000-000 11-000-262-420-000-000
Total Check Amount:			1,714.48		
31918	12/30/20	Learning Ally National Headquarters Small District Site License	1,599.00	P202100308	11-213-100-610-000-000
31919	12/30/20	Verizon Hot Spots & Data Plans	510.00	P202100303	20-479-100-600-000-000
31920	12/30/20	NJMVC Bus Registration	50.00	P202100327	11-000-270-890-000-000
31921	12/30/20	ECLC			
		OOD Tuition 20-21	6,202.20	P202100334	11-000-100-566-000-000
		OOD Tuition 20-21	5,581.98	P202100334	11-000-100-566-000-000
		OOD Tuition 20-21	6,512.31	P202100334	11-000-100-566-000-000
		OOD Tuition 20-21	5,581.98	P202100334	11-000-100-566-000-000
		OOD Tuition 20-21	4,341.54	P202100334	11-000-100-566-000-000
		OOD Tuition 20-21	5,892.09	P202100334	11-000-100-566-000-000
Total Check Amount:			34,112.10		

<u>Check#</u>	<u>Date</u>	<u>Vendor (Payee)/Check Line Comments</u>	<u>Amount</u>	<u>PO or Bal Sht</u>	<u>Exp. Acct. or Balance Sheet Title</u>
31922	12/30/20	Learning Tree Multicultural/Multilingual Bilingual Speech/Lang Eval	800.00	P202100325	11-000-216-320-000-000
N0754	12/30/20	NJ HEALTH BEN FUND Retiree health benefits	324.60	P202100018	11-000-291-270-000-000
N0755	12/31/20	NJ HEALTH BEN FUND Retiree health benefits	324.60	P202100018	11-000-291-270-000-000
31923	1/4/21	Peterson, Arthur DOT/CDL Physical	120.00	P202100353	11-000-270-890-000-000
31924	1/4/21	Sherwin-Willaims Co. Custodial supplies	78.34	P202100331	11-000-262-610-000-000
31925	1/4/21	Yudichak, Kenneth Wastewater Treatment Plant Serv	700.00	P202100082	11-000-262-300-000-000
N0750	1/4/21	WEX Bank Fuel for Buses	1,307.63	P202100313	11-000-270-600-000-000
N1218	1/5/21	Heartland Payment Systems CC processing fees	121.68	P202100202	60-990-320-892-200-000
N1219	1/5/21	Transfirst CC processing fees	147.50	P202100204	60-990-320-891-100-000
N1220	1/5/21	First Data Global Leasing - Transfirst CC on-site scanner rental (34.98/mo + 10.20 ann'	34.98	P202100205	60-990-320-891-100-000
N1221	1/5/21	ALLAMUCHY CAFETERIA ACCT clear balance to Caf Acct	23,540.24	10 - 412	I/G A/P-FEDERAL
		clear balance to Caf Acct	347.89	10 - 411	I/G A/P - STATE
Total Check Amount:			23,888.13		
N1222	1/5/21	NJ HEALTH BEN FUND Retiree health benefits	341.70	P202100018	11-000-291-270-000-000
31926	1/6/21	In Earth Excavating & Contracting, Inc. Methanol release - work performed through Dec'	11,133.50	P202100355	12-000-400-710-000-000
31927	1/15/21	Lowe's Ceiling tiles	344.72	P202100365	11-000-261-610-000-000

<u>Check#</u>	<u>Date</u>	<u>Vendor (Payee)/Check Line Comments</u>	<u>Amount</u>	<u>PO or Bal Sht</u>	<u>Exp. Acct. or Balance Sheet Title</u>
N0115	1/15/21	PAYROLL			
		STATE A/R	10,754.34	10 - 141	STATE A/R
		Pre K/Kindergarten Specials	1,973.39	P202100001	11-110-100-101-000-000
		Pre K/Kindergarten Sals	12,241.95	P202100001	11-110-100-101-000-002
		Grades 1-5 - Specials	10,756.20	P202100001	11-120-100-101-000-000
		Grades 3-5 Teacher Sals	29,225.25	P202100001	11-120-100-101-000-001
		Grades 1-2 Teachers Sals	17,320.25	P202100001	11-120-100-101-000-002
		Grades 6-8 - Specials	7,004.43	P202100001	11-130-100-101-000-000
		Grades 6-8 Teacher Sals	21,150.31	P202100001	11-130-100-101-000-001
		Substitutes - Permanent Sub	800.00	P202100001	11-190-100-104-003-000
		MH Dis Teach Sal ATS	2,461.05	P202100001	11-212-100-101-000-001
		MH Sal Teachers MVS	2,589.80	P202100001	11-212-100-101-000-002
		Resource Center Sal ATS	7,177.63	P202100001	11-213-100-101-000-001
		Resource Center Sal MV	1,292.02	P202100001	11-213-100-101-000-002
		RC Aide ATS	8,403.75	P202100001	11-213-100-106-000-001
		RC Aides MVS	1,397.00	P202100001	11-213-100-106-000-002
		PSD Teacher Salary	1,292.03	P202100001	11-215-100-101-000-002
		Health Salaries ATS	3,268.55	P202100001	11-000-213-100-000-001
		Health Salaries MVS	2,824.30	P202100001	11-000-213-100-000-002
		Speech Salaries	3,892.55	P202100001	11-000-216-100-000-000
		Pers Aide Sal ATS	2,135.00	P202100001	11-000-217-106-000-001
		Pers Aide Sal MVS	2,977.50	P202100001	11-000-217-106-000-002
		Guidance Salary	4,785.19	P202100001	11-000-218-104-000-000
		CST Prof Salaries	3,641.55	P202100001	11-000-219-104-000-000
		Library Salaries	3,432.05	P202100001	11-000-222-100-000-000
		Admin Salaries	1,399.70	P202100001	11-000-230-100-000-000
		School Princ Salary	8,534.75	P202100001	11-000-240-103-000-001
		Sal Asst Princ/Prog Dir	1,950.19	P202100001	11-000-240-103-000-002
		School Secty Salary ATS	1,550.00	P202100001	11-000-240-105-000-001
		Sal of Secretary MVS	3,375.00	P202100001	11-000-240-105-000-002
		Business Office Salary	5,966.27	P202100001	11-000-251-100-000-000
		Plant Maint Salaries	1,670.00	P202100001	11-000-261-100-000-000
		Custodial - Full Time	6,135.29	P202100001	11-000-262-100-001-000
		Custodial - Part Time Perm	751.25	P202100001	11-000-262-100-002-000
		Custodial - Part Time Perm	1,374.75	P202100001	11-000-262-100-002-000
		Custodial - Substitutes	1,019.31	P202100001	11-000-262-100-003-000
		Grounds Salaries	2,350.00	P202100001	11-000-263-100-000-000
		Transportation Administration	2,136.90	P202100001	11-000-270-105-000-000
		Trans Salaries - regular time	11,850.50	P202100001	11-000-270-160-000-000
		Trans Salaries - extra time	139.10	P202100001	11-000-270-161-000-000
		Trans Sal - aides	220.92	P202100001	11-000-270-162-000-000
		PERS FICA	4,247.80	P202100002	11-000-291-220-000-000
		PERS FICA	55.80	P202100002	11-000-291-220-000-000
		DCRP Employer Contribution	188.54	P202100002	11-000-291-249-000-000
		Employee Benefits	46.52	P202100001	11-000-291-290-000-000
		Employee Benefits	19.50	P202100001	11-000-291-290-000-000
		Personal Services - Salaries	1,198.03	P202100001	20-231-100-100-000-000
		Salaries-Office&Cler Non-Grant	778.67	P202100001	60-990-320-182-200-000
Total Check Amount:			219,754.88		
N1216	1/20/21	US Department of Transportation			
		Drug & Alcohol Bus Drive Testing	125.00	P202100384	11-000-270-890-000-000

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31928	1/21/21	Abcode Security, Inc.			
		entrance codes & monitoring	554.59	P202100070	11-000-261-420-001-000
		Central Station Monitoring	135.00	P202100386	11-000-261-420-001-000
		Central Station Monitoring	135.00	P202100386	11-000-261-420-001-000
		Central Station Monitoring	66.00	P202100386	11-000-261-420-001-000
		Total Check Amount:	890.59		
31929	1/22/21	Allied Oil Company			
		Heatling oil	7,687.01	P202100021	11-000-262-624-000-001
		20-21 heating oil	5,331.70	P202100021	11-000-262-624-000-002
		20-21 heating oil	1,774.51	P202100021	11-000-262-624-000-002
		20-21 heating oil	3,557.43	P202100021	11-000-262-624-000-002
		20-21 heating oil	1,600.17	P202100021	11-000-262-624-000-002
		Total Check Amount:	19,950.82		
31930	1/22/21	Busch Law Group, LLC			
		Legal services	3,452.50	P202100077	11-000-230-331-000-000
		Legal Services	9,337.25	P202100387	11-000-230-331-000-000
		Legal Services	8,656.00	P202100387	11-000-230-331-000-000
		Total Check Amount:	21,445.75		
31931	1/22/21	Broadstep Academy New Jersey, Inc.			
		Tuition	8,659.44	P202100069	11-000-100-566-000-000
		One to One Aide	1,805.00	P202100069	11-000-100-566-000-000
		Total Check Amount:	10,464.44		
31932	1/22/21	DELTA DENTAL			
		Dental Ins	314.19	P202100200	11-000-291-270-000-000
		Dental Ins	5,312.71	P202100200	11-000-291-270-000-000
		Total Check Amount:	5,626.90		
31933	1/22/21	Direct Waste Services, Inc.			
		Waster service ATS & MVS	679.72	P202100012	11-000-261-420-001-000
31934	1/22/21	ECLC			
		OOD Tuition 20-21	4,651.65	P202100334	11-000-100-566-000-000
31935	1/22/21	Fuller Paper Company			
		Custodial supplies	770.50	P202100338	11-000-262-610-000-000
		Custodial supplies	385.25	P202100338	11-000-262-610-000-000
		Custodial supplies	385.25	P202100338	11-000-262-610-000-000
		Total Check Amount:	1,541.00		
31936	1/22/21	FP Mailing Solutions			
		postage meter	86.85	P202100081	11-000-230-530-000-000

<u>Check#</u>	<u>Date</u>	<u>Vendor (Payee)/Check Line Comments</u>	<u>Amount</u>	<u>PO or Bal Sht</u>	<u>Exp. Acct. or Balance Sheet Title</u>
31937	1/22/21	Hoover Truck Centers			
		102389	770.00	P202100016	11-000-270-420-000-000
		70151	1,010.39	P202100016	11-000-270-420-000-000
		Bus and van repairs and service	25,424.07	P202100016	11-000-270-420-000-000
		Total Check Amount:	27,204.46		
31938	1/22/21	Hoover Truck Centers			
		Bus and van repairs and service	157.50	P202100016	11-000-270-420-000-000
		Bus and van repairs and service	913.87	P202100016	11-000-270-420-000-000
		Bus and van repairs and service	431.27	P202100016	11-000-270-420-000-000
		Bus and van repairs and service	306.60	P202100016	11-000-270-420-000-000
		Bus and van repairs and service	297.15	P202100016	11-000-270-420-000-000
		Bus and van repairs and service	1,759.08	P202100016	11-000-270-420-000-000
		Bus and van repairs and service	214.36	P202100016	11-000-270-420-000-000
		Bus and van repairs and service	340.00	P202100016	11-000-270-420-000-000
		Bus and van repairs and service	759.24	P202100016	11-000-270-420-000-000
		Bus and van repairs and service	674.21	P202100016	11-000-270-420-000-000
		Total Check Amount:	5,853.28		
31939	1/22/21	Hoover Truck Centers			
		Bus and van repairs and service	1,944.39	P202100016	11-000-270-420-000-000
		Bus and van repairs and service	519.40	P202100016	11-000-270-420-000-000
		Bus and van repairs and service	1,514.55	P202100016	11-000-270-420-000-000
		Total Check Amount:	3,978.34		
31940	1/22/21	Hunterdon Preparatory Center			
		OOD Tuition	4,578.95	P202100029	11-000-100-566-000-000
31941	1/22/21	Home Towne Hardware, LLC			
		Hardware etc supplies	64.07	P202100014	11-000-262-610-000-000
		Hardware etc supplies	16.88	P202100014	11-000-262-610-000-000
		Hardware etc supplies	12.57	P202100014	11-000-262-610-000-000
		Hardware etc supplies	5.36	P202100014	11-000-262-610-000-000
		Total Check Amount:	98.88		
31942	1/22/21	IGS Solar			
		Solar Supply	1,098.40	P202100083	11-000-262-622-100-001
31943	1/22/21	Integrated Therapeutics Group, LLC			
		2020-21 tuition	16,740.00	P202100195	11-000-100-562-000-000
31944	1/22/21	JDM Group			
		tech services	4,216.67	P202100022	11-190-100-340-000-000
31945	1/22/21	Jersey Central Power & Light			
		Electric	47.09	P202100017	11-000-262-622-000-001
		Electric	247.49	P202100017	11-000-262-622-000-001
		Electric	16.56	P202100017	11-000-262-622-000-002
		Electric	3.37	P202100017	11-000-262-622-000-003
		Electric	3.37	P202100017	11-000-262-622-000-003
		Total Check Amount:	317.88		

<u>Check#</u>	<u>Date</u>	<u>Vendor (Payee)/Check Line Comments</u>	<u>Amount</u>	<u>PO or Bal Sht</u>	<u>Exp. Acct. or Balance Sheet Title</u>
31946	1/22/21	Kappus Plastic Company, Inc. 10 additional teacher desk shields	925.00	P202100361	20-454-100-610-000-000
31947	1/22/21	Cablevision Lightpath Inc. internet provider	3,145.91	P202100129	11-000-230-530-000-000
31948	1/22/21	Marlin Business Bank post base with scale	36.83	P202100071	11-000-230-530-000-000
31949	1/22/21	Municipal Capital Corp. copier leases	1,372.00	P202100028	11-190-100-340-000-000
31950	1/22/21	New Jersey Schools Insurance Group workers comp	5,140.82	P202100237	11-000-291-260-000-000
31951	1/22/21	Rymon, Karen OT Services	1,752.00	P202100218	20-250-200-300-000-000
31952	1/22/21	R&L DataCenters, Inc. payroll services	842.00	P202100125	11-000-230-339-000-000
31953	1/22/21	ReadyRefresh by Nestle Drinking water & supplies	29.68	P202100330	60-990-320-890-200-000
31954	1/22/21	Ridge & Valley Charter School Tuition charter school	69.00	P202100190	11-000-100-569-000-000
		Tuition charter school	69.00	P202100190	11-000-100-569-000-000
Total Check Amount:			138.00		
31955	1/22/21	SUBURBAN PROPANE green house & treatment plant	580.76	P202100182	11-000-262-621-000-001
31956	1/22/21	SCHOOL HEALTH SUPPLY MV Health supplies	5.72	P202100113	11-000-213-600-000-000
31957	1/22/21	Shred-it USA Shredding	288.44	P202100131	11-000-262-420-000-000
31958	1/22/21	Shaeffer, Stephanie 202012	585.00	P202100213	11-000-216-320-000-000
31959	1/22/21	Super Heat Inc.	**VOIDED**	Check voided on 2/4/2021	
31960	1/22/21	Township of Allamuchy Water/sewer 7-20 to 6-21 ATS & MV	1,137.73	P202100049	11-000-262-490-000-000
		Water/sewer 7-20 to 6-21 ATS & MV	1,411.08	P202100049	11-000-262-490-000-000
Total Check Amount:			2,548.81		

Check#	Date	Vendor (Payee)/Check Line Comments	Amount	PO or Bal Sht	Exp. Acct. or Balance Sheet Title
31961	1/22/21	VIKING TERMITE & PEST			
		Pest control	244.20	P202100045	11-000-261-420-001-000
		Pest control	58.08	P202100045	11-000-261-420-001-000
		Pest control	140.00	P202100045	11-000-261-420-001-000
		Pest control	267.34	P202100045	11-000-261-420-001-000
		Total Check Amount:	709.62		
31962	1/22/21	Warren County Technical School 5 FTE x \$5100 (est)	5,095.20	P202100211	11-000-100-563-000-000
31963	1/22/21	WageWorks, Inc. FSA Health care	91.20	P202100098	11-000-291-270-000-000
31964	1/22/21	WageWorks, Inc. Cobra	57.00	P202100097	11-000-291-270-000-000
31965	1/22/21	WARREN CO SPEC SVCS SC D Music Therapy	662.50	P202100345	11-000-217-320-000-000
31966	1/22/21	WARREN CO SPEC SVCS SC D Transp Services Spec Ed	8,746.52	P202100233	11-000-270-518-000-000
31967	1/22/21	Allied Oil Company bus radio services	336.00	P202100126	11-000-270-600-000-000
32045	1/22/21	Allied Oil Company 20-21 heating oil	4,336.28	P202100021	11-000-262-624-000-002
		20-21 heating oil	5,554.70	P202100021	11-000-262-624-000-002
		Total Check Amount:	9,890.98		
31968	1/24/21	Jones, Gina Maria Aid in Lieu	500.00	P202100163	11-000-270-503-000-000
31969	1/24/21	Ruscino, Vilmany Aid in Lieu	500.00	P202100161	11-000-270-503-000-000
31970	1/24/21	Ayhan, Melahat Aid in lieu	500.00	P202100148	11-000-270-503-000-000
31971	1/24/21	Donnelly, Robert Aid in lieu	500.00	P202100156	11-000-270-503-000-000
31972	1/24/21	Taliano, Michael Aid in Lieu	500.00	P202100177	11-000-270-503-000-000
31973	1/24/21	Bourenko, Shawnee Aid in Lieu	500.00	P202100162	11-000-270-503-000-000
31974	1/24/21	DiLoreto, Tammy & Glen Aid in Lieu Choice	500.00	P202100158	11-000-270-503-000-000

<u>Check#</u>	<u>Date</u>	<u>Vendor (Payee)/Check Line Comments</u>	<u>Amount</u>	<u>PO or Bal Sht</u>	<u>Exp. Acct. or Balance Sheet Title</u>
31975	1/24/21	Costello, Suzette Aid in lieu	500.00	P202100154	11-000-270-503-000-000
31976	1/24/21	Sainte, Dieulane Aid in Lieu	500.00	P202100173	11-000-270-503-000-000
		Aid in Lieu	500.00	P202100173	11-000-270-503-000-000
Total Check Amount:			1,000.00		
31977	1/24/21	di Palma, Steven & Christine Aid in lieu	500.00	P202100157	11-000-270-503-000-000
31978	1/24/21	Pasquali, Jennifer Aid in Lieu	500.00	P202100170	11-000-270-503-000-000
31979	1/24/21	Bostdorff, Nicole Aid in lieu	500.00	P202100149	11-000-270-503-000-000
31980	1/24/21	LaPooh, Bryan & Meg aid in lieu	500.00	P202100392	11-000-270-503-000-000
31981	1/24/21	Scheeringa, Reuben Aid in Lieu	500.00	P202100174	11-000-270-503-000-000
		Aid in Lieu	500.00	P202100174	11-000-270-503-000-000
		Aid in Lieu	500.00	P202100174	11-000-270-503-000-000
Total Check Amount:			1,500.00		
31982	1/24/21	Espinal, Gabriel & Maria Aid In Lieu	500.00	P202100159	11-000-270-503-000-000
		Aid in Lieu	500.00	P202100159	11-000-270-503-000-000
		Aid in lieu	500.00	P202100159	11-000-270-503-000-000
Total Check Amount:			1,500.00		
31983	1/24/21	Barrett-Kaiser, Patricia Aid in Lieu	500.00	P202100164	11-000-270-503-000-000
31984	1/24/21	Bisbing, Jaime Aid in lieu	500.00	P202100150	11-000-270-503-000-000
		Aid in lieu	500.00	P202100150	11-000-270-503-000-000
Total Check Amount:			1,000.00		
31985	1/24/21	Senkyre, Crystal Aid in Lieu	500.00	P202100276	11-000-270-503-000-000
31986	1/24/21	Adjekum, Ruth Aid in lieu	500.00	P202100147	11-000-270-503-000-000
31987	1/24/21	Cioppettini, Alexis aid in lieu	500.00	P202100152	11-000-270-503-000-000

<u>Check#</u>	<u>Date</u>	<u>Vendor (Payee)/Check Line Comments</u>	<u>Amount</u>	<u>PO or Bal Sht</u>	<u>Exp. Acct. or Balance Sheet Title</u>
31988	1/24/21	Crespo-Campos, Maria Pia			
		Aid in Lieu	500.00	P202100167	11-000-270-503-000-000
		Aid in Lieu	500.00	P202100167	11-000-270-503-000-000
Total Check Amount:			<u>1,000.00</u>		
31989	1/24/21	Colavito, Kristen			
		Aid in lieu	500.00	P202100153	11-000-270-503-000-000
31990	1/24/21	Cuccio, Anthony			
		Aid in Lieu	500.00	P202100155	11-000-270-503-000-000
31991	1/24/21	Falotico, Marilyn & Richard			
		Aid in Lieu	500.00	P202100160	11-000-270-503-000-000
		Aid in Lieu	500.00	P202100160	11-000-270-503-000-000
Total Check Amount:			<u>1,000.00</u>		
31992	1/24/21	Johnson, David & Jennifer			
		Aid in Lieu	500.00	P202100166	11-000-270-503-000-000
31993	1/24/21	Kozimor, Anamaria & Jim			
		Aid in Lieu	500.00	P202100165	11-000-270-503-000-000
31994	1/24/21	Lennon, Mary			
		Aid in Lieu	500.00	P202100168	11-000-270-503-000-000
31995	1/24/21	Lukacs, Crystal			
		Aid in lieu	500.00	P202100151	11-000-270-503-000-000
31996	1/24/21	Pohle, Brandon			
		Aid in Lieu	500.00	P202100351	11-000-270-503-000-000
31997	1/24/21	Prudenti, Venita			
		Aid in Lieu	500.00	P202100171	11-000-270-503-000-000
31998	1/24/21	Rosa, Paula			
		Aid in Lieu	500.00	P202100172	11-000-270-503-000-000
31999	1/24/21	Severinsen, Kari			
		Aid in Lieu	500.00	P202100175	11-000-270-503-000-000
32000	1/24/21	Tierney, Steve			
		Aid in Lieu	500.00	P202100176	11-000-270-503-000-000
32001	1/25/21	WIRE'S ELEC SHOP INC			
		replace 2 250w hps lamps	460.98	P202100385	11-000-262-800-000-000
32002	1/25/21	LICON LIGHTING CORP			
		Flourscent Lamps	785.00	P202100383	11-000-262-610-000-000
32003	1/25/21	SSP Architectural Group			
		Architecture services	1,620.00	P202100130	12-000-400-710-000-000

<u>Check#</u>	<u>Date</u>	<u>Vendor (Payee)/Check Line Comments</u>	<u>Amount</u>	<u>PO or Bal Sht</u>	<u>Exp. Acct. or Balance Sheet Title</u>
32004	1/25/21	Hunterdon County ESC Lease Purchase Advisory Fee 12-11-20 BID	750.00	P202100379	11-000-261-800-000-000
32005	1/25/21	e2e Exchange, LLC E-rate Consulting Serv 2021 2nd billing	890.00	P202100378	11-000-230-339-000-000
32006	1/25/21	Brookaire Company filters	1,751.02	P202100377	11-000-261-100-000-000
32007	1/25/21	Accurate Tank Testing LLC underground oil testing cert	500.00	P202100370	11-000-261-420-002-000
32008	1/25/21	WIRE'S ELEC SHOP INC install motions in restrooms	2,574.72	P202100371	11-000-261-420-002-000
32009	1/25/21	Eurofins Treatment plant samplings & supplies	406.35	P202100304	11-000-262-300-000-000
		Treatment plant samplings & supplies	151.35	P202100304	11-000-262-300-000-000
		Treatment plant samplings & supplies	116.50	P202100304	11-000-262-300-000-000
		Total Check Amount:	674.20		
32010	1/25/21	North American Fire Protection, Inc. Serv call MV leaking pipe	692.00	P202100374	11-000-261-420-002-000
32011	1/25/21	Monday, Lee, PhD., D.A.B.P.S. Risk Assessment psychological	250.00	P202100367	11-000-219-320-000-000
		psychological interview	250.00	P202100376	11-000-219-320-000-000
		Total Check Amount:	500.00		
32012	1/25/21	Atlantic Health System Neurodevelopmental exam	675.00	P202100368	11-000-219-320-000-000
32013	1/25/21	Super Heat Inc. Assessment of ATS buiding controls	7,435.23	P202100364	11-000-262-420-000-000
32014	1/25/21	NJSBA Superintendent Search	6,250.00	P202100362	11-000-230-530-000-000
32015	1/25/21	Phlegar, Kaitlin Tuition reimbursement - childrens Lit	1,877.85	P202100360	11-000-291-280-000-000
32016	1/25/21	Moyer, Lisa-Ann reimb fingerprinting	11.00	P202100358	11-000-230-890-000-000
32017	1/25/21	Taenzer, Jessica reimb for stamps	11.00	P202100357	60-990-320-610-200-000
32018	1/25/21	NJ Dept of Treasury Annual site Remediation Fee	875.00	P202100323	11-000-261-420-001-000
32019	1/25/21	MRA International 4 Chromebook charging carts	2,739.24	P202100108	20-454-100-610-000-000

<u>Check#</u>	<u>Date</u>	<u>Vendor (Payee)/Check Line Comments</u>	<u>Amount</u>	<u>PO or Bal Sht</u>	<u>Exp. Acct. or Balance Sheet Title</u>
32020	1/25/21	Jersey Mail Systems, LLC postage meter supplies	107.95	P202100268	11-000-230-530-000-000
32021	1/25/21	Digilo, Jovanah Medical reimb	175.00	P202100369	11-000-270-890-000-000
32022	1/25/21	State of NJ BFCE Reg Renewal Fee	512.00	P202100381	11-000-262-800-000-000
32023	1/25/21	AssetGenie, Inc. Chromebook parts and batteries	1,168.50	P202100255	11-190-100-890-000-000
32024	1/25/21	WIRE'S ELEC SHOP INC Install 2 circuits boiler room etc	4,680.98	P202100382	11-000-262-800-000-000
32025	1/25/21	AERO Plumbing & Heating Co., Inc. plumbing & heating repairs	887.40	P202100372	11-000-261-420-001-000
		2nd floor Boy & Girls rooms - faucets 3 urinals s	2,469.00	P202100264	12-000-400-710-000-000
		Total Check Amount:	3,356.40		
32026	1/26/21	Shaeffer, Stephanie 2020-21 services	780.00	P202100213	11-000-216-320-000-000
		2020-21 services	780.00	P202100213	11-000-216-320-000-000
		Total Check Amount:	1,560.00		
32027	1/26/21	The Spoken Path, LLC. Consultations technological support direct suppor	1,200.00	P202100188	11-000-216-320-000-000
32028	1/26/21	Cengage Learning Big Ideas 1st grade 2nd ed	66.00	P202100363	11-190-100-640-000-000
32029	1/27/21	Cintas cleaning supplies	86.27	P202100091	11-000-262-610-000-000
		cleaning supplies	64.71	P202100091	11-000-262-610-000-000
		cleaning supplies	64.71	P202100091	11-000-262-610-000-000
		cleaning supplies	273.58	P202100091	11-000-262-610-000-000
		cleaning supplies	86.27	P202100091	11-000-262-610-000-000
		cleaning supplies	64.71	P202100091	11-000-262-610-000-000
		Custodial Supplies	162.14	P202100394	11-000-262-610-000-000
		Custodial Supplies	64.71	P202100394	11-000-262-610-000-000
		Custodial Supplies	86.27	P202100394	11-000-262-610-000-000
		Custodial Supplies	94.96	P202100394	11-000-262-610-000-000
		Custodial Supplies	184.00	P202100394	11-000-262-610-000-000
		Custodial Supplies	94.96	P202100394	11-000-262-610-000-000
		Custodial Supplies	184.00	P202100394	11-000-262-610-000-000
		Custodial Supplies	64.71	P202100394	11-000-262-610-000-000
		Custodial Supplies	321.58	P202100394	11-000-262-610-000-000
		Custodial Supplies	64.71	P202100394	11-000-262-610-000-000
		Total Check Amount:	1,962.29		

<u>Check#</u>	<u>Date</u>	<u>Vendor (Payee)/Check Line Comments</u>	<u>Amount</u>	<u>PO or Bal Sht</u>	<u>Exp. Acct. or Balance Sheet Title</u>
32030	1/27/21	Horizon BCBSNJ			
		POS	39,815.30	P202100004	11-000-291-270-000-000
		Ominia	59,372.61	P202100004	11-000-291-270-000-000
		Comp/Presc	1,101.22	P202100004	11-000-291-270-000-000
		Total Check Amount:	<u>100,289.13</u>		
32031	1/27/21	Advance Auto Parts			
		Bus/Maintenance supplies	220.64	P202100066	11-000-270-600-000-000
32032	1/27/21	Sherwin-Willaims Co.			
		Custodial supplies	144.39	P202100331	11-000-262-610-000-000
		Painting supplies etc	84.83	P202100319	11-000-262-610-000-000
		Painting supplies etc	35.74	P202100319	11-000-262-610-000-000
		Painting supplies etc	81.00	P202100319	11-000-262-610-000-000
		flooring/painting supplies	78.34	P202100341	11-000-262-610-000-000
		Total Check Amount:	<u>424.30</u>		
32033	1/27/21	Super Heat Inc.			
		Boilers etc	408.00	P202100395	11-000-262-420-000-000
		Boilers etc	1,560.94	P202100395	11-000-262-420-000-000
		Boilers etc	608.90	P202100395	11-000-262-420-000-000
		Boilers etc	1,743.85	P202100395	11-000-262-420-000-000
		Boilers etc	1,306.48	P202100395	11-000-262-420-000-000
		Boilers etc	1,442.80	P202100395	11-000-262-420-000-000
		Total Check Amount:	<u>7,070.97</u>		
32034	1/27/21	SHI			
		2x 24-port switches, warranty, support	2,456.34	P202100356	12-000-400-710-000-000
		2yr ECIQ PLT SAAS	194.84	P202100356	12-000-400-710-000-000
		Total Check Amount:	<u>2,651.18</u>		

<u>Check#</u>	<u>Date</u>	<u>Vendor (Payee)/Check Line Comments</u>	<u>Amount</u>	<u>PO or Bal Sht</u>	<u>Exp. Acct. or Balance Sheet Title</u>
N0129	1/29/21	PAYROLL			
		STATE A/R	10,758.17	10 - 141	STATE A/R
		Pre K/Kindergarten Specials	1,973.39	P202100001	11-110-100-101-000-000
		Pre K/Kindergarten Sals	12,241.95	P202100001	11-110-100-101-000-002
		Grades 1-5 - Specials	10,756.20	P202100001	11-120-100-101-000-000
		Grades 3-5 Teacher Sals	29,225.25	P202100001	11-120-100-101-000-001
		Grades 1-2 Teachers Sals	17,320.25	P202100001	11-120-100-101-000-002
		Grades 6-8 - Specials	7,004.43	P202100001	11-130-100-101-000-000
		Grades 6-8 Teacher Sals	21,150.31	P202100001	11-130-100-101-000-001
		Substitutes - Per Diem	240.00	P202100001	11-190-100-104-001-000
		Substitutes - Permanent Sub	1,600.00	P202100001	11-190-100-104-003-000
		MH Dis Teach Sal ATS	2,461.05	P202100001	11-212-100-101-000-001
		MH Sal Teachers MVS	2,589.80	P202100001	11-212-100-101-000-002
		Resource Center Sal ATS	7,177.63	P202100001	11-213-100-101-000-001
		Resource Center Sal MV	1,292.02	P202100001	11-213-100-101-000-002
		RC Aide ATS	8,403.75	P202100001	11-213-100-106-000-001
		RC Aides MVS	1,397.00	P202100001	11-213-100-106-000-002
		PSD Teacher Salary	1,292.03	P202100001	11-215-100-101-000-002
		Health Salaries ATS	3,268.55	P202100001	11-000-213-100-000-001
		Health Salaries MVS	2,824.30	P202100001	11-000-213-100-000-002
		Speech Salaries	4,592.55	P202100001	11-000-216-100-000-000
		Pers Aide Sal ATS	2,135.00	P202100001	11-000-217-106-000-001
		Pers Aide Sal MVS	2,977.50	P202100001	11-000-217-106-000-002
		Guidance Salary	4,785.19	P202100001	11-000-218-104-000-000
		CST Prof Salaries	3,641.55	P202100001	11-000-219-104-000-000
		Library Salaries	3,432.05	P202100001	11-000-222-100-000-000
		Admin Salaries	1,399.70	P202100001	11-000-230-100-000-000
		School Princ Salary	8,534.75	P202100001	11-000-240-103-000-001
		Sal Asst Princ/Prog Dir	1,950.19	P202100001	11-000-240-103-000-002
		School Secty Salary ATS	3,216.67	P202100001	11-000-240-105-000-001
		Sal of Secretary MVS	1,708.33	P202100001	11-000-240-105-000-002
		Business Office Salary	5,966.27	P202100001	11-000-251-100-000-000
		Plant Maint Salaries	1,670.00	P202100001	11-000-261-100-000-000
		Custodial - Full Time	6,135.29	P202100001	11-000-262-100-001-000
		Custodial - PT Perm	1,258.85	P202100001	11-000-262-100-002-000
		Custodial - Substitutes	528.40	P202100001	11-000-262-100-003-000
		Grounds Salaries	2,350.00	P202100001	11-000-263-100-000-000
		Transportation Administration	2,136.90	P202100001	11-000-270-105-000-000
		Trans Salaries - regular time	11,850.50	P202100001	11-000-270-160-000-000
		Trans Salaries - extra time	742.25	P202100001	11-000-270-161-000-000
		Trans Sal - aides	257.04	P202100001	11-000-270-162-000-000
		PERS FICA	4,372.84	P202100002	11-000-291-220-000-000
		PERS FICA	55.79	P202100002	11-000-291-220-000-000
		DCRP Employer Contribution	172.08	P202100002	11-000-291-249-000-000
		Employee Benefits	42.47	P202100001	11-000-291-290-000-000
		Employee Benefits	17.80	P202100001	11-000-291-290-000-000
		Personal Services - Salaries	1,198.03	P202100001	20-231-100-100-000-000
		Salaries-Office&Cler Non-Grant	1,348.92	P202100001	60-990-320-182-200-000
		Total Check Amount:	221,452.99		
32035	2/4/21	Super Heat Inc.			
		hot water pump	51.00	P202100295	11-000-262-420-000-000
		boiler heating repairs	720.40	P202100336	11-000-262-420-000-000
		Total Check Amount:	771.40		

<u>Check#</u>	<u>Date</u>	<u>Vendor (Payee)/Check Line Comments</u>	<u>Amount</u>	<u>PO or Bal Sht</u>	<u>Exp. Acct. or Balance Sheet Title</u>
32036	2/5/21	WARREN CO SPEC SVCS SC D Transp Services Spec Ed	8,710.01	P202100233	11-000-270-518-000-000
32037	2/5/21	Cintas			
		maintenance supplies	2,241.14	P202100398	11-000-262-610-000-000
		maintenance supplies	1,870.52	P202100398	11-000-262-610-000-000
		Total Check Amount:	4,111.66		
32038	2/5/21	Bahl, Divya Interpreter Services	65.00	P202100400	11-000-219-104-000-000
32039	2/5/21	United Site Services			
		waste pickup at ATS MVS	234.64	P202100068	11-000-261-420-001-000
		waste pickup at ATS MVS	254.54	P202100068	11-000-261-420-001-000
		Total Check Amount:	489.18		
32040	2/5/21	Nitty Gritty Science, LLC Deb DeAngelis Demo Days (Nov 8-9)	49.00	P202100271	11-000-223-500-000-000
32042	2/5/21	South Paw Enterprises Resistance Banks	95.95	P202100366	11-000-219-600-000-000
32043	2/5/21	VIKING TERMITE & PEST			
		Pest control	243.80	P202100045	11-000-261-420-001-000
		Pest control	54.51	P202100045	11-000-261-420-001-000
		Pest control	267.34	P202100045	11-000-261-420-001-000
		Total Check Amount:	565.65		
32046	2/5/21	Jersey Central Power & Light			
		Electric	928.52	P202100017	11-000-262-622-000-002
		Electric	2,151.40	P202100017	11-000-262-622-000-002
		Total Check Amount:	3,079.92		
32047	2/5/21	Haggerty, Wayne bus yard plowing and bus clean off	835.00	P202100401	11-000-270-420-000-000
32048	2/5/21	Shaeffer, Stephanie 2020-21 services	975.00	P202100213	11-000-216-320-000-000
32049	2/5/21	Amazon Capital Services			
		class supplies	47.98	P202100075	11-190-100-610-000-000
		class supplies	177.89	P202100075	11-190-100-610-000-000
		class supplies	48.72	P202100075	11-190-100-610-000-000
		class supplies	94.80	P202100075	11-190-100-610-000-000
		maintenance supplies	611.23	P202100373	11-000-261-610-000-000
		maintenance supplies	137.91	P202100373	11-000-261-610-000-000
		maintenance supplies	(24.99)	P202100373	11-000-261-610-000-000
		iPads	24.99	P202000666	20-231-100-600-000-000
		Total Check Amount:	1,118.53		

<u>Check#</u>	<u>Date</u>	<u>Vendor (Payee)/Check Line Comments</u>	<u>Amount</u>	<u>PO or Bal Sht</u>	<u>Exp. Acct. or Balance Sheet Title</u>
32050	2/5/21	Amazon Capital Services			
		Dist Grounds	68.18	P202100407	11-000-263-100-000-000
		Dist Grounds	569.93	P202100407	11-000-263-100-000-000
		Total Check Amount:	638.11		
32051	2/5/21	Warren County Technical School			
		5 FTE x \$5100 (est)	5,095.20	P202100211	11-000-100-563-000-000
32052	2/5/21	Municipal Capital Corp.			
		copier leases	1,372.00	P202100028	11-190-100-340-000-000
32053	2/5/21	WageWorks, Inc.			
		Cobra	57.00	P202100097	11-000-291-270-000-000
32054	2/5/21	WageWorks, Inc.			
		FSA Health care	91.20	P202100098	11-000-291-270-000-000
32055	2/5/21	New Jersey Schools Insurance Group			
		workers comp	5,140.82	P202100237	11-000-291-260-000-000
32056	2/5/21	Hackettstown Supply Co., Inc.			
		hardware etc	26.88	P202100408	11-000-261-610-000-000
32057	2/5/21	Duke's Landscape Management, Inc.			
		RH Grounds/Landscape	1,053.60	P202100044	11-000-263-300-000-000
32058	2/5/21	Yudichak, Kenneth			
		Wastewater Treatment Plant Serv	700.00	P202100082	11-000-262-300-000-000
32059	2/5/21	Integrated Therapeutics Group, LLC			
		2020-21 tuition	16,740.00	P202100195	11-000-100-562-000-000
32060	2/5/21	JDM Group			
		tech services	4,216.67	P202100022	11-190-100-340-000-000
N1217	2/5/21	WEX Bank			
		Fuel for Buses	2,389.60	P202100313	11-000-270-600-000-000
32061	2/8/21	Mountain View Property Management LLC			
		Consulting Fee - Jan 2021	750.00	P202100409	11-000-261-420-001-000
		Consulting Fee - Feb 2021	750.00	P202100409	11-000-261-420-001-000
		Total Check Amount:	1,500.00		
32062	2/8/21	Brookaire Company			
		Pleated filters	1,267.80	P202100403	11-000-261-100-000-000
32063	2/8/21	Eurofins			
		Monitoring well.Ground Waters	422.25	P202100404	11-000-262-300-000-000

<u>Check#</u>	<u>Date</u>	<u>Vendor (Payee)/Check Line Comments</u>	<u>Amount</u>	<u>PO or Bal Sht</u>	<u>Exp. Acct. or Balance Sheet Title</u>
32064	2/8/21	Cintas			
		Custodial Supplies	86.27	P202100394	11-000-262-610-000-000
		Custodial Supplies	94.96	P202100394	11-000-262-610-000-000
		Custodial Supplies	40.00	P202100394	11-000-262-610-000-000
Total Check Amount:			221.23		
32065	2/8/21	Zonar Systems			
		bus radio services	11.52	P202100126	11-000-270-600-000-000
		bus radio services	1,100.00	P202100126	11-000-270-600-000-000
Total Check Amount:			1,111.52		
32066	2/8/21	Quiles, Kimberly			
		aid in lieu	500.00	P202100391	11-000-270-503-000-000
32067	2/8/21	di Palma, Steven & Christine			
		Aid in Lieu	500.00	P202100157	11-000-270-503-000-000
The Grand Total of all Checks from Fund 10 is:			45,400.64		
The Grand Total of all Checks from Fund 11 is:			805,793.93		
The Grand Total of all Checks from Fund 12 is:			17,873.68		
The Grand Total of all Checks from Fund 20 is:			8,347.29		
The Grand Total of all Checks from Fund 60 is:			2,472.43		
The Grand total of all checks for this period is:			879,887.97		

STUDENT ACTIVITY ACCOUNT

2020-2021 SCHOOL YEAR	OPENING BALANCE	2020 7	2020 8	2020 9	2020 10	2020 11	2020 12	2021 1	2021 2	2021 3	2021 4	2021 5	2021 6
Miscellaneous	9,507.66	1,927.68	1,751.16	886.92	886.97	887.01	(235.99)						
Grade 8	6,306.97	4,484.84	2,813.44	2,713.44	2,713.44	2,713.44	2,674.44						
Yearbook	5,594.84	5,594.84	5,594.84	5,594.84	4,866.03	4,866.03	4,896.03						
Grade 7	17,543.43	17,814.58	17,814.58	17,849.58	17,849.58	17,849.58	20,703.58						
Surfers way	5.00	5.00	5.00	5.00	5.00	5.00	5.00						
Steam	842.05	842.05	842.05	842.05	842.05	842.05	842.05						
Stop Hungry Now	524.00	524.00	524.00	524.00	524.00	524.00	524.00						
Grade 3	279.00	279.00	279.00	279.00	279.00	279.00	279.00						
Music	3,216.17	3,216.17	3,216.17	3,216.17	3,216.17	3,216.17	3,216.17						
Drama	5,454.40	5,454.40	5,454.40	5,454.40	5,454.40	5,454.40	5,454.40						
Wolf Pack K-2	1,923.71	1,923.71	1,923.71	1,923.71	1,923.71	1,923.71	1,923.71						
Wolfpack 3-5	566.01	566.01	566.01	566.01	566.01	566.01	566.01						
Wolfpack 6-8	51.09	51.09	51.09	51.09	51.09	51.09	51.09						
Student Council	930.71	930.71	930.71	930.71	930.71	930.71	930.71						
Special Ed / Alex's Lemonade	184.87	184.87	184.87	184.87	184.87	184.87	184.87						
Outdoor Ed	5,695.90	5,695.90	5,695.90	5,695.90	5,695.90	5,695.90	6,795.90						
Healthy U	3,239.12	3,239.12	3,239.12	3,239.12	3,239.12	3,239.12	3,239.12						
Lego	884.50	884.50	884.50	884.50	884.50	884.50	884.50						
Scholarship	3,877.52	3,877.52	3,877.52	3,877.52	3,877.52	3,877.52	3,877.52						
Intrafund due to (from) P2P	-	(1,381.25)	(1,381.25)	(1,733.75)	(1,733.75)	(1,733.75)	(2,118.90)						
Intrafund due to (from) Fines	-	116.00	116.00	116.00	116.00	116.00	141.00						
Intrafund due to (from) CB	-	410.00	410.00	435.00	435.00	435.00	460.00						
Intrafund due to (from) Caf	-	(452.37)	(452.37)	(375.53)	(375.53)	(375.53)	(234.82)						
TOTAL	66,626.95	56,188.37	54,340.45	53,160.55	52,431.79	52,431.83	55,059.39	-	-	-	-	-	-

Balance per bank	66,726.95	59,403.67	57,908.49	56,093.41	54,485.84	54,097.98	58,006.98
Less: Outstanding chks	(100.00)	(3,215.30)	(3,568.04)	(2,932.86)	(2,054.05)	(1,666.15)	(2,947.59)
Plus: Deposits in transit	-	-	-	-	-	-	-
Other items	-	-	-	-	-	-	-
Balance per books	66,626.95	56,188.37	54,340.45	53,160.55	52,431.79	52,431.83	55,059.39

Student Activity Account Ledger for the Period Dec 1 2020 - Dec 31 2020

2,627.61 Net Activity (all subfunds)

Date	Reference	Description	Amount	SubFund
12/2/2020		Yearbook purchases	30.00	Yearbook
12/3/2020		Cookies - checks	2,061.00	Grade 7
12/3/2020		Cookies - cash	22.00	Grade 7
12/14/2020		Cookies - checks	574.00	Grade 7
12/14/2020		Cookies - cash	197.00	Grade 7
12/14/2020		COVID Refund (AMP)	(5.00)	Intrafund due to (from) P2P
12/14/2020		Fines	20.00	Intrafund due to (from) Fines
12/14/2020		- Cafeteria balance	37.65	Intrafund due to (from) Caf
12/14/2020		Boating Grant	1,100.00	Outdoor Ed
12/29/2020	2229	COVID Cancellation Refund	(25.00)	Grade 8
12/29/2020	2229	COVID Cancellation Refund	(20.75)	Intrafund due to (from) Caf
12/29/2020	2229	COVID Cancellation Refund	25.00	Intrafund due to (from) CB
12/29/2020	223	COVID Cancellation Refund	(20.00)	Miscellaneous
12/29/2020	2231	COVID Cancellation Refund	(20.00)	Intrafund due to (from) P2P
12/29/2020	2232	COVID Cancellation Refund	(20.00)	Miscellaneous
12/29/2020	2233	COVID Cancellation Refund	(20.00)	Miscellaneous
12/29/2020	2234	COVID Cancellation Refund	(20.00)	Miscellaneous
12/29/2020	2235	COVID Cancellation Refund	(20.00)	Miscellaneous
12/29/2020	2236	COVID Cancellation Refund	(20.00)	Miscellaneous
12/29/2020	2237	COVID Cancellation Refund	(20.00)	Miscellaneous
12/29/2020	2238	COVID Cancellation Refund	(20.00)	Miscellaneous
12/29/2020	2239	COVID Cancellation Refund	(20.00)	Miscellaneous
12/29/2020	2240	COVID Cancellation Refund	(20.00)	Miscellaneous
12/29/2020	2241	COVID Cancellation Refund	(20.00)	Miscellaneous
12/29/2020	2242	COVID Cancellation Refund	(20.00)	Miscellaneous
12/29/2020	2243	COVID Cancellation Refund	(20.00)	Miscellaneous
12/29/2020	2244	COVID Cancellation Refund	(20.00)	Miscellaneous
12/29/2020	2245	COVID Cancellation Refund	(20.00)	Miscellaneous
12/29/2020	2246	COVID Cancellation Refund	(20.00)	Miscellaneous
12/29/2020	2247	COVID Cancellation Refund	(20.00)	Miscellaneous
12/29/2020	2248	COVID Cancellation Refund	(20.00)	Miscellaneous
12/29/2020	2249	COVID Cancellation Refund	(20.00)	Miscellaneous
12/29/2020	2250	COVID Cancellation Refund	(20.00)	Miscellaneous
12/29/2020	2251	COVID Cancellation Refund	(20.00)	Miscellaneous
12/29/2020	2252	COVID Cancellation Refund	(20.00)	Miscellaneous
12/29/2020	2253	COVID Cancellation Refund	(20.00)	Miscellaneous
12/29/2020	2254	COVID Cancellation Refund	(20.00)	Miscellaneous
12/29/2020	2256	COVID Cancellation Refund	(20.00)	Miscellaneous
12/29/2020	2257	COVID Cancellation Refund	(20.00)	Miscellaneous
12/29/2020	2258	COVID Cancellation Refund	(20.00)	Miscellaneous
12/29/2020	2259	COVID Cancellation Refund	(30.00)	Miscellaneous
12/29/2020	2260	COVID Cancellation Refund	(20.00)	Miscellaneous
12/29/2020	2261	COVID Cancellation Refund	(20.00)	Miscellaneous
12/29/2020	2262	COVID Cancellation Refund	(20.00)	Miscellaneous

[illegible]

12/30/2020	2300	COVID Cancellation Refund	0.35	Intrafund due to (from) Caf
12/30/2020	2301	COVID Cancellation Refund	(10.00)	Miscellaneous
12/30/2020	2301	COVID Cancellation Refund	13.30	Intrafund due to (from) Caf
12/30/2020	2301	COVID Cancellation Refund	(22.50)	Intrafund due to (from) P2P
12/30/2020	2302	COVID Cancellation Refund	(8.75)	Intrafund due to (from) P2P
12/30/2020	2303	COVID Cancellation Refund	12.05	Intrafund due to (from) Caf
12/30/2020	2303	COVID Cancellation Refund	(20.00)	Miscellaneous
12/30/2020	2304	COVID Cancellation Refund	(7.50)	Intrafund due to (from) P2P
12/30/2020	2305	COVID Cancellation Refund	(7.50)	Intrafund due to (from) P2P
12/30/2020	2305	COVID Cancellation Refund	(7.50)	Intrafund due to (from) P2P
12/30/2020	2305	COVID Cancellation Refund	(7.50)	Intrafund due to (from) P2P
12/30/2020	2305	COVID Cancellation Refund	(7.50)	Intrafund due to (from) P2P
12/30/2020	2305	COVID Cancellation Refund	(30.00)	Miscellaneous
12/30/2020	2310	COVID Cancellation Refund	(7.50)	Intrafund due to (from) P2P
12/30/2020	2310	COVID Cancellation Refund	(7.50)	Intrafund due to (from) P2P
12/30/2020	2310	COVID Cancellation Refund	(7.50)	Intrafund due to (from) P2P
12/30/2020	2313	COVID Cancellation Refund	0.75	Intrafund due to (from) Caf
12/30/2020	2315	COVID Cancellation Refund	(7.50)	Intrafund due to (from) P2P
12/30/2020	2315	COVID Cancellation Refund	(6.25)	Intrafund due to (from) P2P
12/30/2020	2315	COVID Cancellation Refund	2.60	Intrafund due to (from) Caf
12/30/2020	2315	COVID Cancellation Refund	(8.75)	Intrafund due to (from) P2P
12/30/2020	2315	COVID Cancellation Refund	14.10	Intrafund due to (from) Caf
12/30/2020	2315	COVID Cancellation Refund	(20.00)	Miscellaneous
12/30/2020	2317	COVID Cancellation Refund	0.40	Intrafund due to (from) Caf
12/30/2020	2317	COVID Cancellation Refund	(6.25)	Intrafund due to (from) P2P
12/30/2020	2318	COVID Cancellation Refund	4.25	Intrafund due to (from) Caf
12/30/2020	2318	COVID Cancellation Refund	(10.00)	Miscellaneous
12/30/2020	2318	COVID Cancellation Refund	17.00	Intrafund due to (from) Caf
12/30/2020	2319	COVID Cancellation Refund	(22.50)	Intrafund due to (from) P2P
12/30/2020	2320	COVID Cancellation Refund	(5.00)	Intrafund due to (from) P2P
12/30/2020	2321	COVID Cancellation Refund	(5.00)	Intrafund due to (from) P2P
12/30/2020	2322	COVID Cancellation Refund	(5.00)	Intrafund due to (from) P2P
12/30/2020	2323	COVID Cancellation Refund	(5.00)	Miscellaneous
12/30/2020	2324	COVID Cancellation Refund	(5.00)	Intrafund due to (from) P2P
12/30/2020	2325	COVID Cancellation Refund	(5.00)	Intrafund due to (from) P2P
12/30/2020	2325	COVID Cancellation Refund	(5.00)	Intrafund due to (from) P2P
12/30/2020	2327	COVID Cancellation Refund	(5.00)	Intrafund due to (from) P2P
12/30/2020	2328	COVID Cancellation Refund	5.55	Intrafund due to (from) Caf
12/30/2020	2328	COVID Cancellation Refund	(10.00)	Miscellaneous
12/30/2020	2329	COVID Cancellation Refund	3.06	Intrafund due to (from) Caf
12/30/2020	2329	COVID Cancellation Refund	(6.25)	Intrafund due to (from) P2P
12/30/2020	2330	COVID Cancellation Refund	3.35	Intrafund due to (from) Caf
12/30/2020	2330	COVID Cancellation Refund	(6.25)	Intrafund due to (from) P2P
12/30/2020	2330	COVID Cancellation Refund	(2.50)	Intrafund due to (from) P2P
12/30/2020	2332	COVID Cancellation Refund	(2.50)	Intrafund due to (from) P2P
12/30/2020	2332	COVID Cancellation Refund	(2.50)	Intrafund due to (from) P2P
12/30/2020	2334	COVID Cancellation Refund	(2.50)	Intrafund due to (from) P2P
12/30/2020	2335	COVID Cancellation Refund	(2.50)	Intrafund due to (from) P2P

12/30/2020	2336 [REDACTED] COVID Cancellation Refund	33.10 Intrafund due to (from) Caf
12/30/2020	2336 [REDACTED] COVID Cancellation Refund	5.00 Intrafund due to (from) Fines
12/30/2020	2336 [REDACTED] COVID Cancellation Refund	(5.00) Intrafund due to (from) P2P
12/30/2020	2336 [REDACTED] COVID Cancellation Refund	(34.00) Miscellaneous
12/30/2020	2337 [REDACTED] - COVID Cancellation Refund	2.25 Intrafund due to (from) Caf
12/30/2020	2337 [REDACTED] - COVID Cancellation Refund	(2.50) Intrafund due to (from) P2P
12/30/2020	2338 [REDACTED] - COVID Cancellation Refund	(0.15) Intrafund due to (from) P2P
12/31/2020	2228 Gallegly, J - balloons	(14.00) Grade 8
12/31/2020	Interest	0.05 Miscellaneous

REPORT OF THE TREASURER TO THE BOARD OF EDUCATION

District of Allamuchy
All Governmental Funds
For the Month Ending DECEMBER 31, 2020

	(1) Beginning Cash Balance	(2) Cash Receipts	(3) Cash Disbursements	(4) Reclassifications	(5) Ending Cash Balance
Fund 10 - General Fund	698,153.97	940,102.70	1,096,604.37	9,765.00	551,417.30
Tuition Reserve	-	-	-	-	-
Fund 10 - TOTAL	698,153.97	940,102.70	1,096,604.37	9,765.00	551,417.30
Capital Reserve	208,532.08	-	-		208,532.08
Maintenance Reserve	121,813.05	-	-		121,813.05
Fund 20 - Special Revenue	12,188.09	-	47,775.19	(9,765.00)	(45,352.10)
Fund 30 - Capital Projects Fund	-	-	-	-	-
Fund 40 - Debt Service Fund	12,664.51	-	-	-	12,664.51
Total Government Funds	1,053,351.70	940,102.70	1,144,379.56	-	849,074.84
Fund 60 - Rutherford Hall	(262,308.35)	1,598.75	2,168.64	-	(262,878.24)
TOTAL ALL FUNDS	\$ 791,043.35	\$ 941,701.45	\$ 1,146,548.20	\$ -	\$ 586,196.60

February 2, 2021

Date

INVESTORS BANK GENERAL ACCOUNT RECORDS

	Prev. Month End Balance	Petty Cash	Current Mo. Receipts	Current Mo. Disb. + Reclass	Ending Balance
Genl Acct INVESTORS - DECEMBER 2020 Bal	1,271,849.72	-	962,669.88	1,005,217.02	1,229,302.58
Petty Cash	<u>700.00</u>	-	-	-	<u>700.00</u>
Sub Total Genl Acct	1,272,549.72	-	962,669.88	1,005,217.02	1,230,002.58
- Prior period outstanding checks	(495,373.88)	-	-	(436,594.82)	(58,779.06)
+ New outstanding checks this month	<u>-</u>	-	-	<u>585,360.10</u>	<u>(585,360.10)</u>
SUB TOTAL GENERAL FUND	777,175.84	-	962,669.88	1,153,982.30	585,863.42
Adjustments:					
Bank transfer error (reversed in December)	(7,434.10)	-	-	(7,434.10)	-
Cleared check - bank/book diff	22.70	-	-	-	22.70
Deposits in transit at 6/30/19	310.48	-	-	-	310.48
Bank reclassification	-	-	-	-	-
Double-withdrawal of lease pmt	20,968.43	-	(20,968.43)	-	-
Deposits in Transit at 9/30/20	-	-	-	-	-
Deposits in Transit at 10/31/20	-	-	-	-	-
TOTAL GENL FUND CK ACCT. DECEMBER 2020	791,043.35	-	941,701.45	1,146,548.20	586,196.60

GENERAL FUND CHECKING ACCOUNT BOOK BALANCES

	Prev. Month End Balance	Petty Cash	Current Mo. Receipts	Current Mo. Disb. + Reclass	Ending Balance
DECEMBER 2020 Fund 10:	698,153.97	-	940,102.70	1,096,604.37	541,652.30
Fund 10 Reclass	-	-	-	(9,765.00)	9,765.00
Fund 10 Total	698,153.97	-	940,102.70	1,086,839.37	551,417.30
Capital Reserve	208,532.08	-	-	-	208,532.08
Maintenance Reserve	121,813.05	-	-	-	121,813.05
Tuition Reserve	-	-	-	-	-
Fund 20:	12,188.09	-	-	47,775.19	(35,587.10)
Fund 20 Reclass:	-	-	-	9,765.00	(9,765.00)
Fund 20 Total	12,188.09	-	-	57,540.19	(45,352.10)
Fund 30:	-	-	-	-	-
Fund 40:	12,664.51	-	-	-	12,664.51
Fund 60 Genl Ck. Acct:	(262,308.35)	-	1,598.75	2,168.64	(262,878.24)
Fund 60 Reclass	-	-	-	-	-
Fund 60 Total:	(262,308.35)	-	1,598.75	2,168.64	(262,878.24)
TREASURER REPORT TOTALS:	791,043.35	-	941,701.45	1,146,548.20	586,196.60

Interim Balance Sheet

ASSETS AND RESOURCES

ASSETS		
101 Cash in checking account	\$ 551,417.30	
102-106 Other cash equivalents	\$ 0.00	
Total cash		\$ 551,417.30
111 Investments		\$ 0.00
114 Investment interest receivable		\$ 0.00
116 Capital reserve account		\$ 208,532.08
117 Maintenance reserve account		\$ 121,813.05
121 Tax levy receivable		\$ 4,682,001.47
Accounts receivable		
132 Interfund	\$ 9,543.52	
141 Intergovernmental - state	\$ 444,151.91	
142 Intergovernmental - federal	\$ (60.00)	
143 Intergovernmental - other	\$ 114,052.40	
153 Other Accounts Receivable	\$ 103,640.19	
		\$ 671,328.02
Loans receivable		
131 Interfund	\$ 0.00	
151 Other Loans Receivable	\$ 0.00	
		\$ 0.00
181 Prepaid Expenses		\$ 0.00
199 Other current assets		\$ 0.00
RESOURCES		
301 Estimated revenues (from adjusted budget)	\$ 10,487,478.00	
302 Less: revenues collected or accrued	\$ (10,180,772.70)	
		\$ 306,705.30
TOTAL ASSETS AND RESOURCES		\$ 6,541,797.22

LIABILITIES AND FUND EQUITY

LIABILITIES		
401 Interfund loans payable	\$ 0.00	
402 Interfund accounts payable	\$ 0.00	
411 Intergovernmental accounts payable - state	\$ 347.89	
412 Intergovernmental accounts payable - federal	\$ 23,540.24	
413 Intergovernmental accounts payable - other	\$ 0.00	
421 Accounts payable	\$ 9,317.35	
422 Judgments payable	\$ 0.00	
430 Compensated absences payable	\$ 0.00	
431 Contracts payable	\$ 0.00	
451 Loans payable	\$ 0.00	
481 Deferred revenues	\$ 0.00	
499 Other current liabilities	\$ 5,048.67	
Total liabilities		\$ 38,254.15

FUND EQUITY

Appropriated:

753 Reserve for encumbrances - current year		\$	5,463,627.19	
754 Reserve for encumbrances - prior year		\$	(40,012.57)	
761 Reserved fund balance Capital Reserve - July 1, 2020	\$	208,532.08		
604 Add: Increase in capital reserve	\$	0.00		
307 Less: Budgeted withdrawal from capital reserve - eligible costs	\$	0.00		
309 Less: Budgeted withdrawal from capital reserve - excess costs	\$	0.00		
317 Less: Budgeted withdrawal from capital reserve - transfer to Debt Svc	\$	0.00		
Subtotal - capital reserve			\$	208,532.08
764 Reserved fund balance Maintenance Reserve - July 1, 2020	\$	121,813.05		
606 Add: Increase in maintenance reserve	\$	0.00		
310 Less: Budgeted withdrawal from maintenance reserve	\$	(45,000.00)		
Subtotal - maintenance reserve			\$	76,813.05
760 Other reserves			\$	0.00
771 Designated Fund Balance			\$	99,931.00
772 Designated Fund Balance - ARRA/SEMI			\$	0.00
601 Appropriations		\$	10,732,409.00	
602 Less: expenditures	\$	4,821,126.18		
603 Less: encumbrances	\$	5,423,614.62	\$	(10,244,740.80)
Appropriations less expenditures			\$	487,668.20
				\$ 6,296,558.95
Unappropriated:				
770 Fund Balance, July 1, 2020			\$	353,915.55
303 Less: budgeted fund balance			\$	0.00
Unappropriated fund balance				\$ 353,915.55
Total fund equity				\$ 6,650,474.50

TOTAL LIABILITIES AND FUND EQUITY

\$ 6,688,728.65

RECAPITULATION OF FUND BALANCE - CURRENT YEAR ACTIVITY

	Budgeted	Actual	Variance
Appropriations	\$ 10,732,409.00	\$ 10,244,740.80	\$ 487,668.20
Less: Revenues	\$ (10,487,478.00)	\$ (10,180,772.70)	\$ (306,705.30)
Subtotal	\$ 244,931.00	\$ 63,968.10	\$ 180,962.90
Change in capital reserve			
Plus - Increase in reserve	\$ 0.00	\$ 0.00	\$ 0.00
Less - Withdrawal from reserve	\$ 0.00	\$ 0.00	\$ 0.00
Change in maintenance reserve			
Plus - Increase in reserve	\$ 0.00	\$ 0.00	\$ 0.00
Less - Withdrawal from reserve	\$ (45,000.00)	\$ 0.00	\$ (45,000.00)
Less: adjustment to appropriations for Prior Year Encumbrances	\$ 0.00	\$ 0.00	\$ 0.00
Total current year budgeted fund balance	\$ 0.00	\$ 63,968.10	\$ (63,968.10)
Add: Unappropriated fund balance			\$ 353,915.55
Total of budgeted and unappropriated fund balance			\$ 289,947.45

Revenues/Sources of Funds

Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Recap	From Recap of Fund Balance	0.00	0.00	0.00	63,968.10	(63,968.10)
307/309/317	Bgtd wdrwl from cap rsv	0.00	0.00	0.00	0.00	0.00
310	Bgtd wdrwl from maint rsv	0.00	45,000.00	45,000.00	0.00	45,000.00
52xx	From Transfers	0.00	0.00	0.00	0.00	0.00
1xxx	From Local Sources	9,688,734.00	0.00	9,688,734.00	9,432,596.70	256,137.30
2xxx	From Intermediate Sources	0.00	0.00	0.00	0.00	0.00
3xxx	From State Sources	775,732.00	23,012.00	798,744.00	748,176.00	50,568.00
4xxx	From Federal Sources	0.00	0.00	0.00	0.00	0.00
5xxx	From Other Sources	0.00	0.00	0.00	0.00	0.00
Grand Totals		10,464,466.00	68,012.00	10,532,478.00	10,244,740.80	287,737.20

Fund 11 (Current Expense Fund)

Account Group	Group Title	Original Bgt	New App/Tnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
Regular Programs - Classroom Instruction		2,058,761.00	0.00	2,058,761.00	802,537.65	1,256,223.35	0.00	0.00
Regular Programs-Home Instruction		5,000.00	0.00	5,000.00	0.00	2,000.00	3,000.00	0.00
Regular Programs-Undistrib Instruction		324,126.00	7,218.90	331,344.90	198,944.84	89,725.87	42,674.19	1,757.00
Special Education-Multiply Hdep		118,493.00	0.00	118,493.00	40,533.10	72,686.20	5,273.70	0.00
Special Education-Resource Room		323,412.00	0.00	323,412.00	147,762.20	175,548.80	101.00	0.00
Special Education-Prsc Hdep/Part Time		49,824.00	0.00	49,824.00	10,336.24	39,237.76	250.00	0.00
Curricular Activities-Instruction		91,285.00	0.00	91,285.00	22,570.00	68,115.00	600.00	0.00
Athletic Programs-Instruction		11,530.00	0.00	11,530.00	0.00	10,030.00	1,500.00	0.00
Extended School Year		39,132.00	0.00	39,132.00	34,037.50	5,094.50	0.00	0.00
Undistributed Expense-Instruction		2,771,287.00	(7,530.54)	2,763,756.46	1,388,687.84	1,331,577.36	43,491.26	311.02
Health Services		131,813.00	0.00	131,813.00	51,922.99	76,770.20	3,119.81	0.00
Other Support Svc-Related Svcs		89,803.00	20,000.00	109,803.00	44,135.40	61,967.60	3,700.00	0.00
Other Support Svc-Extra. Svcs		171,897.00	0.00	171,897.00	52,174.51	104,937.00	14,785.49	0.00
Other Support Svc-Students-Reg		99,575.00	0.00	99,575.00	38,507.52	60,293.48	774.00	0.00
Other Support Svc-Students-Spec		196,881.00	(19,772.43)	177,108.57	62,154.19	100,675.24	14,279.14	0.00
Impr of Inst-Other Sup-Instruc		9,800.00	0.00	9,800.00	1,300.00	8,500.00	0.00	0.00
Library and Educ Media		81,500.00	0.00	81,500.00	32,309.15	43,243.60	5,947.25	0.00
Inst. staff training svcs		7,500.00	0.00	7,500.00	3,575.80	1,699.40	2,224.80	0.00
Support svc-general admin		281,482.00	2,697.46	284,179.46	168,793.09	30,619.98	84,766.39	13,362.90
Support Svc-School Admin		307,152.00	0.00	307,152.00	161,812.97	130,097.53	15,241.50	0.00
Business and Other Support Svcs		183,237.00	1,049.54	184,286.54	91,644.38	73,859.16	18,783.00	0.00
Maintenance of Plant Services		182,352.00	(17,091.00)	165,261.00	61,893.85	82,266.37	21,100.78	0.00
Operation of Plant		509,453.00	75,484.64	584,937.64	327,893.18	231,146.29	25,898.17	5.74
Care & Upkeep of Grounds		65,079.00	0.00	65,079.00	35,755.52	27,227.70	2,095.78	0.00
Student Transportation Svcs		872,263.00	13,437.00	885,700.00	361,923.64	423,100.06	100,676.30	0.00
Employee Benefits		1,579,444.00	17,091.00	1,596,535.00	581,422.65	962,859.63	52,252.72	163,825.77
606	Increase in Maint Rsv	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Totals for fund 11:		10,562,081.00	92,584.57	10,654,665.57	4,722,628.21	5,469,502.08	462,535.28	179,262.43

Fund 12 (Capital Outlay Fund)

Account Group	Group Title	Original Bgt	New App/Tnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
604	Increase in Cap Rsv	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund transfers		102,316.00	28,427.00	130,743.00	98,497.97	7,112.11	25,132.92	0.00
Grand Totals for fund 12:		102,316.00	28,427.00	130,743.00	98,497.97	7,112.11	25,132.92	0.00

Fund 13 (Special Schools Fund)

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

Fund 18 (Educational Jobs Fund)

Account Group	Group Title	Original Bgt	New App/Tnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
Grand Totals for fund 18:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Totals for all Subfunds of Fund 10:		10,664,397.00	121,011.57	10,785,408.57	4,821,126.18	5,476,614.19	487,668.20	179,262.43

Revenues Summary

Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Recap	From Recap of Fund Balance	0.00	0.00	0.00	63,968.10	(63,968.10)
307/309/317	Bgtd wdrwl from cap rsv	0.00	0.00	0.00	0.00	0.00
310	Bgtd wdrwl from maint rsv	0.00	45,000.00	45,000.00	0.00	45,000.00
10-1210-000-000	Tax Levy	9,336,672.00	0.00	9,336,672.00	9,336,672.00	0.00
10-1300-000-000	TUITION	0.00	0.00	0.00	9,218.00	(9,218.00)
10-1310-000-000	Tuition From Individuals	20,750.00	0.00	20,750.00	75,115.30	(54,365.30)
10-1320-000-000	Tuition From LEA's	0.00	0.00	0.00	0.00	0.00
10-1330-000-000	Summer School Tuition	0.00	0.00	0.00	0.00	0.00
10-1420-000-000	Transportation fee other lea	225,944.00	0.00	225,944.00	0.00	225,944.00
10-1440-000-000	Trans Fees from Other Sources	0.00	0.00	0.00	0.00	0.00
10-1500-000-000	Miscellaneous Revenue	16,368.00	0.00	16,368.00	962.68	15,405.32
10-1510-000-000	Interest From Investments	5,000.00	0.00	5,000.00	163.35	4,836.65
10-1510-100-000	Unemployment Comp Interest Rev	0.00	0.00	0.00	0.00	0.00
10-1515-000-000	Interest Earned on Capital Res	1,000.00	0.00	1,000.00	0.00	1,000.00
10-1730-000-000	Stud. Org. Memb. Dues and Fees	0.00	0.00	0.00	1,116.18	(1,116.18)
10-1791-000-000	Other Activities - School	0.00	0.00	0.00	0.00	0.00
10-1910-000-000	Rentals	39,000.00	0.00	39,000.00	9,349.19	29,650.81
10-1920-000-000	Donations	0.00	0.00	0.00	0.00	0.00
10-1930-000-000	Sale of Assets	0.00	0.00	0.00	0.00	0.00
10-1950-000-000	Srvcs Provided to Other LEA's	44,000.00	0.00	44,000.00	0.00	44,000.00
10-1980-000-000	Refunds From Prior Year	0.00	0.00	0.00	0.00	0.00
10-1981-000-000	State Health Benefits Refund	0.00	0.00	0.00	0.00	0.00
10-1990-000-000	Miscell Rev from Local Sources	0.00	0.00	0.00	0.00	0.00
10-3121-000-000	Cat Transp Aid	277,862.00	0.00	277,862.00	277,862.00	0.00
10-3131-000-000	Extraordinary Aid	40,000.00	0.00	40,000.00	40,000.00	0.00
10-3132-000-000	Cat Spec Ed Aid	420,420.00	0.00	420,420.00	369,852.00	50,568.00
10-3177-000-000	Cat Security Aid	37,450.00	0.00	37,450.00	37,450.00	0.00
10-3178-000-000	Adjustment Aid	0.00	0.00	0.00	0.00	0.00
10-3190-000-000	Other State Aid	0.00	0.00	0.00	0.00	0.00
10-3256-000-000	St Reimb-Sec Our Chld Fut Bond	0.00	23,012.00	23,012.00	23,012.00	0.00
10-4410-000-000	Education Jobs Grant	0.00	0.00	0.00	0.00	0.00
Grand Totals		10,464,466.00	68,012.00	10,532,478.00	10,244,740.80	287,737.20

Minimum Expense General Ledger Report**Fund 11 (Current Expense Fund)**

Expend. Account #	Account Title	Original Bgt	New App/Tnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
11-110-100-101	PK/KDGN SAL	238,382.00	0.00	238,382.00	114,238.99	124,143.01	0.00	0.00
11-120-100-101	3-5 TCH SAL	1,206,168.00	0.00	1,206,168.00	460,083.46	746,084.54	0.00	0.00
11-130-100-101	6-8 TCH SALARY	614,211.00	0.00	614,211.00	228,215.20	385,995.80	0.00	0.00
Regular Programs - Classroom Instruction		2,058,761.00	0.00	2,058,761.00	802,537.65	1,256,223.35	0.00	0.00
11-150-100-101	HOME INSTR SAL	2,000.00	0.00	2,000.00	0.00	2,000.00	0.00	0.00
11-150-100-320	OOD Dist reg ed	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00	0.00
Regular Programs-Home Instruction		5,000.00	0.00	5,000.00	0.00	2,000.00	3,000.00	0.00
11-190-100-104	Substitutes Salary	55,235.00	0.00	55,235.00	13,100.25	42,134.75	0.00	0.00
11-190-100-320	Pur Prof Educational Serv	42,000.00	0.00	42,000.00	36,750.00	5,250.00	0.00	0.00
11-190-100-340	PURCHASED TECH SERVICES	84,395.00	(116.00)	84,279.00	47,666.52	32,774.98	3,837.50	1,757.00
11-190-100-500	Other Purchased Services (400-500 Series)	47,496.00	0.00	47,496.00	5,283.19	5,212.81	37,000.00	0.00
11-190-100-610	GEN SUPPLIES	61,600.00	0.00	61,600.00	56,578.48	3,184.83	1,836.69	0.00
11-190-100-640	TEXTBOOKS	26,000.00	7,218.90	33,218.90	33,218.90	0.00	0.00	0.00
11-190-100-890	Other Objects	7,400.00	116.00	7,516.00	6,347.50	1,168.50	0.00	0.00
Regular Programs-Undistrib Instruction		324,126.00	7,218.90	331,344.90	198,944.84	89,725.87	42,674.19	1,757.00
11-212-100-101	MD TEACH SAL	113,093.00	0.00	113,093.00	40,406.80	72,686.20	0.00	0.00
11-212-100-300	Multiple Dis Prof Serv	4,400.00	0.00	4,400.00	0.00	0.00	4,400.00	0.00
11-212-100-610	MD GEN SUPPL	1,000.00	0.00	1,000.00	126.30	0.00	873.70	0.00
Special Education-Multiply Hdep		118,493.00	0.00	118,493.00	40,533.10	72,686.20	5,273.70	0.00
11-213-100-101	RES CTR SAL	149,924.00	0.00	149,924.00	67,757.20	82,166.80	0.00	0.00
11-213-100-106	RES CTR AIDE SA	171,788.00	0.00	171,788.00	78,406.00	93,382.00	0.00	0.00
11-213-100-610	RES CTR SUPPL	1,700.00	0.00	1,700.00	1,599.00	0.00	101.00	0.00
Special Education-Resource Room		323,412.00	0.00	323,412.00	147,762.20	175,548.80	101.00	0.00
11-215-100-101	PSD TEACH SAL	26,616.00	0.00	26,616.00	10,336.24	16,279.76	0.00	0.00
11-215-100-106	PSD AIDE SAL	22,958.00	0.00	22,958.00	0.00	22,958.00	0.00	0.00
11-215-100-610	PSD GEN SUPPL	250.00	0.00	250.00	0.00	0.00	250.00	0.00
Special Education-Prsc Hdcp/Part Time		49,824.00	0.00	49,824.00	10,336.24	39,237.76	250.00	0.00
11-401-100-100	Salaries	90,685.00	0.00	90,685.00	22,570.00	68,115.00	0.00	0.00
11-401-100-600	CO-CURR SUPPLIE	500.00	0.00	500.00	0.00	0.00	500.00	0.00
11-401-100-800	CO-CURR OTHER	100.00	0.00	100.00	0.00	0.00	100.00	0.00
Curricular Activities-Instruction		91,285.00	0.00	91,285.00	22,570.00	68,115.00	600.00	0.00
11-402-100-100	Salaries	10,030.00	0.00	10,030.00	0.00	10,030.00	0.00	0.00
11-402-100-500	Purchased Services (300-500 Series)	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00
11-402-100-610	General Supplie	500.00	0.00	500.00	0.00	0.00	500.00	0.00
Athletic Programs-Instruction		11,530.00	0.00	11,530.00	0.00	10,030.00	1,500.00	0.00
11-422-100-100	ESY Salaries	39,132.00	0.00	39,132.00	34,037.50	5,094.50	0.00	0.00
Extended School Year		39,132.00	0.00	39,132.00	34,037.50	5,094.50	0.00	0.00
11-000-100-561	Tuit LEA NJ Reg	2,144,507.00	0.00	2,144,507.00	1,072,253.50	1,072,253.50	0.00	0.00
11-000-100-562	Tuit LEA Sp Ed	215,097.00	0.00	215,097.00	139,708.50	75,388.50	0.00	0.00
11-000-100-563	Voc. School Dist	25,500.00	820.00	26,320.00	16,105.60	10,214.40	0.00	0.00
11-000-100-564	Voc. School Dist Spec Ed	0.00	1,840.00	1,840.00	1,840.00	0.00	0.00	0.00
11-000-100-566	TUIT PRIV NJ	241,183.00	(10,190.54)	230,992.46	84,499.24	117,087.96	29,405.26	311.02
11-000-100-569	TUITION CHARTER SCHOOLS	145,000.00	0.00	145,000.00	74,281.00	56,633.00	14,086.00	0.00
Undistributed Expense-Instruction		2,771,287.00	(7,530.54)	2,763,756.46	1,388,687.84	1,331,577.36	43,491.26	311.02
11-000-213-100	Salaries	125,513.00	0.00	125,513.00	48,742.80	76,770.20	0.00	0.00
11-000-213-300	Purchased Prof. & Tech. Svcs	4,000.00	(1,069.59)	2,930.41	0.00	0.00	2,930.41	0.00
11-000-213-600	HLTH SUPPLIES	2,100.00	1,080.19	3,180.19	3,180.19	0.00	0.00	0.00
11-000-213-800	HLTH OTH OBJ	200.00	(10.60)	189.40	0.00	0.00	189.40	0.00
Health Services		131,813.00	0.00	131,813.00	51,922.99	76,770.20	3,119.81	0.00
11-000-216-100	Salaries	77,303.00	0.00	77,303.00	36,075.40	41,227.60	0.00	0.00
11-000-216-320	Purch Prof Speech Serv	12,000.00	20,000.00	32,000.00	8,060.00	20,740.00	3,200.00	0.00
11-000-216-600	SPEECH SUPPLIES	500.00	0.00	500.00	0.00	0.00	500.00	0.00
Other Support Svc-Related Svcs		89,803.00	20,000.00	109,803.00	44,135.40	61,967.60	3,700.00	0.00
11-000-217-106	PERSON AID	133,897.00	0.00	133,897.00	40,900.00	92,997.00	0.00	0.00
11-000-217-320	THERAPY SVS	38,000.00	0.00	38,000.00	11,274.51	11,940.00	14,785.49	0.00
Other Support Svc-Extra. Svcs		171,897.00	0.00	171,897.00	52,174.51	104,937.00	14,785.49	0.00

Fund 11 (Current Expense Fund)

Expend. Account #	Account Title	Original Bgt	New App/Tnsmf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
11-000-218-104	GUID SALARY	98,575.00	0.00	98,575.00	38,281.52	60,293.48	0.00	0.00
11-000-218-600	Supplies & Materials	1,000.00	0.00	1,000.00	226.00	0.00	774.00	0.00
Other Support Svc-Students-Reg		99,575.00	0.00	99,575.00	38,507.52	60,293.48	774.00	0.00
11-000-219-104	CST PROF SALARY	75,016.00	0.00	75,016.00	29,132.40	45,883.60	0.00	0.00
11-000-219-105	CST SECT SALARY	20,665.00	0.00	20,665.00	6,687.86	13,977.14	0.00	0.00
11-000-219-320	CST PROF SVS	98,000.00	(20,000.00)	78,000.00	25,286.13	40,814.50	11,899.37	0.00
11-000-219-600	CST SUPPLIES	3,000.00	227.57	3,227.57	972.80	0.00	2,254.77	0.00
11-000-219-890	Membership Dues Fees	200.00	0.00	200.00	75.00	0.00	125.00	0.00
Other Support Svc-Students-Spec		196,881.00	(19,772.43)	177,108.57	62,154.19	100,675.24	14,279.14	0.00
11-000-221-104	INSTR SUPP SAL	8,500.00	0.00	8,500.00	0.00	8,500.00	0.00	0.00
11-000-221-320	Curriculum Services	1,300.00	0.00	1,300.00	1,300.00	0.00	0.00	0.00
Impr of Inst-Other Sup-Instruc		9,800.00	0.00	9,800.00	1,300.00	8,500.00	0.00	0.00
11-000-222-100	Salaries	70,700.00	0.00	70,700.00	27,456.40	43,243.60	0.00	0.00
11-000-222-320	Library Purch Prof & Tech Svcs	10,500.00	(219.75)	10,280.25	4,333.00	0.00	5,947.25	0.00
11-000-222-600	LIB SUP/MAT	300.00	219.75	519.75	519.75	0.00	0.00	0.00
Library and Educ Media		81,500.00	0.00	81,500.00	32,309.15	43,243.60	5,947.25	0.00
11-000-223-500	Other Purchased Services (400-500 Series)	7,500.00	0.00	7,500.00	3,575.80	1,699.40	2,224.80	0.00
Inst. staff training svcs		7,500.00	0.00	7,500.00	3,575.80	1,699.40	2,224.80	0.00
11-000-230-270	District Admin Health Benefits	4,550.00	425.71	4,975.71	4,975.71	0.00	0.00	0.00
11-000-230-320	Shared services CSA	111,232.00	0.00	111,232.00	59,841.30	0.00	51,390.70	0.00
11-000-230-331	ADM LEGAL SV	32,000.00	2,576.00	34,576.00	24,123.50	3,452.50	7,000.00	0.00
11-000-230-332	Audit Fees	18,000.00	200.00	18,200.00	18,200.00	0.00	0.00	0.00
11-000-230-339	ADM PROF SVS	22,600.00	1,171.00	23,771.00	13,519.00	3,270.00	6,982.00	0.00
11-000-230-530	Communications/Telephone	32,000.00	(200.00)	31,800.00	8,295.07	22,742.48	762.45	13,362.90
11-000-230-590	Other Purchased Services (400-500 Series)	32,100.00	0.00	32,100.00	17,648.57	0.00	14,451.43	0.00
11-000-230-610	GENERAL OFFICE SUPPLIES	4,000.00	0.00	4,000.00	2,935.79	106.00	958.21	0.00
11-000-230-890	ADM DUES,WKSHOP	25,000.00	(1,475.25)	23,524.75	19,254.15	1,049.00	3,221.60	0.00
Support svc-general admin		281,482.00	2,697.46	284,179.46	168,793.09	30,619.98	84,766.39	13,362.90
11-000-240-103	SCHOOL PRIN SAL	161,205.00	0.00	161,205.00	110,486.04	50,718.96	0.00	0.00
11-000-240-105	SCHOOL SECT SAL	116,062.00	0.00	116,062.00	36,683.43	79,378.57	0.00	0.00
11-000-240-270	School Admin Health Benefits	14,285.00	0.00	14,285.00	0.00	0.00	14,285.00	0.00
11-000-240-300	Purchased Professional & Tech Services	14,500.00	143.50	14,643.50	14,643.50	0.00	0.00	0.00
11-000-240-600	SCHOOL OFF SUPP	1,000.00	(143.50)	856.50	0.00	0.00	856.50	0.00
11-000-240-800	Other Objects	100.00	0.00	100.00	0.00	0.00	100.00	0.00
Support Svc-School Admin		307,152.00	0.00	307,152.00	161,812.97	130,097.53	15,241.50	0.00
11-000-251-100	Salaries	146,454.00	0.00	146,454.00	72,594.84	73,859.16	0.00	0.00
11-000-251-270	Business Admin Health Benefits	18,783.00	0.00	18,783.00	0.00	0.00	18,783.00	0.00
11-000-251-340	PURCHASED TECH SERVICES	18,000.00	103.15	18,103.15	18,103.15	0.00	0.00	0.00
11-000-251-592	Other Purchased Services (400-500 Series)	0.00	946.39	946.39	946.39	0.00	0.00	0.00
Business and Other Support Svcs		183,237.00	1,049.54	184,286.54	91,644.38	73,859.16	18,783.00	0.00
11-000-261-100	Salaries	112,302.00	(17,091.00)	95,211.00	21,074.88	74,041.12	95.00	0.00
11-000-261-420	MAINT SVS	60,000.00	0.00	60,000.00	34,526.78	6,897.73	18,575.49	0.00
11-000-261-610	MAINT SUPPL	10,000.00	(200.00)	9,800.00	6,042.19	1,327.52	2,430.29	0.00
11-000-261-800	Maintenance Prog	50.00	200.00	250.00	250.00	0.00	0.00	0.00
Maintenance of Plant Services		182,352.00	(17,091.00)	165,261.00	61,893.85	82,266.37	21,100.78	0.00
11-000-262-100	Salaries	193,453.00	0.00	193,453.00	106,545.39	86,907.61	0.00	0.00
11-000-262-300	Purch Prof SVS	28,000.00	20,000.00	48,000.00	33,319.35	5,471.40	9,209.25	0.00
11-000-262-420	PLNT CUST SVS	0.00	52,288.00	52,288.00	42,895.07	5,629.09	3,763.84	0.00
11-000-262-490	PLT WATER SVS	20,000.00	0.00	20,000.00	11,044.81	5,210.63	3,744.56	0.00
11-000-262-520	INSURANCES	37,000.00	2,971.64	39,971.64	39,971.64	0.00	0.00	0.00
11-000-262-610	PLNT SUPPLIES	50,000.00	225.00	50,225.00	37,658.63	6,920.99	5,645.38	5.74
11-000-262-621	Energy - Propane - Villa	6,000.00	0.00	6,000.00	932.85	2,067.15	3,000.00	0.00
11-000-262-622	Energy - Electric - Villa	98,000.00	0.00	98,000.00	43,289.53	54,710.47	0.00	0.00
11-000-262-624	Energy - Htg Fuel - Villa	76,000.00	0.00	76,000.00	11,771.05	64,228.95	0.00	0.00
11-000-262-800	PLNT OTHER	1,000.00	0.00	1,000.00	464.86	0.00	535.14	0.00
Operation of Plant		509,453.00	75,484.64	584,937.64	327,893.18	231,146.29	25,898.17	5.74
11-000-263-100	Grounds	50,079.00	0.00	50,079.00	28,200.00	21,879.00	0.00	0.00
11-000-263-300	Purchased Prof Svcs	12,000.00	0.00	12,000.00	6,321.60	4,803.50	874.90	0.00
11-000-263-600	Grounds supplies	3,000.00	0.00	3,000.00	1,233.92	545.20	1,220.88	0.00
Care & Upkeep of Grounds		65,079.00	0.00	65,079.00	35,755.52	27,227.70	2,095.78	0.00

Fund 11 (Current Expense Fund)

Expend. Account #	Account Title	Original Bgt	New App/Trnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
11-000-270-105	Transportation Secretary	52,826.00	0.00	52,826.00	25,643.20	27,182.80	0.00	0.00
11-000-270-160	Sal Pupil Trans home to school	215,910.00	0.00	215,910.00	92,550.25	123,359.75	0.00	0.00
11-000-270-161	Sal Pupil Tran Spec Ed	50,688.00	0.00	50,688.00	16,018.00	34,670.00	0.00	0.00
11-000-270-162	Salary - Pupil Transportation	36,419.00	0.00	36,419.00	2,739.98	33,679.02	0.00	0.00
11-000-270-390	Communication Services	20,000.00	0.00	20,000.00	0.00	0.00	20,000.00	0.00
11-000-270-420	TRNS REP/MAINT	100,000.00	0.00	100,000.00	53,761.06	44,696.45	1,542.49	0.00
11-000-270-443	Lease Purchase Pymt	103,970.00	0.00	103,970.00	85,744.24	0.00	18,225.76	0.00
11-000-270-503	AILO for Non-Public Transp	50,000.00	12,987.00	62,987.00	0.00	54,987.00	8,000.00	0.00
11-000-270-511	TRNS CONT REG	3,750.00	0.00	3,750.00	2,520.00	0.00	1,230.00	0.00
11-000-270-514	Contract (spec ed) Vendors	11,000.00	0.00	11,000.00	0.00	0.00	11,000.00	0.00
11-000-270-515	TRNS SP ED JNT	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00
11-000-270-518	Contracted Services Sp Ed ESC/	140,000.00	450.00	140,450.00	47,069.55	93,380.45	0.00	0.00
11-000-270-593	Transp Insurance, Travel Exp.	25,000.00	0.00	25,000.00	21,148.47	0.00	3,851.53	0.00
11-000-270-600	TRNS SUP/MAT	58,500.00	0.00	58,500.00	13,558.89	11,144.59	33,796.52	0.00
11-000-270-890	Misc Expenses	3,200.00	0.00	3,200.00	1,170.00	0.00	2,030.00	0.00
Student Transportation Svcs		872,263.00	13,437.00	885,700.00	361,923.64	423,100.06	100,676.30	0.00
11-000-291-220	PERS FICA	130,000.00	0.00	130,000.00	114,887.46	15,112.54	0.00	0.00
11-000-291-232	TPAF ERIP CONT	10,000.00	0.00	10,000.00	0.00	9,901.00	99.00	0.00
11-000-291-241	PERS CONTR	135,000.00	0.00	135,000.00	0.00	132,822.00	2,178.00	0.00
11-000-291-249	DCRP Employer Contribution	5,000.00	0.00	5,000.00	1,598.66	3,401.34	0.00	0.00
11-000-291-260	WORKMENS COMPESA	65,000.00	0.00	65,000.00	33,357.48	30,844.92	797.60	0.00
11-000-291-270	EMPL HLTH BENEF	1,203,444.00	0.00	1,203,444.00	412,043.84	770,777.83	20,622.33	163,825.77
11-000-291-280	TUITION REIMB	20,000.00	0.00	20,000.00	2,000.00	0.00	18,000.00	0.00
11-000-291-290	Employee Benefits	1,000.00	0.00	1,000.00	444.21	0.00	555.79	0.00
11-000-291-299	Unused Sick Pmnt to Ret Staff	10,000.00	17,091.00	27,091.00	17,091.00	0.00	10,000.00	0.00
Employee Benefits		1,579,444.00	17,091.00	1,596,535.00	581,422.65	962,859.63	52,252.72	163,825.77
606	Increase in Maint Rsv	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Totals for fund 11:		10,562,081.00	92,584.57	10,654,665.57	4,722,628.21	5,469,502.08	462,535.28	179,262.43

Fund 12 (Capital Outlay Fund)

Expend. Account #	Account Title	Original Bgt	New App/Trnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
604	Increase in Cap Rsv	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
12-001-604-000	Increase in Capital Reserve	950.00	0.00	950.00	0.00	0.00	950.00	0.00
12-000-400-710	FAC/PROP IMP	100,000.00	28,427.00	128,427.00	98,497.97	7,112.11	22,816.92	0.00
12-000-400-896	Assess Debt Srvc SDA Funding	1,366.00	0.00	1,366.00	0.00	0.00	1,366.00	0.00
Fund transfers		102,316.00	28,427.00	130,743.00	98,497.97	7,112.11	25,132.92	0.00
Grand Totals for fund 12:		102,316.00	28,427.00	130,743.00	98,497.97	7,112.11	25,132.92	0.00

Fund 13 (Special Schools Fund)

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

Fund 18 (Educational Jobs Fund)

Expend. Account #	Account Title	Original Bgt	New App/Trnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
Grand Totals for fund 18:		0.00	0.00	0.00	0.00	0.00	0.00	0.00

Grand Totals for all Subfunds of Fund 10:	10,664,397.00	121,011.57	10,785,408.57	4,821,126.18	5,476,614.19	487,668.20	179,262.43
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Pursuant to N.J.A.C. 6A:23A-16.10(c)3, I certify that as of the date of this report no budgetary line item account has encumbrances and expenditures which in total exceed the line item appropriation in violation of 6A:23A-16.10(a).

 James Schlessinger, Business Administrator

 Date

Interim Balance Sheet

ASSETS AND RESOURCES

ASSETS		
101 Cash in checking account	\$ (45,352.10)	
102-106 Other cash equivalents	\$ 0.00	
Total cash		\$ (45,352.10)
111 Investments		\$ 0.00
114 Investment interest receivable		\$ 0.00
121 Tax levy receivable		\$ 0.00
Accounts receivable		
132 Interfund	\$ 0.00	
141 Intergovernmental - state	\$ (56,675.00)	
142 Intergovernmental - federal	\$ 207,690.45	
143 Intergovernmental - other	\$ 0.00	
153 Other Accounts Receivable	\$ 10,855.57	
		\$ 161,871.02
Loans receivable		
131 Interfund	\$ 0.00	
151 Other Loans Receivable	\$ 0.00	
		\$ 0.00
199 Other current assets		\$ 0.00
RESOURCES		
301 Estimated revenues (from adjusted budget)	\$ 55,255.00	
302 Less: revenues collected or accrued	\$ (237,255.00)	
		\$ (182,000.00)
TOTAL ASSETS AND RESOURCES		\$ (65,481.08)

LIABILITIES AND FUND EQUITY

LIABILITIES		
401 Interfund loans payable		\$ 0.00
402 Interfund accounts payable		\$ 306.12
411 Intergovernmental accounts payable - state		\$ 0.00
412 Intergovernmental accounts payable - federal		\$ 1,649.83
413 Intergovernmental accounts payable - other		\$ 0.00
421 Accounts payable		\$ 0.00
422 Judgments payable		\$ 0.00
430 Compensated absences payable		\$ 0.00
431 Contracts payable		\$ 0.00
451 Loans payable		\$ 0.00
481 Deferred revenues		\$ 0.00
499 Other current liabilities		\$ 28,871.97
Total liabilities		\$ 30,827.92

FUND EQUITY

Appropriated:

753 Reserve for encumbrances - current year				\$	33,379.68	
754 Reserve for encumbrances - prior year				\$	(4,656.86)	
760 Other reserves				\$	0.00	
771 Designated Fund Balance				\$	0.00	
601 Appropriations			\$	78,955.00		
602 Less: expenditures	\$	151,564.07				
603 Less: encumbrances	\$	28,722.82	\$	(180,286.89)	\$	(101,331.89)
Appropriations less expenditures						\$ (72,609.07)

Unappropriated:

770 Fund Balance, July 1, 2020	\$	(5,176.91)	
303 Less: budgeted fund balance	\$	<u>(23,700.00)</u>	
Unappropriated fund balance			\$ (28,876.91)
Total fund equity			<u>\$ (101,485.98)</u>
TOTAL LIABILITIES AND FUND EQUITY			<u>\$ (70,658.06)</u>

Revenues/Sources of Funds

Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Info Only	Revenue Req'd to Balance	0.00	23,700.00	23,700.00	(56,968.11)	80,668.11
52xx	From Transfers	0.00	0.00	0.00	0.00	0.00
1xxx	From Local Sources	0.00	0.00	0.00	0.00	0.00
2xxx	From Intermediate Sources	0.00	0.00	0.00	0.00	0.00
3xxx	From State Sources	0.00	0.00	0.00	0.00	0.00
4xxx	From Federal Sources	182,000.00	55,255.00	237,255.00	237,255.00	0.00
5xxx	From Other Sources	0.00	0.00	0.00	0.00	0.00
Grand Totals		0.00	78,955.00	78,955.00	180,286.89	(101,331.89)

Fund 20 (Special Revenue Fund)

Account Group	Group Title	Original Bgt	New App/Tnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
Ungrouped Accounts		0.00	19,700.00	19,700.00	10,444.21	0.00	9,255.79	0.00
Ed Jobs Fund		4,500.00	3,800.00	8,300.00	0.00	0.00	8,300.00	0.00
CARES Act		0.00	25,001.00	25,001.00	25,001.00	0.00	0.00	0.00
CRF Grant		0.00	19,067.00	19,067.00	19,067.00	0.00	0.00	0.00
Title I		32,000.00	(1,099.00)	30,901.00	12,102.04	17,478.28	1,320.68	0.00
IDEA Part B		90,000.00	4,762.00	94,762.00	39,415.48	15,584.52	39,762.00	0.00
IDEA (Prog. 251)		5,000.00	486.00	5,486.00	4,689.00	797.00	0.00	0.00
Title II Part A		8,500.00	(1,173.00)	7,327.00	7,287.00	40.00	0.00	0.00
Title IV		10,000.00	4,149.98	14,149.98	6,251.25	0.00	7,898.73	0.00
R.E.A.P. GRANT		32,000.00	9,438.00	41,438.00	27,307.09	0.00	14,130.91	0.00
Grand Totals for fund 20:		182,000.00	84,131.98	266,131.98	151,564.07	33,899.80	80,668.11	0.00

Revenues Summary

Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Info Only	Revenue Req'd to Balance	0.00	23,700.00	23,700.00	(56,968.11)	80,668.11
20-1920-212-000	Rutherford Foundation	0.00	0.00	0.00	0.00	0.00
20-1920-403-000	Future fisherman foundation	0.00	0.00	0.00	0.00	0.00
20-1980-000-000	Refund of Prior Yr Expenditure	0.00	0.00	0.00	0.00	0.00
20-1990-000-000	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
20-2101-000-000	Garden Grant	0.00	0.00	0.00	0.00	0.00
20-2200-000-000	Rutherford/Stuyvesant Grant	0.00	0.00	0.00	0.00	0.00
20-4000-000-000	Rebel2	0.00	0.00	0.00	0.00	0.00
20-4300-000-000	Teaching American History	0.00	0.00	0.00	0.00	0.00
20-4411-231-000	Title I Part A	32,000.00	(2,086.00)	29,914.00	29,914.00	0.00
20-4412-232-000	Title II Part A	0.00	0.00	0.00	0.00	0.00
20-4413-232-000	Title I Part D	0.00	0.00	0.00	0.00	0.00
20-4415-260-000	Title VI	0.00	0.00	0.00	0.00	0.00
20-4417-260-000	Title VI	0.00	0.00	0.00	0.00	0.00
20-4421-250-000	IDEA Basic	90,000.00	4,762.00	94,762.00	94,762.00	0.00
20-4423-251-000	IDEA-Preschool	5,000.00	486.00	5,486.00	5,486.00	0.00
20-4430-000-000	Vocational Education	0.00	0.00	0.00	0.00	0.00
20-4440-000-000	Adult Basic Education	0.00	0.00	0.00	0.00	0.00
20-4451-270-000	Title II A Training	8,500.00	(1,213.00)	7,287.00	7,287.00	0.00
20-4452-271-000	Title II D Tech	0.00	0.00	0.00	0.00	0.00
20-4471-280-000	Title IV Part A	10,000.00	0.00	10,000.00	10,000.00	0.00
20-4495-290-000	Title V Innovative	0.00	0.00	0.00	0.00	0.00
20-4502-450-000	REAP	32,000.00	9,438.00	41,438.00	41,438.00	0.00
20-4503-450-000	Matrix	0.00	0.00	0.00	0.00	0.00
20-4511-450-000	Title 1A-ARRA	0.00	0.00	0.00	0.00	0.00
20-4514-455-000	IDEA Basic - ARRA	0.00	0.00	0.00	0.00	0.00
20-4515-458-000	IDEA Preschool - ARRA	0.00	0.00	0.00	0.00	0.00
20-4530-000-000	CARES Act	0.00	25,001.00	25,001.00	25,001.00	0.00
20-4532-000-000	CRF Grant	0.00	19,067.00	19,067.00	19,067.00	0.00
20-4700-000-000	Private Industry	0.00	0.00	0.00	0.00	0.00
20-4999-000-000	Other	4,500.00	(200.00)	4,300.00	4,300.00	0.00
Grand Totals		0.00	78,955.00	78,955.00	180,286.89	(101,331.89)

Minimum Expense General Ledger Report

Fund 20 (Special Revenue Fund)

Expend. Account #	Account Title	Original Bgt	New App/Tnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
20-454-100-610	RH Steiveson Grant	0.00	19,700.00	19,700.00	10,444.21	0.00	9,255.79	0.00
Ungrouped Accounts		0.00	19,700.00	19,700.00	10,444.21	0.00	9,255.79	0.00
20-190-100-500	Safety Grant	4,500.00	3,800.00	8,300.00	0.00	0.00	8,300.00	0.00
Ed Jobs Fund		4,500.00	3,800.00	8,300.00	0.00	0.00	8,300.00	0.00
20-477-100-600	Instructional Supplies	0.00	25,001.00	25,001.00	25,001.00	0.00	0.00	0.00
CARES Act		0.00	25,001.00	25,001.00	25,001.00	0.00	0.00	0.00
20-479-100-600	Instructional Supplies	0.00	19,067.00	19,067.00	19,067.00	0.00	0.00	0.00
CRF Grant		0.00	19,067.00	19,067.00	19,067.00	0.00	0.00	0.00
20-231-100-100	Personal Services - Salaries	26,000.00	0.00	26,000.00	9,584.24	15,095.08	1,320.68	0.00
20-231-100-600	General Supplies	6,000.00	(1,099.00)	4,901.00	2,517.80	2,383.20	0.00	0.00
Title I		32,000.00	(1,099.00)	30,901.00	12,102.04	17,478.28	1,320.68	0.00
20-250-100-300	IDEA ED SVS	45,000.00	3,209.00	48,209.00	33,270.48	1,729.52	13,209.00	0.00
20-250-200-300	IDEA NON PUBLIC	45,000.00	1,553.00	46,553.00	6,145.00	13,855.00	26,553.00	0.00
IDEA Part B		90,000.00	4,762.00	94,762.00	39,415.48	15,584.52	39,762.00	0.00
20-251-100-300	IDEA PSH ED SVS	5,000.00	486.00	5,486.00	4,689.00	797.00	0.00	0.00
IDEA (Prog. 251)		5,000.00	486.00	5,486.00	4,689.00	797.00	0.00	0.00
20-270-100-600	General Supplies	0.00	40.00	40.00	0.00	40.00	0.00	0.00
20-270-200-300	Pur Prof Tec Serv	8,500.00	(1,213.00)	7,287.00	7,287.00	0.00	0.00	0.00
Title II Part A		8,500.00	(1,173.00)	7,327.00	7,287.00	40.00	0.00	0.00
20-280-100-600	Instructional Supplies	10,000.00	4,149.98	14,149.98	6,251.25	0.00	7,898.73	0.00
Title IV		10,000.00	4,149.98	14,149.98	6,251.25	0.00	7,898.73	0.00
20-451-100-100	PERS SERVICES	12,000.00	0.00	12,000.00	0.00	0.00	12,000.00	0.00
20-451-100-600	SUPP/MAT	20,000.00	(3,933.59)	16,066.41	13,935.50	0.00	2,130.91	0.00
20-451-200-600	OTHER SUP/MAT	0.00	13,371.59	13,371.59	13,371.59	0.00	0.00	0.00
R.E.A.P. GRANT		32,000.00	9,438.00	41,438.00	27,307.09	0.00	14,130.91	0.00
Grand Totals for fund 20:		182,000.00	84,131.98	266,131.98	151,564.07	33,899.80	80,668.11	0.00

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

James Schlessinger, Business Administrator

Date

Interim Balance Sheet

ASSETS AND RESOURCES

ASSETS			
101 Cash in checking account	\$	12,664.51	
102-106 Other cash equivalents	\$	0.00	
Total cash			\$ 12,664.51
111 Investments			\$ 0.00
114 Investment interest receivable			\$ 0.00
121 Tax levy receivable			\$ 551,837.00
Accounts receivable			
132 Interfund	\$	0.00	
141 Intergovernmental - state	\$	50,298.00	
142 Intergovernmental - federal	\$	0.00	
143 Intergovernmental - other	\$	0.00	
153 Other Accounts Receivable	\$	0.00	
			\$ 50,298.00
Loans receivable			
131 Interfund	\$	0.00	
151 Other Loans Receivable	\$	0.00	
			\$ 0.00
199 Other current assets			\$ 0.00
RESOURCES			
301 Estimated revenues (from adjusted budget)	\$	0.00	
302 Less: revenues collected or accrued	\$	(769,600.00)	
			\$ (769,600.00)
TOTAL ASSETS AND RESOURCES			\$ (154,800.49)

LIABILITIES AND FUND EQUITY

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

FUND EQUITY

Appropriated:

753 Reserve for encumbrances - current year			\$	614,800.00	
754 Reserve for encumbrances - prior year			\$	0.00	
760 Other reserves			\$	0.00	
771 Designated Fund Balance			\$	0.00	
601 Appropriations		\$	0.00		
602 Less: expenditures	\$	154,800.00			
603 Less: encumbrances	\$	614,800.00	\$	(769,600.00)	\$ (769,600.00)
Appropriations less expenditures					\$ (154,800.00)

Unappropriated:

770 Fund Balance, July 1, 2020			\$	(0.49)	
303 Less: budgeted fund balance			\$	0.00	
Unappropriated fund balance					\$ (0.49)
Total fund equity					\$ (154,800.49)

TOTAL LIABILITIES AND FUND EQUITY

\$ (154,800.49)

RECAPITULATION OF FUND BALANCE - CURRENT YEAR ACTIVITY

	Budgeted	Actual	Variance
Appropriations	\$ 0.00	\$ 769,600.00	\$ (769,600.00)
Less: Revenues	\$ 0.00	\$ (769,600.00)	\$ 769,600.00
Subtotal	\$ 0.00	\$ 0.00	\$ 0.00
Less: adjustment to appropriations for Prior Year Encumbrances	\$ 0.00	\$ 0.00	\$ 0.00
Total current year budgeted fund balance	\$ 0.00	\$ 0.00	\$ 0.00
Add: Unappropriated fund balance			\$ (0.49)
Total of budgeted and unappropriated fund balance			\$ (0.49)

Revenues/Sources of Funds

Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Recap	From Recap of Fund Balance	0.00	0.00	0.00	0.00	0.00
52xx	From Transfers	0.00	0.00	0.00	0.00	0.00
1xxx	From Local Sources	706,637.00	0.00	706,637.00	706,637.00	0.00
2xxx	From Intermediate Sources	0.00	0.00	0.00	0.00	0.00
3xxx	From State Sources	62,963.00	0.00	62,963.00	62,963.00	0.00
4xxx	From Federal Sources	0.00	0.00	0.00	0.00	0.00
5xxx	From Other Sources	0.00	0.00	0.00	0.00	0.00
Grand Totals		0.00	0.00	0.00	769,600.00	(769,600.00)

Fund 40 (Debt Service Fund)

Account Group	Group Title	Original Bgt	New App/Tmsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
Debt service-regular		769,600.00	0.00	769,600.00	154,800.00	614,800.00	0.00	0.00
Grand Totals for fund 40:		769,600.00	0.00	769,600.00	154,800.00	614,800.00	0.00	0.00

Revenues Summary

Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Recap	From Recap of Fund Balance	0.00	0.00	0.00	0.00	0.00
40-5200-000-000	TRANSFERS	0.00	0.00	0.00	0.00	0.00
40-1210-000-000	TAX LEVY D.S.	706,637.00	0.00	706,637.00	706,637.00	0.00
40-3160-000-000	Debt Service Aid II	62,963.00	0.00	62,963.00	62,963.00	0.00
Grand Totals		0.00	0.00	0.00	769,600.00	(769,600.00)

Minimum Expense General Ledger Report

Fund 40 (Debt Service Fund)

Expend. Account #	Account Title	Original Bgt	New App/Tmsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
40-701-510-834	BOND INTEREST	309,600.00	0.00	309,600.00	154,800.00	154,800.00	0.00	0.00
40-701-510-910	BOND PRINC	460,000.00	0.00	460,000.00	0.00	460,000.00	0.00	0.00
Debt service-regular		769,600.00	0.00	769,600.00	154,800.00	614,800.00	0.00	0.00
Grand Totals for fund 40:		769,600.00	0.00	769,600.00	154,800.00	614,800.00	0.00	0.00

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

James Schlessinger, Business Administrator

Date

Interim Balance Sheet

ASSETS AND RESOURCES

ASSETS		
101 Cash in checking account	\$ (262,878.24)	
102-106 Other cash equivalents	\$ 0.00	
Total cash		\$ (262,878.24)
111 Investments		\$ 0.00
114 Investment interest receivable		\$ 0.00
121 Tax levy receivable		\$ 0.00
Accounts receivable		
132 Interfund	\$ 0.00	
141 Intergovernmental - state	\$ 0.00	
142 Intergovernmental - federal	\$ 0.00	
143 Intergovernmental - other	\$ 25,248.25	
153 Other Accounts Receivable	\$ 2,600.00	
		\$ 27,848.25
Loans receivable		
131 Interfund	\$ 0.00	
151 Other Loans Receivable	\$ 0.00	
		\$ 0.00
199 Other current assets		\$ 0.00
RESOURCES		
301 Estimated revenues (from adjusted budget)	\$ 0.00	
302 Less: revenues collected or accrued	\$ (14,328.25)	
		\$ (14,328.25)
TOTAL ASSETS AND RESOURCES		\$ (249,358.24)

LIABILITIES AND FUND EQUITY

LIABILITIES		
401 Interfund loans payable		\$ 0.00
402 Interfund accounts payable		\$ 0.00
411 Intergovernmental accounts payable - state		\$ 0.00
412 Intergovernmental accounts payable - federal		\$ 0.00
413 Intergovernmental accounts payable - other		\$ 0.00
421 Accounts payable		\$ 350.00
422 Judgments payable		\$ 0.00
430 Compensated absences payable		\$ 0.00
431 Contracts payable		\$ 0.00
451 Loans payable		\$ 0.00
481 Deferred revenues		\$ 8,540.00
499 Other current liabilities		\$ 0.00
Total liabilities		\$ 8,890.00

FUND EQUITY

Appropriated:

753 Reserve for encumbrances - current year				\$	44,504.49	
754 Reserve for encumbrances - prior year				\$	(786.00)	
760 Other reserves				\$	0.00	
771 Designated Fund Balance				\$	0.00	
601 Appropriations			\$	0.00		
602 Less: expenditures	\$	40,454.37				
603 Less: encumbrances	\$	43,718.49	\$	(84,172.86)	\$	(84,172.86)
Appropriations less expenditures						\$ (40,454.37)

Unappropriated:

770 Fund Balance, July 1, 2020	\$	(220,079.87)	
303 Less: budgeted fund balance	\$	0.00	
Unappropriated fund balance			\$ (220,079.87)
Total fund equity			\$ (260,534.24)

TOTAL LIABILITIES AND FUND EQUITY

\$ (251,644.24)

RECAPITULATION OF FUND BALANCE - CURRENT YEAR ACTIVITY

	Budgeted	Actual	Variance
Appropriations	\$ 0.00	\$ 84,172.86	\$ (84,172.86)
Less: Revenues	\$ 0.00	\$ (14,328.25)	\$ 14,328.25
Subtotal	\$ 0.00	\$ 69,844.61	\$ (69,844.61)
Less: adjustment to appropriations for Prior Year Encumbrances	\$ 0.00	\$ 0.00	\$ 0.00
Total current year budgeted fund balance	\$ 0.00	\$ 69,844.61	\$ (69,844.61)
Add: Unappropriated fund balance			\$ (220,079.87)
Total of budgeted and unappropriated fund balance			\$ (289,924.48)

Revenues/Sources of Funds

Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Recap	From Recap of Fund Balance	0.00	0.00	0.00	69,844.61	(69,844.61)
52xx	From Transfers	0.00	0.00	0.00	0.00	0.00
1xxx	From Local Sources	0.00	0.00	0.00	14,328.25	(14,328.25)
2xxx	From Intermediate Sources	0.00	0.00	0.00	0.00	0.00
3xxx	From State Sources	0.00	0.00	0.00	0.00	0.00
4xxx	From Federal Sources	0.00	0.00	0.00	0.00	0.00
5xxx	From Other Sources	0.00	0.00	0.00	0.00	0.00
Grand Totals		0.00	0.00	0.00	84,172.86	(84,172.86)

Fund 60 (Rutherford Hall Budget)

Account Group	Group Title	Original Bgt	New App/Tnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
Salaries		0.00	0.00	0.00	34,718.52	37,998.46	(72,716.98)	0.00
Administrative Costs		0.00	786.00	786.00	2,411.20	0.00	(1,625.20)	0.00
Purchased Services		0.00	0.00	0.00	50.00	0.00	(50.00)	0.00
Supplies		0.00	0.00	0.00	1,060.22	0.00	(1,060.22)	0.00
Other Expenses		0.00	0.00	0.00	2,214.43	6,506.03	(8,720.46)	0.00
Grand Totals for fund 60:		0.00	786.00	786.00	40,454.37	44,504.49	(84,172.86)	0.00

Revenues Summary

Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Recap	From Recap of Fund Balance	0.00	0.00	0.00	69,844.61	(69,844.61)
60-1500-000-000	Miscellaneous Revenue	0.00	0.00	0.00	6,132.50	(6,132.50)
60-1510-000-000	Rutherford Hall Interest Rev.	0.00	0.00	0.00	0.00	0.00
60-1630-000-000	Grant Food & Beverage Sales	0.00	0.00	0.00	0.00	0.00
60-1631-000-000	School Food & Beverage Sales	0.00	0.00	0.00	0.00	0.00
60-1632-000-000	Gift Shop Sales	0.00	0.00	0.00	0.00	0.00
60-1633-000-000	Sturm Art Sales	0.00	0.00	0.00	0.00	0.00
60-1710-101-000	Admis - Grant Funct. Lectures	0.00	0.00	0.00	90.00	(90.00)
60-1710-102-000	Admis Grant Funct.-Museum	0.00	0.00	0.00	45.00	(45.00)
60-1710-103-000	Admis-Grant Funct.-Concerts	0.00	0.00	0.00	0.00	0.00
60-1710-103-101	Jazz Concert Admissions	0.00	0.00	0.00	0.00	0.00
60-1710-103-102	Comedy Shows	0.00	0.00	0.00	(465.00)	465.00
60-1710-104-000	Admis-Grant Funct.-Tours	0.00	0.00	0.00	0.00	0.00
60-1710-106-000	Admis-Grant Funds-Theater Grou	0.00	0.00	0.00	0.00	0.00
60-1710-107-000	High Tea	0.00	0.00	0.00	0.00	0.00
60-1710-108-000	Downton Abbey Luncheons	0.00	0.00	0.00	0.00	0.00
60-1710-109-000	YOGA	0.00	0.00	0.00	0.00	0.00
60-1710-110-000	Tap Dancing	0.00	0.00	0.00	0.00	0.00
60-1710-201-000	Summer Art Camp	0.00	0.00	0.00	0.00	0.00
60-1710-202-000	Hunger Games Summer Camp	0.00	0.00	0.00	0.00	0.00
60-1710-202-101	Jedi/Star Wars Summer Camp	0.00	0.00	0.00	0.00	0.00
60-1710-203-000	Harry Potter Summer Camp #1	0.00	0.00	0.00	(386.50)	386.50
60-1710-203-100	Harry Potter Summer Camp #1	0.00	0.00	0.00	0.00	0.00
60-1710-203-101	Harry Potter Summer Camp #2	0.00	0.00	0.00	0.00	0.00
60-1710-203-102	Camp Half-Blood Themed Camp	0.00	0.00	0.00	0.00	0.00
60-1710-204-000	Rent a Plot at RH	0.00	0.00	0.00	0.00	0.00
60-1710-205-000	French Immersion Camp	0.00	0.00	0.00	0.00	0.00
60-1710-206-000	Spanish Immersion Camp	0.00	0.00	0.00	0.00	0.00
60-1710-207-000	Learning in the Landscape	0.00	0.00	0.00	0.00	0.00
60-1710-208-000	Art Camp: Landscape & Art	0.00	0.00	0.00	0.00	0.00
60-1710-208-100	Art Camp - School Year	0.00	0.00	0.00	1,528.00	(1,528.00)
60-1710-209-000	Sailing Camp	0.00	0.00	0.00	0.00	0.00
60-1710-210-000	Living In the Great Depression	0.00	0.00	0.00	0.00	0.00
60-1710-211-000	Classic Sports & Games	0.00	0.00	0.00	0.00	0.00
60-1710-212-000	Pint Sized & Published	0.00	0.00	0.00	0.00	0.00
60-1710-213-000	Geo Caching Camp	0.00	0.00	0.00	0.00	0.00
60-1710-213-001	Outdoor Camp - Survival	0.00	0.00	0.00	140.00	(140.00)
60-1710-213-002	Outdoor Camp - Boating	0.00	0.00	0.00	0.00	0.00
60-1710-214-000	Mommy & Me	0.00	0.00	0.00	0.00	0.00
60-1710-215-100	STEAM Camp	0.00	0.00	0.00	0.00	0.00
60-1711-000-000	Admissions - School Functions	0.00	0.00	0.00	0.00	0.00
60-1715-000-000	Luau Fund Raiser	0.00	0.00	0.00	0.00	0.00
60-1750-100-000	Bridal Show Revenues	0.00	0.00	0.00	0.00	0.00
60-1750-100-100	Bridal Show Revenues	0.00	0.00	0.00	0.00	0.00
60-1780-000-000	Public Programming	0.00	0.00	0.00	0.00	0.00
60-1780-100-000	Girl Scout Programs	0.00	0.00	0.00	0.00	0.00
60-1790-000-000	Other activities - Grant	0.00	0.00	0.00	0.00	0.00
60-1791-000-000	Other Activities - School	0.00	0.00	0.00	0.00	0.00
60-1910-000-000	Rutherford Hall Rentals	0.00	0.00	0.00	7,241.25	(7,241.25)
60-1910-000-105	Allamuchy Country Fair	0.00	0.00	0.00	0.00	0.00
60-1910-100-000	Warren Cty First Night	0.00	0.00	0.00	0.00	0.00
60-1910-100-100	Warren Cty First Night Parking	0.00	0.00	0.00	0.00	0.00
60-1910-101-000	Ruth Hall Fireworks Rm Rentals	0.00	0.00	0.00	0.00	0.00
60-1911-000-000	School - Mt. Villa Rentals	0.00	0.00	0.00	0.00	0.00
60-1920-000-000	Private Contris & Donations	0.00	0.00	0.00	0.00	0.00

60-1920-000-100 Adopt a Chair Donations	0.00	0.00	0.00	0.00	0.00
60-1920-100-000 Donations for Fireworks	0.00	0.00	0.00	0.00	0.00
60-1920-102-000 Fireworks Parking Fees	0.00	0.00	0.00	0.00	0.00
60-1920-103-000 Fireworks Vendor Fees	0.00	0.00	0.00	0.00	0.00
60-1920-104-000 Fireworks Bus/Entry Fee	0.00	0.00	0.00	0.00	0.00
60-1921-000-000 Public Contribs & Donations	0.00	0.00	0.00	0.00	0.00
60-1921-100-000 Earmarked Donations	0.00	0.00	0.00	0.00	0.00
60-1921-100-101 Donations E.M Under Priv Camp	0.00	0.00	0.00	0.00	0.00
60-1922-000-000 NJ Historical TRUST Grant	0.00	0.00	0.00	0.00	0.00
60-1922-100-000 NJ Historical COMM Grant	0.00	0.00	0.00	0.00	0.00
60-1922-100-100 NJ Historical COMM Grant	0.00	0.00	0.00	0.00	0.00
60-1980-000-000 Refund of Prior Yr Expenditure	0.00	0.00	0.00	0.00	0.00
60-1990-000-000 Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00
60-1990-100-000 TIX Service Fees	0.00	0.00	0.00	3.00	(3.00)
Grand Totals	0.00	0.00	0.00	84,172.86	(84,172.86)

Minimum Expense General Ledger Report

Fund 60 (Rutherford Hall Budget)

Expend. Account #	Account Title	Original Bgt	New App/Trnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
60-990-320-181	Salaries - Operations Manager	0.00	0.00	0.00	16,236.98	0.00	(16,236.98)	0.00
60-990-320-182	Salaries - Office & Clerical	0.00	0.00	0.00	12,001.54	37,998.46	(50,000.00)	0.00
60-990-320-184	Salaries - Summer Camp	0.00	0.00	0.00	6,480.00	0.00	(6,480.00)	0.00
Salaries		0.00	0.00	0.00	34,718.52	37,998.46	(72,716.98)	0.00
60-990-320-335	Haunted Hall Costs	0.00	786.00	786.00	0.00	0.00	786.00	0.00
60-990-320-339	Other Prof Services	0.00	0.00	0.00	1,891.20	0.00	(1,891.20)	0.00
60-990-320-340	Purchased Technical Services	0.00	0.00	0.00	520.00	0.00	(520.00)	0.00
Administrative Costs		0.00	786.00	786.00	2,411.20	0.00	(1,625.20)	0.00
60-990-320-450	Construction Services	0.00	0.00	0.00	50.00	0.00	(50.00)	0.00
Purchased Services		0.00	0.00	0.00	50.00	0.00	(50.00)	0.00
60-990-320-610	General Supplies	0.00	0.00	0.00	1,060.22	0.00	(1,060.22)	0.00
Supplies		0.00	0.00	0.00	1,060.22	0.00	(1,060.22)	0.00
60-990-320-890	Miscellaneous Expense	0.00	0.00	0.00	25.69	224.31	(250.00)	0.00
60-990-320-891	Transfirst Cr Cd Chgs-Grant	0.00	0.00	0.00	1,738.69	1,691.27	(3,429.96)	0.00
60-990-320-892	Tix,Inc. Ticket Cgs - Grant	0.00	0.00	0.00	450.05	4,590.45	(5,040.50)	0.00
Other Expenses		0.00	0.00	0.00	2,214.43	6,506.03	(8,720.46)	0.00
Grand Totals for fund 60:		0.00	786.00	786.00	40,454.37	44,504.49	(84,172.86)	0.00

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

James Schlessinger, Business Administrator

Date

<u>Check#</u>	<u>Date</u>	<u>Vendor (Payee)/Check Line Comments</u>	<u>Amount</u>	<u>PO or Bal Sht</u>	<u>Exp. Acct. or Balance Sheet Title</u>
N0751	12/1/20	Heartland Payment Systems CC processing fees	59.43	P202100202	60-990-320-892-200-000
31824	12/2/20	Calico Country Flowers Teacher of the year	194.00	P202100312	11-000-230-610-000-000
N0745	12/2/20	WEX Bank Fuel for Buses	676.14	P202100313	11-000-270-600-000-000
31825	12/4/20	IGS Solar Solar Supply	2,364.79	P202100083	11-000-262-622-100-001
31826	12/4/20	AERO Plumbing & Heating Co., Inc. 2 pressure assist toilets for girl locker room	1,900.00	P202100264	12-000-400-710-000-000
		faucet & trip on 3 lavatories by media rm	1,800.00	P202100264	12-000-400-710-000-000
		Total Check Amount:	3,700.00		
31827	12/4/20	JDM Group tech services	4,216.67	P202100022	11-190-100-340-000-000
31828	12/5/20	Hirt-Guido, Holly Sem Curr Eval & Asmnt Eval Tuition reimburse	174.80	P202100321	11-000-223-500-000-000
31829	12/5/20	PickUp Patrol, LLC PickUp Annual Subscription	672.00	P202100322	11-000-240-340-000-000
31830	12/5/20	WARREN CO SPEC SVCS SC D BEH Services	780.00	P202100216	11-000-217-320-000-000
		LDTTC 2020-21 services	7,775.63	P202100216	11-000-219-320-000-000
		Total Check Amount:	8,555.63		
31831	12/5/20	NCS Pearson Inc. WISC-V Record forms and Response booklet	245.00	P202100267	11-000-219-600-000-000
31832	12/5/20	WageWorks, Inc. FSA Health care	91.20	P202100098	11-000-291-270-000-000
31833	12/5/20	Corino, Sal 20-21 Tuition	8,730.00	P202100024	11-000-100-569-000-000
31834	12/5/20	FP Mailing Solutions postage meter	86.85	P202100081	11-000-230-530-000-000
31835	12/5/20	Medco Supply Company MV Health office	4.47	P202100112	11-000-213-600-000-000
31836	12/5/20	Rutgers UBHC Order#47271 for Megan Schmidt and Julie Profit	98.00	P202100307	11-000-223-500-000-000
31837	12/5/20	Able Security Locksmiths, Inc. 12 keys copied	49.20	P202100265	12-000-400-710-000-000

<u>Check#</u>	<u>Date</u>	<u>Vendor (Payee)/Check Line Comments</u>	<u>Amount</u>	<u>PO or Bal Sht</u>	<u>Exp. Acct. or Balance Sheet Title</u>
31838	12/5/20	Busch Law Group, LLC Legal services	3,120.00	P202100077	11-000-230-331-000-000
31839	12/5/20	STS Education Chromebooks etc	0.00	P202100278	11-000-270-890-000-000
		45 Teacher Chromebooks	8,055.00	P202100278	20-454-100-610-000-000
		200 Student Chromebooks (split)	2,389.21	P202100278	20-454-100-610-000-000
		200 Student Chromebooks (split)	17,410.79	P202100278	20-477-100-600-000-000
		200 Chromebook Mgmt Console	5,200.00	P202100278	20-477-100-600-000-000
		Shipping for Chromebooks	1,311.21	P202100278	20-477-100-600-000-000
		Total Check Amount:	34,366.21		
31840	12/5/20	Warren County Technical School 5 FTE x \$5100 (est)	5,095.20	P202100211	11-000-100-563-000-000
31841	12/5/20	Municipal Capital Corp. copier leases	1,372.00	P202100028	11-190-100-340-000-000
31842	12/5/20	RK Environmental AHERA EPA 6 Month Re-Inspection	325.00	P202100306	11-000-262-300-000-000
31843	12/5/20	Hoover Truck Centers Bus and van repairs and service	1,461.23	P202100016	11-000-270-420-000-000
		Bus and van repairs and service	710.87	P202100016	11-000-270-420-000-000
		Bus and van repairs and service	394.93	P202100016	11-000-270-420-000-000
		Bus and van repairs and service	295.50	P202100016	11-000-270-420-000-000
		Bus and van repairs and service	3,722.95	P202100016	11-000-270-420-000-000
		Total Check Amount:	6,585.48		
N0752	12/8/20	First Data Global Leasing - Transfirst CC on-site scanner rental (34.98/mo + 10.20 ann'	34.98	P202100205	60-990-320-891-100-000
N0753	12/10/20	Transfirst CC processing fees	207.45	P202100204	60-990-320-891-100-000
31844	12/15/20	Home Towne Hardware, LLC Hardware etc supplies	109.23	P202100014	11-000-262-610-000-000
		Hardware etc supplies	170.57	P202100014	11-000-262-610-000-000
		Hardware etc supplies	42.60	P202100014	11-000-262-610-000-000
		Total Check Amount:	322.40		
31845	12/15/20	Sherwin-Willaims Co. Painting supplies etc	70.27	P202100319	11-000-262-610-000-000
		Painting supplies etc	76.60	P202100319	11-000-262-610-000-000
		Painting supplies etc	95.28	P202100319	11-000-262-610-000-000
		Painting supplies etc	335.84	P202100319	11-000-262-610-000-000
		Total Check Amount:	577.99		
31846	12/15/20	Sherwin-Willaims Co. Custodial supplies	796.27	P202100331	11-000-262-610-000-000

<u>Check#</u>	<u>Date</u>	<u>Vendor (Payee)/Check Line Comments</u>	<u>Amount</u>	<u>PO or Bal Sht</u>	<u>Exp. Acct. or Balance Sheet Title</u>
31847	12/15/20	Johnson Dodge Chrysler Jeep 2012 Ford repairs	3,391.46	P202100332	11-000-270-420-000-000
31848	12/15/20	ECLC	**VOIDED**	Check voided on 12/30/2020	
31849	12/15/20	Super Heat Inc. boiler heating repairs	3,106.00	P202100336	11-000-262-420-000-000
		boiler heating repairs	1,649.33	P202100336	11-000-262-420-000-000
		boiler heating repairs	602.70	P202100336	11-000-262-420-000-000
		boiler heating repairs	737.00	P202100336	11-000-262-420-000-000
		boiler heating repairs	635.00	P202100336	11-000-262-420-000-000
		boiler heating repairs	430.19	P202100336	11-000-262-420-000-000
		hot water pump	166.54	P202100295	11-000-262-420-000-000
		hot water pump	1,093.10	P202100295	11-000-262-420-000-000
Total Check Amount:			8,419.86		
31850	12/15/20	Moyer, Lisa-Ann reimb for fingerprinting	66.05	P202100333	11-000-270-420-000-000
31851	12/15/20	Broadstep Academy New Jersey, Inc. One to One Aide	1,615.00	P202100069	11-000-100-566-000-000
		Tuition - YS	7,747.92	P202100069	20-250-100-300-000-000
Total Check Amount:			9,362.92		
31852	12/15/20	Corino, Sal 20-21 Tuition	8,730.00	Check voided on 1/4/2021	
				P202100024	11-000-100-569-000-000
31853	12/15/20	Rymon, Karen OT Services	2,755.00	P202100218	20-251-100-300-000-000
31854	12/15/20	Eurofins Treatment plant samplings & supplies	151.35	P202100304	11-000-262-300-000-000
31855	12/15/20	Fuller Paper Company Custodial supplies	212.50	P202100263	11-000-262-610-000-000
		Custodial supplies	212.50	P202100263	11-000-262-610-000-000
		Custodial supplies	297.90	P202100263	11-000-262-610-000-000
		Custodial supplies	118.40	P202100263	11-000-262-610-000-000
		Custodial supplies	13.68	P202100263	11-000-262-610-000-000
		Custodial supplies	650.00	P202100263	11-000-262-610-000-000
Total Check Amount:			1,504.98		
31856	12/15/20	Fuller Paper Company Custodial supplies	1,696.10	P202100338	11-000-262-610-000-000
		Custodial supplies	650.00	P202100338	11-000-262-610-000-000
		Custodial supplies	48.09	P202100338	11-000-262-610-000-000
Total Check Amount:			2,394.19		
31857	12/15/20	FLAG HOUSE Foam tack sticks etc	87.10	P202100310	11-190-100-610-000-000

Check#	Date	Vendor (Payee)/Check Line Comments	Amount	PO or Bal Sht	Exp. Acct. or Balance Sheet Title
31858	12/15/20	Hackettstown Board of Education			
		150 FTE x \$14,225 = \$2,133,750; plus \$10,757 p	214,450.70	P202100003	11-000-100-561-000-000
		5300 est hours x \$17 = \$90,100 less \$10,003 p/y	8,009.70	P202100003	11-000-100-562-000-000
		Total Check Amount:	222,460.40		
31859	12/15/20	Hoover Truck Centers			
		Bus and van repairs and service	1,734.54	P202100016	11-000-270-420-000-000
		Bus and van repairs and service	847.86	P202100016	11-000-270-420-000-000
		Bus and van repairs and service	121.32	P202100016	11-000-270-420-000-000
		Bus and van repairs and service	992.99	P202100016	11-000-270-420-000-000
		Bus and van repairs and service	105.00	P202100016	11-000-270-420-000-000
		Bus and van repairs and service	105.00	P202100016	11-000-270-420-000-000
		Bus and van repairs and service	105.00	P202100016	11-000-270-420-000-000
		Bus and van repairs and service	105.00	P202100016	11-000-270-420-000-000
		Bus and van repairs and service	105.00	P202100016	11-000-270-420-000-000
		Bus and van repairs and service	105.00	P202100016	11-000-270-420-000-000
		Bus and van repairs and service	105.00	P202100016	11-000-270-420-000-000
		Bus and van repairs and service	105.00	P202100016	11-000-270-420-000-000
		Bus and van repairs and service	105.00	P202100016	11-000-270-420-000-000
		Bus and van repairs and service	105.00	P202100016	11-000-270-420-000-000
		Bus and van repairs and service	105.00	P202100016	11-000-270-420-000-000
		Bus and van repairs and service	105.00	P202100016	11-000-270-420-000-000
		Bus and van repairs and service	105.00	P202100016	11-000-270-420-000-000
		Total Check Amount:	4,956.71		
31860	12/15/20	Hunterdon Preparatory Center			
		OOD Tuition	5,117.65	P202100029	11-000-100-566-000-000
31861	12/15/20	Integrated Therapeutics Group, LLC			
		2020-21 tuition	16,020.00	P202100195	11-000-100-562-000-000
31862	12/15/20	JDM Group			
		tech services	4,216.67	P202100022	11-190-100-340-000-000
31863	12/15/20	Cablevision Lightpath Inc.			
		internet provider	3,133.40	P202100129	11-000-230-530-000-000
31864	12/15/20	NJSBA			
		H.Gaddy: School Law Forum	249.00	P202100320	11-000-230-890-000-000
31865	12/15/20	NJ Advance Media			
		Meeting notices, vacancies. etc	29.68	P202100315	11-000-230-530-000-000
31866	12/15/20	Northeast Communications			
		QW450 Antenna and installation	368.00	P202100317	11-000-270-600-000-000
31867	12/15/20	Oxford Board of Education			
		20-21 Curriculum Writer Serv	1,300.00	P202100316	11-000-221-320-000-000
31868	12/15/20	Ridge & Valley Charter School			
		Tuition charter school	2,040.00	P202100190	11-000-100-569-000-000
31869	12/15/20	R&L DataCenters, Inc.			
		payroll services	466.00	P202100125	11-000-230-339-000-000

<u>Check#</u>	<u>Date</u>	<u>Vendor (Payee)/Check Line Comments</u>	<u>Amount</u>	<u>PO or Bal Sht</u>	<u>Exp. Acct. or Balance Sheet Title</u>
31870	12/15/20	Shaeffer, Stephanie 2020-21 services Oct 5,19,26	585.00	P202100213	11-000-216-320-000-000
31871	12/15/20	United Site Services waste pickup at ATS MVS	1,601.78	P202100068	11-000-261-420-001-000
31872	12/15/20	VIKING TERMITE & PEST			
		Pest control	244.20	P202100045	11-000-261-420-001-000
		Pest control	737.60	P202100045	11-000-261-420-001-000
		Pest control	54.51	P202100045	11-000-261-420-001-000
		Pest control	267.34	P202100045	11-000-261-420-001-000
Total Check Amount:			1,303.65		
31873	12/15/20	WageWorks, Inc. FSA Health care	91.20	P202100098	11-000-291-270-000-000
31874	12/15/20	WARREN CO SPEC SVCS SC D			
		Eval and screenings	185.50	P202100318	11-000-219-320-000-000
		Transp Services Spec Ed	6,265.49	P202100233	11-000-270-518-000-000
Total Check Amount:			6,450.99		
31875	12/15/20	Zonar Systems			
		bus radio services	315.00	P202100126	11-000-270-600-000-000
		bus radio services	259.18	P202100126	11-000-270-600-000-000
Total Check Amount:			574.18		
31876	12/15/20	Jersey Central Power & Light			
		Electric	251.45	P202100017	11-000-262-622-000-001
		Electric	2,604.90	P202100017	11-000-262-622-000-001
		Electric	3.51	P202100017	11-000-262-622-000-001
		Electric	3.51	P202100017	11-000-262-622-000-001
		Electric	27.38	P202100017	11-000-262-622-000-002
		Electric	3,202.32	P202100017	11-000-262-622-000-002
		Electric	501.32	P202100017	11-000-262-622-000-003
Total Check Amount:			6,594.39		

<u>Check#</u>	<u>Date</u>	<u>Vendor (Payee)/Check Line Comments</u>	<u>Amount</u>	<u>PO or Bal Sht</u>	<u>Exp. Acct. or Balance Sheet Title</u>
N1215	12/15/20	PAYROLL			
		STATE A/R	9,886.08	10 - 141	STATE A/R
		Pre K/Kindergarten Specials	1,709.66	P202100001	11-110-100-101-000-000
		Pre K/Kindergarten Sals	12,241.95	P202100001	11-110-100-101-000-002
		Grades 1-5 - Specials	9,305.68	P202100001	11-120-100-101-000-000
		Grades 3-5 Teacher Sals	29,225.25	P202100001	11-120-100-101-000-001
		Grades 1-2 Teachers Sals	17,320.25	P202100001	11-120-100-101-000-002
		Grades 6-8 - Specials	6,081.37	P202100001	11-130-100-101-000-000
		Grades 6-8 Teacher Sals	21,150.31	P202100001	11-130-100-101-000-001
		Substitutes - Class Coverage	504.00	P202100001	11-190-100-104-002-000
		Substitutes - Permanent Sub	1,350.00	P202100001	11-190-100-104-003-000
		MH Dis Teach Sal ATS	2,461.05	P202100001	11-212-100-101-000-001
		MH Sal Teachers MVS	2,589.80	P202100001	11-212-100-101-000-002
		Resource Center Sal ATS	7,177.63	P202100001	11-213-100-101-000-001
		Resource Center Sal MV	1,292.02	P202100001	11-213-100-101-000-002
		RC Aide ATS	8,403.75	P202100001	11-213-100-106-000-001
		RC Aides MVS	1,397.00	P202100001	11-213-100-106-000-002
		PSD Teacher Salary	1,292.03	P202100001	11-215-100-101-000-002
		Co-Curric Salary	20,975.00	P202100001	11-401-100-100-000-000
		Health Salaries ATS	3,268.55	P202100001	11-000-213-100-000-001
		Health Salaries MVS	2,824.30	P202100001	11-000-213-100-000-002
		Speech Salaries	4,312.55	P202100001	11-000-216-100-000-000
		Pers Aide Sal ATS	2,135.00	P202100001	11-000-217-106-000-001
		Pers Aide Sal MVS	2,977.50	P202100001	11-000-217-106-000-002
		Guidance Salary	4,785.19	P202100001	11-000-218-104-000-000
		CST Prof Salaries	3,641.55	P202100001	11-000-219-104-000-000
		Library Salaries	3,432.05	P202100001	11-000-222-100-000-000
		School Princ Salary	8,534.75	P202100001	11-000-240-103-000-001
		Sal Asst Princ/Prog Dir	1,950.19	P202100001	11-000-240-103-000-002
		School Secty Salary ATS	1,550.00	P202100001	11-000-240-105-000-001
		Sal of Secretary MVS	3,375.00	P202100001	11-000-240-105-000-002
		Business Office Salary	5,966.27	P202100001	11-000-251-100-000-000
		Plant Maint Salaries	1,670.00	P202100001	11-000-261-100-000-000
		Custodial - Full Time	6,135.29	P202100001	11-000-262-100-001-000
		Custodial - Part Time Perm	751.25	P202100001	11-000-262-100-002-000
		Custodial - Part Time Perm	394.80	P202100001	11-000-262-100-002-000
		Custodial - Substitutes	735.23	P202100001	11-000-262-100-003-000
		Grounds Salaries	2,350.00	P202100001	11-000-263-100-000-000
		Transportation Administration	2,136.90	P202100001	11-000-270-105-000-000
		Trans Salaries - regular time	11,850.50	P202100001	11-000-270-160-000-000
		Trans Salaries - extra time	1,331.38	P202100001	11-000-270-161-000-000
		Trans Sal - aides	389.13	P202100001	11-000-270-162-000-000
		PERS FICA	0.00	P202100002	11-000-291-220-000-000
		PERS FICA	0.00	P202100002	11-000-291-220-000-000
		PERS FICA	6,320.77	P202100002	11-000-291-220-000-000
		PERS FICA	4,499.75	P202100002	11-000-291-220-000-000
		DCRP Employer Contribution	161.14	P202100002	11-000-291-249-000-000
		2020-2021 Payroll	12,417.25	P202100001	11-000-291-270-101-000
		2020-2021 Payroll	43,443.10	P202100001	11-000-291-270-102-000
		Employee Benefits	39.77	P202100001	11-000-291-290-000-000
		Employee Benefits	16.67	P202100001	11-000-291-290-000-000
		Personal Services - Salaries	1,198.03	P202100001	20-231-100-100-000-000
		Salaries-Office&Cler Non-Grant	666.67	P202100001	60-990-320-182-200-000
Total Check Amount:			299,623.36		

<u>Check#</u>	<u>Date</u>	<u>Vendor (Payee)/Check Line Comments</u>	<u>Amount</u>	<u>PO or Bal Sht</u>	<u>Exp. Acct. or Balance Sheet Title</u>
31877	12/16/20	Hunterdon County ESC Fuel Bid	50.00	P202100339	11-000-261-800-000-000
31878	12/16/20	New Jersey Schools Insurance Group workers comp	5,140.82	P202100237	11-000-291-260-000-000
31879	12/16/20	Sussex-Warren Association Dir. of Special Servic Membership 20-21	75.00	P202100340	11-000-219-890-000-000
31880	12/16/20	WageWorks, Inc. Cobra	57.00	P202100097	11-000-291-270-000-000
		Cobra	57.00	P202100097	11-000-291-270-000-000
Total Check Amount:			114.00		
31881	12/16/20	DELTA DENTAL Dental Ins	5,654.47	P202100200	11-000-291-270-000-000
31882	12/16/20	AERO Plumbing & Heating Co., Inc. 2nd floor Boy & Girls rooms - faucets 3 urinals s	1,487.89	P202100264	12-000-400-710-000-000
31883	12/16/20	Sherwin-Willaims Co. flooring supplies	849.02	Check voided on 1/4/2021 P202100341	11-000-262-610-000-000
		Painting supplies etc	83.53	P202100319	11-000-262-610-000-000
31884	12/16/20	IGS Solar Solar Supply	2,086.42	P202100083	11-000-262-622-100-001
31885	12/16/20	Eurofins Treatment plant samplings & supplies	116.50	P202100304	11-000-262-300-000-000
31886	12/16/20	NJPSA membership 71972	845.00	P202100342	11-000-230-890-000-000
31887	12/16/20	Cintas cleaning supplies	369.58	P202100091	11-000-262-610-000-000
		cleaning supplies	228.20	P202100091	11-000-262-610-000-000
		cleaning supplies	55.73	P202100091	11-000-262-610-000-000
		cleaning supplies	362.19	P202100091	11-000-262-610-000-000
Total Check Amount:			1,015.70		
31888	12/16/20	Cintas cleaning supplies	158.28	P202100091	11-000-262-610-000-000
		cleaning supplies	166.96	P202100091	11-000-262-610-000-000
		cleaning supplies	94.96	P202100091	11-000-262-610-000-000
		cleaning supplies	166.96	P202100091	11-000-262-610-000-000
		cleaning supplies	158.28	P202100091	11-000-262-610-000-000
Total Check Amount:			745.44		

<u>Check#</u>	<u>Date</u>	<u>Vendor (Payee)/Check Line Comments</u>	<u>Amount</u>	<u>PO or Bal Sht</u>	<u>Exp. Acct. or Balance Sheet Title</u>
31889	12/16/20	Cintas			
		cleaning supplies 4070174980	86.27	P202100091	11-000-262-610-000-000
		cleaning supplies 4070174805	48.11	P202100091	11-000-262-610-000-000
		cleaning supplies 4069505025	48.11	P202100091	11-000-262-610-000-000
		cleaning supplies 4069505014	134.27	P202100091	11-000-262-610-000-000
		cleaning supplies 4068760899	86.27	P202100091	11-000-262-610-000-000
		cleaning supplies 4068760925	48.11	P202100091	11-000-262-610-000-000
		cleaning supplies 4068043735	321.58	P202100091	11-000-262-610-000-000
		cleaning supplies 4068043669	48.11	P202100091	11-000-262-610-000-000
		cleaning supplies 4067417651	48.11	P202100091	11-000-262-610-000-000
		cleaning supplies 4067417680	135.13	P202100091	11-000-262-610-000-000
Total Check Amount:			<u>1,004.07</u>		
31890	12/16/20	WARREN CO SPEC SVCS SC D			
		BEH Services	6,361.88	P202100216	11-000-217-320-000-000
		LDTC 2020-21 services	585.00	P202100216	11-000-219-320-000-000
Total Check Amount:			<u>6,946.88</u>		
31891	12/16/20	Severns, Tracey			
		Using Inquiry to Examine Racial Equity in Schoo	1,500.00	P202100344	11-000-223-500-000-000
31892	12/16/20	Times Herald Record			
		publications & affidavits	114.30	P202100127	11-000-230-530-000-000
31893	12/16/20	NJMVC			
		Annual Admin Fee for MVC program	150.00	P202100346	11-000-270-890-000-000
31894	12/16/20	WARREN CO SPEC SVCS SC D			
		Music Therapy	1,060.00	P202100345	11-000-217-320-000-000
31895	12/16/20	Learning Ally National Headquarters	**VOIDED**	Check voided on 12/30/2020	
31896	12/16/20	Brown, Michael			
		synthetioblend aircompressor oil	14.94	P202100324	11-000-261-610-000-000
31897	12/16/20	RMR Elevator Company, Inc.			
		Lift at ATS broken arm to release ramp	562.50	P202100326	11-000-261-420-001-000
31898	12/16/20	New Jersey School Buildings & Grounds			
		Membership	200.00	P202100329	11-000-261-800-000-000
31899	12/16/20	ReadyRefresh by Nestle			
		Drinking water & supplies	25.69	P202100330	60-990-320-890-200-000
31900	12/18/20	Marlin Business Bank			
		post base with scale	36.83	P202100071	11-000-230-530-000-000
31901	12/18/20	Municipal Capital Corp.			
		copier leases	1,372.00	P202100028	11-190-100-340-000-000

<u>Check#</u>	<u>Date</u>	<u>Vendor (Payee)/Check Line Comments</u>	<u>Amount</u>	<u>PO or Bal Sht</u>	<u>Exp. Acct. or Balance Sheet Title</u>
31902	12/18/20	Abcode Security, Inc.			
		entrance codes & monitoring	90.00	P202100070	11-000-261-420-001-000
		Fire inspection MVS & ATS	90.00	P202100051	11-000-261-420-001-000
Total Check Amount:			180.00		
31903	12/18/20	Chef It Up			
		Chef it up 2 Go Class 11-16-20	270.00	P202100347	60-990-320-340-000-000
31904	12/21/20	Fuller Paper Company			
		AM-15 Air Assisted Misting & Spray Machine	3,825.00	P202100348	11-000-262-610-000-000
31905	12/21/20	UNUM LIFE INS CO.			
		Disability Ins	2,140.56	P202100143	11-000-291-270-000-000
31906	12/21/20	Atlantic, Tomorrows Office			
		6 copier serv & printing	1,622.97	P202100231	11-190-100-500-000-000
31907	12/21/20	Abcode Security, Inc.			
		bus radio services	550.00	P202100126	11-000-270-600-000-000
31908	12/21/20	Warren County Technical School			
		5 FTE x \$5100 (est)	5,095.20	P202100211	11-000-100-563-000-000
31909	12/21/20	Brown, Michael			
		Color chips (floor paint) reimb	111.70	P202100349	11-000-261-610-000-000
31910	12/22/20	Duke's Landscape Management, Inc.			
		RH Grounds/Landscape	1,053.60	P202100044	11-000-263-300-000-000
31911	12/23/20	Adobe Inc.			
		20-21 Subscription (100 licenses)	2,496.00	P202100292	11-190-100-500-000-000
31912	12/23/20	The Spoken Path, LLC.	**VOIDED**	Check voided on 12/23/2020	
31913	12/23/20	The Spoken Path, LLC.			
		Consultations technological support direct suppor	1,560.00	P202100188	11-000-216-320-000-000
		Consultations technological support direct suppor	1,440.00	P202100188	11-000-216-320-000-000
		Consultations technological support direct suppor	1,260.00	P202100188	11-000-216-320-000-000
Total Check Amount:			4,260.00		

<u>Check#</u>	<u>Date</u>	<u>Vendor (Payee)/Check Line Comments</u>	<u>Amount</u>	<u>PO or Bal Sht</u>	<u>Exp. Acct. or Balance Sheet Title</u>
N1223	12/23/20	PAYROLL			
		STATE A/R	10,050.02	10 - 141	STATE A/R
		Pre K/Kindergarten Specials	1,973.39	P202100001	11-110-100-101-000-000
		Pre K/Kindergarten Sals	12,241.95	P202100001	11-110-100-101-000-002
		Grades 1-5 - Specials	10,756.20	P202100001	11-120-100-101-000-000
		Grades 3-5 Teacher Sals	29,225.25	P202100001	11-120-100-101-000-001
		Grades 1-2 Teachers Sals	17,320.25	P202100001	11-120-100-101-000-002
		Grades 6-8 - Specials	7,004.43	P202100001	11-130-100-101-000-000
		Grades 6-8 Teacher Sals	21,150.31	P202100001	11-130-100-101-000-001
		Substitutes - Per Diem	560.00	P202100001	11-190-100-104-001-000
		Substitutes - Permanent Sub	1,800.00	P202100001	11-190-100-104-003-000
		MH Dis Teach Sal ATS	2,461.05	P202100001	11-212-100-101-000-001
		MH Sal Teachers MVS	2,589.80	P202100001	11-212-100-101-000-002
		Resource Center Sal ATS	7,177.63	P202100001	11-213-100-101-000-001
		Resource Center Sal MV	1,292.02	P202100001	11-213-100-101-000-002
		RC Aide ATS	8,403.75	P202100001	11-213-100-106-000-001
		RC Aides MVS	1,397.00	P202100001	11-213-100-106-000-002
		PSD Teacher Salary	1,292.03	P202100001	11-215-100-101-000-002
		Co-Curric Salary	1,595.00	P202100001	11-401-100-100-000-000
		Health Salaries ATS	3,268.55	P202100001	11-000-213-100-000-001
		Health Salaries MVS	2,824.30	P202100001	11-000-213-100-000-002
		Speech Salaries	4,732.55	P202100001	11-000-216-100-000-000
		Pers Aide Sal ATS	2,135.00	P202100001	11-000-217-106-000-001
		Pers Aide Sal MVS	2,977.50	P202100001	11-000-217-106-000-002
		Guidance Salary	4,785.19	P202100001	11-000-218-104-000-000
		CST Prof Salaries	3,641.55	P202100001	11-000-219-104-000-000
		Library Salaries	3,432.05	P202100001	11-000-222-100-000-000
		School Princ Salary	8,534.75	P202100001	11-000-240-103-000-001
		Sal Asst Princ/Prog Dir	1,950.19	P202100001	11-000-240-103-000-002
		School Secty Salary ATS	1,550.00	P202100001	11-000-240-105-000-001
		Sal of Secretary MVS	3,375.00	P202100001	11-000-240-105-000-002
		Business Office Salary	5,966.27	P202100001	11-000-251-100-000-000
		Plant Maint Salaries	1,670.00	P202100001	11-000-261-100-000-000
		Custodial - Full Time	6,135.29	P202100001	11-000-262-100-001-000
		Custodial - Part Time Perm	751.25	P202100001	11-000-262-100-002-000
		Custodial - Substitutes	823.03	P202100001	11-000-262-100-003-000
		Grounds Salaries	2,350.00	P202100001	11-000-263-100-000-000
		Transportation Administration	2,136.90	P202100001	11-000-270-105-000-000
		Trans Salaries - regular time	11,850.50	P202100001	11-000-270-160-000-000
		Trans Salaries - extra time	748.35	P202100001	11-000-270-161-000-000
		Trans Sal - aides	28.56	P202100001	11-000-270-162-000-000
		PERS FICA	0.00	P202100002	11-000-291-220-000-000
		PERS FICA	4,894.10	P202100002	11-000-291-220-000-000
		PERS FICA	202.04	P202100002	11-000-291-220-000-000
		DCRP Employer Contribution	145.88	P202100002	11-000-291-249-000-000
		2020-2021 Payroll	500.00	P202100001	11-000-291-270-101-000
		Employee Benefits	36.00	P202100001	11-000-291-290-000-000
		Employee Benefits	15.10	P202100001	11-000-291-290-000-000
		Personal Services - Salaries	1,198.03	P202100001	20-231-100-100-000-000
		Salaries-Office&Cler Non-Grant	904.42	P202100001	60-990-320-182-200-000
Total Check Amount:			221,852.43		

Check#	Date	Vendor (Payee)/Check Line Comments	Amount	PO or Bal Sht	Exp. Acct. or Balance Sheet Title
31914	12/29/20	Horizon BCBSNJ			
		Comp/Presc	1,101.22	P202100004	11-000-291-270-000-000
		Ominia	94,252.24	P202100004	11-000-291-270-000-000
		POS	39,170.37	P202100004	11-000-291-270-000-000
Total Check Amount:			134,523.83		
31915	12/29/20	NJASBO			
		2020-21 Dues	990.00	P202100350	11-000-230-890-000-000
31916	12/30/20	NJADP			
		Membership 20-21	125.00	P202100352	11-000-262-800-000-000
31917	12/30/20	Super Heat Inc.			
		boiler heating repairs	1,306.48	P202100336	11-000-262-420-000-000
		boiler heating repairs	408.00	P202100336	11-000-262-420-000-000
Total Check Amount:			1,714.48		
31918	12/30/20	Learning Ally National Headquarters			
		Small District Site License	1,599.00	P202100308	11-213-100-610-000-000
31919	12/30/20	Verizon			
		Hot Spots & Data Plans	510.00	P202100303	20-479-100-600-000-000
31920	12/30/20	NJMVC			
		Bus Registration	50.00	P202100327	11-000-270-890-000-000
31921	12/30/20	ECLC			
		OOD Tuition 20-21	6,202.20	P202100334	11-000-100-566-000-000
		OOD Tuition 20-21	5,581.98	P202100334	11-000-100-566-000-000
		OOD Tuition 20-21	6,512.31	P202100334	11-000-100-566-000-000
		OOD Tuition 20-21	5,581.98	P202100334	11-000-100-566-000-000
		OOD Tuition 20-21	4,341.54	P202100334	11-000-100-566-000-000
		OOD Tuition 20-21	5,892.09	P202100334	11-000-100-566-000-000
Total Check Amount:			34,112.10		
31922	12/30/20	Learning Tree Multicultural/Multilingual			
		Bilingual Speech/Lang Eval	800.00	P202100325	11-000-216-320-000-000
N0754	12/30/20	NJ HEALTH BEN FUND			
		Retiree health benefits	324.60	P202100018	11-000-291-270-000-000
N0755	12/31/20	NJ HEALTH BEN FUND			
		Retiree health benefits	324.60	P202100018	11-000-291-270-000-000
The Grand Total of all Checks from Fund 10 is:			19,936.10		
The Grand Total of all Checks from Fund 11 is:			1,071,431.18		
The Grand Total of all Checks from Fund 12 is:			5,237.09		
The Grand Total of all Checks from Fund 20 is:			47,775.19		
The Grand Total of all Checks from Fund 60 is:			2,168.64		
The Grand total of all checks for this period is:			1,146,548.20		

Allamuchy Board of Education 2020 - 2021 Cash Receipts Report for all Funds
From 12/1/2020 to 12/31/2020

<u>Date</u>	<u>Dep Num</u>	<u>Account Number</u>	<u>Account Title</u>	<u>Amount</u>	<u>Vendor</u>	<u>Comments</u>
12/02/20	20211202	10-102	Cash on Hand	483.00	Tomasino, Mr. & Mrs.	Check #220 - Invoice Payment
	20211202	10-102	Cash on Hand	190.00	Terpstra, Tara	Check #220 - Invoice Payment
	20211202	10-102	Cash on Hand	250.00	Terpstra, Tara	Check #221 - Invoice Payment
	20211202	10-102	Cash on Hand	391.00	Kundu, Mr. & Mrs.	Check #172 - Invoice Payment
	20211202	10-102	Cash on Hand	247.00	Bessemer, Jessica	Check #328 - Invoice Payment
	20211202	10-102	Cash on Hand	838.00	Rutherford, Eve & Walker	Check #524 - Invoice Payment
The total of Deposit Number 20211202 is:				2,399.00		
12/04/20	20211204	10-1500-000-000	Miscellaneous Revenue	65.00	__NONE	scrap
	20211204	10-102	Cash on Hand	700.00	Hall, Chris & Danielle	Check #2674 - Invoice Payment
	20211204	10-102	Cash on Hand	423.00	Tomasino, Mr. & Mrs.	Check #647 - Invoice Payment
	20211204	10-102	Cash on Hand	469.00	Testa, Mr. & Mrs.	Check #383 - Invoice Payment
	20211204	11-000-291-270-000-000	Employee Health Ben	88.08	WageWorks	cobra reikmb
	20211204	60-1910-000-000	Rutherford Hall Renta	148.75		Giggster photo shoot
	20211204	60-1710-208-100	Art Camp - School Ye	5.00	WageWorks	Kids Cooking Class
	20211204	60-102	Cash on Hand	1,110.00	Panthers Networking Group	Check #1000000013 - Invoice Payment
The total of Deposit Number 20211204 is:				3,008.83		
12/14/20	20211214	10-121	TAX LEVY RECVBL	764,390.53	Township of Allamuchy	Dec taxes
	20211214	10-102	Cash on Hand	469.00	D'Aconti, Anna	Check #108 - Invoice Payment
	20211214	10-102	Cash on Hand	405.00	Alleyne, Jamie & Anthony	Check #266 - Invoice Payment
	20211214	10-102	Cash on Hand	363.00	Canizales, Jannel & Joaquin	Check #3082 - Invoice Payment
	20211214	10-102	Cash on Hand	384.00	Pittenger, Mr. & Mrs.	Check #709 - Invoice Payment
	20211214	10-102	Cash on Hand	639.00	Reyes, Gabriel & Pacheco, M	Check #245 - Invoice Payment
	20211214	10-102	Cash on Hand	323.00	Conklin, Mr. & Mrs.	Check #1675 - Invoice Payment
	20211214	10-102	Cash on Hand	469.00	D'Aconti, Anna	Check #112 - Invoice Payment
The total of Deposit Number 20211214 is:				767,442.53		
12/30/20	20211230	10-102	Cash on Hand	250.00	Pulver, Danielle	Check #1436 - Invoice Payment
	20211230	10-102	Cash on Hand	44,000.00	WARREN CO SPEC SVCS	Check #19371 - Invoice Payment
The total of Deposit Number 20211230 is:				44,250.00		

Allamuchy Board of Education 2020 - 2021 Cash Receipts Report for all Funds
From 12/1/2020 to 12/31/2020

<u>Date</u>	<u>Dep Num</u>	<u>Account Number</u>	<u>Account Title</u>	<u>Amount</u>	<u>Vendor</u>	<u>Comments</u>
12/31/20	20211291	60-1500-000-000	Miscellaneous Revenu	335.00		Detail TBD
12/31/20	20211293	10-1510-000-000	Interest From Investm	0.95		General account interest
	20211293	10-1510-000-000	Interest From Investm	0.07		other account interest
	20211293	10-1510-000-000	Interest From Investm	0.01		other account interest
		The total of Deposit Number 20211293 is:		1.03		
12/31/20	20211294	10-153	OTHER ACC RECBL	8,167.32		EE Health Contributions - 12/15
	20211294	10-153	OTHER ACC RECBL	8,461.64		EE Health Contributions - 12/30
	20211294	10-102	Cash on Hand	100.00	Ricci, Michelle	Check #PR 1215 - Invoice Payment
	20211294	10-102	Cash on Hand	100.00	Ricci, Michelle	Check #PR 1223 - Invoice Payment
		The total of Deposit Number 20211294 is:		16,828.96		
12/31/20	20211295	10-141	STATE A/R	6,113.97	STATE OF NJ	TPAF FICA - 11/30
	20211295	10-141	STATE A/R	9,886.08	STATE OF NJ	TPAF FICA - 12/15
	20211295	10-141	STATE A/R	10,050.02	STATE OF NJ	TPAF FICA - 12/30
	20211295	10-141	STATE A/R	34,190.00	STATE OF NJ	State payment #07
	20211295	10-141	STATE A/R	34,190.00	STATE OF NJ	State payment #08
	20211295	10-411	I/G A/P - STATE	196.79	STATE OF NJ	School lunch - State - 11/2020
	20211295	10-412	I/G A/P-FEDERAL	250.46	STATE OF NJ	School lunch - HHFKA - 11/2020
	20211295	10-412	I/G A/P-FEDERAL	12,558.78	STATE OF NJ	School lunch - Federal - 11/2020
		The total of Deposit Number 20211295 is:		107,436.10		
		Total Cash Receipts on 12/31/2020:		124,601.09		
		The Total of Cash Receipts to Fund 10 is:		940,102.70		
		The Total of Cash Receipts to Fund 60 is:		1,598.75		
		Total of All Cash Receipts during this period:		941,701.45		

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

of the

**Township of Allamuchy Board of Education
Allamuchy, New Jersey**

For the Fiscal Year Ended June 30, 2020

Prepared by

**Township of Allamuchy Board of Education
Finance Department**

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

TABLE OF CONTENTS

	<u>Page</u>
INTRODUCTORY SECTION (Unaudited)	
Letter of Transmittal	1-4
Organizational Chart	5
Roster of Officials	6
Consultants and Advisors	7-8
FINANCIAL SECTION	
INDEPENDENT AUDITOR'S REPORT	
Independent Auditor's Report on General Purpose Financial Statements and Supplementary Schedules of Expenditures of Federal Awards and State Financial Assistance	11-13
REQUIRED SUPPLEMENTARY INFORMATION – PART I	
Management's Discussion and Analysis (Unaudited)	15-21
BASIC FINANCIAL STATEMENTS	
A. District – wide Financial Statements:	
A-1 Statement of Net Position	24
A-2 Statement of Activities	25
B. Fund Financial Statements:	
Governmental Funds:	
B-1 Balance Sheet	28
B-2 Statement of Revenues, Expenditures and Changes in Fund Balances	29
B-3 Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	30
Proprietary Funds:	
B-4 Statement of Net Position	32
B-5 Statement of Revenues, Expenses and Changes in Fund Net Position	33
B-6 Statement of Cash Flows	34
Fiduciary Funds:	
B-7 Statement of Fiduciary Net Position	36
B-8 Statement of Changes in Fiduciary Net Position	37

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

TABLE OF CONTENTS
CONTINUED

	<u>Page</u>
NOTES TO BASIC FINANCIAL STATEMENTS	39-75
REQUIRED SUPPLEMENTARY INFORMATION – PART II	
C. Budgetary Comparison Schedules:	
C-1 Budgetary Comparison Schedule – General Fund	78-82
C-1b Education Jobs Fund Program – Budget and Actual General Fund	N/A
C-2 Budgetary Comparison Schedule – Special Revenue Fund	83
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION	
C-3 Budget to GAAP Reconciliation	85
REQUIRED SUPPLEMENTARY INFORMATION – PART III	
L. Schedules Related to Accounting and Reporting for Pensions (GASB 68)	
L-1 Schedule of the District's Proportionate Share of the Net Pension Liability – PERS	88
L-2 Schedule of District Contributions – PERS	89
L-3 Schedule of the District's Proportionate share of the Net Pension Liability – TPAF	90
Notes to required Supplementary Information	91
M. Schedules Related to Accounting and Reporting for OPEB (GASB75)	
M-1 Schedule of Changes in the Total OPEB Liability and Related Ratios	92
Notes to required Supplementary Information	93
OTHER SUPPLEMENTARY INFORMATION	
D. School Level Schedules:Fund Financial Statements:	
D-1 Combining Balance Sheet	N/A
D-2 Blended Resource Fund – Schedule of Expenditures Allocated by Resource Type-Actual	N/A
D-3 Blended Resource Fund – Schedule of Blended Expenditures - Budget and Actual	N/A
E. Special Revenue Fund:	
E-1- E-1b –E1-c Combining Schedule of Program Revenues and Expenditures - Budgetary Basis	97-98
E-2 Schedule(s) of Preschool Education Aid Expenditures – Preschool-All Programs – Budgetary Basis	N/A
REQUIRED SUPPLEMENTARY INFORMATION –PART II (CONTINUED)	
F. Capital Projects Fund:	
F-1 Summary Schedule of Project Expenditures	N/A
F-2 Summary Schedule of Revenues, Expenditures and Changes in Fund Balance – Budgetary Basis	N/A
F-2a Schedule of Project Revenues, Expenditures, Project Balance and Project Status – Budgetary Basis	N/A

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

TABLE OF CONTENTS

CONTINUED

	<u>Page</u>
G. Proprietary Funds:	
Enterprise Fund:	
G-1 Combining Statement of Net Position	N/A
G-2 Combining Statement of Revenues, Expenses and Changes in Fund Net Position	N/A
G-3 Combining Statement of Cash Flows	N/A
G. Proprietary Funds:	
Internal Service Fund:	
G-4 Combining Statement of Net Position	N/A
G-5 Combining Statement of Revenues, Expenses and Changes in Fund Net Position	N/A
G-6 Combining Statement of Cash Flows	N/A
H. Fiduciary Fund	
H-1 Combining Statement of Fiduciary Net Position	N/A
H-2 Combining Statement of Changes in Fiduciary Net Position	N/A
H-3 Student Activity Agency Fund Schedule of Receipts and Disbursements	104
H-4 Payroll Agency Fund Schedule of Receipts and Disbursements	105
I. Long – Term Debt	
I-1 Schedule of Serial Bonds	107
I-2 Schedule of Obligation Under Capital Leases	108
I-3 Debt Service Fund Budgetary Comparison Schedule	109

STATISTICAL SECTION (UNAUDITED)

J. Financial Trends:	
J-1 Net Assets by Component	112
J-2 Changes in Net Position	113-114
J-3 Fund Balances – Governmental Funds	115
J-4 Changes in Fund Balances – Governmental Funds	116-117
J-5 General Fund – Other Local Revenue by Source Revenue Capacity	118
J-6 Assessed Value and Estimated Actual Value of Taxable Property	119
J-7 Direct and Overlapping Property Tax Rates	120
J-8 Principal Property Taxpayers	121
J-9 Property Tax Levies and Collections	122
J-10 Ratios of Outstanding Debt by Type	123
J-11 Ratios of Net General Bonded Debt Outstanding	124
J-12 Direct and Overlapping Governmental Activities Debt as of December 31, 2013	125
J-13 Legal Debt Margin Information	126
Demographic and Economic Information	
J-14 Demographic and Economic Statistics	127
J-15 Principal Employers	128

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

TABLE OF CONTENTS
CONTINUED

STATISTICAL SECTION (UNAUDITED) (Continued)	<u>Page</u>
Operating Information	
J-16 Full-time Equivalent District Employees by Function/Program	129
J-17 Operating Statistics	130
J-18 School Building Information	131
J-19 Schedule of Required Maintenance for School Facilities	132
J-20 Insurance Schedule	133

SINGLE AUDIT SECTION

K-1 Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	135-136
K-2 Report on Compliance for Each Major Program; Report on Internal Control over Compliance; Report on Schedules of Expenditures of Federal Awards and State Financial Assistance Required by OMB Circular A-133 and New Jersey OMB Circular Letter 04-04	137-139
K-3 Schedule of Expenditures of Federal Awards, Schedule A	140
K-4 Schedule of Expenditures of State Financial Assistance, Schedule B	141
K-5 Notes to Schedules of Expenditures of Awards and Financial Assistance	142-143
K-6 Schedules of Findings and Questioned Costs	
Part 1 Summary of Auditor's Results	144
Part 2 Schedule of Financial Statement Findings	145
Part 3 Schedule of Federal Awards and State Financial Assistance Findings and Questioned Costs	146
K-7 Summary Schedule of Prior-Year Audit Findings and Questioned Costs as Prepared by Management	147

Introductory Section

ALLAMUCHY TOWNSHIP BOARD OF EDUCATION
P.O. BOX B
ALLAMUCHY, NJ 07820

July 15, 2020

Ms. Lisa Strutin, President
Members of the Board of Education
Allamuchy School District
P.O. Box B
Allamuchy, NJ 07820

Dear Board Members:

The comprehensive annual financial report of the Allamuchy Board of Education for the fiscal year ended June 30, 2020 is hereby submitted. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the management of the Allamuchy Board of Education (the "District"). To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the District. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included.

The comprehensive annual financial report is presented in four sections: Introductory, Financial, Statistical and Single Audit. The introductory section includes this transmittal letter, the District's organizational chart and a list of principal officials. The financial section includes the basic financial statements and schedules, as well as the auditor's report thereon. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis. The District is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1996 and the U.S. Office of Management and Budget Circular A-133, "Audits of State and Local Governments", and the State Treasury Circular Letter of 04-04 OMB, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid Payments". Information related to this single audit, including the auditor's report on the internal controls structure and compliance with applicable laws and regulations and findings and recommendations, are included in the single audit section of this report.

1. REPORTING ENTITY AND ITS SERVICES: The Allamuchy Board of Education is an independent reporting entity within the criteria adopted by the GASB as established by GASB Statement No. 14. All funds and account groups on the District are included in this report. Allamuchy Board of Education is presently comprised of one school and therefore, represents the District's reporting entity.

The District provides a full range of educational services appropriate to grade levels K through 8. These include regular education as well as special education for students with disabilities. The

District completed the 2019-2020 fiscal year with an enrollment of 431 students, which is 1 student less than the previous year's enrollment. The following chart details the changes in student enrollment of the District over the last five years.

Average Daily Enrollment

<u>Fiscal Year</u>	<u>Average Daily Enrollment</u>	<u>Percent Change</u>
2019-2020	428	-1.4%
2018-2019	434	3.8%
2017-2018	418	1.1%
2016-2017	414	-2.3%
2015-2016	424	-2.3%

2. ECONOMIC CONDITION AND OUTLOOK: The Allamuchy area has developed at a faster rate than was experienced in the last decade due to a housing development that is located within the Township. This has resulted in an increase in the tax base. Construction is coming to an end, however enrollment is expected to increase at a slower pace and the Allamuchy area will continue to prosper.

3. MAJOR INITIATIVES: Student Achievement and Growth continues to be the major focus of activities within the District. Professional staff has worked hard to review and revise curriculum to align to the New Jersey Core Curriculum Standards. State assessment results and data analysis in grades 3-8 are utilized to strengthen both program offerings and teaching strategies. To support that effort, new computerized assessment programs continue to be utilized and staff have received professional development. Extended block scheduling allows for 400 minutes of math/per week and language arts in all grades. School wide enrichment activities are geared to reach all students and are supplemented by an active after school program. Of particular note is our commitment to activities outside the traditional classroom, emphasizing authentic and inquiry based learning with two outdoor classrooms in the District. Staff and students have access to one of the most beautiful natural resource areas in the state. During the year the administration and staff made a major effort in the area of environmental education utilizing the unique and rich environment. Initiatives include fishing, kayaking, hiking and team building. Transportation is provided to all students and for all activities, including summer enrichment programs and extra curricular clubs and sports. Professional staff development is stressed and Allamuchy has a relationship with Centenary University as a Professional Development School. Students utilize technology through Chromebooks, iPads and other state of the art technologies. Recent improvements have assured that all district classrooms are equipped with SmartBoards, and students in grades 3-8 have access to a 1-to-1 Chromebook.

4. INTERNAL ACCOUNTING CONTROLS: Management of the District is responsible for establishing and maintaining an internal control structure designed to ensure the assets of the District are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP). The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: 1) the cost of a control should not exceed the benefits likely to be derived and 2) the valuation of costs and benefits requires estimates and judgments by management.

As a recipient of federal and state financial assistance, the District also is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is also subject to periodic evaluation by the District management.

As part of the District's single audit described earlier, tests are made to determine the adequacy of the internal control structure, including that portion related to federal and state financial assistance programs, as well as to determine that the District has complied with applicable laws and regulations.

5. BUDGETARY CONTROLS: In addition to internal accounting controls, the District maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the voters of the municipality. Annual appropriated budgets are adopted for the general fund, the special revenue fund, and the debt service fund. Project-length budgets are approved for the capital improvements accounted for in the capital project fund. The final budget amount as amended for the fiscal year is reflected in the financial section.

An encumbrance accounting system is used to record outstanding purchase commitments on a line-item basis. Open encumbrances at year-end are either canceled or are included as expropriations of fund balance in the subsequent year. Those amounts to be expropriated are reported as reservations of fund balance at June 30, 2020.

6. ACCOUNTING SYSTEM AND REPORTS: The District's accounting records reflect generally accepted accounting principles, as promulgated by the Governmental Accounting Standards Board (GASB). The accounting system of the District is organized on the basis of funds and account groups. These funds and account groups are explained in "Notes to the Financial Statements", Note 1.

7. DEBT ADMINISTRATION: As of June 30, 2020, the District's outstanding debt was \$7,740,000 representing the balance due on the \$10.4 million bond secured for the renovation and construction of the Villa Madonna property. The Mountain Villa School houses the preschool through grade 2 classes.

8. CASH MANAGEMENT: The investment policy of the District is guided in large part by state statute as detailed in "Notes to the Financial Statements", Note 2. The District has adopted a cash management plan which requires it to deposit public funds in public depositories protected from loss under the provisions of the Governmental Unit Deposit Protection Act ("GUDPA"). GUDPA was enacted in 1970 to protect Governmental Units from a loss of funds on deposit with a failed banking institution in New Jersey. The law requires governmental units to deposit public funds only in public depositories located in New Jersey, where the funds are secured in accordance with the Act.

9. RISK MANAGEMENT: The Board carries various forms of insurance, including but not limited to general liability, automobile liability and comprehensive / collision, hazard and theft insurance on property and contents, and fidelity bonds.

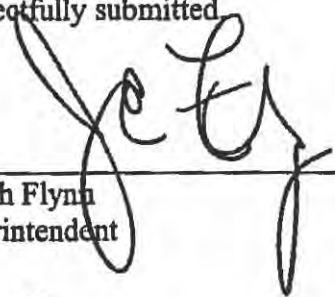
10. OTHER INFORMATION:

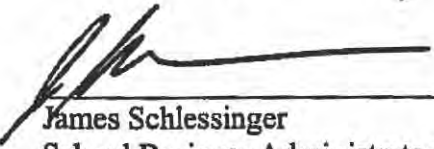
Independent Audit – State statutes require an annual audit by independent certified public accountants or registered certified municipal accountants. The accounting firm of T.M. Vrabel & Associates, LLC was selected by the Board. In addition to meeting the requirements set forth in state statutes, the audit also was designed to meet the requirements of the Single Audit Act of 1996 and the related OMB Circular A-133 and State Treasury Circular Letter 04-04 OMB.

The auditor's report on the general purpose financial statements and combined and individual fund statements and schedules is included in the financial section of this report. The auditor's reports related specifically to the single audit are included in the single audit section of this report.

11. ACKNOWLEDGMENTS: We would like to express our appreciation to the members of the Allamuchy Board of Education for their concern in providing fiscal accountability to the citizens and taxpayers of the school district and thereby contributing their full support of the development and maintenance of our financial operation. The preparation of this report could not have been accomplished without the efficient and dedicated services of our business and administrative staff.

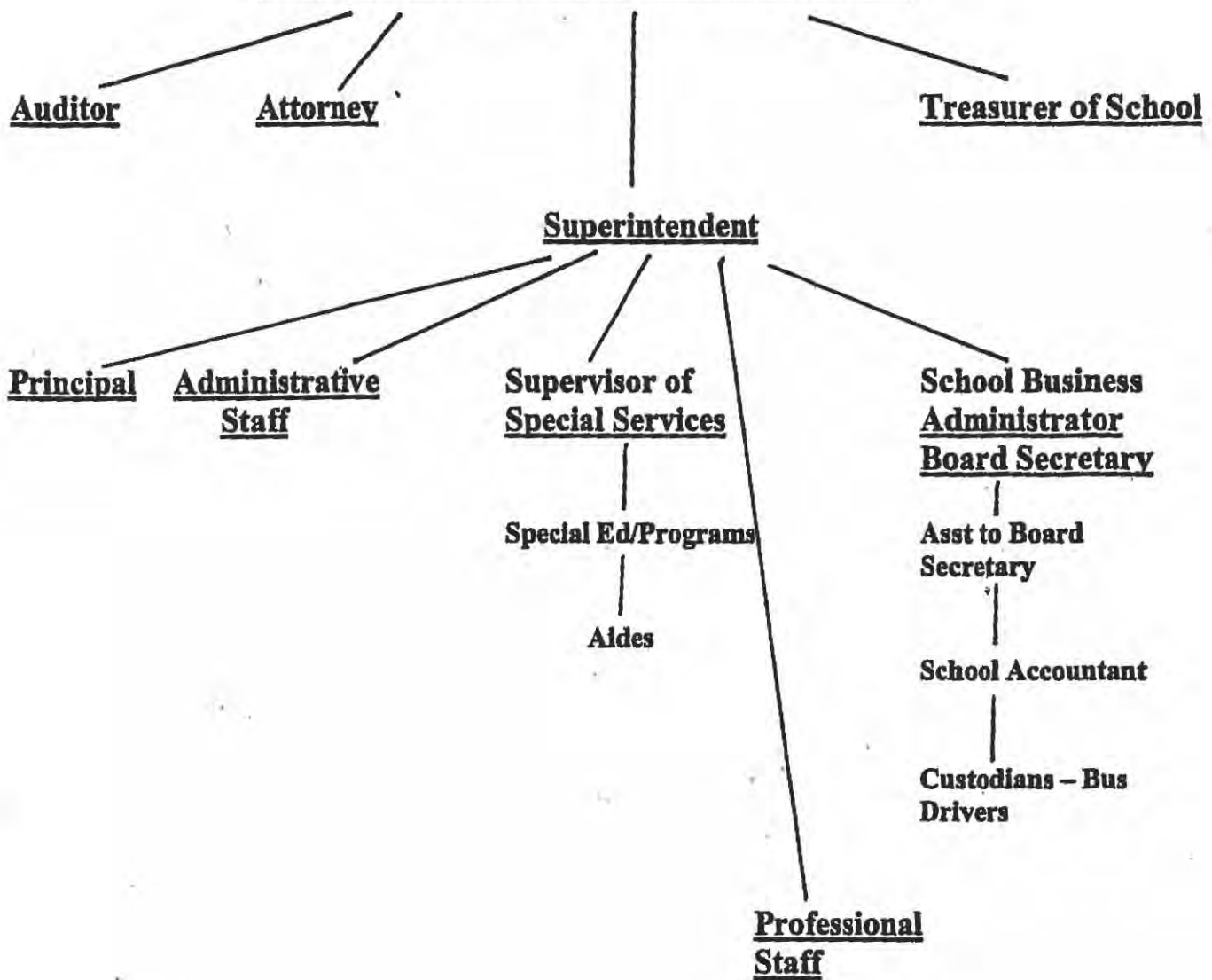
Respectfully submitted,



Joseph Flynn
Superintendent

James Schlessinger
School Business Administrator

Allamuchy Township Board of Education



**TOWNSHIP OF ALLAMUCHY BOARD OF EDUCATION
ALLAMUCHY, NEW JERSEY**

ROSTER OF OFFICIALS

As of
June 30, 2020

Board Members	Term Expires
Lisa Strutin, President	2020
Giovanni Cusmano, Vice President	2022
Steven Bienko	2022
Abigail Christmann	2020 (2021)
William Cramer	2021
Harriett Gaddy	2021
Craig Green	2020
Venita Prudenti	2020
Mary Renaud	2022

Other Officials

Joseph Flynn, Superintendent
James Schlessinger, School Business Administrator
Donna Trainello, Board Secretary
Tina Kay, Administrative Assistant

TOWNSHIP OF ALLAMUCHY BOARD OF EDUCATION
CONSULTANTS AND ADVISORS

Audit Firm

T. M. Vrabel & Associates, LLC
350 Main Road, Suite 104
Montville, NJ 07045

Board Attorney

Busch Law Group
450 Main Street
Metuchen, NJ 08840

Special Projects Attorney

Coughlin Duffy LLP
350 Mount Kemble Ave.
PO Box 1917
Morristown, NJ 07962

Special Education Attorney

Scarinci & Hollenbeck, LLC
1100 Valley Brook Avenue
PO Box 790
Lyndhurst, NJ 07071

TOWNSHIP OF ALLAMUCHY BOARD OF EDUCATION
CONSULTANTS AND ADVISORS
(Continued)

Engineers

Kenneth F. Yudichak
112 East Cherokee Trail
Albrightville, PA 18210

Finelli Consulting Engineers, Inc.
205 Rt. 31 N
Washington, NJ 07882

Official Depository

Investors Bank
388 State Rt. 517 West
Washington, NJ 07882

Financial Section

Independent Auditor's Report

Accountants and Auditors

*Timothy M. Vrabel, RMA, PSA
Chris C. Hwang, CPA*

INDEPENDENT AUDITOR'S REPORT

The Honorable President and
Members of the Board of Education
Township of Allamuchy School District
County of Warren, New Jersey

Report on the Financial Statements.

We have audited the accompanying basic financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Township of Allamuchy School District as of and for the year ended June 30, 2020, and the related notes to the financial statements which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and in compliance with audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

*350 Main Road, Suite 104
Montville, NJ 07045
973-953-7769, Fax: 973-625-8733
Email: tmvrabel@optonline.net*

Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information the Township of Allamuchy School District as of June 30, 2020, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on Page 14 through 20 and budgetary comparison information of schedules C-1 and C-2 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

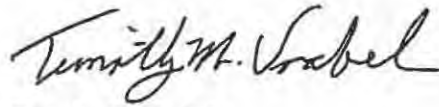
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Township of Allamuchy School District's basic financial statements. The accompanying introductory section, and other supplementary information such as the combining and individual fund financial statements, long-term debt schedules, statistical tables and the Schedules of Expenditures of Federal Awards and State Financial Assistance as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; and New Jersey OMB's Circular 15-08, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements, long-term debt schedules and the Schedules of Expenditures of Federal Awards and State Financial Assistance is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements, long-term debt schedules and the Schedules of Expenditures of Federal Awards and State Financial Assistance is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section and statistical tables have not been subjected to the auditing procedures and applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated July 10, 2020 on our consideration of the Township of Allamuchy School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Township of Allamuchy School District's internal control over financial reporting and compliance.



Timothy M. Vrabel
Public School Accountant
License No. CS000698



Chris C. W. Hwang
Certified Public Accountant
License No. CC033704

Montville, New Jersey
July 10, 2020

**REQUIRED SUPPLEMENTARY INFORMATION -
PART I**

MANAGEMENT'S DISCUSSION AND ANALYSIS

The following is our discussion and analysis of the Allamuchy Township School District financial activities for the fiscal year ended June 30, 2020. Please read it in conjunction with the transmittal letter on page 1 and the District's financial statements, which begin on page 23.

FINANCIAL HIGHLIGHTS

- Total net position increased by \$339,000; total liabilities decreased by \$608,000. Capital assets (net of debt) increased by \$297,000 and other assets increased by \$25,000 (Table 1).
- General revenues accounted for \$9.717 million of revenue, or 75.8% of all revenue. Program specific revenues in the form of charges for services and operating grants and contributions accounted for \$3.097 million or 24.2% of total revenues of \$12.814 million (Table 2).
- The district had \$12.713 million in expenses; only \$3.335 million of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of \$9.717 million were adequate to provide for these programs (Table 2).
- Total cost of all of the District's programs was \$12.069 million in 2019–2020 compared to \$11.670 million in 2018–2019, which represents a 3.4 percent increase from 2018–2019 primarily from increased salaries and benefits costs. (Table 3).

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 24 and 25) provide information about the activities of the District as a whole and present a longer-term view on the District's finances. Fund financial statements start on page 28. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the District's operation in more detail than the government-wide statements by providing information about the District's most financially significant funds

Reporting the District as a Whole

The Statement of Net Position and the Statement of Activities

Our analysis of the District as a whole begins on page 16. One of the most important questions asked about the District's finances is "Is the District as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the District as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's *net position* and changes in them. You can think of the District's net position, the difference between assets and liabilities, as one way to measure the District's financial health, or *financial position*. Over time, *increases* or *decreases* in the District's net position are one indicator whether its *financial health* is improving or deteriorating. You will need to consider other nonfinancial factors, however, such as changes in the District's property tax base, and the condition of the District's capital assets to assess the overall *health* of the District.

In the Statement of Net Position and the Statement of Activities, we divide the District into two kinds of activities:

- **Governmental activities:** Most of the District's basic services are reported here, including general administration. Local taxes, tuition and state and federal aid finance most of these activities.
- **Business-type-activities:** The District has two proprietary funds as shown on pages 32, 33 and 34.

Reporting the District's Most Significant Funds

Fund Financial Statements

Our analysis of the District's major funds begins on page 18. The fund financial statements begin on page 28 and provide detailed information about the most significant funds-not the District as a whole. Some funds are required to be established by State law. The District's two kinds of funds, governmental and proprietary, use different accounting approaches.

Governmental funds: most of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed *short-term view* of the District's general government operations and the basic services it provides. Governmental fund information helps one determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. We describe the relationship (or differences) between governmental *activities* (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation on page 30.

Proprietary funds: when the District charges customers for the full cost of the services it provides, these services are reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the District's enterprise funds (a component of business type funds) are the same as the business-type activities we report in the government-wide statements but provide more detail and additional information, such as cash flows, for proprietary funds.

The District as Trustee

Reporting the District's Fiduciary Responsibilities

The District is the trustee, or *fiduciary*, for the Unemployment Compensation Trust and Agency Funds. All of the District's fiduciary activities are reported in separate Statements of Fiduciary Net Position and Changes in Fiduciary Net Position on pages 36 and 37. We exclude these activities from the District's other financial statements because the District cannot use these assets to finance its operations. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

THE DISTRICT AS A WHOLE

The District's combined net position changed from a year ago, increasing from \$.146 million to \$.485 million. Looking at the net position and net expenses of governmental and business-type activities separately, different stories emerge. Our analysis below focuses on the net position (Table 1) and changes in net position (Table 2) of the District's governmental and business-type activities as of June 30.

Table 1
Net Position (in Thousands)

	<u>Governmental</u> <u>Activities</u>		<u>Business-type</u> <u>Activities</u>		<u>Total</u> <u>Primary Government</u>	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
Current and other assets	839	750	(172)	(108)	667	642
Capital assets	<u>10,916</u>	<u>11,049</u>	<u>64</u>	<u>71</u>	<u>10,980</u>	<u>11,120</u>
Total assets	<u>11,755</u>	<u>11,799</u>	<u>(108)</u>	<u>(37)</u>	<u>11,647</u>	<u>11,762</u>
Deferred outflows of resources	<u>741</u>	<u>903</u>			<u>741</u>	<u>903</u>
Long-term debt outstanding	8,440	8,931			8,440	8,931
Aggregate net pension liability	2,388	2,497			2,388	2,497
Other liabilities	<u>138</u>	<u>136</u>	<u>24</u>	<u>34</u>	<u>162</u>	<u>170</u>
Total liabilities	<u>10,966</u>	<u>11,564</u>	<u>24</u>	<u>34</u>	<u>10,990</u>	<u>11,598</u>
Deferred inflows of resources	<u>914</u>	<u>921</u>			<u>914</u>	<u>921</u>
Net position:						
Net investment in capital assets	2,743	2,439	64	71	2,807	2,510
Restricted	484	398			484	398
Unrestricted (deficit)	<u>(2,610)</u>	<u>(2,620)</u>	<u>(196)</u>	<u>(142)</u>	<u>(2,806)</u>	<u>(2,762)</u>
Total net position	<u>617</u>	<u>217</u>	<u>(132)</u>	<u>(71)</u>	<u>485</u>	<u>146</u>

Net position of the district's governmental activities increased by 184.3 percent. Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements increased by \$10,000. Restricted net position, those restricted mainly for encumbrances, and capital and maintenance reserves increased by \$86,000. Both net position categories benefited from increased economic activity, which resulted in actual revenues exceeding budgeted revenues. The net investment in capital assets increased by \$304,000 due to additional debt being retired.

Table 2
Changes in Net Position (in thousands)

	<u>Governmental</u> <u>Activities</u>		<u>Business-type</u> <u>Activities</u>		<u>Total</u> <u>Primary Government</u>	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
<u>Revenues</u>						
Program revenues:						
Charges for Services	474	327	210	335	684	662
Operating Grants and Contributions	2,623	2,931	28	29	2,651	2,960
General revenues:						
Property Taxes	9,519	9,241			9,519	9,241
Tuition	63	15			63	15
Federal and State Aid	37	53			37	53
Interest and Investment Earnings	6	10			6	10
Other General Revenues	92	186			92	186
Transfers	-	(50)	-	50	-	-
Total Revenues:	<u>12,814</u>	<u>12,713</u>	<u>238</u>	<u>414</u>	<u>13,052</u>	<u>13,127</u>
<u>Program expenses including indirect expenses</u>						
Instruction:						
Regular	3,992	4,112			3,992	4,112
Special	925	802			925	802
Other instruction	154	169			154	169
Support services:						
Tuition	2,669	2,597			2,669	2,597
Student and instruction related services	1,269	1,319			1,269	1,319
School administrative services	456	592			456	592
General and business administrative services	547	561			547	561
Plant operations and maintenance	979	1,016			979	1,016
Pupil transportation	1,103	1,060			1,103	1,060
Charter School		40			-	40
SDA Debt Service Assessment	1	1			1	1
Interest on long-term debt	319	332			319	332
Business-type activities:						
Food Services			106	137	106	137
Rutherford Hall	-	-	193	219	193	219
Total Expenses	<u>12,414</u>	<u>12,601</u>	<u>299</u>	<u>356</u>	<u>12,713</u>	<u>12,957</u>
Increase (Decrease) in Net Position	<u>400</u>	<u>112</u>	<u>(61)</u>	<u>58</u>	<u>339</u>	<u>170</u>

The unique nature of property taxes in New Jersey creates the legal requirement to annually seek voter approval for the School District's operations if the tax levy exceeds the 2% cap.. Property taxes made up 74.3% of revenues for government activities for the Allamuchy Township School District for fiscal year 2020 and 72.7% for fiscal year 2019. Property tax revenues increased \$278,000, which is a 3.0% increase over the prior year. Federal, state and local grants accounted for another 15.8% of revenue.

THE DISTRICT'S FUNDS**Governmental Activities****Table 3**

Information below compares revenues and expenditures for all governmental fund types for 2019-2020 and 2018-2019

(\$000 omitted)

<u>Revenues by Source:</u>	<u>2019-2020</u>	<u>2018-2019</u>	<u>% Change</u>
Local Tax Levy	9,775	9,510	2.79%
Tuition Charges	63	15	320.00%
Transportation Fees	218	57	282.46%
Interest Earned to Investments	6	11	-45.45%
Miscellaneous	92	186	-50.54%
Total - Local Sources	10,154	9,779	3.83%
State Sources	1,704	1,548	10.08%
Federal Sources	199	183	8.74%
Total Revenues	<u>12,057</u>	<u>11,510</u>	4.75%

(\$000 omitted)

<u>Expenditures by Function:</u>	<u>2019-2020</u>	<u>2018-2019</u>	<u>% Change</u>
Current:			
Regular Instruction	2,295	2,210	3.85%
Special education	545	445	22.47%
Other instruction	87	90	-3.33%
Support Services and undistributed costs:			
Tuition	2,669	2,597	2.77%
Student and instruction related services	803	808	-0.62%
School administrative services	264	331	-20.24%
General and Business administrative services	430	395	8.86%
Plant operations and maintenance	740	740	0.00%
Pupil transportation	861	806	6.82%
Employee Benefits	2,392	2,197	8.88%
Capital Outlay	220	250	-12.00%
Charter School		40	-100.00%
Debt Service:			
Principal	440	425	3.53%
Interest on long-term debt	323	336	-3.87%
Total Expenditures	<u>12,069</u>	<u>11,670</u>	3.42%

Business-type Activities

The District's Enterprise Fund consists of the Food Service Fund and Rutherford Hall Operations Fund. The basic financial statements for the major funds are included in this report. Because the focus on business-type funds is a cost of service measurement or capital maintenance, we have included these funds in Table 4, which demonstrates return on ending assets and return on ending net position.

Table 4

(\$000 omitted)

	Food Service Fund	Rutherford Hall Operations Fund
Total Assets	101	-209
Net Position	86	-219
Change in Net Position	-7	-54
Return on Ending Total Assets	-6.93%	-25.84%
Return on Ending Net Position	-8.14%	-24.66%

CAPITAL ASSET AND DEBT ADMINISTRATION**Capital Assets****Table 5**

Capital Assets at Year-end
(Net of Depreciation, in thousands)

	Governmental Activities		Business-type Activities		Totals	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
Land	2,311	2,311			2,311	2,311
Land Improvements	195	195			195	195
Buildings	11,215	11,092			11,215	11,092
Machinery and Equipment	<u>1,357</u>	<u>1,261</u>	<u>139</u>	<u>139</u>	<u>1,496</u>	<u>1,400</u>
Subtotal	15,078	14,859	139	139	15,217	14,998
Accumulated Depreciation	<u>(4,163)</u>	<u>(3,810)</u>	<u>(75)</u>	<u>(68)</u>	<u>(4,238)</u>	<u>(3,878)</u>
Totals	<u>10,915</u>	<u>11,049</u>	<u>64</u>	<u>71</u>	<u>10,979</u>	<u>11,120</u>

The District's 2020-2021 capital budget anticipates a spending level of \$100,000 . The District's capital assets are presented in Note III:C. to the basic financial statements.

DEBT

At year – end the District had total debt of \$8,172,000 outstanding versus \$8,610,000 last year – a decrease of 5.1 percent – as shown in Table 6.

Outstanding Debt, at year –end (in thousands)
Table 6

	<u>Governmental</u> <u>Activities</u>	
	<u>2020</u>	<u>2019</u>
Serial Bonds	7,740	8,180
Loans	-	-
Lease Purchase Agreement	432	430
Temporary Notes	-	-
Authorized but not Issued	-	-
	<u>8,172</u>	<u>8,610</u>

An analysis of District Debt is presented in Note IV:B. to the basic financial statements.

BUDGETS

The significant variances between the originally adopted budget for the year 2019-2020, and the final budget were caused by the treatment of encumbrances that are added to the original budget and the appropriation of additional transportation fees and capital and maintenance reserves funds. In addition, the State pension payments, which are paid by the State on behalf of employees are not budgeted, however they are counted as an expense in the audit.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the School Business Administrator, Allamuchy Township School District, Allamuchy, New Jersey.

BASIC FINANCIAL STATEMENTS

Section A
DISTRICT – WIDE FINANCIAL STATEMENTS

**BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY
Statement of Net Position
June 30, 2020**

Exhibit A-1

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 230,444.21	\$ (211,898.04)	\$ 18,546.17
Receivables, net	274,747.72	30,871.05	305,618.77
Interfund receivables	13,243.52	2,447.00	15,690.52
Inventory		6,934.19	6,934.19
Restricted assets:			
Capital reserve account - cash	203,532.08		203,532.08
Maintenance reserve account - cash	116,813.05		116,813.05
Capital assets, net (Note III: C.):	<u>10,915,798.59</u>	<u>63,547.44</u>	<u>10,979,346.03</u>
Total Assets	<u>11,754,579.17</u>	<u>(108,098.36)</u>	<u>11,646,480.81</u>
 DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	<u>741,263.00</u>		<u>741,263.00</u>
Total Deferred Outflows of Resources	<u>741,263.00</u>		<u>741,263.00</u>
 LIABILITIES			
Accounts payable	9,317.35	786.00	10,103.35
Interfund payable	2,447.00	9,543.52	11,990.52
Payable to federal government	1,649.83		1,649.83
Bond interest payable	90,300.00		90,300.00
Unearned revenue	28,871.97	13,822.22	42,694.19
Other	5,048.87		5,048.87
Long-term liabilities other than pensions (Note IV: B.):			
Due within one year	563,590.34		563,590.34
Due beyond one year	7,876,021.85		7,876,021.85
Aggregate net pension liability	<u>2,388,329.00</u>	<u>-</u>	<u>2,388,329.00</u>
Total liabilities	<u>10,965,576.21</u>	<u>24,151.74</u>	<u>10,989,727.95</u>
 DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	<u>913,530.00</u>		<u>913,530.00</u>
Total Deferred Inflows of Resources	<u>913,530.00</u>		<u>913,530.00</u>
 NET POSITION			
Net investment in capital assets	2,743,304.56	63,547.44	2,806,852.00
Restricted for:			
Capital projects	203,532.08		203,532.08
Debt service	(90,300.49)		(90,300.49)
Other purposes	370,649.97		370,649.97
Unrestricted	<u>(2,610,450.16)</u>	<u>(195,797.54)</u>	<u>(2,806,247.70)</u>
Total Net Position	<u>\$ 616,735.96</u>	<u>\$ (132,250.10)</u>	<u>\$ 484,485.86</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

**BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY
Statement of Activities
For the Year Ended June 30, 2020**

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Governmental activities:							
Instruction:							
Regular	\$ 3,992,226.73		\$ 872,049.00	\$ -	\$ (3,120,177.73)	\$ -	\$ (3,120,177.73)
Special education	925,123.10		531,828.24		(393,294.86)		(393,294.86)
Other instruction	153,455.96		34,141.27		(119,314.69)		(119,314.69)
Support services:							
Tuition	2,668,965.62		126,533.17		(2,542,432.45)		(2,542,432.45)
Student and instruction related services	1,268,743.57		300,876.57		(967,867.00)		(967,867.00)
School administrative services	456,225.57		98,331.95		(357,893.62)		(357,893.62)
General and business administrative services	546,883.90		55,851.40		(491,032.50)		(491,032.50)
Plant operations and maintenance	979,494.43		129,321.12		(850,173.31)		(850,173.31)
Pupil transportation	1,103,246.71	217,823.65	411,562.97		(473,860.09)		(473,860.09)
SDA Debt Service Assessment	1,366.00				(1,366.00)		(1,366.00)
Interest on long-term debt	318,950.00	256,544.00	62,406.00		-		-
Total governmental activities	12,414,681.59	474,367.65	2,622,901.69		(9,317,412.25)		(9,317,412.25)
Business-type activities:							
Food Service	105,673.79	70,699.15	28,252.16			(6,722.48)	(6,722.48)
Rutherford Hall	193,199.38	138,736.17	-			(54,463.21)	(54,463.21)
Total business-type activities	298,873.17	209,435.32	28,252.16	-	-	(61,185.69)	(61,185.69)
Total primary government	\$ 12,713,554.76	\$ 683,802.97	\$ 2,651,153.85	\$ -	\$ (9,317,412.25)	\$ (61,185.69)	\$ (9,378,597.94)
General revenues:							
Taxes:							
Property taxes, levied for general purposes					\$ 9,075,073.00	\$ -	\$ 9,075,073.00
Property taxes, levied for debt service principal					443,850.00		443,850.00
Federal and State aid not restricted					37,412.39		37,412.39
Tuition (other than special schools)					62,974.42		62,974.42
Investment Earnings					6,285.05	98.70	6,383.75
Miscellaneous Income					91,515.01	-	91,515.01
Total general revenues, special items, extraordinary items and transfers					9,717,109.87	98.70	9,717,208.57
Change in Net Position					399,697.62	(81,086.99)	338,610.63
Net Position—beginning, as restated					217,038.34	(71,163.11)	145,875.23
Net Position—ending					\$ 616,735.96	\$ (132,250.10)	\$ 484,485.86

The accompanying Notes to Financial Statements are an integral part of this statement.

Section B
FUND FINANCIAL STATEMENTS

GOVERNMENTAL FUNDS

**BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY
Balance Sheet
Governmental Funds
June 30, 2020**

	General Fund	Special Revenue Fund	Debt Service Fund	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 278,070.80	\$ (47,628.10)	\$ (0.49)	\$ 230,444.21
Interfunds receivable	13,243.52			13,243.52
Receivables from other governments	83,390.60	67,598.45		150,989.05
Tuition receivable	7,734.00			7,734.00
Transportation fees receivable	4,584.00			4,584.00
Other	100,585.10	10,855.57		111,440.67
Restricted cash and cash equivalents	<u>320,345.13</u>	<u>-</u>	<u>-</u>	<u>320,345.13</u>
Total Assets	<u>\$ 807,953.15</u>	<u>\$ 30,827.92</u>	<u>\$ (0.49)</u>	<u>\$ 838,780.58</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 8,317.35	\$ -	\$ -	\$ 9,317.35
Interfunds payable	2,140.88	308.12		2,447.00
Payable to federal government		1,649.83		1,649.83
Unearned revenue	-	28,871.97		28,871.97
Other	<u>5,048.87</u>	<u>-</u>		<u>5,048.87</u>
Total Liabilities	<u>16,507.10</u>	<u>30,827.92</u>		<u>47,335.02</u>
Fund Balances:				
Restricted for:				
Reserved Excess Surplus - Designated for Subsequent Year's Expenditures	99,931.00			99,931.00
Reserve for Excess Surplus	100,906.35			100,906.35
Capital Reserve Account	203,532.08			203,532.08
Maintenance Reserve	118,813.05			118,813.05
Debt Service			(0.49)	(0.49)
Assigned to:				
Other Purposes	52,998.57			52,998.57
Unassigned	<u>217,264.00</u>		<u>-</u>	<u>217,264.00</u>
Total Fund Balances	<u>791,448.05</u>	<u>-</u>	<u>(0.49)</u>	<u>791,445.56</u>
Total Liabilities and Fund Balances	<u>\$ 807,953.15</u>	<u>\$ 30,827.92</u>	<u>\$ (0.49)</u>	

Amounts reported for governmental activities in the statement of net position (A-1) are different because:

Adjustment to Debt Service Fund net position for the accrual of interest expense. (90,300.00)

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$15,078,397.95 and the accumulated depreciation is \$4,182,599.38. 10,915,798.59

Pension liabilities net of deferred outflows and inflows of resources (2,560,596.00)

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds (see Note IV:B) (8,439,812.19)

Net position of governmental activities \$ 816,735.96

The accompanying Notes to Financial Statements are an integral part of this statement.

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY
Statement of Revenues, Expenditures, And Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2020

	General Fund	Special Revenue Fund	Debt Service Fund	Total Governmental Funds
REVENUES				
Local sources:				
Local tax levy	\$ 9,075,073.00	\$ -	\$ 700,394.00	\$ 9,775,467.00
Tuition charges	62,974.42			62,974.42
Transportation fees	217,823.65			217,823.65
Interest earned on investments	4,273.84			4,273.84
Interest earned on Capital Reserve Funds	1,571.28			1,571.28
Interest earned on Maintenance Reserve Funds	439.95			439.95
Miscellaneous	91,515.01		-	91,515.01
Total - Local Sources	9,453,671.13	-	700,394.00	10,154,065.13
State sources	1,641,429.44		62,408.00	1,703,835.44
Federal sources	-	199,378.64	-	199,378.64
Total Revenues	11,095,100.57	199,378.64	762,800.00	12,057,277.21
EXPENDITURES				
Current:				
Regular instruction	2,206,289.21	88,303.06		2,294,592.27
Special education instruction	492,812.19	52,471.00		545,283.19
Other instruction	87,305.75			87,305.75
Support services and undistributed costs:				
Tuition	2,668,965.62			2,668,965.62
Student and instruction related services	744,128.95	56,602.58		802,731.53
School administrative services	284,292.12			284,292.12
General and business administrative services	430,328.44			430,328.44
Plant operations and maintenance	739,692.71			739,692.71
Pupil transportation	861,338.35			861,338.35
Unallocated benefits	2,392,280.76			2,392,280.76
Capital outlay	220,067.56			220,067.56
Debt service:				
Principal			440,000.00	440,000.00
Interest and other charges	-	-	322,800.00	322,800.00
Total Expenditures	11,107,501.66	199,378.64	762,800.00	12,069,678.30
Excess (Deficiency) of revenues over expenditures	(12,401.09)	-	-	(12,401.09)
OTHER FINANCING SOURCES AND (USES)				
Capital leases (non-budgeted)	96,000.00			96,000.00
Total Other Financing Sources and (Uses)	96,000.00	-	-	96,000.00
Net change in fund balances	83,598.91	-	-	83,598.91
Fund Balance—July 1	707,847.14	-	(0.49)	707,846.65
Fund Balance—June 30	\$ 791,446.05	\$ -	\$ (0.49)	\$ 791,445.56

The accompanying Notes to Financial Statements are an integral part of this statement.

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2020

Total net change in fund balances - governmental funds (from B-2)		83,598.91
Amounts reported for governmental activities in the statement of activities (A-2) are different because:		
In the statement of activities, interest on long-term debt in the statement of activities is accrued, regardless of when due. In the governmental funds, interest is reported when due. The difference in accrued interest is an addition in the reconciliation. (+)		
	Interest paid	322,800.00
	Interest accrued	(318,950.00)
		3,850.00
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the period.		
	Depreciation expense	(351,826.82)
	Capital outlays (exclusive of capital lease principal payments and SDA Debt Service Assessment)	218,701.58
		(133,125.28)
Adjustment to Capital Assets in accordance with physical appraisal and dispositions		-
In the statement of activities, only the gain on the disposal of capital assets is reported, whereas in the governmental funds, the proceeds from a sale increase financial resources. Thus, the change in net assets will differ from the change in fund balance by the cost of the asset removed. (-)		-
In the statement of activities, certain operating expenses, e.g., compensated absences (vacations and unused sick pay) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are reported in the amount of financial resources used (paid). When the earned amount exceeds the paid amount, the difference is a reduction in the reconciliation (-); when the paid amount exceeds the earned amount the difference is an addition in the reconciliation (+).		53,159.40
Governmental funds report district pension contributions as expenditures. In the statement of activities, however, the cost of pension benefits earned net of employee contributions is reported as pension expense.		
	District pension contributions - PERS	133,160.00
	Cost of benefits earned net of employees contributions	(178,532.00)
		(45,372.00)
Payment of long-term liability principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets and is not reported in the statement of activities.		
	Debt principal	440,000.00
	Capital lease principal	93,588.57
	Unfunded Pension Liability (ERIP)	-
Proceeds from debt issues are a financing source in the governmental funds. They are not revenue in the statement of activities; issuing debt increases long-term liabilities in the statement of net assets.		
	Proceeds of long-term debt	
	Capital lease proceeds	(96,000.00)
Revenues in the statement of activities which do not provide current financial resources are not reported as revenues in the funds. (+)		-
Change in net position of governmental activities		<u>389,697.62</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

PROPRIETARY FUNDS

**BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY
Statement of Net Position
Proprietary Funds
June 30, 2020**

	Business-type Activities - Enterprise Funds		
	<u>Food Service</u>	<u>Rutherford Hall</u>	<u>Totals</u>
ASSETS			
Current Assets:			
Cash and cash equivalents	\$ 24,964.08	\$ (236,862.12)	\$ (211,898.04)
Accounts receivable	3,262.80	27,608.25	30,871.05
Interfund receivables	2,447.00		2,447.00
Inventories	6,934.19	-	6,934.19
Total Current Assets	<u>37,608.07</u>	<u>(209,253.87)</u>	<u>(171,645.80)</u>
Noncurrent assets:			
Furniture, machinery and equipment	139,138.36		139,138.36
Less accumulated depreciation	<u>(75,590.92)</u>		<u>(75,590.92)</u>
Total Noncurrent Assets	<u>63,547.44</u>	<u>-</u>	<u>63,547.44</u>
Total Assets	<u>101,155.51</u>	<u>(209,253.87)</u>	<u>(108,098.36)</u>
LIABILITIES			
Current Liabilities:			
Accounts payable		786.00	786.00
Unearned revenue	5,282.22	8,540.00	13,822.22
Interfund payable	9,543.52	-	9,543.52
Total Current Liabilities	<u>14,825.74</u>	<u>9,326.00</u>	<u>24,151.74</u>
NET POSITION			
Net Investment in capital assets	63,547.44		63,547.44
Unrestricted	<u>22,782.33</u>	<u>(218,579.87)</u>	<u>(195,797.54)</u>
Total Net Position	<u>\$ 86,329.77</u>	<u>\$ (218,579.87)</u>	<u>\$ (132,250.10)</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

**BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY**
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended June 30, 2020

	Business-type Activities - Enterprise Funds		
	Food Service	Rutherford Hall	Totals
Operating Revenues:			
Charges for services:			
Daily sales - reimbursable programs	\$ 49,083.53	\$ -	\$ 49,083.53
Daily sales - non-reimbursable programs	21,835.82		21,835.82
Program fees	-	138,736.17	138,736.17
Total Operating Revenues	<u>70,699.15</u>	<u>138,736.17</u>	<u>209,435.32</u>
Operating Expenses:			
Cost of sales - reimbursable programs	33,897.01		33,897.01
Cost of sales - non-reimbursable programs	15,747.12		15,747.12
Salaries	25,489.82	112,940.78	138,430.40
Employee benefits	7,007.63	14,155.00	21,162.63
Management Fee	7,624.00		7,624.00
Cleaning, repair and maintenance services	160.00	5,115.10	5,275.10
Other purchased services	3,692.82	30,447.31	34,140.13
General supplies	5,016.16	30,541.19	35,557.35
Depreciation	7,039.43	-	7,039.43
Total Operating Expenses	<u>105,673.79</u>	<u>193,199.38</u>	<u>298,873.17</u>
Operating Income (Loss)	<u>(34,974.64)</u>	<u>(54,463.21)</u>	<u>(89,437.85)</u>
Nonoperating Revenues (Expenses):			
State sources:			
State school lunch program	983.92		983.92
Federal sources:			
National school lunch program	21,695.39		21,695.39
Food distribution program	5,572.85		5,572.85
Interest and investment revenue	98.70		98.70
Total Nonoperating Revenues (Expenses)	<u>28,350.86</u>	<u>-</u>	<u>28,350.86</u>
Income (loss) before contributions and transfers	<u>(6,623.78)</u>	<u>(54,463.21)</u>	<u>(61,086.99)</u>
Capital contributions and transfers	-	-	-
Change in net position	<u>(6,623.78)</u>	<u>(54,463.21)</u>	<u>(61,086.99)</u>
Total Net Position—Beginning	<u>92,953.55</u>	<u>(164,116.66)</u>	<u>(71,163.11)</u>
Total Net Position—Ending	<u>\$ 86,329.77</u>	<u>\$ (218,579.87)</u>	<u>\$ (132,250.10)</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2020

	Business-type Activities - Enterprise Funds		
	Food Service	Rutherford Hall	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	\$ 95,411.17	\$ 125,718.92	\$ 221,130.09
Payments to employees	(25,489.62)	(112,940.78)	(138,430.40)
Payments for employee benefits	(7,007.63)	(14,155.00)	(21,162.63)
Payments to suppliers	(70,854.55)	(66,180.82)	(137,035.37)
Net cash provided by (used for) operating activities	(7,940.63)	(67,557.68)	(75,498.31)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
State Sources	983.92		983.92
Federal Sources	27,268.24		27,268.24
Operating subsidies and transfers from other funds	-	-	-
Net cash provided by (used for) non-capital financing activities	28,252.16	-	28,252.16
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest and dividends	98.70		98.70
Net cash provided by (used for) investing activities	98.70	-	98.70
Net increase (decrease) in cash and cash equivalents	20,410.23	(67,557.68)	(47,147.45)
Balances—beginning of year	4,553.85	(169,304.44)	(164,750.59)
Balances—end of year	\$ 24,964.08	\$ (236,862.12)	\$ (211,898.04)
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:			
Operating income (loss)	\$ (34,974.64)	\$ (54,463.21)	\$ (89,437.85)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Depreciation and net amortization	7,039.43		7,039.43
(Increase) decrease in accounts receivable, net	21,920.81	(430.75)	21,490.06
(Increase) decrease in inventories	(4,717.44)		(4,717.44)
Increase (decrease) in accounts payable		(77.22)	(77.22)
Increase (decrease) in unearned revenue	2,791.21	(12,586.50)	(9,795.29)
Total adjustments	27,034.01	(13,094.47)	13,939.54
Net cash provided by (used for) operating activities	\$ (7,940.63)	\$ (67,557.68)	\$ (75,498.31)

The accompanying Notes to Financial Statements are an integral part of this statement.

FIDUCIARY FUNDS

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2020

	Unemployment Compensation <u>Trust</u>	Agency <u>Fund</u>
ASSETS		
Cash and cash equivalents	\$ 10,805.58	\$ 216,296.95
Total Assets	<u>\$ 10,805.58</u>	<u>\$ 216,296.95</u>
LIABILITIES		
Interfunds Payable		\$ 3,700.00
Payable to student groups		66,626.95
Payroll deductions and withholdings		139,045.27
Health Care		3,030.17
I.R.S. Section 125 Benefits Payable		<u>3,894.56</u>
Total Liabilities		<u>\$ 216,296.95</u>
NET POSITION		
Held in trust for unemployment claims and other purposes	<u>\$ 10,805.58</u>	

The accompanying Notes to Financial Statements are an integral part of this statement.

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2020

	Unemployment Compensation <u>Trust</u>
ADDITIONS	
Contributions:	
Plan member	\$ 5,143.23
Board of Education	-
Total Contributions	<u>5,143.23</u>
Interest	<u>70.76</u>
Total Additions	<u>5,213.99</u>
DEDUCTIONS	
Unemployment claims	<u>5,700.71</u>
Total Deductions	<u>5,700.71</u>
Change in Net Position	(486.72)
Net Position—beginning	<u>11,292.30</u>
 Net Position—ending	 <u>\$ 10,805.58</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

NOTES TO BASIC FINANCIAL STATEMENTS

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

Note I: Summary of Significant Accounting Policies

A. Basis of Presentation

The financial statements of the Board of Education (Board) of the Township of Allamuchy School District (District) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. In its accounting and financial reporting, the District follows the pronouncements of the Governmental Accounting Standards Board (GASB). The more significant accounting policies established in GAAP and used by the District are discussed below.

B. Reporting Entity

The Township of Allamuchy School District is an instrumentality of the State of New Jersey, established to function as an educational institution. The Board consists of elected officials and is responsible for the fiscal control of the District. A superintendent is appointed by the Board and is responsible for the administrative control of the District.

The primary criterion for including activities within the District's reporting entity, as set forth in Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards, is the degree of oversight responsibility maintained by the District. Oversight responsibility includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters. The combined financial statements include all funds of the District over which the Board exercises operating control. The operations of the District include one primary and one elementary schools located in Allamuchy. There were no additional entities required to be included in the reporting entity under the criteria as described above, in the current fiscal year. Furthermore, the District is not includable in any other reporting entity on the basis of such criteria.

C. Basic Financial Statements- Government-Wide Statements

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The District's general and special revenue activities are classified as governmental activities. The District's food service and Rutherford Hall programs are classified as business-type activities.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District's net position are reported in three parts-invested in capital assets, net of related debt; restricted net position; and unrestricted net position. The District first utilizes restricted resources to finance qualifying activities.

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

Note I: Summary of Significant Accounting Policies (Continued)

C. Basic Financial Statements- Government-Wide Statements

The government-wide Statement of Activities reports both the gross and net costs of each of the District's functions and business-type activities. The functions are also supported by general government revenues (property taxes, tuition, certain intergovernmental revenues, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (regular instruction, vocational programs, student and instruction related services, etc.) or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function or business-type activity) are normally covered by general revenue (property taxes, tuition, interest income, etc.).

- a. The District allocates indirect costs such as on-behalf TPAF Pension Contributions, on-behalf TPAF and PERS OPEB Contributions and Reimbursed TPAF Social Security Contributions.

The government-wide focus is more on the sustainability of the District as an entity and the change in the District's net position resulting from the current year's activities. Fiduciary funds are excluded from the government-wide financial statements.

D. Basic Financial Statements- Fund Financial Statements

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities category are summarized into a single column. GASBS No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements. The State of New Jersey Department of Education has mandated that all New Jersey School districts must report all governmental funds as major, regardless of the fund meeting the GASB definition of a major fund. However, the GASB criteria are applied to proprietary funds.

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

Note I: Summary of Significant Accounting Policies (Continued)

D. Basic Financial Statements- Fund Financial Statements (Continued)

The following fund types are used by the District:

Governmental Fund Types

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District:

General Fund – The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. Included are certain expenditures for vehicles and movable instructional or noninstructional equipment which are classified in the Capital Outlay subfund.

As required by the New Jersey State Department of Education, the District includes budgeted Capital Outlay in this fund. Generally accepted accounting principles as they pertain to governmental entities state that General Fund resources may be used to directly finance capital outlays for long-lived improvements as long as the resources in such cases are derived exclusively from unrestricted revenues.

Resources for budgeted capital outlay purposes are normally derived from State of New Jersey Aid, district taxes and appropriated fund balance. Expenditures are those that result in the acquisition of or additions to fixed assets for land, existing buildings, improvements of grounds, construction of buildings, additions to or remodeling of buildings and the purchase of built-in equipment. These resources can be transferred from and to Current Expense by board resolution and, excluding equipment, with County Superintendent approval.

Special Revenue Fund – The Special Fund is used to account for the proceeds of specific revenue from State and Federal Government, (other than major capital projects, Debt Service or the Enterprise Funds) and local appropriations that are legally restricted to expenditures for specified purposes.

Capital Projects Fund – The Capital Projects Fund is used to account for all financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds). The financial resources are derived from temporary notes or serial bonds that are specially authorized by the voters as a separate question on the ballot either during the annual election or at a special election.

Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources for, and the payment of principal and interest on bonds issued to finance major property acquisition, construction and improvement programs.

Permanent Fund – A permanent fund is used to account for assets held under the terms of a formal trust agreement, whereby the District is under obligation to maintain the trust principal.

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

Note I: Summary of Significant Accounting Policies (Continued)

D. Basic Financial Statements- Fund Financial Statements (Continued)

Fund Balances – Governmental Funds

In the fund financial statements, governmental funds report the following classifications of fund balance:

Nonspendable – includes amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact.

Restricted – includes amounts restricted by external sources (creditors, laws or other governments, etc.) or by constitutional provision or enabling legislation.

Committed – includes amounts that can only be used for specific purposes. Committed fund balance is reported pursuant to resolutions passed by the Board of Education, the District's highest level of decision making authority. Commitments may be modified or rescinded only through resolutions approved by the Board of Education.

Assigned – includes amounts that the District intends to use for a specific purpose, but do not meet the definition of restricted or committed fund balance. Under the District's policy, amounts may be assigned by the Business Administrator.

Unassigned – includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the General Fund. The District reports all amounts that meet the unrestricted General Fund Balance Policy described below as unassigned.

The details of the fund balances are included in the Governmental Funds Balance Sheet. When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is uncured for which committed, assigned, or unassigned fund balance are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds as needed.

Proprietary Fund Type

The focus of Proprietary Fund measurement is upon determination of net income, changes in net position, financial position and cash flows. The generally accepted accounted principles applicable are those similar to businesses in the private sector. The following is a description of the Proprietary Funds of the District:

Enterprise Funds – The Enterprise Funds are utilized to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the District is that the costs (i.e. expenses including depreciation and indirect costs) of providing goods or services to the students on a continuing basis be financed or recovered primarily through user charges; or, where the District has decided that the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

Note I: Summary of Significant Accounting Policies (Continued)

D: Basic Financial Statements- Fund Financial Statements (Continued)

Proprietary Fund Type (Continued)

The District's Enterprise Fund are comprised of the Food Service Fund and Rutherford Hall operations.

Depreciation of all exhaustive fixed assets used by proprietary funds is charged as an expense against their operations. Accumulated depreciation is reported on proprietary fund balance sheets. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Food Service Fund:

Equipment	12 Years
Light Trucks and Vehicle	4 Years
Heavy Trucks and Vehicle	6 Years

Fiduciary Fund Types

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support District programs. The reporting focus is on net position and changes in net position and are reported using accounting principles similar to proprietary funds.

The District's fiduciary funds are presented in the fiduciary fund financial statements by type (Unemployment Compensation, private purpose and agency). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, pension participants, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

E. Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement of focus applied.

1. Accrual:

Both governmental and business-type activities in the government-wide financial statements and proprietary and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when incurred.

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

Note I: Summary of Significant Accounting Policies (Continued)

E. Basis of Accounting (Continued)

2. Modified Accrual:

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

3. Revenues:

Substantially all governmental fund revenues are accrued. Property taxes are susceptible to accrual and under New Jersey State Statutes a municipality is required to remit to its school district the entire balance of taxes in the amount voted upon or certified, prior to the end of the school year. The District records the entire approved tax levy as revenue (accrued) at the start of the fiscal year, since the revenue is both measurable and available. Subsidies and grants to proprietary funds, which finance either capital or current operations, are reported as non operating revenue. In respect to grant revenues, the provider recognizes liabilities and expenses and recipient recognizes receivables and revenue when the applicable eligibility requirements, including time requirements are met. Resources transmitted before the eligibility requirements are met are reported as advances by the provider and deferred revenue by the recipient. Program revenues, including tuition revenue, are reported as reductions to expenses in the Statement of Activities.

4. Expenditures:

Expenditures are recognized when the related fund liability is incurred. Inventory costs are reported in the period when inventory items are used, rather than in the period of purchase.

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

Note I: Summary of Significant Accounting Policies (Continued)

F. Budgets/Budgetary Control

The budgets are submitted to the county office for approval and, as long as the District budget is within State mandated CAPs, there is no public vote on the budget. If the budget exceeds State-mandated CAPs, the voters have an opportunity to approve or reject the budget at the regular election held in November.

Budgets are prepared using the modified accrual basis of accounting. The legal level of budgetary control is established at line item accounts within each fund. Line item accounts are defined as the lowest (most specific) level of detail as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6:23-2.2(f). All budget amendments must be approved by School Board resolution. Appropriation of Capital and Maintenance Reserves in the amount of \$40,738.56, additional revenues in the amount of \$105,000.00 and prior year encumbrances in the amount of \$68,458.53 were made during the year ended June 30, 2020. The Board of Education approved the following material budgetary appropriation transfers during the school year:

<u>Account Name</u>	<u>Amount</u>
Regular Programs – Instruction	
Preschool/Kindergarten – Salaries of Teachers	\$ (62,536.52)
Grades 1-5 – Salaries of Teachers	54,435.77
Grades 6-8 – Salaries of Teachers	(26,003.85)
Regular Programs – Undistributed Instruction	
Other Salaries for Instruction	(49,754.00)
Purchased Professional – Educational Services	31,500.00
Purchased Technical Services	45,867.10
Textbooks	(16,819.59)
Resource Room/Resource Center:	
Salaries of Teachers	53,351.40
Preschool Disabilities – Part-Time:	
Salaries of Teachers	(23,050.40)
Undistributed Expenditures – Instruction:	
Tuition to Other LEAs Within the State - Special	(99,458.68)
Tuition - Other	122,555.00
Undist. Expend. – Other Supp. Serv. Students – Extra Serv.	
Salaries of Other Professional Staff	(26,905.80)
Undist. Expend. – Guidance	
Salaries of Other Professional Staff	26,332.63)
Undist. Expend. – Child Study Team	
Purchased Professional – Educational Services	(17,782.30)
Undist. Expend. – Supp. Serv. – School Admin.	
Salaries of Secretarial and Clerical Assistants	(28,255.06)
Undist. Expend. – Allowable Maint. For School Facilities	
Salaries	10,534.73
Cleaning, Repair and Maintenance Services	(43,821.20)
Undist. Expend. – Oth. Oper. & Maint. of Plant	
Salaries	23,927.19
Purchased Professional and Technical Services	25,468.41
General Supplies	17,594.03

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

Note I: Summary of Significant Accounting Policies (Continued)

F. Budgets/Budgetary Control (Continued)

<u>Account Name</u>	<u>Amount</u>
Undist. Expend. – Student Transportation Serv.	
Salaries of Pupil Trans. (Between Home & School) – Regular	35,405.11
Salaries of Pupil Trans. (Other than Bet. Home & School)	16,513.54
Cleaning, Repair and Maintenance Services	(17,810.08)
Lease Purchase Payments – School Buses	25,000.00
Contracted Services – Aid in Lieu of Payments	(11,500.00)
Contracted Services (Special Education Students) – ESCs	58,316.96
UNALLOCATED BENEFITS	
Social Security Contributions	23,262.49
Health Benefits	(17,172.03)
Other Employee Benefits	(28,276.74)

Formal budgetary integration into the accounting system is employed as a management control device during the year. For governmental funds there are no substantial differences between the budgetary basis of accounting and generally accepted accounting principles with the exception of legally mandated revenue recognition of the one or more June state aid payments for budgetary purposes only and the special revenue fund as noted below. Encumbrance accounting is also employed as an extension of formal budgetary integration in the governmental fund types. Unencumbered appropriations lapse at fiscal year end.

The accounting records of the special revenue fund are maintained on the grant accounting budgetary basis. The grant accounting budgetary basis differs from GAAP in that the grant accounting budgetary basis recognizes encumbrances as expenditures and also recognizes the related revenues, whereas the GAAP basis does not. Sufficient supplemental records are maintained to allow for the presentation of GAAP basis financial reports.

The Special revenue fund had no encumbrances at June 30, 2020.

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

Note I: Summary of Significant Accounting Policies (Continued)

F. Budgets/Budgetary Control (Continued)

The reconciliation of the general and special revenue funds from the budgetary basis of accounting to the GAAP basis of accounting is as follows.

	General Fund	Special Revenue Fund
Sources/inflows of resources		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule	\$ 11,099,798.57	\$ 195,146.74
Difference - budget to GAAP:		
The last two State aid payments are recognized as revenue for budgetary purposes, and differs from GAAP which does not recognize this revenue until the subsequent year when the State recognizes the related expense in accordance with GASB 33.	(4,698.00)	-
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.	-	4,229.90
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	<u>\$ 11,095,100.57</u>	<u>\$ 199,376.64</u>
Uses/outflows of resources		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	\$ 11,107,501.66	\$ 195,146.74
Differences - budget to GAAP		
Encumbrances for supplies and equipment ordered but not received are reported in the year the order is placed for budgetary purposes, but in the year the supplies are received for financial reporting purposes.	-	4,229.90
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u>\$ 11,107,501.66</u>	<u>\$ 199,376.64</u>

G. Assets, Liabilities and Fund Equity

1. Deposits and Investments

Deposits are cash and cash equivalents including petty cash, change funds, cash in banks and all highly liquid investments with a maturity of three months or less at the time of purchase and are stated at cost plus accrued interest. Other than Certificates of Deposit, deposits with maturities of greater than three months are considered to be Investments. U.S. Treasury and agency obligations and certificates of deposit with maturities of one year or less when purchased are stated at cost. All other investments are stated at fair value.

New Jersey school districts are limited as to the types of investments and types of financial institutions they may invest in. New Jersey statute 18A:20-37 provides a list of permissible investments that may be purchased by New Jersey school districts.

**BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY**

**NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020**

Note I: Summary of Significant Accounting Policies (Continued)

G. Assets, Liabilities and Fund Equity (Continued)

2. Short – term Interfund

Short – term interfund receivables/payables represents amounts that are owed, other than charges for goods or services rendered to/from a particular fund in the District and that are due within one year.

3. Inventories

Inventories, which benefit future periods, other than those recorded in the enterprise fund are recorded as expenditure during the year of purchase.

Enterprise fund inventories are valued at cost, which approximates market, using the first-in-first-out (FIFO) method.

4. Capital Assets

Capital assets purchased or acquired with an original cost of \$2,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on the following assets is provided on the straight – line basis over the following estimated useful lives:

Buildings	20-50 years
Machinery and Equipment	5-10 years
Land Improvements	10-20 years
Other Infrastructure	10-50 years

Land and Construction in Progress are not depreciated.

GASB No. 34 requires the District to report and depreciate new infrastructure assets effective with the beginning of the current year. Neither their historical cost nor related depreciation has historically been reported in the financial statements. The retroactive reporting of infrastructure is subject to an extended implementation period and is first effective for fiscal years ending in 2006.

5. Compensated Absences

Compensated absences are those absences for which employees will be paid, such as vacation, sick leave, and sabbatical leave. A liability for compensated absences that are attributable to services already rendered, and that are not contingent on a specific event that is outside the control of the District and its employees, is accrued as the employees earn the rights to the benefits. Compensated absences that relate to future services, or that are contingent on a specific event that is outside the control of the District and its employees, are accounted for in the period in which such services are rendered or in which such events take place.

In governmental and similar trust funds, compensated absences that are expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability in the fund that will pay for the compensated absences. The noncurrent portion (the amount estimated to be used in subsequent fiscal years) for governmental funds is maintained separately and represents a reconciling item between the fund and government – wide presentations. (See Note XII)

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

Note I: Summary of Significant Accounting Policies (Continued)

G. Assets, Liabilities and Fund Equity (Continued)

6. Unearned Revenue

Unearned revenue in the special revenue fund represents cash which has been received but not yet earned. See Note I(F) regarding the special revenue fund.

7. Long – term Obligations

Long – term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long – term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The noncurrent portion (the amount estimated to be used in subsequent fiscal years) for governmental funds is maintained separately and represents a reconciling item between the fund and government – wide presentations.

8. Fund Equity

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use. Designated fund balances represent plans for future use of financial resources.

9. Net Position

Net Position represents the difference between assets and liabilities in the District-wide financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. Net position is reported as restricted in the District-wide financial statements when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

10. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reports, amounts and disclosures. Accordingly, actual results could differ from those estimates.

11. Allocation of Costs

In the government-wide statement of activities, the District has allocated unallocated benefits to various programs based on the original budgetary expenditures by program.

H. Recent Accounting Pronouncements Not Yet Effective

In January 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 84 “Fiduciary Activities”. This statement, which is effective for fiscal periods beginning after December 15, 2019, could have significant effects on the entity’s financial reporting and the provisions of this statement could require significant modifications to disclosure requirements.

In June 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 87 “Leases”. This statement, which is effective for fiscal periods beginning after December 15, 2019, could have significant effects on the entity’s financial reporting and the provisions of this statement could require significant modifications to disclosure requirements.

NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

Note II: Reconciliation of Government Wide and Fund Financial Statements

Explanation of Differences between Governmental Funds Balance Sheet and the Statement of Net Position

"Total fund balances" of the District's governmental funds in B-1 differs from "net position" of governmental activities reported in the statement of net position in A-1. This difference primarily results from the long - term economic focus of the statement of net position versus the current financial resources focus of the governmental fund balance sheets.

Balance Sheet/Statement of Net Position

	Total Governmental Funds	Long - term Assets Liabilities (1)	Reclassifications and Eliminations	Statement of Net Position Totals
Assets				
Cash and cash equivalents	\$ 230,444.21	\$ -	\$ -	\$ 230,444.21
Receivables, net			274,747.72	274,747.72
Interfund Receivables	13,243.52			13,243.52
Receivables from Other Governments	150,989.05		(150,989.05)	-
Tuition Receivable	7,734.00		(7,734.00)	-
Transportation Fees Receivable	4,584.00		(4,584.00)	-
Other Receivables	111,440.67		(111,440.67)	-
Restricted assets:				
Capital Reserve Account - cash	203,532.08			203,532.08
Maintenance Reserve Account - cash	116,813.05			116,813.05
Capital Assets, net	-	10,915,798.59	-	10,915,798.59
Total Assets	838,780.58	10,915,798.59	-	11,754,579.17
Deferred Outflows of Resources				
Deferred outflows related to pensions		741,263.00		741,263.00
Total Deferred Outflows of Resources	-	741,263.00	-	741,263.00
Total Assets and Deferred Outflows of Resources	\$ 838,780.58	\$ 11,657,061.59	\$ -	\$ 12,495,842.17
Liabilities				
Accounts Payable	\$ 9,317.35	\$ -	\$ -	\$ 9,317.35
Interfunds Payable	2,447.00	-	-	2,447.00
Payable to Federal Government	1,649.83			1,649.83
Bond Interest Payable			90,300.00	90,300.00
Unearned Revenue	28,871.97			28,871.97
Other	5,048.87			5,048.87
Noncurrent Liabilities	-	10,560,823.03	267,118.16	10,827,941.19
Total Liabilities	47,335.02	10,560,823.03	357,418.16	10,965,576.21
Deferred Inflows of Resources				
Deferred inflows related to pensions		913,530.00		913,530.00
Total Deferred Inflows of Resources	-	913,530.00	-	913,530.00
Total Liabilities and Deferred Inflows of Resources	47,335.02	11,474,353.03	357,418.16	11,879,106.21
Fund Balances/Net Position				
Net Position				
Net investment in capital assets		2,743,304.56		2,743,304.56
Restricted for:				
Capital projects	203,532.08			203,532.08
Debt Service	(0.49)		(90,300.00)	(90,300.49)
Other purposes	370,649.97			370,649.97
Unrestricted	217,264.00	(2,560,596.00)	(267,118.16)	(2,610,450.16)
Total Fund Balances/Net Position	791,445.56	182,708.56	(357,418.16)	616,735.96
Total Liabilities, Deferred Inflows of Resources and Fund Balances/Net Position	\$ 838,780.58	\$ 11,657,061.59	\$ -	\$ 12,495,842.17

NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

Note II: Reconciliation of Government Wide and Fund Financial Statements (Continued)

Explanation of Differences between Governmental Funds Balance Sheet and the Statement of Net Position (Continued)

1. When Capital Assets (land, buildings, equipment) that are to be used in governmental activities are purchased or constructed, the cost of those assets are reported as expenditures in governmental funds. However, the statement of net position includes those capital assets among the assets of the District as a whole.

Cost of capital assets	\$ 15,078,397.95
Accumulated depreciation	(4,162,599.36)
	<u>\$ 10,915,798.59</u>

Long - term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities - both current and long - term are reported in the statement of net position.

Net PERS Pension Liability	\$ 2,388,329.00
Deferred outflows related to pensions	(741,263.00)
Deferred inflows related to pensions	913,530.00
	<u>\$ 2,560,596.00</u>

Serial Bonds	\$ 7,740,000.00
Capital Leases	432,494.03
Compensated Absences	267,118.16
	<u>\$ 8,439,612.19</u>

Adjustment to Debt Service Fund net position for the accrual of interest expense.	<u>\$ (90,300.00)</u>
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NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

Note II: Reconciliation of Government Wide and Fund Financial Statements (Continued)

Explanation of Differences between Governmental Funds Operating Statement of Activities

The "net change in fund balances" for governmental funds in B-2 differs from the "change in net position" for governmental activities reported in the statement of activities in A-2. The difference arise primarily for the long - term economic focus of the statement of activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

Statement of Revenues, Expenditures, and Changes in Fund Balance/Statement of Activities

	Total Governmental Funds	Long - term Revenue, Expenses (2)	Capital Related Items (3)	Long - term Debt Transactions (4)	Reclassifications and Eliminations (5)	Statement of Activities Totals
Revenues and Other Sources						
Local Tax Levy	\$ 9,775,467.00	\$ -	\$ -	\$ -	\$ -	\$ 9,775,467.00
Tuition Charges	62,974.42					62,974.42
Transportation Fees	217,823.63					217,823.63
Interest Earned on Investments	6,283.03					6,283.03
Miscellaneous	91,515.01					91,515.01
State Sources	1,703,835.44				757,102.00	2,460,937.44
Federal Sources	199,376.64	-	-	-	-	199,376.64
Total	12,057,277.21	-	-	-	757,102.00	12,814,379.21
Expenditures						
Current:						
Regular instruction	2,294,592.27	-	205,830.30	88,080.64	1,403,723.32	3,992,226.73
Special education	543,283.19		16,716.81	21,036.95	342,086.13	923,123.10
Other instruction	87,305.75		750.00	4,251.71	61,148.50	153,455.96
Support Services and undistributed costs:						
Tuition	2,668,963.62					2,668,963.62
Student and instruction related services	802,731.53		4,457.82	27,630.89	433,923.33	1,268,743.57
School administrative services	264,292.12		10,222.82	(7,756.21)	189,466.84	456,225.57
General and business administrative services	430,328.44		10,222.82	(8,449.67)	114,782.31	546,883.90
Plant operations and maintenance	739,692.71		18,238.89	(10,076.96)	231,619.79	979,494.43
Pupil transportation	861,338.33		85,367.16	(82,931.32)	239,472.52	1,103,246.71
Unallocated Benefits	2,392,280.76				(2,392,280.76)	-
Capital Outlay	220,067.56		(218,701.56)			1,366.00
Debt Service:						
Principal	440,000.00			(440,000.00)		-
Interest	322,800.00	(3,850.00)	-	-	-	318,950.00
Total	12,069,678.30	(3,850.00)	133,125.26	(408,213.97)	623,942.00	12,414,581.59
Other Financing Uses/Changes in Net Assets:						
Capital Leases	96,000.00			(96,000.00)		-
Total	96,000.00	-	-	(96,000.00)	-	-
Net Change for the Year	\$ 83,598.91	\$ 3,850.00	\$ (133,125.26)	\$ 312,213.97	\$ 133,160.00	\$ 399,697.62

2. In the statement of activities, interest on long - term debt in the statement of activities is accrued, regardless of when due. In the governmental funds, interest is reported when due. The accrued interest is an addition in the reconciliations. (+)

\$ 3,850.00

3. Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount which capital outlays exceeded depreciation in the period.

Depreciation expense	\$ (351,826.82)
Capital outlays (exclusive of capital lease principal payments SDA Debt Service Assessment)	218,701.56
	\$ (133,125.26)

3. Adjustment to Capital Assets in accordance with physical appraisal and dispositions

\$ -

3. In the statement of activities, only the gain on the disposal of capital assets is reported, whereas in the governmental funds, the proceeds from a sale increase financial resources. Thus, the change in net assets will differ from the change in fund balance by the cost of the asset removed. (-)

\$ -

4. In the statement of activities, certain operating expenses, e.g. compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are reported in the amount of financial resources used (paid). When the earned amount exceeds the paid amount, the difference is reduction in the reconciliation (-); when the paid amount exceeds the earned amount the difference is an addition to the reconciliation (+).

\$ 53,159.40

Governmental funds report district pension contributions as expenditures. In the statement of activities, however, the cost of pension benefits earned net of employee contributions is reported as pension expense.

Cost of benefits earned net of employee contributions	(178,532.00)
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Repayment of debt and capital lease principal is an expenditure in the government funds, but the payment reduces long - term liabilities in the statement of net assets and is not reported in the statement of activities.

Debt principal	440,000.00
Capital lease principal	93,586.57
Unfunded Pension Liability (ERIP)	-
	\$ 408,213.97

4. Proceeds from debt issues are a financing source in the governmental funds. They are not revenue in the statement of activities, issuing debt increases long - term liabilities in the statement of net assets.

Proceeds of long - term debt	\$ -
Capital lease proceeds	(96,000.00)
	\$ (96,000.00)

5. Allocate Benefits expenditures and eliminate PERS contribution (\$133,160.00)

5. GASB 68 and 75 adjustments: Replace Pension and OPEB on-behalf payments and revenues with Pension and OPEB Expenses and Revenues (\$757,102.00)

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

Note III: Detailed Disclosure Regarding Assets and Revenues

A. Deposits and Investments

Deposits

New Jersey statutes permit the deposit of public funds in institutions located in New Jersey which are insured by the Federal Deposit Insurance Corporation (FDIC), the Savings Association Insurance Fund, or by any other agencies of the United States that insure deposits or the State of New Jersey Cash Management Fund.

N.J.S.A. 17:9-41 et. Seq. establishes the requirements for the security of deposits of governmental units. The statute requires that no governmental unit shall deposit public funds in a public depository unless such funds are secured in accordance with the Governmental Unit Deposit Protection Act. Public depositories include Savings and Loan institutions, banks (both state and national banks) and savings banks the deposits of which are federally insured. All public depositories must pledge collateral, having a market value at least equal to five percent of the average daily balance of collected public funds, to secure the deposits of Governmental Units. If a public depository fails, the collateral it has pledged, plus the collateral of all other public depositories, is available to pay the full amount of their deposits to the Governmental Units.

At June 30, 2020 the Township of Allamuchy School District's cash and cash equivalent's amounted to \$1,074,716.13. Of this amount, \$250,000.00 was covered by federal depository insurance (F.D.I.C.) and \$824,716.13 was covered by a collateral pool maintained by the banks as required by GUDPA.

At June 30, 2020 the Township of Allamuchy School District had no participation in the State of New Jersey Cash Management Fund.

GASB Statement No. 40, *Deposit and Investment Risk Disclosures*, requires the disclosure of bank deposits that are subject to custodial credit risk. The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Township of Allamuchy School District will not be able to recover deposits or will not be able to recover collateral securities that may be in the possession of an outside party.

As of June 30, 2020, none of the Township of Allamuchy School District's cash and cash equivalents of \$1,074,716.13 was exposed to custodial credit risk.

**BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY**

**NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020**

Note III: Detailed Disclosure Regarding Assets and Revenues (Continued)

A. Deposits and Investments (Continued)

Investments

New Jersey statutes (N.J.S.A. 18A:20-37) permit the Township of Allamuchy School District to purchase the following types of securities:

a. When authorized by resolution adopted by a majority vote of all its members the board of education of any school district may use moneys which may be in hand for the purchase of the following types of securities which, if suitable for registry, may be registered in the name of the school district;

(1) Bonds or other obligations of the United States of America or obligations guaranteed by the United States of America;

(2) Government money market mutual funds;

(3) Any obligation that a federal agency or a federal instrumentality has issued in accordance with an act of Congress, which security has a maturity date not greater than 397 days from the date of purchase, provided that such obligation bears a fixed rate of interest not dependent on any index or other external factor;

(4) Bonds or other obligations of the school district or bonds or other obligations of local unit or units within which the school district is located;

(5) Bonds or other obligations, having a maturity date not more than 397 days from the date of purchase, approved by the Division of Investment of the Department of the Treasury for investment by school district;

(6) Local government investment pools;

(7) Deposits with the State of New Jersey Cash Management Fund established pursuant to section 1 of P.L. 1977, c.281 (C.52:18A-90.4) or

(8) Agreements for the repurchase of fully collateralized securities, if:

(a) the underlying securities are permitted investments pursuant to paragraphs (1) and (3) of this subsection a;

(b) the custody of collateral is transferred to a third party;

(c) the maturity of the agreement is not more than 30 days;

(d) the underlying securities are purchased through a public depository as defined in section 1 of P.L. 1970, c.236 (C.17:9-41) and for which a master repurchase agreement providing for the custody and security of collateral is executed.

The Township of Allamuchy School District had no investments as described in Note I:G.1 at June 30, 2020.

B. Interfund Receivables and Payables

As of June 30, 2020, interfund receivables and payables resulting from various interfund transactions were as follows:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ 13,243.52	\$ 2,140.88
Special Revenue Fund	-0-	306.12
Enterprise Fund	2,447.00	9,543.52
Fiduciary Fund	-0-	3,700.00
	<u>\$ 15,690.52</u>	<u>\$ 15,690.52</u>

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

Note III: Detailed Disclosure Regarding Assets and Revenues (Continued)

C. Capital Assets

Capital asset activity for the year ended June 30, 2020 was as follows:

	Beginning Balance	Additions	Adjustments or Retirement	Ending Balance
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 2,311,034.00	\$ -	\$ -	\$ 2,311,034.00
Total Capital assets not being depreciated	<u>2,311,034.00</u>	<u>-</u>	<u>-</u>	<u>2,311,034.00</u>
Land Improvements	195,184.80			195,184.80
Buildings and Improvements	11,092,034.83	122,701.56		11,214,736.39
Machinery and Equipment	1,261,442.76	96,000.00	-	1,357,442.76
Totals at historical cost	<u>12,548,662.39</u>	<u>218,701.56</u>	<u>-</u>	<u>12,767,363.95</u>
Less accumulated depreciation for:				
Land Improvements	(93,712.85)	(9,759.25)		(103,472.10)
Buildings and Improvements	(2,772,065.37)	(211,344.73)		(2,983,410.10)
Machinery and Equipment	(944,994.32)	(130,722.84)	-	(1,075,717.16)
Total accumulated depreciation	<u>(3,810,772.54)</u>	<u>(351,826.82)</u>	(1)	<u>(4,162,599.36)</u>
Net capital assets being depreciated	<u>8,737,889.85</u>	<u>(133,125.26)</u>	<u>-</u>	<u>8,604,764.59</u>
Governmental activities capital assets, net	<u>\$ 11,048,923.85</u>	<u>\$ (133,125.26)</u>	<u>\$ -</u>	<u>\$ 10,915,798.59</u>
Business - type activities:				
Equipment	\$ 139,138.36	\$ -	\$ -	\$ 139,138.36
Less accumulated depreciation	<u>(68,551.49)</u>	<u>(7,039.43)</u>	<u>-</u>	<u>(75,590.92)</u>
Business - type activities capital assets, net	<u>\$ 70,586.87</u>	<u>\$ (7,039.43)</u>	<u>\$ -</u>	<u>\$ 63,547.44</u>

(1) Depreciation expense was charged to governmental functions as follows:

Instruction	\$ 205,830.50
Special Education	16,716.81
Other Instruction (Athletic)	750.00
Student and Instruction Related Services	4,457.82
School Administrative Services	10,222.82
General and Business Administrative Services	10,222.82
Plant Operations and Maintenance	18,258.89
Pupil Transportation	<u>85,367.16</u>
	<u>\$ 351,826.82</u>

**BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY**

**NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020**

Note IV: Detailed Disclosures Regarding Liabilities and Expenses/Expenditures

A. Operating Leases

The District has commitments for copiers and SMART boards operating leases which expire in 2023. Total operating lease payments made during the year ended June 30, 2020 were \$21,084.00. Future minimum lease payments are as follows:

<u>Year Ended</u>	<u>Amount</u>
June 30, 2021	\$ 33,046.58
June 30, 2022	24,261.58
June 30, 2023	11,962.58
June 30, 2024	<u>11,962.58</u>
Total future minimum lease payments	<u>\$ 81,233.32</u>

B. Long - Term Liabilities

Long - Term liability activity for the year ended June 30, 2020 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental activities:					
Long - Term debt:					
Serial Bonds	<u>\$ 8,180,000.00</u>	<u>\$ -</u>	<u>\$ (440,000.00)</u>	<u>\$ 7,740,000.00</u>	<u>\$ 460,000.00</u>
Total debt payable	<u>8,180,000.00</u>	<u>-</u>	<u>(440,000.00) (1)</u>	<u>7,740,000.00</u>	<u>460,000.00</u>
Other liabilities:					
Compensated Absences	320,277.56		(53,159.40)	267,118.16	30,041.44
Capital Leases	<u>430,080.60</u>	<u>96,000.00</u>	<u>(93,586.57)</u>	<u>432,494.03</u>	<u>73,548.90</u>
Total other liabilities	<u>750,358.16</u>	<u>96,000.00</u>	<u>(146,745.97) (2)</u>	<u>699,612.19</u>	<u>103,590.34</u>
Governmental activities long - term liabilities	<u>\$ 8,930,358.16</u>	<u>\$ 96,000.00</u>	<u>\$ (586,745.97)</u>	<u>\$ 8,439,612.19</u>	<u>\$ 563,590.34</u>

(1) Paid by debt service fund

(2) Paid by general fund

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

Note IV: Detailed Disclosure Regarding Liabilities and Expenses/Expenditures (Continued)

B. Long – Term Liabilities (Continued)

1. Bonds Payable

Bonds are authorized in accordance with State law by the voters of the municipality through referendums. All bonds are retired in serial installments within the statutory period of usefulness. Bonds issued by the Board are general obligation bonds.

Serial Bonds outstanding as of June 30, 2020 consisted of the following:

<u>Description</u>	<u>Interest Rate</u>	<u>Due Date</u>	<u>Maturity Date</u>	<u>Amount Issued</u>	<u>Amount Outstanding</u>
Refunding Bonds of 2016	Various	03/15	2033	\$ 8,740,000.00	\$7,740,000.00
					<u>\$7,740,000.00</u>

Principal and interest due on serial bonds outstanding is as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year ending June 30,			
2021	\$ 460,000.00	\$ 309,600.00	\$ 769,600.00
2022	480,000.00	291,200.00	771,200.00
2023	500,000.00	272,000.00	772,000.00
2024	515,000.00	252,000.00	767,000.00
2025	540,000.00	231,400.00	771,400.00
2026	565,000.00	209,800.00	774,800.00
2027	585,000.00	187,200.00	772,200.00
2028	615,000.00	163,800.00	778,800.00
2029	640,000.00	139,200.00	779,200.00
2030	665,000.00	113,600.00	778,600.00
2031	695,000.00	87,000.00	782,000.00
2032	725,000.00	59,200.00	784,200.00
2033	<u>755,000.00</u>	<u>30,200.00</u>	<u>785,200.00</u>
	<u>\$ 7,740,000.00</u>	<u>\$ 2,346,200.00</u>	<u>\$10,086,200.00</u>

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

Note IV: Detailed Disclosure Regarding Liabilities and Expenses/Expenditures (Continued)

B. Long – Term Liabilities (Continued)

2. Temporary Notes

There were no temporary notes outstanding as of June 30, 2020.

3. Bonds Authorized But Not Issued

There were no authorized but not issued bonds as of June 30, 2020.

4. Capital Leases Payable

The District is leasing buses and a van totaling \$826,609.00 under capital leases. All capital leases are for terms of five to ten years. The following is a schedule of the future minimum lease payments under these capital leases, and the present value of the net minimum lease payments at June 30, 20198.

<u>Year</u>	<u>Amount</u>
2021	\$ 85,744.24
2022	85,744.24
2023	85,744.24
2024	85,744.24
2025	64,775.81
2026	<u>64,775.81</u>
Total minimum lease payments	472,528.58
Less: Amount representing interest	<u>40,034.55</u>
Present value of net minimum Lease payments	<u>\$ 432,494.03</u>

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

Note V: Detailed Disclosure Regarding Fund Equity

A. Reserved –Restricted Fund Balance

In accordance with N.J.A.C.6A:23A-14.3 the Board has reserved fund balances in the amount of \$116,813.05 as of June 30, 2020. These are funds anticipated to be required for future required maintenance.

B. Calculation of Excess Surplus

In accordance with N.J.S.A. 18A:7F-7, as amended by P.L.2004, C.73 (S1701), the designation for Reserved Fund Balance – Excess Surplus is a required calculation pursuant to the New Jersey Comprehensive Educational Improvement and Financing Act of 1996 (CEIFA). New Jersey school districts are required to reserve General Fund balance at the fiscal year end of June 30 if they did not appropriate a required minimum amount as budgeted fund balance in their subsequent years' budget. The excess fund balance at June 30, 2020 is \$200,837.35. The reserved fund balance of \$99,931.00 has been appropriated in the fiscal year 2020-2021 and \$100,906.35 will be appropriated in the fiscal year 2021-2022.

C. Capital Reserve Account

A capital reserve account was established by the Township of Allamuchy School District Board of Education by inclusion of \$1.00 on October 9, 2000 for the accumulation of funds for use as capital outlay expenditures in subsequent fiscal years. The capital reserve account is maintained in the general fund and its activity is included in the general fund annual budget.

Funds placed in the capital reserve account are restricted to capital projects in the district's approved Long Range Facilities Plan (LRFP). Upon submission of the LRFP to the department, a district may increase the balance in the capital reserve by appropriating funds in the annual general fund budget certified for taxes or by transfer by board resolution at year end of any unanticipated revenue or unexpended line-item appropriation amounts, or both. A district may also appropriate additional amounts when the express approval of the voters has been obtained either by a separate proposal at budget time or by a special question at one of the four special elections authorized pursuant to N.J.S.A. 19:60-2. Pursuant to N.J.A.C. 6A:23A-14.1(g) the balance in the account cannot at any time exceed the local support costs of uncompleted capital projects in its approved LRFP.

A summary of the account's transactions is as follows:

2000-2001 Budget (Described Above)	\$ 1.00
2013-2014 Budget (Unreserved Fund Balance)	25,000.00
2013-2104 Investment Income	253.76
2015-2106 Budget (Unreserved Fund Balance)	270,000.00
2015-2016 Investment Income	90.92
2016-2017 Interest Earnings	1,322.64
2016-2017 Budget (Unreserved Fund Balance)	26,858.00
2016-2017 Budget Expenditures	(80,000.00)
2017-2018 Interest Earnings	1,981.78
2017-2018 Budget (Unreserved Fund Balance)	165,000.00
2017-2018 Budget Expenditures	(99,672.30)
2018-2019 Interest Earnings	828.14
2018-2019 Budget (Unreserved Fund Balance)	138,000.00
2018-2019 Budget Expenditures	(271,968.56)
2019-2020 Interest Earnings	621.26
2019-2020 Budget (Unreserved Fund Balance)	80,000.00
2019-2020 Budget Expenditures	(54,784.56)
Balance June 30, 2020	<u>\$ 203,532.08</u>

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

Note V: Detailed Disclosure Regarding Fund Equity

C. Capital Reserve Account (Continued)

The June 30, 2019 LRFP balance of local support costs of uncompleted capital projects at June 30, 2020 is \$500,000.00. The withdrawals from the capital reserve were for use in a DOE approved facilities project, consistent with the district's Long Range Facilities Plan.

D. Deficit Retained Earnings

The Rutherford Hall Enterprise Fund has a cumulative retained earnings deficit of \$(218,579.87) as of June 30, 2020. This deficit will be provided for by future earnings.

Note VI: Pension Plans

Description of Systems

Substantially all of the Board's employees participate in one of the following contributory defined benefit public employee retirement systems which have been established by State statute: the Teachers' Pension and Annuity Fund (TPAF) or the Public Employees' Retirement System (PERS) or the Defined Contribution Retirement Program (DCRP). These systems are sponsored and administered by the New Jersey Division of Pensions and Benefits. The Teachers' Pension and Annuity Fund retirement system is considered a cost sharing plan with special funding situations as under current statute, all employer contributions are made by the State of New Jersey on behalf of the Board and the system's other related non-contributing employers. The PERS is considered a cost sharing multiple-employer defined benefit plan. The DCRP is considered a cost sharing multiple-employer defined contribution plan.

The Public Employees' Retirement System (PERS) was established in January 1955, under the provisions of N.J.S.A. 43:15A to provide coverage including post-retirement health care to substantially all full time employees of the State or any county, municipality, school district or public agency provided the employee is not a member of another State-administered retirement system.

The vesting and benefit provisions are set by N.J.S.A. 43:15A. PERS provides retirement, death and disability benefits. All benefits vest after ten years of service, except for medical benefits, which vest after 25 years of service or under the disability provisions of PERS.

The following represents the membership tiers for PERS:

<u>Tier</u>	<u>Definition</u>
1	Members who were enrolled prior to July 1, 2007
2	Members who were eligible to enroll on or after July 1, 2007 and prior to November 2, 2008
3	Members who were eligible to enroll on or after November 2, 2008 and prior to May 22, 2010
4	Members who were eligible to enroll on or after May 22, 2010 and prior to June 28, 2011
5	Members who were eligible to enroll on or after June 28, 2011

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

Note VI: Pension Plans (Continued)

Service retirement benefits of 1/55th of final average salary for each year of service credit is available to tier 1 and 2 members upon reaching age 60 and to tier 3 members upon reaching age 62. Service retirement benefits of 1/60th of final average salary for each year of service credit is available to tier 4 members upon reaching age 62 and tier 5 members upon reaching age 65. Early retirement benefits are available to tier 1 and 2 members before reaching age 60, tier 3 and 4 members before age 62 with 25 or more years of service credit and tier 5 with 30 or more years of service credit before age 65. Benefits are reduced by a fraction of a percent for each month that a member retires prior to the age at which a member can receive full early retirement benefits in accordance with their respective tier. Tier 1 members can receive an unreduced benefit from age 55 to age 60 if they have at least 25 years of service. Deferred retirement is available to members who have at least 10 years of service credit and have not reached the service retirement age for the respective tier.

The Teachers' Pension and Annuity Fund (TPAF) was established in 1955, under the provisions of N.J.S.A. 18:66, to provide coverage including post-retirement health care to substantially all full-time public school employees in the State. Membership is mandatory for such employees and vesting occurs after 10 years of service for pension benefits and 25 for post-retirement health care coverage.

The vesting and benefit provisions are set by N.J.S.A. 18A:66. TPAF provides retirement, death and disability benefits. All benefits vest after ten years of service, except for medical benefits, which vest after 25 years of service or under the disability provisions of TPAF. Members are always fully vested for their own contributions and, after three years of service credit, become vested for 2% of related interest earned on the contributions. In the case of death before retirement, members' beneficiaries are entitled to full interest credited to the members' accounts.

The following represents the membership tiers for TPAF:

<u>Tier</u>	<u>Definition</u>
1	Members who were enrolled prior to July 1, 2007
2	Members who were eligible to enroll on or after July 1, 2007 and prior to November 2, 2008
3	Members who were eligible to enroll on or after November 2, 2008 and prior to May 22, 2010
4	Members who were eligible to enroll on or after May 22, 2010 and prior to June 28, 2011
5	Members who were eligible to enroll on or after June 28, 2011

Service retirement benefits of 1/55th of final average salary for each year of service credit is available to tier 1 and 2 members upon reaching age 60 and to tier 3 members upon reaching age 62. Service retirement benefits of 1/60th of final average salary for each year of service credit is available to tier 4 members upon reaching age 62 and tier 5 members upon reaching age 65. Early retirement benefits are available to tier 1 and 2 members before reaching age 60, tier 3 and 4 members before age 62 with 25 or more years of service credit and tier 5 with 30 or more years of service credit before age 65. Benefits are reduced by a fraction of a percent for each month that a member retires prior to the age at which a member can receive full early retirement benefits in accordance with their respective tier. Tier 1 members can receive an unreduced benefit from age 55 to age 60 if they have at least 25 years of service. Deferred retirement is available to members who have at least 10 years of service credit and have not reached the service retirement age for the respective tier.

The Defined Contribution Retirement Program (DCRP) was established as of July 1, 2008 under the provisions of Chapter 92, P.L. 2008 and Chapter 103, P.L. 2008 (NJSA 43:15C-1 et seq.). The DCRP is a cost sharing multiple-employer defined contribution pension fund. The DCRP provides eligible members, and their beneficiaries with a tax-sheltered, defined contribution retirement benefit, along with life insurance and disability coverage. Vesting and benefit provisions are established by NJSA 43:15C-1 et seq..

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

Note VI: Pension Plans (Continued)

According to the state law, all obligations of each retirement system will be assumed by the State of New Jersey should any retirement systems terminate. The State of New Jersey, Department of the Treasury, Division of Pensions and Benefits issues a publicly available financial report that includes the financial statements and required supplementary information of each of the above systems. The financial reports may be accessed via the New Jersey Division of Pensions and Benefits website at www.state.nj.us/treasury/pensions.

Contribution Requirements

The contribution policy for PERS is set by N.J.S.A. 15A and requires contributions by active members and contributing employers. State legislation has modified the amount that is contributed by the employer. The employer's pension contribution is based on an actuarially determined amount which includes the employer portion of the normal cost and an amortization of the unfunded accrued liability. For the fiscal year ended June 30, 2020 the employer's pension contribution was less than the actuarial determined amount.

The contribution policy for TPAF is set by N.J.S.A. 18A:66 and requires contributions by active members and contributing employers. State legislation has modified the amount that is contributed by the State. The State's pension contribution is based on an actuarially determined amount which includes the employer portion of the normal cost and an amortization of the unfunded accrued liability. For the fiscal year ended June 30, 2020, the State's pension contribution was less than the actuarial determined amount.

The District's total payroll for the year ended June 30, 2020 was \$4,572,274.74 and covered payroll was \$2,805,161.00 for TPAF, \$916,398.00 for PERS and \$114,302.39 for DCRP. Contributions to the TPAF, PERS and the DCRP for the last three years made by the employees, Township of Allamuchy School District and the State were as follows:

		<u>TPAF</u>	<u>Percent of Covered Payroll</u>	<u>PERS</u>	<u>Percent of Covered Payroll</u>	<u>DCRP</u>	<u>Percent of Covered Payroll</u>
• Employees	6/30/18	\$186,926.04	7.66 %	\$71,024.76	7.73 %	\$4,682.27	5.50 %
	6/30/19	200,307.57	7.70%	67,320.53	7.54 %	4,834.79	5.50 %
	6/30/20	213,363.07	7.61 %	71,375.95	7.79 %	6,286.63	5.50 %
District	6/30/18	N/A	N/A %	\$112,949.01	12.30 %	\$2,553.97	3.00 %
	6/30/19	N/A	N/A %	130,461.00	14.61 %	2,637.23	3.00 %
	6/30/20	N/A	N/A %	133,160.00	14.53 %	3,429.07	3.00 %
State of NJ	6/30/18	\$328,822.00	13.48 %	N/A	N/A %	N/A	N/A %
	6/30/19	422,845.00	16.25 %	N/A	N/A %	N/A	N/A %
	6/30/20	522,718.00	18.63 %	N/A	N/A %	N/A	N/A %

In accordance with N.J.S.A. 18A:66-66 the State of New Jersey reimbursed the Board \$194,053.44 during the year ended June 30, 2020 for the employer's share of social security contributions for TPAF members as calculated on their base salaries. This amount and the State of New Jersey's Contribution to the TPAF and PERS for OPEB have been included in the basic financial statements and the budgetary comparison schedule – General Fund as a revenue and expenditure in accordance with GASB 24.

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

Note VII: Public Employees Retirement System

Summary of Significant Accounting Policies

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the PERS and additions to/deductions from PERS fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

At June 30, 2020, the District reported a liability of \$2,388,329.00 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2019, the District's proportion was 0.0132548863%, which was an increase of 4.51% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the District recognized pension expense of \$176,999.00. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	<u>Deferred Outflows</u> <u>of Resources</u>	<u>Deferred Inflows</u> <u>of Resources</u>
Difference between expected and actual experience	\$ 42,867	\$ 10,551
Changes of assumptions	238,483	828,982
Net difference between projected and actual earnings on pension plan investments		37,701
Changes in proportion and differences between District contributions and proportionate share of contributions	326,753	36,296
District contributions subsequent to the measurement date	<u>133,160</u>	
Total	<u>\$741,263</u>	<u>\$913,530</u>

\$133,160 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date (i.e. for the school year ending June 30, 2020, the plan measurement date is June 30, 2019) will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended June 30,</u>	
2020	\$ (68,964)
2021	(223,718)
2022	(199,767)
2023	(93,801)
2024	<u>(9,632)</u>
Total	<u>\$ (595,882)</u>

**BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY**

**NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020**

Note VII: Public Employees Retirement System (Continued)

Actuarial Assumptions

The collective total pension liability for the June 30, 2019 measurement date was determined by an actuarial valuation as of July 1, 2018, which was rolled forward to June 30, 2019. This actuarial valuation used the following actuarial assumptions, applied all periods in the measurement:

Inflation rate:	
Price	2.75%
Wage	3.25%
Salary increases:	
Through 2026	2.00% - 6.00% (based on years of service)
Thereafter	3.00% - 7.00% (based on years of service)
Investment rate of return:	7.00%

Pre-retirement mortality rates were based on the Pub-2010 General Below-Median Income Employee mortality table with an 82.2% adjustment for males and 101.4% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 General Below-Median Income Healthy Retiree mortality table with a 91.4% adjustment for males and 99.7% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability retirement rates used to value disabled retirees were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 127.7% adjustment for males and 117.2% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2019.

The actuarial assumptions used in the July 1, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2014 to June 30, 2018.

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2019) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. Best estimates of arithmetic real rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2019 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Risk Mitigation Strategies	3.00%	4.67%
Cash Equivalents	5.00%	2.00%
U.S. Treasuries	5.00%	2.68%
Investment Grade Credit	10.00%	4.25%
High Yield	2.00%	5.37%
Private Credit	6.00%	7.92%
Real Assets	2.50%	9.31%
Real Estate	7.50%	8.33%
US Equity	28.00%	8.26%
Non-U.S. Developed Markets Equity	12.50%	9.00%
Emerging Markets Equity	6.50%	11.37%
Private Equity	12.00%	10.85%

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

Note VII: Public Employees Retirement System (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 6.28% as of June 30, 2019. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00%, and a municipal bond rate of 3.50% as of June 30, 2019, based on the Bond Buyer Go 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on 70 % of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2057. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2057, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.28%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.28%) or 1-percentage point higher (7.28%) than the current rate:

	1% Decrease <u>(5.28%)</u>	Current Discount Rate <u>(6.28%)</u>	1% Increase <u>(7.28%)</u>
District's proportionate share of the net pension liability	\$3,016,937	2,388,329	1,858,836

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

Note VIII: Teachers Pension and Annuity Fund (TPAF)

Summary of Significant Accounting Policies

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Teachers Pension and Annuity Fund (TPAF) and additions to/deductions from the TPAF's fiduciary net position have been determined on the same basis as they are reported by the TPAF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

At June 30, 2020, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$ -
State's proportionate share of the net pension liability associated with the District	<u>12,923,965</u>
Total	<u>\$ 12,923,965</u>

The net pension liability was measured as of June 30, 2019 and the total pension liability to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the State, actuarially determined. At June 30, 2019, the District's proportion was 0.00%, which was a decrease of 0.00% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2019, the State (for the District) recognized pension expense of \$911,230.44 and revenue of \$911,230.44 for support provided by the State. At June 30, 2019, the State (for the District) reported deferred outflows of resources and deferred inflows of resources related to TPAF from the following sources:

	<u>Deferred Outflows Of Resources</u>	<u>Deferred Inflows Of Resources</u>
Differences between expected and actual experience	\$ 252,833	\$44,819
Changes of assumptions	1,833,848	3,605,639
Net difference between projected and actual earnings on pension plan investments		34,321
Changes in proportion and differences between State contributions associated with the District and proportionate share of contributions	35,509	5,850
State's contribution associated with the District subsequent to the measurement date	<u>522,718</u>	
Total	<u>\$2,644,907</u>	<u>\$3,690,629</u>

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

Note VIII: Teachers Pension and Annuity Fund (TPAF)(Continued)

\$522,718 reported as deferred outflows of resources related to pensions resulting from State contributions associated with the District subsequent to the measurement date (i.e. for the school year ending June 30, 2020, the plan measurement date is June 30, 2019) will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended June 30,</u>	
2020	\$ (57,365.00)
2021	(148,309.00)
2022	(132,789.00)
2023	(256,154.00)
2024	(501,476.00)
Thereafter	<u>(505,864.00)</u>
Total	<u><u>\$ (1,601,956.89)</u></u>

Actuarial Assumptions

The collective total pension liability for the June 30, 2019 measurement date was determined by an actuarial valuation as of July 1, 2018, which was rolled forward to June 30, 2019. This actuarial valuation used the following actuarial assumptions, applied all periods in the measurement:

Inflation rate:	
Price	2.75%
Wage	3.25%
Salary increases:	
Through 2026	1.55% - 4.45% (based on years of service)
Thereafter	2.75% - 5.65% (based on years of service)
Investment rate of return:	7.00%

Pre-retirement mortality rates were based on the Pub-2010 Teachers Above-Median Income Employee mortality table with an 93.9% adjustment for males and 85.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 Teachers Above-Median Income Healthy Retiree mortality table with a 114.7% adjustment for males and 99.6% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability mortality rates were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 106.3% adjustment for males and 100.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2019.

The actuarial assumptions used in the July 1, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2015 to June 30, 2018.

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

Note VIII: Teachers Pension and Annuity Fund (TPAF)(Continued)

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2019) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in TPAF's target asset allocation as of June 30, 2019 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Risk Mitigation Strategies	3.00%	4.67%
Cash Equivalents	5.00%	2.00%
U.S. Treasuries	5.00%	2.68%
Investment Grade Credit	10.00%	4.25%
High Yield	2.00%	5.37%
Private Credit	6.00%	7.92%
Real Assets	2.50%	9.31%
Real Estate	7.50%	8.33%
US Equity	28.00%	8.26%
Non-U.S. Developed Markets Equity	12.50%	9.00%
Emerging Markets Equity	6.50%	11.37%
Private Equity	12.00%	10.85%

Discount Rate

The discount rate used to measure the total pension liability was 5.60% as of June 30, 2019. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00%, and a municipal bond rate of 3.50% as of June 30, 2019, based on the Bond Buyer Go 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the contribution rate in the most recent fiscal year. The State contributed 70% of the actuarially determined contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2054. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2054, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

Note VIII: Teachers Pension and Annuity Fund (TPAF)(Continued)

Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 5.60%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (4.60%) or 1-percentage point higher (6.60%) than the current rate:

	<u>1%</u> <u>Decrease</u> <u>(4.60%)</u>	<u>Current</u> <u>Discount</u> <u>Rate</u> <u>(5.60%)</u>	<u>1%</u> <u>Increase</u> <u>(6.60%)</u>
District's proportionate share of the net pension liability	\$15,239,939	12,923,965	11,002,171

Note IX: Health Benefit and Post-Retirement Medical Benefits

State Health Benefit State Fund – Local Education Active (including Prescription Drug Program Fund) – N.J.S.A. 52:14-17.46a established the School Employees Health Benefits Program Fund which provides medical coverage to qualified active education participants. Also, education employees are eligible for the Prescription Drug Program coverage after 60 days of employment.

General Information about the OPEB Plan

The State Health Benefit Local Education Retired Employees Plan (Local Education Retired Plan) is a multiple-employer defined benefit OPEB plan that is administered on a pay-as-you-go basis. Accordingly, no assets are accumulated in a qualifying trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The Local Education Retired Plan provides medical, prescription drug, and Medicare Part B reimbursement to retirees and the covered dependents of local education employees. The State also offers dental care to retirees; however, since dental benefits are completely paid for by the retirees, there is no OPEB liability for these benefits.

The employer contributions for the participating local education employers are legally required to be funded by the State in accordance with N.J.S.A. 52:14-17.32f. According to N.J.S.A. 52:14-17.32f, the State provides employer-paid coverage to employees who retired from a board of education or county college with 25 years or more of service credit in, or retires on a disability pension from one or more of the following plans: TPAF, PERS, PFRS, or ABP. Pursuant to Chapter 78, P.L. 2011, future retirees eligible for postemployment medical coverage who have less than 20 years of creditable service on June 28, 2011 will be required to pay a percentage of the cost of their health care coverage in retirement provided they retire with 25 or more years of pension service credit. The percentage of the premium for which the retiree will be responsible will be determined based on the retiree's annual retirement benefit and level of coverage.

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

Note IX: Health Benefit and Post-Retirement Medical Benefits

State Health Benefit State Fund – Local Education Active (including Prescription Drug Program Fund) – N.J.S.A. 52:14-17.46a established the School Employees Health Benefits Program Fund which provides medical coverage to qualified active education participants. Also, education employees are eligible for the Prescription Drug Program coverage after 60 days of employment.

General Information about the OPEB Plan

The State Health Benefit Local Education Retired Employees Plan (Local Education Retired Plan) is a multiple-employer defined benefit OPEB plan that is administered on a pay-as-you-go basis. Accordingly, no assets are accumulated in a qualifying trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The Local Education Retired Plan provides medical, prescription drug, and Medicare Part B reimbursement to retirees and the covered dependents of local education employees. The State also offers dental care to retirees; however, since dental benefits are completely paid for by the retirees, there is no OPEB liability for these benefits.

The employer contributions for the participating local education employers are legally required to be funded by the State in accordance with N.J.S.A. 52:14-17.32f. According to N.J.S.A. 52:14-17.32f, the State provides employer-paid coverage to employees who retired from a board of education or county college with 25 years or more of service credit in, or retires on a disability pension from one or more of the following plans: TPAF, PERS, PFRS, or ABP. Pursuant to Chapter 78, P.L. 2011, future retirees eligible for postemployment medical coverage who have less than 20 years of creditable service on June 28, 2011 will be required to pay a percentage of the cost of their health care coverage in retirement provided they retire with 25 or more years of pension service credit. The percentage of the premium for which the retiree will be responsible will be determined based on the retiree's annual retirement benefit and level of coverage.

Summary of Significant Accounting Policies

For purposes of measuring the liability, deferred outflows of resources and deferred inflows of resources, and expense associated with the State's requirement to contribute to the State Health Benefits Local Education Retired Employees Plan (OPEB), information about OPEB's fiduciary net position and additions to/deductions from OPEB's fiduciary net position have been determined on the same basis as they are reported by OPEB. For this purpose, OPEB recognizes benefit payments when due and payable in accordance with benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

At June 30, 2019, the District reported a liability for its proportionate share of the net OPEB liability that reflected a reduction for State OPEB support provided to the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the net OPEB liability	\$ -
State's proportionate share of the net OPEB liability associated with the District	<u>12,379,953</u>
Total	<u>\$12,379,953</u>

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

Note IX: Health Benefit and Post-Retirement Medical Benefits (Continued)

The net OPEB liability was measured as of June 30, 2018 and the total OPEB liability to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The District's proportion of the net OPEB liability was based on a projection of the District's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating school districts and the State, actuarially determined. At June 30, 2018, the District's proportion was 0.00%, which was a decrease of 0.00% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2018, the State (for the District) recognized OPEB expense of \$711,449 and revenue of \$711,449 for support provided by the State. At June 30, 2018, the State (for the District) reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows Of Resources</u>	<u>Deferred Inflows Of Resources</u>
Differences between expected and actual experience	\$	\$ (1,201,751)
Changes of assumptions		(2,775,030)
Net difference between projected and actual earnings on OPEB plan investments		
Changes in proportion	92,086	
State contributions subsequent to the measurement date	<u>191,802</u>	
Total	<u>\$ 283,888</u>	<u>\$ (3,976,781)</u>

Actuarial Assumptions

The collective total OPEB liability for the June 30, 2018 measurement date was determined by an actuarial valuation as of July 1, 2017, which was rolled forward to June 30, 2018. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation rate	2.5%	
	<u>TPAF/ABP</u>	<u>PERS</u>
Salary increases:		
Through 2026	1.55 - 4.55% based on years of service	2.15 - 4.14% based on age
Thereafter	2.00 - 5.45% based on years of service	3.15 - 5.15% based on age

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

Note IX: Health Benefit and Post-Retirement Medical Benefits (Continued)

Preretirement mortality rates were based on the RP-2006 Headcount-Weighted Healthy Employee Male/Female mortality table with fully generational mortality improvement projections from the central year using the MP-2017 scale. Postretirement mortality rates were based on the RP-2006 Headcount-Weighted Healthy Annuitant Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale. Disability mortality was based on the RP-2006 Headcount-Weighted Disabled Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale.

The actuarial assumptions used the June 30, 2017 valuation were based on the results of actuarial experience studies for the periods July 1, 2012 – June 30, 2015 and July 1, 2011 – June 30, 2014 for TPAF and PERS, respectively.

Discount Rate

The discount rate for June 30, 2018 and 2017 was 3.87% and 3.58%, respectively. This represents the municipal bond return rate as chosen by the Division. The source is the Bond Buyer GO 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Sensitivity of the District's proportionate share of the net OPEB liability to changes in the discount rate

The following presents the District's proportionate share of the new OPEB liability calculated using the discount rate of 3.87%, as well as what the District's proportional share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (2.87%) or 1-percentage point higher (4.87%) than the current rate:

	1% Decrease (2.87%)	Current Discount Rate (3.87%)	1% Increase (4.87%)
District's proportionate share of the net pension liability	\$14,635,580	\$12,379,953	\$10,586,927

Health Care Trend

For pre-Medicare preferred provider organization (PPO) medical benefits, this amount initially is 5.8% and decreases to a 5.0% long-term trend rate after eight years. For self-insured post-65 PPO medical benefits, the trend rate is 4.5%. For prescription drug benefits, the initial trend rate is 8.0% decreasing to a 5.0% long-term trend rate after seven years. For the Medicare Part B reimbursement, the trend rate is 5.0%. The Medicare Advantage trend rate is 4.5% and will continue in all future years.

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

Note IX: Health Benefit and Post-Retirement Medical Benefits (Continued)

Sensitivity of the District's proportionate share of the net OPEB liability to changes in the healthcare cost trend rates

The following presents the District's proportionate share of the net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
District's proportionate share of the net OPEB liability	\$10,232,749	\$12,379,953	\$15,219,704

Note X: Deferred Compensation Plan

The Board offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 403(b). The plans, which are administered by the entities listed below, permits participants to defer a portion of their salary until future years. Amounts deferred under the plans are not available to employees until termination, retirement, death or unforeseeable emergency. The plan administrators are as follows:

AXA Equitable
The Variable Annuity Life Insurance Company

All amounts of compensation deferred under this plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the Township of Allamuchy (without being restricted to the provisions of benefits under the

Plan) subject only to the claims of the Township of Allamuchy's general creditors. Participants' right under the Plan are equivalent to those of general creditors of the Township of Allamuchy in an amount equal to the fair market value of the deferred account for each participant.

The maximum amount of deferred compensation for any participant for any taxable year shall not exceed the lesser of \$19,500.00 or 100 percent of the participant's includible compensation for the taxable year except as provided by the limited catch-up provision which may effect a participant's last three taxable years ending before a participant attains normal retirement age as defined by plan.

During the year ended June 30, 2019 and 2020, the employees' contributions to the plan were \$89,995.00, and \$124,950.00, respectively.

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

Note XI: Risk Management

New Jersey Unemployment Compensation Insurance – The District has elected to fund its New Jersey Unemployment Compensation Insurance under the “Benefit Reimbursement Method”. Under this plan, the District is required to reimburse the New Jersey Unemployment Trust Fund for benefits paid to its former employees and charged to its account with the State. The District is billed quarterly for amounts due to the State.

The following table is a summary of district contributions, employee contributions, reimbursements to the state for benefits paid and the ending balance of the district’s trust fund for the current and previous two years:

<u>Fiscal Year</u>	<u>District Contributions</u>	<u>Employee Contributions</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2019-2020	\$ -0-	\$12,739.04	\$ 5,700.71	\$ 10,805.58
2018-2019	-0-	13,707.52	16,347.96	11,292.30
2017-2018	-0-	13,998.19	8,096.56	19,411.56

The Township of Allamuchy School District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The District is a member of the New Jersey School Boards Association Insurance Group (the “Group”). The Group is both an insured and self-administered group of school districts established for the purpose of providing certain low-cost Workers’ Compensation, Property Damage, Employer’s Liability, Automobile and Equipment Liability, and Boiler and Machinery insurance coverage for member school districts in order to keep local property taxes at a minimum. The District pays an annual assessment to the Group and should it be determined that payments received by the Group are deficient, additional assessments may be levied. Additionally, the Fund maintains a contract of excess insurance with a commercial reinsurer to secure the payment of benefits.

The Township of Allamuchy School District continues to carry commercial insurance coverall for all other risks of loss, including employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note XII: Compensated Absences

The District accounts for compensated absences (e.g., unused vacation, sick leave) as directed by Governmental Accounting Standards Board Statement No. 16 (GASB 16), “Accounting for Compensated Absences”. A liability for compensated absences attributable to services already rendered and not contingent on a specific event that is outside the control of the employer and employee is accrued as employees earn the rights to the benefits.

In accordance with District personnel policy:

Employees with ten (10) or more years of service in the district shall be entitled to reimbursement for accumulated unused sick leave upon retiring from teaching. Employees with twelve (12) or more years of service in the district shall be entitled to reimbursement for accumulated unused sick leave upon resigning from the district. Payment will be based upon sixty-five (65%) percent of the current highest substitute daily rate for the first one hundred and fifty (150) accumulated days and fifty-five (55%) percent for all remaining accumulated days.

All unused sick days shall be accumulated from year to year with no maximum limit.

In the district-wide *Statement of Net Position*, the liabilities whose average maturities are greater than one year are reported in two components – the amount due within one year and the amount due in more than one year.

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

Note XII: Compensated Absences (Continued)

The liability for vested compensated absences of the proprietary fund types is recorded within those funds as the benefits accrue to employees. As of June 30, 2020, no liability existed for compensated absences in the Food Service Fund.

Note XIII: Contingent Liabilities

The Township of Allamuchy School District is not aware of any lawsuits that could have material affect on its financial position

Note XIV :Subsequent Events

The Township of Allamuchy School District has evaluated subsequent events through July 10, 2020, the date which the financial statements were available to be issued and no additional items were noted for disclosure or adjustment.

**REQUIRED SUPPLEMENTARY INFORMATION -
PART II**

Section C
BUDGETARY COMPARISON SCHEDULES

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY
Budgetary Comparison Schedule
General Fund
Fiscal Year Ended June 30, 2020

Exhibit C-1

		Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REVENUES:						
Local Sources:						
Local Tax Levy		\$ 9,075,073.00	\$ -	\$ 9,075,073.00	\$ 9,075,073.00	\$ -
Tuition		15,000.00	-	15,000.00	82,974.42	47,974.42
Transportation Fees		58,350.00	105,000.00	161,350.00	217,823.85	56,473.85
Interest Earned on Investments		-	-	-	4,273.84	4,273.84
Interest Earned on Capital Reserve Funds		950.00	-	950.00	1,571.28	621.28
Interest Earned on Maintenance Reserve Funds		50.00	-	50.00	439.95	389.95
Miscellaneous		108,538.00	-	108,538.00	91,515.01	(15,022.99)
Total - Local Sources		9,253,961.00	105,000.00	9,358,961.00	9,453,671.13	94,710.13
State Sources:						
Categorical Transportation Aid		277,862.00	-	277,862.00	277,862.00	-
Categorical Special Education Aid		348,298.00	-	348,298.00	348,298.00	-
Categorical Security Aid		37,450.00	-	37,450.00	37,450.00	-
Extraordinary Aid		40,000.00	-	40,000.00	73,288.00	33,288.00
Non-Public Transportation Aid		-	-	-	-	-
TPAF Pension (On-Behalf - Non-Budgeted)		-	-	-	522,718.00	522,718.00
TPAF PRM (On-Behalf - Non-Budgeted)		-	-	-	193,919.00	193,919.00
TPAF LTDI (On-Behalf - Non-Budgeted)		-	-	-	540.00	540.00
TPAF Social Security (Reimbursed - Non-Budgeted)		-	-	-	194,053.44	194,053.44
Total State Sources		701,608.00	-	701,608.00	1,848,127.44	944,519.44
Total Revenues		9,955,569.00	105,000.00	10,060,569.00	11,099,798.57	1,039,229.57
EXPENDITURES:						
Current Expense:						
Regular Programs - Instruction						
Preschool/Kindergarten - Salaries of Teachers	110-100-101	\$ 249,045.00	\$ (82,538.52)	\$ 186,506.48	\$ 186,508.48	\$ -
Grades 1-5 - Salaries of Teachers	120-100-101	1,147,882.00	54,435.77	1,202,317.77	1,202,317.77	-
Grades 6-8 - Salaries of Teachers	130-100-101	607,908.00	(28,003.85)	581,904.15	581,904.15	-
Regular Programs - Home Instruction:						
Salaries of Teachers	150-100-101	3,000.00	(1,275.00)	1,725.00	1,725.00	-
Purchased Professional-Educational Services	150-100-320	3,045.00	(1,399.00)	1,646.00	1,646.00	-
Regular Programs - Undistributed Instruction						
Other Salaries for Instruction	190-100-106	72,580.00	(49,754.00)	22,826.00	22,826.00	-
Purchased Professional-Educational Services	190-100-320	-	31,500.00	31,500.00	31,500.00	-
Purchased Technical Services	190-100-340	38,495.00	45,867.10	82,362.10	81,959.74	402.36
Other Purchased Services (400-500 series)	190-100-500	40,498.00	5,857.28	46,355.28	46,353.28	-
General Supplies	190-100-610	60,274.37	(894.88)	59,379.49	38,815.18	22,984.33
Textbooks	190-100-640	30,000.00	(18,819.58)	13,180.41	3,045.44	10,134.97
Other Objects	190-100-800	8,500.00	3,400.00	9,900.00	9,888.19	11.81
TOTAL REGULAR PROGRAMS - INSTRUCTION		2,257,225.37	(17,422.89)	2,239,802.68	2,208,289.21	33,513.47
SPECIAL EDUCATION - INSTRUCTION						
Multiple Disabilities:						
Salaries of Teachers	212-100-101	125,478.00	(5,878.14)	119,601.86	119,601.86	-
Purchased Technical Services	212-100-340	4,400.00	-	4,400.00	4,400.00	-
General Supplies	212-100-610	1,000.00	-	1,000.00	423.44	576.56
Total Multiple Disabilities		130,878.00	(5,878.14)	125,001.86	124,425.30	576.56
Resource Room/Resource Center:						
Salaries of Teachers	213-100-101	95,802.00	53,351.40	149,153.40	149,153.40	-
Other Salaries for Instruction	213-100-106	154,910.00	8,544.22	163,454.22	163,454.22	-
General Supplies	213-100-610	2,000.00	-	2,000.00	1,588.83	410.07
Total Resource Room/Resource Center		252,712.00	61,895.62	314,607.62	314,197.55	410.07

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY
Budgetary Comparison Schedule
General Fund
Fiscal Year Ended June 30, 2020

Exhibit C-1

		Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Preschool Disabilities - Part-Time:						
Salaries of Teachers	215-100-101	\$ 53,191.00	\$ (23,050.40)	\$ 30,140.60	\$ 30,140.60	\$ -
Other Salaries for Instruction	215-100-106	24,575.00	(676.75)	23,898.25	23,898.25	-
General Supplies	215-100-810	500.00	-	500.00	150.48	349.51
Total Preschool Disabilities - Part-Time		78,266.00	(23,727.15)	54,538.85	54,189.34	349.51
TOTAL SPECIAL EDUCATION - INSTRUCTION		461,656.00	32,282.33	494,148.33	492,812.19	1,336.14
School-Spon. Cocurricular Actvts. - Inst.						
Salaries	401-100-100	88,475.00	-	88,475.00	86,917.75	1,557.25
Supplies and Materials	401-100-600	500.00	(500.00)	-	-	-
Other Objects	401-100-800	100.00	(100.00)	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.		88,075.00	(600.00)	88,475.00	86,917.75	1,557.25
School-Spon. Athletics - Instruction						
Purchased Services (300-500 series)	402-100-500	1,000.00	(612.00)	388.00	388.00	-
Supplies and Materials	402-100-600	1,500.00	(1,500.00)	-	-	-
Total School-Spon. Athletics - Instruction		2,500.00	(2,112.00)	388.00	388.00	-
Total Instruction		2,810,656.37	12,157.64	2,822,814.01	2,786,407.15	36,406.86
Undistributed Expenditures - Instruction:						
Tuition to Other LEAs Within the State - Regular	000-100-561	2,000,046.00	-	2,000,046.00	2,000,046.00	-
Tuition to Other LEAs Within the State - Special	000-100-562	325,580.00	(99,458.68)	226,121.32	222,526.32	3,595.00
Tuition to County Voc. School Dist. - Regular	000-100-563	11,700.00	(85.32)	11,614.68	7,380.00	4,234.68
Tuition to County Voc. School Dist. - Special	000-100-564	20,000.00	(1,600.00)	18,400.00	16,560.00	1,840.00
Tuition to CSSD & Regional Day Schools	000-100-565	10,000.00	(9,408.00)	592.00	592.00	-
Tuition to Private Schools for the Disabled - Within State	000-100-568	297,500.00	-	297,500.00	285,907.15	11,592.85
Tuition - Other	000-100-569	15,000.00	122,555.00	137,555.00	136,548.15	1,006.85
Total Undistributed Expenditures - Instruction:		2,679,826.00	12,003.00	2,691,829.00	2,686,865.62	22,863.38
Undist. Expend. - Health Services						
Salaries	000-213-100	122,187.00	1,920.00	124,107.00	124,107.00	-
Purchased Professional and Technical Services	000-213-300	2,000.00	1,980.83	3,980.83	2,578.75	1,402.08
Supplies and Materials	000-213-600	1,000.00	1,286.38	2,286.38	2,286.38	-
Other Objects	000-213-800	200.00	(10.00)	190.00	190.00	-
Total Undistributed Expenditures - Health Services		125,387.00	5,177.21	130,564.21	129,162.13	1,402.08
Undist. Expend. - Speech,OT,PT & Related Services						
Salaries of Other Professional Staff	000-216-100	79,301.00	4,300.00	83,601.00	83,601.00	-
Purchased Professional - Educational Services	000-216-320	12,000.00	1,088.00	13,088.00	12,919.00	150.00
Supplies and Materials	000-216-600	600.00	(422.02)	177.98	177.98	-
Total Undist. Expend. - Speech,OT,PT & Related Services		91,901.00	4,965.98	96,867.98	96,697.98	150.00
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.						
Salaries of Other Professional Staff	000-217-100	170,100.00	(26,905.80)	143,194.20	143,194.20	-
Purchased Professional - Educational Services	000-217-320	36,428.20	(6,575.84)	29,852.36	19,885.06	9,954.40
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.		206,528.20	(33,481.74)	173,046.46	163,079.26	9,954.40
Undist. Expend. - Guidance						
Salaries of Other Professional Staff	000-218-104	89,371.00	26,332.83	115,703.83	95,703.83	-
Supplies and Materials	000-218-600	700.00	69.71	769.71	769.71	-
Total Undist. Expend. - Guidance		70,071.00	26,402.54	96,473.54	96,473.54	-
Undist. Expend. - Child Study Team						
Salaries of Other Professional Staff	000-219-104	77,331.00	3,122.50	80,453.50	80,453.50	-
Salaries of Secretarial and Clerical Assistants	000-219-105	20,260.00	0.10	20,260.10	20,063.52	196.58
Purchased Professional - Educational Services	000-219-320	95,000.00	(17,782.30)	77,217.70	69,888.50	7,229.20
Supplies and Materials	000-219-600	1,500.00	1,987.05	3,487.05	3,259.48	227.57
Other Objects	000-219-800	300.00	-	300.00	200.00	100.00
Total Undist. Expend. - Child Study Team		194,391.00	(12,672.65)	181,718.35	173,965.00	7,753.35

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY
Budgetary Comparison Schedule
General Fund
Fiscal Year Ended June 30, 2020

Exhibit C-1

		Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Improvement of Inst. Serv.						
Salaries of Other Professional Staff	000-221-104	\$ 8,500.00	\$ 40.00	\$ 8,540.00	\$ 1,023.75	\$ 7,516.25
Purchased Prof- Educational Services	000-221-320	1,500.00	(40.00)	1,460.00	1,300.00	160.00
Total Undist. Expend. - Improvement of Inst. Serv.		10,000.00	-	10,000.00	2,323.75	7,676.25
Undist. Expend. - Edu. Media Serv./Sch. Library						
Salaries	000-222-100	68,641.00	-	68,641.00	68,641.00	-
Purchased Professional and Technical Services	000-222-300	10,500.00	-	10,500.00	4,333.00	6,167.00
Supplies and Materials	000-222-600	400.00	-	400.00	280.28	119.71
Total Undist. Expend. - Edu. Media Serv./Sch. Library		79,541.00	-	79,541.00	73,254.29	6,286.71
Undist. Expend. - Instructional Staff Training Serv.						
Other Purchased Services (400-500 series)	000-223-500	7,500.00	2,000.00	9,500.00	9,162.40	337.60
Total Undist. Expend. - Instructional Staff Training Serv.		7,500.00	2,000.00	9,500.00	9,162.40	337.60
Undist. Expend. - Supp. Serv. - General Admin.						
Legal Services	000-230-331	43,798.78	5,126.94	48,925.72	48,349.72	2,576.00
Audit Fees	000-230-332	18,000.00	-	18,000.00	17,850.00	150.00
Other Purchased Professional Services	000-230-338	25,661.13	(2,686.13)	22,975.00	21,804.00	1,171.00
Communications/Telephone	000-230-530	30,800.00	1,080.54	31,880.54	29,923.95	1,956.59
BOE Other Purchased Services	000-230-585	107,558.00	-	107,558.00	105,000.00	2,558.00
Other Purchased Services (400-500 series)	000-230-590	31,250.00	(4,903.89)	26,346.11	21,896.99	4,449.32
General Supplies	000-230-610	8,141.00	1,382.24	7,223.24	7,468.88	54.38
Miscellaneous Expenditures	000-230-890	28,190.00	-	28,190.00	20,270.19	5,919.81
Total Undist. Expend. - Supp. Serv. - General Admin.		289,398.91	(0.10)	289,398.81	270,563.71	18,835.10
Undist. Expend. - Support Serv. - School Admin.						
Salaries of Principals/Assistant Principals	000-240-103	158,509.00	0.04	158,509.04	156,509.04	-
Salaries of Secretarial and Clerical Assistants	000-240-105	127,225.00	(28,255.06)	98,969.94	93,827.08	5,142.86
Purchased Professional and Technical Services	000-240-300	13,500.00	456.00	13,956.00	13,956.00	-
Supplies and Materials	000-240-600	2,000.00	(456.00)	1,544.00	-	1,544.00
Other Objects	000-240-800	100.00	-	100.00	-	100.00
Total Undist. Expend. - Support Serv. - School Admin.		299,334.00	(28,255.02)	271,078.98	264,292.12	6,786.86
Undist. Expend. - Central Services						
Salaries	000-251-100	140,958.00	1,230.00	142,188.00	142,188.00	-
Purchased Professional Services	000-251-330	2,000.00	(576.73)	1,423.27	-	1,423.27
Purchased Professional Technical Services	000-251-340	17,000.00	576.73	17,576.73	17,576.73	-
Total Undist. Expend. - Central Services		159,958.00	1,230.00	161,188.00	159,764.73	1,423.27
Undist. Expend. - Allowable Maint. For School Facilities						
Salaries	000-261-100	63,242.00	10,534.73	73,776.73	73,776.73	-
Cleaning, Repair and Maintenance Services	000-261-420	103,919.48	(43,821.20)	60,098.28	52,988.75	7,109.53
General Supplies	000-261-610	15,052.94	(2,609.54)	12,443.40	10,263.91	2,179.49
Other Objects	000-261-800	450.00	1,245.99	1,695.99	1,695.99	-
Total Undist. Expend. - Allowable Maint. For School Facilities		182,664.42	(34,650.02)	148,014.40	138,725.38	9,289.02
Undist. Expend. - Oth. Oper. & Maint. of Plant						
Salaries	000-262-100	168,641.00	23,927.19	210,568.19	210,568.19	-
Purchased Professional and Technical Services	000-262-300	22,500.00	25,468.41	47,968.41	27,968.41	20,000.00
Cleaning, Repair and Maintenance Services	000-262-420	30,995.00	3,459.82	34,454.82	27,166.82	7,288.00
Other Purchased Property Services	000-262-490	13,126.43	(1,120.32)	12,006.11	12,006.11	-
Insurance	000-262-520	35,000.00	1,733.60	36,733.60	36,733.60	-
Miscellaneous Purchased Services	000-262-590	300.00	(300.00)	-	-	-
General Supplies	000-262-610	33,055.47	17,584.03	50,649.50	50,424.50	225.00
Energy (Natural Gas)	000-262-621	5,755.48	(2,365.45)	3,390.01	3,390.01	-
Energy (Electricity)	000-262-622	97,000.00	4,298.91	101,298.91	101,042.58	257.33
Energy (Oil)	000-262-624	74,000.00	(417.43)	73,582.57	73,582.57	-
Other Objects	000-262-800	825.00	(469.26)	355.74	125.00	10.74
Total Undist. Expend. - Other Oper. & Maint. Of Plant		498,998.38	71,790.50	570,788.88	543,007.79	27,781.07
Undist. Expend. - Care and Upkeep of Grounds						
Salaries	000-263-100	46,286.00	(1,401.76)	44,884.24	44,884.24	-
Purchased Professional and Technical Services	000-263-300	18,000.00	(7,439.63)	10,560.37	8,477.95	2,082.42
General Supplies	000-263-610	3,806.32	1,205.08	5,011.41	4,597.35	214.06
Total Undist. Expend. - Care and Upkeep of Grounds		68,092.32	(7,636.30)	60,456.02	57,959.54	2,496.48

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY
Budgetary Comparison Schedule
General Fund
Fiscal Year Ended June 30, 2020

Exhibit C-1

		Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Student Transportation Serv.						
Salaries of Non-Instructional Aides	000-270-107	\$ 51,170.00	\$ 118.00	\$ 51,288.00	\$ 51,288.00	\$ -
Salaries for Pupil Trans. (Between Home & School) - Regular	000-270-160	166,768.00	35,405.11	202,173.11	202,173.11	-
Salaries for Pupil Trans. (Between Home & School) - Special	000-270-161	48,090.00	(2,643.06)	45,446.94	45,416.54	0.40
Salaries for Pupil Trans. (Other than Between Home & School)	000-270-162	25,000.00	16,513.54	41,513.54	41,513.54	-
Other Purchased Professional and Technical Services	000-270-390	-	1,680.00	1,680.00	1,680.00	-
Cleaning, Repair and Maintenance Services	000-270-420	99,114.31	(17,810.08)	81,304.23	81,304.23	-
Lease Purchase Payments - School Buses	000-270-443	83,645.00	25,000.00	108,645.00	108,101.80	543.20
Contracted Services - Aid in Lieu of Payments	000-270-503	50,500.00	(11,500.00)	39,000.00	28,013.00	12,987.00
Contracted Services (Between Home and School) - Vendors	000-270-511	3,000.00	3,200.00	6,200.00	6,200.00	-
Contracted Services (Special Education Students) - Vendors	000-270-514	11,000.00	3,654.00	14,654.00	14,654.00	-
Contracted Services (Special Education Students) - Joint Agreement	000-270-515	-	842.12	842.12	842.12	-
Contracted Services (Special Education Students) - ESCs	000-270-518	140,000.00	58,318.98	198,318.98	198,815.47	1,501.49
Miscellaneous Purchased Services - Transportation	000-270-593	30,000.00	(5,638.30)	24,361.70	24,361.70	-
Transportation Supplies	000-270-615	50,894.84	7,334.20	58,228.84	58,228.84	-
Miscellaneous Expenditures	000-270-880	2,686.00	80.00	2,766.00	2,746.00	-
Total Undist. Expend. - Student Transportation Serv.		761,817.95	114,552.49	876,370.44	861,338.35	15,032.09
ALLOCATED BENEFITS						
Undist. Expend. - Supp. Serv. - General Admin.						
Health Benefits	000-230-270	4,550.00	-	4,550.00	-	4,550.00
Undist. Expend. - Support Serv. - School Admin.						
Health Benefits	000-240-270	13,350.00	-	13,350.00	13,350.00	-
Undist. Expend. - Central Services						
Health Benefits	000-251-270	14,750.00	-	14,750.00	14,750.00	-
TOTAL ALLOCATED BENEFITS		32,650.00	-	32,650.00	28,100.00	4,550.00
UNALLOCATED BENEFITS						
Social Security Contributions	000-291-220	121,730.00	23,262.49	144,992.49	144,992.49	-
T.P.A.F. Contributions - ERIP	000-291-232	11,000.00	(987.00)	10,013.00	10,013.00	-
Other Retirement Contributions - PERS	000-291-241	131,000.00	2,160.00	133,160.00	133,160.00	-
Other Retirement Contributions - DCRP	000-291-248	2,750.00	2,518.88	5,268.88	4,847.04	418.84
Workmen's Compensation	000-291-260	55,000.00	8,678.99	64,678.99	64,678.99	-
Health Benefits	000-291-270	1,088,520.00	(17,172.03)	1,071,347.97	1,062,072.45	9,275.52
Tuition Reimbursement	000-291-280	25,000.00	1,000.94	26,000.94	24,000.94	2,000.00
Other Employee Benefits	000-291-290	35,000.00	(28,276.74)	6,723.26	661.27	6,061.99
Unused Sick Payment to Terminated/Retired Staff	000-291-299	-	8,524.14	8,524.14	8,524.14	-
TOTAL UNALLOCATED BENEFITS		1,470,000.00	707.67	1,470,707.67	1,452,950.32	17,757.35
TPAF Pension (On-Behalf - Non-Budgeted)		-	-	-	522,718.00	(522,718.00)
TPAF PRM (On-Behalf - Non-Budgeted)		-	-	-	183,919.00	(183,919.00)
TPAF LTDI (On-Behalf - Non-Budgeted)		-	-	-	540.00	(540.00)
TPAF Social Security (Reimbursed - Non-Budgeted)		-	-	-	194,053.44	(194,053.44)
TOTAL ON-BEHALF CONTRIBUTIONS		-	-	-	911,230.44	(911,230.44)
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		1,502,650.00	707.67	1,503,357.67	2,382,280.76	(888,923.09)
TOTAL UNDISTRIBUTED EXPENDITURES		7,225,855.16	122,114.36	7,347,969.52	8,101,026.95	(753,057.43)
TOTAL GENERAL CURRENT EXPENSE		10,036,511.53	134,272.00	10,170,783.53	10,887,434.10	(716,650.57)
CAPITAL OUTLAY						
Facilities Acquisition and Construction Services						
Land and Improvements	000-400-710	104,650.00	23,466.56	128,116.56	122,701.56	5,415.00
Assessment for Debt Service on SDA Funding	000-400-896	1,366.00	-	1,366.00	1,366.00	-
Total Facilities Acquisition and Construction Services		106,016.00	23,466.56	129,482.56	124,067.56	5,415.00
Assets Acquired Under Capital Leases (non-budgeted)						
Undistributed Expenditures:						
Bus		-	-	-	86,000.00	(86,000.00)
Assets Acquired Under Capital Leases (non-budgeted)		-	-	-	86,000.00	(86,000.00)
TOTAL CAPITAL OUTLAY		106,016.00	23,466.56	129,482.56	220,067.56	(90,585.00)
Transfer of Funds to Charter Schools	000-100-56X	12,000.00	(12,000.00)	-	-	-
TOTAL EXPENDITURES		10,154,527.53	145,738.56	10,300,266.09	11,107,501.66	(807,235.57)

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY
Budgetary Comparison Schedule
General Fund
Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (198,958.53)	\$ (40,738.56)	\$ (239,697.09)	\$ (7,703.09)	\$ 231,994.00
Other Financing Sources (Uses):					
Capital Leases (non-budgeted)	-	-	-	98,000.00	98,000.00
Total Other Financing Sources (Uses)	-	-	-	98,000.00	98,000.00
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)	(198,958.53)	(40,738.56)	(239,697.09)	88,296.91	327,994.00
Fund Balance, July 1	789,174.14	-	789,174.14	789,174.14	-
Fund Balance, June 30	\$ 570,215.61	\$ (40,738.56)	\$ 529,477.05	\$ 857,471.05	\$ 327,994.00
Reconciliation of Excess (Deficiency) of Revenues and Other Financing Sources (Uses) Over (Under) Expenditures and Other Financing Sources (Uses):					
Increase in Capital Reserve	\$ 48,682.00	\$ -	\$ 48,682.00	\$ 129,303.26	\$ 80,621.26
Increase in Maintenance Reserve	50.00	-	50.00	87,438.95	87,388.95
Withdrawal from Capital Reserve	(80,000.00)	(23,468.56)	(103,468.56)	(103,468.56)	-
Withdrawal from Maintenance Reserve	-	(17,272.00)	(17,272.00)	(17,272.00)	-
Adjustment for Prior Year Encumbrances	(68,458.53)	-	(68,458.53)	(68,458.53)	-
Budgeted Fund Balance	(89,232.00)	-	(89,232.00)	60,750.78	159,982.78
Total	\$ (198,958.53)	\$ (40,738.56)	\$ (239,697.09)	\$ 88,296.91	\$ 327,994.00
Analysis of Fund Balance June 30, 2020:					
Restricted Fund Balance:					
Reserved Excess Surplus - Designated for Subsequent Year's Expenditures				\$ 99,931.00	
Reserve for Excess Surplus				100,808.35	
Capital Reserve Account				203,332.06	
Maintenance Reserve				116,613.05	
Assigned Fund Balance:				52,996.57	
Year-end Encumbrances				283,289.00	
Unassigned Fund Balance				\$ 857,471.05	
Reconciliation of Budgetary Fund Balance to GAAP Fund Balance:					
Fund Balance June 30, 2020				\$ 857,471.05	
Last Two Current Year State Aid Payments Not Realized on GAAP Basis				(66,025.00)	
				\$ 791,446.05	

**BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY
Budgetary Comparison Schedule
Special Revenue Fund
For the Fiscal Year Ended June 30, 2020**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REVENUES:					
State Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Sources	177,000.00	29,933.00	206,933.00	195,146.74	11,786.26
Local Sources	<u>4,500.00</u>	<u>-</u>	<u>4,500.00</u>	<u>-</u>	<u>4,500.00</u>
Total Revenues	<u>\$ 181,500.00</u>	<u>\$ 29,933.00</u>	<u>\$ 211,433.00</u>	<u>\$ 195,146.74</u>	<u>\$ 16,286.26</u>
EXPENDITURES:					
Instruction					
Personal Services - Salaries	\$ 63,500.00	\$ (28,475.00)	\$ 35,025.00	\$ 37,768.00	\$ (2,743.00)
Purchased Professional and Technical Services		5,503.00	5,503.00	5,503.00	-
Other Purchased Services (400-500 series)	99,500.00	(50,000.00)	49,500.00	45,000.00	4,500.00
General Supplies	10,000.00	27,766.00	37,766.00	36,003.16	1,762.84
Other Objects	<u>-</u>	<u>10,000.00</u>	<u>10,000.00</u>	<u>5,945.00</u>	<u>4,055.00</u>
Total Instruction	<u>173,000.00</u>	<u>(35,206.00)</u>	<u>137,794.00</u>	<u>130,219.16</u>	<u>7,574.84</u>
Support Services					
Personal Services - Employee Benefits		7,709.00	7,709.00	-	7,709.00
Purchased Professional and Technical Services	8,500.00	44,430.00	52,930.00	52,890.00	40.00
Supplies and Materials	<u>-</u>	<u>13,000.00</u>	<u>13,000.00</u>	<u>12,037.58</u>	<u>962.42</u>
Total Support Services	<u>8,500.00</u>	<u>65,139.00</u>	<u>73,639.00</u>	<u>64,927.58</u>	<u>8,711.42</u>
Total Expenditures	<u>181,500.00</u>	<u>29,933.00</u>	<u>211,433.00</u>	<u>195,146.74</u>	<u>16,286.26</u>
Total Outflows	<u>\$ 181,500.00</u>	<u>\$ 29,933.00</u>	<u>\$ 211,433.00</u>	<u>\$ 195,146.74</u>	<u>\$ 16,286.26</u>

**NOTES TO REQUIRED SUPPLEMENTARY
INFORMATION –
PART II**

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY
Required Supplementary Information
Budgetary Comparison Schedule
Note to RSI
For the Fiscal Year Ended June 30, 2020

Note A - Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures

	<u>Exhibit</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>
Sources/inflows of resources			
Actual amounts (budgetary basis) "revenue"			
from the budgetary comparison schedule	[C-1&C-2]	\$ 11,099,798.57	\$ 195,146.74
Difference - budget to GAAP:			
The last State aid payment is recognized as revenue for budgetary purposes, and differs from GAAP which does not recognize this revenue until the subsequent year when the State recognizes the related expense in accordance with GASB 33.		(4,698.00)	-
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		-	4,229.90
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	[B-2]	<u>\$ 11,095,100.57</u>	<u>\$ 199,376.64</u>
Uses/outflows of resources			
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	[C-1&C-2]	\$ 11,107,501.66	\$ 195,146.74
Differences - budget to GAAP			
Encumbrances for supplies and equipment ordered but not received are reported in the year the order is placed for <i>budgetary</i> purposes, but in the year the supplies are received for <i>financial reporting</i> purposes.			4,229.90
Transfers to and from other funds are presented as outflows of budgetary resources but are not expenditures for financial reporting purposes.			
Net transfers (outflows) to general fund		-	-
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	[B-2]	<u>\$ 11,107,501.66</u>	<u>\$ 199,376.64</u>

**REQUIRED SUPPLEMENTARY INFORMATION -
PART III**

Section L

**SCHEDULES RELATED TO ACCOUNTING AND REPORTING FOR PENSIONS
(GASB 68)**

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY
Schedule of the District's Proportionate Share of the Net Pension Liability- PERS

	Fiscal Year Ending June 30,				
	2023	2022	2021	2020	2019
District's proportion of the net pension liability				0.0132548863%	0.0126828106%
District's proportionate share of the net pension liability				\$ 2,388,329.00	\$ 2,497,143.00
District's covered employee payroll				\$ 918,398.00	\$ 892,734.00
District's proportionate share of the net pension liability as a percentage of its covered employee payroll				260.82%	279.72%
Plan fiduciary net position as a percentage of the total pension liability				58.27%	53.60%

	Fiscal Year Ending June 30,				
	2018	2017	2016	2015	2014
District's proportion of the net pension liability	0.0115549207%	0.0112990335%	0.0108838593%	0.0123819488%	0.0116528052%
District's proportionate share of the net pension liability	\$ 2,689,801.00	\$ 3,346,450.00	\$ 2,443,208.00	\$ 2,318,239.00	\$ 2,227,044.00
District's covered employee payroll	\$ 918,588.00	\$ 844,343.00	\$ 725,896.00	\$ 763,085.00	\$ 860,363.00
District's proportionate share of the net pension liability as a percentage of its covered employee payroll	292.82%	396.34%	336.58%	303.80%	258.85%
Plan fiduciary net position as a percentage of the total pension liability	48.10%	40.14%	47.92%	52.08%	48.72%

Note: This schedule does not contain ten years of information as GASB No. 68 was implemented during fiscal year ended June 30, 2015.

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY
Schedule of District Contributions- PERS

	Fiscal Year Ending June 30,				
	2023	2022	2021	2020	2019
Contractually required contribution				\$ 133,160.00	\$ 130,461.00
Contributions in relation to the contractually required contribution				<u>(133,160.00)</u>	<u>(130,461.00)</u>
Contribution deficiency/(excess)				<u>\$ -</u>	<u>\$ -</u>
District's covered employee payroll				\$ 816,398.00	\$ 892,734.00
Contributions as a percentage of covered employee payroll				14.53%	14.61%

	Fiscal Year Ending June 30,				
	2018	2017	2016	2015	2014
Contractually required contribution	\$ 112,948.01	\$ 114,781.00	\$ 96,798.00	\$ 105,282.00	\$ 90,934.00
Contributions in relation to the contractually required contribution	<u>(112,948.01)</u>	<u>(114,781.00)</u>	<u>(96,798.00)</u>	<u>(105,282.00)</u>	<u>(90,934.00)</u>
Contribution deficiency/(excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered employee payroll	\$ 918,588.00	\$ 844,343.00	\$ 725,898.00	\$ 763,085.00	\$ 860,363.00
Contributions as a percentage of covered employee payroll	12.30%	13.59%	13.33%	13.80%	10.57%

Note: This schedule does not contain ten years of information as GASB No. 68 was implemented during fiscal year ended June 30, 2015.

**BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY**
Schedule of the District's Proportionate Share of the Net Pension Liability- TPAF

	Fiscal Year Ending June 30,				
	2023	2022	2021	2020	2019
District's proportion of the State's net pension liability				0.0210587683%	0.0217998390%
District's proportionate share of the State's net pension liability				\$ 12,923,965.00	\$ 13,868,482.00
District's covered employee payroll				\$ 2,805,181.00	\$ 2,602,542.00
District's proportionate share of the net pension liability as a percentage of its covered employee payroll				460.72%	532.88%
Plan fiduciary net position as a percentage of the total pension liability				28.95%	28.49%

	Fiscal Year Ending June 30,				
	2018	2017	2016	2015	2014
District's proportion of the State's net pension liability	0.0229126128%	0.0235400819%	0.0221522183%	0.0233772719%	0.0250268437%
District's proportionate share of the State's net pension liability	\$ 15,448,510.00	\$ 18,518,127.00	\$ 14,001,148.00	\$ 12,494,390.99	\$ 12,648,388.97
District's covered employee payroll	\$ 2,439,181.00	\$ 2,209,360.00	\$ 2,022,353.00	\$ 2,343,733.00	\$ 2,290,291.00
District's proportionate share of the net pension liability as a percentage of its covered employee payroll	633.35%	838.17%	692.32%	533.10%	552.26%
Plan fiduciary net position as a percentage of the total pension liability	25.41%	22.33%	28.71%	33.84%	33.76%

Note: This schedule does not contain ten years of information as GASB No. 68 was implemented during fiscal year ended June 30, 2015.

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2020

PUBLIC EMPLOYEES' RETIREMENT SYSTEM

A. Benefit Changes

There were none.

B. Changes of Assumptions

The discount rate changed from 5.66% as of June 30, 2018 to 6.28% as of June 30, 2019 in accordance with Paragraph 44 of GASB Statement No. 67.

TEACHERS' PENSION AND ANNUITY FUND

A. Benefit Changes

There were none.

B. Changes of Assumptions

The discount rate changed from 4.86% as of June 30, 2018 to 5.60% as of June 30, 2019 in accordance with Paragraph 44 of GASB Statement No. 67.

**BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY
Schedule of Changes in the Total OPEB Liability and Related Ratios**

	Fiscal Year Ending June 30,				
	2021	2020	2019	2018	2017
Total OPEB liability					
Service cost	\$ -	\$ -	\$ 660,555.00	\$ 793,005.00	\$ -
Interest			532,946.00	456,982.00	
Changes of benefit terms				-	
Differences between expected and actual experience			(1,457,901.00)	-	
Changes of assumptions or other inputs			(1,420,662.00)	(1,945,262.00)	
Member contributions			11,441.00	12,268.00	
Gross benefit payments	-	-	(331,036.00)	(333,178.00)	-
Net change in total OPEB liability	-	-	(2,004,657.00)	(1,016,185.00)	-
Total OPEB liability - beginning	-	12,379,953.00	14,384,610.00	15,400,795.00	-
Total OPEB liability - ending	\$ -	\$ -	\$ 12,379,953.00	\$ 14,384,610.00	\$ 15,400,795.00
Covered - employee payroll	\$ -	\$ 3,721,559.00	\$ 3,495,276.00	\$ 3,357,769.00	\$ 3,053,703.00
Total OPEB liability as a percentage of covered - employee payroll			354.19%	428.40%	504.33%

Note: This schedule does not contain ten years of information as GASB No. 75 was implemented during fiscal year ended June 30, 2018.

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2020

LOCAL EDUCATION

A. Benefit Changes

There were none.

B. Changes of Assumptions

The discount rate changed from 3.58% as of June 30, 2017 to 3.87% as of June 30, 2018 in accordance with Paragraph 44 of GASB Statement No. 67.

OTHER SUPPLEMENTARY INFORMATION

Section D
SCHOOL LEVEL SCHEDULES

Section E
SPECIAL REVENUE FUND

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
For the Fiscal Year Ended June 30, 2020

		<u>Total</u>	<u>State Aid</u>	<u>Federal Aid</u>	<u>Local Aid</u>
REVENUES					
State Sources		\$ -	\$ -	\$ -	\$ -
Federal Sources		195,146.74	-	195,146.74	-
Local Sources		-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues		<u>\$ 195,146.74</u>	<u>\$ -</u>	<u>\$ 195,146.74</u>	<u>\$ -</u>
EXPENDITURES:					
Instruction:					
Personal Services - Salaries	100-100	\$ 37,768.00	\$ -	\$ 37,768.00	\$ -
Purchased Professional and Technical Services	100-300	5,503.00	-	5,503.00	-
Other Purchased Services (400-500 series)	100-500	45,000.00	-	45,000.00	-
General Supplies	100-610	36,003.16	-	36,003.16	-
Other Objects	100-800	<u>5,945.00</u>	-	<u>5,945.00</u>	-
Total Instruction		<u>130,219.16</u>	-	<u>130,219.16</u>	-
Support Services:					
Purchased Professional and Technical Services	200-300	52,890.00	-	52,890.00	-
Supplies and Materials	200-600	<u>12,037.58</u>	-	<u>12,037.58</u>	-
Total Support Services		<u>64,927.58</u>	-	<u>64,927.58</u>	-
Total Expenditures		<u>\$ 195,146.74</u>	<u>\$ -</u>	<u>\$ 195,146.74</u>	<u>\$ -</u>

**BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY
Special Revenue Fund
Combining Schedule of Federal Program Revenues and Expenditures - Budgetary Basis
For the Fiscal Year Ended June 30, 2020**

		Total	E.S.E.A.			I.D.E.A. Part B		Rural School Achievement Program
			Title I	Title II	Title IV	Basic	Preschool	
REVENUES								
Federal Sources		\$ 195,146.74	\$ 36,213.01	\$ 6,337.00	\$ 5,850.02	\$ 91,553.00	\$ 5,503.00	\$ 49,690.71
Total Federal Revenues		\$ 195,146.74	\$ 36,213.01	\$ 6,337.00	\$ 5,850.02	\$ 91,553.00	\$ 5,503.00	\$ 49,690.71
EXPENDITURES:								
Instruction:								
Personal Services - Salaries	100-100	\$ 37,768.00	\$ 26,308.00	\$ -	\$ -	\$ -	\$ -	\$ 11,460.00
Purchased Professional and Technical Services	100-300	5,503.00					5,503.00	
Other Purchased Services (400-500 series)	100-500	45,000.00				45,000.00		
General Supplies	100-610	36,003.16	9,905.01		5,850.02			20,248.13
Other Objects	100-800	5,945.00	-		-	-	-	5,945.00
Total Instruction		130,219.16	36,213.01		5,850.02	45,000.00	5,503.00	37,653.13
Support Services:								
Purchased Professional and Technical Services	200-300	52,890.00		6,337.00		46,553.00		
Supplies and Materials	200-600	12,037.58		-		-		12,037.58
Total Support Services		64,927.58	-	6,337.00	-	46,553.00	-	12,037.58
Total Expenditures		\$ 195,146.74	\$ 36,213.01	\$ 6,337.00	\$ 5,850.02	\$ 91,553.00	\$ 5,503.00	\$ 49,690.71

Section F
CAPITAL PROJECTS FUND

Section G
PROPRIETARY FUNDS

ENTERPRISE FUND

INTERNAL SERVICE FUND

Section H
FIDUCIARY FUND

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY
Student Activity Agency Fund
Schedule of Receipts and Disbursements
For the Fiscal Year Ended June 30, 2020

<u>Schools</u>	<u>Balance</u> <u>June 30, 2019</u>	<u>Cash</u> <u>Receipts</u>	<u>Cash</u> <u>Disbursements</u>	<u>Balance</u> <u>June 30, 2020</u>
Elementary School	\$ 57,070.88	\$ 69,229.02	\$ 59,672.95	\$ 66,626.95
	<u>\$ 57,070.88</u>	<u>\$ 69,229.02</u>	<u>\$ 59,672.95</u>	<u>\$ 66,626.95</u>

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY
Payroll Agency Fund
Schedule of Receipts and Disbursements
For the Fiscal Year Ended June 30, 2020

	<u>Balance</u> <u>June 30, 2019</u>	<u>Cash</u> <u>Receipts</u>	<u>Cash</u> <u>Disbursements</u>	<u>Balance</u> <u>June 30, 2020</u>
Payroll Deductions and Withholdings	\$ 134,290.73	\$ 2,043,154.44	\$ 2,038,399.91	\$ 139,045.26
Net Salaries and Wages	-	2,996,473.33	2,996,473.32	0.01
Health Care	3,005.17	25.00		3,030.17
I.R.S. Section 125 Benefits Payable	2,348.71	7,276.70	5,730.85	3,894.56
Interfunds Payable	<u>3,700.00</u>	<u>569.76</u>	<u>569.76</u>	<u>3,700.00</u>
	<u>\$ 143,344.61</u>	<u>\$ 5,047,499.23</u>	<u>\$ 5,041,173.84</u>	<u>\$ 149,670.00</u>

Section I
LONG – TERM DEBT

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY
Long - Term Debt
Schedule of Serial Bonds and Lease Purchase Agreement
For the Fiscal Year Ended June 30, 2020

Purpose	Date of Issue	Amount of Issue	Annual Maturities of Bonds Outstanding		Interest Rate	Balance June 30, 2019	Retired Current Year	Balance June 30, 2020
			June 30, 2020					
			Date	Amount				
Refunding Bonds	02/11/16	\$ 8,740,000.00	3/15/21	\$ 460,000.00	4.00%	\$ 8,180,000.00	\$ 440,000.00	\$ 7,740,000.00
			3/15/22	480,000.00	4.00%			
			3/15/23	500,000.00	4.00%			
			3/15/24	515,000.00	4.00%			
			3/15/25	540,000.00	4.00%			
			3/15/26	565,000.00	4.00%			
			3/15/27	585,000.00	4.00%			
			3/15/28	615,000.00	4.00%			
			3/15/29	640,000.00	4.00%			
			3/15/30	665,000.00	4.00%			
			3/15/31	685,000.00	4.00%			
			3/15/32	725,000.00	4.00%			
			3/15/33	755,000.00	4.00%			

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY
Long - Term Debt
Schedule of Obligations Under Capital Leases
For the Fiscal Year Ended June 30, 2020

<u>Purpose</u>	<u>Amount of Original Issue</u>	<u>Amount Outstanding June 30, 2019</u>	<u>Issued Current Year</u>	<u>Retired Current Year</u>	<u>Amount Outstanding June 30, 2020</u>
Buses (2)	\$ 135,308.00	\$ 16,251.11	\$ -	\$ 16,251.11	\$ -
Van	25,451.00	1,664.53		1,664.53	-
Buses (5)	569,850.00	412,164.96	-	54,702.50	357,462.46
Bus (1)	96,000.00	-	96,000.00	20,968.43	75,031.57
		<u>\$ 430,080.60</u>	<u>\$ 96,000.00</u>	<u>\$ 93,586.57</u>	<u>\$ 432,494.03</u>

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY
Budgetary Comparison Schedule
Debt Service Fund
For the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REVENUES:					
Local Sources:					
Local Tax Levy	\$ 700,394.00	\$ -	\$ 700,394.00	\$ 700,394.00	\$ -
	<u>700,394.00</u>		<u>700,394.00</u>	<u>700,394.00</u>	-
State Sources:					
Debt Service Aid Type II	62,406.00	-	62,406.00	62,406.00	-
Total - State Sources	<u>62,406.00</u>	-	<u>62,406.00</u>	<u>62,406.00</u>	-
Total Revenues	<u>762,800.00</u>	-	<u>762,800.00</u>	<u>762,800.00</u>	-
EXPENDITURES:					
Regular Debt Service:					
Interest - Bonds	322,800.00	-	322,800.00	322,800.00	-
Redemption of Principal - Bonds	<u>440,000.00</u>	-	<u>440,000.00</u>	<u>440,000.00</u>	-
Total Regular Debt Service	<u>762,800.00</u>	-	<u>762,800.00</u>	<u>762,800.00</u>	-
Total Expenditures	<u>762,800.00</u>	-	<u>762,800.00</u>	<u>762,800.00</u>	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-
Fund Balance, July 1	(0.49)	-	(0.49)	(0.49)	-
Fund Balance, June 30	<u>\$ (0.49)</u>	<u>\$ -</u>	<u>\$ (0.49)</u>	<u>\$ (0.49)</u>	<u>\$ -</u>
Recapitulation of Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures					
Budgeted Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATISTICAL SECTION (UNAUDITED)

GASB requires that ten years of statistical data be presented. Pursuant to State of New Jersey Department of Education requirements issued for the fiscal year ended June 30, 1994, only two years statistical data needed to be presented. Additional year's data will be included each year thereafter until ten years of data is presented.

STATISTICAL SECTION (Unaudited)

Financial Trends

- J-1 Net Position by Component
- J-2 Changes in Net Position
- J-3 Fund Balances - Governmental Funds
- J-4 Changes in Fund Balances - Governmental Funds
- J-5 General Fund - Other Local Revenue by Source

Revenue Capacity

- J-6 Assessed Value and Estimated Actual Value of Taxable Property
- J-7 Direct and Overlapping Property Tax Rates
- J-8 Principal Property Taxpayers
- J-9 Property Tax Levies and Collections

Debt Capacity

- J-10 Ratios of Outstanding Debt by Type
- J-11 Ratios of Net General Bonded Debt Outstanding
- J-12 Direct and Overlapping Governmental Activities Debt as of June 30
- J-13 Legal Debt Margin Information

Demographic and Economic Information

- J-14 Demographic and Economic Statistics
- J-15 Principal Employers

Operating Information

- J-16 Full-time Equivalent District Employees by Function/Program
- J-17 Operating Statistics
- J-18 School Building Information
- J-19 Schedule of Required Maintenance for School Facilities
- J-20 Insurance Schedule

**BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY**

**Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)
Unaudited**

	Fiscal Year Ending June 30,									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Governmental activities										
Net investment in capital assets	\$ 2,743,304.56	\$ 2,438,843.25	\$ 2,039,066.97	\$ 1,768,329.63	\$ 1,455,844.06	\$ 1,092,432.95	\$ 1,202,204.79	\$ 1,021,587.42	\$ 627,200.85	\$ 5,179.7
Restricted	483,881.56	397,811.65	575,339.53	658,727.47	632,513.59	185,236.19	278,298.13	62,703.83	86,442.04	105.2
Unrestricted	(2,610,450.16)	(2,619,818.56)	(2,509,767.18)	(2,426,355.26)	(2,140,551.90)	(2,232,235.24)	(84,743.17)	28,791.77	79,316.87	(78.2)
Total governmental activities net position	\$ 616,735.96	\$ 217,038.34	\$ 104,639.32	\$ 701.84	\$ (52,094.25)	\$ (954,566.10)	\$ 1,395,759.75	\$ 1,113,083.02	\$ 792,959.76	\$ 5,208.6
Business-type activities										
Net investment in capital assets	\$ 63,547.44	\$ 70,586.87	\$ 78,292.80	\$ 82,270.49	\$ 37,647.86	\$ 38,673.92	\$ 43,609.98	\$ 48,546.04	\$ 53,482.10	\$ 51.2
Restricted										
Unrestricted	(195,797.54)	(141,749.98)	(207,366.28)	(208,173.41)	(200,311.63)	(192,891.14)	(113,853.47)	(89,292.50)	(80,538.87)	22.2
Total business-type activities net position	\$ (132,250.10)	\$ (71,163.11)	\$ (129,073.48)	\$ (125,902.92)	\$ (162,663.77)	\$ (154,217.22)	\$ (70,243.49)	\$ (40,746.46)	\$ (27,056.77)	\$ 73.4
District-wide										
Net investment in capital assets	\$ 2,806,852.00	\$ 2,509,430.12	\$ 2,117,359.77	\$ 1,850,600.12	\$ 1,493,591.92	\$ 1,131,106.87	\$ 1,245,814.77	\$ 1,070,133.46	\$ 880,682.95	\$ 5,231.0
Restricted	483,881.56	397,811.65	575,339.53	658,727.47	632,513.59	185,236.19	278,298.13	62,703.83	86,442.04	105.2
Unrestricted	(2,806,247.70)	(2,761,366.54)	(2,717,133.46)	(2,634,526.67)	(2,340,863.53)	(2,425,126.38)	(188,596.64)	(60,500.73)	(1,222.00)	(53.9)
Total district net position	\$ 484,485.86	\$ 145,875.23	\$ (24,434.16)	\$ (125,201.08)	\$ (214,758.02)	\$ (1,108,783.32)	\$ 1,325,516.26	\$ 1,072,336.56	\$ 765,902.99	\$ 5,282.3

Source: District records

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
Unaudited

	Fiscal Year Ending June 30,									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Expenses										
Governmental activities										
Instruction										
Regular	\$ 3,992,226.73	\$ 4,112,067.97	\$ 4,074,798.74	\$ 2,924,138.16	\$ 2,516,298.80	\$ 2,619,330.84	\$ 2,777,284.02	\$ 2,580,192.14	\$ 2,513,182.78	\$ 2,491,106.97
Special education	925,123.10	802,038.11	1,068,178.62	675,940.34	833,424.85	908,398.78	764,929.32	879,239.73	846,033.02	743,633.02
Other instruction	153,455.96	168,952.05	129,016.73	92,967.07	102,342.38	91,942.68	157,353.42	167,574.66	157,301.78	129,510.71
Support Services:										
Tuition	2,668,965.62	2,506,940.29	2,614,755.56	2,852,170.53	2,881,678.38	2,838,921.42	1,966,282.40	1,827,661.63	1,579,085.74	1,555,773.45
Student and instruction related services	1,268,743.57	1,318,806.66	1,279,539.12	1,018,137.58	931,559.27	976,798.59	1,174,738.19	1,283,517.87	1,167,960.51	1,030,125.48
School administrative services	456,225.57	592,202.89	492,083.15	366,243.15	334,262.72	303,509.48	297,083.64	368,064.13	357,590.69	386,758.18
General and business administrative services	546,883.90	560,621.01	508,343.29	457,865.33	393,523.91	470,840.27	390,898.07	451,383.94	508,877.78	341,511.47
Plant operations and maintenance	979,494.43	1,018,189.37	1,017,557.90	936,448.98	783,662.44	779,532.26	926,859.73	893,657.16	827,108.27	847,300.34
Pupil transportation	1,103,246.71	1,059,521.73	1,019,483.38	963,715.78	861,670.22	842,102.09	769,233.28	743,370.65	729,375.32	655,654.41
Charter Schools		39,886.25	20,229.87							
SDA Debt Service Assessment	1,366.00	1,366.00	1,366.00	1,366.00	1,366.00	1,366.00	1,366.00	886.00	645.00	1,110.00
Interest on long-term debt	318,950.00	331,831.25	348,441.67	366,004.16	258,587.51	451,621.87	458,331.84	472,470.18	486,019.42	498,874.74
Total governmental activities expenses	12,414,681.59	12,600,523.58	12,573,804.04	10,654,997.08	9,899,376.48	10,284,364.28	9,684,359.91	9,668,018.09	9,173,180.31	8,681,356.77
Business-type activities:										
Food service	105,673.79	136,679.70	145,487.34	143,445.96	132,805.58	141,945.10	153,884.30	142,411.43	149,223.12	132,988.63
Rutherford Hall	193,199.38	219,399.49	215,375.17	214,469.94	201,540.76	215,579.81	206,216.40	132,024.08	111,106.00	
Total business-type activities expense	298,873.17	356,079.19	360,862.51	357,915.90	334,346.34	357,524.71	360,100.70	274,435.51	260,329.12	132,988.63
Total district-wide expenses	12,713,554.76	12,956,602.77	12,934,666.55	11,012,912.98	10,233,722.82	10,641,888.99	10,044,460.61	9,942,453.60	9,433,509.43	8,814,355.40
Program Revenues										
Governmental activities:										
Charges for services:										
Pupil transportation	217,823.65	57,085.00	75,768.38	66,260.50	87,567.50	101,538.00	95,705.17	108,136.39	74,655.00	88,179.53
Interest on long-term debt	256,544.00	289,608.25	294,476.67	299,480.16	192,947.51	409,285.87	415,769.84	430,109.18	443,448.42	456,522.74
Operating grants and contributions	2,622,901.69	2,931,301.41	3,148,235.36	1,193,307.51	1,140,865.83	1,127,678.42	1,297,256.62	1,576,558.55	1,439,376.57	1,093,038.43
Total governmental activities program revenues	3,097,269.34	3,257,994.66	3,518,480.41	1,559,048.17	1,421,380.84	1,638,500.29	1,808,731.63	2,114,804.12	1,957,479.99	1,637,738.70

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

Changes In Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
Unaudited

	Fiscal Year Ending June 30,									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Business-type activities:										
Charges for services										
Food service	\$ 70,699.15	\$ 101,055.36	\$ 118,562.28	\$ 120,103.58	\$ 114,531.11	\$ 114,777.20	\$ 117,368.01	\$ 108,943.87	\$ 118,281.99	\$ 109,170.31
Rutherford Hall	138,736.17	233,903.00	158,722.50	196,027.95	179,129.26	127,599.73	179,283.89	120,921.11	6,007.35	
Operating grants and contributions	28,252.16	28,574.72	29,971.68	28,288.20	32,141.03	30,976.27	33,812.62	30,792.58	35,424.24	27,631.14
Total business-type activities program revenues	237,687.48	363,533.08	307,256.46	344,419.73	325,801.40	273,353.20	330,464.52	260,657.56	159,713.58	136,801.45
Total district-wide program revenues	3,334,956.82	3,621,527.74	3,825,736.87	1,903,467.90	1,747,182.24	1,911,853.49	2,139,196.15	2,375,481.68	2,117,193.57	1,774,540.15
Net (Expense)/Revenue										
Governmental activities	(9,317,412.25)	(9,342,528.92)	(9,055,323.63)	(9,095,948.91)	(8,477,995.64)	(8,645,863.99)	(7,875,628.28)	(7,553,213.97)	(7,215,700.32)	(7,043,618.07)
Business-type activities	(61,185.69)	7,453.89	(53,606.05)	(13,496.17)	(8,544.94)	(84,171.51)	(29,636.18)	(13,777.95)	(100,615.54)	3,802.82
Total district-wide net expense	(9,378,597.94)	(9,335,075.03)	(9,108,929.68)	(9,109,445.08)	(8,486,540.58)	(8,730,035.50)	(7,905,264.46)	(7,566,991.92)	(7,316,315.86)	(7,039,815.25)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes:										
Property taxes, levied for general purposes	9,075,073.00	8,811,890.00	8,666,893.00	8,512,609.00	8,345,824.00	8,089,997.00	7,340,882.00	7,023,122.00	6,769,586.00	6,636,848.00
Property taxes, levied for debt service principal	443,850.00	428,718.75	363,241.33	395,045.84	554,962.49	65,853.13	327,760.16	311,021.82	298,972.58	261,505.26
Federal and State aid not restricted	37,412.39	53,120.01	54,704.67	72,465.70	53,559.09	48,011.60	42,718.44	36,758.04	39,308.87	75,250.68
Tuition (other than special schools)	62,974.42	14,760.00	65,612.00	84,948.00	215,539.94	165,894.00	247,394.72	355,255.97	277,976.20	213,008.68
Investment earnings	6,285.05	10,351.79	7,927.14	4,723.71	3,126.58	3,408.06	3,010.08	2,736.35	5,335.50	5,954.53
Adjustment to Capital Assets									(4,765,748.16)	
Miscellaneous income	91,515.01	186,087.39	50,882.97	128,952.75	102,455.39	58,484.35	196,539.63	144,445.05	174,411.18	57,687.98
N.J. Economic Development Authority grants										
Proceeds of long-term debt (Refunding Bonds)					105,000.00					
Transfers		(50,000.00)	(50,000.00)	(50,000.00)						
Total governmental activities	9,717,109.87	9,454,927.94	9,159,261.11	9,148,745.00	9,380,467.49	8,431,648.14	8,158,305.01	7,873,337.23	7,799,842.17	7,270,457.13
Business-type activities:										
Investment earnings	98.70	456.48	435.49	257.02	98.39	197.75	139.15	88.26	67.47	
Transfers		50,000.00	50,000.00	50,000.00						
Total business-type activities	98.70	50,456.48	50,435.49	50,257.02	98.39	197.75	139.15	88.26	67.47	
Total district-wide general revenues	9,717,208.57	9,505,384.42	9,209,696.60	9,199,002.02	9,380,565.88	8,431,845.89	8,158,444.16	7,873,425.49	7,799,909.64	7,270,457.13
Change in Net Position										
Governmental activities	399,697.62	112,399.02	103,937.48	52,796.09	902,471.85	(214,215.85)	282,676.73	320,123.26	(4,415,858.15)	226,839.06
Business-type activities	(61,086.99)	57,910.37	(3,170.56)	36,760.65	(8,448.55)	(83,973.76)	(29,497.03)	(13,689.69)	(100,548.07)	3,802.82
Total district-wide change in net position	\$ 338,610.63	\$ 170,309.39	\$ 100,766.92	\$ 89,556.74	\$ 894,023.30	\$ (298,189.61)	\$ 253,179.70	\$ 306,433.57	#####	\$ 230,641.88

Source: District records

**BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY**

**Fund Balances - Governmental Funds,
Last Ten Fiscal Years
(modified accrual basis of accounting)
Unaudited**

	Fiscal Year Ending June 30,									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General Fund										
Restricted	\$ 521,182.48	\$ 423,503.61	\$ 564,483.65	\$ 549,775.48	\$ 497,892.74	\$ 163,174.76	\$ 237,224.48	\$ 74,050.95	\$ 1.00	\$ 1.00
Assigned	52,999.57	68,456.53	116,295.02	173,220.50	290,777.26	266,071.33	203,351.76	216,027.65	89,969.79	137,042.67
Unassigned	217,264.00	215,865.00	235,785.00	211,064.00	218,650.00	189,110.68	215,170.00	217,809.35	245,443.39	88,458.07
Reserved										
Unreserved										
Total general fund	<u>\$ 791,446.05</u>	<u>\$ 707,847.14</u>	<u>\$ 918,563.67</u>	<u>\$ 934,059.98</u>	<u>\$ 1,007,320.00</u>	<u>\$ 618,356.77</u>	<u>\$ 655,746.24</u>	<u>\$ 507,887.95</u>	<u>\$ 335,414.18</u>	<u>\$ 225,501.74</u>
All Other Governmental Funds										
Restricted, reported in:										
Capital Projects fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,633.02	\$ 15,549.36
Debt service fund	(0.49)	(0.49)	(0.49)	52,066.51	52,066.51	(0.15)	(0.15)	(0.10)	(0.04)	(0.02)
Assigned, reported in:										
Capital Projects fund							7,352.97	7,352.97	74,172.77	92,495.27
Reserved										
Unreserved, reported in:										
Capital projects fund										
Debt service fund										
Total all other governmental funds	<u>\$ (0.49)</u>	<u>\$ (0.49)</u>	<u>\$ (0.49)</u>	<u>\$ 52,066.51</u>	<u>\$ 52,066.51</u>	<u>\$ (0.15)</u>	<u>\$ 7,352.82</u>	<u>\$ 7,352.87</u>	<u>\$ 133,805.75</u>	<u>\$ 108,044.61</u>
Total Fund Balances	<u>\$ 791,445.56</u>	<u>\$ 707,846.65</u>	<u>\$ 918,563.18</u>	<u>\$ 986,126.49</u>	<u>\$ 1,059,386.51</u>	<u>\$ 618,356.62</u>	<u>\$ 663,099.06</u>	<u>\$ 515,240.82</u>	<u>\$ 469,219.93</u>	<u>\$ 333,546.35</u>

Source: District records

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

Changes in Fund Balances - Governmental Funds,
Last Ten Fiscal Years
(modified accrual basis of accounting)
Unaudited

	Fiscal Year Ending June 30,									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Revenues										
Tax levy	\$ 9,775,467.00	\$ 9,510,217.00	\$ 9,324,611.00	\$ 9,207,135.00	\$ 9,093,734.00	\$ 8,565,136.00	\$ 8,084,412.00	\$ 7,764,253.00	\$ 7,512,007.00	\$ 7,374,877.00
Tuition charges	62,974.42	14,760.00	65,612.00	84,948.00	215,536.94	165,894.00	247,394.72	355,255.97	277,976.20	213,009.68
Transportation Fees	217,823.65	57,085.00	75,768.38	66,260.50	87,567.50	101,538.00	95,705.17	108,136.38	74,655.00	88,179.53
Interest earnings	6,285.05	10,351.79	7,927.14	4,723.71	3,128.58	3,408.06	3,010.08	2,736.35	5,335.50	5,954.53
Miscellaneous	91,515.01	186,250.98	51,378.10	147,988.56	102,455.39	58,484.35	198,539.63	144,445.05	182,076.18	71,849.01
State sources	1,703,835.44	1,547,625.91	1,448,321.60	1,077,369.85	1,058,076.88	1,021,244.21	1,068,476.31	1,148,400.60	1,018,258.21	790,131.72
Federal sources	199,376.64	183,265.92	165,599.30	169,367.55	136,348.04	154,443.81	273,498.75	484,914.00	454,762.23	364,194.36
Total revenues	12,057,277.21	11,509,556.60	11,139,217.52	10,757,793.17	10,696,848.33	10,070,148.43	9,967,036.64	9,988,141.35	9,523,070.32	8,908,195.83
Expenditures										
Instruction										
Regular Instruction	2,294,592.27	2,210,020.48	2,172,354.57	1,944,333.38	1,778,726.41	1,742,485.78	1,895,567.35	1,730,385.86	1,687,712.05	1,638,238.45
Special education instruction	545,283.19	445,373.42	602,118.17	489,385.44	618,800.27	678,834.77	549,663.02	626,648.01	601,104.56	540,174.35
Other instruction	87,305.75	90,320.13	68,203.16	63,557.50	73,653.42	66,137.42	110,008.53	116,678.75	109,606.44	89,954.83
Support Services:										
Tuition	2,668,965.62	2,596,940.29	2,814,755.58	2,852,170.53	2,881,678.38	2,838,921.42	1,966,282.40	1,827,661.63	1,579,085.74	1,555,773.45
Student and instruction related services	802,731.53	808,071.80	781,017.62	736,364.57	683,148.59	724,672.62	812,470.22	1,005,348.48	905,406.95	789,912.54
School administrative services	284,292.12	331,237.74	260,422.55	249,145.14	230,124.80	220,445.57	208,785.61	247,696.57	248,068.14	260,255.61
General and business administrative services	430,328.44	384,441.37	351,879.45	367,861.06	370,721.93	350,193.75	307,398.04	304,866.00	385,729.54	280,859.62
Plant operations and maintenance	739,692.71	740,217.85	758,765.90	792,098.55	651,735.40	729,007.39	795,785.87	720,259.63	696,799.21	741,388.18
Pupil transportation	661,338.35	806,012.54	758,837.90	835,149.36	745,652.48	795,869.67	725,342.22	692,250.86	659,759.86	539,984.23
Employee benefits	2,392,260.76	2,196,916.70	1,895,725.78	1,521,103.09	1,447,358.02	1,442,128.51	1,536,957.09	1,631,166.83	1,624,963.60	1,631,006.25
Charter Schools		39,986.25	20,229.87							
Capital outlay	220,067.56	250,184.56	107,720.30	168,734.57	609,036.40	8,718.97	24,818.00	255,665.80	184,758.63	296,588.72
Debt service:										
Principal	440,000.00	425,000.00	410,000.00	390,000.00	480,000.00	65,000.00	325,004.45	308,415.02	296,455.43	279,141.99
Interest and other charges	322,800.00	335,550.00	353,750.00	371,050.00	282,483.34	452,475.00	461,087.60	475,077.04	488,536.59	501,237.57
Total expenditures	12,069,678.30	11,870,273.13	11,158,780.83	10,781,053.19	10,851,118.44	10,114,890.67	9,819,178.40	9,942,120.46	9,475,966.74	8,114,315.79
Excess (Deficiency) of revenues over (under) expenditures	(12,401.09)	(160,716.53)	(17,563.31)	(23,260.02)	(154,271.11)	(44,742.44)	147,858.24	46,020.89	47,083.58	(206,119.96)

**BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY**

**General Fund - Other Local Revenue by Source
Last Ten Fiscal Years
(modified accrual basis of accounting)
Unaudited**

<u>Fiscal Year Ended June 30,</u>	<u>Total</u>	<u>Tuition</u>	<u>Interest</u>	<u>Transportation</u>	<u>Miscellaneous</u>	<u>Prior Year Refunds</u>	<u>Sale of Assets</u>
2011	\$ 365,031.72	\$ 213,009.68	\$ 5,954.53	\$ 88,179.53	\$ 57,887.98	\$ -	\$ -
2012	532,377.88	277,976.20	5,335.50	74,655.00	174,411.18		
2013	610,573.75	355,255.97	2,736.35	108,136.38	144,445.05		
2014	542,649.58	247,394.72	3,010.06	95,705.17	196,539.63		
2015	329,324.41	165,894.00	3,408.06	101,538.00	58,484.35		
2016	410,123.57	215,539.94	3,126.58	87,567.50	60,554.29	43,335.26	
2017	287,554.96	87,448.00	4,723.71	66,430.50	95,086.90	29,484.85	4,381.00
2018	201,215.38	65,612.00	7,927.14	75,768.38	37,097.66	14,810.20	
2019	268,284.06	14,760.00	10,351.79	57,085.00	152,813.39	33,273.88	
2020	378,598.13	62,974.42	6,285.05	217,823.65	82,865.73	8,649.28	

Source: District records

**BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY**

**Assessed Value and Estimated Actual Value of Taxable Property,
Last Ten Fiscal Years
Unaudited**

Fiscal Year Ended December 31,	Vacant Land	Residential	Farm	Commercial	Industrial	Apartment	Total Assessed Value	Public Utilities	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate
2011	\$ 15,588,300	\$ 510,591,000	\$ 23,133,555	\$ 15,892,800	\$ -	\$ -	\$ 565,205,655	\$ 1,158,652	\$ 566,364,307	\$ 670,191,556	1.280
2012	10,071,600	521,530,400	22,779,635	15,892,800	-	-	570,274,435	1,254,168	571,528,603	619,696,239	1.339
2013	11,114,700	476,465,300	21,945,700	24,309,500	-	-	533,835,200	1,276,451	535,111,651	562,515,326	1.485
2014	10,325,300	479,465,200	22,054,500	19,604,700	-	-	531,449,700	906,575	532,356,275	575,790,232	1.526
2015	6,991,900	492,125,700	22,373,000	18,971,700	-	-	540,462,300	-	540,462,300	584,260,244	1.609
2016	7,160,000	501,673,600	22,372,200	18,041,700	-	-	549,247,500	-	549,247,500	602,220,217	1.664
2017	5,230,900	511,499,900	22,310,700	18,225,700	-	-	557,267,200	-	557,267,200	614,775,390	1.664
2018	5,359,200	521,388,900	22,511,400	13,722,900	-	4,337,800	567,318,200	-	567,318,200	628,189,791	1.676
2019	7,407,400	527,255,300	22,551,500	13,887,900	-	4,337,800	575,439,900	-	575,439,900	654,727,387	1.699
2020	5,216,600	540,280,500	22,564,700	13,802,600	-	4,337,800	586,202,200	-	586,202,200	694,305,579	1.713

Source: Municipal Tax Assessor

**BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY**

**Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
(rate per \$100 of assessed value)
Unaudited**

Fiscal Year Ended December 31,	School District Direct Rate			Overlapping Rates		Total Direct and Overlapping Tax Rate
	Basic Rate	General Obligation Debt Service	Total Direct School Tax Rate	Municipality	County	
2011	1.142	0.138	1.280	0.490	0.750	2.520
2012	1.202	0.137	1.339	0.341	0.724	2.404
2013	1.339	0.146	1.485	0.482	0.649	2.616
2014	1.378	0.148	1.526	0.451	0.772	2.749
2015	1.513	0.096	1.609	0.425	0.839	2.873
2016	1.525	0.139	1.664	0.425	0.825	2.914
2017	1.527	0.137	1.664	0.429	0.843	2.936
2018	1.541	0.135	1.676	0.430	0.850	2.956
2019	1.567	0.132	1.699	0.446	0.817	2.962
2020	1.583	0.130	1.713	0.446	0.817	2.976

Source: Municipal Tax Collector

**BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY**

**Principal Property Taxpayers
Current Year and Ten Years Ago
Unaudited**

Fiscal Year Ended June 30,	2020		2010	
	Taxable Assessed Value	% of Total District Net Assessed Value	Taxable Assessed Value	% of Total District Net Assessed Value
Baker Residential Ltd. Partnership	\$ 6,647,800	1.20%	\$ -	
Colonial Manor at Partner Valley LLC	4,337,800	0.78%		
Allamuchy Mall Partners LLC	4,049,000	0.73%		
EMS Partnership LLC	2,700,000	0.49%		
Van Vugt	2,140,200	0.39%		
13 Old Farm LLC	1,817,500	0.33%		
Allamuchy Corp Center	1,420,000	0.26%		
Gibbs, J & N	1,311,100	0.24%		
Allamuchy Land Development	1,189,500	0.21%		
Russo, Lawrence Jr.	1,146,600	0.21%		
Total	<u>\$ 26,759,500</u>	<u>4.84%</u>	<u>\$ -</u>	<u>0.00%</u>

Not Available

Source: Municipal Tax Assessor

**BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY**

**Property Tax Levies and Collections
Last Ten Fiscal Years
Unaudited**

Fiscal Year Ended December 31,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2010	\$ 16,036,596.59	\$ 15,659,358.98	97.64%	\$ 215,515.85	\$ 15,874,874.83	98.99%
2011	16,013,842.63	15,725,381.02	98.19%	187,399.18	15,912,780.20	99.36%
2012	16,436,267.60	16,114,825.64	98.04%	201,548.50	16,316,374.14	99.27%
2013	16,598,815.06	16,341,077.70	98.44%	175,377.85	16,516,455.55	99.50%
2014	17,552,440.00	17,213,138.65	98.06%	198,679.22	17,411,817.87	99.19%
2015	18,353,054.85	18,024,443.46	98.20%	213,734	18,238,177.75	99.37%
2016	18,661,264.38	18,388,030.19	98.53%	167,691	18,555,721.67	99.43%
2017	19,039,296.83	18,653,278.68	97.97%	152,438	18,805,716.19	98.77%
2018	19,085,773.86	18,827,676.17	98.64%	174,670	19,002,345.84	99.56%
2019	19,658,650.92	19,453,448.14	98.95%		19,453,448.14	98.95%

Source: Municipal Tax Collector

**BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY**

**Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
Unaudited**

Fiscal Year Ended June 30,	Governmental Activities				Business-Type Activities			
	General Obligation Bonds	Certificates of Participation	Capital Leases	Bond Anticipation Notes (BANs)	Capital Leases	Total District	Percentage of Personal Income	Per Capita
2011	\$ 10,240,000	\$ 744,875	\$ -	\$ -	\$ -	\$ 10,984,875	5.17%	2,549
2012	10,180,000	508,419				10,688,419	5.07%	2,477
2013	10,120,000	260,004	406,127			10,786,132	5.07%	2,401
2014	10,055,000		299,410			10,354,410	4.87%	2,272
2015	9,990,000		206,834			10,196,834	4.66%	2,238
2016	9,405,000		700,942			10,105,942	4.42%	2,203
2017	9,015,000		604,191			9,619,191	4.03%	2,071
2018	8,605,000		505,411			9,110,411	3.65%	1,963
2019	8,180,000		430,081			8,610,081	3.33%	1,845
2020	7,740,000		432,494			8,172,494	3.07%	1,751

**BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY**

**Ratios of Net General Bonded Debt Outstanding
Last Ten Fiscal Years
Unaudited**

Fiscal Year Ended June 30,	<u>General Bonded Debt Outstanding</u>		Net General Bonded Debt Outstanding	Percentage of Actual Taxable Value of Property	Per Capita
	<u>General Obligation Bonds</u>	<u>Deductions</u>			
2011	\$ 10,240,000	\$ -	\$ 10,240,000	1.81%	2,376
2012	10,180,000		10,180,000	1.78%	2,359
2013	10,120,000		10,120,000	1.89%	2,253
2014	10,055,000		10,055,000	1.89%	2,206
2015	9,990,000		9,990,000	1.85%	2,193
2016	9,405,000		9,405,000	1.71%	2,050
2017	9,015,000		9,015,000	1.62%	1,941
2018	8,605,000		8,605,000	1.52%	1,855
2019	8,180,000		8,180,000	1.42%	1,753

**BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY**

**Direct and Overlapping Governmental Activities Debt
As of December 31,2019
Unaudited**

Net Direct Debt of School District as of December 31,2019		\$ 8,180,000.00
Net Overlapping Debt of School District:		
Township of Allamuchy (100%)	\$ 8,058,781.17	
County of Warren - Township's share (6.161% of \$3,545,724)	<u>218,456.78</u>	
		<u>8,277,237.95</u>
Total Direct and Overlapping Bonded Debt as of December 31,2019		<u>\$ 16,457,237.95</u>

Source: Township of Allamuchy Chief Financial Officer and Warren County Treasurer's Office.

**BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY**
**Legal Debt Margin Information
Last Nine Fiscal Years
Unaudited**

Legal Debt Margin Calculation for Fiscal Year 2019

Equalized valuation basis	
2017	617,160,004
2018	645,486,631
2019	668,339,024
	<u>\$ 1,930,985,659</u>
Average equalized valuation of taxable property	<u>\$ 643,661,886</u>
Debt limit (3% of average equalization value)	19,309,857
Total Net Debt Applicable to Limit	<u>7,740,000</u>
Legal debt margin	<u>\$ 11,569,857</u>

	Fiscal Year				
	2016	2017	2018	2019	2020
Debt limit	\$ 17,430,494	\$ 17,746,919	\$ 18,125,596	\$ 18,670,123	\$ 19,309,857
Total net debt applicable to limit	<u>9,990,000</u>	<u>9,015,000</u>	<u>8,605,000</u>	<u>8,180,000</u>	<u>7,740,000</u>
Legal debt margin	<u>\$ 7,440,494</u>	<u>\$ 8,731,919</u>	<u>\$ 9,520,596</u>	<u>\$ 10,490,123</u>	<u>\$ 11,569,857</u>
Total net debt applicable to the limit as a percentage of debt limit	57.31%	50.80%	47.47%	43.81%	40.08%

	Fiscal Year				
	2011	2012	2013	2014	2015
Debt limit	\$ 20,677,110	\$ 19,665,447	\$ 18,443,697	\$ 17,813,349	\$ 17,338,688
Total net debt applicable to limit	<u>10,240,000</u>	<u>10,180,000</u>	<u>10,120,000</u>	<u>10,055,000</u>	<u>10,085,000</u>
Legal debt margin	<u>\$ 10,437,110</u>	<u>\$ 9,485,447</u>	<u>\$ 8,323,697</u>	<u>\$ 7,758,349</u>	<u>\$ 7,253,688</u>
Total net debt applicable to the limit as a percentage of debt limit	49.52%	51.77%	54.87%	58.45%	58.16%

Source: Equalized valuation bases were obtained from the Annual Report of the State of New Jersey,
Department of Treasury, Division of Taxation

**BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY**

**Demographic and Economic Statistics
Last Ten Fiscal Years
Unaudited**

<u>Year</u>	<u>Population</u>	<u>Personal Income</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2011	4,310	\$ 212,638,695	49,336	4.3%
2012	4,315	210,744,600	48,840	4.4%
2013	4,492	212,817,484	47,377	8.7%
2014	4,558	212,530,424	46,628	5.2%
2015	4,556	218,701,668	48,003	5.2%
2016	4,588	228,408,992	49,784 (Est)	4.0%
2017	4,644 (Est)	238,799,124	51,421 (Est)	3.8%
2018	4,640 (Est)	249,622,720	53,798 (Est)	3.4%
2019	4,666 (Est)	258,552,112	55,412 (Est)	3.0%
2020	4,666 (Est)	266,308,675	57,074 (Est)	

Sources:

Population information provided by the NJ Dept of Labor and Workforce Development

Personal income has been estimated based upon the municipal population and per capita personal income presented

Per capita personal income by municipality estimated based upon the 2010 Census published by the US Bureau of Economic Analysis.

Unemployment data provided by the NJ Dept of Labor and Workforce Development

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

Principal Employers
Current Year and Ten Years Ago
Unaudited

Employer	2020			2010		
	Approximate Employees	Rank [Optional]	Percentage of Total Municipal Employment	ApproximateE mployees	Rank [Optional]	Percentage of Total Municipal Employment
		Not Available			Not Available	
	<u>0</u>		<u>0.00%</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>

Source: _____

**BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY**

**Full-time Equivalent District Employees by Function/Program
Last Nine Fiscal Years
Unaudited**

<u>Function/Program</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Instruction										
Regular	29.5	30.5	27.0	26.5	29.2	26.5	27.9	38.5	30.5	31.5
Special education	5.0	5.5	9.0	8.1	8.9	8.1	6.9	3.5	3.5	3.8
Other instruction	0.0	0.0	6.0	6.4	6.0	6.4	5.0	10.5	7.5	9.5
School sponsored/other instructional										
Support Services:										
Tuition										
Student and instruction related services	7.3	7.3	7.8	9.0	11.0	9.0	20.3	15.3	13.5	13.75
School administrative services	3.0	3.0	2.5	5.6	4.5	5.6	5.0	4.5	4.5	4.0
General and business administrative services	1.6	1.6	3.3	2.6	1.6	2.6	1.6	1.4	1.4	1.4
Central Services	0.0	0.0	0.0	0.0						
Administrative information technology										
Plant operations and maintenance	6.0	6.0	7.5	5.7	5.7	5.7	5.4	4.0	4.0	5.0
Pupil transportation	11.5	11.5	10.6	11.5	11.0	11.5	11.0	10.6	10.6	10.6
Special Schools										
Food Service										
Child Care										
Total	63.9	65.4	73.7	75.4	77.9	75.4	83.1	88.3	75.5	79.5

Source: District Personnel Records

**BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY**

**Operating Statistics
Last Ten Fiscal Years
Unaudited**

Fiscal Year	Enrollment	Operating Expenditures	Cost Per Pupil	Percentage Change	Pupil/Teacher Ratio		Average Daily Enrollment (ADE)	Average Daily Attendance (ADA)	% Change in Average Daily Enrollment	Student Attendance Percentage
					Teaching Staff	Elementary				
2011	405.0	\$ 8,047,348	\$ 19,870	-4.83%	37	1:10.95	423.0	398.7	9.06%	94.26%
2012	440.0	8,506,236	19,332	-2.71%	38	1:11.58	424.0	411.0	0.24%	96.93%
2013	439.0	8,902,963	20,280	4.90%	42	1:10.45	426.0	444.7	0.47%	104.39%
2014	444.0	9,008,270	20,289	0.04%	42	1:10.58	447.3	427.9	5.00%	95.66%
2015	433.0	9,588,697	22,145	9.15%	43	1:10.59	433.7	410.8	-3.04%	94.72%
2016	423.0	9,479,600	22,410	1.20%	44	1:9.61	423.8	409.8	-2.28%	96.70%
2017	412.0	9,851,269	23,911	6.70%	40	1:10.30	413.9	394.9	-2.34%	95.41%
2018	425.0	10,285,311	24,201	1.21%	38	1:11.10	418.4	401.4	1.09%	95.94%
2019	431.0	10,659,539	24,732	2.20%	42	1:10.39	434.3	416.1	3.80%	95.81%
2020	431.0	11,086,811	25,723	4.01%	45	1:9.63	428.2	415.6	-1.40%	97.06%

Source: District records

Note: Enrollment based on annual October district count.

**BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY**

**School Building Information
Last Nine Fiscal Years
Unaudited**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<u>District Building</u>										
<u>Allamuchy Elementary School (1958)</u>										
Square Feet	56,879	56,879	56,879	56,879	56,879	56,879	56,879	56,879	56,879	56,879
Capacity (students)	398	398	398	398	398	398	398	398	398	398
Enrollment	297	330	330	340	350	272	276	275	276	282
<u>Mountain Villa School (2010)</u>										
Square Feet	27,260	27,260	27,260	27,260	27,260	27,260	27,260	27,260	27,260	27,260
Capacity (students)	180	180	180	180	180	180	180	180	180	180
Enrollment	90	94	94	107	99	150	136	151	155	149
<u>Other</u>										
Storage Building(s) -pole barn, waste treatment, 3 sheds										
Square Feet										

Number of Schools at June 30, 2020
Elementary = 2

Source: District Facilities Office

Note: Year of original construction is shown in parentheses. Increases in square footage and capacity are the result of alterations and additions. Enrollment is based on the annual October district count.

**BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY**

**General Fund
Schedule of Required Maintenance for School Facilities
Last Ten Fiscal Years
Unaudited**

Undistributed Expenditures—Required
Maintenance for School Facilities
11-000-261-xxx

*School Facility	Pending Projects (w/DOE Project #)	Gross Building Area (SF)	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Allamuchy Township Elementary School		80,000	\$ 103,468	\$ 137,400	\$ 173,086	\$ 209,679	\$ 125,406	\$ 116,773	\$ 127,983	\$ 113,923	\$ 112,200	\$ 108,256
Mountain Villa School		<u>27,260</u>	<u>35,257</u>	<u>46,819</u>	<u>56,536</u>	<u>71,448</u>	<u>35,110</u>	<u>50,748</u>	<u>60,999</u>	<u>26,904</u>	<u>37,406</u>	<u>27,173</u>
Total School Facilities			\$ 107,260	\$ 138,725	\$ 184,219	\$ 229,622	\$ 160,516	\$ 167,521	\$ 188,982	\$ 140,827	\$ 149,606	\$ 135,429

*School facilities as defined under EFCFA.
(N.J.A.C.6A:26-1.2 and N.J.A.C.6A:26A-1.3)

Source: District records

**BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY**

**Insurance Schedule
As of June 30, 2020
Unaudited**

Policy Type	COVERAGE		DEDUCTIBLE
School Alliance Insurance Fund:			
Blanket Building & Contents (Property)	\$26,909,900	Per Occurrence	\$5,000
Comprehensive General Liability	11,000,000	Per Occurrence	1,000
Comprehensive Automobile Liability	11,000,000	Per Occurrence	
Workers Compensation	3,600,293	Per Occurrence	
Equipment Breakdown	100,000,000		5,000
Valuable Papers	10,000,000		5,000
Extra Expense	50,000,000	Per Occurrence	5,000
Underground Storage Tanks	1,000,000	Per Occurrence	10,000
Crime & Bonds			
Faithful Performance	1,000,000		1,000
Forgery & Alteration	100,000		1,000
Money & Securities	100,000		500
Money Orders/Counterfit	100,000		500
Computer Fraud	250,000		1,000
Crime-Blanket Employee Dishonesty	1,000,000		1,000
Per Loss member aggregate limit	400,000		
Environmental Impairment Liability	1,000,000	Various	
Non-SAIF Coverages			
Employee Dishonesty	305,000		
Student Accident Insurance	1,000,000		
Surety Bond - Board Secretary/Business Administrator	180,000		
Surety Bond - Treasurer of School Moneys	190,000		

Source: District records

Single Audit Section

Accountants and Auditors

Timothy M. Vrabel, RMA, PSA

Chris C. Hwang, CPA

K-1
Sheet 1

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

INDEPENDENT AUDITOR'S REPORT

The Honorable President and
Members of the Board of Education
Township of Allamuchy School District
County of Warren, New Jersey

We have audited, in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States; and in compliance with audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Township of Allamuchy School District as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Township of Allamuchy School District's basic financial statements, and have issued our report thereon dated July 10, 2020.

Internal Control Over Financial Reporting

Management of the Township of Allamuchy School District is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Township of Allamuchy School District's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstance for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Township of Allamuchy School District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Township of Allamuchy School District's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

350 Main Road, Suite 104
Montville, NJ 07045
973-953-7769, Fax 973-625-8733
Email: tmvrabeldvc@optonline.net

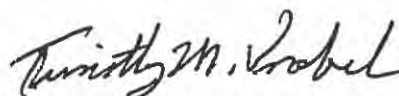
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control described in the accompanying schedule of findings and questioned costs as item #2020-1 that we consider to be significant deficiencies.

Compliance and Other Matters

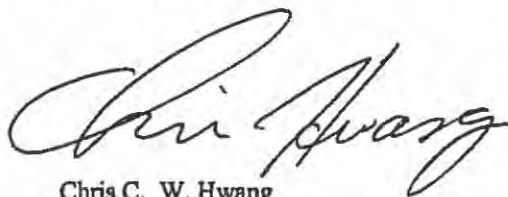
As part of obtaining reasonable assurance about whether the Township of Allamuchy School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Township of Allamuchy School District's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Township of Allamuchy School District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Timothy M. Vrabel
Public School Accountant
License No. CS000698



Chris C. W. Hwang
Certified Public Accountant
License No. CC033704

Montville, New Jersey
July 10, 2020

Accountants and Auditors

Timothy M. Vrabel, RMA, PSA

Chris C. Hwang, CPA

K-2
Sheet 1

REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; REPORT ON SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE REQUIRED BY TITLE 2 U.S. CODE OF FEDERAL REGULATIONS (CFR) PART 200, UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS AND
NEW JERSEY OMB CIRCULAR LETTER 15-08

INDEPENDENT AUDITOR'S REPORT

The Honorable President and
Members of the Board of Education
Township of Allamuchy School District
County of Warren, New Jersey

Report on Compliance for Each Major State Program

We have audited the Township of Allamuchy School District's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of its major state programs for the year ended June 30, 2020. Township of Allamuchy School District's major state programs are identified in the Summary of Auditor's Results Section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Township of Allamuchy School District's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; in compliance with the audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey; Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; and New Jersey Office of Management and Budget Circular Letter 15-08 Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid. Those

*350 Main Road, Suite 104
Montville, NJ 07045
973-953-7769, Fax: 973-625-8733
Email: tmvrabel@optonline.net*

standards, Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and New Jersey OMB's Circular Letter 15-08 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about Township of Allamuchy School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Township of Allamuchy School District's compliance with those requirements.

Opinion on Each Major Federal and State Program

In our opinion, the Township of Allamuchy School District in the County of Warren, State of New Jersey, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2020.

Report on Internal Control Over Compliance

The management of Township of Allamuchy School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Township of Allamuchy School District's internal control over compliance with the types of requirements that could have a direct and material effect on a major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance and to test and report on internal control over compliance in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and New Jersey OMB Circular 15-08, but not for the purpose of expressing an opinion on the effectiveness of the Township of Allamuchy School District's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Township of Allamuchy School District's internal control over compliance.

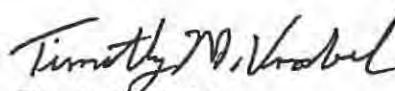
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item #2020-1 to be significant deficiencies.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

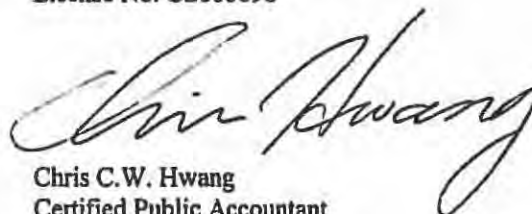
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and New Jersey OMB Circular 15-08. Accordingly, this report is not suitable for any other purpose.

Report on Schedules of Expenditures of Federal Awards and State Financial Assistance Required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and New Jersey OMB Circular 15-08

We have audited the financial statements of the Township of Allamuchy School District as of and for the year ended June 30, 2020, and have issued our report thereon dated July 10, 2020, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedules of Expenditures of Federal Awards and State Financial Assistance are presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and New Jersey OMB Circular 15-08 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedules of Expenditure of Federal Awards and State Financial Assistance are fairly stated in all material respects in relation to the financial statements as a whole.



Timothy M. Vrabel
Public School Accountant
License No. CS000698



Chris C.W. Hwang
Certified Public Accountant
License No. CC033704

Montville, New Jersey
July 10, 2020

BOARD OF EDUCATION
TOWNSHIP OF ALLAMBUCHY
Schedule of Expenditures of Federal Awards, Schedule A
For the Fiscal Year Ended June 30, 2020

Federal CFDA or Grant Number	Federal FAIN Number	Grant Period	Award Amount	Balance July 1, 2019	Adjustments	Cash Received	Disbursements	Accounts Payable	Encumbrances	Total	Repayment of Prior Years' Balances	Accounts Receivable	Balance June 30, 2020	Due to Grantor
Federal Grants/Pass-Through Grants/Program Title														
U.S. Department of Agriculture Passed - Through State Department of Education:														
10.550		7/1/18-6/30/20	\$ 5,572.85	\$ -	\$ -	\$ 5,572.85	\$ 3,903.45	\$ -	\$ -	\$ 3,903.45	\$ -	\$ -	\$ 1,669.40	\$ -
10.550		7/1/18-6/30/19	6,024.00	202.75			202.75			202.75				
10.555	171NLD04N1099	7/1/18-6/30/20	21,895.38			18,483.35	21,895.38			21,895.38		(3,212.04)		
10.555	171NLD04N1099	7/1/18-6/30/19	21,207.25	(1,428.31)		1,428.31								
				(1,223.30)		25,482.31	25,501.59			25,501.59		(3,212.04)	1,869.40	
Total U.S. Department of Agriculture														
U.S. Department of Education Passed - Through State Department of Education:														
Special Revenue Funds:														
84.010A	S5010A200030	7/1/18-6/30/20	37,200.00			20,804.21	38,213.01			38,213.01		(15,608.80)		1,611.13
84.010A	S5010A190030	7/1/18-6/30/19	31,545.00	(9,882.70)	1,811.13	9,882.79								38.70
84.010A	S5010A190030	7/1/18-6/30/18	18,785.00	38.70										
84.367A	S327A200028	7/1/18-6/30/20	8,377.00			8,337.00	8,337.00			8,337.00				
84.367A	S327A190028	7/1/18-6/30/19	8,218.00	(12.00)		12.00								
84.424	S424A190031	7/1/18-6/30/20	10,000.00			1,581.78	5,850.02			5,850.02		(4,268.23)		
84.424	S424A190031	7/1/18-6/30/19	10,000.00	(805.21)		805.21								
84.027A	H027A200100	7/1/18-6/30/20	91,553.00			59,636.00	91,553.00			91,553.00		(31,917.00)		
84.027A	H027A190100	7/1/18-6/30/19	88,209.00	(40,694.00)		30,694.00								
84.173A	H173A200114	7/1/18-6/30/20	5,503.00			3,879.00	5,503.00			5,503.00		(1,524.00)		
84.356A	S356A190253	7/1/18-6/30/20	34,483.00			20,212.58	34,483.00			34,483.00		(14,260.42)		
84.356A	S356A182974	7/1/18-6/30/19	31,999.00	(19,861.28)		31,899.00	15,187.71			15,187.71				
				(57,756.59)		185,343.58	185,146.74			185,146.74		(87,599.45)	1,649.83	
Total U.S. Department of Education (Fund 20)														
Total Federal Financial Assistance														
(1) Cancelled														
The accompanying Notes to Schedules of Awards and Financial Assistance are an integral part of this schedule.														

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

Schedule of Expenditures of State Financial Assistance, Schedule B
For the Fiscal Year Ended June 30, 2020

State Grant/Program Title	Grant or State Entity Number	Grant Period	Award Amount	Balance July 1, 2019	Adjustments	Cash Received	BUDGETARY EXPENDITURES		Total	Repayment of Prior Years' Balances	Accounts Receivable	Balance June 30, 2020 Deferred Receipts	Due to Grantor	Memo	
							Disbursements	Accounts Payable						Budgetary Reservable	Cumulative Total Expenditures
State Department of Education:															
General Funds:															
Categorical Transportation Aid	20-485-034-5120-014	7/1/19-6/30/20	\$ 277,962.00	\$ (27,724.54)	\$ -	\$ 250,137.46	\$ 277,962.00	\$ -	\$ 277,962.00	\$ -	\$ (27,724.54)	\$ -	\$ -	\$ (27,724.54)	\$ 277,962.00
Categorical Transportation Aid	19-485-034-5120-014	7/1/19-6/30/20	277,962.00			27,724.54			346,296.00		(34,558.52)			(34,558.52)	346,296.00
Categorical Special Education Aid	20-485-034-5120-009	7/1/19-6/30/20	346,296.00	(20,665.72)		311,737.48	346,296.00		346,296.00						346,296.00
Categorical Special Education Aid	19-485-034-5120-009	7/1/19-6/30/20	299,321.00			20,665.72			37,450.00		(13,737.31)			(13,737.31)	37,450.00
Categorical Security Aid	20-485-034-5120-064	7/1/19-6/30/20	37,450.00	(3,738.70)		33,711.30	37,450.00		37,450.00						37,450.00
Categorical Security Aid	19-485-034-5120-064	7/1/19-6/30/20	37,450.00			3,738.70			73,268.00		(73,268.00)				73,268.00
Emergency Aid	20-485-034-5120-044	7/1/19-6/30/20	73,268.00				73,268.00		73,268.00						73,268.00
Emergency Aid	19-485-034-5120-044	7/1/19-6/30/20	53,303.00	(53,303.00)					13,533.00		(13,533.00)				13,533.00
Non-Public Transportation Aid	20-485-034-5120-014	7/1/19-6/30/20	13,533.00	(13,533.00)			13,533.00		203,986.08		(20,048.22)				203,986.08
Non-Public Transportation Aid	19-485-034-5120-014	7/1/19-6/30/20	13,533.00						522,718.00						522,718.00
Ramblured TPAF Social Security Contribution	20-485-034-5094-003	7/1/19-6/30/20	203,986.08	(16,137.83)		8,137.83	522,718.00		192,918.00						192,918.00
Ramblured TPAF Social Security Contribution	19-485-034-5094-003	7/1/19-6/30/20	191,803.81						540.00						540.00
On-Behalf TPAF Pension Contributions	20-485-034-5094-002	7/1/19-6/30/20	522,718.00				540.00		1,688,702.06		(172,962.22)			(168,075.00)	1,688,702.06
On-Behalf TPAF Pension Contributions	19-485-034-5094-002	7/1/19-6/30/20	192,918.00						62,408.00						62,408.00
On-Behalf TPAF LTRN Contributions	20-485-034-5094-004	7/1/19-6/30/20	540.00	(137,387.83)		1,633,109.87			62,408.00						62,408.00
Total General Funds									983.92		(60.78)				983.92
Debt Service Funds:															
Debt Service Aid - State Support	20-485-034-5120-125	7/1/19-6/30/20	62,408.00						983.92						983.92
Total Debt Service Funds									983.92						983.92
Enterprise Funds:															
State School Lunch Program	20-100-010-3300-007	7/1/19-6/30/20	983.92	(64.39)		933.18			983.92		(60.78)				983.92
State School Lunch Program	19-100-010-3300-007	7/1/19-6/30/20	1,343.47			94.26			983.92						983.92
State School Lunch Program						1,027.55			983.92						983.92
Total All Funds				\$ (137,462.22)	\$ -	\$ 1,688,543.22	\$ 1,732,091.98	\$ -	\$ 1,732,091.98	\$ -	\$ (173,040.98)	\$ -	\$ -	\$ (168,075.00)	\$ 1,733,091.98
Deduct:															
On-Behalf TPAF Pension Contributions			522,718.00						522,718.00						522,718.00
On-Behalf TPAF LTRN Contributions			192,918.00						192,918.00						192,918.00
On-Behalf TPAF LTRN Contributions			540.00						540.00						540.00
Total State Expenditures Subject to Major Program Determination			\$ 1,015,816.58						\$ 1,015,816.58						\$ 1,015,816.58
(1) Cancelled															

(1) Cancelled

The accompanying Notes to Schedules of Awards and Financial Assistance are an integral part of this schedule.

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

NOTES TO SCHEDULES OF EXPENDITURES OF AWARDS AND FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2020

Note 1: General

The accompanying schedules of expenditures of awards and financial assistance present the activity of all federal and state programs of the Township of Allamuchy School District Board of Education. The Board of Education is defined in Note I:B. to the Board's basic financial statements. All federal awards and state financial assistance received directly from federal and state agencies, as well as federal awards and state financial assistance passed through other government agencies is included on the schedule of expenditures of federal awards and state financial assistance.

Note 2: Basis of Accounting

The accompanying schedules of expenditures of awards and financial assistance are presented using the budgetary basis of accounting with the exception of programs recorded in the food service fund, which are presented using the accrual basis of accounting. These bases of accounting are described in Notes I:E and Note I:F. to the Board's basic financial statements. The information in the schedules is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in the schedules may differ from amounts presented in, or used in the preparation of, the basic financial statements. Board has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 3: Relationship to Basic Financial Statements

The basic financial statements present the general fund and special revenue fund on a GAAP basis. Budgetary comparison statements or schedules are presented for the general fund and special revenue fund to demonstrate finance-related legal compliance in which certain revenue is permitted by law or grant agreement to be recognized in the audit year, whereas for GAAP reporting, revenue is not recognized until the subsequent year or when expenditures have been made.

The general fund is presented in the accompanying schedules on the modified accrual basis with the exception of the revenue recognition of the one or more deferred June state aid payments in the current budget year, which is mandated pursuant to N.J.S.A. 18A:22-44.2. For GAAP purposes, payments are not recognized until the subsequent year due to the state deferral and recording of the state aid payments in the subsequent year. The special revenue fund is presented in the accompanying schedules on the grant accounting budgetary basis which recognizes encumbrances as expenditures and also recognizes the related revenues, whereas the GAAP basis does not. The special revenue fund also recognizes the one or more deferred June state aid payments in the current budget year, consistent with N.J.S.A. 18A:22-44.2.

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

NOTES TO SCHEDULES OF EXPENDITURES OF AWARDS AND FINANCIAL ASSISTANCE
FOR YEAR ENDED JUNE 30, 2020
(CONCLUDED)

Note 3: Relationship to Basic Financial Statements (Continued)

The net adjustment to reconcile from the budgetary basis to the GAAP basis is \$(4,698.00) for the general fund and \$-0- for the special revenue fund. See the Notes to Required Supplementary Information for a reconciliation of the budgetary basis to the GAAP basis of accounting for the general and special revenue funds. Awards and financial assistance revenues are reported in the Board's basic financial statements on a GAAP basis as follows:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
General Fund	\$ -	\$ 1,641,429.44	\$ 1,641,429.44
Special Revenue Fund	199,376.64	-	199,376.64
Debt Service Fund	-	62,406.00	62,406.00
Food Service Fund	<u>27,268.24</u>	<u>983.92</u>	<u>28,252.16</u>
 Total Awards and Financial Assistance	 <u>\$ 266,644.88</u>	 <u>\$ 1,704,819.36</u>	 <u>\$ 1,931,464.24</u>

Note 4: Relationship to Federal and State Financial Reports

Amounts reported in the accompanying schedules agree with the amounts reported in the related federal and state financial reports.

Note 5: Other

Revenues and expenditures reported under the Food Distribution Program represent current year value received and current year distributions respectively. The amounts reported as On-Behalf TPAF Contributions represents the amount paid by the state on behalf of the district for post-retirement medical benefits and the normal and accrued liability pension costs for the year ended June 30, 2020. TPAF Social Security Contributions represents the amount reimbursed by the state for the employer's share of social security contributions for TPAF members for the year ended June 30, 2020.

**BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020**

Part I – Summary of Auditor's Results

Financial Statement Section

- A) Type of auditor's report issued: Unmodified
- B) Internal Control over financial reporting:
- 1) Material weakness(es) identified? yes X no
- 2) Were significant deficiencies identified that were not considered to be material weaknesses? X yes none reported
- C) Noncompliance material to basic financial statements noted? yes X no

Federal Awards Section - Not Applicable

State Financial Assistance Section

- F) Dollar threshold used to determine Type A Programs \$ 750,000.00
- K) Auditee qualified as low-risk auditee? X yes no
- L) Type of auditor's report on compliance for major programs. Unmodified
- M) Internal Control over compliance:
- 1) Material weakness(es) identified? yes X no
- 2) Were significant deficiencies identified that were not considered to be material weaknesses? X yes no
- N) Any audit findings disclosed that are required to be reported in accordance with N.J. OMB Circular 15-08? yes X no

O) Identification of major programs:

<u>GMIS Number(s)</u>	<u>Name of State Program</u>
<u>20-495-034-5120-089</u>	<u>Special Education Aid</u>
<u>20-495-034-5120-084</u>	<u>Security Aid</u>

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020
(CONTINUED)

Part 2 – Schedule of Financial Statement Findings

This section identifies the reportable conditions, material weaknesses, and instances of noncompliance related to the basic financial statements that are required to be reported in accordance with Chapter 5.18 of Government Auditing Standards.

Finding 2020-1

Criteria or specific requirement:

Management is responsible for establishing and maintaining an internal control system to ensure compliance with requirements of laws, regulations, contracts and grants.

Condition:

Because of a limited number of available personnel, it is not always possible to adequately segregate certain incompatible duties, so that one employee has access to both physical assets and the related accounting records, or to all phases of a transaction. Consequently, the possibility exists that unintentional or intentional errors or irregularities could exist and not be promptly detected. Certain functions, including payroll preparation, in the Board Office are handled by one person.

Questioned Costs:

Not Applicable

Context:

While this situation is not unusual in operations the size of the School District, management should be aware of this condition and realize that the concentration of duties and responsibilities in a limited number of individuals is not desirable from a control point of view.

Effect:

Our audit did not reveal any significant errors or irregularities resulting from this lack of segregation of employees' duties and responsibilities.

Recommendation:

Not Applicable

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020
(CONTINUED)

Part 3 – Schedule of Federal Awards and State Financial Assistance Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major federal and state programs, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and New Jersey OMB's Circular 15-08.

Federal Awards - Not Applicable

State Financial Assistance

Finding 2020-1

Criteria or specific requirement:

Management is responsible for establishing and maintaining an internal control system to ensure compliance with requirements of laws, regulations, contracts and grants.

Condition:

Because of a limited number of available personnel, it is not always possible to adequately segregate certain incompatible duties, so that one employee has access to both physical assets and the related accounting records, or to all phases of a transaction. Consequently, the possibility exists that unintentional or intentional errors or irregularities could exist and not be promptly detected. Certain functions, including payroll preparation, in the Board Office are handled by one person.

Questioned Costs:

Not Applicable

Context:

While this situation is not unusual in operations the size of the School District, management should be aware of this condition and realize that the concentration of duties and responsibilities in a limited number of individuals is not desirable from a control point of view.

Effect:

Our audit did not reveal any significant errors or irregularities resulting from this lack of segregation of employees' duties and responsibilities.

Recommendation:

Not Applicable

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY
SUMMARY SCHEDULE OF PRIOR-YEAR AUDIT FINDINGS
AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020

This section identifies the status of prior-year findings related to the basic financial statements and federal and state awards that are required to be reported in accordance with Chapter 6.12 of Government Auditing Standards, U.S. Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and New Jersey OMB's Circular 15-08.

STATUS OF PRIOR YEAR FINDINGS

FINDING 2019-1

Conditions:

Because of a limited number of available personnel, it is not always possible to adequately segregate certain incompatible duties, so that one employee has access to both physical assets and the related accounting records, or to all phases of a transaction. Consequently, the possibility exists that unintentional or intentional errors or irregularities could exist and not be promptly detected. Certain functions, including payroll preparation, in the Board Office are handled by one person.

Current Status:

Unchanged – See Finding #2020-1.

**AUDITORS' MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS –
FINANCIAL, COMPLIANCE AND PERFORMANCE**

of the

**Township of Allamuchy School District
Allamuchy, New Jersey**

For the Fiscal Year Ended June 30, 2020

**AUDITORS' MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS
FINANCIAL, COMPLIANCE AND PERFORMANCE**

TABLE OF CONTENTS

	<u>Page No.</u>
Independent Auditors' Report	1
Scope of Audit	2
Administrative Practices and Procedures	
Insurance	2
Official Bonds	2
Tuition Charges	2
Financial Planning, Accounting and Reporting	
Examination of Claims	2
Payroll Account and Position Control Roster	3
Reserve for Encumbrances and Accounts Payable	3
Classification of Expenditures:	
General Classification Findings	3
Administrative Classification Findings	3
Board Secretary's Records	4
Treasurer's Records	4
Elementary and Secondary Education Act of 1965 (E.S.E.A.), as amended by the Every Student Succeeds Act (ESSA)	4
Other Special Federal and/or State Projects	4
T.P.A.F. Reimbursement	5
School Purchasing Programs	5
Contracts and Agreements Requiring Advertisement for Bids	5
School Food Service	N/A
Student Activity Funds	6
Application for State School Aid	6
Pupil Transportation	6
Facilities and Capital Assets	6
Miscellaneous	6
Status of Prior Year's Audit Findings/Recommendations	6
Acknowledgment	6
Schedule of Meal Count Activity	N/A
Schedule of Audited Enrollments	7-10
Excess Surplus Calculation	11-13
Net Cash Resource Schedule	N/A
Summary of Recommendations	14

Timothy M. Vrabel & Associates, LLC
Accountants and Auditors

Timothy M. Vrabel, RMA, PSA
Chris C. Hwang, CPA

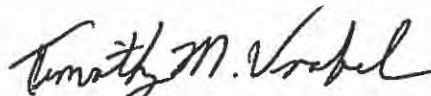
Report of Independent Auditors

Honorable President and
Members of the Board of Education
Township of Allamuchy School District
County of Warren, New Jersey

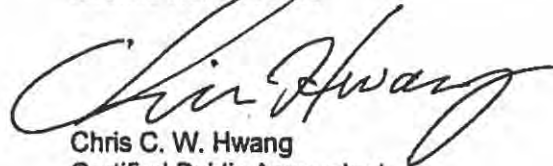
We have audited, in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of the Township of Allamuchy School District in the County of Warren for the year ended June 30, 2020, and have issued our report thereon dated July 10, 2020.

As part of our audit, we performed procedures required by the New Jersey Department of Education, and the findings and results thereof are disclosed on the following pages, as listed in the accompanying table of contents.

This report is intended for the information of the Township of Allamuchy Board of Education's management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.



Timothy M. Vrabel
Public School Accountant
License No. CS00098



Chris C. W. Hwang
Certified Public Accountant
License No. CC033704

Dated: July 10, 2020

350 Main Road, Suite 104
Montville, NJ 07045
973-953-7769, Fax 973-625-8733
Email: tmvrabel@vc@optonline.net

Administrative Findings – Financial, Compliance and Performance

Scope of Audit

The audit covered the financial transactions of the Board/School Business Administrator and the Treasurer of School Moneys, the activities of the Board of Education and the records of the various funds under the auspices of the Board of Education.

Administrative Practices and Procedures

Insurance

Insurance coverage was carried in the amounts as detailed on Exhibit J-20, Insurance Schedule contained in the district's CAFR.

Official Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Donna Trainello	Board Secretary	\$190,000.00
James Schlessinger	Business Administrator	190,000.00

Business Administrator was bonded in accordance with provisions of Title 18A:17-32 within the minimum limits of State Board promulgated schedules

There is Public Employee Dishonesty coverage with the New Jersey School Boards Association Insurance Group covering all other employees with multiple coverage of \$1,000,000.00.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges for the school year 2018-2019 was made. The actual costs were more than estimated costs. The Board did not make any adjustments in the school year 2019-2020 to the billings to sending districts for the increases in per pupil costs in accordance with N.J.A.C. 6A:23A-3.1(F)3.

Financial Planning, Accounting and Reporting

Examination of Claims

Claims paid during the period under review were examined on a test basis to determine that they are submitted on Board vouchers, itemized, signed by the officials as to approval for payment, endorsement for receipt of materials, allocated to the proper accounts, charged to the proper fiscal period and in agreement with bill list set forth in the approved minutes of the Board.

The review and inquiry indicate good scrutiny on the part of the Board and Board Officials regarding expenditures.

Financial Planning, Accounting and Reporting (Continued)

Payroll Account

The net salaries of all employees of the Board were deposited in the Payroll Account. Employees' payroll deductions and the Board's required payroll contributions were deposited in the Payroll agency Account.

All payrolls were approved by the Superintendent and were certified by the President of the Board and the Board Secretary.

Salary withholdings were promptly remitted to the proper agencies.

An inquiry and subsequent review of the Position Control Roster found no inconsistencies between the payroll records, employee benefit records (e.g. pension reports and health benefit coverage reports), the general ledger accounts to where wages are posted (administrative versus instruction), and the Position Control Roster.

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made as of June 30 for proper classification of orders as reserve for encumbrances and accounts payable.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6A:23A-16.2 (f) as part of our test of transactions of randomly selected expenditure items. We also reviewed the coding of all expenditures included in our compliance and single audit testing procedures. In addition to randomly selecting a test sample, our sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-8.3. As a result of the procedures performed no errors were noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

A. General Classification Findings

None were noted.

B. Administrative Classification Findings

None were noted.

Financial Planning, Accounting and Reporting (Continued)

Board Secretary's Records

The prescribed contractual order system was followed.

Monthly certifications of line-item appropriations and fund status were filed in accordance with N.J.A.C. 6A:23A-16.10 (c) and Division of Finance Policy Bulletin 200-11.

Acknowledgment of the Board's receipt of the Board Secretary's and Treasurer's monthly financial reports was included in the minutes.

The school district's double entry system of accounting records were maintained in accordance with the Department of Education's prescribed GAAP Technical Systems Manual, pursuant to N.J.S.A. 18A:4-14 and N.J.A.C. 6A:23-2.1.

The general fixed asset records were updated for the additions and disposals of general fixed assets made during the year.

All budget appropriation transfers and appropriation of Fund Balance/Additional Revenues were in accordance with N.J.A.C. 6A:23A, except for certain administrative cost transfers where the Executive County Superintendent's approval was requested but was denied.

Treasurer's Records

The Treasurer performed cash reconciliations for the general operating account, capital projects fund, payroll account and payroll agency account in accordance with N.J.S.A. 18A:17-36.

Cash receipts tested were promptly deposited.

The Treasurer's records were in agreement with the records of the Board Secretary.

Elementary and Secondary Education Act of 1965 (E.S.E.A.), as amended by the Every Student Succeeds Act (ESSA)

The E.S.E.A. financial exhibits are contained within the Special Revenue Section of the CAFR. This section of the CAFR documents the financial position pertaining to the projects under Titles I, II and IV of the Elementary and Secondary Education Act as amended.

Other Special Federal and/or State Projects

The district's Special Projects were approved as listed on Schedule A and Schedule B located in the CAFR.

The financial exhibits are contained within the Special Revenue section of the CAFR. This section of the CAFR documents the financial position pertaining to the aforementioned special projects.

Financial Planning, Accounting and Reporting (Continued)

T.P.A.F. Reimbursement

Our audit procedures included a test of the amount claimed for reimbursement filed with the Department of Education for district employees who are members of the Teachers Pension and Annuity Fund. No exceptions were noted.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

Effective April 17, 2000, N.J.S.A. 18A:18A (Public School Contracts Law) was revised by P.L. 1999, c. 440 (originally known as Assembly bill No. 35190). The associated rules were drafted by the Division of Local Government Services in the Department of Community Affairs, with consultation from the Commissioner of Education.

Effective July 1, 2017 and thereafter the bid threshold in accordance with N.J.S.A. 18A:39-3 (Transportation) is \$19,000.00.

Effective July 1, 2015 and thereafter the bid threshold in accordance with N.J.S.A. 18A:18A-3 (as amended) is \$29,000.00 or \$40,000.00 with a Qualified Purchasing Agent.

In accordance with N.J.S.A. 18A:18A-3a., The Board of Education has increased the bid threshold from \$36,000.00 to \$40,000.00.

It is pointed out that the Board of Education has the responsibility of determining whether the commitments and expenditures are in compliance with the statutes and, where question arises as to whether any contract or agreement might result in violation of these statutes the Board attorney's opinion should be sought before commitment is made.

Inasmuch as the system of records is not required to provide and therefore did not provide for an accumulation of payments by categories for the performance of any work or the furnishings or hiring of any materials or supplies, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear cut violations existed. None were disclosed.

The results of our examination indicated that no individual payments, contracts or agreements were made "for the provision or performance of any goods or services," in excess of the statutory limit where there had been no advertising for bids in accordance with the provision of N.J.S.A. 18A:18A-4.

Resolutions were adopted authorizing the awarding of contracts or agreements for "Professional Services" per N.J.S.A. 18A:18A-5.

The system of records is not required to provide and therefore did not provide for an accumulation of purchases for which the school board used contracts entered into by the State Department of Purchase and Property pursuant to Ch. 114, P.L. 1977, therefore, the extent of such purchases could not reasonably be ascertained. My examination did reveal however, that the following purchases were made through the use of State contracts: School Supplies and Communication Equipment.

Student Activity Funds

A cash receipts and disbursement record was maintained in satisfactory condition.

All receipts were promptly deposited in the bank.

Payment authorizations were presented for audit and vendor invoices were available for examination.

The Board has taken a formal board policy that all financial and bookkeeping controls are adequate to ensure appropriate fiscal accountability and sound business practices.

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2019 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the disabled, low-income and bilingual education. We also performed a review of the district procedures related to its completion. The information on the A.S.S.A. was compared to the district workpapers without exception. The information that was included on the workpapers was verified without exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

The district maintained workpapers on the prescribed state forms or their equivalent.

The district has adequate written procedures for the recording of student enrollment data.

Pupil Transportation

Our audit procedures included a test of on roll status reported in the 2019-2020 District Report of Transported Resident Student (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report without exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

Our procedures also included a review of transportation related contracts and purchases. Based on our review, the district complied with proper bidding procedures and award of contracts. No exceptions were noted in our review of transportation related purchases of goods and services.

Facilities and Capital Assets

Our review of the prior years' EDA grant agreements disclosed that the recording of EDA revenue, transfer of local funds from the general fund and awarding of contracts for eligible facilities construction were performed subsequent to the signing of the agreements.

Miscellaneous

The school district complied with continuing disclosure agreements made in relation to prior years bond issuances.

Status of Prior Years' Audit Findings/Recommendations

Not Applicable

Acknowledgment

We wish to express our appreciation for the assistance and courtesies extended to us by Board officials and employees during the course of our audit.

BOARD OF EDUCATION TOWNSHIP OF ALLAMUCHY																
APPLICATION FOR STATE SCHOOL AID SUMMARY ENROLLMENT AS OF OCTOBER 15, 2019																

SCHEDULE OF AUDITED ENROLLMENTS (CONTINUED)

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

APPLICATION FOR STATE SCHOOL AID SUMMARY ENROLLMENT AS OF OCTOBER 15, 2019

	Resident Low Income					
	Reported on A.S.S.A. as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Half Day Preschool			-			-
Full Day Preschool			-			-
Half Day Kindergarten			-			-
Full Day Kindergarten	3	3	-	3	3	-
One	6	6	-	6	6	-
Two	1	1	-	1	1	-
Three	2	2	-	2	2	-
Four	3	3	-	3	3	-
Five	2	2	-	2	2	-
Six	1	1	-	1	1	-
Seven	2	2	-	2	2	-
Eight			-			-
Nine	3	3	-	3	3	-
Ten	3	3	-	3	3	-
Eleven	2	2	-	2	2	-
Twelve	2	2	-	2	2	-
Post-Graduate			-			-
Adult H.S. (15+CR.)			-			-
Adult H.S. (1-14CR.)			-			-
	-	-	-	-	-	-
Subtotal	30	30	-	30	30	-
Special Education - Elementary	4	4	-	4	4	-
Special Education - Middle School	1	1	-	1	1	-
Special Education - High School	4	4	-	4	4	-
Subtotal	9	9	-	9	9	-
Co. Voc. - Regular			-			-
Co. Voc. Ft. Post Sec.	-	-	-	-	-	-
Totals	39	39	-	39	39	-
Percentage Error			0.00%			0.00%

SCHEDULE OF AUDITED ENROLLMENTS (CONTINUED)												
BOARD OF EDUCATION TOWNSHIP OF ALLAMUCHY												
APPLICATION FOR STATE SCHOOL AID SUMMARY ENROLLMENT AS OF OCTOBER 15, 2019												
	Resident LEP Low Income						Resident LEP NOT Low Income					
	Reported on A.S.S.A. as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors	Reported on A.S.S.A. as Not Low Income	Reported on Workpapers as Not Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Half Day Preschool			-			-			-			-
Full Day Preschool			-			-			-			-
Half Day Kindergarten			-			-			-			-
Full Day Kindergarten			-			-			-			-
One			-			-			-			-
Two			-			-			-			-
Three			-			-			-			-
Four	1	1	-	1	1	-	2	2	-	2	2	-
Five			-			-	1	1	-	1	1	-
Six			-			-			-			-
Seven	1	1	-	1	1	-			-			-
Eight			-			-			-			-
Nine			-			-			-			-
Ten	1	1	-	1	1	-			-			-
Eleven			-			-			-			-
Twelve			-			-			-			-
Post-Graduate			-			-			-			-
Adult H.S. (15+CR.)			-			-			-			-
Adult H.S. (1-14CR.)			-			-			-			-
	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	3	3	-	3	3	-	3	3	-	3	3	-
Sp Ed - Elementary			-			-			-			-
Sp Ed - Middle School			-			-			-			-
Sp Ed - High School	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-
Co. Voc. - Regular			-			-			-			-
Co. Voc. FL Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-
Totals	3	3	-	3	3	-	3	3	-	3	3	-
Percentage Error			0.00%			0.00%			0.00%			0.00%

BOARD OF EDUCATION
TOWNSHIP OF ALLAMUCHY

APPLICATION FOR STATE SCHOOL AID SUMMARY ENROLLMENT AS OF OCTOBER 15, 2019

Bilingual Education

	Reported on A.S.S.A. as Bilingual Education	Reported on Workpapers as Bilingual Education	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors
Bilingual Students	5	5	-	5	5	-
Percentage Error			0.00%			0.00%

Transportation

	Reported on DRTS by DOE	Reported on DRTS by District	Errors	Tested	Verified	Errors
Reg. Public Schools	447	447	-	223	223	-
Reg. Special Ed.	51	51	-	44	44	-
Transported - Non-Public			-			-
Special Needs	31	31	-	31	31	-
Totals	529	529	-	298	298	-
Percentage Error			0.00%			0.00%

Avg. Mileage - Regular including Grade PK students	5.0	5.0
Avg. Mileage - Regular Excluding Grade PK students	5.0	5.0
Avg. Mileage - Special Ed with Special Needs	8.1	8.1

EXCESS SURPLUS CALCULATION

REGULAR DISTRICT

SECTION 1

A. 2% Calculation of Excess Surplus

2019-20 Total General Fund Expenditures per the CAFR, EX. C-1
Increased by:

\$ 11,107,501.66 (B)

Transfer from Capital Outlay to Capital Projects Fund
Transfer from Capital Reserve to Debt Service Fund
Transfer from General Fund to SRF for PreK-Regular
Transfer from General Fund to Food Service Fund

\$ _____ (B1a)
\$ _____ (B1b)
\$ _____ (B1c)
\$ _____ (B1d)

Decreased by:

On-Behalf TPAF Pension & Social Security
Assets Acquired Under Capital Leases

\$ 911,230.44 (B2a)
\$ 96,000.00 (B2b)

Adjusted 2019-20 General Fund Expenditures [(B)+(B1s)-(B2s)]

\$ 10,100,271.22 (B3)

2% of Adjusted 2019-20 General Fund Expenditures
[(B3) times .02]

\$ 202,005.42 (B4)

Enter Greater of (B4) or \$250,000

\$ 250,000.00 (B5)

Increased by: Allowable Adjustments*

\$ 33,289.00 (BK)

Maximum Unreserved/Undesignated Fund Balance [(B5)+(K)]

\$ 283,289.00 (M)

SECTION 2

Total General Fund - Fund Balances @ 6/30/2020
(Per CAFR Budgetary Comparison Schedule C-1)

\$ 857,471.05 (C)

Decreased by:

Year-end Encumbrances

\$ 52,999.57 (C1)

Legally Restricted - Designated for Subsequent Year's
Expenditures

\$ _____ (C2)

Legally Restricted - Excess Surplus - Designated for
Subsequent Year's Expenditures **

\$ 99,931.00 (C3)

Other Restricted Fund Balances ****

\$ 320,345.13 (C4)

Assigned Fund Balance - Unreserved - Designated
for Subsequent Year's Expenditures

\$ _____ (C5)

Additional Assigned Fund Balance - Unreserved - Designated
for Subsequent Year's Expenditures

\$ _____ (C6)

Total Unassigned Fund Balance

[(C)-(C1)-(C2)-(C3)-(C4)-(C5)-(C6)]

\$ 384,195.35 (U1)

SECTION 3

Restricted Fund Balance - Excess Surplus***[(U1)-(M)] IF NEGATIVE ENTER-0- \$ 100,906.35 (E)

Recapitulation of Excess Surplus as of June 30, 2020

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures **	\$ <u>99,931.00</u> (C3)
Reserved Excess Surplus ***[(E)]	\$ <u>100,906.35</u> (E)
Total Excess surplus [(C3) + (E)]	\$ <u>200,837.35</u> (D)

Footnotes:

- * Allowable adjustment to expenditures on line K must be detailed as follows. This adjustment line (as detailed below) is to be utilized when applicable for:
 - (H) Federal Impact Aid. The passage of P.L. 2015, c. 46 amended N.J.S.A. 18A:7F-41 to permit a board of education to appropriate federal impact aid funds to establish or supplement a federal impact aid legal reserve in the general fund. Accordingly, effective for the year ending June 30, 2017 the Federal Impact Aid adjustment to expenditures is limited to the portion of Federal Impact Aid Section 8002 and Section 8003 received during the fiscal year and recognized as revenue on the General Fund Budgetary Comparison Schedule, but not transferred to the Federal Impact Aid Reserve - General (8002 or 8003) by board resolution during June 1 to June 30 of the fiscal year under audit. Amounts transferred to the reserve are captured on line (C4).
 - (I) Sale and Lease-back (Refer to the Audit Program Section II, Chapter 10)
 - (J1) Extraordinary Aid
 - (J2) Additional Nonpublic School Transportation Aid
 - (J3) Recognized current year School Bus Advertising Revenue
 - (J4) Family Crisis Transportation Aid

Note to auditor: Refer to the Audit Program Section II, Chapter 10 for restrictions on the inclusion of Extraordinary Aid, Family Crisis Transportation Aid and Additional Nonpublic School Transportation Aid.

Detail of Allowable Adjustments

Impact Aid	\$ _____ (H)
Sale & Lease-back	\$ _____ (I)
Extraordinary Aid	\$ <u>33,289.00</u> (J1)
Additional Nonpublic School Transportation Aid	\$ _____ (J2)
Current Year School Bus Advertising Revenue Recognized	\$ _____ (J3)
Family Crisis Transportation Aid	\$ _____ (J4)
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)]	\$ <u>33,289.00</u> (K)

- ** This amount represents the June 30, 2020 Excess Surplus (C3 above) and must be included in the Audit Summary worksheet Line 90031.

- *** Amounts must agree to the June 30, 2020 CAFR and must agree to Audit Summary Worksheet Line 90030.

- **** Amount for Other Restricted Fund Balances must be detailed for each source. Use in the excess surplus calculation of any legal reserve that is not state mandated or that is not legally imposed by an other type of government, such as the judicial branch of government must have departmental approval. District requests should be submitted to the Division of Administration and Finance prior to September 30.

Detail of Other Restricted Fund Balance

Statutory restrictions:	\$	
Approved unspent separate proposal	\$	
Sale/lease-back reserve	\$	
Capital reserve	\$	203,532.08
Maintenance reserve	\$	116,813.05
Emergency reserve	\$	
Tuition reserve	\$	
School Bus Advertising 50% Fuel Offset Reserve - current year	\$	
School Bus Advertising 50% Fuel Offset Reserve - prior year	\$	
Impact Aid General Fund Reserve (Sections 8002 and 8003)	\$	
Impact Aid General Fund Reserve (Sections 8007 and 8008)	\$	
Other state/government mandated reserve	\$	
[Other Restricted Fund Balance not noted above]****	\$	
Total Other Restricted Fund Balance	\$	320,345.13 (C4)

SUMMARY OF RECOMMENDATIONS

1. Administrative Practices and Procedures – NONE
2. Financial Planning, Accounting and Reporting – NONE
3. School Purchasing Program – NONE
4. School Food Service – NONE
5. Student Activity Funds – NONE
6. Application for State School Aid – NONE
7. Pupil Transportation – NONE
8. Facilities and Capital Assets – NONE
9. Lease Purchase Agreements Involving Issuance of Certificates of Participation - NONE
10. Miscellaneous – NONE
11. Status of Prior Years' Audit Findings/Recommendations – Not Applicable

ATSD Green Team Roster	
<u>Name</u>	<u>Title / Affiliation</u>
Nick Serraino	District Sustainability Coordinator, Green Team Coordinator
Christine Rodriguez	Assistant District Sustainability Coordinator
Jim Schlesenger	District Business Administrator
Lou Carusso	Principal
Clairanne Arcaro	Allamuchy Township Green Team Representative
Julie LaBar	Assistant Professor of Environmental Science, Director, Centenary University Center for Sustainability
Royal Nadeau	Allamuchy Environmental Commission Representative
Aleesa Bruff	Parent
Andrew Clarke	Parent
Paul Mason	Parent
Lori Cetani	Parent
Bella Cetani	Alumni, Girl Scout

POLICY

ALLAMUCHY

~~BOARD OF EDUCATION~~

Bylaws

0000.02/Page PAGE 1 of NUMPAGES 1

0000.02 INTRODUCTION (M)

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Definitions

The following terms used in these bylaws, policies, and regulations shall have the meanings set forth below unless the context requires a different meaning or a different definition is supplied:

“Board” means the Board of Education of Allamuchy Township School District.

“Bylaw” means a rule of the Board for its own operation.

“Chief School Administrator” means the Chief Executive Officer of this school district, whose title in this district is Superintendent.

“Collective Bargaining”, “Negotiated Agreement”, or “Collective Bargaining Agreement” means a contract collectively negotiated by the Board of Education and a recognized bargaining unit.

“Commissioner” means the New Jersey State Commissioner of Education.

“Core Curriculum Content Standards” means the New Jersey Student Learning Standards.



POLICY

ALLAMUCHY

~~BOARD OF EDUCATION~~

Bylaws

0000.02/Page PAGE 1 of NUMPAGES 1

“County Superintendent” means the Executive County Superintendent of Schools designated by the Department of Education for this school district.

“Day” means a calendar day.

“Division of Youth and Family Services” or “DYFS” means the New Jersey Department of Children and Families – Division of Child Protection and Permanency or DCP&P.

“Executive County Superintendent” means the “County Superintendent designated by the Department of Education for this school district.”

“Full Board” means the authorized number of voting members of the Board of Education.

“Meeting” means a gathering that is attended by or open to all of the members of the Board of Education, held with the intent on the part of the Board members present to discuss or act as a unit on the specific public business of the Board of Education.

“New Jersey Student Learning Standards” or “NJSLS” means standards adopted by the State Board of Education on May 1, 1996, and as thereafter revised by the State Board, and the Common Core State Standards adopted by the State Board on June 16, 2010, and as thereafter revised by the State Board, that describe the knowledge and skills all New Jersey students are expected to acquire by benchmark grades in the following areas: English language arts; mathematics; science; social studies; visual and performing arts; comprehensive health and physical education; world languages; technology; and 21st century life and careers. The standards are established for the provision of a thorough and efficient education pursuant to N.J.S.A. 18A:7F-46 and as a basis for the evaluation of school districts in accordance with N.J.A.C. 6A:30.

“Parent” means the natural parent(s), adoptive parent(s), legal guardian(s), foster parent(s), or parent surrogate(s) of a student. Where parents are separated or divorced, “parent” means the person or agency who has legal custody of the student, as



POLICY

ALLAMUCHY

~~BOARD OF EDUCATION~~

Bylaws

0000.02/Page PAGE 1 of NUMPAGES 1

well as the natural or adoptive parent(s) of the student provided such parental rights have not been terminated by a court of appropriate jurisdiction.

“Policy” means a Statement, formally adopted by the Board of Education, in which the Board recognizes the mandates and constraints of law, establishes practices and standards binding on staff members and students, and gives direction to the Superintendent.

“President” means the President of the Board of Education.

“Principal” means the administrator in charge of a school building or facility; except where prohibited by law, “Principal or designee” means the qualified person duly delegated by the Principal to discharge a particular duty in place of the Principal.

“Professional employee” means an employee who holds a position for which a certificate issued by the New Jersey State Board of Examiners is required.

“Pupil” means a student enrolled in a school in this district.

“Regulation” means a Statement developed and promulgated by the Superintendent that details the specific operations by which Board policy or a legal mandate is implemented.

“Secretary” means the Secretary of the Board of Education.

“Student” means a pupil enrolled in a school in this district.



POLICY

ALLAMUCHY

~~BOARD OF EDUCATION~~

Bylaws

0000.02/Page PAGE 1 of NUMPAGES 1

“Superintendent” means the Chief School Administrator of this school district; except where prohibited by law, “Superintendent or designee” means the qualified person duly delegated by the Superintendent to discharge a particular duty in place of the Superintendent.

“Support staff member” means an employee who holds a position for which no certificate issued by the New Jersey State Board of Examiners is required.

“Teaching staff member” means an employee who holds a position for which a certificate issued by the New Jersey State Board of Examiners is required.

“Treasurer” means the Treasurer of School Moneys for this school district.

Construction

The following rules of construction apply to these bylaws, policies and regulations:

1. Wherever possible, language shall be given its clear and ordinary interpretation;
2. Language shall be construed to have a meaning that complies with law;
3. In the event bylaws, policies and regulations conflict with one another, the later adopted bylaw, policy or regulation shall take precedence over the earlier, and the more specific bylaw, policy or regulation shall take precedence over the more general;



POLICY

ALLAMUCHY

~~BOARD OF EDUCATION~~

Bylaws

0000.02/Page PAGE 1 of NUMPAGES 1

4. Except as otherwise provided by the context, the auxiliary verbs “shall,” “will,” and “must” indicate a mandated action, and the auxiliary verb “may” indicates an action that is permitted but is not mandated.

Effectuation

Except as may otherwise be expressly provided, a bylaw, policy or regulation will become effective on the date it is adopted and a revised bylaw, policy or regulation will become effective on the date it is revised.

Citations

Bylaws, policies and regulations may contain citations to the following codifications of State and Federal laws and regulations:

1. United States Code – U.S.C.
2. United States Regulations – Code of Federal Regulations (C.F.R.)
3. New Jersey Statutes

N.J.S.A. 2C Code of Criminal Justice

N.J.S.A. 9 Children-Juvenile and Domestic Relations

N.J.S.A. 10 Civil Rights

N.J.S.A. 11 Civil Service



POLICY

ALLAMUCHY

~~BOARD OF EDUCATION~~

Bylaws

0000.02/Page PAGE 1 of NUMPAGES 1

N.J.S.A. 17 Corporations and Institutions for Finance and Insurance

N.J.S.A. 18A Education

N.J.S.A. 19 Elections

N.J.S.A. 24 Food and Drug

N.J.S.A. 26 Health and Vital Statistics

N.J.S.A. 27 Highways

N.J.S.A. 30 Institutions and Agencies

N.J.S.A. 34 Labor and Worker's Compensation

N.J.S.A. 36 Legal Holidays

N.J.S.A. 39 Motor Vehicles and Traffic Regulation

N.J.S.A. 41 Oaths and Affidavits

N.J.S.A. 45 Professions and Affidavits

N.J.S.A. 47 Public Records

N.J.S.A. 52 State Government, Departments, and Officers

N.J.S.A. 53 State Police

N.J.S.A. 54 Taxation

N.J.S.A. 59 Tort Claims

4. New Jersey Administrative Code

N.J.A.C. 1 Administrative Law



POLICY

ALLAMUCHY

~~BOARD OF EDUCATION~~

Bylaws

0000.02/Page PAGE 1 of NUMPAGES 1

N.J.A.C. 6 & 6A Education

N.J.A.C. 8 Health

N.J.A.C. 10 Human Services

N.J.A.C. 13 Law and Public Safety

N.J.A.C. 17 Treasury-General

Severability

If any part of this manual is made invalid by judicial decision or legislative or administrative enactment, all other parts shall remain in full effect unless and until they are amended or repealed by the Board of Education or until regulations issued by the Superintendent are amended.

Enactment

The official record of the adoption, issuance, amendment, or repeal of the bylaws, policies and regulations of this district shall be the minutes of meetings of the Board of Education. Such alterations shall be duly entered in this manual; a master copy of the bylaw, policy and regulation manual shall be maintained by the **Superintendent** and shall be the manual to which all others may be compared for accuracy.



0141.2 Board Member and Term - Receiving District

The Board of Education shall consist of _____ members.

The term of a Board member shall be _____ years, except that:

1. The term of a member appointed to fill a vacancy shall be from the member's appointment to the organizational meeting following the next annual election, except that;
2. **DELETE** The term of a member appointed to fill a vacancy within sixty days immediately preceding an annual election shall be from the member's appointment to the organizational meeting following the second annual election after s/her appointment, except for Board members of a sending district;
3. Representation on the receiving district Board shall be in accordance with N.J.S.A. 18A:38-8.2. In accordance with N.J.S.A. 18A:38-8.2.a.(1) the sending district shall have no representation on the receiving district Board of Education if the students of a sending district comprise less than ten percent of the total enrollment of the students in the grades of the receiving district in which the students of the sending district will be enrolled. If the students of a sending district comprise at least ten percent of the total enrollment of the students in the grades of the receiving district in which the students of the sending district will be enrolled, the sending district shall have one representative on the receiving Board of Education in accordance with N.J.S.A. 18A:38-8.2.a.(2).

If the total number of students of two or more sending districts, which do not qualify for representation in accordance with N.J.S.A. 18A:38-8.2.a.(2), comprise at least fifteen percent of the total enrollment of the students in the grades of the receiving district in which the students of sending districts will be enrolled, shall have collectively two representatives on the receiving district Board of Education in accordance with N.J.S.A. 18A:38-8.2.b. The annual designation of the representatives, in the event more than two districts collectively qualify, shall be rotated among the Boards of Education of the sending districts according to a schedule determined by the joint agreement of the Boards in accordance with N.J.S.A. 18A:38-8.2.b. The number of representatives designated by the sending districts to be additional members on the receiving district Board of Education shall be limited in accordance with the provisions of N.J.S.A. 18A:38-8.2.c.



A school district which is located in a county of the sixth class according to the latest Federal decennial census, which has an October 1998 resident enrollment greater than 2,400 students, but less than 2,600 students, and which sends its students in grades nine through twelve to a school district in the same county shall have representation on the Board of Education of a receiving school district in accordance with the provisions of N.J.S.A. 18A:38-8.4.

The sending district Board of Education shall designate their representative(s) to serve on the receiving district Board of Education on an annual basis upon notification from the County Superintendent of the appropriate representation on the receiving Board of Education. This designation shall be made by the sending Board of Education at its meeting closest in time to the annual organizational meeting of the receiving district Board of Education and shall serve a one year term beginning with the organizational meeting of the receiving district Board of Education in accordance with N.J.S.A. 18A:38-8.2.d. The sending district representative(s) shall be subject to the rules and procedures of the receiving district Board of Education.

The calculation of percentages required shall be based on the number of students reported as of the last school day prior to October 16 of each prebudget year pursuant to N.J.S.A. 18A:38-8.2.e. and N.J.S.A. 18A:38-8.4.b.

4. A sending district representative(s) shall be eligible to vote on the following matters before the receiving district Board of Education:
 - a. Tuition to be charged the sending district by the receiving district and the bill lists or contracts for the purchase, operation or maintenance of facilities, equipment and instructional materials to be used in the education of the students of the sending district;
 - b. New capital construction to be utilized by sending district students;
 - c. Appointment, transfer or removal of teaching staff members providing services to the students of the sending district, including any teaching staff member who is a member of the receiving district's central administrative staff;



- d. Addition or deletion of curricular and extracurricular programs involving students of the sending district;
 - e. Any matter directly involving the sending district students or programs and services utilized by those students;
 - f. Approval of the annual receiving district budget;
 - g. Any collectively negotiated agreement involving employees who provide services utilized by sending district students;
 - h. Any individual employee contracts not covered by a collectively negotiated agreement, if those employees provide or oversee programs or services utilized by sending district students; and
 - i. Any matter concerning governance of the receiving district Board of Education including, but not limited to, the selection of the Board President or Vice President, approval of Board Bylaws, and the employment of professionals or consultants such as attorneys, architects, engineers, or others who provide services to the receiving district Board of Education.
5. While the sending district representative shall have limited voting rights in accordance with N.J.S.A. 18A:38-8.1, in all other respects the representative shall function as a full member of the Board of Education, including participation in the closed session discussions.

N.J.S.A. 18A:12-6; 18A:12-9; 18A:12-11; 18A:12-15; 18A:38-8

N.J.S.A. 18A:13-8 et seq. [**regional districts**]

N.J.S.A. 18A:54-16 et seq. [**vocational districts**]

N.J.A.C. 6A:23A-2.1 et seq.

Adopted:02/26/19



0152 BOARD OFFICERS

The Board of Education shall organize at its first regular meeting by electing one of its members as President and another as Vice President.

Any member may place a member's name in nomination; a second is not required. Election for each office will be conducted by a vote when the nominations for that office are closed. The candidate receiving a majority vote of the members of the Board present and constituting a quorum will be elected to office.

[Option 1]

~~Voting shall take place by written ballot after nominations are closed for each position, President and Vice President. Each Board member will be provided a paper ballot after nominations are closed for each position. Each Board member shall write the name of one Board member they wish to vote for on the paper ballot. Each Board member must print and sign their name on their paper ballot. The ballots shall be read aloud by the Board Secretary identifying the Board member and their vote. The person with the majority vote of the members of the Board present and constituting a quorum shall be elected. In the event no candidate receives a majority vote of the Board members present and constituting a quorum, the procedure shall be repeated until someone receives a majority vote of those Board members present and constituting a quorum.~~

[Option 2] Voting shall take place by verbal roll call vote after nominations are closed. When more than one person has been nominated, the Board will vote on candidates in the order in which they were nominated. In the event no candidate receives a majority vote of the members of the Board present and constituting a quorum, the procedure shall continue until someone receives a majority vote.

Officers shall serve for one year and until their respective successors are elected and shall qualify, but if the Board shall fail to hold the organization meeting or to elect Board officers as prescribed by N.J.S.A. 18A:15-1, the Executive County Superintendent shall appoint from among the members of the Board a President and/or Vice President.

A President or Vice President who refuses to perform a duty imposed upon him/her by law may be removed by a majority vote of the Board members present and constituting a quorum. In the event the office of President or Vice President shall become vacant the Board shall, within thirty days thereafter, fill the vacancy for the unexpired term. If the Board fails to fill the vacancy within such time, the Executive County Superintendent shall fill the vacancy for the unexpired term.



POLICY

ALLAMUCHY

~~BOARD OF EDUCATION~~

Bylaws

0152/Page PAGE 1 of NUMPAGES 1

N.J.S.A. 18A:15-1; 18A:15-2

Adopted: 28 October 2005



0155 Board Committees

GOVERNANCE	EDUCATION	HUMAN RESOURCES	OPERATIONS
<ul style="list-style-type: none"> • Board Self Evaluation • Annual Board Goals • Policy • Strategic Plan • District Communications • District goals and objectives • NJQSAC 	<ul style="list-style-type: none"> • Student Achievement • Curriculum, programs, courses of study • Instructional practices • Technology • Master Scheduling • Special education • Professional Development related to Education • Communications Plan related to Education • Strategic Plan implementation oversight related to 	<ul style="list-style-type: none"> • Teacher evaluation • Administrator evaluation • Support staff evaluation • Employee discipline • Tenure recommendations • Grievance handling • Communications Plan related to Human Resources • Strategic Plan implementation oversight related to Human Resources • Any additional matters involving the employees of the 	<ul style="list-style-type: none"> • Finance • Facilities • Transportation • Environmentally friendly practices • Non-educational professional services • Safety and security • Communications Plan related to Operations • Strategic Plan implementation oversight related to Operations • Other non-educational and non-human resource areas • Policy creation and revision related to Operations



POLICY

ALLAMUCHY

~~BOARD OF EDUCATION~~

Bylaws

0155/Page PAGE 1 of NUMPAGES 1

	Education <ul style="list-style-type: none">• All Matters involving the education of the students• Policy creating and revision related to Education	district. <ul style="list-style-type: none">• Policy creating and revision related to human resources	
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The Board of Education authorizes the creation of committees of Board members charged to conduct studies, make recommendations to the Board, and act in an advisory capacity. Committees are not authorized to take action on behalf of the Board.

~~The standing committees of the Board shall be:~~

In order to use the time, effort, and expertise of the members of the Board effectively, the Board shall operate under a committee system to include the following standing committees:

- * Governance
- * Education
- * Human Resources
- * Operations

An ad hoc committee may be created and charged at any time by the President or a majority of the Board members present and voting. The President shall appoint committee chairperson, members and alternates to any committee so created and charged; members shall serve until the committee is discharged.



POLICY

ALLAMUCHY

~~BOARD OF EDUCATION~~

Bylaws

0155/Page PAGE 1 of NUMPAGES 1

Board members will not serve on administrative committees.

Committees shall consist of a minimum of three Board members. The President may serve as ex officio member on all Board committees. A member may request or refuse appointment to a committee; a member's refusal to serve on any one committee shall not prejudice his other appointment to another committee. A chairperson for each committee shall be appointed by the President and shall report to the Board for the committee. No Board member shall serve as chairperson for more than one committee. A Board member must serve on at least one committee. If a committee member is unable to attend a scheduled meeting, the committee chair shall select an alternate to serve in his/her place. Board members may request to be alternates for other committees.

The Superintendent will assign a central office administrator to serve as administrative liaison to each committee. The liaisons will assist the committee chairs in scheduling meetings, developing the agenda, recording and reviewing the minutes, and executing the action items detailed in the committee minutes. The Superintendent shall serve as the administration liaison to the Governance committee.

Committee meetings may be called at any time by the committee chairperson or when a meeting is requested by two members of the committee. Committee meetings shall not be open to the public, except that a majority of the committee or the chairperson may open the meeting to the public or invite persons whose knowledge or expertise may be useful to the committee.

The committee will have only three voting members although four Board members may attend the meeting. The Board president will assign him/herself to one standing committee for voting purposes and attend the other committees as a non-voting member. The president will also assign the vice president to one committee as a voting member. The vice president will attend his/her second assigned committee as a non-voting member. The vice president will serve as a non-voting member of the committee where the president is a voting member. In the event that the president or vice president is not able to attend the meeting where he/she is a non-voting member, his/her alternate will serve as a non-voting member of the committee.

The administration will draft all committee meeting minutes for the committees' approvals:



- All committee minutes will include:

- o Date, time, attendance, and summary of agenda item discussions

- o Clearly defined action of the committee including:

- Work assigned to administration

:Recommendations to the full board for action or discussion or both Action items carried over from prior meetings

- o Action items modified from prior meetings

- o Action items completed from prior meetings

- o Dates of all upcoming meetings for the year (to be scheduled a full year in advance)

- Administrative liaison will provide the committee chair ·a draft agenda with backup no later than one week prior to meeting date for review and approval

- Administrative liaison will transmit to the full board the agenda and all backup no later than the **Friday one day** prior to the committee meeting

·Administrative liaison will provide the committee members a draft of the minutes no later than one week after the meeting for review and comments.



- Administrative liaison will maintain the committee minutes.

- The Administrative liaison will provide the full board the minutes as back up to the **second regular** board meeting of the month. In order to ensure timely reporting of the committee minutes after appropriate review. All committee meetings should take place prior to the **first regular** board meeting **of the month**, so proper reporting can occur at the **second meeting of the month regular board meeting.**

At the end of the school year, each committee will provide a listing of all action items completed for the year, thereby clearly documenting the work completed by each committee for the board and public.

Committee Charges

Committee charges will be reviewed annually by their respective committees. Changes will be brought to the board of education for approval.

Governance Committee

The primary function of the Governance Committee is to provide guidance and direction, in accordance with Board of Education policies, to the Board and to the Superintendent of Schools on issues related to Board governance, dist



rictand
Board policy, district strategic plan, and communications with the public.

The Governance Committee chair may be chaired by the Board President. The Governance Committee membership must contain one member each from the Education, Human Resources, and Operations Committees. Governance Committee members will serve as liaisons to their respective Committee.

To this end, the Governance Committee will:

- 1.** Work with the district administration in the design, preparation and delivery of strategic plans, district goals and objectives, and other areas of study
- 2.** Review current and proposed new policies prior to Board review and/or action.
 - Recommend to the Board the creation of new policy.
 - Recommend to the Board their vision of existing policy.
 - Review and recommend to the Board a position on any policy challenged by individual Board members and/or the public.



- Interface with all other Board committees with regard to their policy needs.

3. Evaluate the way in which the school district disseminates information and receives public input.

- Develop goals and objectives for improving communications and promoting good will between the district and the public.
- Work with citizen task forces to address their communication needs.

4. Coordinate governance activities including, but not limited to:

- Board self-evaluation
- Annual board goals
- New Jersey Quality Single Accountability Continuum (NJQSAC).

Education

The primary function of the Education Committee is to provide guidance and direction, in accordance with Board of Education policies, to the Board and to the Superintendent of Schools as he/she and his/her administration team develop and implement a comprehensive plan for the development, implementation and evaluation of curriculum. The Education Committee will assume direct oversight of the following areas:

- Student achievement



- Curriculum, programs, courses of study
- Instructional practices
- Technology
- Master scheduling
- Special education
- Professional Development related to Education
- Communications Plan related to Education
- Policy development related to Education
- Strategic Plan implementation oversight related to Education
- All matters involving the education of

the students To this end the Education

Committee will:

1. Review all administrative recommendations regarding textbooks and curriculum adoptions prior to submission to the board for approval.
2. Consider and review recommendations for curriculum changes from the board and the public to ensure alignment



with the NJCCS and the Common Core State Standards, best practices research and 21st Century College and Career Readiness:

3. Assist the administrative team in providing to the board brief informational report on curriculum activities on a planned periodic basis

4. Assist the administrative team in providing to the board information on the collecting, analyzing, interpreting, reporting and utilizing of student achievement information.

5. Assist the administrative team in providing to the board information on the integration of technology into instructional practice that includes clear expectations for how technology is to be used in the classroom.

6. Assist the administrative team in providing to the board information on staff development opportunities that foster an environment of life-long learning for staff and enhance student learning and achievement in the 21st century.

7. Assist the administrative team in providing to the board information on the district's vision of technology that addresses



the future educational need so four students by providing the teachers and administration within our facilities the resources needed to promote instructional expertise to develop and implement comprehensive and rigorous academic programs.

8. Participate in curriculum workshops(such as those sponsored by NJSBA) and provide a report to the board with special emphasis on items particularly relevant to the district's curriculum.

9. Review board policies as they relate to the district's curriculum and instruction program and make recommendations to the Governance Committee.

10. Review proposed new policies related to the oversight responsibilities of the Education Committee prior to Board review and/or action.

11. Recommend to the Governance Committee the creation of new policy.

12. Recommend to the Governance Committee the revision of existing policy.



Human Resources

The charge of the Human Resources Committee is to assist the Board of Education in the hiring, evaluation, retention and compensation of the employees who serve at the pleasure of the Board, including but not limited to, the superintendent of schools; and to initiate policies or recommend revisions to existing policies in order to assure the systematic selection and retention of highly

qualified professional and support staff. The Human Resources Committee will

assume direct oversight of the following areas:

- Teacher evaluation
- Administrator evaluation
- Support staff evaluation
- Employee discipline
- Tenure recommendations
- Negotiations
- Contract negotiations (when an ad hoc Negotiations Committee is not created)
- Grievance handling



- Communications Plan related to Human Resources
- Policy development related to Human Resources
- Strategic Plan implementation oversight related to Human Resources
- Any additional matters involving the employees of the district To this end, the Human Resources Committee will:

1. Assist the administrative team in providing to the board information on the model used for teacher and administrative evaluation that reflects current best practices and proactively anticipates changes by the state by selecting optimal evaluation tools best suited to our district.
2. Assist the administrative team in providing to the board information on staff development programs for non-certificated personnel and district administration that meet their professional needs, state mandated requirements and best practices.
3. Review proposed new policies related the oversight responsibilities of the Human Resources Committee prior to Board review and/or action.



4. Recommend to the Governance Committee the creation of new policy.

5. Recommend to the Governance Committee the revision of existing policy.

Specific responsibilities for the Human Resources Committee included in the hiring process are:

1. Superintendent of Schools

a. Develop selection criteria and procedure for the hiring of a new superintendent.

b. Review evaluation criteria and procedures for the annual evaluation of the superintendent and recommend changes, when appropriate.

c. Coordinate the annual evaluation.

d. Conduct at least one interim evaluation.

e. Recommend compensation levels to the Board.

f. Review job descriptions annually and update when appropriate.



2. Board Secretary

- a. Develop/review evaluation criteria and procedures for the annual evaluation of the board secretary and recommend changes to same, when appropriate.
- b. Coordinate the annual evaluation.
- c. Review job descriptions annually and update when appropriate.

3. Develop criteria for and coordinate a selection process for the employment of the board attorney, auditor, treasurer of school monies, school physician and other individuals who serve at the pleasure of the board.

4. Review any other significant personnel issue as requested by the Board and/or Superintendent.

Operations

The Operations Committee is charged with the responsibility of finance and facilities. The Operations Committee will assume direct oversight of the following areas:

- Finance



- Facilities
- Transportation
- Environmentally friendly practices (Green initiatives)
- Non-educational professional services
- Safety and security
- Communications Plan related to Operations
- Policy development related to Operations
- Strategic Plan implementation oversight related to Operations
- Other non-educational and non-human resource areas

Finance

The Operations Committee is charged with the responsibility to review, revise and initiate policies to ensure efficiencies that provide a productive, accountable and transparent board which will assure sound financial practices that are in compliance with audit requirements and in accordance with generally accepted accounting principles.

In order to fulfill this responsibility, the Committee will:

- I. Review existing business practices through a monthly examination of district expenditures and a thorough review of our annual audit.



2. Assist the administrative team in providing information to the board on the implementation of financial software for the budget development process enabling education to the community about the budget in a clear and timely manner, the ability to engage the local community as educational partners, to ensure the quality of education while maintaining fiscal sustainability and the ability to explore alternative funding opportunities to supplement the school budget from the tax levy.



3. Review proposals from the administration which may give the district administration flexibility in its business operations in order to meet the mission and/or will result in creating, monitoring and administering revenue generating initiatives that will help alleviate the local tax burden and allow the district to implement different initiatives while maintaining a budget within the tax levy cap.

4. Assist the administrative team in providing information to the board on savings from green initiatives (environmentally sound practices) to fund the district's innovative practices and to support property tax relief.

5. Assist the administrative team in providing information to the board on private, federal, state and local grant opportunities as well as revenue generating activities that are aligned to the district's .

6. Review proposed new policies related to the oversight areas of the Operations Committee prior to Board review and/or action.



7. Recommend to the Governance Committee the creation of a new policy.

8. Recommend to the Governance Committee the revision of existing policy.

Facilities

The Operations Committee is charged to represent the Board of Education on all issues involving the district's school buildings, grounds; and their use. All committee deliberations and actions will be guided by the policies previously established by the Board. Through these policies; the Committee will ensure that safe and suitable facilities are provided throughout the district.

In order to fulfill this responsibility, the Committee will:

1. The Committee will review and recommend to the full Board a five-year comprehensive preventative maintenance plan developed by the administration that clearly articulates a priority-ordered listing of capital maintenance projects.

2. Assist the administration in providing information to the board on a comprehensive capital and maintenance plan that supports the- Home/School Associations' projects.



3. Assist the administration in providing information to the board on the establishment of environmental sound practices that evaluate energy consumption, institute conservation awareness practices districtwide, complete comprehensive energy audits that will enable the district to take advantage of local, state and federal sustainable energy initiatives at no or little cost to taxpayers.
4. During construction periods, the Committee will monitor progress reports provided by the administration and review proposed change orders related to construction in preparation for presentation of the recommendations to the full board.
5. The Committee will review evaluations and recommendations made by the administration on professional service contracts related to the management and construction of school facilities.

Adopted: 8 October 2005

Revised: 5/26/15



POLICY

ALLAMUCHY

~~BOARD OF EDUCATION~~

Bylaws

0155/Page PAGE 1 of NUMPAGES 1



1648.02 REMOTE LEARNING OPTIONS FOR FAMILIES (M)

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On July 24, 2020, the New Jersey Governor and the Commissioner of Education published a supplemental guidance document titled “clarifying Expectations Regarding Fulltime Remote Learning Options for Families 2020-2021” as a result of the COVID-19 pandemic. This supplemental guidance includes an additional “anticipated minimum standard,” as this phrase is used throughout “The Road Back: Restart and Recovery Plan for Education” (NJDOE Guidance). This additional “anticipated minimum standard” provides that, in addition to the methods and considerations explicitly referenced in the NJDOE Guidance for scheduling students for in-person, remote, or hybrid learning, families/guardians (hereinafter referred to as “parents”) may submit, and school districts shall accommodate, requests for full-time remote learning.

Requests for full-time remote learning may include any service or combination of services that would otherwise be delivered to students on an in-person schedule, which may be a hybrid schedule, such as instruction, behavioral and support services, special education, and related services. A parent may request some services be delivered entirely remotely, while other services follow the same schedule they otherwise would according to the provisions in the school district’s Restart and Recovery Plan (Plan) and Policy 1648.

A parent may contact the Principal or designee of the building the student would attend with any questions on: a request to transition from in-person services to full-time remote learning; a request to transition from full-time remote learning to in-person services; the procedures of this Policy; and/or any other information regarding the school district’s Plan and Policy 1648.

To ensure clarity and consistency in implementation of full-time remote learning, the Board of Education adopts this Policy that addresses the following:

A. Unconditional Eligibility for Full-time Remote Learning

1. All students are eligible for full-time remote learning.



a. Eligibility for full-time remote learning cannot be conditioned on a parent demonstrating a risk of illness or other selective criteria.

b. Unconditional eligibility for full-time remote learning includes students with disabilities who attend in-district schools or receiving schools (county special services school districts, educational services commissions, jointure commissions, Katzenbach School for the Deaf, regional day schools, college operated programs, and approved private schools for students with disabilities).

B. Procedures for Submitting Full-time Remote Learning Requests

1. A parent may request a student receive full-time remote learning from the school district by submitting a written request to the Principal of the school building their child would attend. The written request shall be provided to the Principal at least 30 calendar days before the student is eligible to commence full-time remote learning in accordance with B.2. below.

2. The student may only begin full-time remote learning within 20 school days after receiving written approval of the Principal or designee.

3. The written request for the student to receive full-time remote learning shall include:

a. The student's name, school, and grade;

b. The technology the student will be using to receive full-time remote learning, including the student's connectivity capabilities;



c. A request for any service or combination of services that would otherwise be delivered to the student on an in-person or hybrid schedule, such as instruction, behavioral and support services, special education, and related services;

d. For students with disabilities, the school district staff will determine if an Individualized Education Plan (IEP) meeting or an amendment to a student's IEP is needed for full-time remote learning; and

e. Any additional information the Principal or designee requests to ensure the student, when receiving remote learning, will receive the same quality and scope of instruction and other educational services as any other student otherwise participating in school district programs.

(1) The documentation required by the school district to be provided in the parent's request for full-time remote learning shall not exclude any students from the school district's full-time remote learning option, but rather be limited to the minimum information needed to ensure proper recordkeeping and implementation of successful remote learning.

4. Upon receiving the written request, the Principal or designee may request additional information from the parent to assist the Principal or designee in providing the student the same quality and scope of instruction and other educational services as any other student otherwise participating in school district programs.

5. The Principal or designee will review the written request and upon satisfaction of the procedures outlined in this Policy, the Principal or designee will provide written approval of the parent's request for full-time remote learning.

a. In the event the request does not satisfy the procedures outlined in this Policy, the Principal or designee will notify the parent in writing of the issues that need to be addressed by the parent to satisfy the procedures outlined in this Policy.

6. The Principal's written approval of the request shall be provided to the parent within 15 calendar days of receiving the parent's written request.



- a. The written approval will include the date the remote learning program will commence for the student in accordance with B.2. above.

C. Scope and Expectations of Full-Time Remote Learning

- 1. The scope and expectations of the school district's full-time remote learning program will include, but not be limited to, the following:

- a. The length of the school day pursuant to N.J.A.C. 6A:32-8.3 and compliance with the Board's Attendance Policy and Regulation 5200; the provisions of the district's remote learning program outlined in the school district's Plan; and any other Board policies and regulations that govern the delivery of services to, and district expectations of, students participating in the remote learning program and their families;

- b. The technology and the connectivity options to be used and/or provided to the student during remote learning; and

- c. Any additional information the Principal or designee determines is needed to ensure the student, when receiving remote learning, will receive the same quality and scope of instruction and other educational services as any other student otherwise participating in school district programs (i.e. students participating in a hybrid model).

- (1) This includes, for example, access to standards-based instruction of the same quality and rigor as afforded all other students of the district, the district making its best effort to ensure that every student participating in remote learning has access to the requisite educational technology, and the provision of special education and related services to the greatest extent possible.

- d. The school district will endeavor to provide supports and resources to assist parents, particularly those of younger students, with meeting the expectations of the school district's remote learning option.



D. Procedures to Transition from Full-Time Remote Learning to In-Person Services

1. A parent may request their student transition from full-time remote learning to in-person services, if in-person services are being provided, by submitting a written request to the Principal of the building the student will attend. This request must be submitted at **least 30 calendar** days before the student is eligible for in-person services.

2. A student is only eligible to transition from full-time remote learning to in-person services commencing at the beginning of a marking period.

3. The written request from the parent for the student to transition from full-time remote learning to in-person services shall include:

a. The student's name, school, and grade;

b. The in-person program may only commence for a student transitioning from full-time remote learning to in-person services in accordance with D.2. above; and

c. Any additional information the Principal or designee determines would be important on the student's transition from full-time remote learning to in-person services.

4. A student previously approved for remote learning wanting to transition into the school district's in-person program must spend at least one marking period in remote learning before being eligible to transition into the school district's in-person program.



a. This will allow parents to make the arrangements needed to effectively serve students' home learning needs and will support educators in ensuring continuity of instruction for the student.

5. The Principal or designee will review the request for compliance with this Policy, and upon satisfaction of the procedures in this Policy, will provide the parent of the student a written approval of the student entering the school district's in-person program.

a. In the event the request does not satisfy the procedures outlined in this Policy, the Principal or designee will notify the parent in writing of the issues that need to be addressed by the parent to satisfy the procedures outlined in this Policy.

6. Upon approval of the student's transition from full-time remote learning to in-person services, the school district will provide specific student and academic services to better assist parents anticipate their student's learning needs and help educators maintain continuity of services.

7. School districts that offer Pre-K will consult their Pre-K curriculum providers regarding appropriate measures to assess a Pre-K student's learning progress during the transition from full-time remote learning to in-person learning.

E. Reporting

1. To evaluate full-time remote learning, and to continue providing meaningful guidance for school districts, it will be important for the New Jersey Department to Education (NJDOE) to understand the extent and nature of demand for full-time remote learning around the State.

a. The school district will be expected to report to the NJDOE data regarding participation in full-time remote learning. Data will include the number of students participating in full-time remote learning by each of the following subgroups: economically disadvantaged; major racial and ethnic groups; students with disabilities; and English learners.



F. Procedures for Communicating District Policy with Families

1. The school district will have clear and frequent communication with parents, in their home language, to help ensure this important flexibility is as readily accessible as possible. Communication must include, at a minimum, information regarding:

- a. Summaries of, and opportunities to review, the school district's full-time remote learning Policy/Plan;
- b. Procedures for submitting full-time remote learning requests in accordance with B. above;
- c. Scope and expectations of full-time remote learning in accordance with C. above;
- d. The transition from full-time remote learning to in-person services and vice-versa in accordance with B. and D. above;
and
- e. The school district's procedures for ongoing communication with families and for addressing families' questions or concerns.

G. Home or Out-of-School Instruction

1. No provision of this Policy supersedes the district's requirements to provide home or out-of-school instruction for the reasons outlined in N.J.S.A. 18A, N.J.A.C. 6A, or any applicable Board policy unless determined otherwise by the Superintendent or designee.



POLICY

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Administration

1648.02/Page PAGE 1 of NUMPAGES 1

[See the District's Restart and Recovery Plan – Appendix Q for the protocols/procedures for “Remote Learning Options for Families” which is outlined in the school district's Restart and Recovery Plan.]

New Jersey Department of Education Guidance Document:

“Clarifying Expectations Regarding Fulltime Remote Learning

Options for Families 2020-2021”

Adopted: 23 November 2020



0168 RECORDING BOARD MEETINGS

The Board of Education directs the creation and maintenance of an official record of the formal proceedings of the Board and will permit the unofficial recording of Board meetings in accordance with this bylaw.

Minutes

The Board shall keep reasonably comprehensible minutes of all its meetings showing the time and place, the members present, the subject considered, the actions taken, the vote of each member, information sufficient to explain the actions taken, and any other information required to be shown in the minutes by law.

Minutes of public meetings shall be public records signed by the Board Secretary and filed in the Board Secretary's office in a minute book as the permanent record of the acts of this Board.

Minutes of executive meetings shall be filed in the Board Secretary's office in a place separate from the minute book until the time, if any, when the proceedings may be made public. At that time, the minutes shall be public records and shall be filed in the regular minute book.



The Board Secretary shall provide each Board member with a copy of the minutes prior to Board approval.

The Board shall make a video recording of each board meeting as an administrative aid in the preparation of minutes. The recording shall be made available to the public upon completion of the meeting and be located on the Board section of the District website. These recordings will remain available until subsequent meeting recordings become available or the minutes of the meeting are approved and posted to the website. After this time, they will be electronically stored and may be erased only if permission is granted by the New Jersey Department of State, Division of Archives and Record Management. All such recordings will be erased or destroyed in compliance with laws and rules for the destruction of public records.

Recording by the Public

A member of the public may record the proceedings of a public meeting of the Board provided the audio or video recording process complies with reasonable guidelines as outlined in this Bylaw. These guidelines are adopted to ensure the recording of the public meeting does not interrupt the proceedings, inhibit the conduct of the meeting, or distract Board members or other observers present at the meeting.

The Board will permit the use of video recording devices only when notice of such intended use has been given to the Board Secretary in advance of the meeting. The Board Secretary or designee shall review the video recording guidelines with the person requesting to video record. Prior notice is not required to audio record a meeting.

All audio and video recording devices shall be silent in operation, inoffensive, and unobtrusive. Any video recording device must be located and operated from inconspicuous



POLICY

ALLAMUCHY

~~BOARD OF EDUCATION~~

Bylaws

0168/Page PAGE 1 of NUMPAGES 1

locations in the meeting room as determined by the presiding officer of the meeting. Prior to the meeting, the presiding officer will determine the location of each recording device so the video recording devices can video record the meeting with an unobstructed view. The presiding officer may permit a person wanting to video record the meeting using a small hand-held video recording device to sit with their video recording device in the public seating area of the meeting room provided the person recording and/or the recording device is not distracting or obtrusive to the meeting. A person that wants to audio record a public meeting shall sit with their audio recording device in the public seating area of the meeting room and shall not be distracting or obtrusive to the meeting. Additional lighting shall not be used unless approved by the presiding officer prior to the meeting. All recording devices must be battery operated, as the district cannot guarantee convenient availability or location of electric outlets in the meeting room.

The presiding officer shall determine when the number of video recording devices or if an audio or video recording device interferes with the conduct of a Board meeting and may order that an interfering device be removed or relocated. The presiding officer may also limit the number of video recording devices if he/she determines the number and positioning of the video recording devices will be an unnecessary intrusion to the meeting. In this event, preference will be given based on the order in which prior notice requesting to record the meeting was provided to the Board Secretary.

Any person who video records a public meeting in accordance with the provisions of this Policy shall provide the Board the opportunity to obtain a copy of the recording at the Board's expense, but the Board shall have no power to edit or abridge the original recording.

N.J.S.A. 10:4-14



POLICY

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Bylaws

0168/Page PAGE 1 of NUMPAGES 1



2415.06 UNSAFE SCHOOL CHOICE OPTION (M)

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The New Jersey Department of Education (NJDOE) is required to establish an Unsafe School Choice Option (USCO) Policy per the Elementary and Secondary Act (ESEA) of 1965, as reauthorized under the Federal Every Student Succeeds Act of 2015 (ESSA). The USCO Policy requires that students who attend a persistently dangerous public elementary or secondary school as determined by the NJDOE, or become victims of a violent criminal offense while in or on school grounds of a public school that they attend, be allowed to attend a safe public school within the district. The USCO provision under the ESSA contains two provisions that apply to school districts that receive funds under ESSA: Provision I - Persistently Dangerous Schools and Provision II - Victims of Violent Criminal Offenses.

Effective the beginning of each school year, school districts receiving ESSA funds must be prepared to complete the transfer of students who choose to exercise Provision I and Provision II of this USCO Policy. Compliance with the Policy is a condition of receiving funds under any and all titles under ESSA. The Superintendent is required to certify compliance with this USCO Policy to the NJDOE in the application for ESSA funds.

USCO Policy Provision I - Persistently Dangerous Schools (PDS)

1. Criteria for Determining PDS.

A persistently dangerous school is a public elementary or secondary school building (except for Regional Day Schools, Educational Services Commissions and Special Services School Districts) that meets the objective criteria determined by the NJDOE for three consecutive years and is part of a school district that receives funds under ESSA. The NJDOE will use the most current available data from the Student Safety Data System (SSDS) to identify PDS on or before July 31 of each year.

2. Procedures and Guidelines for Schools Determined to be Persistently Dangerous.



A school district will be notified by the NJDOE on or before July 31 of each year if a school(s) in the school district has been identified as a PDS. Once the district receives notification a school is identified as persistently dangerous, the district must inform all parents of enrolled students in the school of the designation within fifteen calendar days of the date of the notice and offer them the option for their children to transfer to a safe public school within the district by the beginning of the respective school year. The district must complete all transfers by the beginning of the school year following the July notification.

Students are not required to accept the transfer option, but they must be afforded the opportunity to do so. Parental notice regarding the status of the school and the offer to transfer students should be made simultaneously. Parents of enrolled students must be notified of the persistently dangerous designation whether or not there is another school within the district for the transferring students.

To the extent possible, the district will allow transferring students to transfer to schools that have not been identified as low performing, under the State's ESSA accountability system. When a transfer school is not available within the school district, the district may seek arrangements for students to transfer to the nearest charter school or neighboring district; however, this is not required. The district may take into account the needs and preferences of the affected students and parents.

3. Corrective Action Plan for a School Identified as Persistently Dangerous.

If a school in the district is identified by the NJDOE as persistently dangerous, the district will submit to the NJDOE documentation of compliance with the parent notification requirement and actions taken to complete the transfer arrangements for all students exercising the option by the first day of the school year. Additionally, the district is required to develop and submit for approval a corrective action plan to the NJDOE on or before September 30 of the same year, which will apply to the respective school year. The corrective action plan, which must be completed in the format provided by the NJDOE, will describe how the school will reduce the number of incidents of violence as determined by the SSDS. The NJDOE will provide the school with guidance for its corrective action plan, as well as monitor the school district's timely completion of the approved plan.

In the spring of each following year, the NJDOE will re-evaluate the status of a school identified as persistently dangerous. The NJDOE will review the school's progress towards completing its corrective action plan and compare the current year's incidents of violence, as reported on the SSDS, to the criteria for determining PDS. A school identified as maintaining the persistently dangerous designation will be notified by the NJDOE on or before July 31 of the respective year and will be required to submit for approval a revised corrective action plan by September 30 of that year, which will apply to the respective school year. The school district must inform all parents of enrolled students in the school of the designation within fifteen calendar days of the date of notice and offer them the option for their children to transfer to a safe public school by the beginning of the respective school year in accordance with 2. above.



A school no longer designated persistently dangerous will be notified on or before July 31 of the respective year. The persistently dangerous designation will be removed after one or more years contingent upon successful fulfillment of the criteria for removal, as determined by evidence of the school's progress toward successfully completing the approved corrective action plan, and evidence of incidents that no longer meet the criteria for determining PDS, described above, for one school year, the year in which the corrective action plan was in effect.

4. Procedures and Guidelines for Early Warning of Schools.

When a school meets the criteria set forth in this Policy for one year, the district will be informed of the types of offenses reported that have led to an early notification. This notification, on or before August 15 of each year, will be informational only. A school that no longer meets the criteria for PDS for one year will no longer be considered in early notification status. A school that meets the criteria for two consecutive years will move into early warning status outlined below.

If a school meets the criteria set forth in this Policy for two consecutive years, the district will be notified of the pattern of offenses on or before August 15 of each year. If notified, the district will develop and submit for approval a school safety plan to the NJDOE on or before September 30 of the same year, which will apply to the respective school year. The school safety plan, which must be completed in the format provided by the NJDOE, will describe how the school will reduce the number of incidents of violence as determined by the SSDS. The NJDOE will provide an early warning school with guidance for its school safety plan, as well as monitor the school's timely completion of the approved plan. A school receiving an "early warning" notice is not required to provide the transfer option to students.

In the spring of each following year, the NJDOE will reevaluate the school's progress towards completing its school safety plan and compare the current year's incidents of violence, as reported on the SSDS, to the criteria for determining PDS. The school will be notified of its status on or before July 31 of the respective year.

A school that no longer meets the criteria for PDS for one school year, the year in which the school safety plan was in effect, will no longer be required to submit a school safety plan.



A school that meets the criteria for PDS for a third consecutive year will be designated persistently dangerous and will be required to submit for approval a corrective action plan on or before September 30 of that year, which will apply to the respective school year and provide the transfer option to students in the school designated as persistently dangerous.

5. Schools Not Receiving ESSA Funds, but Meeting the Criteria for PDS.

School buildings and districts that are not part of a local education agency (LEA) that receives Federal funds under ESSA, but meet any one of the criteria for PDS will be contacted by the NJDOE and be required to develop and submit for approval a school safety plan on or before September 30 of the respective year. The school safety plan must be completed in the format provided by the NJDOE and describe how the school will reduce the number of incidents of violence as determined by the SSDS. The NJDOE will provide the school with guidance for its school safety plan, as well as monitor the school's timely completion of the approved plan.

[Optional]

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~~Only required for Regional Day Schools, Special Services School Districts, and Educational Services Commissions:~~

~~6. Special Schools Meeting the Criteria for PDS.~~

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~~Regional Day Schools, Special Services Districts, and Educational Services Commissions that meet the criteria for PDS will not be identified as such, but will be contacted by the NJDOE and required to develop and submit for approval a school safety plan on or before September 30 of the respective year. The school safety plan must be completed in the format provided by the NJDOE and describe how the school will reduce the number of incidents of violence as determined by the SSDS. The NJDOE will provide the school with guidance for their school safety plan, as well as monitor the school's timely completion of the approved plans.~~



The Unsafe School Choice Option provision under the ESSA requires a student who becomes a victim of a violent criminal offense, as determined by State law, while in or on the grounds of a public elementary or secondary school that the student attends, be allowed to attend a safe public elementary or secondary school within the district, including a public charter school.

The individual victim provision of this Policy attempts to fulfill the requirement for the school district to provide relief to students who have been victimized, while providing a school with a practical means for making determinations on incidents of victimization that are within the purview of the school district. The individual victim section of this Policy has been crafted to enable school staff to make reasonable determinations and actions regarding this Policy. The Superintendent will consult with the Board attorney and communicate with designated local and/or county law enforcement authorities, per the provisions of the *Uniform State Memorandum of Agreement Between Education and Law Enforcement Officials and N.J.A.C. 6A:16-6.2(b)13*, on questions and issues that arise in the implementation of the individual victims of violent criminal offenses section of this Policy.

1. Criteria for Determining Victims of Violent Criminal Offenses

The following criteria must be used to determine when an enrolled student has become a victim of a violent criminal offense while in or on the grounds of a public elementary or secondary school that the student attends. These criteria only apply to a student who has become a victim of one or more of the violent criminal offenses enumerated below:

A student is considered a victim of a violent criminal offense when:

- a. A referral has been made to law enforcement officials for suspicion that one of the violent criminal offenses enumerated below has occurred; and
- b. One or more of the following applies:
 - (1) Law enforcement officials have filed formal charges against the offender(s) for commission of the violent crime; or



- (2) The offender(s) has received sanctions in accordance with the Board of Education's Code of Student Conduct; or
- (3) The offender(s) either has not been identified or is not an enrolled student(s), but it is clear that the student (victim) has become a victim of a violent criminal offense based on objective indicators such as physical evidence, eyewitness testimony, and/or circumstantial evidence; or
- (4) The pre-existence of a restraining order against the offender(s).

2. Procedures and Guidelines

Effective the first day of each school year, the district must be prepared to begin the transfer of any student who chooses to exercise the individual choice option provision. The district must offer, within fourteen calendar days of the incident, an opportunity to transfer to a safe public school within the district to any student who has become a victim of a violent criminal offense while in or on the grounds of a public school that the student attends. While the student must be offered the opportunity to transfer, the student may elect to remain at the school.

To the extent possible, the district will allow any transferring student to transfer to a school that has not been identified as low performing, under the State's ESSA accountability system. In addition, when a transfer school is not available within the district, the district may seek arrangements for a student to transfer to the nearest charter school or neighboring district; however, this is not required. The district may take into account the needs and preferences of the affected student and his or her parent(s). Transfers must occur within thirty days of the determination that the student was a victim of a violent criminal offense.

3. Violent Criminal Offenses

The violent criminal offenses under New Jersey statutes that apply to the individual victim provision of this Policy are identified and explained below. The offenses apply to completed offenses, as well as attempts to commit the offenses. The offenses and attempts to commit the offenses apply only when they occur in or on the school grounds, as defined in N.J.A.C. 6A:16-1.3, of the school that the student attends. The offenses apply whether they occur wholly or in part in or on the grounds of the school that the student attends. The offenses apply only to acts or attempts that are directed at a person (victim) or a group of specified



individuals (victims), rather than acts that indiscriminately affect the entire school population or non-specified individuals or groups.

4. Applicable Violent Criminal Offenses

Below is a description of each applicable violent criminal offense that is based upon New Jersey statutes and references to statutory citations that provide complete explanations of each designated offense. The descriptions provided below are not intended to be a complete explanation of each offense or a substitute for the actual provisions of the authorizing statutes. Instead, the descriptions are provided as an aid in facilitating understanding of the general intent and practical applications of the violent criminal offenses that pertain to this Policy.

a. Homicide [N.J.S.A. 2C:11-2] - A student is a victim of a homicide when he or she is the child, sibling or other relative of a decedent, resulting from someone purposely, knowingly or recklessly causing the death of the student's parent, sibling, or relative in or on school grounds.

b. Assault [N.J.S.A. 2C:12-1(A)(1-3) and 2C:12-1(B)(1-4)] - A person is a victim of an assault when the actor: purposely, knowingly, or recklessly causes bodily injury to the victim; negligently, recklessly, knowingly, or purposely causes bodily injury to the victim with a deadly weapon; attempts by physical menace to put the victim in fear of imminent serious bodily injury; or knowingly points a firearm at or in the direction of the victim, whether or not the actor believes it to be loaded.

c. Sexual Assault [N.J.S.A. 2C:14-2] - A student is a victim of a sexual assault when the student is a victim of an act of sexual contact when the victim is less than thirteen years old and the actor is at least four years older than the victim, or the student is a victim of an act of sexual penetration under any of the following circumstances:

- (1) The victim is less than thirteen years old.
- (2) The victim is at least thirteen, but less than sixteen years old; and the actor is at least four years older than the victim.



(3) The victim is at least sixteen years old, but less than eighteen years old; and the actor has supervisory or disciplinary power over the victim.

(4) The actor uses physical force or coercion.

(5) The victim is one whom the actor knew or should have known was physically helpless, mentally defective, or mentally incapacitated.

d. Bias Intimidation [N.J.S.A. 2C:16-1(A)] - A person is a victim of the crime of bias intimidation when an actor commits, attempts to commit, conspires with another to commit or threatens the immediate commission of an offense specified in Chapters 11 through 18 of Title 2C of the New Jersey Statutes; N.J.S.A. 2C:33-4; N.J.S.A. 2C:39-3; N.J.S.A. 2C:39-4 or N.J.S.A. 2C:39-5 in the following circumstances:

(1) With a purpose to intimidate a victim or a group of specified victims because of race, color, religion, gender, handicap, sexual orientation, or ethnicity; or

(2) Knowing that the conduct constituting the offense would cause a victim or a group of specified victims to be intimidated because of race, color, religion, gender, handicap, sexual orientation, or ethnicity; or

(3) Under circumstances that caused any victim of the underlying offense to be intimidated and the victim, considering the manner in which the offense was committed, reasonably believed either that:

(a) The offense was committed with a purpose to intimidate the victim or any person or entity in whose welfare the victim is interested because of race, color, religion, gender, handicap, sexual orientation, or ethnicity; or

(b) The victim or the victim's property was selected to be the target of the offense because of race, color, religion, gender, handicap, sexual orientation, or ethnicity.



e. Terroristic Threat [N.J.S.A. 2C:12-3(A) and 2C:12-3(B)] - A person is a victim of a terroristic threat when the actor threatens to commit one of the violent criminal offenses enumerated under this Policy against the victim with the purpose to put the student in imminent fear of one of the violent crimes enumerated in this Policy under circumstances reasonably causing the victim to believe the immediacy of the threat and the likelihood that it will be carried out. The definition of terroristic threat applies to N.J.S.A. 2C:12-3(a) insofar as the threat was directed at a person (victim) or a group of specified individuals (victims).

f. Robbery [N.J.S.A. 2C:15-1] - A person is a victim of a robbery when the actor, in the course of committing a theft, inflicts bodily injury; or uses force upon the victim; threatens the victim with or purposely puts the victim in fear of immediate bodily injury.

g. Kidnapping [N.J.S.A. 2C:13-1] - A person is a victim of a kidnapping when the actor unlawfully removes the victim from the school or school grounds; or the actor unlawfully confines the victim with the purpose of holding the victim for ransom or reward as a shield or hostage; or the actor unlawfully removes the victim from the school or school grounds or a substantial distance from where he or she is found in school or on school grounds; or if the actor unlawfully confines a student for a substantial period of time with any of the following purposes: to facilitate commission of a crime or flight thereafter, or to inflict bodily injury on or terrorize the victim.

h. Arson [N.J.S.A. 2C:17-1] - A person is a victim of arson when the actor purposely or knowingly starts a fire or causes an explosion in or on the grounds of a school whereby the victim or group of specified victims are in danger of death or bodily injury; or with the purpose of destroying or damaging the victim's or group of specified victim's property that is in the school or on school grounds.

Miscellaneous Provisions of USCO

1. Transfer Time Period – PDS

The transfer will be temporary and will be in effect as long as the student's original school is identified as persistently dangerous.



Keep[Optional

The transfer may be in effect longer and the district will consider the educational needs of the student, as well as other factors affecting the student's ability to succeed if returned to the transferring school. (i.e. The school district may allow a student to complete his or her education through the highest grade level at the receiving school if the student would otherwise be required to return to their original school.)]

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2. Charter School Transfer Option

While ESSA permits affected students to be afforded the opportunity to attend a public charter school, in addition to a safe public elementary school or secondary school within the school district, the application of this provision in New Jersey is limited. Transfers to a charter school can only occur as a part of the charter school's "equal opportunity" selection process and among charter schools administered under the same managing authority (i.e., charter schools within the charter school district).

Since charter schools in New Jersey are considered (LEA's), pursuant to N.J.S.A. 18A:36A-3, operated independently of a local board of education, transfers may only take place among charter schools within the LEA. Therefore, students may be permitted to transfer to another charter school that is administered under the same managing authority of the charter school, but are not permitted to transfer to a school in the local public school district administered by a local board of education.

However, pursuant to N.J.S.A. 18A:36A-7, a charter school must be open to all students on a space available basis and may not discriminate in its admission policies or practices (although it may establish reasonable criteria to evaluate prospective students), and in accordance with N.J.S.A. 18A:36A-8, if there are more applications to enroll in the charter school than there are spaces available, the charter school must select students to attend using a random selection process for enrollment.

3. Funding Sources for USCO

The USCO statute does not authorize resources specifically to help cover USCO costs associated with transferring a student from a PDS. However, under certain circumstances Federal funds may be used. For example, ESEA Title IV, Part A [Section 4115(b)(2)(E)(v)] may be used to establish safe zones of passage to and from school to ensure that students travel safely on their



POLICY

ALLAMUCHY

~~BOARD OF EDUCATION~~

Program

2415.06/Page PAGE 1 of NUMPAGES 1

way to school and on their way home. In addition, ESEA Title IV, Part A [Sections 5121(8) and 5131(12) and (25)] funds may be used to help cover costs such as tuition or transportation related to the USCO or expansion of public school choice.

4. Special Education Students

The district will provide transferred special education students with the program required by the student's Individualized Education Program (IEP).

5. Transfer Schools

In the event there is not another school within the school district for a transferring student, the district

[Optional

___ is not required to transfer the student to a school outside the school district.

or

__X__ will explore other appropriate options such as an agreement with a neighboring school district to accept transfer students.]

[Optional



6. ~~The district will offer students the transfer option if they do not meet the criteria for determining victims of violent criminal offenses under the USCO Policy Provision II as one response for providing relief to students whose victimization has affected their safety and ability to learn.~~

The district will use the school choice option as one response to incidents of victimization. Additionally, the district will develop and implement appropriate strategies for addressing the circumstances that contribute to or support victimization, as well as consistently and proactively manage individuals who have victimized students. The district will promote the importance of school safety and respond to the needs of students and staff. Pursuant to the law, the district will provide an opportunity for students, parents and school district and law enforcement personnel to discuss methods for keeping schools safe from violence; to create school safety plans; and to recognize students in need of help. The district will organize activities to prevent school violence, including, but not limited to, age-appropriate opportunities for student discussion on conflict resolution, issues of student diversity and tolerance. Law enforcement personnel will be invited to join members of the teaching staff in the discussions. Programs shall also be provided for school district employees that are designated to help school district employees recognize warning signs of school violence and to instruct school district employees on recommended conduct during an incident of school violence.

In accordance with the provisions of N.J.S.A. 18A:17-46, two times each school year, between September 1 and January 1 and between January 1 and June 30, at a public hearing, the Superintendent shall report to the Board of Education all acts of violence; vandalism; and harassment, intimidation, and bullying which occurred during the previous reporting period.

Title VIII, Part F, Subpart 2, SEC. 8532

Every Student Succeeds Act (ESSA) of 2015

Adopted: 28 November 2005

Revised 2/26/19



POLICY

ALLAMUCHY

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2415.06/Page PAGE 1 of NUMPAGES 1



District Policy

4219- COMMERCIAL DRIVER'S LICENSE CONTROLLED SUBSTANCES AND ALCOHOL USE TESTING (M)

Section: Support Staff

Date Created: January 2006

Date Edited: December 2020

M

The Board of Education is committed to a safe, efficient, alcohol and drug-free workplace that protects the district's students as well as the health and safety of its employees and the general public.

The Board requires all employees of the Board performing any safety-sensitive function to be free of drugs and alcohol and will test those employees who operate a commercial motor vehicle in accordance with 49 CFR 382 et seq. and 49 CFR 40 et seq. For the purpose of this Policy "employee" means a person required to have a Commercial Driver's License (CDL) in the performance of their job responsibilities. Safety-sensitive functions as defined by 49 CFR 382.107 means any time from the time an employee begins to work or is required to be in readiness to work until the time the employee is relieved from work and all responsibility for performing work. Safety-sensitive functions shall include:

1. All time at the terminal, facility, other property, or on any public property, waiting to be dispatched, unless relieved from duty;
2. All time inspecting equipment as required by Federal law or otherwise inspecting, servicing, or conditioning any commercial motor vehicle, at any time;
3. All time spent at the driving controls of a commercial motor vehicle in operation;
4. All time, other than driving time, in or upon the commercial motor vehicle except time spent resting in an area defined as a sleeping berth;
5. All time loading or unloading a vehicle, supervising, or assisting in the loading or unloading, attending a vehicle being loaded or unloaded, remaining in readiness to operate the vehicle, or in giving or receiving receipts for shipments loaded and unloaded; and
6. All time repairing, obtaining assistance, or remaining in attendance upon a disabled vehicle.

The Omnibus Transportation Employee Testing Act of 1991 requires all operators of commercial motor vehicles subject to the CDL requirements to be tested for controlled substances and alcohol. Federal regulations of the U.S. Department of Transportation require that any employee using a CDL be required to submit to alcohol and controlled substance testing in

accordance with 49 CFR 40.

The Board designates the Superintendent as the Designated Employer Representative (DER) of the Board of Education. The Board may contract with a service agent to provide the testing services as required by Federal law. In the event the Board contracts with a service provider for transportation, the Board designee will ensure all transportation contractors comply with the drug and alcohol testing requirements of Policy **4219** pursuant to 49 CFR 382 et seq. and 49 CFR 40 et seq.

No employee at any work site will possess, manufacture, use, sell, or distribute any quantity of any controlled substance, lawful or unlawful, which in sufficient quantity could result in impaired performance, with the exception of substances administered by or under the instructions of a physician. No employee shall perform safety-sensitive functions within four hours after using alcohol and the district will not permit an employee that used alcohol within four hours of performing safety-sensitive functions to perform such functions if the district has actual knowledge of the use, in accordance with 49 CFR 392.5.

Violations

Any violation of this Policy may result in discipline, up to and including termination.

Prohibited Substances

The presence of any of the controlled substances, listed in 49 CFR 40.87, in the body, as evidenced by the results of the initial screening and subsequent confirmatory analysis provided in this Policy, is prohibited for any employee assigned to a classification covered by this Policy. All cutoff concentrations shall be in accordance with 49 CFR 40.87. All test results shall be measured against the cutoff concentrations outlined in 49 CFR 40.87.

Testing Procedures

All testing for controlled substances will be conducted in accordance with 49 CFR 40, Subparts A, B, C, D, E, F, G, H and I. The district will only test for drugs or classes of drugs in accordance with 49 CFR 40.85. Testing for alcohol will be conducted in accordance with 49 CFR 40, Subparts J, K, L, M and N.

Definitions

“Alcohol use” means the drinking or swallowing of any beverage, liquid mixture or preparation (including medication), containing alcohol.

“Aliquot” means a fractional part of a specimen used for testing. It is taken as a sample representing the whole specimen.

“Confirmatory drug test” means a second analytical procedure performed on an aliquot of the original specimen to identify and quantify the presence of a specific drug or drug metabolite.

“Confirmed drug test” means a confirmation test result received by a Medical Review Officer (MRO) from a laboratory.

“Controlled substances” means those substances identified in 49 CFR 40.85.

“CCF” means the Federal Drug Testing Custody and Control Form.

“Designated Employer Representative (DER)” is an employee of the district authorized to take immediate action(s) to remove employees from safety-sensitive duties, or cause employees to be removed from these covered duties, and to make required decisions in the testing and evaluation processes. The DER shall receive test results and other communications for the employer consistent with the requirements of this Policy and 49 CFR 40. Service agents cannot act as a DER.

“FMCSA” means Federal Motor Carrier Safety Administration.

“Initial drug test (also known as a “Screening drug test”)” means the test used to differentiate a negative specimen from one that requires further testing for drugs or drug metabolites.

“Initial specimen validity test” means the first test used to determine if a urine specimen is adulterated, diluted, substituted, or invalid.

“Medical Review Officer (MRO)” is a licensed physician responsible for receiving and reviewing laboratory results generated by the district’s drug testing program and evaluating medical explanations for certain drug test results.

“Possess” includes, but is not limited to, either in or on the driver’s person, personal effects, motor vehicle, or areas substantially entrusted to the control of the driver.

“Service agent” is any person or entity, other than an employee of the Board, who provides services specified under 49 CFR 40 to the Board.

“Substance Abuse Professional (SAP)” is a person who evaluates employees who have violated a Federal or State drug and alcohol regulation and makes recommendations concerning education, treatment, follow-up testing, and aftercare. An individual permitted to act as a SAP must possess the credentials as outlined in 49 CFR 40.281.

“Work Site” means any motor vehicle, office, building, yard, or other location at which the driver is to perform work or any other school district property or at any school district event.

Categories of Testing

For the purpose of this Policy, the occurrence of the following circumstances/instances shall require an employee to submit to a controlled substance and alcohol screening:

1. Pre-Employment Testing

An individual who has applied for and has been selected to operate a Board vehicle shall, before beginning employment with the Board, submit to a controlled substance screening in conjunction with any required physical examination as per Policy 4160. Such screening shall be conducted in accordance with the procedures set forth in this Policy and 49 CFR 40. No individual receiving a positive confirmed test result

will be employed by the Board.

An employer is not required to administer a controlled substances test required by 49 CFR 382.301(a) if:

- a. The employee has participated in a controlled substances testing program that met the requirements of 49 CFR 382 et seq. within the previous thirty days; and
- b. The employee while participating in that program either:
 - (1) Was tested for controlled substances within the past six months (from the date of application with the employer); or
 - (2) Participated in the random controlled substances testing program for the previous twelve months (from the date of application with the employer.)
- c. The DER must ensure that no prior employer, to the DER's knowledge, has records of a violation of a controlled substances testing program within the previous six months.

If an individual is so exempted, the DER shall contact the controlled substances testing programs in which the individual participated and shall obtain and retain from the testing program(s) the following information in accordance with 49 CFR 382.301(c):

- a. Name and address of the program;
- b. Verification of the individual's participation;
- c. Verification that the program conforms to Federal guidelines;
- d. Verification the individual qualified under the law and did not refuse to be tested for controlled substances;
- e. The date the individual was last tested for controlled substances; and
- f. The results of any tests taken within the previous six months and any other violations.

[Optional for Districts that Conduct Pre-Employment Alcohol Tests]

In accordance with 49 CFR 382.301(d), the Board will conduct pre-employment alcohol tests before the first performance of safety-sensitive functions by a new employee or someone who has transferred to a position involving the performance of safety-sensitive functions. The alcohol test will be conducted after making a contingent offer of employment or transfer, subject to the employee passing the pre-employment alcohol test. All alcohol testing will be completed in accordance with 49 CFR 40 et seq. An employee will:

[Select one of the following:

-

~~___ not begin working unless the result of the test indicates an alcohol concentration of less than 0.04.~~

X not be offered employment and/or the transfer unless the result of the test indicates an alcohol concentration of less than 0.04.]

An employee who has applied for and has been selected to operate a Board vehicle or any existing employee transferring into a new position requiring the employee to operate a Board vehicle, shall submit a written consent authorizing the Board to obtain the following information from other employers who have employed the employee during any period during the two years before the date of the employee's application or transfer into the new position. The written consent from the employee will permit the DER to obtain the following information from previous Division of Transportation (DOT)-regulated employers:

- a. Alcohol tests with a result of 0.04 or higher alcohol concentration;
- b. Verified positive drug tests;
- c. Refusals to be tested (including verified adulterated or substituted drug test results);
- d. Other violations of DOT agency drug and alcohol testing regulations; and
- e. With respect to any employee who violated a DOT drug and alcohol regulation, documentation of the employee's successful completion of DOT return-to-duty requirements (including follow-up tests). If this information is not available from the previous employer, the DER must seek to obtain this information from the employee.

The DER will obtain and review this information before the employee first performs safety-sensitive functions. If this is not feasible, the DER will not permit the employee to perform safety-sensitive functions after thirty days from the date the employee first performed safety-sensitive functions, unless the DER has obtained or made and documented a good faith effort to obtain this information.

2. Random Testing

Every employee shall submit to random alcohol and controlled substance testing on an unannounced and random basis resulting from the selection by a random generation methodology in accordance with 49 CFR 383.305(i). Random testing will be spread reasonably throughout any given calendar year.

The minimum annual percentage rate for random alcohol testing shall be ten percent of the average number of driver positions. The minimum annual percentage rate for random controlled substances testing shall be twenty-five percent of the average number of driver positions. The minimum annual percentage rates may be adjusted as determined by the FMCSA Administrator in accordance with 49 CFR 382.305.

Employees shall only be random tested when performing safety-sensitive functions or immediately prior to

or immediately following the performance of safety-sensitive functions.

3. Post-Accident Testing

The involvement by an employee in a motor vehicle collision while operating a Board vehicle when such accident results in property damage or personal injury, may trigger a post-accident drug and alcohol test.

As soon as practical following an occurrence, the DER will require post-accident alcohol screening for each of the surviving drivers:

- a. Who was performing safety-sensitive functions with respect to a vehicle, if the accident involves the loss of human life; or
- b. Who receives a citation within eight hours of the occurrence under State or local law for a moving traffic violation arising from the accident, if the accident involved:
 - (1) Bodily injury to any person who, as a result of the injury, immediately receives medical treatment away from the scene of the accident; or
 - (2) One or more motor vehicles incurring disabling damage as a result of the accident, requiring the motor vehicle to be transported away from the scene by a tow truck or other motor vehicle.
- c. If the alcohol test is not administered within two hours following the accident, the DER will prepare and maintain on file a record stating the reasons the test was not promptly administered. If the alcohol test is not administered within eight hours following the accident, the DER shall cease attempts to administer the alcohol test and shall prepare and maintain the same record. Records shall be submitted to the FMCSA upon request.

As soon as possible following an occurrence, the district will require post-accident controlled substance screening for each of the surviving drivers:

- a. Who was performing safety-sensitive functions with respect to a vehicle, if the accident involves the loss of human life; or
- b. Who receives a citation within thirty-two hours of the occurrence under State or local law for a moving traffic violation arising from the accident, if the accident involved:
 - (1) Bodily injury to any person who, as a result of the injury, immediately receives medical treatment away from the scene of the accident; or
 - (2) One or more motor vehicles incurring disabling damage as a result of the accident, requiring the motor vehicle to be transported away from the scene by a tow truck or other motor vehicle.

- c. If the controlled substance test is not administered within thirty-two hours following the accident, the DER shall cease attempts to administer the controlled substance test and shall prepare and maintain on file a record stating the reasons the test was not promptly administered. Records shall be submitted to the FMCSA upon request.

An employee who is subject to post-accident testing shall remain readily available for such testing or may be deemed by the employer to have refused to submit for testing. (An employee who is injured in an accident and requires medical care, shall submit to post-accident drug and controlled substance testing by the medical care facility providing the treatment or a designee of the Board if the facility is unable to provide the testing.) Nothing herein shall be construed to prevent the employee from leaving the scene of the accident for the period required to obtain necessary assistance or to obtain emergency medical care.

4. Reasonable Suspicion Testing

The DER shall require an employee to submit to an alcohol and/or controlled substance test when the employee is observed by a supervisor or school official who is trained in accordance with 49 CFR 382.603 and causes the observer to have reasonable suspicion to believe the employee has violated 49 CFR 382 et seq. Reasonable suspicion must exist to require the employee to undergo a test and must be based on specific, contemporaneous, articulable observations concerning the appearance, behavior, speech or body odors of the employee. The observations may include indications of the chronic and withdrawal effects of controlled substances.

Reasonable suspicion alcohol testing is authorized only if the required observations are made during, just preceding, or just after the period of the work day the employee is required to be in compliance with the testing requirements of 49 CFR 382 et seq.

Reasonable suspicion testing may be required of an employee while the employee is performing, just before the employee will perform, or just after the employee has ceased performing safety-sensitive functions.

If the alcohol test is not administered within two hours following the determination a reasonable suspicion test is required, the DER will prepare and maintain on file a record stating the reasons the test was not promptly administered. If the alcohol test is not administered within eight hours following the determination, the DER shall cease attempts to administer the alcohol test and shall state in the record the reasons for not administering the test.

No employee shall report for duty or remain on duty requiring the performance of safety-sensitive functions while the employee is under the influence of or impaired by alcohol, as shown by the behavioral, speech, and performance indicators of alcohol misuse. The employee will also not be able to perform or continue to perform safety-sensitive functions until an alcohol test is administered and the employee's concentration measures less than 0.02 or twenty-four hours have elapsed following the determination that reasonable suspicion existed to require an alcohol test.

A written record of the observations leading to a reasonable suspicion test shall be made and signed by the supervisor and/or school official that made the observations. This record shall be made within twenty-four hours of the observed behavior or before the results of the test are released, whichever is earlier.

5. Return to Duty Testing

The district is not required to return an employee to a safety-sensitive position upon receipt of a confirmed drug and/or alcohol test.

The DER may recommend to the Superintendent of Schools the employee's employment be terminated depending on the circumstances.

The DER shall ensure that before an employee returns to duty requiring the performance of a safety-sensitive function, the employee shall undergo a return to duty alcohol test indicating a breath alcohol concentration of less than 0.02 and a controlled substances test with a result indicating a verified negative result for controlled substances use as required in 49 CFR 40.305.

Employees permitted to return to duty are required to take return-to-duty tests and shall be evaluated by a SAP. These employees must participate in an assistance program prescribed by the SAP and as required in 49 CFR 40 Subpart O.

The SAP will determine a written follow-up testing plan for any employee who has been permitted to return to work and has successfully complied with the SAP's recommendations for education and/or treatment. Such employees are subject to a minimum of six unannounced, follow-up drug screenings and alcohol tests over the following twelve months. The testing shall not exceed forty-eight additional months. Alcohol follow-up testing shall be performed only when the employee is performing safety-sensitive functions or immediately prior to performing or immediately after performing safety-sensitive functions. All follow-up testing will be completed in accordance with 49 CFR 40.307. The SAP will comply with all reporting requirements of 49 CFR 40.311.

The Board shall make the ultimate determination to return or not return an employee to a safety-sensitive position subject to any collective bargaining agreements, if any, or other legal requirements.

Medical Review Officer (MRO) Notifications

The Board shall employ or contract with a MRO who is a licensed physician (M.D. or D.O.) and shall designate the MRO as the individual responsible for receiving laboratory results generated by the testing program. The MRO shall have knowledge of controlled substances abuse disorders and have appropriate medical training to interpret and evaluate the employee's confirmed drug test results together with his/her medical history and other biomedical data. The MRO will perform all functions and responsibilities as required in 49 CFR 40.121.

Employer Notification

The MRO may report controlled substances test results to the DER by any means of communication; however, a signed,

written notification must be forwarded within three business days of the completion of the MRO's evaluation. The MRO must report all drug test results to the employer. The MRO may use a signed or stamped and dated legible photocopy of Copy 2 of the CCF to report test results or a written report that must include, at a minimum, the information required in 49 CFR 40.163.

Split Specimen Tests

Split specimen testing will be conducted in accordance with 49 CFR 40 Subpart H. The MRO will notify the Superintendent of Schools or designee if split specimen testing is requested by the employee.

Designated Collection Facility

The Board shall designate the facility to be used for the collection of the specimen; provided, however, that the designated facility shall possess all required licenses and permits. The collection site will take place in a facility meeting the requirements of 49 CFR 40 Subpart D. The DER will ensure the collection site meets the security requirements of 49 CFR 40.43.

Designated Screening Laboratory

The Board shall designate the laboratory to which collected fluid samples will be forwarded for drug/alcohol screening. Drug testing laboratories must be certified by the Department of Health and Human Services (HHS) under the National Laboratory Certification Program (NLCP) for all testing required under 49 CFR 40. The laboratory will perform all responsibilities as required in accordance with 49 CFR 40 Subpart F.

Specimens

The normal screening methodology for controlled substances shall be urinalysis, collected by a trained representative of the Board with appropriate documentation at a site designated and approved by the Board. The presence of alcohol will be determined by an Alcohol Screening Device (ASD) or an Evidential Breath Testing Device administered by an individual certified in accordance with 49 CFR 40.211 and 49 CFR 40.213.

Refusal to Submit

An employee will be deemed as refusing to take a drug test as described in 49 CFR 40.191. As per 49 CFR 40.191, an employee refuses to take a drug test if he/she:

1. Fails to appear for any test (except a pre-employment test) within a reasonable time, as determined by the DER, consistent with applicable DOT agency regulations, after being directed to do so by the DER;
2. Fails to remain at the testing site until the testing process is complete. An employee who leaves the testing site before the testing process commences for a pre-employment test is not deemed to have refused to test;
3. Fails to provide a urine specimen for any drug test required by this Policy. An employee who does

not provide a urine specimen because he or she has left the testing site before the testing process commences for a pre-employment test is not deemed to have refused to test;

4. Fails to permit the observation or monitoring of providing a specimen in the case of a directly observed or monitored collection in a drug test;
5. Fails to provide a sufficient amount of urine when directed, and it has been determined, through a required medical evaluation, that there was no adequate medical explanation for the failure;
6. Fails or declines to take an additional drug test the DER or collector has directed the employee to take;
7. Fails to undergo a medical examination or evaluation, as directed by the MRO as part of the verification process, or as directed by the DER under 49 CFR 40.193(d). In the case of a pre-employment drug test, the employee is deemed to have refused to test on this basis only if the pre-employment test is conducted following a contingent offer of employment;
8. Fails to cooperate with any part of the testing process (e.g., refuses to empty pockets when so directed by the collector, behaves in a confrontational way that disrupts the collection process, fails to wash hands after being directed to do so by the collector);
9. Fails to follow the collection observer(s) instructions of which could be used to interfere with the collection process;
10. Possesses or wears a prosthetic or other device that could be used to interfere with the collection process; or
11. Admits to the collector or MRO he/she has adulterated or substituted the specimen.

If the MRO reports the employee had a verified adulterated or substituted test result, the result will be deemed refusal to take a drug test.

If an employee refuses to participate in a part of the testing process, the collector or MRO, must terminate the portion of the testing process, document the refusal on the CCF (including in the case of the collector, printing the employee's name on Copy 2 of the CCF), immediately notify the DER by any means (e.g., telephone or secure fax machine) that ensures that the refusal notification is immediately received. A referral physician (e.g., physician evaluating a "shy bladder" condition or a claim of a legitimate medical explanation in a validity testing situation) must notify the MRO, who in turn will notify the DER. In addition, the collector must note the refusal in the "Remarks" line (Step 2), and sign and date the CCF. The MRO must note the refusal by checking the "Refused to Test" box (Step 6) on Copy 2 of the CCF, and add the reason on the "Remarks" line. The MRO must then sign and date the CCF. When the employee refuses to take a non-DOT test or to sign a non-DOT form, the employee has not refused to take a DOT test. There are no consequences under DOT agency regulations for refusing to take a non-DOT test.

Record of Negative Screening

An employee required to submit to an alcohol and/or controlled substance screening as provided in this Policy and whose screening results are negative may, at their option, have their personnel file documented to reflect the negative result.

Prescription Drugs

All bus drivers shall notify the DER of the use of any prescription drugs. The Board may require certification from the prescribing physician that the use of the prescription drug will not have an adverse affect on the driver's ability to properly perform safety-sensitive functions.

Consequences to Employees Engaging in Prohibited Conduct

An employee whose screening produces a positive result for a prohibited substance who is permitted to return to work:

1. Shall not be permitted to perform safety-sensitive functions;
2. Shall be advised by the DER of resources available to them in evaluating and resolving problems associated with the misuse of alcohol or the use of controlled substances;
3. Shall be evaluated by a SAP who shall determine what assistance, if any, is needed to resolve problems with alcohol or controlled substance use;
4. Undergo, before returning to duty, a return to duty alcohol test indicating a breath level of less than 0.02 if the conduct involved alcohol or a controlled substance test with a verified negative result;
5. If assistance was required, the employee must be evaluated by a SAP to determine that the employee has followed the rehabilitation program prescribed;
6. Be subject to unannounced follow-up alcohol and/or controlled substance abuse testing; and
7. Be subject to the disciplinary Policy and Regulations of the Board.

Return-to-Work Agreement

An employee who has been permitted to return to work and who fails to comply with any of the terms of a Return to Work Agreement, if provided at the employer's discretion, shall be subject to disciplinary action which may include termination.

Maintenance and Retention of Records

The DER shall maintain and retain all records as required by Federal regulation. Records shall include at least the following:

1. Records Related to the Collection Process

- a. Collection logbooks (if used);
 - b. Documents related to the random selection process;
 - c. Calibration documentation for Evidential Breath Testing Devices (EBT's);
 - d. Documentation of Breath Alcohol Technician (BAT) training;
 - e. Documentation of reasoning for reasonable suspicion testing;
 - f. Documentation of reasoning for post-accident testing;
 - g. Documents verifying a medical explanation for the inability to provide adequate breath or urine for testing; and
 - h. Consolidated annual calendar year summaries.
2. Records Related to the Employee's Test Results
 - a. Employer's copy of the alcohol test form, including results;
 - b. Employer's copy of the controlled substance test chain of custody and control form;
 - c. Documents sent to the employer by the MRO;
 - d. Documentation of any employee's refusal to submit to a required alcohol or controlled substance test; and
 - e. Documents provided by an employee to dispute results of test.
3. Documentation of any Other Violations of Controlled Substance Use or Alcohol Misuse Policies
4. Records Related to Evaluations and Training
 - a. Records pertaining to the SAP's determination of an employee's need for assistance;
 - b. Records concerning an employee's compliance with the SAP's recommendations, and records related to education and training;
 - c. Materials on drug and alcohol awareness, including a copy of the employer's policy on drug use and alcohol misuse;
 - d. Documentation of compliance with the requirement to provide employees with educational material, including an employee's signed receipt of materials;

- e. Documentation of supervisor training; and
- f. Certification that training conducted under this Policy complies with all requirements of the Policy.

5. Records Related to Drug Testing

- a. Agreements with collection site facilities, laboratories, MROs, and consortia;
- b. Names and positions of officials and their role in the employer's alcohol and controlled substance testing program;
- c. Monthly statistical summaries of urinalysis; and
- d. The employer's drug testing policy and procedures.

6. Required Period of Retention

Document to be maintained	Period required to be maintained
Alcohol test results indicating a breath alcohol concentration of 0.02 or greater	5 Years
Verified positive controlled substance test results	5 Years
Documentation of refusals to submit to required alcohol or controlled	5 Years

substance tests	
Calibration documentation	5 Ye ars
Records related to the administration of the alcohol and controlled substances testing program, including records of all driver violations	5 Ye ars
Driver evaluations and referrals	5 Ye ars
A copy of each annual calendar year summary	5 Ye ars
Records obtained from previous employers concerning alcohol and drug testing	3 Ye ars
Records related to the alcohol and controlled substances collection process (except calibration of evidential breath testing devices)	2 Ye ars
Records related to negative and canceled	1 Ye ar

controlled substance test results	
Alcohol test results indicating a breath alcohol concentration less than 0.02	1 Ye ar
Records related to the education and training of breath alcohol technicians, screening test technicians, supervisors, and drivers shall be maintained by the employer while the individual performs the functions which require the training and for two years after ceasing to perform those functions	In de fin ite ti m e pe rio d

Other specific types of records shall be maintained in accordance with 49 CFR 382.401.

7. Location of Records

All required records shall be maintained in accordance with Policy 8320. Records shall be made available for inspection at the Board Offices within two business days after a request has been made by an authorized representative of the FMCSA.

8. Annual Calendar Year Summary

The DER shall prepare and maintain an annual calendar year summary of the results of its alcohol and substance abuse testing programs. The summary shall be completed no later than March 15 of each year covering the previous calendar year. The DER upon request of the FMCSA will provide the annual summary to that agency in the required format.

9. Employee Information Program

The Board will provide an employee information program. The DER will be responsible for implementing the program and shall ensure that each employee receives information in the manner specified below:

- a. By receiving a copy of this Policy and any subsequent revisions.
- b. The DER will provide written notice to employees of the following information:
 - (1) The identity of the person designated by the employer to answer employee questions about the materials;
 - (2) Which employees are subject to the alcohol misuse and controlled substance requirements;
 - (3) Explanation of what constitutes a safety-sensitive function, so as to make clear what period of the workday the employee is required to be in compliance;
 - (4) Specific information concerning employee conduct that is prohibited;
 - (5) The circumstances under which an employee will be tested for alcohol and/or controlled substances;
 - (6) The procedures that will be used to test for the presence of alcohol and controlled substances;
 - (7) The requirement that an employee submit to alcohol and controlled substance tests;
 - (8) An explanation of what constitutes a refusal to submit to an alcohol or controlled substance test;
 - (9) The consequences for employees found to have violated the prohibitions of this Policy, including the immediate removal of the employee from safety-sensitive functions;
 - (10) The consequences for employees found to have an alcohol concentration level of 0.02 or greater but less than 0.04; and
 - (11) Information concerning the effects of alcohol and controlled substances use on an individual's health, work, and personal life. Signs and symptoms of an alcohol or controlled substances problem, and available methods of intervening when an alcohol or a control substances problem is suspected, including confrontation, referral to any employee assistance program and/or referral to management.

Omnibus Transportation Employee Testing Act of 1991

49 CFR 40 et seq.

49 CFR 382 et seq.

49 CFR 395.2

Adopted: 23 January 2006

Revised 2/26/2019

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1886 Hinds Road, Suite 1, Toms River, NJ 08753

ph: (732)255-1500 fax: (732)255-1502

5517 SCHOOL DISTRICT ISSUED STUDENT IDENTIFICATION CARDS - DELETE**[See POLICY ALERT No. 162 and 218]**

The Board of Education recognizes school building security measures are important for the safety and welfare of all students, staff, parents, and community members in school buildings. In recognizing this important responsibility, the Principal or designee may require students to carry a school district issued identification card (Identification Card).

An Identification Card will be issued to all students in

Choose one or more of the following:

☐ all school buildings,

☐ elementary schools,

☐ middle schools,

☐ high schools.

The Principal or designee may require a student to present their Identification Card at any time during the school day or at any time during a school-sponsored activity on school grounds.

Notwithstanding any provision of this Policy, the Principal or designee may also require students carry an Identification Card at any school-sponsored, off-campus activity, including but not limited to, field trips or interscholastic sports programs pursuant to N.J.S.A. 18A:36-43a. The provisions of this Policy shall not be construed to require a student to carry the Identification Card while participating in an athletic contest or competition, an activity involving fine arts or performing arts, or any other activity that the Commissioner of Education determines does not require the physical possession of an Identification Card. An Identification Card used in accordance with N.J.S.A. 18A:36-43a shall include, but need not be limited to, the following information: the student's name; an up-to-date photograph; and the current school year.

Any student who fails to have the Identification Card in their possession or fails to present it when required may be denied access to an event or activity and may be subject to appropriate discipline.

POLICY GUIDE

STRAUSS ESMAY ASSOCIATES

STUDENTS

5517 SCHOOL DISTRICT ISSUED STUDENT IDENTIFICATION CARDS

An Identification Card issued in accordance with this Policy shall not be considered a government record pursuant to P.L. 1963, c.73 (N.J.S.A. 47:1A-1 et seq.), P.L. 2001, c.404 (N.J.S.A. 47:1A-5), or the common law concerning access to government records.

N.J.S.A. 18A:36-43

Adopted:

5561 USE OF PHYSICAL RESTRAINT AND SECLUSION TECHNIQUES FOR STUDENTS WITH DISABILITIES (M)

[Select Only One Option Below]

M

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

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

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

1. Physical restraint is used only in an emergency in which the student is exhibiting behavior that places the student or others in immediate physical danger;
2. A student is not restrained in the prone position, unless the student's primary care physician authorizes, in writing, the use of this restraint technique;
3. Staff members who are involved in the restraint of a student receive training in safe techniques for physical restraint from an entity determined by the Board of Education to be qualified to provide such training, and that the training is updated at least annually;



4. The parent of a student is immediately notified when physical restraint is used on the student. This notification may be by telephone or electronic communication. A post-incident written notification report of the incident of physical restraint shall be provided to the parent within forty-eight hours of the occurrence of the incident;

5. Each incident in which physical restraint is used is carefully and continuously visually monitored to ensure it was used in accordance with established procedures set forth in Policy and Regulation 5561 – Use of Physical Restraint and Seclusion Techniques for Students with Disabilities, developed in conjunction with the entity that trains staff in safe techniques for physical restraint, in order to protect the safety of the child and others; and

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

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

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

1. A seclusion technique is used on a student with disabilities only in an emergency in which the student is exhibiting behavior that places the student or others in immediate physical danger;

2. Each incident in which a seclusion technique is used is carefully and continuously visually monitored to ensure it was used in accordance with established procedures set forth in Policy and Regulation 5561 – Use of Physical Restraint and Seclusion Techniques for Students with Disabilities, developed in conjunction with the entity that trains staff in safe techniques for physical restraint, in order to protect the safety of the child and others; and



3. Each incident in which a seclusion technique is used is documented in writing in sufficient detail to enable the staff to use this information to develop or improve the behavior intervention plan at the next IEP meeting.

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

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

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

The Superintendent or designee shall annually inform parents of students with disabilities about the Board's Policy regarding restraint and seclusion.

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

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

Adopted:06/27/18



POLICY

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~~BOARD OF EDUCATION~~

Students

5561/Page PAGE 1 of NUMPAGES 1



7243 SUPERVISION OF CONSTRUCTION (M)

The Board of Education directs that the **School Business Administrator/Board Secretary and/or Superintendent** be responsible for the supervision of all building construction in this district. Supervision shall include field inspection of the contractor's operations, administrative review of the activities of the architect relating to the construction, and any other construction matters relating to the interests of the school district.

The **School Business Administrator/Board Secretary and/or Superintendent** shall report periodically to the Board that by his/her personal knowledge the work of the construction contractor and the architect is being performed in accordance with the plans, specifications, and contracts approved by the Board.

A change order involving additional cost will be submitted by the architect for Board review.

Upon completion of a building project and a final inspection of all its aspects by the architect, contractors, and school officials, a recommendation for acceptance shall be made to the Board by the **architect**.

N.J.S.A. 18A:18A-16; 18A:18A-43; 18A:18A-44

Adopted: 27 February 2006

Re-adopted: 28 August 2017



POLICY

ALLAMUCHY

~~BOARD OF EDUCATION~~

Property

7243/Page PAGE 1 of NUMPAGES 1



8210 SCHOOL YEAR

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

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

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

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

An approved Kindergarten shall meet the requirements set forth in N.J.A.C. 6A:32-8.3(c).

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

The Superintendent shall **Optional**

;

[in consultation with _____]

annually prepare and submit to the Board a school calendar for the next school year no later than May 1. The Board reserves the right to alter the school calendar when: such alteration is feasible and serves the best interests of the students of this district;



POLICY

ALLAMUCHY

~~BOARD OF EDUCATION~~

Operations

8210/Page PAGE 1 of NUMPAGES 1

the number of school closings during the school year extend the school year past a reasonable closing date in June; there is an extended school closing during the school year due to an unforeseen circumstance; and/or due to any reason deemed in the best interest of students.

N.J.S.A. 18A:25-3; 18A:36-2; 18A:36-16

N.J.A.C. 6A:32-8.3

Adopted: 27 March 2006

Revised: 29 August 2006

Re-adopted: 28 August 2017

Revised: 04 May 2020



8462 REPORTING POTENTIALLY MISSING OR ABUSED CHILDREN (M)

M

The Board of Education recognizes early detection of missing, abused, or neglected children is important in protecting the health, safety, and welfare of all children. In recognition of the importance of early detection of missing, abused, or neglected children, the Board of Education adopts this Policy pursuant to the requirements of N.J.S.A. 18A:36-24 and 18A:36-25. The Board provides this Policy for its employees, volunteers, or interns for the early detection of missing, abused, or neglected children through notification of, reporting to, and cooperation with the appropriate law enforcement and child welfare authorities pursuant to N.J.S.A. 18A:36-24 and 18A:36-25 et seq., N.J.A.C. 6A:16-11.1, N.J.S.A. 9:6-8.10, and N.J.A.C. 6A:22-4.1(d).

Employees, volunteers, or interns working in the school district shall immediately notify designated child welfare authorities of incidents of alleged missing, abused, and/or neglected children. Reports of incidents of alleged missing, abused, or neglected children shall be reported to the New Jersey State Central Registry (SCR) at 1-877 NJ ABUSE or to any other telephone number designated by the appropriate child welfare authorities. If the child is in immediate danger a call shall be placed to 911 as well as to the SCR.

The school district shall prominently display information about the Department of Children and Families' State Central Registry, a toll-free hotline for reporting child abuse, in each school of the district. The information shall give instructions to call 911 for emergencies and shall include directions for accessing the Department of Children and Families' website or social media platforms for more information on reporting abuse, neglect, and exploitation.

The information shall be in a format and language that is clear, simple, and understandable. The information shall be on a poster and displayed at each school in at least one high-traffic, highly and clearly visible public area that is readily accessible to and widely used by students, pursuant to N.J.S.A. 18A:33.28.

The person having reason to believe that a child may be missing or may have been abused or neglected may inform the Principal or other designated school official(s) prior to notifying designated child welfare authorities if the action will not delay immediate notification. The person notifying designated child welfare authorities shall inform the Principal or other designated school official(s) of the notification, if such had not occurred prior to the notification. Notice to the Principal or other designated school official(s) need not be given when the person believes that such notice would likely endanger the reporter or student involved or when the person believes that such disclosure would likely result in retaliation against the student or in discrimination against the reporter with respect to his or her employment.



The Principal or other designated school official(s) upon being notified by a person having reason to believe that a child may be missing or may have been abused or neglected, must notify appropriate law enforcement authorities. Notification to appropriate law enforcement authorities shall be made for all reports by employees, volunteers, or interns working in the school district. Confirmation by another person is not required for a school district employee, volunteer, or intern to report the suspected missing, abused, or neglected child situation.

School district officials will cooperate with designated child welfare and law enforcement authorities in all investigations of potentially missing, abused, or neglected children in accordance with the provisions of N.J.A.C. 6A:16-11.1(a)5.

The district designates **The Supervisor of Student Support Services or designee** as the school district's liaison to designated child welfare authorities to act as the primary contact person between the school district and child welfare authorities with regard to general information sharing and the development of mutual training and other cooperative efforts. The district designates the Superintendent or designee as the school district's liaison to law enforcement authorities to act as the primary contact person between the school district and law enforcement authorities, pursuant to N.J.A.C. 6A:16-6.2(b)1, consistent with the Memorandum of Agreement, pursuant to N.J.A.C. 6A:16-6.2(b)13.

An employee, volunteer, or intern working in the school district who has been named as a suspect in a notification to child welfare and law enforcement authorities regarding a missing, abused, or neglected child situation shall be entitled to due process rights, including those rights defined in N.J.A.C. 6A:16-11.1(a)9.

The Superintendent or designee shall provide training to school district employees, volunteers, or interns on the district's policy and procedures for reporting allegations of missing, abused, or neglected child situations. All new school district employees, volunteers, or interns working in the district shall receive the required information and training as part of their orientation.

There shall be no reprisal or retaliation against any person who, in good faith, reports or causes a report to be made of a potentially missing, abused, or neglected child situation pursuant to N.J.S.A. 9:6-8.13.



POLICY

ALLAMUCHY

~~BOARD OF EDUCATION~~

Operations

8462/Page PAGE 1 of NUMPAGES 1

N.J.S.A. 18A:33-28; 18A:36-24; 18A:36-25 et seq.

N.J.A.C. 6A:16-11.1

Adopted:06/27/18

Revised: 05/04/20



POLIC

Board of Education

Section: Operations

8561. PROCUREMENT PROCEDURES FOR SCHOOL NUTRITION PROGRAMS (M)

Date Created: October 2018

Date Edited: November 2020

8561- PROCUREMENT PROCEDURES FOR SCHOOL NUTRITION PROGRAMS (M)

M

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

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

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

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

A. General Procurement

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

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

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

B. Micro-Purchase Procedures

1. Public/Charter Schools

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

~~2. Non Public Schools~~

~~Purchases of supplies or services, within the Federal micro-purchase threshold (the aggregate amount does not exceed the Federal micro-purchase threshold as set by 2 CFR 200.67) will be awarded without soliciting competitive price quotations if the price is reasonable. Purchases will be distributed equitably among qualified suppliers with reasonable prices. Records will be kept for micro-purchases.~~

3. Formal bid procedures will be applied on the basis of multi-school system.

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

C. Formal Procurement

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

1. An announcement of an IFB or a RFP will be placed in the Board designated official newspaper to publicize the intent of the Board of Education to purchase needed items. The advertisement for bids/proposals or legal notice will be published in the official newspaper for at least one day in accordance with the provisions of N.J.S.A. 18A:18A-21.
2. An advertisement in the official newspaper for at least one day is required for all purchases over the school district's small purchase threshold as outlined in Appendix – Federal Funds Procurement Method Section Chart. The advertisement will contain the following:
 - a. A general description of items to be purchased;
 - b. The deadline for submission of questions and the date written responses will be provided, including addenda to bid specifications, terms, and conditions as needed;
 - c. The date of the pre-bid meeting, if provided, and if attendance is a requirement for bid award;
 - d. The deadline for submission of sealed bids or proposals; and
 - e. The address of the location where complete specifications and bid forms may be obtained.

3. In an IFB or RFP, each vendor will be given an opportunity to bid on the same specifications.
4. The developer of written specifications or descriptions for procurements will be prohibited from submitting bids or proposals for such products or services.
5. The IFB or RFP will clearly define the purchase conditions. The following list includes requirements, not exclusive, to be addressed in the procurement document:
 - a. Contract period for the base year and renewals as permitted;
 - b. The Board of Education is responsible for all contracts awarded (statement);
 - c. Date, time, and location of IFB/RFP opening;
 - d. How the vendor is to be informed of bid acceptance or rejection;
 - e. Delivery schedule;
 - f. Requirements (terms and conditions) the bidder must fulfill in order for bid to be evaluated;
 - g. Benefits to which the Board of Education will be entitled if the contractor cannot or will not perform as required;
 - h. Statement assuring positive efforts will be made to involve small and minority businesses, women's business enterprises, and labor surplus area firms;
 - i. Statement regarding the return of purchase incentives, discounts, rebates, and credits under a cost reimbursement FSMC contract to the Board of Education's nonprofit school food service account;
 - j. Contract provisions as required in Appendix II to 2 CFR 200:
 - (1) Termination for cause and convenience – contracts in excess of \$10,000;
 - (2) Equal Opportunity Employment – “federally assisted construction contracts”;
 - (3) Davis-Bacon Act – construction contracts in excess of \$2,000;
 - (4) Contract work Hours and Safety Standards – contracts in excess of \$100,000;
 - (5) Right to inventions made under a contract or agreement – if the contract meets the definition of a “funding agreement” under 37 CFR 401.2(a);
 - (6) Clean Air Act – contracts in excess of \$150,000;
 - (7) Debarment and Suspension – all Federal awarded contracts;
 - (8) Byrd Anti Lobbying Amendment – contracts in excess of \$100,000; and
 - (9) Contracts must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for

such sanctions and penalties as appropriate.

- k. Contract provisions as required in 7 CFR 210.21(f) for all cost reimbursable contracts;
- l. Contract provisions as required in 7 CFR 210.16(a)(1-10) and 7 CFR 250.53 for food service management company contracts;
- m. Procuring instrument to be used are purchase orders from firm fixed prices after formal bidding;
- n. Price adjustment clause for renewal of multi-year contracts as defined in N.J.S.A. 18A:18A-42. The “index rate” means the annual percentage increase rounded to the nearest half percent in the implicit price deflator for State and local government purchases of goods and services computed and published quarterly by the U.S. Department of Commerce, Bureau of Economic Analysis;
- o. Method of evaluation and type of contract to be awarded (solicitations using an IFB are awarded to the lowest responsive and responsible bidder; solicitations using a RFP are awarded to the most advantageous bidder/offeror with price as the primary factor among factors considered);
- p. Method of award announcement and effective date (if intent to award is required by State or local procurement requirements);
- q. Specific bid protest procedures including contact information of person and address and the date by which a written protest must be received;
- r. Provision requiring access by duly authorized representatives of the Board of Education, New Jersey Department of Agriculture (NJDA), United States Department of Agriculture (USDA), or Comptroller General to any books, documents, papers, and records of the contractor which are directly pertinent to all negotiated contracts;
- s. Method of shipment or delivery upon contract award;
- t. Provision requiring contractor to maintain all required records for three years after final payment and all other pending matters (audits) are closed for all negotiated contracts;
- u. Description of process for enabling vendors to receive or pick up orders upon contract award;
- v. Provision requiring the contractor to recognize mandatory standards/policies related to energy efficiency contained in the Energy Policy and Conservation Act (PL 94-163);
- w. Signed statement of non-collusion;
- x. Signed Debarment/Suspension Certificate, clause in the contract or a copy of search results from the System for Award Management (SAM);
- y. Provision requiring “Buy American” as outlined in 7 CFR Part 210.21(d) and USDA Guidance Memo SP 38-2017, including specific instructions for prior approval and

documentation of utilization of non-domestic food products only;

- z. Specifications and estimated quantities of products and services prepared by the school district and provided to potential contractors desiring to submit bids/proposals for the products or services requested; and

aa. The Board of Education's Electronic Signature Policy.

6. If any potential vendor is in doubt as to the true meaning of specifications or purchase conditions, questions may be sent to the School Business Administrator/Board Secretary. The School Business Administrator/Board Secretary or designee's response will be provided in writing to all potential bidders ~~within __ days.~~ **by the School Business Administrator/Board Secretary or designee and will specify the deadline for all questions.**

a. The School Business Administrator/Board Secretary will be responsible for providing responses to questions and securing all bids or proposals.

b. The School Business Administrator/Board Secretary will be responsible to ensure all Board of Education procurements are conducted in compliance with applicable Federal, State, and local procurement regulations.

c. The following criteria will be used in awarding contracts as a result of bids/proposals. Price must be the highest weighted criteria. Examples of other possible criteria include quality, service, delivery, and availability.

7. In awarding a RFP, a set of award criteria in the form of a weighted evaluation sheet will be provided to each bidder in the initial bid document materials. Price alone is not the sole basis for award, but remains the primary consideration among all factors when awarding a contract. Following evaluation and negotiations, a firm fixed price or cost reimbursable contract is awarded.

a. The contracts will be awarded to the responsible bidder/proposer whose bid or proposal is responsive to the invitation and is most advantageous to the Board of Education, price as the primary, and other factors considered. Any and all bids or proposals may be rejected in accordance with the law.

b. The School Business Administrator/Board Secretary or designee is required to sign on the bid tabulation of competitive sealed bids or the evaluation criterion score sheet of competitive proposals signifying a review and approval of the selections.

c. The School Business Administrator/Board Secretary shall review the procurement system to ensure compliance with applicable laws.

d. The School Business Administrator/Board Secretary or designee will be responsible for documentation that the actual product specified was received.

e. Any time an accepted item is not available, the School Business Administrator/Board Secretary will select the acceptable alternate. The contractor must inform the School Business Administrator/Board Secretary within one workday if a product is not available. In the event a nondomestic agricultural product is to be provided to the Board of Education, the contractor must obtain, in advance, written approval for the product. The School Business Administrator/Board Secretary must comply with the Buy American Provision.

- f. Full documentation regarding the reason an accepted item was unavailable, and the procedure used in determining acceptable alternates, will be available for audit and review. The person responsible for this documentation is the School Business Administrator/Board Secretary.
- g. The School Business Administrator/Board Secretary is responsible for maintaining all procurement documentation.

D. Small Purchase Procedures

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

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

E. Noncompetitive Proposal Procedures

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

- 1. Written specifications will be prepared and provided to the vendor.
- 2. The School Business Administrator/Board Secretary will be responsible for the documentation of records to fully explain the decision to use the noncompetitive

proposal. The records will be available for audit and review.

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

F. Miscellaneous Provisions

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

G. Emergency Purchases

1. If it is necessary to make a one-time emergency procurement to continue service or obtain goods, and the public exigency or emergency will not permit a delay resulting from a competitive solicitation, the purchase must be authorized using a purchase order signed by the School Business Administrator/Board Secretary. The emergency procedures to be followed for such purchases shall be those procedures used by the school district for other emergency purchases consistent with N.J.S.A. 18A:18A-7. All emergency procurements shall be approved by the School Business Administrator/Board Secretary. At a minimum, the following emergency procurement procedures shall be documented to include, but not be limited to: item name; dollar amount; vendor; and reason for emergency.

H. Purchasing Goods and Services – Cooperative Agreements, Agents, and Third-Party Services (Piggybacking)

1. When participating in intergovernmental and inter-agency agreements the Board of Education will ensure that competitive procurements are conducted in accordance with 2 CFR Part 200.318 through .326 and applicable program regulations and guidance.
2. When utilizing the services of a co-op, agent, or third party the Board of Education will ensure that the following conditions have been met and considered as one source of pricing in addition to other prices:
 - a. All procurements were subject to full and open competition and were made in accordance with Federal/State/local procurement requirements;
 - b. The existing contract allows for the inclusion of additional Board of Educations that were not contemplated in the original procurement to purchase the same supplies/equipment through the original award;
 - c. The specifications in the existing contract meets their needs and that the items being ordered are in the contract;
 - d. The awarded contract requires all the Federally required certifications; e.g. Buy American, debarment, restrictions on lobbying, etc.;
 - e. The agency will confirm the addition of their purchasing power (goods or services) to the procurement in scope or services does not create a material change, resulting in the needs to re-bid the contract;
 - f. Administrative costs (fees) for participating in the agreement are adequately defined, necessary and reasonable, and the method of allocating the cost to the participating agencies must be specified;
 - g. The Buy American provisions are included in the procurement of food and agricultural products; and
 - h. The agreement includes the basis for and method of allocating each discount, rebate, or credit and how they will be returned to each participating agency when utilizing a cost-reimbursable contract.

I. Records Retention

1. The Board of Education shall agree to retain all books, records, and other documents relative to the award of the contract for three years after final payment. If there are audit findings that have not been resolved, the records shall be retained beyond the three-year period as long as required for the resolution of the issues raised by the audit. Specifically, the Board of Education shall maintain, at a minimum, the following documents:
 - a. Written rationale for the method of procurement;
 - b. A copy of the original solicitation;
 - c. The selection of contract type;
 - d. The bidding and negotiation history and working papers;
 - e. The basis for contractor selection;

- f. Approval from the State agency to support a lack of competition when competitive bids or offers are not obtained;
- g. The basis for award cost or price;
- h. The terms and conditions of the contract;
- i. Any changes to the contract and negotiation history;
- j. Billing and payment records;
- k. A history of any contractor claims;
- l. A history of any contractor breaches; and
- m. Any other documents as required by N.J.S.A. 18A:18A – Public School Contracts Law.

J. Code of Conduct for Procurement

- 1. All procurements must ensure there is open and free competition and adhere to the most restrictive Federal, State, and local requirements. The Board of Education seeks to conduct all procurement procedures in compliance with stated regulations and to prohibit conflicts of interest and actions of employees engaged in the selection, award, and administration of contracts. All procurements will be in accordance with this Policy and all applicable provisions of N.J.S.A. 18A:18A – Public School Contracts Law.
- 2. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a Federal, State, or local award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent; any member of his or her immediate family, his or her partner; or an organization which employs or is about to employ any of the parties indicated herein has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.
- 3. The officers, employees, and agents of the non-Federal entity may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, non-Federal entities may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value.
- 4. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the non-Federal entity. Based on the severity of the infraction, the penalties could include a written reprimand to their personnel file, a suspension with or without pay, or termination.
- 5. All questions and concerns regarding procurement solicitations, contract evaluations, and contract award, shall be directed to the School Business Administrator/Board Secretary.

K. Food Service Management Company (FSMC)

- 1. In the operation of the school district's food service program, the school district shall ensure that a FSMC complies with the requirements of the Program Agreement, the school district's Free and Reduced School Lunch Policy Statement, all applicable USDA program policies and regulations, and applicable State and local laws. In order to operate an a la

carte food service program, the FSMC shall agree to offer free, reduced price, and full price reimbursable meals to all eligible children.

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

N.J.S.A. 18A:18A – Public School Contracts Law
 New Jersey Department of Agriculture
 “Procurement Procedures for School Food
 Authorities” Model Policy – September 2018

APPENDIX

FEDERAL FUNDS PROCUREMENT METHOD SELECTION CHART		
THERE ARE TWO (2) PROCUREMENT METHODS, FORMAL AND INFORMAL. THE METHOD THE SCHOOL FOOD AUTHORITIES (SFA) NEEDS TO USE DEPENDS ON TWO (2) FACTORS, THE AMOUNT OF THE CONTRACT AND WHETHER THE SFA IS A PUBLIC/CHARTER OR NON-PUBLIC SCHOOL.		
NEW JERSEY PUBLIC/CHARTER SCHOOLS PURCHASING THRESHOLDS		
AMOUNT	ACTIVITY	PROCUREMENT METHOD
INFORMAL PROCUREMENT		
Below \$4,350 without QPA	N.J.S.A 18A:18A-3	Sound Business Practice *
Below \$6,000 with QPA	APPLIES TO PURCHASES BELOW THE QUOTATION THRESHOLDS	
SMALL PURCHASE QUOTATION PROCEDURES		
\$4,351 OR \$6,001 up to \$29,000 or \$40,000	N.J.S.A. 18A:18A-37 ANY PURCHASE EXCEEDING QUOTATION THRESHOLDS REQUIRES A QUOTE UP TO THE APPLICABLE N.J.S.A. BID THRESHOLDS OF \$29,000 (without a QPA*) OR \$40,000 (with a QPA*)	Quotation using SFA Internal Procurement Procedures
NOTE: ANNUAL AGGREGATE AMOUNTS		
FORMAL PROCUREMENT		
\$29,000 or \$40,000 and above	N.J.S.A. 18A:18A-37 Bid Threshold without a QPA* - \$29,000 Bid Threshold with a QPA* - \$40,000	Bid - Invitation for Bid (IFB) OR Request for Proposal (RFP)
* QUALIFIED PURCHASING AGENT		
NEW JERSEY NON-PUBLIC SCHOOL PURCHASING THRESHOLDS		
AMOUNT	ACTIVITY	PROCUREMENT METHOD
INFORMAL PROCUREMENT		
Below \$10,000 *	Micro - purchases 2 CFR 200.320(a) Single Transaction aggregate cost less than \$10,000	Sound Business Practice *
* Or LESS than \$10,000 if local SFA Procurement Policies are more restrictive		
\$10,001 - \$249,999	Small purchase procedures 2 CFR 200.320(b)	Quotation using SFA Internal Procurement Procedures
FORMAL PROCUREMENT		
\$250,000 and above	As per Federal requirements in 2 CFR Parts 200.317 - 200.326	Bid - Invitation for Bid (IFB)

Note: The Federal Funds Procurement Method Selection Chart is subject to change in accordance with the schedule set forth in

N.J.S.A. 18A:18A-3 "Public School Contracts Law". A "Qualified Purchasing Agent" must be qualified in accordance with N.J.S.A. 40A:11-9. In order to track updates to this Chart, the source document can be located on the

Adopted:

Adopted:06/27/18

Revised:06/26/2018

POLICY^{Allamuchy} Board of Education

Section: Administration

1230. SUPERINTENDENT'S DUTIES (M)

Date Created: October 2005

Date Edited: December 2020

1230- SUPERINTENDENT'S DUTIES (M)

M

Reports to: Allamuchy Township Board of Education

Recommended Qualifications:

~~New Jersey School Administrators Certificate. Educational background and experience at both elementary and secondary levels. Previous successful administrative experience at elementary, secondary or central office levels. A prior record of educational excellence, success in curriculum development, and participation in the educational "community". Knowledge of curriculum, technology, personnel, budget and contract administration. Personal characteristics which are conducive to positive interactions with pupils, staff, parent(s) or legal guardian(s), and other adult members of the community.~~

Function

The Superintendent shall serve as Chief Executive and Administrative Officer of the district by implementing policies established by the Board of Education and by discharging the duties imposed on his/her office by law.

Authority

The Superintendent shall be the Chief School Administrator of the school district and principle advisor to the Board. He/She may delegate to an appropriate school official any duty not reserved to the Superintendent by law, but may not delegate the responsibility for duties mandated by law.

Work Relationships

The Superintendent shall report directly to the Board and shall directly or indirectly supervise all persons employed by the Board.

Duties and Responsibilities

A. In the discharge of his/her responsibility as principle advisor to the Board, the Superintendent shall:

1. Ensure all aspects of district operation comply with Board policy, State law and district contracts;
2. Report to the Board on the needs of the district;
3. Advise the Board of any changes or additions that should be made to its policies;

4. Provide the Board with such information as may be needed to ensure the making of informed decisions; and
5. Perform such other duties as may be assigned by the Board.

B. In the discharge of his/her responsibility for the implementation of the operational action plan of the district, the Superintendent shall:

1. Prepare, promulgate, and maintain a manual of administrative regulations;
2. Evaluate the future needs of the district and recommend a district action plan including goals, objectives, and priorities to the Board;
3. Maintain written objectives to implement the district action plan adopted by the Board;
4. Evaluate progress toward the attainment of the district action plan and report thereon to the Board; and
5. Report to the Commissioner and the County Superintendent on or before August 1 of each year matters relating to the schools in the manner and form prescribed by the Commissioner.

C. In the discharge of his/her responsibility as the administrator of the instructional program, the Superintendent shall:

1. Establish and maintain a written instructional plan for the schools of the district consistent with the educational goals adopted by the Board;
2. Coordinate the proper implementation of the instructional plan as it applies to each school in the district;
3. Evaluate at least annually the effectiveness of the program of studies and recommend such changes and additions as may be required to improve its effectiveness;
4. Evaluate the performance of ~~pupils~~ **students** in relation to other public school districts, as well as in relation to State and national standards;
5. Report periodically to the Board, as directed by the Board, on the condition of the educational program and facilities in the district; and
6. Keep informed regarding current research in the field of education and inform the Board as appropriate.

D. In the discharge of his/her responsibility for the direction and welfare of pupils, the Superintendent shall:

1. Strive to motivate pupils to achieve their individual best;

2. Create a climate of respect for authority and discipline in each of the schools of the district;
 3. Report to the Board at its next meeting the suspension of a ~~pupil~~ **student**; and
 4. Recommend any changes in the program of pupil management and support as necessary to respond to district needs.
- E. In the discharge of his/her responsibility for the supervision of district employees, the Superintendent shall:
1. Recommend to the Board all properly certified candidates for employment, assignment, or transfer;
 2. Assign staff so as to achieve maximum effectiveness in the attainment of educational goals;
 3. Train staff as necessary to implement approved changes in the curriculum or instructional methods of the district;
 4. Evaluate the effectiveness of staff members in the performance of their assigned tasks;
 5. Recommend changes in staffing patterns based on the evaluation of staff and program effectiveness; and
 6. Discipline staff as required and report to the Board forthwith any suspension of a teaching staff member.
- F. In the discharge of his/her responsibility for the maintenance of the physical plant, the Superintendent shall:
1. Strive to make efficient use of district resources in the daily operations of the schools;
 2. Assign support staff so as to achieve maximum effectiveness from the facilities of the district;
 3. Train support staff as necessary to maintain the facilities and to avoid safety and environmental hazards; and
 4. Evaluate the effectiveness of the district facilities in housing the instructional program and recommend to the Board such changes and improvements as may be required.
- G. In the discharge of his/her responsibility for the management of the district business affairs, the Superintendent shall:
1. Supervise the preparation of the annual budget and recommend its adoption to the Board;
 2. Implement the budget adopted by the Board;
 3. Establish sufficient fiscal controls to ensure that district funds are expended wisely and efficiently; and

4. Report to the Board at its next meeting any expenditure in excess of a budgeted line item.

H. In the discharge of his/her responsibility as liaison officer to the public, the Superintendent shall:

1. Strive to interpret the needs of the school to the public and the concerns of the public to the Board;
2. As appropriate, involve members of the public in the review of district needs, community needs, and the operation of the school programs;
3. Keep the public informed about the accomplishments and challenges of the school district;
4. Cooperate with the news media; and
5. Work effectively with municipal government officials and public agencies concerned with the welfare of ~~pupils~~ **students**.

Evaluation Criteria

The Superintendent will be evaluated in accordance with Policy No. 1240 and this job description.

N.J.S.A. 18A:7A-11; 18A:17-17; 18A:17-18; 18A:17-20;
18A:17-21; 18A:22-8.1; 18A:27-4.1; 18A:37-4
N.J.A.C. 6A:8-3.1; 6A:32-4.1; 6A:32-12.2
Cross reference: Policy Guide Nos. 0132, 1220, 1240

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1886 Hinds Road, Suite 1, Toms River, NJ 08753
ph: (732)255-1500 fax: (732)255-1502