BEVERLY CITY BOARD OF EDUCATION

601 Bentley Avenue

Beverly, New Jersey 08010

www.beverlycityschool.org

REGULAR MEETING

Beverly City School **6:00 PM**

December 14, 2023 **Beverly School Library**

AGENDA

1. CALL TO ORDER

The New Jersey Open Public Meeting law was enacted to ensure the right of the public to have advance notice of and to attend the meetings of public bodies at which any business affecting their interests is discussed or acted upon. In accordance with the provisions of this Act, the Beverly City Board of Education has caused notice of this meeting to be given by having the date, time, and place faxed to City Hall on Broad Street and advertised in the Burlington County Times in writing on January 5, 2023. A copy was also submitted to the Beverly Post Office.

There will be two opportunities for public input at every Board of Education meeting. The first opportunity, titled "Public Comment on Agenda Items Only," is your opportunity to provide comments to the Board of Education, prior to the Board taking action. This opportunity is only for items that appear on the agenda.

The second opportunity, titled "Public Comment," is your opportunity to ask questions or provide comment that may be of interest to the educational welfare of the district but is not restricted to agenda items only.

At no time during these public comment periods will the Board allow disparaging remarks about students, district personnel, or members of the Board of Education. In addition, the Board will not allow remarks about specific students or district personnel. If such remarks are made, the Board President will declare the speaker out of order and will request the speaker cease and desist from making such comments. Refusal to do so may result in removal from the Board meeting.

2. Pledge of Allegiance

3. Roll Call

Barbara Kelly	_____	Robert Thibault	_____
Ariel Pina	_____	Richard Wolbert	_____
Susan E. Roth	_____		

4. President opens meeting

5. Board Member Comments on the Agenda

6. Public Comment on Agenda Items Only

7. Student Recognition

8. MOTION: BE IT RESOLVED, that the Board of Education approve the regular meeting minutes for November 16, 2023.

Roll Call

Barbara Kelly	_____	Robert Thibault	_____
Ariel Pina	_____	Richard Wolbert	_____
Susan E. Roth	_____		

MONTHLY FINANCIALS/CONTRACTS:

9. The following action items A through F will be considered under consent agenda. Any item that requires further discussion may be pulled from the consent agenda and acted upon separately.

A. MOTION: To accept the financial Report of the Secretary for the month ending October 2023: Balance on hand $3,805,427.11

Board Secretary's Month Certification

Budgetary Line Item Status

Certification of No Over-expenditures – Recommend acceptance that pursuant to N.J.A.C. 6A:23-2.12(c)3, Dr. Brian F. Savage, Board Secretary, certifies that as of October 2023, budgetary line item account has obligations and payments (contracted orders) which in total exceed the amount appropriated by the District Board of Education pursuant to N.J.S.A.18A:22-8 and 18A:22-8.1, which would be in violation of N.J.A.C. 6A:23-2.12 (a), that the District financial accounts have been reconciled and are in balance.

School Business Administrator/Board Secretary Date

Board Certification – Recommend acceptance that through the adoption of this resolution, the Beverly City Board of Education, pursuant to N.J.A.C. 6A:23-2.12 (c) 4, certifies that as of October 2023, after review of the Secretary's monthly financial report (appropriations section) and upon consultation with the Business Administrator and other appropriate district officials, that to the best of our knowledge no major account or fund has been over-expended in violation of N.J.A.C. 6A:23-2.12 (c)4 i-vi and that sufficient funds are available to meet the district's financial obligations for the remainder of the fiscal year.

B. MOTION: To accept the financial report of the Treasurer of School Monies ending October 2023.

C. MOTION: To approve to authorize the Business Administrator to make transfers within accounts for the month of October 2023.

D. MOTION: To approve the purchase orders in the amount of $119,678.50 for the month of December 2023.

E. MOTION: BE IT RESOLVED, that the Board of Education approve the bills totaling $440,051.42 for the month of December 2023 to be paid, and the Secretary and the President be hereby authorized and directed to draw orders on the Treasurer for the payment of same.

F. MOTION: To approve the gross payroll wages for the pay period ending November 15, 2023 in the amount of $216,469.20 and the pay period ending November 30, 2023 in the amount of $212,734.50 in the total amount of $429,203.70 for the month of November 2023.

Roll Call

Barbara Kelly	_____	Robert Thibault	_____
Ariel Pina	_____	Richard Wolbert	_____
Susan E. Roth	_____		

FINANCIALS/CONTRACTS:

10. The following action items A through C will be considered under consent agenda. Any item that requires further discussion may be pulled from the consent agenda and acted upon separately.

A. MOTION: To approve the following 2023-2024 school year tuition for out-of-district placement:

School	# of Students	Cost	Effective	Comments	Total
BCSSSD	1	$47,740.00	12/4/2023/6/30/2024	Change in Program Placement	$47,740.00
Cinnaminson High School	1	$3,474.70	ESY		$3,474.70
Cinnaminson High School	1	$35,828.92	9/1/2023-6/30/2024		$35,828.92

B. MOTION: BE IT RESOLVED, that the Board of Education approve the Memorandum of Agreement between Education and Law Enforcement Officials.

C. MOTION: BE IT RESOLVED, Authorizing the Beverly City Board of Education to approve the 2022-2023 Annual Comprehensive Financial Report (ACFR) and the Auditor's Management Report (AMR) on Administrative Findings: Financial Compliance and Performance. There are no findings or recommendations in the ACFR and AMR Reports.

Roll Call

Barbara Kelly	_____	Robert Thibault	_____
Ariel Pina	_____	Richard Wolbert	_____
Susan E. Roth	_____		

PERSONNEL:

11.The following action items A through C will be considered under consent agenda. Any item that requires further discussion may be pulled from the consent agenda and acted upon separately.

A. MOTION: BE IT RESOLVED, that the Board of Education approve Jeffrey Lake, substitute custodian, at the rate of $18.50 per hour, effective December 15, 2023.

B. MOTION: BE IT RESOLVED, that the Board of Education approve the FMLA for Alyssa de la Pena, effective February 20, 2024 and will return September 1, 2024 (see attachment).

C. MOTION: BE IT RESOLVED, that the Board of Education approve Heather Farrelly and Frankie DiMedio (Amy Hornbeck will substitute if either teacher cannot attend) to conduct the Fundations Club for 8 weeks(once a week on Thursday's), effective January 25, 2024 through March 14, 2024, at the rate of $40.50 per hour.

Roll Call

Barbara Kelly	_____	Robert Thibault	_____
Ariel Pina	_____	Richard Wolbert	_____
Susan E. Roth	_____		

CURRICULUM & INSTRUCTION:

12. MOTION: BE IT RESOLVED, that the Board of Education approve the following projected enrollment for our Pre-Kindergarten program fiscal year 2024-2025:

3 years old: 27

4 years old: 28

Special Education: 5

Total: 60

Roll Call

Barbara Kelly	_____	Robert Thibault	_____
Ariel Pina	_____	Richard Wolbert	_____
Susan E. Roth	_____		

PROFESSIONAL DEVELOPMENT:

13. MOTION: BE IT RESOLVED, that the Board of Education approve the professional development for Amy Hornbeck to attend the PLC/Master Teacher & PIRS Workshop on December 6, 2023 at Summerfield Elementary School in Neptune, NJ, there will be no cost to the district.

Roll Call

Barbara Kelly	_____	Robert Thibault	_____
Ariel Pina	_____	Richard Wolbert	_____
Susan E. Roth	_____		

14. Old Business –

- BPU Grant - ROD 5 Grant

- Modular Building

15. New Business

16. Superintendent's Report:

A. Enrollment Report

B. Attendance Report

C. Nurse's Report

D. Discipline Report:

Total Suspensions: _0__

E. Drills

- Bomb Threat Drill – November 27, 2023 – 12:09 PM

MOTION: Executive Session Resolution:

WHEREAS, N.J.S.A. 10:4-12 allows for a Public Body to go into closed session during a Public Meeting, and

WHEREAS, the Board of Education of the Beverly City School District has deemed it necessary to go into closed session to discuss certain matters which are exempted from the Public; and

WHEREAS, the regular meeting of this Board of Education will reconvene at the conclusion of closed session, at approximately _____ p.m. this evening.

NOW, THEREFORE, BE IT RESOLVED that the Board of Education of the Beverly City School District will go into closed session for the following reason(s) as outlined in N.J.S.A. 10:4-12:

_____Any matter involving the employment, appointment, termination of employment, terms and conditions of employment, evaluation of the performance, promotion or disciplining of any specific prospective public officer or employee or current public officer or employee employed or appointed by the public body, unless all individual employees or appointees whose rights could be adversely affected request in writing that such matter or matters be discussed at a public meeting (Subject to the balancing of the public's interest and the employee's privacy rights under South Jersey Publishing, 124 N.J. 478, the employee(s) and nature of discussion is:

A. H.I.B. Case #1

BE IT FURTHER RESOLVED that the Board of Education hereby declares that its discussion of the aforementioned subject(s) may be made public at a time when the Board Attorney advises the Board of Education that the disclosure of the discussion will not detrimentally affect any right, interest or duty of the School District or any other entity with respect to said discussion.

BE IT FURTHER RESOLVED that the Board of Education, for the aforementioned reasons, hereby declares that the public is excluded from the portion of the meeting during which the above discussion shall take place and hereby directs the Board Secretary to take the appropriate action to effectuate the terms of this resolution.

Roll Call

Barbara Kelly	_____	Robert Thibault	_____
Ariel Pina	_____	Richard Wolbert	_____
Susan E. Roth	_____		

MOTION: BE IT RESOLVED, that the Board of Education approve to affirm the determinations of November 2023 HIB reports, Case #1.

Roll Call

Barbara Kelly	_____	Robert Thibault	_____
Ariel Pina	_____	Richard Wolbert	_____
Susan E. Roth	_____		

F. H.I.B. Incidents:

_1_ incidents reported: _____ was confirmed bullying, _____ determined to be non-HIB related or non-actionable HIB, and __1__ inconclusive.

Roll Call

Barbara Kelly	_____	Robert Thibault	_____
Ariel Pina	_____	Richard Wolbert	_____
Susan E. Roth	_____		

17. Correspondence

18. Board Comments

19. Public Comments

20. Adjournment

Roll Call

Barbara Kelly	_____	Robert Thibault	_____
Ariel Pina	_____	Richard Wolbert	_____
Susan E. Roth	_____		

BEVERLY CITY BOARD OF EDUCATION
601 Bentley Avenue
Beverly, New Jersey 08010
www.beverlycityschool.org
REGULAR MEETING

Beverly City School
November 16, 2023

6:00 PM
Beverly School Library

Minutes

1. CALL TO ORDER

The meeting was called to order at 6:00 p.m. by the Board President, Richard Wolbert and the following was read: The New Jersey Open Public Meeting law was enacted to ensure the right of the public to have advance notice of and to attend the meetings of public bodies at which any business affecting their interests is discussed or acted upon. In accordance with the provisions of this Act, the Beverly City Board of Education has caused notice of this meeting to be given by having the date, time, and place faxed to City Hall on Broad Street and advertised in the Burlington County Times in writing on January 5, 2023. A copy was also submitted to the Beverly Post Office.

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At no time during these public comment periods will the Board allow disparaging remarks about students, district personnel, or members of the Board of Education. In addition, the Board will not allow remarks about specific students or district personnel. If such remarks are made, the Board President will declare the speaker out of order and will request the speaker cease and desist from making such comments. Refusal to do so may result in removal from the Board meeting.

There were no members of the public present.

2. Mr. Wolbert led the Pledge of Allegiance.

3. Roll Call

Barbara Kelly	Present	Robert Thibault	Absent
Ariel Pina	Present	Richard Wolbert	Present
Susan E. Roth	Present		

4. Richard Wolbert, Board President opened the meeting.

5. Board Member Comments on the Agenda

There were no Board Member comments on the agenda.

6. Public Comment on Agenda Items Only

There were no Public comments on the agenda.

7. Student Recognition

There was no student recognition this month.

8. A motion was made by Barbara Kelly and seconded by Ariel Pina to approve the following, that the Board of Education approve the regular meeting minutes for September 14, 2023 and October 26, 2023.

Roll Call

Barbara Kelly	Affirmative	Robert Thibault	Absent
Ariel Pina	Affirmative	Richard Wolbert	Affirmative
Susan E. Roth	Affirmative		

MONTHLY FINANCIALS/CONTRACTS:

9. A motion was made by Barbara Kelly and seconded by Ariel Pina to approve the following action items A through C will be considered under consent agenda. Any item that requires further discussion may be pulled from the consent agenda and acted upon separately.

A. MOTION: To approve the purchase orders in the amount of $265,905.01 for the month of November 2023.

B. MOTION: BE IT RESOLVED, that the Board of Education approve the bills totaling $445,424.61 for the month of November 2023 to be paid, and the Secretary and the President be hereby authorized and directed to draw orders on the Treasurer for the payment of same.

C. MOTION: To approve the gross payroll wages for the pay period ending October 15, 2023 in the amount of $138,651.00 and the pay period ending October 31, 2023 in the amount of $136,613.99 in the total amount of $275,264.99 for the month of October 2023.

Roll Call

Barbara Kelly	Affirmative	Robert Thibault	Absent
Ariel Pina	Affirmative	Richard Wolbert	Affirmative
Susan E. Roth	Affirmative		

FINANCIALS/CONTRACTS:

10. A motion was made by Barbara Kelly and seconded by Ariel Pina to approve the following 2023-2024 school year tuition for out-of-district placement:

School	# of Students	Cost	Effective	Comments	Total
Cinnaminson High School	2	$3,474.00	ESY		$6,948.00
Cinnaminson High School	1	$37,054.00	9/1/2023-6/30/2024		$37,054.00
Cinnaminson High School	1	$34,747.00	9/1/2023-6/30/2024		$34,747.00

Roll Call

Barbara Kelly	Affirmative	Robert Thibault	Absent
Ariel Pina	Affirmative	Richard Wolbert	Affirmative
Susan E. Roth	Affirmative		

PERSONNEL:

11. Consent Agenda:

A motion was made by Barbara Kelly and seconded by Ariel Pina to approve the following action items A and B will be considered under consent agenda. Any item that requires further discussion may be pulled from the consent agenda and acted upon separately.

A.MOTION: BE IT RESOLVED, that the Board of Education approve the resignation of Jennifer Barrientos, Teacher, effective December 22, 2023.

B.MOTION: BE IT RESOLVED, that the Board of Education approve Christine Vinegra, Teacher, at the salary of $90,321.00, MA+30, Step #19 prorated, anticipated start date January 15, 2024 through June 30, 2024.

Roll Call

Barbara Kelly	Affirmative	Robert Thibault	Absent
Ariel Pina	Affirmative	Richard Wolbert	Affirmative
Susan E. Roth	Affirmative		

CURRICULUM & INSTRUCTION:

12. Consent Agenda:

A motion was made by Barbara Kelly and seconded by Ariel Pina to approve the following following action items A through C will be considered under consent agenda. Any item that requires further discussion may be pulled from the consent agenda and acted upon separately.

A. MOTION: BE IT RESOLVED, that the Board of Education approve the Nursing Services Plan for the 2023-2024 school year.

B.MOTION: BE IT RESOLVED, that the Board of Education approve Amie Jones, Social and Emotional Learning counselor, as the social and emotional support counselor for the 2023-2024 school year, programming and counseling will be provided to support healthy, safe, and drug-free behaviors and support academic achievement post-COVID 19 in the amount of $500.00 per visit, not to exceed $8,000.00 for 16 visits.

C. MOTION: BE IT RESOLVED, that the Board of Education approve the following projected enrollment for our Pre-Kindergarten program fiscal year 2024-2025.

3 year olds: 25
4 year olds: 28
Total: 53

Roll Call

Barbara Kelly	Affirmative	Robert Thibault	Absent
Ariel Pina	Affirmative	Richard Wolbert	Affirmative
Susan E. Roth	Affirmative		

PROFESSIONAL DEVELOPMENT:

13. Consent Agenda:

A motion was made by Barbara Kelly and seconded by Ariel Pina to approve the following action items A and B will be considered under consent agenda. Any item that requires further discussion may be pulled from the consent agenda and acted upon separately.

A.MOTION: BE IT RESOLVED, that the Board of Education approve the professional development for Donna Groves and Melissa Shaw to attend the Strengthen Your Math Instruction for your English Language Learners Workshop on December 5, 2023, virtual, in the total amount of $279.00.

B. MOTION: BE IT RESOLVED, that the Board of Education approve the professional development for Caitlin Stone to attend the NJDOE-OSE- Speech Language Community of Practice on December 13, 2023, February 21, 2024, and May 1, 2024 at The Learning Resource Center-Central, 200 Riverview Plaza, Trenton, NJ 08611, there will be no cost to the district.

Roll Call

Barbara Kelly	Affirmative	Robert Thibault	Absent
Ariel Pina	Affirmative	Richard Wolbert	Affirmative
Susan E. Roth	Affirmative		

14. Old Business

- BPU Grant – Dr. Savage informed the Board of Education that the project is moving along well. The contractor has been on site beginning work.

- Modular Building – The dumpster enclosure project is moving along with concrete being poured and brick work has begun.

15. New Business

- ROD 5 Grant – Dr. Savage contacted the State of New Jersey and is waiting for a response back. The District is looking to make sure that the ROD5 grant money can be used because of the timing of the bid award. The District will be seeking any waiver or rule exception possible.

16. Superintendent's Report:

A. Enrollment Report: 333

B. Attendance Report: 93%

C. Nurse's Report: The report is included for review.

D. Discipline Report:

Total Suspensions: 1

E. Drills

- Fire Drill – November 6, 2023 – 9:41 AM – 3 minutes 43 seconds

F. H.I.B. Incidents:

1 incidents reported: 1 was confirmed bullying, 0 determined to be non-HIB related or non-actionable HIB, and 0 inconclusive.

MOTION: Executive Session Resolution:

A motion was made by Barbara Kelly and seconded by Ariel Pina to approve the following: WHEREAS, N.J.S.A. 10:4-12 allows for a Public Body to go into closed session during a Public Meeting, and

WHEREAS, the Board of Education of the Beverly City School District has deemed it necessary to go into closed session to discuss certain matters which are exempted from the Public; and

WHEREAS, the regular meeting of this Board of Education will reconvene at the conclusion of closed session, at approximately _____ p.m. this evening.
NOW, THEREFORE, BE IT RESOLVED that the Board of Education of the Beverly City School District will go into closed session for the following reason(s) as outlined in N.J.S.A. 10:4-12:

_____Any matter involving the employment, appointment, termination of employment, terms and conditions of employment, evaluation of the performance, promotion or disciplining of any specific prospective public officer or employee or current public officer or employee employed or appointed by the public body, unless all individual employees or appointees whose rights could be adversely affected request in writing that such matter or matters be discussed at a public meeting (Subject to the balancing of the public's interest and the employee's privacy rights under South Jersey Publishing, 124 N.J. 478, the employee(s) and nature of discussion is:

A. H.I.B. Case #1

BE IT FURTHER RESOLVED that the Board of Education hereby declares that its discussion of the aforementioned subject(s) may be made public at a time when the Board Attorney advises the Board of Education that the disclosure of the discussion will not detrimentally affect any right, interest or duty of the School District or any other entity with respect to said discussion.

BE IT FURTHER RESOLVED that the Board of Education, for the aforementioned reasons, hereby declares that the public is excluded from the portion of the meeting during which the above discussion shall take place and hereby directs the Board Secretary to take the appropriate action to effectuate the terms of this resolution.

The Board of Education entered executive session at 6:23 p.m. and came out of executive session at 6:31 p.m.

Roll Call

Barbara Kelly	Affirmative	Robert Thibault	Absent
Ariel Pina	Affirmative	Richard Wolbert	Affirmative
Susan E. Roth	Affirmative		

17. Correspondence

There was no correspondence for the month.

18. Board Comments

There were no Board comments for the month.

19. Public Comments

The public comments portion of the meeting was opened at 6:32 p.m. and closed at 6:32 p.m. There were no public comments for the month.

A motion was made by Barbara Kelly and seconded by Ariel Pina to adjourn the Board of Education Meeting at 6:33 p.m.

Roll Call

Barbara Kelly	Affirmative	Robert Thibault	Absent
Ariel Pina	Affirmative	Richard Wolbert	Affirmative
Susan E. Roth	Affirmative		

Respectfully submitted:

Brian F. Savage

Brian F. Savage, Ed.D.

Staff Accountant/Board Secretary

11/28 3:40pm

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education
General Fund - Fund 10
Interim Balance Sheet
For 4 Month Period Ending 10/31/2023

ASSETS AND RESOURCES

--- A S S E T S ---

101	Cash in bank		$1,181,280.63
102-107	Cash and cash equivalents		$500.00
116	Capital reserve Account		$181,976.00
121	Tax levy receivable		$34,422.12
	Accounts receivable:		
132	Interfund	$0.23	
141	Intergovernmental - State	$941,606.34	
			$941,606.57

--- R E S O U R C E S ---

301	Estimated Revenues	$9,343,836.00	
302	Less Revenues	($2,159,320.90)	
			$7,184,515.10
	Total assets and resources		$9,524,300.42

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education
General Fund - Fund 10
Interim Balance Sheet
For 4 Month Period Ending 10/31/2023

LIABILITIES AND FUND EQUITY

--- L I A B I L I T I E S ---					
402	Interfund Accounts Payable				($231,078.00)
	TOTAL LIABILITIES				($231,078.00)
F U N D B A L A N C E					
--- A p p r o p r i a t e d ---					
753	Reserve for Encumbrances - Current Year			$5,391,555.92	
	Reserved fund balance:				
760	Reserved Fund Balance			$392,738.95	
601	Appropriations		$10,708,563.00		
602	Less : Expenditures	$2,244,979.39			
603	Encumbrances	$5,391,555.92			
			($7,636,535.31)		
				$3,072,027.69	
	Total Appropriated			$8,856,322.56	
--- U n a p p r o p r i a t e d ---					
770	Unreserved Fund Balance -			$2,263,782.86	
303	Budgeted Fund Balance			($1,364,727.00)	
	TOTAL FUND BALANCE				$9,755,378.42
	TOTAL LIABILITIES AND FUND EQUITY				$9,524,300.42

Beverly City Board of Education
General Fund - Fund 10
Interim Balance Sheet
For 4 Month Period Ending 10/31/2023

RECAPITULATION OF FUND BALANCE:	Budgeted	Actual	Variance
Appropriations	$10,708,563.00	$7,636,535.31	$3,072,027.69
Revenues	($9,343,836.00)		
		($2,159,320.90)	
			($7,184,515.10)
	$1,364,727.00	$5,477,214.41	($4,112,487.41)
Less: Adjust for prior year encumb.	$0.00	$0.00	
Budgeted Fund Balance	$1,364,727.00	$5,477,214.41	($4,112,487.41)

Recapitulation of Budgeted Fund Balance by Subfund			
Fund 10 (includes 10, 11, 12, and 13)	$1,364,727.00	$5,477,214.41	($4,112,487.41)
TOTAL Budgeted Fund Balance	$1,364,727.00	$5,477,214.41	($4,112,487.41)

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education
GENERAL FUND - FUND 10
INTERIM STATEMENTS COMPARING
BUDGET REVENUE WITH ACTUAL TO DATE AND
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
For 4 Month Period Ending 10/31/2023

		BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***					
1XXX	From Local Sources	$2,859,773.00	$911,544.75		$1,948,228.25
3XXX	From State Sources	$6,445,701.00	$1,219,448.00		$5,226,253.00
4XXX	From Federal Sources	$38,362.00	$28,328.15		$10,033.85
	TOTAL REVENUE/SOURCES OF FUNDS	$9,343,836.00	$2,159,320.90		$7,184,515.10

*** EXPENDITURES ***		APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
--- CURRENT EXPENSE ---					
11-1XX-100-XXX	Regular Programs - Instruction	$2,280,261.00	$525,867.45	$1,141,722.43	$612,671.12
11-2XX-100-XXX	Special Education - Instruction	$481,157.00	$109,188.90	$329,922.00	$42,046.10
11-230-100-XXX	Basic Skills - Remedial Instruction	$81,017.00	$14,175.92	$53,159.70	$13,681.38
11-240-100-XXX	Bilingual Education - Instruction	$74,144.00	$14,745.20	$55,294.50	$4,104.30
11-401-100-XXX	School-Spon. Cocurr. Acti-Instr	$13,000.00	$2,601.00	$0.00	$10,399.00
11-402-100-XXX	School-Spons. Athletics - Instruction	$9,000.00	$0.00	$0.00	$9,000.00
--- UNDISTRIBUTED EXPENDITURES ---					
11-000-100-XXX	Instruction	$3,129,944.00	$487,534.57	$1,801,650.92	$840,758.51
11-000-211-XXX	Attendance and Social Work Services	$42,369.00	$15,858.80	$23,530.31	$2,979.89
11-000-213-XXX	Health Services	$142,669.00	$34,135.69	$107,499.53	$1,033.78
11-000-216-XXX	Speech, OT,PT & Related Svcs	$184,768.00	$30,199.92	$113,260.37	$41,307.71
11-000-217-XXX	Other Support Serv - Students Extra Srvc	$9,500.00	$3,343.30	$0.00	$6,156.70
11-000-218-XXX	Guidance	$105,051.00	$22,705.01	$81,184.42	$1,161.57
11-000-219-XXX	Child Study Teams	$275,996.00	$47,379.25	$148,845.68	$79,771.07
11-000-221-XXX	Improv of Inst. - Instruc Staff	$230,344.00	$71,802.84	$146,877.24	$11,663.92
11-000-222-XXX	Educational Media Serv/School Library	$4,920.00	$0.00	$0.00	$4,920.00
11-000-223-XXX	Instructional Staff Training Services	$18,400.00	$13,468.00	$0.00	$4,932.00
11-000-230-XXX	Supp. Serv.-General Administration	$261,523.00	$97,088.53	$118,734.14	$45,700.33
11-000-240-XXX	Supp. Serv.-School Administration	$34,619.00	$9,564.72	$16,018.16	$9,036.12
11-000-25X-XXX	Central Serv & Admin. Inform. Tech.	$158,268.00	$59,054.44	$81,237.52	$17,976.04
11-000-261-XXX	Require Maint. for School Facilities	$155,000.00	$54,473.69	$24,372.42	$76,153.89
11-000-262-XXX	Custodial Services	$476,960.00	$192,659.69	$133,695.98	$150,604.33
11-000-266-XXX	Security	$56,804.00	$19,009.98	$33,009.07	$4,784.95
11-000-270-XXX	Student Transportation Services	$498,581.00	$45,106.72	$256,026.81	$197,447.47
11-XXX-XXX-2XX	Allocated and Unallocated Benefits	$1,165,279.00	$249,575.85	$725,514.72	$190,188.43
	TOTAL GENERAL CURRENT EXPENSE EXPENDITURES/USES OF FUNDS	$9,889,574.00	$2,119,539.47	$5,391,555.92	$2,378,478.61

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education
GENERAL FUND - FUND 10
INTERIM STATEMENTS COMPARING
BUDGET REVENUE WITH ACTUAL TO DATE AND
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
For 4 Month Period Ending 10/31/2023

*** EXPENDITURES - cont'd ***	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
*** CAPITAL OUTLAY ***				
12-XXX-XXX-73X Equipment	$18,989.00	$18,989.00	$0.00	$0.00
12-000-4XX-XXX Facilities acquisition & constr. serv.	$800,000.00	$106,450.92	.00	$693,549.08
TOTAL CAP OUTLAY EXPEND./USES OF FUNDS	$818,989.00	$125,439.92	$0.00	$693,549.08
TOTAL GENERAL FUND EXPENDITURES	$10,708,563.00	$2,244,979.39	$5,391,555.92	$3,072,027.69

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education
GENERAL FUND - FUND 10
SCHEDULE OF REVENUES
ACTUAL COMPARED WITH ESTIMATED
For 4 Month Period Ending 10/31/2023

		ESTIMATED	ACTUAL	UNREALIZED
--- LOCAL SOURCES ---				
1210	Local Tax Levy	$2,846,899.00	$749,226.00	$2,097,673.00
1XXX	Miscellaneous	$12,874.00	$162,318.75	($149,444.75)
	TOTAL LOCAL	$2,859,773.00	$911,544.75	$1,948,228.25
--- STATE SOURCES ---				
3121	Categorical Transportation Aid	$193,173.00	$179,773.00	$13,400.00
3131	Extraordinary Aid	$65,000.00	$189,349.00	($124,349.00)
3132	Categorical Special Education Aid	$182,606.00	$182,606.00	.00
3176	Equalization	$5,141,344.00	$562,451.00	$4,578,893.00
3177	Categorical Security	$105,269.00	$105,269.00	.00
3178	Adjustment Aid	$758,309.00	.00	$758,309.00
	TOTAL	$6,445,701.00	$1,219,448.00	$5,226,253.00
--- FEDERAL SOURCES ---				
4200	Federal Grants including Medicaid Reimbursement	$16,142.00	$4,775.55	$11,366.45
4XXX	Other Federal Aids	$22,220.00	$23,552.60	($1,332.60)
	TOTAL	$38,362.00	$28,328.15	$10,033.85
--- OTHER FINANCING SOURCES ---				
	TOTAL REVENUES/SOURCES OF FUNDS	$9,343,836.00	$2,159,320.90	$7,184,515.10

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education
GENERAL FUND - FUND 10
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 4 Month Period Ending 10/31/2023

	Appropriations	Expenditures	Encumbrances	Available Balance
*** G E N E R A L C U R R E N T E X P E N S E ***				
--- Regular Programs - Instruction ---				
11-105-100-101 Preschool - Salaries of Teachers	$16,000.09	$2,526.33	$13,473.76	.00
11-110-100-101 Kindergarten - Salaries of Teachers	$143,492.00	$27,699.38	$100,723.90	$15,068.72
11-120-100-101 Grades 1-5 - Salaries of Teachers	$718,436.91	$149,534.02	$476,959.84	$91,943.05
11-130-100-101 Grades 6-8 - Salaries of Teachers	$615,411.00	$122,592.44	$447,773.62	$45,044.94
--- Regular Programs - Home Instruction ---				
11-150-100-101 Salaries of Teachers	$3,000.00	$0.00	$0.00	$3,000.00
11-150-100-320 Purchased Prof.-Ed. Services	$3,000.00	.00	.00	$3,000.00
--- Regular Programs - Undistr. Instruction ---				
11-190-100-106 Other Salaries for Instruction	$426,916.00	$42,597.10	.00	$384,318.90
11-190-100-320 Purchased Prof.-Ed. Services	$62,000.00	.00	.00	$62,000.00
11-190-100-340 Purchased Technical Services	$63,000.00	$37,521.43	$25,449.49	$29.08
11-190-100-500 Other Purch. Serv. (400-500 series)	$40,000.00	$9,808.71	$28,009.89	$2,181.40
11-190-100-610 General Supplies	$134,500.00	$116,103.72	$15,683.53	$2,712.75
11-190-100-640 Textbooks	$51,505.00	$17,484.32	$33,648.40	$372.28
11-190-100-800 Other Objects	$3,000.00	.00	.00	$3,000.00
TOTAL	$2,280,261.00	$525,867.45	$1,141,722.43	$612,671.12
--- SPECIAL EDUCATION - INSTRUCTION ---				
Learning and/or Language Disabilities Mild or Moderate:				
11-204-100-101 Salaries of Teachers	$160,103.00	$31,604.40	$117,616.50	$10,882.10
11-204-100-106 Other Salaries for Instruction	$2,560.00	$2,560.00	.00	.00
11-204-100-610 General Supplies	$1,000.00	.00	.00	$1,000.00
TOTAL	$163,663.00	$34,164.40	$117,616.50	$11,882.10
Resource Room/Resource Center:				
11-213-100-101 Salaries of Teachers	$302,994.00	$66,334.80	$212,305.50	$24,353.70
11-213-100-106 Other Salaries for Instruction	$8,500.00	$8,240.00	.00	$260.00
11-213-100-610 General supplies	$6,000.00	$449.70	.00	$5,550.30
TOTAL	$317,494.00	$75,024.50	$212,305.50	$30,164.00
TOTAL SPECIAL ED - INSTRUCTION	$481,157.00	$109,188.90	$329,922.00	$42,046.10
--- Basic Skills/Remedial-Instruction ---				
11-230-100-101 Salaries of Teachers	$81,017.00	$14,175.92	$53,159.70	$13,681.38
TOTAL	$81,017.00	$14,175.92	$53,159.70	$13,681.38
--- Bilingual Education-Instruction ---				
11-240-100-101 Salaries of Teachers	$74,144.00	$14,745.20	$55,294.50	$4,104.30
TOTAL	$74,144.00	$14,745.20	$55,294.50	$4,104.30
--- School spons.cocurricular activities-Instruction ---				
11-401-100-100 Salaries	$10,000.00	$2,601.00	.00	$7,399.00
11-401-100-500 Purchased Services (300-500 series)	$3,000.00	.00	.00	$3,000.00
TOTAL	$13,000.00	$2,601.00	$0.00	$10,399.00
--- School sponsored athletics-Instruct. ---				
11-402-100-100 Salaries	$5,000.00	.00	.00	$5,000.00

Beverly City Board of Education
GENERAL FUND - FUND 10
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 4 Month Period Ending 10/31/2023

	Appropriations	Expenditures	Encumbrances	Available Balance
11-402-100-600 Supplies and Materials	$4,000.00	.00	.00	$4,000.00
TOTAL	$9,000.00	$0.00	$0.00	$9,000.00
--- UNDISTRIBUTED EXPENDITURES ---				
--- Instruction ---				
11-000-100-561 Tuition to Other LEAs within State Regular	$736,450.00	$223,896.96	$511,775.12	$777.92
11-000-100-562 Tuition to Other LEAs within State Special	$618,429.00	$127,016.41	$292,200.60	$199,211.99
11-000-100-563 Tuition to Co.Voc.School Dist.-reg.	$231,407.00	$69,415.20	$161,968.80	$23.00
11-000-100-565 Tuition to Co.Spec.Serv. & Reg. Day schls	$1,359,931.00	$67,206.00	$754,413.00	$538,312.00
11-000-100-566 Tuition to Priv Sch for Disbl w/i State	$154,639.00	.00	$81,293.40	$73,345.60
11-000-100-568 Tuition - State Facilities	$29,088.00	.00	.00	$29,088.00
TOTAL	$3,129,944.00	$487,534.57	$1,801,650.92	$840,758.51
--- Attendance and social work services ---				
11-000-211-100 Salaries	$40,069.00	$13,577.36	$23,530.31	$2,961.33
11-000-211-300 Purchased Prof. & Tech. Svc.	$2,300.00	$2,281.44	.00	$18.56
TOTAL	$42,369.00	$15,858.80	$23,530.31	$2,979.89
--- Health services ---				
11-000-213-100 Salaries	$97,419.00	$23,248.65	$74,104.06	$66.29
11-000-213-300 Purchased Prof. & Tech. Svc.	$41,250.00	$9,912.25	$31,028.75	$309.00
11-000-213-600 Supplies and Materials	$3,500.00	$974.79	$2,366.72	$158.49
11-000-213-800 Other Objects	$500.00	.00	.00	$500.00
TOTAL	$142,669.00	$34,135.69	$107,499.53	$1,033.78
--- Speech, OT,PT & Related Svcs ---				
11-000-216-100 Salaries	$74,568.00	$14,905.20	$55,894.50	$3,768.30
11-000-216-320 Purchased Prof. Ed. Services	$108,200.00	$15,294.72	$57,265.87	$35,639.41
11-000-216-600 Supplies and Materials	$2,000.00	.00	$100.00	$1,900.00
TOTAL	$184,768.00	$30,199.92	$113,260.37	$41,307.71
--- Other support services - Students - Extra Srvc				
11-000-217-100 Salaries	$3,500.00	$3,343.30	.00	$156.70
11-000-217-320 Purchased Prof. Ed. Services	$6,000.00	.00	.00	$6,000.00
TOTAL	$9,500.00	$3,343.30	$0.00	$6,156.70
--- Guidance ---				
11-000-218-105 Sal Secr. & Clerical Asst.	$15,851.00	$5,457.50	$9,396.93	$996.57
11-000-218-320 Purchased Prof. - Ed. Services	$9,200.00	$8,685.00	$350.00	$165.00
11-000-218-390 Other Purch. Prof. & Tech Svc.	$80,000.00	$8,562.51	$71,437.49	.00
TOTAL	$105,051.00	$22,705.01	$81,184.42	$1,161.57
--- Child Study Teams ---				
11-000-219-104 Salaries Other Prof. Staff	$188,357.00	$37,825.47	$139,634.33	$10,897.20
11-000-219-105 Sal Secr. & Clerical Asst.	$25,972.00	$7,019.88	$9,198.91	$9,753.21
11-000-219-320 Purchased Prof. - Ed. Services	$24,500.00	.00	.00	$24,500.00
11-000-219-390 Other Purch. Prof. & Tech Svc.	$32,587.00	$2,405.14	.00	$30,181.86
11-000-219-600 Supplies and Materials	$2,800.00	$128.76	$12.44	$2,658.80

Beverly City Board of Education
GENERAL FUND - FUND 10
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 4 Month Period Ending 10/31/2023

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-219-800 Other Objects	$1,780.00	.00	.00	$1,780.00
TOTAL	$275,996.00	$47,379.25	$148,845.68	$79,771.07
--- Improv. of instr. Serv. ---				
11-000-221-102 Salaries Superv. of Instr.	$208,514.00	$62,786.67	$136,538.96	$9,188.37
11-000-221-104 Salaries Other Prof. Staff	$8,000.00	$2,739.07	$4,840.12	$420.81
11-000-221-105 Sal Secr. & Clerical Asst.	$2,600.00	$853.05	$1,507.44	$239.51
11-000-221-11X Other Salaries	$6,000.00	$2,066.35	$3,651.45	$282.20
11-000-221-390 Other Purch. Prof. & Tech Svc.	$3,300.00	$3,295.00	.00	$5.00
11-000-221-600 Supplies and Materials	$1,930.00	$62.70	$339.27	$1,528.03
TOTAL	$230,344.00	$71,802.84	$146,877.24	$11,663.92
--- Educational media serv./sch.library ---				
11-000-222-300 Purchased Prof. & Tech Svc.	$1,420.00	.00	.00	$1,420.00
11-000-222-500 Other Purchased Services (400-500 series)	$1,500.00	.00	.00	$1,500.00
11-000-222-600 Supplies and Materials	$1,000.00	.00	.00	$1,000.00
11-000-222-800 Other Objects	$1,000.00	.00	.00	$1,000.00
TOTAL	$4,920.00	$0.00	$0.00	$4,920.00
--- Instructional Staff Training Services ---				
11-000-223-390 Other Purch. Prof. & Tech Svc.	$1,000.00	.00	.00	$1,000.00
11-000-223-500 Other Purchased Services (400-500 series)	$17,400.00	$13,468.00	.00	$3,932.00
TOTAL	$18,400.00	$13,468.00	$0.00	$4,932.00
--- Support services-general administration ---				
11-000-230-100 Salaries	$182,523.00	$58,993.07	$108,981.53	$14,548.40
11-000-230-331 Legal Services	$26,000.00	$795.00	$9,205.00	$16,000.00
11-000-230-332 Audit Fees	$20,000.00	$19,500.00	.00	$500.00
11-000-230-339 Other Purchased Prof. Svc.	$4,965.00	$4,965.00	.00	.00
11-000-230-340 Purchased Tech. Services	$1,035.00	.00	.00	$1,035.00
11-000-230-530 Communications/Telephone	$6,000.00	$1,673.70	$173.70	$4,152.60
11-000-230-585 BOE Other Purchased Prof. Svc.	$1,000.00	.00	.00	$1,000.00
11-000-230-590 Misc Purchased Services (400-500)	$5,000.00	$674.77	$0.00	$4,325.23
11-000-230-610 General Supplies	$4,000.00	$2,232.09	$373.91	$1,394.00
11-000-230-890 Misc. Expenditures	$3,000.00	$500.00	.00	$2,500.00
11-000-230-895 BOE Membership Dues and Fees	$8,000.00	$7,754.90	.00	$245.10
TOTAL	$261,523.00	$97,088.53	$118,734.14	$45,700.33
--- Support services-school administration ---				
11-000-240-105 Sal Secr. & Clerical Asst.	$30,619.00	$9,064.72	$16,018.16	$5,536.12
11-000-240-600 Supplies and Materials	$3,500.00	.00	.00	$3,500.00
11-000-240-800 Other Objects	$500.00	$500.00	.00	.00
TOTAL	$34,619.00	$9,564.72	$16,018.16	$9,036.12
--- Central Services ---				
11-000-251-100 Salaries	$115,568.00	$39,453.97	$69,898.38	$6,215.65
11-000-251-340 Purchased Technical Services	$6,900.00	$2,490.09	$1,880.14	$2,529.77
11-000-251-592 Misc Pur Serv (400-500 seriess)	$4,000.00	.00	.00	$4,000.00

Beverly City Board of Education
GENERAL FUND - FUND 10
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 4 Month Period Ending 10/31/2023

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-251-600 Supplies and Materials	$4,000.00	$1,559.78	.00	$2,440.22
11-000-251-89X Other Objects	$2,700.00	.00	.00	$2,700.00
TOTAL	$133,168.00	$43,503.84	$71,778.52	$17,885.64
--- Admin. Info. Technology ---				
11-000-252-340 Purchased Technical Services	$25,100.00	$15,550.60	$9,459.00	$90.40
TOTAL	$25,100.00	$15,550.60	$9,459.00	$90.40
TOTAL Cent. Svcs. & Admin IT	$158,268.00	$59,054.44	$81,237.52	$17,976.04
--- Required Maint.for School Facilities ---				
11-000-261-420 Cleaning, Repair & Maint. Svc	$120,000.00	$50,223.72	$16,520.13	$53,256.15
11-000-261-610 General Supplies	$35,000.00	$4,249.97	$7,852.29	$22,897.74
TOTAL	$155,000.00	$54,473.69	$24,372.42	$76,153.89
--- Custodial Services ---				
11-000-262-1XX Salaries	$106,759.00	$56,876.60	$15,040.81	$34,841.59
11-000-262-300 Purchased Prof. & Tech. Svc.	$56,250.00	$49,003.55	$7,197.11	$49.34
11-000-262-420 Cleaning, Repair & Maint. Svc.	$45,500.00	$18,570.56	$7,522.24	$19,407.20
11-000-262-441 Rental of Land & Bldgs Other Than Lease	$18,000.00	$187.47	$517.53	$17,295.00
11-000-262-490 Other Purchased Property Svc.	$4,000.00	$762.00	.00	$3,238.00
11-000-262-520 Insurance	$56,701.00	$45,323.60	.00	$11,377.40
11-000-262-590 Misc. Purchased Services	$7,000.00	.00	.00	$7,000.00
11-000-262-610 General Supplies	$6,000.00	.00	.00	$6,000.00
11-000-262-621 Energy (Natural Gas)	$76,250.00	$710.41	$29,289.59	$46,250.00
11-000-262-622 Energy (Electricity)	$95,500.00	$21,225.50	$74,128.70	$145.80
11-000-262-8XX Other Objects	$5,000.00	$0.00	$0.00	$5,000.00
TOTAL	$476,960.00	$192,659.69	$133,695.98	$150,604.33
--- Security ---				
11-000-266-100 Salaries	$56,804.00	$19,009.98	$33,009.07	$4,784.95
TOTAL	$56,804.00	$19,009.98	$33,009.07	$4,784.95
TOTAL Oper & Maint of Plant Services	$688,764.00	$266,143.36	$191,077.47	$231,543.17
--- Student transportation services ---				
11-000-270-161 Sal Pupil Trans(Bet Home & Sch)-Sp Ed	$38,697.00	$9,840.41	$19,449.83	$9,406.76
11-000-270-162 Sal Pupil Trans.Other than Bet Home & Sch	$26,297.00	$8,801.01	$15,552.08	$1,943.91
11-000-270-503 Contr Svc-Aid in Lieu Paymnts-Non Pub Sch	$40,000.00	($5,928.00)	.00	$45,928.00
11-000-270-511 Contract Svc (btw Home & Sch.)-vendors	$54,499.00	$10,723.64	$42,694.56	$1,080.80
11-000-270-512 Contract Svc (other btw home & sch)-vndrs	$10,000.00	.00	.00	$10,000.00
11-000-270-514 Contract Svc (Sp Ed.)-vendors	$10,000.00	.00	.00	$10,000.00
11-000-270-515 Contract Svc (Sp Ed.)-joint agreements	$18,492.00	.00	.00	$18,492.00
11-000-270-517 Contract Svc (reg std) - ESCs	$74,596.00	.00	.00	$74,596.00
11-000-270-518 Contract Svc (Sp Ed) - ESCs	$220,000.00	$21,669.66	$178,330.34	$20,000.00
11-000-270-800 Misc. Expenditures	$6,000.00	.00	.00	$6,000.00

Beverly City Board of Education

GENERAL FUND - FUND 10

STATEMENT OF APPROPRIATIONS

COMPARED WITH EXPENDITURES AND ENCUMBRANCES

For 4 Month Period Ending 10/31/2023

	Appropriations	Expenditures	Encumbrances	Available Balance
TOTAL	$498,581.00	$45,106.72	$256,026.81	$197,447.47
--- Personal Services-Employee Benefits---				
11-XXX-XXX-210 Group Insurance	$49,946.00	$9,103.00	.00	$40,843.00
11-XXX-XXX-220 Social Security Contributions	$84,000.00	$23,917.74	$60,082.26	.00
11-XXX-XXX-241 Other Retirement Contrb. - PERS	$80,000.00	$151.50	.00	$79,848.50
11-XXX-XXX-242 Other Retirement Contrb. - ERIP	$1,000.00	.00	.00	$1,000.00
11-XXX-XXX-250 Unemployment Compensation	$25,000.00	$7,601.87	$17,398.13	.00
11-XXX-XXX-260 Workman's Compensation	$51,425.00	$25,657.22	.00	$25,767.78
11-XXX-XXX-270 Health Benefits	$845,408.00	$181,064.48	$636,614.37	$27,729.15
11-XXX-XXX-280 Tuition Reimbursement	$15,000.00	.00	.00	$15,000.00
11-XXX-XXX-290 Other Employee Benefits	$13,500.00	$2,080.04	$11,419.96	.00
TOTAL	$1,165,279.00	$249,575.85	$725,514.72	$190,188.43
Total Undistributed Expenditures	$6,950,995.00	$1,452,961.00	$3,811,457.29	$1,686,576.71
*** TOTAL CURRENT EXPENSE EXPENDITURES ***	$9,889,574.00	$2,119,539.47	$5,391,555.92	$2,378,478.61
*** TOTAL CURRENT EXPENSE EXPENDITURES & TRANSFERS ***	$9,889,574.00	$2,119,539.47	$5,391,555.92	$2,378,478.61

Beverly City Board of Education

GENERAL FUND - FUND 10

STATEMENT OF APPROPRIATIONS

COMPARED WITH EXPENDITURES AND ENCUMBRANCES

For 4 Month Period Ending 10/31/2023

		Appropriations	Expenditures	Encumbrances	Available Balance
*** C A P I T A L O U T L A Y ***					
--- E Q U I P M E N T ---					
	Regular programs-instruction				
12-120-100-730	Grades 1-5	$9,494.50	$9,494.50	.00	.00
12-130-100-730	Grades 6-8	$9,494.50	$9,494.50	.00	.00
	Undist. Exp. - Non-instructional Services				
	TOTAL	$18,989.00	$18,989.00	$0.00	$0.00
--- Facilities acquisition and construction services ---					
12-000-400-390	Other Purchased Prof. & Tech Services	$36,000.00	.00	.00	$36,000.00
12-000-400-450	Construction Services	$664,000.00	$106,450.92	.00	$557,549.08
12-000-400-710	Land and improvements	$100,000.00	.00	.00	$100,000.00
	Sub Total	$800,000.00	$106,450.92	$0.00	$693,549.08
	TOTAL	$800,000.00	$106,450.92	$0.00	$693,549.08
	TOTAL CAPITAL OUTLAY EXPENDITURES	$818,989.00	$125,439.92	$0.00	$693,549.08

Beverly City Board of Education

GENERAL FUND - FUND 10

STATEMENT OF APPROPRIATIONS

COMPARED WITH EXPENDITURES AND ENCUMBRANCES

For 4 Month Period Ending 10/31/2023

	Appropriations	Expenditures	Encumbrances	Available Balance
TOTAL GENERAL FUND EXPENDITURES	$10,708,563.00	$2,244,979.39	$5,391,555.92	$3,072,027.69

REPORT OF THE SECRETARY CERTIFICATION PAGE

TO THE BOARD OF EDUCATION

Beverly City Board of Education

General Fund - Fund 10

For 4 Month Period Ending 10/31/2023

I, _____, Board Secretary/Business Administrator
certify that no line item account has encumbrances and expenditures,
which in total exceed the line item appropriation in violation of N.J.A.C. 6A:23A-16.10(c)3.

_____ _____

Board Secretary/Business Administrator Date

All Accounts in the Expense Account File appear to be included in the details of THE REPORT OF THE SECRETARY

11/28 3:40pm

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education
School-Based Budget - Fund 15
Interim Balance Sheet
For 4 Month Period Ending 10/31/23

ASSETS AND RESOURCES

--- A S S E T S ---

--- R E S O U R C E S ---

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education
School-Based Budget - Fund 15
Interim Balance Sheet
For 4 Month Period Ending 10/31/23

LIABILITIES AND FUND EQUITY

F U N D B A L A N C E

--- A p p r o p r i a t e d ---

Reserved fund balance:

--- U n a p p r o p r i a t e d ---

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education
School-Based Budget - Fund 15
Interim Balance Sheet
For 4 Month Period Ending 10/31/23

LIABILITIES AND FUND EQUITY

RECAPITULATION OF FUND BALANCE:

	Budgeted	Actual	Variance
Less: Adjust for prior year encumb.	$0.00	$0.00	

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education

School-Based Budget - Fund 15
INTERIM STATEMENTS COMPARING
BUDGET REVENUE WITH ACTUAL TO DATE
For 4 Month Period Ending 10/31/23

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***				
	ESTIMATED	ACTUAL	UNREALIZED	

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education

School-Based Budget - FUND 15
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 4 Month Period Ending 10/31/23

	Appropriations	Expenditures	Encumbrances	Available Balance
*** A P P R O P R I A T I O N S ***				
--- SPECIAL EDUCATION - INSTRUCTION ---				
--- UNDISTRIBUTED EXPENDITURES ---				

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education
School-Based Budget - Fund 15
Interim Balance Sheet
For 4 Month Period Ending 10/31/23

C A P I T A L O U T L A Y

Appropriations	Expenditures	Encumbrances	Available Balance

REPORT OF THE SECRETARY CERTIFICATION PAGE

TO THE BOARD OF EDUCATION

Beverly City Board of Education

School-Based Budget - Fund 15

For 4 Month Period Ending 10/31/23

I, _____, Board Secretary/Business Administrator
certify that no line item account has encumbrances and expenditures,
which in total exceed the line item appropriation in violation of N.J.A.C. 6A:23A-16.10(c)3.

_____ _____

Board Secretary/Business Administrator Date

All Accounts in the Expense Account File appear to be included in the details of THE REPORT OF THE SECRETARY

11/28 3:40pm

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education
Special Revenue Fund - Fund 20
Interim Balance Sheet
For 4 Month Period Ending 10/31/23

ASSETS AND RESOURCES

--- A S S E T S ---

101	Cash in bank		$416,429.75
	Accounts receivable:		
141	Intergovernmental - State	$118,062.94	
142	Intergovernmental - Federal	$8,653.06	
			$126,716.00

--- R E S O U R C E S ---

301	Estimated Revenues	$1,168,877.00	
302	Less Revenues	($813,056.00)	
			$355,821.00
	Total assets and resources		$898,966.75

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education
Special Revenue Fund - Fund 20
Interim Balance Sheet
For 4 Month Period Ending 10/31/23

LIABILITIES AND FUND EQUITY

--- L I A B I L I T I E S ---					
481	Deferred revenues				($9,440.00)
	TOTAL LIABILITIES				($9,440.00)
F U N D B A L A N C E					
--- A p p r o p r i a t e d ---					
753	Reserve for encumbrances - Current Year			$638,374.42	
601	Appropriations		$1,168,877.00		
602	Less: Expenditures	$260,470.25			
603	Encumbrances	$638,374.42			
			($898,844.67)		
				$270,032.33	
	TOTAL FUND BALANCE				$908,406.75
	TOTAL LIABILITIES AND FUND EQUITY				$898,966.75

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education
Special Revenue Fund - Fund 20
INTERIM STATEMENTS COMPARING
BUDGET REVENUE WITH ACTUAL TO DATE AND
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
For 4 Month Period Ending 10/31/23

		BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***					
3XXX	From State Sources	$812,785.00	$812,785.00		.00
4XXX	From Federal Sources	$356,092.00	$271.00		$355,821.00
	TOTAL REVENUE/SOURCES OF FUNDS	$1,168,877.00	$813,056.00		$355,821.00

*** EXPENDITURES ***	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
STATE PROJECTS:				
Preschool Education Aid (218)	$812,785.00	$185,171.76	$481,722.63	$145,890.61
TOTAL STATE PROJECTS	$812,785.00	$185,171.76	$481,722.63	$145,890.61
FEDERAL PROJECTS:				
ESSA Title I - Part A/D (231-239)	$178,215.00	$21,712.48	$81,421.80	$75,080.72
I.D.E.A. Part B (Handicapped) (250-259)	$138,639.00	$44,526.01	$61,051.99	$33,061.00
ESSA Title II - Part A/D (270-279)	$19,238.00	$5,060.00	$14,178.00	.00
ESSA Title IV (280-289)	$10,000.00	$4,000.00	.00	$6,000.00
ARP - ESSER Grant Program (487)	$5,000.00	.00	.00	$5,000.00
ARP - ESSER Accelerated Learning Coaching (488)	$5,000.00	.00	.00	$5,000.00
TOTAL FEDERAL PROJECTS	$356,092.00	$75,298.49	$156,651.79	$124,141.72
*** TOTAL EXPENDITURES ***	$1,168,877.00	$260,470.25	$638,374.42	$270,032.33

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education
SPECIAL REVENUE - FUND 20
SCHEDULE OF REVENUES
ACTUAL COMPARED WITH ESTIMATED
For 4 Month Period Ending 10/31/23

		ESTIMATED	ACTUAL	UNREALIZED
--- STATE SOURCES ---				
3218	Preschool Education Aid	$812,785.00	$812,785.00	.00
	Total Revenue from State Sources	$812,785.00	$812,785.00	$0.00
--- FEDERAL SOURCES ---				
4411-16	Title I	$178,215.00	$1.00	$178,214.00
4420-29	I.D.E.A. Part B (Handicapped)	$138,639.00	.00	$138,639.00
4540	ARP-ESSER Grant Program	$5,000.00	.00	$5,000.00
4541	ARP-ESSER Accelerated Learning Coaching	$5,000.00	.00	$5,000.00
4XXX	Other Federal Aids	$29,238.00	$270.00	$28,968.00
	Total Revenues from Federal Sources	$356,092.00	$271.00	$355,821.00
	TOTAL REVENUES/SOURCES OF FUNDS	$1,168,877.00	$813,056.00	$355,821.00

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education
Special Revenue Fund - Fund 20
STATEMENT OF APPROPRIATIONS - RESTRICTED STATE ENTITLEMENTS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 4 Month Period Ending 10/31/23

	Appropriations	Expenditures	Encumbrances	Available Balance
Local Projects:				
State Projects:				
--- Preschool Education Aid - Instruction ---				
20-218-100-101 Salaries of Teachers	$271,950.00	$55,376.51	$202,076.20	$14,497.29
20-218-100-106 Other Sal. For Instruction	$99,835.00	$20,064.79	.00	$79,770.21
20-218-100-321 Purchased Prof & Ed Services	$800.00	.00	.00	$800.00
Total Instruction	$372,585.00	$75,441.30	$202,076.20	$95,067.50
--- Preschool Education Aid - Support Services ---				
20-218-200-102 Salaries of Supervisors of Instruction	$28,860.00	$9,623.08	$17,832.26	$1,404.66
20-218-200-103 Salaries of Program Directors	$40,330.00	$13,174.48	$25,206.30	$1,949.22
20-218-200-105 Salaries of Secr. And Clerical Assistants	$35,276.00	$10,119.49	$21,796.54	$3,359.97
20-218-200-110 Other Salaries	$65,804.00	$15,854.58	$30,366.05	$19,583.37
20-218-200-173 Salaries of Community Parent Involvement Spec.	$18,547.00	$3,700.99	$13,772.17	$1,073.84
20-218-200-176 Salaries of Master Teachers	$93,046.00	$18,004.20	$67,515.75	$7,526.05
20-218-200-200 Personal Services - Employee Benefits	$136,411.00	$34,102.74	$102,308.26	.00
20-218-200-330 Other Purchased Professional Services	$3,000.00	.00	.00	$3,000.00
20-218-200-420 Cleaning, Repair & Maintenance Services	$10,426.00	.00	.00	$10,426.00
20-218-200-800 Other Objects	$500.00	.00	.00	$500.00
Total Support Services	$432,200.00	$104,579.56	$278,797.33	$48,823.11
-- TOTAL Preschool Education Aid --	$804,785.00	$180,020.86	$480,873.53	$143,890.61
TOTAL STATE PROJECTS	$804,785.00	$180,020.86	$480,873.53	$143,890.61
Federal Projects:				
--- CARES Act Educational Stabilization Fund ---				
--- Bridging the Digital Divide Program				
--- Coronavirus Relief Grant Program ---				
--- Other Federal Programs ---				
20-231 to 20-239-XXX-XXX ESSA Title I - Part A/D	$178,215.00	$21,712.48	$81,421.80	$75,080.72
20-25X-XXX-XXX I.D.E.A. Part B	$138,639.00	$44,526.01	$61,051.99	$33,061.00
20-27X-XXX-XXX ESSA Title II - Part A/D	$19,238.00	$5,060.00	$14,178.00	.00
20-28X-XXX-XXX ESSA Title IV	$10,000.00	$4,000.00	.00	$6,000.00
20-487-XXX-XXX ARP-ESSER Grant Program	$5,000.00	.00	.00	$5,000.00
20-488-XXX-XXX ARP-ESSER Accelerated Learning Coaching	$5,000.00	.00	.00	$5,000.00
TOTAL Other Federal Programs	$356,092.00	$75,298.49	$156,651.79	$124,141.72
TOTAL FEDERAL PROJECTS	$356,092.00	$75,298.49	$156,651.79	$124,141.72
20-XXX-XXX-XXX All Other State/Fed/Loc Projects	$8,000.00	$5,150.90	$849.10	$2,000.00
T O T A L E X P E N D I T U R E S	$1,168,877.00	$260,470.25	$638,374.42	$270,032.33

Appropriations	Expenditures	Encumbrances	Available Balance

REPORT OF THE SECRETARY CERTIFICATION PAGE

TO THE BOARD OF EDUCATION

Beverly City Board of Education

Special Revenue Fund - Fund 20

For 4 Month Period Ending 10/31/23

I, _____, Board Secretary/Business Administrator
certify that no line item account has encumbrances and expenditures,
which in total exceed the line item appropriation in violation of N.J.A.C. 6A:23A-16.10(c)3.

_____ _____

Board Secretary/Business Administrator Date

All Accounts in the Expense Account File appear to be included in the details of THE REPORT OF THE SECRETARY

11/28 3:40pm

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education
Capital Projects Fund - Fund 30
Interim Balance Sheet
For 4 Month Period Ending 10/31/23

ASSETS AND RESOURCES

--- A S S E T S ---

101	Cash in bank		($48,624.56)
	Accounts receivable:		
141	Intergovernmental - State	($185,244.00)	
			($185,244.00)

--- R E S O U R C E S ---

	Total assets and resources	($233,868.56)

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education

Capital Projects Fund - Fund 30
Interim Balance Sheet
For 4 Month Period Ending 10/31/23

LIABILITIES AND FUND EQUITY

F U N D B A L A N C E

--- A p p r o p r i a t e d ---

--- U n a p p r o p r i a t e d ---

770	Fund balance	($233,868.56)	
	TOTAL FUND BALANCE		($233,868.56)
	TOTAL LIABILITIES AND FUND EQUITY		($233,868.56)

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education

Capital Projects Fund - Fund 30
INTERIM STATEMENTS COMPARING
BUDGET REVENUE WITH ACTUAL TO DATE AND
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
For 4 Month Period Ending 10/31/23

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***				

*** EXPENDITURES ***	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE

REPORT OF THE SECRETARY CERTIFICATION PAGE

TO THE BOARD OF EDUCATION

Beverly City Board of Education

Capital Projects Fund - Fund 30

For 4 Month Period Ending 10/31/23

I, _____, Board Secretary/Business Administrator
certify that no line item account has encumbrances and expenditures,
which in total exceed the line item appropriation in violation of N.J.A.C. 6A:23A-16.10(c)3.

_____ _____

Board Secretary/Business Administrator Date

All Accounts in the Expense Account File appear to be included in the details of THE REPORT OF THE SECRETARY

11/28 3:40pm

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education
Debt Service Fund - Fund 40
Interim Balance Sheet
For 4 Month Period Ending 10/31/23

ASSETS AND RESOURCES

--- A S S E T S ---			
101	Cash in bank		$0.84
--- R E S O U R C E S ---			
301	Estimated Revenues	$85,494.00	
302	Less Revenues	($7,747.00)	
			$77,747.00
	Total assets and resources		$77,747.84

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education

Debt Service Fund - Fund 40
Interim Balance Sheet
For 4 Month Period Ending 10/31/23

LIABILITIES AND FUND EQUITY

F U N D B A L A N C E

--- A p p r o p r i a t e d ---

Reserved fund balance:

601	Appropriations		$85,494.00		
602	Less : Expenditures	$7,746.88			
			($7,746.88)		
				$77,747.12	
	Total Appropriated			$77,747.12	
--- U n a p p r o p r i a t e d ---					
770	Fund Balance			$0.72	
	TOTAL FUND BALANCE				$77,747.84
	TOTAL LIABILITIES AND FUND EQUITY				$77,747.84

RECAPITULATION OF FUND BALANCE:	Budgeted	Actual	Variance
Appropriations	$85,494.00	$7,746.88	$77,747.12
Revenues	($85,494.00)		
		($7,747.00)	
			($77,747.00)
	$0.00	($0.12)	
			$0.12
--- Change in Maint. / Capital reserve account ---			
Subtotal	$0.00	($0.12)	
			$0.12
Less: Adjust for prior year encumb.	$0.00	$0.00	
Budgeted Fund Balance	$0.00	($0.12)	
			$0.12

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education

Debt Service Fund - Fund 40
INTERIM STATEMENTS COMPARING
BUDGET REVENUE WITH ACTUAL TO DATE AND
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
For 4 Month Period Ending 10/31/23

		BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***					
--- Local Sources ---					
1210	Local tax levy	$85,494.00	$7,747.00		$77,747.00
	Total Local Sources	$85,494.00	$7,747.00		$77,747.00
	TOTAL REVENUE/SOURCES OF FUNDS	$85,494.00	$7,747.00		$77,747.00

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education

Debt Service Fund - Fund 40
INTERIM STATEMENTS COMPARING
BUDGET REVENUE WITH ACTUAL TO DATE AND
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
For 4 Month Period Ending 10/31/23

*** EXPENDITURES ***	APPROPRIATIONS	EXPENDITURES/Enc.	AVAILABLE BALANCE
--- Additional State School Bldg. Aid - Ch. 10 ---			
40-703-510-830 Interest	$15,494.00	$7,746.88	$7,747.12
40-703-510-910 Redemption of principal	$70,000.00	.00	$70,000.00
TOTAL	$85,494.00	$7,746.88	$77,747.12
TOTAL USES OF FUNDS BEFORE TRANSFERS	$85,494.00	$7,746.88	$77,747.12
*** TOTAL USES OF FUNDS ***	$85,494.00	$7,746.88	$77,747.12

REPORT OF THE SECRETARY CERTIFICATION PAGE

TO THE BOARD OF EDUCATION

Beverly City Board of Education

Debt Service Fund - Fund 40

For 4 Month Period Ending 10/31/23

I, _____, Board Secretary/Business Administrator
certify that no line item account has encumbrances and expenditures,
which in total exceed the line item appropriation in violation of N.J.A.C. 6A:23A-16.10(c)3.

_____ _____

Board Secretary/Administrator Date

All Accounts in the Expense Account File appear to be included in the details of THE REPORT OF THE SECRETARY

Form A - 149

REPORT OF THE TREASURER TO THE BOAR

BEVERLY CITY SCHOOLS
ALL FUNDS

FOR THE MONTH ENDING October

	FUNDS	(1) Beginning Cash Balance **REVISED**
	GOVERNMENTAL FUNDS	
1	*General Fund - Fund 10*	2,758,496.61
2		0.00
3	*ED JOBS - Fund 18*	-
4	*Special Revenue Fund - Fund 20 (see page 2)*	691,464.37
5	Capital Project Fund - Fund 30	16,553.64
	Debt Service Fund - Fund 40	48,811.70
6		
	Total Governmental Funds (Lines 1 thru 5)	**3,515,326.32**
	ENTERPRISE FUNDS	
7		
10	Food Program Fund - Fund 60	248,983.43
8		
9		
11		
12		
	Total Operating Account	**3,764,309.75**
	TRUST AND AGENCY FUNDS	
13		
14	Payroll	20,003.53
15	Payroll Agency - Fund 90	23,404.39
16	FSA account	3,127.06
17		
	Other - School Activities	10,083.41
18		
	Total Trust & Agency Funds (Lines 13 thru 15)	**56,618.39**
19		
	Total All Funds (Lines 6,12, and 16)	**3,820,928.14**

D OF EDUCATION

31, 2023

CASH REPORT

(2) Cash Receipts This Month	(3) Cash Disbursements This Month	(4) Ending Cash Balance	Reconciled Bank Statements
860,518.38	930,490.46	2,688,524.53	
		0.00	
		-	
175,151.00	102,159.70	764,455.67	
27.86		16,581.50	16,581.50
		48,811.70	
1,035,697.24	**1,032,650.16**	**3,518,373.40**	3,749,433.86
2,631.51	20,554.48	231,060.46	
		-	
		-	
		-	#REF!
1,038,328.75	**1,053,204.64**	**3,749,433.86**	
275,308.40	275,308.40	20,003.53	20,003.53
185,093.71	185,643.11	22,854.99	22,854.99
5.26		3,132.32	3,132.32
16.94	97.94	10,002.41	10,002.41
460,424.31	**461,049.45**	**55,993.25**	
1,498,753.06	**1,514,254.09**	**3,805,427.11**	

		542158.51
		541006.65
		1151.86
		14.36
		2677.78
		2692.14
	Balance Sheets	
	-	(2,688,524.53)
	-	(0.00)
	-	-
-		(16,581.50)
	-	(48,811.70)
0.00		
	-	-
	-	
#REF!		
	-	
(0.00)		
0.00		
-		
-		
-		
	-	0.00

Pablo Canela

Treasurer of School Moneys

12/2/2023

Form A - 149

Bank Reconciliation

Bank Name	WSFS Bank
Account number	General operating Acct
Statement Date	October 31, 2023
Fund/Funds	10,,20,40,

1	Balance per Bank			
	Reconciling Items			
	Additions			
	Deposits in transit			
	Date	Amount		
2a				
2b				
2c				
2d	Total D.I.T.'s			
2	Misc		2,349.85	
3	Total Additions			2,349.85
	Deductions			
	Outstanding Checks			
4	(attached list)		823,462.11	
5	Other (explain)		-	
6	Total Deductions			823,462.11
7	Net Reconciling Items			
8	Adjusted Balance per Bank As of			October 31, 2023

9	Balance per Board Secretary's Records As of		10/31/2023	**
	Reconciling Items:			
	Additions			
10	Interest Earned			
11	Other (Explain)	0.20	Pending journal entries	
12	Total Additions		0.20	
	Deductions			
13	Bank Charges			
14	Other (Explain)	(1,737,712.97)	Pending journal entries	
15	Total deductions		(1,737,712.97)	
16	Net Reconciling items			
17	Adjusted Board Secretary's Balance As of			October 31, 2023

* Line 8 MUST EQUAL line 17.

** If for general fund, special revenue fund, capital projects fund or debt service fund, must agree with amount per board secretary's report

Prepared by
Date:
4,553,964.62
(821,112.26)
3,732,852.36
1,995,139.19
1,737,713.17
3,732,852.36
-

Helth bene

Form A - 149

Bank Reconciliation

Bank Name	WSFS Bank
Account number	REFERENDUM ACCT
Statement Date	October 31, 2023
Fund/Funds	FUND 30

1	Balance per Bank			
	Reconciling Items			
	Additions			
	Deposits in transit			
	Date	Amount		
2a				
2b				
2c				
2d	Total D.I.T.'s			
2	Misc		-	
3	Total Additions			-
	Deductions			
	Outstanding Checks			
4	(attached list)		-	
5	Other (explain)		-	
6	Total Deductions			-
7	Net Reconciling Items			
8	Adjusted Balance per Bank As of			October 31, 2023
9	Balance per Board Secretary's Records As of			10/31/2023 **
	Reconciling Items:			
	Additions			
10	Interest Earned		-	
11	Other (Explain)		65,206.06	Pending journal entries
12	Total Additions			65,206.06
	Deductions			
13	Bank Charges			
14	Other (Explain)			Pending journal entries
15	Total deductions			-
16	Net Reconciling items			
17	Adjusted Board Secretary's Balance As of			October 31, 2023

* Line 8 MUST EQUAL line 17.

** If for general fund, special revenue fund, capital projects fund or debt service fund, must agree with amount per board secretary's report

Prepared by
Date:
16,581.50
-
16,581.50
(48,624.56)
65,206.06
16,581.50
-

Form A - 149

Bank Reconciliation

Bank Name	WSFS Bank			
Account number	2400000357			
Statement Date	October 31, 2023			
Fund/Funds	Net Payroll			

1	Balance per Bank				
	Reconciling Items				
	Additions				
	Deposits in transit				
	Date	Amount			
2a					
2b					
2c	Misc				
2d	Misc				
2	Misc		-		
3	Total Additions			-	
	Deductions				
	Outstanding Checks				
4	(attached list)		5,791.04		
5	Other (explain)		-		
6	Total Deductions			5,791.04	
7	Net Reconciling Items				
8	Adjusted Balance per Bank As of			October 31, 2023	
9	Balance per Board Secretary's Records As of				**
	Reconciling Items:				
	Additions				
10	Interest Earned				
11	Other (Explain)				
12	Total Additions			-	
	Deductions				
13	Bank Charges				
14	Other (Explain)				
15	Total deductions			-	
16	Net Reconciling items				
17	Adjusted Board Secretary's Balance As of				*

* Line 8 MUST EQUAL line 17.

** If for general fund, special revenue fund, capital projects fund or debt service fund, must agree with amount per board secretary's report

0

Prepared by
Date:
25,794.57
(5,791.04)
20,003.53
-
-
-

Form A - 149

Bank Reconciliation

Bank Name	WSFS Bank
Account number	6101433275
Statement Date	October 31, 2023
Fund/Funds	Payroll Agency (90)

1	Balance per Bank			
	Reconciling Items			
	Additions			
	Deposits in transit			
	Date	Amount		
2a				
2b				
2c				
2d				
2	MISC	WSFS Bank		
3	Total Additions			-
	Deductions			
	Outstanding Checks			
4	(attached list)		6,035.02	
5	Other (prior period voids)		-	
6	Total Deductions			6,035.02
7	Net Reconciling Items			
8	Adjusted Balance per Bank As of			October 31, 2023
9	Balance per Board Secretary's Records As of			**
	Reconciling Items:			
	Additions			
10	Interest Earned			
11	Other (Explain)			
12	Total Additions			-
	Deductions			
13	Bank Charges			
14	Other (Explain)			
15	Total deductions			-
16	Net Reconciling items			
17	Adjusted Board Secretary's Balance As of			*

* Line 8 MUST EQUAL line 17.

** If for general fund, special revenue fund, capital projects fund or debt service fund, must agree with amount per board secretary's report

Prepared by
Date:
28,890.01
(6,035.02)
22,854.99
-
-

Form A - 149

Bank Reconciliation

Bank Name	WSFS Bank
Account number	2400000340
Statement Date	October 31, 2023
Fund/Funds	School Activities

1	Balance per Bank			
	Reconciling Items			
	Additions			
	Deposits in transit			
	Date	Amount		
2a				
2b				
2c				
2d				
2	total D.I.T.'s			
3	Total Additions			
	Deductions			
	Outstanding Checks			
4	(attached list)		0.00	
5	Other - due current fund		0.00	
6	Total Deductions			0.00
7	Net Reconciling Items			
8	Adjusted Balance per Bank As of			October 31, 2023

See Page 3d for Summary

9	Balance per Board Secretary's Records As of			**
	Reconciling Items:			
	Additions			
10	Interest Earned			
11	Other (Explain)			
12	Total Additions			-
	Deductions			
13	Bank Charges			
14	Other (Explain)			
15	Total deductions			-
16	Net Reconciling items			
17	Adjusted Board Secretary's Balance As of			*

* Line 8 MUST EQUAL line 17.

** If for general fund, special revenue fund, capital projects fund or debt service fund, must agree with amount per board secretary's report

Prepared by
Date:
10,002.41
0.00
10,002.41
-
-

Form A - 149

Bank Reconciliation

Bank Name	WSFS Bank
Account number	9500064390
Statement Date	October 31, 2023
Fund/Funds	FSA account

1	Balance per Bank			
	Reconciling Items			
	Additions			
	Deposits in transit			
	Date	Amount		
2a				
2b				
2c				
2d				
2	total D.I.T.'s			
3	Total Additions			
	Deductions			
	Outstanding Checks			
4	(attached list)		0.00	
5	Other - due current fund		0.00	
6	Total Deductions			0.00
7	Net Reconciling Items			
8	Adjusted Balance per Bank As of			October 31, 2023

See Page 3d for Summary

9	Balance per Board Secretary's Records As of			**
	Reconciling Items:			
	Additions			
10	Interest Earned			
11	Other (Explain)			
12	Total Additions			-
	Deductions			
13	Bank Charges			
14	Other (Explain)			
15	Total deductions			-
16	Net Reconciling items			
17	Adjusted Board Secretary's Balance As of			*

* Line 8 MUST EQUAL line 17.

** If for general fund, special revenue fund, capital projects fund or debt service fund, must agree with amount per board secretary's report

Prepared by
Date:
3,132.32
0.00
3,132.32
-
-

BEVERLY CITY SCHOOLS
ANALYSIS OF RECONCILING ITEMS
As of 10-31-23

.

FUND-10

cash per Board Secretary's Report (Fund 10,16,17)

NEEDED GENERAL LEDGER ADJUSTMENTS:

Prior year diff 7-1-23		1,326,834.90
	Audit adj - 6-30-21	
	July - June serv charges	(61.44)
	WIRE /PAYROLL POSTING	(1,505.56)
Summer pay		
Summer pay		
7/25/2023	SUI	

1,363,256.63

1,325,267.90

cash per Treasurer school monies report		
FUND 20	20	
cash per Board Secretary's Report		-
NEEDED GENERAL LEDGER ADJUSTMENTS:		
Prior year diff 7-1-23		348,025.92
cash per Treasurer school monies report		
FUND 30		
cash per Board Secretary's Report		
NEEDED GENERAL LEDGER ADJUSTMENTS:		
Prior year diff 6-30-21		65,095.79
	Audit adj - 6-30-21	
Due to current fund -payroll charges		
Due to current fund disb adj		
trsnfer from general fund		
	fund 30 acct check	
Interest		110.27
cash per Treasurer school monies report		
FUND 40		
cash per Board Secretary's Report		

2,688,524.53	-
416,429.75	
348,025.92	
764,455.67	-
(48,624.56)	
65,206.06	
16,581.50	
	-
0.84	

NEEDED GENERAL LEDGER ADJUSTMENTS:		
Prior year diff 6-30-21		48,810.86
	Audit adj - 6-30-21	
cash per Treasurer school monies report		
	MISC	
FUND 60		
cash per Balance Sheet.		
NEEDED GENERAL LEDGER ADJUSTMENTS:		
	Prior year diff 7-1-23	15,608.49
	Audit adj - 6-30-21	
cash per Treasurer school monies report		

48,810.86	
48,811.70	-
215,451.97	
15,608.49	
231,060.46	

BEVERLY CITY SCHOOLS
OUSTANDING CHECK LIST

10/31/2023

CHECK #	AMOUNT	CHECK #	AMOUNT	CHECK #
OPERATING ACCOUNT			-	
16502	34.65	26380	9,846.00	27418
17961	867.83			27419
18116	1,605.20	26786	9.60	27421
18815	7.50	26810	20.00	27424
18870	180.00	6813	3.00	27427
19035	600.00	26833	200.00	27428
19086	437.50	26864		27429
19652	12.40	26982	3,953.42	27431
19653	14.20	27114	166.68	27433
21136	391.68	27140		27435
21845	32,981.00	27218	375.00	27436
22596	11,720.00	27220	661.60	27437
22605	36,399.00	27233	70.00	27438
22976	8,287.50	27286		47439
23357	166,061.03			27440
23367	200.00	27304	12,561.98	27441
23992	500.00			27442
24114	31,023.70	27398	2,630.00	27444
24156	158.00	27399	46,276.80	27445
24160	21.1	27400	24,576.00	27446
24731	500.00	27402	2,646.64	27447
24842	1,250.00	27404	225.00	27450
24854	39,871.00	27405	17.43	27451
24905	1,150.00	27407	540.00	27453
25021	5,793.48	27408	279.00	27454
25589	23,500.20	27409	75.00	27455
25792	437.00	27410	312.54	27458
25889	300.00	27411	9,240.00	27459
25922	535.50	27413	118.17	27462
25923	495.00	27414	420.00	27463
26072	16.24	27416	210.00	
26242	421.16			
	365,771.87		115,433.86	

AMOUNT
PAGE 1
15,009.66
3,295.00
7,161.96
5,937.47
3,846.25
7,286.50
219.70
5,100.00
8,628.50
400.00
51.70
680.88
1,495.00
750.00
254.25
23.76
6,954.44
345.53
839.00
19,059.48
227,975.60
1,045.00
797.50
7,886.22
171.84
929.31
757.92
9,212.10
354.20
230.00
336,698.77

OPERATING ACCOUNT

27467	1,013.19	
27468	760.54	
27469	198.50	
27470	291.31	
27471	442.80	
27472	936.10	
27473	1,915.17	
	5,557.61	-

PAGE 2

				TOTAL OPERATING A
	36,009.22			
		BEG BAL OS CKS		
			ISSUED	
			CASHED	
		void		

NET PAYROLL ACCOUNT

202822	182.23
205215	167.61
206123	984.06
206225	539.01
207363	128.39
209414	1,470.75
211739	85.80
212824	5.27
214204	87.25
214205	198.20
216090	963.13
216862	307.27
217139	138.20
217513	
218176	85.82
218362	448.05

CCT OS	823,462.11
473,908.97	
512,197.99	
(95,438.85)	
(67,206.00)	
823,462.11	
-	

5,791.04	-

TOTAL O/S CHECKS -PAYROLL ACCT

	BEG BAL OS CKS	ISSUED CASHED
	15,503.65	
	744.57	

PAYROLL AGENCY

10539	14.20	
11994	400.00	
12391	272.86	
19392	4,847.96	
12393	500.00	
	6,035.02	

-
5,791.04
5,791.04
-
-
5,791.04
-

5,720.54

5,720.54

BEG BAL OS CKS		7,872.05
	ISSUED	10,490.41
	CASHED	(12,327.44)
	void	
		6,035.02
		-

FUND 30 REFERENDUM ACCOUNT

18

-	
BEG BAL OS CKS	-

ISSUED	
CASHED	-
void	
	-
	-

va_s1701
11/30/2023

Beverly City Board of Education
October Transfer Report

Budget Category	Accounts	Original Budget	Revenues Allowed + Pr Yr Reserve	Orig + Rvnues Allowed + Pr Yr Reserve	Maximum Transfer Out Allowed	YTD Net Transfers	% change of Transfers	Remaining Transfers Out Allowed	Account Balance
INSTRUCTION									
Regular Programs	11-1XX-100-XXX 12-1XX-100-XXX 13-1XX-100-XXX 15-1XX-100-XXX	2,252,061.00	0.00	2,252,061.00	225,206.10	28,200.00	1.25	253,406.10	612,671.12
Special Education, Basic Skills/Remedial and Bilingual Instruction and Speech/OT/PT and Ex	1X-2XX-100-XXX 1X-000-216-XXX 1X-000-217-XXX	887,586.00	0.00	887,586.00	88,758.60	(57,000.00)	-6.42	31,758.60	107,296.19
Vocational Programs-Local	1X-3XX-100-XXX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School-Spon. Co/Extra-Curr. Activities, School Sponsored Athletics, and Other Instructiona	11-4XX-100-XXX 11-4XX-200-XXX 12-4XX-100-XXX 15-4XX-100-XXX 15-4XX-200-XXX	22,000.00	0.00	22,000.00	2,200.00	0.00	0.00	2,200.00	19,399.00
Community Services Programs/Operations	1X-800-330-XXX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL EXPENSE		**3,161,647.00**	**0.00**	**3,161,647.00**					**739,366.31**
UNDISTRIBUTED EXPENDITURES									
Tuition	11-000-100-XXX	3,160,433.00	0.00	3,160,433.00	316,043.30	(30,489.00)	-0.96	285,554.30	840,758.51
Attendance and Social Work, Health, Guidance, Child Study Teams, Education Media Services/	1X-000-211-XXX 1X-000-213-XXX 1X-000-218-XXX 1X-000-219-XXX 1X-000-222-XXX	572,205.00	0.00	572,205.00	57,220.50	(1,200.00)	-0.21	56,020.50	89,866.31
Improvement of Instruction Services and Instructional Staff Training Services	1X-000-221-XXX 1X-000-223-XXX	237,244.00	0.00	237,244.00	23,724.40	11,500.00	4.85	35,224.40	16,595.92
General Administration	1X-000-230-XXX	261,523.00	0.00	261,523.00	26,152.30	0.00	0.00	26,152.30	45,700.33
School Administration	1X-000-240-XXX	34,619.00	0.00	34,619.00	3,461.90	0.00	0.00	3,461.90	9,036.12
Central Services & Administrative Information Technology	1X-000-25X-XXX	158,268.00	0.00	158,268.00	15,826.80	0.00	0.00	15,826.80	17,976.04
Operation and Maintenance of Plant Services	1X-000-26X-XXX	643,764.00	0.00	643,764.00	64,376.40	45,000.00	6.99	109,376.40	231,543.17
Student Transportation Services	1X-000-270-XXX	498,581.00	0.00	498,581.00	49,858.10	0.00	0.00	49,858.10	197,447.47
Personal Services-Employee Benefits	1X-XXX-XXX-2XX	1,180,279.00	0.00	1,180,279.00	118,027.90	(15,000.00)	-1.27	103,027.90	190,188.43
Food Services	11-000-310-XXX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Beverly City Board of Education
October Transfer Report

Budget Category	Accounts	Original Budget	Revenues Allowed + Pr Yr Reserve	Orig + Rvnues Allowed + Pr Yr Reserve	Maximum Transfer Out Allowed	YTD Net Transfers	% change of Transfers	Remaining Transfers Out Allowed	Account Balance
Transfer Property Sale Proceedes to Debt Service Reserve	11-000-520-934	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer from General Fund Surplus to Debt Service Fund to Repay CDL	11-000-520-936	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL UNDISTRIBUTED EXPENSE		**6,746,916.00**	**0.00**	**6,746,916.00**					**1,639,112.30**
TOTAL GENERAL CURRENT EXPENSE		**9,908,563.00**	**0.00**	**9,908,563.00**					**2,378,478.61**
Equipment	12-XXX-XXX-73X 15-XXX-XXX-73X	0.00	0.00	0.00	0.00	18,989.00	0.00	18,989.00	0.00
Facilities Acquisition and Construction Services	12-000-4XX-XXX	0.00	0.00	0.00	0.00	800,000.00	0.00	800,000.00	693,549.08
Capital Reserve-Transfer to Capital Expend. Fund	12-000-4XX-931	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Reserve-Transfer to Repayment of Debt	12-000-4XX-933	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENDITURES		**0.00**	**0.00**	**0.00**					**693,549.08**
TOTAL SPECIAL SCHOOLS	13-XXX-XXX-XXX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer of Funds to Charter Schools	10-000-100-56X	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer of Funds to Renaissance	10-000-100-571	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Fund Contribution to School Based Budgets	10-000-520-930	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING BUDGET GRAND TOTAL		**9,908,563.00**	**0.00**	**9,908,563.00**					**3,072,027.69**

School Business Administrator Signature

Date

va_exaa1.082406
11/30/2023

Beverly City Board of Education
Expense Account Adjustment Analysis By Account#
Selected Cycle : October

Account #	Account Description	Description	Adj #	Date	User	Old Amount	Adjustment	New Balance
		Current Appropriation Adjustments						
11-000-100-561- -	TUITION-LEA REGULAR	BT - October	000021	10/26/2023	BSAVAGE	$722,450.00	$14,000.00	$736,450.00
11-000-100-562- -	TUITION-LEA SPECIAL EDUC	BT - October	000021	10/26/2023	BSAVAGE	$632,429.00	($14,000.00)	$618,429.00
11-000-217-106- -	EXTRAORD PARA SAL	BT - October	000021	10/26/2023	BSAVAGE	$1,500.00	$2,000.00	$3,500.00
11-000-217-320- -	EXTRAORD PCH PRF ED SVCS	BT - October	000021	10/26/2023	BSAVAGE	$8,000.00	($2,000.00)	$6,000.00
11-000-218-105- -	GUID SECY/CLER SALARIES	BT - October	000021	10/26/2023	BSAVAGE	$16,351.00	($500.00)	$15,851.00
11-000-218-320- -	GUID PURCH PRF ED SVC	BT - October	000021	10/26/2023	BSAVAGE	$8,700.00	$500.00	$9,200.00
11-000-262-420- -	OPER CONTRACT SERVICES	BT - October	000021	10/26/2023	BSAVAGE	$46,000.00	($500.00)	$45,500.00
11-000-262-622-A -	GASOLINE	BT - October	000021	10/26/2023	BSAVAGE	$0.00	$500.00	$500.00
11-190-100-320- -	PURCHASED PROF/ED SVC	BT - October	000021	10/26/2023	BSAVAGE	$65,000.00	($3,000.00)	$62,000.00
11-190-100-340- -	PURCHASED TECH SVC	BT - October	000021	10/26/2023	BSAVAGE	$60,000.00	$3,000.00	$63,000.00
20-218-100-106- -	PSEA AIDES SAL	setup preschool	000022	10/26/2023	BSAVAGE	$112,261.00	$35,720.00	$147,981.00
		correct preschool	000023	10/26/2023	BSAVAGE	$147,981.00	($35,720.00)	$112,261.00
		correct preschool	000024	10/26/2023	BSAVAGE	$112,261.00	($12,426.00)	$99,835.00
			Total For Account # 20-218-100-106- -				**($12,426.00)**	
20-218-100-610- -	PSEA ED SUPPLY	correct preschool	000024	10/26/2023	BSAVAGE	$6,000.00	$2,000.00	$8,000.00
20-218-200-104- -	PSEA OTHER PROF SAL	setup preschool	000022	10/26/2023	BSAVAGE	$0.00	$19,760.00	$19,760.00
		correct preschool	000023	10/26/2023	BSAVAGE	$19,760.00	($19,760.00)	$0.00
			Total For Account # 20-218-200-104- -				**$0.00**	
20-218-200-200- -	PSEA EMP BENEFITS	setup preschool	000022	10/26/2023	BSAVAGE	$136,411.00	$2,575.00	$138,986.00
		correct preschool	000023	10/26/2023	BSAVAGE	$138,986.00	($2,575.00)	$136,411.00
			Total For Account # 20-218-200-200- -				**$0.00**	
20-218-200-420- -	PEA SS CLEANING, REPAIR,	correct preschool	000024	10/26/2023	BSAVAGE	$0.00	$10,426.00	$10,426.00
					Total Current Appr.			***$0.00***

va_po04.102317
12/14/2023

Beverly City Board of Education
Entered Purchase Order Report By PO Number

Approval Status Legend: IR=InComplete Requisition, CR=Completed Requisition, EP= Entered PO

PO#	Control#	Vendor#/Name	Account #	Description	Date	Batch	Entered By	Approval Status (2 needed)	PO Amount
24-00290		3197/DECKER EQUIPTMENT, INC.	11-000-261-610- -	MAINT SUPPLIES	12/14/23	1	DBRYSONREQ	CR-	2,301.65
24-00291		3777/INTERACTIVE KIDS ED SERVICES, LLC	11-000-216-320- -	SPEECH/OT/PT PROF SER	12/14/23	1	DBRYSONREQ	CR-	9,687.50
24-00292		3739/THE BILINGUAL CHILD STUDY TEAM	11-000-216-320- -	SPEECH/OT/PT PROF SER	12/14/23	1	DBRYSONREQ	CR-	4,400.00
24-00293		2535/PEARSON ASSESSMENTS	11-000-219-104-01 -	CST EVALUATIONS	12/14/23	1	DBRYSONREQ	CR-	167.40
24-00294		2984/STAPLES ADVANTAGE	11-000-230-610- -	GEN ADMIN-SUPPLIES	12/14/23	1	DBRYSONREQ	CR-	184.39
24-00295		2984/STAPLES ADVANTAGE	11-190-100-610- -	GENERAL SUPPLIES	12/14/23	1	DBRYSONREQ	CR-	3,164.10
24-00296		3073/CMRS-FP	11-000-230-530- -	TELEPHONE POSTAGE	12/14/23	1	DBRYSONREQ	CR-	1,000.00
24-00297		3583/JAY'S LANDSCAPING,LLC	11-000-262-420- -	OPER CONTRACT	12/14/23	1	DBRYSONREQ	CR-	2,170.00
24-00298		3268/PARA PLUS TRANSLATIONS, INC.	11-000-216-320- -	SPEECH/OT/PT PROF SER	12/14/23	1	DBRYSONREQ	CR-	296.00
24-00299		3109/GIACOBBE, ELIZABETH	11-190-100-610- -	GENERAL SUPPLIES	12/14/23	1	DBRYSONREQ	CR-	1,278.00
24-00300		1752/SCHOOL SPECIALTY , LLC.	11-190-100-610- -	GENERAL SUPPLIES	12/14/23	1	DBRYSONREQ	CR-	52.43
24-00301		1008/LAKESHORE LEARNING MAT.	11-190-100-610- -	GENERAL SUPPLIES	12/14/23	1	DBRYSONREQ	CR-	79.96
24-00302		3735/WOODBURN PRESS	11-000-221-610- -	CI SUPPLIES	12/14/23	1	DBRYSONREQ	CR-	343.00
24-00303		3673/PYRAMID EDUCATION CONSULTANTS	11-000-216-610- -	SPEECH SUPPLIES	12/14/23	1	DBRYSONREQ	CR-	95.00
24-00304		3496/DE LONG SERVICE COMPANY, INC.	60-910-310-420- -	FOOD SERV EQP REPAIR	12/14/23	1	DBRYSONREQ	CR-	2,507.50
24-00305		1752/SCHOOL SPECIALTY , LLC.	20-218-200-330- -	OTHER PURCHASED	12/14/23	1	DBRYSONREQ	CR-	552.89

Beverly City Board of Education
Entered Purchase Order Report By PO Number

Approval Status Legend: IR=InComplete Requisition, CR=Completed Requisition, EP= Entered PO

PO#	Control#	Vendor#/Name	Account #	Description	Date	Batch	Entered By	Approval Status (2 needed)	PO Amount
24-00306		3722/DAFELDECKER ASSOCIATES, LLC	11-000-270-800- -	TRANS MISC EXPENSE	12/14/23	1	DBRYSONREQ	CR-	150.00
24-00307		1858/EDUCATIONAL SERVICES UNIT	11-000-270-503- -	TRANS AID IN LIEU PAY	12/14/23	1	DBRYSONREQ	CR-	30,000.00
24-00308		3622/WISCONSIN CENTER FOR EDU PRODUCTS & SVC.	11-000-219-890- -	CST MISC EXPENSES	12/14/23	1	DBRYSONREQ	CR-	240.00
24-00309		3726/KEYSTONE ENGINEERING GROUP, INC.	12-000-400-450- -	FACILITIES-CONSTRUCTION	12/14/23	1	DBRYSONREQ	CR-	21,543.89
24-00310		3623/NJMVC REVENUE PROCESSING CENTER	11-000-270-511- -	TRANS CONT SVS REG	12/14/23	1	DBRYSONREQ	CR-	50.00
24-00311		3780/BUCKEYE INTERNATIONAL, INC	11-000-261-610- -	MAINT SUPPLIES	12/14/23	1	DBRYSONREQ	CR-	1,634.16
24-00312		3135/SAVAGE, BRIAN	11-190-100-610- -	GENERAL SUPPLIES	12/14/23	1	DBRYSONREQ	CR-	1,284.36
24-00313		3526/KENNEY, GROSS, KOVATS & PARTON	11-000-230-331- -	GEN ADMIN-LEGAL SVC	12/14/23	1	DBRYSONREQ	CR-	3,220.00
24-00314		1059/GENERAL CHEMICAL CO.	11-000-261-420- -	MAINT CLEANING/REPAIRS	12/14/23	1	DBRYSONREQ	CR-	683.83
24-00315		3563/SHI INTERNATIONAL CORP.	11-000-262-300- -	OPER PURCH PROF/TECH	12/14/23	1	DBRYSONREQ	CR-	1,397.04
24-00316		2865/CM3 BUILDING SOLUTIONS INC	11-000-261-420- -	MAINT CLEANING/REPAIRS	12/14/23	1	DBRYSONREQ	CR-	1,158.00
24-00317		2865/CM3 BUILDING SOLUTIONS INC	11-000-261-420- -	MAINT CLEANING/REPAIRS	12/14/23	1	DBRYSONREQ	CR-	166.00

Report Totals

Current Entered	**$89,807.10**
Prior Entered	**$0.00**
Total Entered	**$89,807.10**

va_po04.102317
12/14/2023

Beverly City Board of Education
Entered Purchase Order Report By PO Number

Approval Status Legend: IR=InComplete Requisition, CR=Completed Requisition, EP= Entered PO

PO#	Control#	Vendor#/Name	Account #	Description	Date	Batch	Entered By	Approval Status (2 needed)	PO Amount
24-00318		3076/WILLINGBORO BOARD OF EDUCATION	11-000-270-515- -	TRANS SP ED JOINT AGREE	12/14/23	1	DBRYSONREQ	CR-	27,325.00
24-00319		1982/CAMDEN CO. EDUCATIONAL SVC.	11-000-216-320- -	SPEECH/OT/PT PROF SER	12/14/23	1	DBRYSONREQ	CR-	1,780.20
24-00320		3487/PEARSON CLINICAL	11-000-216-610- -	SPEECH SUPPLIES	12/14/23	1	DBRYSONREQ	CR-	97.20

Report Totals		
	Current Entered	**$29,202.40**
	Prior Entered	**$0.00**
	Total Entered	**$29,202.40**

va_po04.102317
12/14/2023

Beverly City Board of Education
Entered Purchase Order Report By PO Number

Approval Status Legend: IR=InComplete Requisition, CR=Completed Requisition, EP= Entered PO

PO#	Control#	Vendor#/Name	Account #	Description	Date	Batch	Entered By	Approval Status (2 needed)	PO Amount
24-00321		3189/GREAT PLUMBERS	11-000-261-420- -	MAINT CLEANING/REPAIRS	12/14/23	1	DBRYSONREQ	CR-	669.00

Report Totals		
	Current Entered	**$669.00**
	Prior Entered	**$0.00**
	Total Entered	**$669.00**

Beverly City Board of Education

va_areq1
020514
12/14/2023

28 Fully Approved Requisitions converted into Entered Purchase Orders.

Req#	PO#	Req. by	Vendor	Ship	Attention	Total Price
24-00290	24-00290	DBRYSONREQ	DECKER EQUIPTMENT, INC.	000		2,301.65
24-00291	24-00291	DBRYSONREQ	INTERACTIVE KIDS ED SERVICES, LLC	000		9,687.50
24-00292	24-00292	DBRYSONREQ	THE BILINGUAL CHILD STUDY TEAM	000		4,400.00
24-00293	24-00293	DBRYSONREQ	PEARSON ASSESSMENTS	000	C. LIGHT	167.40
24-00294	24-00294	DBRYSONREQ	STAPLES ADVANTAGE	000	A. SANCHEZ	184.39
24-00295	24-00295	DBRYSONREQ	STAPLES ADVANTAGE	000	K. LAWLER	3,164.10
24-00296	24-00296	DBRYSONREQ	CMRS-FP	000		1,000.00
24-00297	24-00297	DBRYSONREQ	JAY'S LANDSCAPING,LLC	000		2,170.00
24-00298	24-00298	DBRYSONREQ	PARA PLUS TRANSLATIONS, INC.	000		296.00
24-00299	24-00299	DBRYSONREQ	GIACOBBE, ELIZABETH	000		1,278.00
24-00300	24-00300	DBRYSONREQ	SCHOOL SPECIALTY , LLC.	000	CALIMER	52.43
24-00301	24-00301	DBRYSONREQ	LAKESHORE LEARNING MAT.	000	SPRATT	79.96
24-00302	24-00302	DBRYSONREQ	WOODBURN PRESS	000	VESPE	343.00
24-00303	24-00303	DBRYSONREQ	PYRAMID EDUCATION CONSULTANTS	000	C. STONE	95.00
24-00304	24-00304	DBRYSONREQ	DE LONG SERVICE COMPANY, INC.	000		2,507.50
24-00305	24-00305	DBRYSONREQ	SCHOOL SPECIALTY , LLC.	000	HORNBECK	552.89
24-00307	24-00307	DBRYSONREQ	EDUCATIONAL SERVICES UNIT	000		30,000.00
24-00306	24-00306	DBRYSONREQ	DAFELDECKER ASSOCIATES, LLC	000		150.00
24-00308	24-00308	DBRYSONREQ	WISCONSIN CENTER FOR EDU	000	JODI GOTTLIEB	240.00
24-00309	24-00309	DBRYSONREQ	KEYSTONE ENGINEERING GROUP, INC.	000		21,543.89
24-00310	24-00310	DBRYSONREQ	NJMVC REVENUE PROCESSING	000		50.00
24-00311	24-00311	DBRYSONREQ	BUCKEYE INTERNATIONAL, INC	000		1,634.16
24-00312	24-00312	DBRYSONREQ	SAVAGE, BRIAN	000		1,284.36
24-00313	24-00313	DBRYSONREQ	KENNEY, GROSS, KOVATS & PARTON	000		3,220.00
24-00314	24-00314	DBRYSONREQ	GENERAL CHEMICAL CO.	000		683.83
24-00315	24-00315	DBRYSONREQ	SHI INTERNATIONAL CORP.	000		1,397.04
24-00316	24-00316	DBRYSONRE	CM3 BUILDING SOLUTIONS INC	000		1,158.00

Beverly City Board of Education

va_areq1
020514
12/14/2023

28 Fully Approved Requisitions converted into Entered Purchase Orders.

Req#	PO#	Req. by	Vendor	Ship	Attention	Total Price
		Q				
24-00317	24-00317	DBRYSONRE	CM3 BUILDING SOLUTIONS INC	000		166.00
		Q				

Beverly City Board of Education

va_areq1
020514
12/14/2023

3 Fully Approved Requisitions converted into Entered Purchase Orders.

Req#	PO#	Req. by	Vendor	Ship	Attention	Total Price
24-00318	24-00318	DBRYSONREQ	WILLINGBORO BOARD OF EDUCATION	000		27,325.00
24-00319	24-00319	DBRYSONREQ	CAMDEN CO. EDUCATIONAL SVC.	000		1,780.20
24-00320	24-00320	DBRYSONREQ	PEARSON CLINICAL	000	C. STONE	97.20

Beverly City Board of Education

va_areq1
020514
12/14/2023

One (1) Fully Approved Requisition converted into an Entered Purchase Order.

Req#	PO#	Req. by	Vendor	Ship	Attention	Total Price
24-00321	24-00321	DBRYSONREQ	GREAT PLUMBERS	000		669.00

Beverly City Board of Education

Bills And Claims Report By Vendor Name

va_bill5.032923
12/14/2023

for Batches 50,51 and Check Date is 12/15/2023

Vendor # / Name	PO #	Account # / Description	Inv #	Check Type *	Check Description or Multi Remit To Check Name	Check #	Check Amount
Posted Checks							
B.C.I.T./ 1952							
	24-00161	11-000-100-563- -/ TUITION-CO VOC SCHOOL		CP	JAN 2024	27530	23,138.40
BANCROFT NEUROHEALTH/ 3454							
	24-00163	20-250-100-500- -/ IDEA TUITION		CP	NOV 2023-JL	27531	6,031.55
BARNES & NOBLE INC./ 2413							
	24-00289	11-190-100-610- -/ GENERAL SUPPLIES INSTRUC		CF	4490307	27532	447.40
BAYADA NURSES INC/ 2591							
	24-00209	11-000-213-300- -/ HEALTH PURCHASED PROF/ED		CP	18663516	27533	1,402.50
		11-000-213-300- -/ HEALTH PURCHASED PROF/ED		CP	18751362	27533	660.00
		11-000-213-300- -/ HEALTH PURCHASED PROF/ED		CP	18769753	27533	1,718.75
		11-000-213-300- -/ HEALTH PURCHASED PROF/ED		CP	18770067	27533	280.00
		11-000-213-300- -/ HEALTH PURCHASED PROF/ED		CP	18787782	27533	907.50
				Total for BAYADA NURSES INC/ 2591			**$4,968.75**
BROOKFIELD ACADEMY/ 1953							
	24-00162	11-000-100-566- -/ TUITION-PRIVATE SCHOOL		CP	DEC 23 JM	27534	7,226.08
		11-000-100-566- -/ TUITION-PRIVATE SCHOOL		CP	NOV 23 JM	27534	8,129.34
		11-000-100-566- -/ TUITION-PRIVATE SCHOOL		CP	OCT 23 JM	27534	9,484.23
		11-000-100-566- -/ TUITION-PRIVATE SCHOOL		CP	SEPT 23-JM	27534	6,774.45
				Total for BROOKFIELD ACADEMY/ 1953			**$31,614.10**
CAMDEN CO. EDUCATIONAL SVC./ 1982							
	24-00319	11-000-216-320- -/ SPEECH/OT/PT PROF SER		CF	4V0573	27535	1,780.20
CENGAGE LEARNING/ 3654							
	24-00101	11-190-100-610- -/ GENERAL SUPPLIES INSTRUC		CF	81601873	27536	143.00
CINNAMINSON TOWNSHIP SHCOOL DISTRICT/ 1294							
	24-00288	11-000-100-562- -/ TUITION-LEA SPECIAL EDUC		CP	DEC 2023 IP	27537	3,474.70
		11-000-100-562- -/ TUITION-LEA SPECIAL EDUC		CP	DEC 2023 JMS	27537	3,705.44
		11-000-100-562- -/ TUITION-LEA SPECIAL EDUC		CP	ESY 2023-M.F.	27537	3,474.70
		11-000-100-562- -/ TUITION-LEA SPECIAL EDUC		CP	SEPT-DEC 2023 MF	27537	14,331.56
		11-000-100-562- -/ TUITION-LEA SPECIAL EDUC		CP	SEPT-NOV TUIT CORRECTION JMS	27537	1,890.00
				Total for CINNAMINSON TOWNSHIP SHCOOL DISTRICT/ 1294			**$26,876.40**

** CF -- Computer Full CP - Computer Partial HF - Hand Check Full HP - Hand Check Partial*

Beverly City Board of Education
Bills And Claims Report By Vendor Name
for Batches 50,51 and Check Date is 12/15/2023

Vendor # / Name	PO #	Account # / Description	Inv #	Check Type *	Check Description or Multi Remit To Check Name	Check #	Check Amount
Posted Checks							
CM3 BUILDING SOLUTIONS INC/ 2865							
	24-00317	11-000-261-420- -/ MAINT CLEANING/REPAIRS		CF	12462571	27538	166.00
CMRS-FP/ 3073							
	24-00296	11-000-230-530- -/ TELEPHONE POSTAGE		CF	ACT # 600027659	27539	1,000.00
CNNH, LLC/ 3191							
	24-00268	11-000-216-320- -/ SPEECH/OT/PT PROF SER		CP	AV	27540	750.00
		11-000-216-320- -/ SPEECH/OT/PT PROF SER		CF	KC	27540	750.00
	24-00200	11-000-216-320- -/ SPEECH/OT/PT PROF SER		CF	TS	27540	750.00
				Total for CNNH, LLC/ 3191			**$2,250.00**
COMCAST CABLEVISION/ 1792							
	24-00152	11-190-100-340- -/ PURCHASED TECH SVC		CP	ACT# 8499051170032811	27541	118.17
DAFELDECKER ASSOCIATES, LLC/ 3722							
	24-00306	11-000-270-800- -/ TRANS MISC EXPENSE		CF	230562	27542	150.00
DAVID B. RUBIN, PC/ 3421							
	24-00155	11-000-230-331- -/ GEN ADMIN-LEGAL SVC		CP	18443-	27543	357.00
DE LONG SERVICE COMPANY, INC./ 3496							
	24-00304	60-910-310-420- -/ FOOD SERV EQP REPAIR		CF	41307	27544	860.00
		60-910-310-420- -/ FOOD SERV EQP REPAIR		CP	41349	27544	1,310.00
		60-910-310-420- -/ FOOD SERV EQP REPAIR		CP	41444	27544	337.50
				Total for DE LONG SERVICE COMPANY, INC./ 3496			**$2,507.50**
DICK BLICK/ 2073							
	24-00276	11-190-100-610- -/ GENERAL SUPPLIES INSTRUC		CF	1937697	27545	108.28
EDUCATIONAL DATA SERVICES/ 2886							
	24-00045	11-000-251-340- -/ BUS OFF PURCH TECH SERV		CP	2401-00037	27546	537.50
EDUCATIONAL SERVICES UNIT/ 1858							
	24-00307	11-000-270-503- -/ TRANS AID IN LIEU PAY		CP	24E0337	27547	14,679.00
	24-00232	11-000-216-320- -/ SPEECH/OT/PT PROF SER		CP	BEVPT231031	27547	600.00
		11-000-216-320- -/ SPEECH/OT/PT PROF SER		CP	BEVPT231115	27547	900.00
	24-00192	11-000-270-518- -/ TRANS ESC SP ED CONTRACT		CP	DEC - 24E0353	27547	6,450.06
				Total for EDUCATIONAL SERVICES UNIT/ 1858			**$22,629.06**
ELIZABETH GIACOBBE/ 3109							

** CF – Computer Full CP - Computer Partial HF - Hand Check Full HP - Hand Check Partial*

Beverly City Board of Education
Bills And Claims Report By Vendor Name
for Batches 50,51 and Check Date is 12/15/2023

Vendor # / Name	PO #	Account # / Description	Inv #	Check Type *	Check Description or Multi Remit To Check Name	Check #	Check Amount
Posted Checks							
	24-00299	11-190-100-610- -/ GENERAL SUPPLIES INSTRUC		CF	GENERAL SUPPLIES INSTRUC	27552	1,278.00
FILEBANK INC./ 2887							
	24-00069	11-000-251-340- -/ BUS OFF PURCH TECH SERV		CP	JAN 2024	27548	115.02
FLORENCE TWP BOARD OF EDUCAITON/ 2436							
	24-00252	11-000-100-561- -/ TUITION-LEA REGULAR		CF	DEC 2023	27549	2,754.60
GARFIELD PARK ACADEMY INC/ 2361							
	24-00164	20-250-100-500- -/ IDEA TUITION		CP	OCT 23 1-1 MOC	27550	174.00
		20-250-100-500- -/ IDEA TUITION		CF	OCT 23 TUIT ADJ. MOC	27550	354.03
		20-250-100-500- -/ IDEA TUITION		CP	SEPT 23- 1-1 MOC	27550	3,132.00
				Total for GARFIELD PARK ACADEMY INC/ 2361			**$3,660.03**
GENERAL CHEMICAL CO./ 1059							
	24-00314	11-000-261-420- -/ MAINT CLEANING/REPAIRS		CF	01231702	27551	683.83
GREAT PLUMBERS/ 3189							
	24-00321	11-000-261-420- -/ MAINT CLEANING/REPAIRS		CF	97995	27553	669.00
GST TRANSPORT, CORP./ 2738							
	24-00222	11-000-270-511- -/ TRANS CONT SVS REG		CP	DEC 2023	27554	5,336.82
HEALTH RESERVES, LLC./ 3676							
	24-00156	11-000-216-320- -/ SPEECH/OT/PT PROF SER		CP	NOV 2023	27555	3,548.75
HORIZON DENTAL OPTION PLAN/ 2999							
	24-00149	11-000-291-270- -/ OTHER HEALTH BENEFITS		CP	DEC 23-303201097	27556	3,689.82
INTERACTIVE KIDS ED SERVICES, LLC/ 3777							
	24-00291	11-000-216-320- -/ SPEECH/OT/PT PROF SER		CF	1681	27557	9,687.50
J LEIGH C, LLC/ 3674							
	24-00159	11-000-216-320- -/ SPEECH/OT/PT PROF SER		CP	NOV 2023	27558	794.38
JAY'S LANDSCAPING,LLC/ 3583							
	24-00297	11-000-262-420- -/ OPER CONTRACT SERVICES		CF	95051	27559	1,900.00
		11-000-262-420- -/ OPER CONTRACT SERVICES		CP	95611	27559	270.00
				Total for JAY'S LANDSCAPING,LLC/ 3583			**$2,170.00**
JERSEY SHORE LAWN & SPRINKLER CO., INC./ 3779							
	24-00287	11-000-261-420- -/ MAINT CLEANING/REPAIRS		CF	74008	27560	1,938.35
KENNEY, GROSS, KOVATS & PARTON/ 3526							

** CF -- Computer Full CP - Computer Partial HF - Hand Check Full HP - Hand Check Partial*

Beverly City Board of Education
Bills And Claims Report By Vendor Name
for Batches 50,51 and Check Date is 12/15/2023

Vendor # / Name	PO #	Account # / Description	Inv #	Check Type *	Check Description or Multi Remit To Check Name	Check #	Check Amount
Posted Checks							
	24-00313	11-000-230-331- -/ GEN ADMIN-LEGAL SVC		CP	APR 23	27561	70.00
		11-000-230-331- -/ GEN ADMIN-LEGAL SVC		CF	JULY 23	27561	595.00
		11-000-230-331- -/ GEN ADMIN-LEGAL SVC		CP	JUNE 23	27561	1,645.00
		11-000-230-331- -/ GEN ADMIN-LEGAL SVC		CP	MAY 23	27561	910.00
				Total for KENNEY, GROSS, KOVATS & PARTON/ 3526			**$3,220.00**
KEYSTONE ENGINEERING GROUP, INC./ 3726							
	24-00309	12-000-400-450- -/ FACILITIES-CONSTRUCTION		CP	2302209	27562	19,562.98
		12-000-400-450- -/ FACILITIES-CONSTRUCTION		CF	2302339	27562	1,980.91
				Total for KEYSTONE ENGINEERING GROUP, INC./ 3726			**$21,543.89**
LEXISNEXIS RISK SOLUTIONS FL INC./ 3573							
	24-00071	11-000-262-300- -/ OPER PURCH PROF/TECH SVS		CP	JAN 2024	27563	200.00
NETWORK SUPPORT LLC/ 2672							
	24-00072	11-190-100-340- -/ PURCHASED TECH SVC		CP	2150-2155	27564	3,730.00
NJ AMERICAN WATER CO./ 1140							
	24-00154	11-000-262-300- -/ OPER PURCH PROF/TECH SVS		CP	1020/1121	27565	479.33
NJMVC REVENUE PROCESSING CENTER/ 3623							
	24-00310	11-000-270-511- -/ TRANS CONT SVS REG		CF	TRANS CONT SVS REG	27566	50.00
PALMYRA BOARD OF EDUCATION/ 1249							
	24-00160	11-000-100-561- -/ TUITION-LEA REGULAR		CP	JAN 2024	27567	72,245.00
		11-000-100-562- -/ TUITION-LEA SPECIAL EDUC		CP	JAN 2024	27567	41,742.80
				Total for PALMYRA BOARD OF EDUCATION/ 1249			**$113,987.80**
PARA PLUS TRANSLATIONS, INC./ 3268							
	24-00298	11-000-216-320- -/ SPEECH/OT/PT PROF SER		CP	173197	27568	50.00
		11-000-216-320- -/ SPEECH/OT/PT PROF SER		CF	173268	27568	102.00
		11-000-216-320- -/ SPEECH/OT/PT PROF SER		CP	173502	27568	144.00
				Total for PARA PLUS TRANSLATIONS, INC./ 3268			**$296.00**
PRUDENTIAL INS. CO. - NJEA/ 2395							
	24-00202	11-000-291-270- -/ OTHER HEALTH BENEFITS		CP	0022866620-JAN 2024	27569	257.70
PSE & G/ 1141							
	24-00153	11-000-262-621- -/ OPER ENERGY - GAS		CP	ACT# 1301260509	27570	2,144.44

** CF -- Computer Full CP - Computer Partial HF - Hand Check Full HP - Hand Check Partial*

Beverly City Board of Education
Bills And Claims Report By Vendor Name
for Batches 50,51 and Check Date is 12/15/2023

Vendor # / Name	PO #	Account # / Description	Inv #	Check Type *	Check Description or Multi Remit To Check Name	Check #	Check Amount
Posted Checks							
		11-000-262-622- -/ OPER ENERGY - ELECTRICIT		CP	ACT# 1301260509	27570	3,719.22
		11-000-262-622- -/ OPER ENERGY - ELECTRICIT		CP	ACT# 7604148905	27570	1,892.46
				Total for PSE & G/ 1141			**$7,756.12**
RIVELL, LLC/ 3715							
	24-00073	11-190-100-500- -/ OTHER PURCHASED SVC		CP	DEC 2023	27571	929.31
SAVAGE, BRIAN/ 3135							
	24-00312	11-190-100-610- -/ GENERAL SUPPLIES INSTRUC		CF	GENERAL SUPPLIES INSTRUC	27572	1,284.36
SHI INTERNATIONAL CORP./ 3563							
	24-00315	11-000-262-300- -/ OPER PURCH PROF/TECH SVS		CF	B15102176	27573	421.16
		11-000-262-300- -/ OPER PURCH PROF/TECH SVS		CP	B17097871	27573	975.88
				Total for SHI INTERNATIONAL CORP./ 3563			**$1,397.04**
SIMONE, CATHERINE/ 3576							
	24-00158	20-270-200-300- -/ T2A PUR. SERV.		CP	12/4/23	27574	1,012.00
		20-270-200-300- -/ T2A PUR. SERV.		CP	12/6/23	27574	1,012.00
				Total for SIMONE, CATHERINE/ 3576			**$2,024.00**
SPOTIFY USA, INC./ 3527							
	24-00107	11-190-100-610- -/ GENERAL SUPPLIES INSTRUC		CF	GENERAL SUPPLIES INSTRUC	27575	349.00
STAPLES ADVANTAGE/ 2984							
	24-00285	11-000-219-610- -/ CST SUPPLIES		CF	3554195109	27576	56.71
	24-00286	11-000-251-610- -/ BUSINESS SUPPLIES		CF	3554340040	27576	59.71
				Total for STAPLES ADVANTAGE/ 2984			**$116.42**
STATE OF NJ HEALTH BENEFITS PR/ 2394							
	24-00165	11-000-291-270- -/ OTHER HEALTH BENEFITS		HP	DEC 2023	122023	65,911.83
		20-218-200-200- -/ PSEA EMP BENEFITS		HP	DEC 2023	122023	11,367.58
				Total for STATE OF NJ HEALTH BENEFITS PR/ 2394			**$77,279.41**
SYSTEMS 3000/ 1001							
	00001	11-000-252-340- -/ AIT PUR TECH SERV		CF	S22123833	27577	9,459.00
THE BILINGUAL CHILD STUDY TEAM/ 3739							
	24-00292	11-000-216-320- -/ SPEECH/OT/PT PROF SER		CF	103968	27578	4,400.00
VERIZON/ 1139							
	24-00147	11-190-100-500- -/ OTHER PURCHASED SVC		CP	11/27/2023	27579	144.34
VESPE, FRANK/ 3731							

** CF -- Computer Full CP - Computer Partial HF - Hand Check Full HP - Hand Check Partial*

Beverly City Board of Education

Bills And Claims Report By Vendor Name

for Batches 50,51 and Check Date is 12/15/2023

Vendor # / Name	PO #	Account # / Description	Inv #	Check Type *	Check Description or Multi Remit To Check Name	Check #	Check Amount
Posted Checks							
	24-00178	11-000-218-390- -/ GUID PURCH PRF/TECH SVCS		CP	NOVEMBER 2023	27580	6,078.33
WASTE MANAGEMENT OF NEW JERSEY/ 1169							
	24-00157	11-000-262-420- -/ OPER CONTRACT SERVICES		CP	3164538-0502-0	27581	1,013.19
WENGER CORP./ 2286							
	24-00103	11-000-261-420- -/ MAINT CLEANING/REPAIRS		CF	862642	27582	12,733.00
WESTERN PEST SERVICES/ 2521							
	24-00067	11-000-262-300- -/ OPER PURCH PROF/TECH SVS		CP	DEC 2023	27583	198.50
WILLINGBORO BOARD OF EDUCATION/ 3076							
	24-00318	11-000-270-515- -/ TRANS SP ED JOINT AGREE		CP	NOV 23 JM	27584	2,732.40
		11-000-270-515- -/ TRANS SP ED JOINT AGREE		CP	OCT 23 JM	27584	2,732.40
		11-000-270-515- -/ TRANS SP ED JOINT AGREE		CP	SEPT 23 MOC	27584	194.80
		11-000-270-515- -/ TRANS SP ED JOINT AGREE		CP	SEPT 23-JM	27584	1,951.80
				Total for WILLINGBORO BOARD OF EDUCATION/ 3076			**$7,611.40**
XEROX CORPORATION/ 3443							
	24-00151	11-190-100-610- -/ GENERAL SUPPLIES INSTRUC		CP	020178423	27585	308.11
		11-190-100-610- -/ GENERAL SUPPLIES INSTRUC		CP	NOV 2023	27585	138.24
				Total for XEROX CORPORATION/ 3443			**$446.35**
XTEL COMMUNICATIONS/ 2813							
	24-00150	11-190-100-500- -/ OTHER PURCHASED SVC		CP	233342482	27586	1,917.52
					Total for Posted Checks		**$440,051.42**

** CF -- Computer Full CP - Computer Partial HF - Hand Check Full HP - Hand Check Partial*

va_bill5.032923
12/14/2023

Beverly City Board of Education
Bills And Claims Report By Vendor Name
for Batches 50,51 and Check Date is 12/15/2023

Resolution that the list of claims for goods received and services rendered and certified to be correct by the Business Administrator, be approved for payment and further that the Secretary's and Treasurer's financial reports be accepted as filed.

Run on 12/14/2023 at 08:29:20 AM

Fund Summary

Fund Category	Sub Fund	Computer Checks	Computer Checks Non/AP	Hand Checks	Hand Checks Non/AP	Total Checks
10	11	$327,005.04		$65,911.83		$392,916.87
10	12	$21,543.89				$21,543.89
Fund 10	TOTAL	$348,548.93		$65,911.83		$414,460.76
20	20	$11,715.58		$11,367.58		$23,083.16
60	60	$2,507.50				$2,507.50
GRAND	TOTAL	$362,772.01	$0.00	$77,279.41	$0.00	$440,051.42

Chairman Finance Committee _____

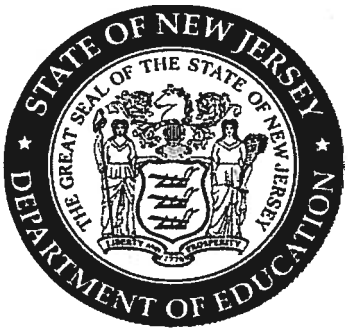
Member Finance Committee _____

Payroll to Budget Transfer Report

Account#	Check#	Check Date	Check Amount	Check Description
11-000-211-105- -	911152023	11/15/2023	1,664.49	ATTEND SVCS- CLER SAL
11-000-213-104- -	911152023	11/15/2023	4,446.05	HEALTH SVC SALARIES
11-000-213-105- -	911152023	11/15/2023	560.97	HEALTH SVCS- CLER SAL
11-000-216-100- -	911152023	11/15/2023	3,726.30	SPEECH TEACHER SALARY
11-000-217-106- -	911152023	11/15/2023	1,187.62	EXTRAORD PARA SAL
11-000-218-105- -	911152023	11/15/2023	664.72	GUID SECY/CLER SALARIES
11-000-219-104- -	911152023	11/15/2023	9,307.46	CST SALARIES
11-000-219-105- -	911152023	11/15/2023	650.73	CST SECY/CLER SALARIES
11-000-221-102- -	911152023	11/15/2023	9,364.66	CURR/INSTR SALARIES
11-000-221-104- -	911152023	11/15/2023	342.39	CURR/INSTR PROF SALARIES
11-000-221-105- -	911152023	11/15/2023	106.63	CURR/INSTR SECY/CLER SAL
11-000-221-110- -	911152023	11/15/2023	258.29	CI OTHER SALARIES
11-000-230-100- -	911152023	11/15/2023	6,378.87	GEN ADMIN SPRINTEND SAL
11-000-230-104- -	911152023	11/15/2023	214.33	TREASURER SALARIES
11-000-230-105- -	911152023	11/15/2023	1,019.65	GENERAL ADMIN- CLER SAL
11-000-240-105- -	911152023	11/15/2023	1,133.09	SCH ADMIN SEC/CLER SAL
11-000-251-104- -	911152023	11/15/2023	3,848.03	BUSINESS ADMIN SALARIES
11-000-251-105- -	911152023	11/15/2023	1,083.71	BUS ADMIN/SECY SALARIES
11-000-262-110- -	911152023	11/15/2023	2,621.69	OPER/CUST SALARIES
11-000-262-110-OT -	911152023	11/15/2023	3,689.25	OPER/CUSTODIAL OT
11-000-266-100- -	911152023	11/15/2023	2,335.00	UE S SALS OF SEC G & INV
11-000-270-161- -	911152023	11/15/2023	1,359.98	SAL. FOR PUPIL TRANS(BET
11-000-270-162- -	911152023	11/15/2023	1,100.13	SAL. FOR PUPIL TRANS(BET
11-105-100-101- -	911152023	11/15/2023	842.11	PRESCHOOL - SALARIES OF
11-110-100-101- -	911152023	11/15/2023	7,260.45	KNDG TEACHER SALARIES
11-120-100-101- -	911152023	11/15/2023	38,658.68	GR. 1-5 TEACHER SALARIES
11-130-100-101- -	911152023	11/15/2023	31,738.26	GR. 6-8 TEACHER SALARIES
11-190-100-106- -	911152023	11/15/2023	13,849.55	OTHER SALARIES-INSTR
11-204-100-101- -	911152023	11/15/2023	7,341.10	LLD TEACHER SALARIES
11-213-100-101- -	911152023	11/15/2023	14,153.70	RR TEACHER SALARIES
11-230-100-101- -	911152023	11/15/2023	3,543.98	BSC SKILLS TEACHER SALAR
11-240-100-101- -	911152023	11/15/2023	3,686.30	BILINGUAL TEACHER SALARI
11-401-100-100- -	911152023	11/15/2023	103.00	COCURR SALARIES
20-218-100-101- -	911152023	11/15/2023	13,529.09	PSEA TEACHER SAL
20-218-100-106- -	911152023	11/15/2023	7,145.68	PSEA AIDES SAL
20-218-200-102- -	911152023	11/15/2023	1,261.42	PSEA SUPERV SAL
20-218-200-103- -	911152023	11/15/2023	1,747.63	PRE-K SALARIES OF SUPERV
20-218-200-105- -	911152023	11/15/2023	1,541.85	PRE-K SALARIES OF SECR A
20-218-200-110- -	911152023	11/15/2023	2,153.55	OTHER SALARIES
20-218-200-173- -	911152023	11/15/2023	919.64	PEA SS CMTY PARENT INV S
20-218-200-176- -	911152023	11/15/2023	4,501.05	PEA SS MASTER TEACHERS
20-231-100-101- -	911152023	11/15/2023	5,428.12	TITLE I TEACHER SALARIES
Total # of Payments 42.00		**Total Check Amount**	216,469.20	

Payroll to Budget Transfer Report

Account#	Check#	Check Date	Check Amount	Check Description
11-000-211-105- -	911302023	11/30/2023	1,664.49	ATTEND SVCS- CLER SAL
11-000-213-104- -	911302023	11/30/2023	4,446.05	HEALTH SVC SALARIES
11-000-213-105- -	911302023	11/30/2023	560.97	HEALTH SVCS- CLER SAL
11-000-216-100- -	911302023	11/30/2023	3,726.30	SPEECH TEACHER SALARY
11-000-217-106- -	911302023	11/30/2023	833.33	EXTRAORD PARA SAL
11-000-218-105- -	911302023	11/30/2023	664.72	GUID SECY/CLER SALARIES
11-000-219-104- -	911302023	11/30/2023	9,307.46	CST SALARIES
11-000-219-105- -	911302023	11/30/2023	650.73	CST SECY/CLER SALARIES
11-000-221-102- -	911302023	11/30/2023	9,552.89	CURR/INSTR SALARIES
11-000-221-104- -	911302023	11/30/2023	342.39	CURR/INSTR PROF SALARIES
11-000-221-105- -	911302023	11/30/2023	106.63	CURR/INSTR SECY/CLER SAL
11-000-221-110- -	911302023	11/30/2023	258.29	CI OTHER SALARIES
11-000-230-100- -	911302023	11/30/2023	8,341.84	GEN ADMIN SPRINTEND SAL
11-000-230-104- -	911302023	11/30/2023	214.33	TREASURER SALARIES
11-000-230-105- -	911302023	11/30/2023	1,019.65	GENERAL ADMIN- CLER SAL
11-000-240-105- -	911302023	11/30/2023	1,133.09	SCH ADMIN SEC/CLER SAL
11-000-251-104- -	911302023	11/30/2023	3,848.03	BUSINESS ADMIN SALARIES
11-000-251-105- -	911302023	11/30/2023	1,083.71	BUS ADMIN/SECY SALARIES
11-000-262-110- -	911302023	11/30/2023	2,387.22	OPER/CUST SALARIES
11-000-262-110-OT -	911302023	11/30/2023	3,489.25	OPER/CUSTODIAL OT
11-000-266-100- -	911302023	11/30/2023	2,335.00	UE S SALS OF SEC G & INV
11-000-270-161- -	911302023	11/30/2023	1,359.98	SAL. FOR PUPIL TRANS(BET
11-000-270-162- -	911302023	11/30/2023	1,100.13	SAL. FOR PUPIL TRANS(BET
11-105-100-101- -	911302023	11/30/2023	842.11	PRESCHOOL - SALARIES OF
11-110-100-101- -	911302023	11/30/2023	7,109.80	KNDG TEACHER SALARIES
11-120-100-101- -	911302023	11/30/2023	38,940.06	GR. 1-5 TEACHER SALARIES
11-130-100-101- -	911302023	11/30/2023	31,279.61	GR. 6-8 TEACHER SALARIES
11-190-100-106- -	911302023	11/30/2023	10,562.60	OTHER SALARIES-INSTR
11-204-100-101- -	911302023	11/30/2023	7,341.10	LLD TEACHER SALARIES
11-213-100-101- -	911302023	11/30/2023	14,153.70	RR TEACHER SALARIES
11-230-100-101- -	911302023	11/30/2023	3,543.98	BSC SKILLS TEACHER SALAR
11-240-100-101- -	911302023	11/30/2023	3,686.30	BILINGUAL TEACHER SALARI
11-401-100-100- -	911302023	11/30/2023	44.00	COCURR SALARIES
20-218-100-101- -	911302023	11/30/2023	13,529.09	PSEA TEACHER SAL
20-218-100-106- -	911302023	11/30/2023	5,184.61	PSEA AIDES SAL
20-218-200-102- -	911302023	11/30/2023	1,261.42	PSEA SUPERV SAL
20-218-200-103- -	911302023	11/30/2023	2,285.43	PRE-K SALARIES OF SUPERV
20-218-200-105- -	911302023	11/30/2023	1,541.85	PRE-K SALARIES OF SECR A
20-218-200-110- -	911302023	11/30/2023	2,153.55	OTHER SALARIES
20-218-200-173- -	911302023	11/30/2023	919.64	PEA SS CMTY PARENT INV S
20-218-200-176- -	911302023	11/30/2023	4,501.05	PEA SS MASTER TEACHERS
20-231-100-101- -	911302023	11/30/2023	5,428.12	TITLE I TEACHER SALARIES
Total # of Payments 42.00		**Total Check Amount**	212,734.50	



A Uniform State

Memorandum of Agreement

Between Education

and

Law Enforcement Officials

*2023 Revisions**

Approved by the New Jersey Department of Law & Public Safety

and the New Jersey Department of Education

*This document is a revision of the 1988, 1992, 1999, 2007, 2011, 2015, and 2019 versions of the State Memorandum of Agreement approved by the Attorney General and the Commissioner of Education and which is required in *N.J.A.C.* 6A:16-6.2(b)13 through 14.

*The regulations at *N.J.A.C.* 6A:16, Programs to Support Student Development, are reviewed as new laws are passed and amendments may be presented to the State Board of Education. All related statutory language preempts any conflicts or inconsistencies with these regulations.

Table of Contents

Article 1. Preface

1.1. The Predecessor Agreements

In 1988, the Department of Law & Public Safety and the Department of Education issued a model agreement for use by local law enforcement and education officials. These agreements were eventually signed in communities across the state and documented the commitment by both professional communities to work together as co-equal partners to address the state's alcohol and other drug problems as they relate to school-age children. Regulations promulgated by the State Board of Education and codified at *N.J.A.C.* 6A:16-6.2(b)13 through 14 establish uniform statewide policies and procedures for ensuring cooperation between education officials and law enforcement agencies; these policies and procedures are consistent with and complementary to the Uniform State Memorandum of Agreement Between Education and Law Enforcement Officials (Agreement) approved by the Attorney General and the Commissioner of Education. As needed, a working group, composed of educators and law enforcement officials, convenes to revise this agreement to reflect the current policies and procedures supported by statute and regulation, as well as Department of Education and the Office of the Attorney General guidelines. In 2019, the working group focused on how a student's school-based arrest and subsequent court involvement may impact them. In response, the revisions reorganized and reframed the Agreement to 1) clarify the difference between mandatory and non-mandatory reports to law enforcement and 2) acknowledge the collaborative efforts of schools and law enforcement and highlight the necessity of these relationships.

1.2. 2023 Revisions

In 2021, the Education-Law Enforcement Working Group reconvened to address new laws, policies, and procedures, including the study of potential amendments to reduce disparities in criminal justice referrals and take meaningful steps to close the school-to-prison pipeline. The group was focused by the 2020 Youth Bias Task Force Report titled *An Anti-Bias Vision for the Next Generation.* The Youth Bias Task Force was led by the Department of Law and Public Safety's Division on Civil Rights, which examined the root causes of a rise in youth bias and bias affecting young people. Revisions were made to articles of the Agreement that affect the interaction of students, educators, and police officers to reduce the possibility of bias toward students and improve the reporting of those incidents. The working group has removed extraneous language to clarify and streamline the Agreement.

Following the creation of the Attorney General Directive 2020-9 Establishing "Statewide Handle With Care" Program, an article has been added to explain the policy and procedures of the directive for officers and how schools may respond to the receipt of a handle with care notification.

The use of body worn cameras by officers who work inside of schools, or respond to a school, is addressed in a new article to make clear what policies should be followed by police officers. This article is modeled on the Attorney General Directive 2022-01, which updated the Body Worn Camera Policy.

With the decriminalization of marijuana and the creation of a regulated market for cannabis, the working group discussed how to amend the Agreement to "effectuate the tiered warning system implemented by the legislation and ensuring a drug free school zone." Articles were updated to define marijuana and cannabis, update mandatory reporting, address changes to medical cannabis policy, explain police procedure for interacting with students, and clarify all articles that mention marijuana.

Additionally, the articles for Harassment, Intimidation, or Bullying (HIB), Cyber-Harassment, Stationhouse Adjustments, Law Enforcement Response to Non-Mandatory Reports, Hazing, and others were updated to reflect new law and policy.

The working group will continue to meet to address new challenges and community concerns. The working group will create recommendations for the Commissioner of Education and Attorney General, and update guidance documents related to and referenced by the Agreement. The working group will reconvene in 2024 to review further revisions and receive feedback on the changes made in this version.

1.3. Nature of the Problem

The 1988, 1992, 1999, 2007, 2011, 2015, and 2019 issues of the Agreement have been designed to ensure cooperation between law enforcement and education officials and ultimately to protect the educational environment. The undersigned parties hereby recognize the need to update the Agreement and to reaffirm the commitment to work together as equal partners in addressing evolving problems and emergencies of mutual concern. While schools are generally safe places for students and staff members, a wide range of offenses are occasionally committed on school grounds[1]. It is understood and agreed that the commission of certain offenses on school grounds, whether directed at students, school employees, or school grounds, not only undermines the educational environment, but can directly endanger the safety and well-being of members of the school community and thus requires an appropriate and decisive response.

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[1]*Pursuant to N.J.A.C. 6A:16-1.3,* "School grounds" means and includes land, portions of land, structures, buildings, and vehicles, when used for the provision of academic or extracurricular programs sponsored by the school district or community provider. School grounds also includes school buses, school-sponsored functions, structures that support the buildings, such as school district wastewater treatment facilities, generating facilities, and other central service facilities including, but not limited to, kitchens and maintenance shops. School grounds also includes other facilities as defined in *N.J.A.C.* 6A:26-1.2, playgrounds, and recreational places owned by municipalities, private entities or other individuals during those times when the school district has exclusive use of a portion of the land.

It is further understood and agreed that there is a demonstrable need for law enforcement and education officials to cooperate and to share information, as appropriate, to address acts of violence or potential acts of violence by students that may occur off school grounds or at times other than during regular school hours, and that may involve victims or potential victims that are not members of the school community. Experience has shown that violent acts committed by youth off school grounds can have serious deleterious effects upon the school community, just as acts of violence committed on school grounds can lead to further violence or retaliation at other places.

It is important for school officials to be familiar with this Agreement and how it complements the code of student conduct to establish standards, policies and procedures for positive student development and behavioral expectations (*N.J.A.C.* 6A:16-7.1). There are specific types of incidents that school officials are required to report to law enforcement. Conduct requiring a mandatory report is outlined in Article 3.

There are other types of incidents that school officials are not required to, but may voluntarily, report to law enforcement. Certain categories of conduct that school officials may voluntarily report are outlined in Article 4. For non-mandatory reports to law enforcement (i.e., voluntary), school officials are **encouraged** to refer to the school's code of student conduct and provide a continuum of actions designed to remediate and, where necessary or required by law, to impose sanctions, considering the developmental ages of the student and their history of inappropriate behavior. While the majority of incidents will not rise to the level of a mandatory report and may be addressed solely by school officials, schools are encouraged to consult with law enforcement for any offense that they believe may warrant action outside of school, or should be brought to the attention of law enforcement. Both school officials and law enforcement should be aware that a school's voluntary report of student misconduct to law enforcement may not always result in a law enforcement response, investigation, or arrest. If law enforcement deems that action is necessary, law enforcement should embrace the use of stationhouse adjustments (see Article 4.2) as an alternative to filing a formal complaint, when appropriate.

1.4. Reasons for Special Concern

The parties to this Agreement are aware of and remain concerned by events that have occurred throughout the nation involving violence committed by youth and violence committed on youth by outsiders. The parties further recognize that no school is immune from the disruptive influence of alcohol and other drug abuse and distribution, vandalism, and violence. It is not our intention to cause undue alarm or to overstate the nature or magnitude of the problem. Nor is it our intention in any way to jeopardize the rights of students. To the contrary, we wish to emphasize that our goal is to safeguard the essential right of all students and school employees to enjoy the benefits of a school environment which is conducive to education and which is free of the disruptive influence of crime, violence, intimidation and fear.

Accordingly, the parties to this Agreement recognize the need to have in place policies and procedures to appropriately and decisively manage these inherently dangerous and disruptive situations. It is our hope and expectation that by developing and publicizing the existence of clear policies, we can discourage the commission of serious offenses on school grounds and thereby protect the safety and welfare of all members of the school community.

1.5 Obligation to Enforce This Agreement Without Discrimination

The Division on Civil Rights (DCR), as part of the Department of Law and Public Safety, under the authority of the Attorney General, is responsible for enforcing New Jersey's Law Against Discrimination (LAD), N.J.S.A. 10:5-1 to -49. All schools subject to this Agreement constitute places of public accommodation subject to DCR's jurisdiction within the meaning of the LAD. School officials should be aware that as employees and agents of a place of public accommodation, they cannot discriminate against or harass students, and must take action to stop bias-based harassment of students if they knew or should have known about it, even if the harassment is perpetrated by a fellow student.

School officials are prohibited under the LAD from enforcing this Agreement in a manner that discriminates based on race, ethnicity, gender, disability, or any other protected characteristic. A school discriminates within the meaning of the LAD if it makes (or fails to make) mandatory referrals under Article 3 of this agreement differently with respect to students of one race, ethnicity, gender, disability status, or any other protected characteristic differently than it does students of another race, ethnicity, gender, disability status, or other protected characteristic. Similarly, a school discriminates within the meaning of the LAD if it chooses to refer (or not to refer) students of one race, ethnicity, gender, disability status, or any other protected characteristic differently under Article 4 of this agreement than it does students of another race, ethnicity, gender, disability status, or other protected characteristic.

Similarly, all law enforcement agencies subject to this Agreement constitute places of public accommodation subject to DCR's jurisdiction within the meaning of the LAD. Law enforcement officials should be aware that as employees and agents of a place of public accommodation, they likewise cannot discriminate against or harass students. Law enforcement officials discriminate within the meaning of the LAD if they respond to mandatory referrals under Article 3 or non-mandatory referrals under Article 4 of this agreement differently with respect to students of one race, ethnicity, gender, disability status, or any other protected characteristic differently than they do students of another race, ethnicity, gender, disability status, or other protected characteristic.

Article 2. Liaisons; Law Enforcement Units

2.1. Liaisons

We, (*county prosecutor*) and (each law enforcement agency having patrol jurisdiction) shall each designate one or more persons to serve as a liaison to appropriate local and county school officials.

The (*executive county superintendent*) and the (*local chief school administrator of each school district*), pursuant to *N.J.A.C.* 6A:16-6.2(b)1, shall similarly designate one person to serve as a liaison to the county prosecutor's office and to the respective local law enforcement agency. Pursuant to *N.J.S.A.* 18A:17-43.3, the chief school administrator of each school district must designate the school safety specialist as the school district liaison with law enforcement. The roles and functions of these liaisons are to:

- facilitate communication and cooperation;
- identify issues or problems that arise in the implementation of this Agreement and facilitate the resolution of any such problems;
- act as the primary contact person between the schools and the affected law enforcement agencies;
- act together in developing joint training and other cooperative efforts, including information exchanges and joint speaking engagements;
- coordinate drug and alcohol abuse and violence intervention and prevention efforts; and
- consult on the review of school safety and security plans, pursuant to *N.J.A.C.* 6A:16-5.1, and the review of approved model policies of the School Security Task Force.

School districts and law enforcement agencies will comply with the training requirements of *N.J.S.A.* 52:17B-71.8 for safe schools resource officers and for the school district liaison to law enforcement. The Police Training Commission in the Division of Criminal Justice in the Department of Law and Public Safety provides this comprehensive training.

2.1.1. Benefit of Law Enforcement Liaisons

It is understood that law enforcement officials have access to confidential information that may document that a juvenile offender has previously committed acts of delinquency outside of school grounds and about which school officials may therefore be unaware

It is further understood that school officials may have legitimate concerns about the legal and mental health implications of referring a student to law enforcement. The (*designated law enforcement official*) and the county prosecutor must be available on an ongoing basis to explain to school officials the practices and procedures of the juvenile justice system with respect to the handling of juveniles suspected of, or formally charged with, acts of delinquency. The (*designated law enforcement official*) and the county prosecutor also must provide, on an ongoing basis, information concerning the services and resources available through the New Jersey Juvenile Justice System to deal with delinquent or at-risk youth and families in crisis, including stationhouse adjustments, referrals to Family Crisis Intervention Units, other pre-adjudication diversion programs, intervention services, and post-adjudication disposition options that are available in the county.

2.2. Consultation and Information Sharing

So as to foster and institutionalize the spirit of communication and cooperation underlying this Agreement, (*appropriate school and law enforcement personnel*) agree to participate in ongoing joint consultations. It is understood that the consultations shall include discussions of:

a. The rules and regulations promulgated by the State Board of Education and codified at *N.J.A.C.* 6A:16-6, Law Enforcement Operations for Alcohol, Other Drugs, Weapons and Safety and *N.J.A.C.* 6A:16-5, School Safety and Security, as appropriate;
b. The Comprehensive Drug Reform Act, focusing especially on those provisions affecting juveniles or that are designed to protect children and to displace drug trafficking activities from areas adjacent to schools;
c. The United States Supreme Court decision in New Jersey v. T.L.O. and the *New Jersey School Search Policy Manual*;
d. Federal and state laws and regulations on the confidentiality of alcohol and drug counseling and treatment;
e. The warning signs of which school staff members should be aware that indicate a student may be abusing chemical substances or is at risk of committing an act of violence involving firearms or other deadly weapons;
f. The scope and nature of the problem concerning firearms and other dangerous weapons on school grounds; and
g. Training needs to support school safety and security and the effective implementation of the Agreement, including the exchange of information regarding the practices of the school district and law enforcement agencies, pursuant to *N.J.A.C.* 6A:16-6.2(b)12.

2.3. Safe Schools Resource Officers

A "safe schools resource officer" (SRO) is a trained and specially selected law enforcement officer who supports the philosophy of community policing in schools. Security personnel, on the other hand, are not affiliated with the local law enforcement jurisdiction, may or may not be armed, and are employed to monitor and protect the school building and occupants.

The New Jersey Legislature stated that "the job of safe schools resource officer involves great responsibility and highly specialized skills" because "every safe schools resource officer works with and among pupils, teachers and administrators, and many also work with parents" and "by virtue of their daily interaction with pupils, safe schools resource officers invariably make a strong, early impression of the institution of law enforcement," and found that "the State should provide comprehensive and consistent training for those individuals entrusted with these responsibilities."

Pursuant to N.J.S.A. 40A-146.10, Class Three special law enforcement officers may provide security and may also provide the role of SRO when schools are in session or occupied by

students or staff. Class Three special law enforcement officers are nonetheless distinct from non-law enforcement security personnel, because they "have all the powers conferred by law on police officers," including "the apprehension of offenders." (N.J.S.A. 40A:14-146.10).

The decision whether to employ an SRO, Class Three special enforcement officer, or other security staff rests with each school board of education based upon the needs of the school community. If a school board of education employs an SRO or Class Three special law enforcement officer, it must ensure that the assigned officer has received the training required by law. New Jersey law requires that any "safe schools resource officers" assigned to a public school must complete the safe schools resource officer training course developed pursuant to N.J.S.A. 52:17B-71.8 before they can be assigned by a local board of education to serve as an SRO. (N.J.S.A. 18A:17-43.1.). Any Class Three special law enforcement officer assigned by a local board of education to serve as an SRO is required to comply with the safe schools resource officer training requirements outlined in N.J.S.A. 18A:17-43.1.

If a school board of education employs an armed security officer, it is strongly encouraged that the assigned armed security officer attend the safe schools resource officer training course offered by the Police Training Commission to ensure they receive training to assist them in their role.

2.4. Creation of Law Enforcement Units

Each school district shall consider designating, but is not required to designate, one or more law enforcement units for the district, as provided under the Federal law, FERPA (Family Education Rights Privacy Act), pursuant to 20 U.S.C. 1232g(a)(4)(ii) and 34 C.F.R. 99.8. Schools that designate one or more law enforcement units for the district shall comply with FERPA, pursuant to 20 U.S.C. 1232g(a)(4)(ii) and 34 C.F.R. 99.8, to ensure the security and privacy of school records.

Pursuant to FERPA, if a school district designates one or more law enforcement units for the district, the records maintained by those units are not deemed to be student records or educational records [20 U.S.C. 1232g(a)(4)(B)(ii)] and may be voluntarily turned over to law enforcement without a subpoena.

The term "law enforcement unit" means any individual, office, department, division or other component of an educational agency or institution, such as a school administrator or a unit of commissioned police officers or non-commissioned security guards, that is officially authorized or designated by that agency or institution to enforce any local, State or Federal law, or refer to appropriate authorities a matter for enforcement of any local, State or Federal law against any individual or organization other than the agency or institution itself; or maintain the physical security and safety of the agency or institution. [34 C.F.R. 99.8(a)(1)]. The law enforcement unit may be only one person and does not have to be a law enforcement officer.

Schools should refer to Article 8 of this agreement for details on designation of school records and law enforcement records and may need to seek advice of school counsel to determine whether further agreements or guidance are required and for matters requiring a subpoena.

Article 3. Obligation to Report Offenses and Preserve Evidence: Mandatory Reports

3.1. Mandatory Report Offenses Summary

It is important for school officials to be familiar with this Agreement and how it complements the principles of the code of student conduct regulations to establish standards, policies and procedures for positive student development and behavioral expectations (*N.J.A.C.* 6A:16-7.1). While the majority of incidents may be addressed solely by school officials, there are specific types of incidents where school officials are required to report a matter to law enforcement. By outlining these mandatory reports, the Agreement helps ensure consistency among school districts.

There are seven offenses that must be reported to law enforcement if they qualify as mandatory reports, as set forth and explained in further detail under Article 3 of this Agreement. These mandatory reports include:

- Whenever any school employee has reason to believe a student is in unlawful possession of a controlled dangerous substance, related paraphernalia, cannabis[2], or is involved or implicated in distribution activities regarding controlled dangerous substances or cannabis, pursuant to *N.J.A.C.* 6A:16-6.3 (Article 3.2);
- Whenever any school employee in the course of his or her employment develops reason to believe that a firearm or other dangerous weapon has unlawfully been possessed on or off school grounds, a weapon was used in an assault against a student or other school personnel, or that any student or other person has committed an offense with, or while in possession of, a firearm, whether or not such offense was committed on school grounds or during school operating hours, pursuant to *N.J.A.C.* 6A:16-5.5, 5.6(d)4 and 6.3(b) (Article 3.6);
- Whenever any school employee in the course of his or her employment develops reason to believe that anyone has threatened, is planning, or otherwise intends to cause death, serious bodily injury, or significant bodily injury to another person under circumstances in which a reasonable person would believe that the person genuinely intends at some time in the future to commit the violent act or to carry out the threat, pursuant to *N.J.A.C.* 6A:16-6.3(c) through (e) (Article 3.10);

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[2] Pursuant to N.J. Stat. § 2C:33-15, any person under the age of 21, who knowingly possesses without legal authority or who knowingly consumes any alcoholic beverage, cannabis item, marijuana, or hashish in any school, public conveyance, public place, or place of public assembly, or motor vehicle shall be subject to consequences.

- Whenever any school employee in the course of his or her employment develops reason to believe that a crime involving sexual penetration or criminal sexual contact has been committed on school grounds, or by or against a student during school operating hours or during school-related functions or activities, pursuant to *N.J.A.C.* 6A:16-6.3(d) (Article 3.12);
- Whenever any school employee in the course of his or her employment develops reason to believe that an assault upon a teacher, administrator, other school board employee, or district board of education member has been committed, with or without a weapon, pursuant to *N.J.A.C.* 6A:16-5.7(d)5 (Article 3.14);
- Whenever any school employee in the course of his or her employment develops reason to believe a "bias-related act" has been committed or is about to be committed on or off school grounds, pursuant to *N.J.A.C.* 6A:16-6.3(e) (Article 3.16); and
- Whenever any school employee in the course of his or her employment develops reason to believe a student is potentially missing, abused, or neglected, pursuant to *N.J.A.C.* 6A:16-11.1(a)3i through iii (Article 3.17).

Exceptions apply, as outlined below.

As a reminder, school officials are prohibited under the LAD from enforcing this Agreement in a manner that discriminates based on race, ethnicity, gender, disability, or any other protected characteristic. A school discriminates within the meaning of the LAD if it makes (or fails to make) mandatory referrals under Article 3 of this agreement differently with respect to students of one race, ethnicity, gender, disability status, or any other protected characteristic differently than it does students of another race, ethnicity, gender, disability status, or other protected characteristic.

3.1.1. Law Enforcement Response to Mandatory Reports

Specific response to mandatory reports are noted by offense type in the following sections. When a mandatory report to law enforcement is made, the law enforcement agency retains full discretion to investigate the act and decide that no further action is needed, or recommend a stationhouse adjustment, as outlined in Article 4.2.

3.2. Requirement to Report Offenses Involving Controlled Dangerous Substances & Cannabis

Subject to the provisions of this Agreement and *N.J.A.C.* 6A:16-6.2(b)9 and 6.3(a), school officials must immediately notify (*police department and/or prosecutor*) whenever any school employee has reason to believe a student is in unlawful possession of a controlled dangerous substance[3], related paraphernalia, or cannabis[4], or is involved or implicated in distribution activities regarding controlled dangerous substances or cannabis, pursuant to *N.J.A.C.* 6A:16-4.3(a)3i. A non-exhaustive list of controlled dangerous substances (CDS) are detailed in sections 3.2.1 through 3.2.4.

3.2.1. Anabolic Steroids, "Jimson Weed," and "Date Rape" Drugs

In 1991, the New Jersey Commissioner of Health promulgated rules and regulations which classify anabolic steroids as Schedule III controlled dangerous substances (CDS). The parties to this Agreement understand that it is illegal in New Jersey to use, possess, or distribute any stramonium preparation, commonly referred to as "Jimson weed", and that it also is illegal for any person to distribute or possess substances sometimes referred to as "date rape" drugs, including gamma hydroxybutyrate (GHB), Rohypnol (roofies), and flunitrazepam (*N.J.S.A.* 2C:35-5.2 and 5.3, effective August 8, 1997; *N.J.S.A.* 2C:35-2 and 2C:35-10.5). Therefore, a student's possession or distribution of any of these substances are required to be reported to law enforcement (see Article 3.2).

3.2.2. Designer Drugs

"Designer drugs" are substances that are structurally or functionally similar to banned controlled dangerous substances (CDS) and created to mimic the effects of a CDS, while attempting to avoid the CDS classification and accompanying legal consequences. For example, designer drugs such as "bath salts" (synthetic cathinones) and "synthetic marijuana" (synthetic cannabinoids) were initially created in an attempt to avoid CDS classification. Many "designer drugs" were and continue to be falsely labeled as "not for human consumption," "for novelty use only," "plant food" or "bath salts" to conceal from law enforcement their true nature.

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[3] "Controlled Dangerous Substance" means a drug, substance, or immediate precursor in Schedules I through V of article 2 of P.L.1970, c.226 (C.24:21-1 et seq.), per N.J.S.A 24:21-2. The term shall not include distilled spirits, wine, malt beverages, as those terms are defined or used in R.S.33:1-1 et seq., or tobacco and tobacco products." Included in Schedules I – V are: opiates and opium derivatives, hallucinogenic substances, cannabinoids, coca leaf derivatives (cocaine), methamphetamine, barbiturates (and other sedative drugs), narcotics (codeine), nalorphine, anabolic steroids.

[4] "Cannabis" means all parts of the plant Cannabis sativa L., whether growing or not, the seeds thereof, and every compound, manufacture, salt, derivative, mixture, or preparation of the plant or its seeds, except those containing resin extracted from the plant, which are cultivated and, when applicable, manufactured in accordance with P.L.2021, c.16 (C.24:6I-31 et al.) for use in cannabis products, but shall not include the weight of any other ingredient combined with cannabis to prepare topical or oral administrations, food, drink, or other product. N.J. Stat. § 24:6I-33.

Both synthetic cannabinoids and cathinones have been declared as CDS and are therefore required to be reported to law enforcement (see section 3.2). Due to the danger of these products, especially among youth in New Jersey, the Division of Consumer Affairs acted to ban synthetic cannabinoids (see February 29, 2012 Order). The United States Drug Enforcement Administration followed, subsequently scheduling many synthetic cannabinoids and cathinones as controlled substances, therefore outlawing them. At the time of the release of this Agreement, synthetic cannabinoids and cathinones are the only "designer drugs" designated as CDS and required to be reported to law enforcement.

With the exception of synthetic cannabinoids and cathinones, designer drugs are not required by New Jersey law to be reported to law enforcement but may be required under district policy or procedure to be reported to law enforcement in accordance with the provisions of this Agreement.

All designer drugs should be deemed to be a serious matter that should be handled in accordance with the district board of education's approved student code of conduct and any other applicable policies and procedures.

3.2.3. Prescription Drugs Including Controlled Dangerous Substances

A student's possession of a prescription drug classified as a controlled dangerous substance (CDS) prescribed *to* them is not unlawful, and that possession alone does not trigger school officials' mandatory obligation to report under Article 3.2. However, a student's unlawful possession of a prescription prescribed to them may nonetheless violate the school's applicable code of student conduct, and such violations should be handled in accordance with the district board of education's approved student code of conduct and any other applicable policies and procedures.

A student's possession of a prescription drug classified as a CDS only triggers school officials' mandatory obligation to report under Article 3.2 if possession is unlawful (e.g., not prescribed to them) pursuant to *N.J.A.C.* 6A:16-6.3. A student's possession of a CDS not prescribed to them does trigger school officials' mandatory obligation to report under Article 3.2.

A student's distribution of a prescription drug classified as a CDS always triggers school officials' mandatory obligation to report under Article 3.2, regardless of whether the CDS was prescribed to the student suspected of distributing it. See *N.J.A.C.* 6A:16-6.3. See *N.J.A.C.* 6A:16-6.3.

Students may also misuse or be in possession of prescription drugs that are not CDS. Possession or misuse of any drug that is not a CDS does not trigger school officials' mandatory obligation to report under Article 3.2, but should be handled in accordance with the district board of education's approved student code of conduct and any other applicable policies and procedures.

See Article 3.3.7 regarding the protocols for student possession and use of medical cannabis pursuant to Compassionate Use Medical Cannabis Act (CUMCA).

3.2.4. Opioids

Opioids are a controlled dangerous substance (CDS). Consistent with Article 3.2.3, a student's possession of an opioid prescribed *to* them is not unlawful, and that possession alone does not trigger school officials' mandatory obligation to report under Article 3.2. However, a student's lawful possession of an opioid prescribed to them may nonetheless violate the school's applicable code of conduct, and such violations should be handled in accordance with the district board of education's approved student code of conduct and any other applicable policies and procedures.

A student's possession of opioids only triggers school officials' mandatory obligation to report under Article 3.2 if the student's possession is unlawful (e.g., they are in possession of opioids not prescribed to them) pursuant to *N.J.A.C.* 6A:16-6.3. A student's distribution of opioids always triggers school officials' mandatory obligation to report under Article 3.2, regardless of whether the opioid was prescribed to the student suspected of distributing it. See *N.J.A.C.* 6A:16-6.3.

3.2.5. Marijuana, Hashish, and Cannabis

"Marijuana" and "hashish," as defined in *N.J.S.A.* 24:21-2, are controlled dangerous substances. However, N.J.S.A. 24:21-2 specifically defines "marijuana" and "hashish" to *exclude* "cannabis," "cannabis resin," and "cannabis items," as defined by N.J.S.A. 24:6I-33. Accordingly, although marijuana, hashish, and cannabis all originate with the plant Cannabis sativa L., regulated cannabis (i.e., Cannabis sativa L. cultivated and manufactured in accordance with N.J.S.A. 24:6I-31) *is not* classified as a controlled dangerous substance. It is unlawful for persons under the age of 21 to possess cannabis, marijuana, or hashish at school. N.J. Stat. § 2C:33-15.

Accordingly, a student's possession or distribution of cannabis, marijuana, or hashish triggers school officials' mandatory obligation to report under Article 3.2 if a school employee has reason to believe the substance the student possessed or distributed is cannabis, marijuana or hashish. Law enforcement must follow investigative procedures outlined in guidance from the Office of the Attorney General.

Consistent with Article 3.2.3, a student's possession of medical cannabis prescribed *to* them is lawful, and that possession alone does not trigger school officials' mandatory obligation to report under Article 3.2. However, a student's lawful possession of medical cannabis prescribed to them may nonetheless violate the school's applicable code of conduct, and such violations should be handled in accordance with the district board of education's approved student code of conduct and any other applicable policies and procedures.

A student's distribution of a substance that a school employee has reason to believe is cannabis, marijuana, or hashish, always triggers school officials' mandatory obligation to report under Article 3.2, regardless of whether the cannabis was prescribed to the student suspected of distributing it. See *N.J.A.C.* 6A:16-6.3.

3.3. Exceptions to Mandatory Reports of Offenses Involving Controlled Substances

3.3.1. Non-Applicability to Treatment Program Records and Information

Nothing in this Agreement or in *N.J.A.C.* 6A:16-6.5 shall be construed in any way to authorize or require a report or transmittal of any information or records in the possession of a substance abuse counseling or treatment program in violation of any state or federal confidentiality law or regulation, and such information or records must be strictly safeguarded in accordance with applicable state and federal laws and regulations.

3.3.2. Voluntary Self-Report

Pursuant to *N.J.A.C.* 6A:16-6.3(a)3, reporting to law enforcement is not mandatory when a student has voluntarily and on his or her own initiative sought treatment or counseling for a substance abuse problem, provided the student was not involved in drug distribution activities and further provided the student participates in an appropriate treatment or counseling program.

For the purposes of this Agreement and pursuant to *N.J.A.C.* 6A:16-6.3(a)3i, an admission by a student which is in response to questioning initiated by a law enforcement officer or school employee does not constitute a voluntary, self-initiated request for counseling and treatment.

3.3.3. Overdose Prevention Act

School officials and law enforcement officers must also be mindful of the immunity provisions of the Overdose Prevention Act, codified at *N.J.S.A.* 2C:35-30 and *N.J.S.A.* 2C:35-31, and Attorney General Law Enforcement Directive 2013-1, which seeks to ensure uniform statewide enforcement of the law. The Act provides that when a person, in good faith, seeks medical assistance for an individual believed to be experiencing a drug overdose, whether the person is seeking assistance for himself/herself or another, the person calling for help and the person experiencing the overdose must not be arrested, charged, prosecuted, or convicted for certain specified criminal offenses enumerated in *N.J.S.A.* 2C:35-30(a)(1-6) and *N.J.S.A.* 2C:35-31(a)(1-6) involving the use or simple possession of controlled dangerous substances. The Act does not limit in any way the ability of law enforcement to investigate, arrest, or prosecute an offense involving the manufacture, distribution, or possession with intent to distribute an illicit substance or paraphernalia or other drug-offenses. Attorney General Directive 2013-1 expanded the immunity provisions of the Act beyond its plain language to encompass the spirit of the law by providing immunity to others present at the scene of the overdose event if those other persons were made aware of and participated in the request for medical assistance, even if only one person actually placed the call to 9-1-1. As Attorney General Directive 2013-1 made clear, the immunity feature of the Act does not extend to simple use or possession drug offenses that come to the attention of law enforcement by independent means.

Law enforcement and educators should also be mindful of *P.L.* 2009, *c.*133, the "9-1-1 Lifeline Legislation," which provides immunity for underage use and possession of alcohol for up to three people (including the individual in need of medical assistance) when 9-1-1 is called for an alcohol poisoning-related medical emergency. To be eligible for the immunity, the underage persons must be the first to place the 9-1-1 call, must provide their names to the 9-1-1 operator, must remain on the scene of the event, and must cooperate with law enforcement and medical responders.

3.3.4. Students Suspected of Being Under the Influence of Alcohol or Other Drugs

Pursuant to *N.J.A.C.* 6A:16-4.3(a)3 and 6.3(a)4, school officials may, **but need not**, disclose to law enforcement authorities the identity of a student suspected to be under the influence of alcohol or other drugs. In each instance of a report to law enforcement authorities of a student suspected of being under the influence of alcohol or other drugs, pursuant to *N.J.S.A.* 18A:40A-12(a) and *N.J.A.C.* 6A:16-4.3(a), or of a student suspected of using of anabolic steroids, pursuant to *N.J.S.A.* 18A:40A-12(b) and *N.J.A.C.* 6A:16-4.3(b), the student must receive the required medical examination, pursuant to *N.J.S.A.* 18A:40A-12 and *N.J.A.C.* 6A:16-4.3(a)2 et seq. or (b)2 et seq., as appropriate.

3.3.5. Possession or Consumption of Alcoholic Beverages

School officials should be aware that it is unlawful for a person under the age of 21 to purchase, possess, or knowingly consume an alcoholic beverage on school grounds (see *N.J.S.A.* 2C:33-15 and *N.J.A.C.* 6A:16-4 et seq.). It is also unlawful for an adult to bring or possess an alcoholic beverage on school grounds without the express written permission of the school board, chief school administrator or building principal. See *N.J.S.A.* 2C:33-16. School officials may, but need not, report this conduct by youth or adults to law enforcement.

Law enforcement officers, including those assigned to schools, must follow the guidance set forth by the Attorney General for individuals under the age of 21 who possess or consume any amount of alcohol in any public place, including a school with respect to written warnings, searches, and activation of body worn cameras.

3.3.6. Self-Administration of Medication by Students

Law enforcement and educators should be aware that, pursuant to *N.J.S.A.* 18A:40-12.3, self-administration of medication by students is permitted for specific medical conditions, including asthma, life-threatening allergies and other potentially life-threatening medical conditions. The student must be permitted to self-administer medication provided that

(i) the student's parent or guardian submits to the board of education a written certification from the student's physician specifying the specific medical condition necessitating self-administration, the medication to be administered, and the fact that the student is capable of and has been instructed in the proper method for self-administration of the medication;

(ii) the student's parent or guardian submits to the board of education written authorization from the parent or guardian for self-administration of the medication by the student;

(iii) the board of education informs the student's parent or guardian, in writing, that the district, its employees, and its agents must incur no liability as a result of the student's self-administration of medication; and

(iv) the student's parent or guardian signs a statement acknowledging that the district, its employees, and its agents must incur no liability as a result of the student's self-administration of medicine, and that they (the student's parent or guardian) will indemnify and hold harmless the district, its employees, and its agents against claims arising out of the student's self-administration of medication.

In addition, the school nurse must maintain the student's Individualized Health Care Plan (IHCP) and Individualized Emergency Health Care Plan (IEHCP) documenting the student's medical needs and the need for self-administration of the specified medication, pursuant to *N.J.A.C.* 6A:16-2.3(b)3xii. For example, students with asthma who meet the above criteria may carry an inhaler such as a rapid-acting bronchodilator. Likewise, students with life-threatening allergies may carry one or two epinephrine auto-injector mechanisms and an oral or lingual form of Benadryl (antihistamine), if they too meet the above criteria. Students with diabetes may carry either an insulin pump or injectable insulin, if they similarly meet the above criteria. Students with other life-threatening medical conditions may have a medication order for other specific medication which may, if the above criteria are met, be self-administered.

3.3.7. Compassionate Use Medical Cannabis Act

On January 18, 2010, the Compassionate Use Medical Cannabis Act (CUMCA) (*N.J.S.A.* 24:6I-1 et seq.) was signed into law. The purpose of CUMCA is to protect from arrest, prosecution, property forfeiture, criminal and other penalties, those patients who use cannabis to alleviate suffering from debilitating medical conditions, as well as their physicians, primary caregivers, and those who are authorized to produce cannabis for medical purposes. CUMCA expressly provides that it does not authorize a person to smoke cannabis in a school bus or on any school grounds. As to smoking medical cannabis at such protected locations, CUMCA expressly provides that the patient "shall be subject to such penalties as provided by law." Although this provision of CUMCA applies only to smoking cannabis in certain specified places, district boards of education are encouraged to consult with their attorney about the oral consummation of medical cannabis at any of the protected locations.

The Office of the Attorney General developed Enforcement Guidelines to provide law enforcement with guidance and instruction on key provisions of CUMCA.

3.3.8. Electronic Smoking Devices

"Electronic smoking device" means an electronic device that can be used to deliver nicotine or other substances (e.g., cannabis or marijuana) to the person inhaling from the device, including, but not

limited to, an electronic cigarette, vape pen, cigar, cigarillo, or pipe. *N.J.S.A.* 26:3D-55 bans the use of electronic smoking devices in public places and workplaces, including, but not limited to public and nonpublic elementary or secondary school buildings, board of education buildings and any area of any building of, or on the grounds of, any public or nonpublic elementary or secondary school, regardless of whether the area is an indoor public place or is outdoors.

Electronic smoking devices alone do not require a mandatory report to law enforcement. The use of electronic smoking devices to deliver nicotine or any other substance that is not a controlled dangerous substance also does not require a mandatory report. Electronic smoking devices should only be reported to law enforcement when there is reasonable suspicion that the device is being used as a nexus for marijuana, or other controlled dangerous substances, or cannabis (see Article 3.2).

Schools are encouraged to develop policies surrounding the use and/or possession of electronic smoking devices. Electronic smoking devices should only be reported to law enforcement when there is reasonable suspicion that the device is being used as a nexus for marijuana or other illegal drugs.

3.4. Securing Controlled Dangerous Substances and Paraphernalia

Whenever a school employee seizes or comes upon any substance believed to be a controlled dangerous substance, drug paraphernalia, or cannabis, school officials *must immediately* advise the (*local law enforcement agency having patrol jurisdiction*) and must secure the substance or item pending the response by (*law enforcement agency*) to retrieve and take custody of the substance or paraphernalia, pursuant to *N.J.A.C.* 6A:16-6.2(b)8 and 6.4. School employees having custody of the substance or item must take reasonable precautions, per local board of education procedures, to prevent its theft, destruction or use by any person. In accordance with the requirements of law (*N.J.S.A.* 2C:35-10c), it is understood that under no circumstances may any person destroy or otherwise dispose of any controlled dangerous substance, drug paraphernalia, or cannabis except by turning over such substance or item to the responding law enforcement officer.

3.5. Law Enforcement Response to Reports of Controlled Dangerous Substances and Cannabis

The (*law enforcement agency*) must dispatch an officer as promptly as possible to take custody and secure the controlled dangerous substance (CDS), related paraphernalia, or cannabis. School officials must provide to the responding law enforcement officer information necessary to establish the chain of custody and the circumstances of the seizure, including the identity of any person(s) from whom the substance or item was obtained.

All law enforcement officers, including those assigned to schools, must follow the newly amended underage law, *N.J.S.A.* 2C:33-15, and Attorney General guidance set forth in Interim Guidance

Regarding Marijuana Decriminalization (Mar 26, 2021). *N.J.S.A.* 2C:33-15 requires the following in issuing warnings:

- First offense. Officers shall issue a written warning, which must include the person's name, address, and date of birth. The law was amended on March 26, 2021 (*P.L.*2021, *c.*38) to require the officer to provide written notification of the violation to the individual's parent or guardian if the individual is under the age of 18.
- Second offense. Officers shall issue a written warning, and also provide the person with informational materials on community treatment services. For individuals under the age of 18, the officer shall provide written notification of the violation to the individual's parent or guardian, including the informational materials.
- Third or subsequent offense. Officers shall issue a written warning and provide the individual with a referral for community treatment services. The officer shall provide notice of the written warning and referral to the community treatment services program regardless of the age of the individual; if the individual is under 18, then the officer shall provide the juvenile's parents or guardian with written notification of the violation and the referral.

Law enforcement officers must also retain and track, with any of the written warnings outlined above, a sworn statement with a description of the factual circumstances that support a finding of the violation. Additionally, officers may not fingerprint individuals under the age of 21 for their first, second, third, or subsequent offenses. However, if an individual under 21 is in possession of more than 6 ounces of marijuana or 17 grams of hashish, that individual is also in violation of *N.J.S.A.* 2C:35-10(a)(3)(b), a fourth-degree crime, and may be issued a complaint summons and fingerprinted at their first court appearance.

All law enforcement officers, including those assigned to or present inside of a school, are prohibited from engaging in certain actions when investigating an individual under the age of 21 for possession of marijuana, hashish, cannabis, or alcohol, in violation of *N.J.S.A.* 2C:33-15(a)(1). Importantly, officers who violate these provisions may be charged criminally with depriving the individual of their civil rights, regardless of whether the officer intended to do so. Prohibited conduct includes:

- Officers shall not ask an individual under 21 for consent to search the person to determine a violation of that provision. (However, if the individual is over 18 and the officer reasonably believes that other criminal activity is afoot, the individual may grant consent to search);
- The odor of marijuana, hashish, or alcohol no longer constitutes reasonable articulable suspicion to initiate a stop of an individual under the age of 21, nor does it provide probable cause to search the person's personal property or vehicle to determine a violation of *N.J.S.A.* 2C:33-15(a)(1).

- The unconcealed possession of an alcoholic beverage, marijuana, hashish, or cannabis item in violation of *N.J.S.A.* 2C:33-15(a)(1) that is observed in plain sight shall not constitute probable cause to initiate a search of an individual under the age of 21 or that individual's personal property or vehicle to determine a violation of any law.
- An individual under the age of 21 who violates *N.J.S.A.* 2C:33-15(a)(1) shall not be arrested, detained, or otherwise taken into custody, and shall not be transported to a police station, police headquarters, or other place of law enforcement operations, except to the extent that detention or custody at or near the location where the incident occurred is required to issue a written warning or collect information necessary to provide notice of a violation to a parent/guardian, unless the person is being arrested, detained, or otherwise taken into custody for also committing another violation of law for which that action is legally permitted or required.

When responding to a violation or suspected violation of *N.J.S.A.* 2C:33-15(a)(1), all law enforcement officers must activate their body worn cameras, which must remain activated throughout the encounter.

3.5.1. Exception to Identity Disclosure

School officials need not provide law enforcement with identification information related to a student when the student voluntarily turns over a controlled dangerous substance, related paraphernalia, or cannabis to a student assistance coordinator or other individual who holds either a school nurse, school nurse/non-instructional, school psychologist, school counselor, school social worker or student personnel service endorsement on the Educational Services Certificate if the below criteria are met.

1. The student voluntarily and on his or her own initiative turned over the substance to a school employee;
2. There is no reason to believe that the student was involved in distribution activities;
3. The student participates in an appropriate school-based alcohol or other drug abuse intervention, referral for evaluation, referral for treatment or continuity of care program, pursuant to *N.J.A.C.* 6A:16-3.1 or community-based alcohol or other drug abuse treatment program.

Nothing in this paragraph must be construed in any way to authorize or require a referral or transmittal of any information or records in the possession of a school-based alcohol or other drug abuse intervention, referral for evaluation, referral for treatment or continuity of care program or a community-based substance abuse treatment program where such referral or transmittal would constitute a violation of state or federal confidentiality laws or regulations, and such information or records must be strictly safeguarded in accordance with applicable state and federal laws and regulations.

3.6. Requirement to Report Incidents Involving Firearms and Dangerous Weapons

Subject only to the provisions of Articles 7.4 and 9 of this Agreement, it is agreed that (*designated school official*) must immediately notify (*designated law enforcement official*) whenever any school employee in the course of his or her employment, pursuant to *N.J.A.C.* 6A:16-5.5 and 6.3(b), develops reason to believe that a firearm or ammunition has unlawfully been brought onto school grounds, or that any student or other person is in unlawful possession of a firearm or ammunition, whether on or off school grounds, or that any student or other person has committed an offense with, or while in possession of, a firearm, whether or not such offense was committed on school grounds.

In addition, (*designated school official)* must immediately notify (*designated law enforcement official)* whenever any school employee in the course of his or her employment comes upon a non-firearm weapon that was **actually used** or **threatened to be used** in committing an offense, including weapons used to commit assault upon a teacher, administrator, other school board employee, district board of education member, or another student on school grounds, pursuant to *N.J.S.A.* 18A:37-2.2 through 2.5. Law enforcement **must also be** notified if school officials seize or come upon any switchblade, gravity, or ballistic knife, stun gun, or metal knuckles, whether or not the weapon was actually used or threatened to be used, pursuant to *N.J.A.C.* 6A:16-6.3(b).

3.7. Exceptions to Mandatory Firearms and Dangerous Weapons Reports

Whenever a school employee seizes a non-firearm weapon that was not actually used or threatened to be used in committing an offense, the school should consult (*designated law enforcement official*) to decide whether the offense warrants law enforcement action.

It is generally not necessary to report the seizure of small pen knives or Swiss-Army style knives. It is further understood and agreed that school officials should consult with law enforcement regarding the seizure of a utility or "box-cutter" knife where the unlawful use of such knives as weapons is a serious problem in the school and where the student has no explainable lawful purpose for possessing such an instrument.

Procedures to secure this weapon are handled the same as below.

3.8. Securing Firearms, Ammunition and Dangerous Weapons

Whenever a school employee seizes or comes upon (1) a firearm, (2) ammunition for a firearm, or (3) a non-firearm weapon that was actually used or threatened to be used in committing an offense the school officials must immediately advise (*designated law enforcement official*) and secure the firearm, ammunition or non-firearm weapon until the (*law enforcement agency*) responds and, pursuant to *N.J.A.C.* 6A:16-6.2(b)8 and 6.4, retrieves and takes custody of the firearm, ammunition or non-firearm weapon. School employees having custody of a firearm, ammunition or dangerous weapon must take

reasonable precautions, per local board of education procedures, to prevent its theft, destruction or unlawful use by any person. It is understood and agreed that under no circumstances may any person destroy or otherwise dispose of any seized or discovered firearm, ammunition or non-firearm weapon except by turning over such firearm, ammunition or non-firearm weapon to the responding police officer.

3.8.1. Advice on Weapons

It is understood that new weapons have evolved and proliferated that are readily concealable and easily disguised. For example, dangerous knives can be disguised as belt buckles and other seemingly innocuous items. Accordingly, the (*designated law enforcement agency*) and the county prosecutor must be available on an ongoing basis to provide school officials with information and advice about such weapons and their prevalence in the district or in the county so that they may be readily identified by school officials.

3.9. Law Enforcement Response to Mandatory Firearms and Weapons Reports

The (*law enforcement agency*) receiving information about the existence of an unlawful firearm on school grounds or the actual or threatened use of a non-firearm deadly weapon pursuant to Article 3.6 of this Agreement must immediately dispatch an officer to take custody and secure the firearm or other weapon. Except as may be specifically provided in Articles 7.4 and 9 of this Agreement, school officials must provide to the responding law enforcement officer information necessary to establish the chain of custody and the circumstances of the seizure or discovery of the firearm or other weapon, including the identity of any person(s) from whom the firearm or other weapon was obtained.

3.9.1 Interdiction of Weapons

It is understood and agreed that the (*law enforcement agency*) must make every reasonable effort to effect the arrest of any student believed to be in the unlawful possession of a firearm or other dangerous weapon while the student is not on school grounds, to prevent whenever possible the bringing of such firearm or weapon onto school grounds. When this is not feasible, the (*law enforcement agency*) must scrupulously comply with the notification requirements for planned arrests as set forth in Article 6.4 of this Agreement.

3.10. Requirement to Report Incidents Involving Planned or Threatened Violence

Notwithstanding any other provision of this Agreement, it is agreed that (*school official*) must immediately notify (*law enforcement agency*) whenever any school employee in the course of his or her employment develops reason to believe that anyone has threatened, is planning, or otherwise intends to cause death, serious bodily injury, or significant bodily injury to another person under circumstances in which a reasonable person would believe that the person genuinely intends at some time in the future to commit the violent act or to carry out the threat, pursuant to *N.J.A.C.* 6A:16-6.3(c) through (e).

In making these determinations, the school official should employ risk management and assessment tools and guidance from the New Jersey Department of Education.

The school official must provide to the responding law enforcement agency all known information relevant to the threat, including but not limited to any historical or background information concerning the person's behavior or state of mind. For the purposes of this reporting requirement, the threatened or planned act of violence need not be imminent, and the intended victim of the violent act need not be aware of the threat. Nor must it be relevant for the purposes of this reporting requirement that the intended victim is not a student or member of the school community, or that the violent act is not intended to be committed on school grounds. The parties to this Agreement understand and agree that students who make a credible threat of harm to themselves or others should be taken seriously. Accordingly, the provisions of this paragraph must be liberally construed with a view toward preventing future acts of violence.

3.11. The New Jersey Office of Homeland and Security Response to Planned or Threatened Violence

The New Jersey Office of Homeland and Security receiving information about a threatened, planned, or intended act of violence pursuant to Article 3.10 of this Agreement agrees to promptly dispatch an officer, or immediately dispatch an officer where the circumstances so warrant, to undertake an investigation and to take such actions as may be appropriate and necessary to prevent the threatened, planned, or intended act of violence from occurring. Further, under the March 26, 2018, update to Attorney General Directive 2016-7, the law enforcement agency must immediately report any suspicious activity "with a possible nexus to terrorism or other criminal activity related to terrorism," which includes threats of violence directed at schools, to the appropriate County Terrorism Coordinators and the Counterterrorism Watch Section of the New Jersey Office of Homeland Security.

3.12. Requirement to Report Sexual Offenses

Subject only to the provisions of Article 7.4 and 9 of this Agreement, it is agreed that *(designated school official)* must immediately notify *(designated law enforcement official)* whenever any school employee in the course of his or her employment develops reason to believe that a crime involving sexual penetration or criminal sexual contact has been committed on school grounds, or by or against a student during school operating hours or during school-related functions or activities, pursuant to *N.J.A.C.* 6A:16-6.3(d). When the school official designated as the liaison for law enforcement is the person under investigation, school districts are encouraged to have a plan in place on who should report to law enforcement (e.g., the liaison's supervisor or the chief school administrator).

3.13. Law Enforcement Response to Sexual Offenses

The (*law enforcement agency*) receiving information about sexual penetration or criminal sexual contact pursuant to Article 3.12 of this Agreement must promptly dispatch an officer, or immediately dispatch an officer where the circumstances so warrant, to undertake an investigation and to take such actions as may be appropriate and necessary to prevent future sexual offenses from occurring.

3.14. Requirement to Report Assaults on District Board of Education Members or Employees

Subject only to the provisions of Articles 7.4 and 9 of this Agreement, it is agreed that (*designated school official*) shall immediately notify (*designated law enforcement official*) whenever any school employee in the course of his or her employment develops reason to believe that a student committed assault, as defined under *N.J.S.A.* 2C:12-1(a)1, not involving the use of a weapon or firearm, upon a teacher, administrator, other school board employee, or district board of education member, with or without a weapon, pursuant to *N.J.A.C.* 6A:16-5.7(d)5.

3.15. Law Enforcement Response to Assaults on District Board of Education Members or Employees

The (*law enforcement agency*) receiving information about an assault on district board of education members or employees pursuant to Article 3.14 of this Agreement agrees to promptly dispatch an officer, or immediately dispatch an officer where the circumstances so warrant, to undertake an investigation and to take such actions as may be appropriate and necessary to prevent future assaults.

3.16. Requirement to Report Bias-Related Incidents

In accordance with *N.J.A.C.* 6A:16-6.3(e), it is agreed that (*designated school official*) must promptly notify (*designated law enforcement official*) and the bias investigation officer for the county prosecutor's office whenever any school employee develops reason to believe a "bias-related act," (1) has been committed or is about to be committed on school grounds; (2) has been or is about to be committed by a student on or off school grounds (whether such offense was or is to be committed during operating school hours); or (3) a student enrolled in the school has been or is about to become the victim of a bias-related act on or off school grounds, or during operating school hours. It is further agreed that (*designated school official*) must immediately notify (*designated law enforcement official*) and the bias investigation officer for the county prosecutor's office where there is reason to believe a bias-related act that involves an act of violence has been or is about to be physically committed against a student or there is otherwise reason to believe a life has or will be threatened. A "bias-related act" means an act that is directed at a person, group of persons, private property, or public property that is motivated in whole or in part by race, color, national origin, ethnicity, gender, gender identity or

expression, disability, religion, or sexual orientation. In weighing whether a student's conduct meets this definition and triggers a mandatory report, school officials should consider whether the student's conduct was motivated by a protected category. When weighing motive, educators may therefore consider the context of the incident and the age, maturity, and competency of the student(s) implicated in a potential bias-related act, since those factors would be considered by law enforcement and county prosecutors.

A bias-related act need not involve conduct that constitutes a criminal offense to trigger a mandatory report. However, school officials should be aware that certain bias-related acts may also constitute the criminal offense known as "bias intimidation." Pursuant to *N.J.S.A.* 2C:16-1(a), bias intimidation occurs when an enumerated offense, such as harassment, assault, terroristic threats, criminal mischief, arson, or homicide, is committed with the purpose to intimidate or with knowledge that the offense would intimidate an individual or group of individuals "because of race, color, religion, gender, disability, sexual orientation, gender identity or expression, national origin, or ethnicity." *N.J.S.A.* 2C:16-1(a)

School officials should be aware that the Office of the Attorney General has established uniform law enforcement procedures for the response to, and investigation of, bias incidents[5]. In this guidance to law enforcement, a bias incident is defined as any suspected or confirmed violation of *N.J.S.A.* 2C:16-1(a)(1) or (2).1., and law enforcement officials are required to report such bias incidents within 24 hours.

School officials should also be aware that bias-related acts that trigger a school's mandatory reporting obligations under this Article will also constitute HIB, triggering a school's obligation under the *Anti-Bullying Bill of Rights Act*. Law enforcement officials agree to notify the principal of the school at which a student is enrolled when a student or a student's parent or guardian reports to the law enforcement agency that a student may be the victim of HIB, as defined in the ABR. School officials should implement district policies for responding to HIB complaints when an HIB report is received from law enforcement officials.

The Division on Civil Rights (DCR), as part of the Department of Law and Public Safety, under the authority of the Attorney General, is responsible for enforcing New Jersey's Law Against Discrimination (LAD), *N.J.S.A.* 10:5-1 to -49. All schools subject to this Agreement constitute places of public accommodation subject to DCR's jurisdiction within the meaning of the LAD. School officials should be aware that as employees and agents of a place of public accommodation, they cannot discriminate against or harass students, and must take action to stop bias-based harassment of students if they knew or should have known about it, even if the harassment is perpetrated by a fellow student.

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[5] "Revised Bias Incident Investigation Standards Attorney General's Law Enforcement Guideline" (the Standards), https://www.nj.gov/oag/dcj/agguide/Bias-Invest-Standards_040519.pdf

School officials are prohibited under the LAD from administering this Agreement in a manner that discriminates based on race, ethnicity, gender, disability, or any other protected characteristic. A school discriminates within the meaning of the LAD if it makes (or fails to make) mandatory referrals under Article 3 of this agreement differently with respect to students of one race, ethnicity, gender, disability status, or any other protected characteristic differently than it does students of another race, ethnicity, gender, disability status, or other protected characteristic.

School and law enforcement officials should be aware that, in some cases, a school's failure to appropriately intervene in and investigate bias-related acts may also constitute a violation of the LAD. When a law enforcement agency is confronted with a suspected or confirmed violation of New Jersey's Law Against Discrimination, the victim shall be informed of the Division on Civil Rights' jurisdiction and referred to the Division, if appropriate, and the Division on Civil Rights shall be contacted.

3.17. Requirement to Report Potentially Missing, Abused, or Neglected Children

New Jersey statutes (*N.J.S.A.* 18A:36-25 and 9:6-8.10) require reporting by school officials of a potential missing or abused child to **both** law enforcement officials and Child Protection and Permanency (CP&P), New Jersey Department of Children and Families (DCF), as set forth below.

3.17.1. Reports of Child Abuse or Neglect to CP&P

Any person having reasonable cause to believe that a student has been subjected to child abuse or neglect must immediately report the matter to CP&P by telephone or otherwise, pursuant to *N.J.S.A.* 9:6-8.10 and *N.J.A.C.* 6A:16-11.1(a)2. The CP&P Child Abuse Hotline is to be contacted at 1-877-NJABUSE.

3.17.2. Notification to Law Enforcement

Notification of a potential missing or abused or neglected student also must be made to law enforcement officials by the person who is designated to report child abuse cases on behalf of the school district, such as the chief school administrator, principal, assistant principal or other designated school official, in accordance with *N.J.S.A.* 18A:36-25 and *N.J.A.C.* 6A:16-11.1(a)3. Each school district may establish individual procedures for the notification. It is not necessary for the same person to contact law enforcement and CP&P. It is only required that both notifications are made.

3.17.3. Notification of CP&P by Law Enforcement

Pursuant to the *DCF/Law Enforcement Model Coordinated Response Protocol* promulgated February 2007 by the Attorney General and the Commissioner of the Department of Children and Families, a law enforcement agency receiving a report of child abuse from the designated school official, need not notify the CP&P hotline when the school official confirms that the CP&P hotline has been contacted by school staff.

3.17.4. Law Enforcement Response

The law enforcement agency receiving a report of child abuse or a potential missing child must respond in accordance with the policies established by their County Prosecutor's Office.

3.17.5. Notification of Parents or Guardians

Notification to the student's parents or guardians must **not** be made by school officials when it is suspected that either parent or guardian is responsible for the suspected abuse. Law enforcement officials do not need the permission of a parent or guardian to speak to any student who is not the target of an investigation. It is the sole responsibility of law enforcement officials to determine when or whether a parent of any student must be contacted. Failure to follow this procedure may compromise the integrity of an investigation and place the child at risk.

3.17.6 Anonymity

Individuals who report abuse may or may not be entitled to anonymity. While CP&P allows anonymous child abuse reporting for the general public, school staff may not be entitled to anonymity for these reports. Furthermore, there is no anonymity when incidents are reported to law enforcement authorities.

3.17.7 Custody Disputes and Potentially Missing Children

It is recognized by all parties to this agreement that custody disputes between parents often have a detrimental effect upon the children. Sudden requests for school records accompanied by suspicious absences should result in a heightened scrutiny within the school. Therefore, to the extent that a report to law enforcement will not violate student record confidentiality, if it comes to the attention of a school administrator that the absence of a child from school may be due to a parental kidnapping or custodial interference, the school administrator must immediately contact law enforcement authorities. Concerns that a child may be unlawfully removed from the jurisdiction should be immediately brought to the attention of local law enforcement officials.

Article 4. Reporting other Offenses: Non-Mandatory Reports

4.1. Reporting Other Offenses

When contemplating a non-mandatory (i.e., voluntary) report, the Department of Education encourages school officials to refer to the code of student conduct and provide a graduated response to misconduct that provides a continuum of actions designed to remediate and, where necessary or required by law, to impose sanctions for continued misbehavior, considering the developmental ages of the student and their history of inappropriate behavior, prior to referring the incident to law enforcement. Research has demonstrated that students who have contact with the juvenile justice system, including a single arrest, are at increased risk of dropping out of school and having further involvement with the juvenile and adult criminal justice system.

Subject to the provisions of Articles 7.4 and 9 of this Agreement, it is agreed that (*designated school official*) may, but need not, notify *(designated law enforcement official*) whenever any school employee develops reason to believe that a non-mandatory report offense has been committed on or against school grounds. In deciding whether to refer the matter to the designated law enforcement agency, the principal of the school or his or her designee should consider the nature and seriousness of the offense and the risk that the offense posed to the health or safety of other students, school employees, or the general public and must be mindful that offenses committed on school grounds by or against students may lead to an escalation of violence or retaliation that may occur on school grounds or at other locations. Under no circumstances may any school employee prevent or discourage the victim of an offense from reporting the offense to a law enforcement agency. Schools are encouraged to consult with law enforcement concerning a non-mandatory report offense to discuss the appropriate level of intervention and available resources.

As a reminder, school officials are prohibited under the LAD from enforcing this Agreement in a manner that discriminates based on race, ethnicity, gender, disability, or any other protected characteristic. A school discriminates within the meaning of the LAD if it chooses to refer (or not to refer) students of one race, ethnicity, gender, disability status, or any other protected characteristic differently under Article 4 of this agreement than it does students of another race, ethnicity, gender, disability status, or other protected characteristic.

4.2. Stationhouse Adjustments

Though a report to law enforcement allows officers to remain vigilant to the possibility of a criminal act occurring off school grounds, law enforcement is not required to file a formal complaint against a juvenile for any offense. In response to reports to law enforcement by schools, stationhouse adjustments should be employed whenever appropriate to avoid the stigma of a formal juvenile delinquency record. When considering whether to report an offense to law enforcement, schools should strive to utilize all available school resources and sanctions prior to making the report, unless a mandatory report is required, and consult with law enforcement if necessary.

The Attorney General Directive 2020-12 Directive Establishing Policies, Practices, and Procedures to Promote Juvenile Justice Reform, repealed and superseded the provisions of Attorney General Law Enforcement Directive No. 2008-2 (Guidelines for Stationhouse Adjustment of Juvenile Delinquency Offenses); the 1998 Attorney General Guidelines on Procedures for Collecting Juvenile Fingerprints and Photographs; and Attorney General Executive Directive No. 1990-1 (Handling of Juvenile Matters by Police and Prosecutors).

The Directive outlines mechanisms available to police officers and prosecutors to divert youth from the juvenile justice system and limit the likelihood of unnecessary detention. The one mechanism that is applicable in the school setting is the stationhouse adjustment. A stationhouse adjustment is

designed to divert a juvenile from the juvenile justice system without the filing of charges. In such situations, an officer typically asks the juvenile and a parent or guardian/caregiver/designee to come to the police station to discuss an alleged offense and work together to develop an appropriate resolution, which is then memorialized in a written agreement. The officer may refer the juvenile for social services and, if property has been stolen or damaged, require the juvenile to make restitution in some form. The goal is to engage the parent or guardian/caregiver/designee—and, where appropriate, the victim—in any resolution, allowing the family and community resources to address the violation rather than the courts.

4.3. Law Enforcement Response to Non-Mandatory Reports

The (*law enforcement agency*) receiving information about the commission of an offense pursuant to Article 4 of this Agreement shall respond promptly **by telephone or in person, and where appropriate, discuss with school officials whether further action is needed before contacting or involving the student.** Law enforcement officials' obligation to respond to a non-mandatory report does not require them to do more than consult with school officials. When a non-mandatory report to law enforcement is made, the law enforcement agency retains full discretion to decide that no further action is needed, or recommend a stationhouse adjustment, as outlined in Article 4.2. When there is probable cause to believe that an offense has been committed, the (*law enforcement agency*) shall handle the matter in accordance with the provisions of the Attorney General Directive 2020-12 Directive Establishing Policies, Practices, and Procedures to Promote Juvenile Justice Reform.

4.4. Harassment, Intimidation, or Bullying (HIB)

Harassment, intimidation, or bullying (HIB) in school settings presents an ongoing challenge throughout New Jersey. HIB acts tear at the fabric of our society, pose grave risks to the physical and emotional well-being of students, and can quickly lead to retaliation, an escalation of violence both on and off school grounds, and even suicide. To address this problem, New Jersey enacted the *Anti-Bullying Bill of Rights Act* on January 5, 2011 (*N.J.S.A.* 18A:37-13 et seq.).

The *Anti-Bullying Bill of Rights Act* sets forth the following definition for HIB (*N.J.S.A.* 18A:37-14.):

> "Harassment, intimidation or bullying" means any gesture, any written, verbal or physical act, or any electronic communication, whether it be a single incident or a series of incidents, that is reasonably perceived as being motivated either by any actual or perceived characteristic, such as race, color, religion, ancestry, national origin, gender, sexual orientation, gender identity and expression, or a mental, physical or sensory disability, or by any other distinguishing characteristic, that takes place on school property, at any school-sponsored

function, on a school bus, or off school grounds as provided for in section 16 of *P.L.*2010, *c.*122 (C.18A:37-15.3), that substantially disrupts or interferes with the orderly operation of the school or the rights of other students and that:

a. a reasonable person should know, under the circumstances, will have the effect of physically or emotionally harming a student or damaging the student's property, or placing a student in reasonable fear of physical or emotional harm to his person or damage to his property;

b. has the effect of insulting or demeaning any student or group of students; or

c. creates a hostile educational environment for the student by interfering with a student's education or by severely or pervasively causing physical or emotional harm to the student.

The ABR sets forth standards and procedures for preventing, reporting, investigating, and responding to incidents of HIB of students that occur on school grounds, at school-sponsored functions, on school buses, and off school grounds, and school investigations of HIB must determine whether conduct meets the above definition. The ABR further requires that policies be adopted through a process that includes representation of parents or guardians, school employees, volunteers, students, administrators and community representatives (*N.J.S.A.* 18A:37-15a). Upon request by a school district, law enforcement agencies must make available a representative to participate in this process (see Article 9.4 of this Agreement).

4.4.2. Reporting of HIB

4.4.2.1. Reporting of HIB by Schools to Law Enforcement

HIB does not by itself constitute a criminal offense. Accordingly, there is no obligation on the part of school personnel to report HIB investigations to a law enforcement agency unless the conduct rises to the level of mandatory report, as outlined in Article 3. However, school officials should be aware that certain HIB acts may also rise to the level of a criminal offense if they constitute bias intimidation, hazing, and cyber-harassment, which are discussed in Articles 3.16, 4.5, and 4.6 of this Agreement, or violate another provision of the Code of Criminal Justice, such as those addressing assault, harassment, threats, robbery, and sexual offenses. Because an HIB event that occurs in school on a Friday can precipitate another event outside of school on a Saturday, reporting these offenses allows law enforcement to remain vigilant. However, both school officials and law enforcement officials should be aware that a school's notification to law enforcement does not require that any formal action be taken by law enforcement in response to the non-mandatory report. When making mandatory or non-mandatory reports, school officials agree to indicate any suspicions or evidence that the conduct was gang-related. Victims of HIB also should be informed that they may report an alleged offense to the

appropriate law enforcement agency; however, school officials should avoid expressing any opinion to victims as to whether the alleged conduct constitutes an offense under the Code of Criminal Justice. Under no circumstances shall any school employee prevent or discourage the victim of an offense from reporting the offense to a law enforcement agency.

4.4.2.2. Reporting of HIB to Division on Civil Rights

School officials should be aware that incidents of HIB in schools may also implicate the New Jersey Law Against Discrimination, *N.J.S.A.* 10:5-1 to -49 (LAD). In some cases, a school district's failure to appropriately intervene in and investigate bias-based HIB incidents may constitute a violation of the LAD. When a law enforcement agency is confronted with a suspected or confirmed violation of New Jersey's Law Against Discrimination, the victim shall be informed of the New Jersey Division on Civil Rights' jurisdiction and referred to the Division, if appropriate, and the Division on Civil Rights shall be contacted.

4.4.3. Preservation of Evidence and Chain of Custody

Whenever a school official receives from school employees or directly seizes a document, an electronic device or any other item that the official believes may contain evidence of HIB, reasonable precautions must be taken to prevent its theft, destruction or unlawful use by any person. It is understood and agreed that under no circumstances may any person alter, destroy or otherwise dispose of any such evidence. Such evidence must be maintained in a locked and secure location and the handling of such evidence must be documented in order to provide a record that no one has had an opportunity to tamper with the evidence.

4.4.4. Reporting of HIB by Law Enforcement to Schools

In addition to the obligations to share law enforcement information with schools set forth in Article 9 of this Agreement, the law enforcement agency agrees to notify the principal of the school at which a student is enrolled when a student or a student's parent or guardian reports to the law enforcement agency that a student is the victim of HIB, as defined in the ABR. When the student is a juvenile, such reports are permissible pursuant to the authority of *N.J.S.A.* 2A:4A-60c and/or *N.J.S.A.* 2A:4A-60e, as outlined in Article 8 of this Agreement. Such notification also must be provided when the alleged offending student is an adult. See Article 8.8 of this Agreement.

4.4.5. Coordination of HIB and Criminal Investigations

There may be times when HIB conduct is being investigated by both school officials pursuant to the ABR and law enforcement officials pursuant to the Code of Criminal Justice. In such situations, the law enforcement investigation focuses on whether there has been a violation(s) of the Code of Criminal Justice, while an HIB investigation focuses on whether an act has been committed in violation of the ABR. When a criminal investigation is initiated by law enforcement, but a school district has already initiated its own disciplinary investigation for the same incident or conduct, a school district generally

agrees to suspend its own investigation until law enforcement has concluded its investigation. This best practice avoids hampering ongoing criminal investigations. Although the *Anti-Bullying Bill of Rights Act* (ABR) provides a ten school day timeframe to complete an HIB investigation, if law enforcement deems it appropriate for a school district to suspend or stay its HIB investigation because its own investigation could be compromised by a simultaneous or concurrent HIB investigation, it may request that the school district suspend or "stay" its HIB investigation. The suspension or stay of a school district's HIB investigation may be appropriate when, among other things, there is a concern that witness statements and/or evidence could be adversely affected or detrimental to an ongoing criminal investigation. It is only when law enforcement affirmatively requests a school district to suspend or stay its HIB investigation that such an investigation should be suspended or stayed. If law enforcement does not affirmatively request a suspension or stay of an HIB investigation, a school district must comply with all applicable ABR timeframes. If law enforcement has not affirmatively requested a stay or suspension of an HIB investigation, but a school district believes that the action(s) involved may constitute a criminal offense(s), it should contact law enforcement to inquire as to whether law enforcement may want to investigate the matter.

When law enforcement requests a suspension or stay of an HIB investigation, school officials must immediately memorialize this request, in writing, and advise the parent(s)/guardian(s) of the alleged perpetrator(s) and alleged victim(s) of law enforcement's request. Notice to the parents must include notice that the school is obligated under the Law Against Discrimination to address student-on-student bias-based harassment, and that the statute of limitations for filing a complaint in the Division on Civil Rights will not be extended due to law enforcement's request. If the parent(s)/guardian(s) objects, either orally or in writing, to the suspension or stay of the school district's HIB investigation, and law enforcement wishes to enforce the stay over the parent(s)/guardian(s) objections, law enforcement must seek appropriate legal assistance from the County Prosecutor's Office to obtain a formal court order compelling the stay. In addition, and more specifically:

- If law enforcement requests a suspension or stay of an HIB investigation, but the school district has not yet initiated its investigation, the school district must initiate its investigation but solely for the purpose of safeguarding the health and welfare of its students, and not for the purpose of determining whether HIB occurred. The school district's HIB investigation must remain open and stayed during the pendency of law enforcement's investigation. Upon completion of the law enforcement investigation, and following notification of that completion from the county prosecutor, the anti-bullying specialist must immediately resume the school's HIB investigation. In this instance, the anti-bullying specialist must have the ten school days to complete its HIB investigation.
- If law enforcement requests a suspension or stay of an HIB investigation, but the school district has already initiated its investigation, the school must immediately cease and stay its HIB investigation at the request of law enforcement while following the parental/victim notification

requirements set forth above, and pending the outcome of any court orders requested by law enforcement to compel the stay. However, the school district must still be required to safeguard the health and welfare of its students. The school district's HIB investigation must remain open and stayed during the pendency of law enforcement's investigation. Upon a court's denial to compel a stay, or upon completion of the law enforcement investigation, and following notification of that denial or completion from the county prosecutor, the anti-bullying specialist must immediately resume the school's HIB investigation. In this instance, the anti-bullying specialist must have the number of days remaining in the ten school day timeframe to complete its HIB investigation (e.g., if law enforcement directs a school district to cease its investigation on day three, then the school district must have seven days, following clearance from the county prosecutor, to complete its HIB investigation).

- If law enforcement requests a suspension or stay of an HIB investigation, but the school district has already completed its investigation, the ten school day timeframe must be unaffected. However, in the event that additional information is available upon the completion of a criminal investigation, the ABR permits the school anti-bullying specialist to amend the original report with the results of the investigation to reflect the additional information (*N.J.S.A.* 18A:37-15b(6)a). The anti-bullying specialist should review this additional information, and promptly determine whether the original report should be amended.
- If law enforcement requests a suspension or stay of school district action at any other point, including prior to the reporting of the results of the investigation to the chief school administrator or the board of education; the reporting of information to the parent(s)/guardian(s) of the alleged perpetrator(s) and alleged victim(s); a parental request for a hearing before the board of education; or prior to the issuance of the board of education's written decision; the school district must comply with this request while following the parental/victim notification requirements and pending the outcome of law enforcement's application for court orders, if necessary, to stay requirements set forth above. All school district action must be stayed during the pendency of law enforcement's request or until a court denies law enforcement's request to compel a stay. Following notification of that completion from the county prosecutor, the school district must immediately resume any and all remaining action(s) required under law and regulation.

4.5. Hazing

Hazing is a process, based on tradition that is used by groups to maintain a hierarchy (i.e., a pecking order) within the group. Regardless of consent, the rituals require individuals to engage in activities that are physically and/or psychologically stressful. These activities can be humiliating, demeaning, intimidating, exhausting, and adversely affect the mental or emotional health or dignity of the individual. Activities may also cause bodily injury. Hazing is about group dynamics and proving one's worthiness to become a member of a specific group. The newcomer, or victim, is hazed. Once accepted by the group, the victim may become a bystander, watch others get hazed, achieve senior status, and ultimately become a perpetrator of hazing.

Beginning in March 2022, district boards of education with a middle school or high school and governing boards of a non-public middle or high school must adopt a written policy against hazing that includes the rules, penalties, and the program for enforcing the policy (*N.J.S.A.* 18A:37-32.2 and 32.3). The policy must also be posted on the district's or non-public school's publicly available website. (*N.J.S.A.* 18A:37-32.2(c)).

School officials should be aware that hazing which involves the participation of a coach or a teacher may also constitute child abuse (see Article 3.17). Hazing may also involve sexual offenses (see Article 3.12) or bias-related acts (see Article 3.16). Hazing may also constitute HIB, triggering a school's obligations under the Anti-Bullying Bill of Rights Act (see Article 4.4).

Hazing only triggers a school's mandatory obligation to report if it involves conduct covered by Article 3 as outlined above. However, school officials should also be aware that hazing is a criminal offense. The written policy required under *N.J.S.A.* 18A:37-32.2 and 32.3 should specify under what circumstances hazing conduct will be referred to law enforcement. The criminal law governing hazing, *N.J.S.A.* 2C:40-3, sets forth the following definition for hazing:

A person is guilty of hazing, if, in connection with initiation of applicants to or members of a student or fraternal organization, whose membership is primarily students... the person knowingly or recklessly:

(1) Causes, coerces, or otherwise induces another person to commit an act that violates federal or State criminal law;
(2) Causes, coerces, or otherwise induces another person to consume any food, liquid, alcoholic liquid, drug or other substance which subjects the person to a risk of emotional or physical harm or is otherwise deleterious to the person's health;
(3) Subjects another person to abuse, mistreatment, harassment, or degradation of a physical nature, including, but not limited to, whipping, beating, branding, excessive calisthenics, or exposure to the elements;

(4) Subjects another person to abuse, mistreatment, harassment, or degradation of a mental or emotional nature, including, but not limited to, activity adversity affecting the mental or emotional health or dignity of the individual, sleep deprivation, exclusion from social contact, or conduct that could result in extreme embarrassment;
(5) Subjects another person to abuse, mistreatment, harassment, or degradation of a sexual nature; or
(6) Subjects another person to any other activity that creates a reasonable likelihood of bodily injury to the person. (*N.J.S.A.* 2C:40-3(a)).

Hazing is a crime of the third degree if the act results in death or serious bodily injury and a crime of the fourth degree if the act results in bodily injury. Otherwise, hazing is a disorderly persons offense (*N.J.S.A.* 2C:40-3(b)). The consent of the person hazed is not a defense (*N.J.S.A.* 2C:40-4).

4.5.1. Reporting of Hazing by School Officials and Law Enforcement

Unless the conduct rises to the level of a mandatory report, as outlined in Article 3, there is no obligation on the part of school personnel to report any hazing incident.

Hazing may also constitute HIB. Law enforcement officials agree to notify the principal of the school at which a student is enrolled when a student or a student's parent or guardian reports to the law enforcement agency that a student may be the victim of HIB, as defined in the *Anti-Bullying Bill of Rights Act*.

4.6. Cyber-Harassment

Cyber-harassment constitutes a separate criminal offense in New Jersey (*N.J.S.A.* 2C:33-4.1). The law targets online communications that threaten to inflict a crime, an injury, physical harm, or are made with the intent to emotionally harm a reasonable person or to place a reasonable person in fear of physical or emotional harm. The offense of cyber-harassment may be charged as either a crime of the third or fourth degree, depending on the ages of the target and harasser.

N.J.S.A. 2C:33-4.1sets forth the following definition for cyber-harassment:

A person commits the crime of cyber-harassment if, while making a communication in an online capacity via any electronic device or through a social networking site and with the purpose to harass another, the person:

(1) threatens to inflict injury or physical harm to any person or the property of any person;
(2) sends, posts, comments, requests, suggests, or proposes any lewd, indecent, or obscene material to or about a person; or
(3) threatens to commit any crime against the person or the person's property.

Cyber-harassment is a crime of the fourth degree, unless the person is 21 years of age or older at the time of the offense and impersonates a minor for the purpose of cyber-harassing a minor, in which case it is a crime of the third degree.

If a minor under the age of 16 is adjudicated delinquent for cyber-harassment, the court may order as a condition of the sentence that the minor, accompanied by a parent or guardian, complete, in a satisfactory manner, one or both of the following:

(1) a class or training program intended to reduce the tendency toward cyber-harassment behavior; or
(2) a class or training program intended to bring awareness to the dangers associated with cyber-harassment.

A parent or guardian who fails to comply with a condition imposed by the court pursuant to subsection c. *N.J.S.A.* 2C:33-4.1is a disorderly person and must be fined not more than $100 for a first offense and not more than $500 for each subsequent offense.

A parent or guardian having legal custody of a minor who demonstrates willful or wanton disregard in the exercise of the supervision and control of the conduct of a minor adjudicated delinquent of cyber-harassment may be liable in a civil action.

4.6.1. Reporting of Cyber-Harassment

Accordingly, there is no obligation on the part of school personnel to report any cyber-harassment incident, unless the conduct rises to the level of mandatory report, as outlined in Article 3. Cyber-harassment may also constitute HIB. Law enforcement officials agree to notify the principal of the school at which a student is enrolled when a student or a student's parent or guardian reports to the law enforcement agency that a student may be the victim of HIB, as defined in the *Anti-Bullying Bill of Rights Act.*

4.7. Sexting

Sexting involves the sending of sexually explicit photos by electronic means such as text message.

School officials should be aware that sexting of image or video involving sexual penetration or criminal sexual contact has been committed on school grounds, or by or against a student during school operating hours or during school-related functions or activities may trigger a school's reporting obligations related to sexual offenses (see Article 3.12). School officials should also be aware that sexting may involve bias-related acts (see Article 3.16). Sexting may also constitute HIB, triggering a school's obligations under the *Anti-Bullying Bill of Rights Act* (see Article 4.4).

Sexting only triggers a school's mandatory obligation to report if it involves conduct covered by Article 3 as outlined above. However, school officials should also be aware that sexting may constitute a criminal act pursuant to New Jersey's child pornography laws. For instance, it is a crime to give to someone else, offer to give to someone else, transfer, disseminate, distribute, circulate, or possess pornography depicting a child, defined as a person younger than 18 (*N.J.S.A.* 2C:24-4). Penalties for violating such laws include not only significant time in prison but also mandatory registration as sex offenders.

4.7.1. Reporting of Sexting

There is no obligation on the part of school personnel to report any cyber-harassment incident, unless the conduct rises to the level of mandatory report, as outlined in Article 3. However, school officials should be aware that once a photograph has been sent out, it becomes difficult, if not impossible, to know how many people have saved it, tagged it, shared it, etc. Working proactively with law enforcement is often the best way to quickly ascertain who has a digital copy of the photograph and to destroy it before it can be further circulated.

Schools are therefore encouraged to consult with law enforcement for any incident that may require outside investigation. New Jersey has created an alternative to criminal prosecution for teens charged with child pornography as a result of sexting (*N.J.S.A.* 2A:4A-71.1). If the court deems it appropriate, these teens may be ordered to participate in an educational program or counseling in lieu of prosecution. Both the creator and subject of the sexting image must be younger than 18 to be eligible for this program.

Sexting may be also constituting HIB. Law enforcement officials agree to notify the principal of the school at which a student is enrolled when a student or a student's parent or guardian reports to the law enforcement agency that a student may be the victim of HIB, as defined in the *Anti-Bullying Bill of Rights Act*.

4.8 Offenses Involving Computers, the Internet, and Technology

In 2003, a series of laws were passed allowing for the prosecution of new crimes, such as unauthorized computer access and damage which such access may cause. In addition, digital cameras, digital photos, digital videos, cell phones, e-mail and the Internet are increasingly used to commit crimes. The purpose of this Article is to recognize some of the areas where law enforcement and educational professionals should cooperate to ensure a unified response to the following conduct by students, teachers, administrators and other school staff:

1) Harassment and threats via electronic media.
2) Unauthorized access to school networks.
3) Use of technology to facilitate other crimes.
4) Blogging (free speech).

4.8.1. Harassment and Threats via Electronic Media, Unauthorized Access to School Networks, and the Use of Technology to Facilitate Other Crimes

Students may inappropriately utilize technology to harass and threaten other students or individuals. These types of actions may be considered incidents of harassment, intimidation, and bullying (Article 4.4), bias-related incidents (Article 3.16), cyber-harassment (Article 4.6), sexting (Article 4.7), or other misconduct. Bias-related incidents trigger schools' mandatory reporting obligations, and school officials should be guided by the reporting obligations in Article 3.16 if students utilize technology to engage in such conduct. Inappropriate use of technology to engage in other acts of harassment, intimidation, and bullying (Article 4.4), cyber-harassment (Article 4.6), sexting (Article 4.7), or other misconduct does not trigger schools' mandatory reporting obligations, and school officials should be guided by the reporting obligations elsewhere in this agreement, school district policy, and the board attorney (as necessary) to determine the protocol for any violations of the code of student conduct.

Students may also take actions to access a school network, which is unauthorized by the school district. There are instances where school officials may consider unauthorized accessing of a school network to be an internal matter and not advise law enforcement authorities, especially if the nature of unauthorized access does not require investigation regarding the extent of unauthorized access (e.g., when a student accesses a school district network to change a test score).

In situations where the significance of an attack on the integrity of a school computer network has implications for community safety, school officials should notify law enforcement. Accordingly, when notification to law enforcement is appropriate, notification should be made to law enforcement immediately upon learning of unauthorized access.

Should schools make a mandatory report under Article 3 or choose to make a non-mandatory report under Article 4, school officials need to assess the extent of unauthorized access to school systems. When notification to law enforcement is deemed appropriate by educators, the entirety of the investigation should be conducted by law enforcement so as not to compromise the integrity of potential evidence and protect the school community (i.e., educators who may be part of the investigation, victims, etc.).

Financial information, personally identifying information and content, as well as private images may all be contained on a student's computer or personal electronic device. School and law enforcement officials should consult with Article 7.5 regarding any searches and seizures of students and their property.

4.8.2. Blogs, Social Media, and Free Speech Issues

Blogs and social media have become a public forum for many people, including students, to post a variety of personal information, including biographical information, opinion, media, and insulting or harassing speech.

School officials should be aware that blogs or social media posts that involve bias-related acts (see Article 3.16) or threats to cause death, serious bodily injury, or significant bodily injury (see Article 3.10) may trigger mandatory reporting requirements or may constitute HIB, triggering a school's obligations under the *Anti-Bullying Bill of Rights Act* (see Article 4.4).

However, school officials should also be aware that a school's imposition of discipline and county prosecution of blog and social media content can implicate the issue of "free speech" under the Federal and New Jersey Constitutions. Prosecution of individuals who harass or threaten specific groups or individuals is commonplace. However, law enforcement may be unable to prosecute those who merely publish an opinion or a photograph. School personnel as well as students often are the target of information contained in blogs.

4.8.3. Reporting of Blogs, Social Media, and Free Speech Issues

There is no obligation on the part of school personnel to report any blogging or free speech issues, unless the conduct rises to the level of mandatory report, as outlined in Article 3.

Law enforcement authorities have the ability to preserve evidence before the author has an opportunity to alter it. If such information is brought to the attention of law enforcement, a legal determination will be made on whether the information contained in the blog is constitutionally protected and whether it is criminal in nature.

Content on a blog or social media post may also constitute HIB. Law enforcement officials agree to notify the principal of the school at which a student is enrolled when a student or a student's parent or guardian reports to the law enforcement agency that a student may be the victim of HIB, as defined in the *Anti-Bullying Bill of Rights Act*.

Article 5. Notice of Arrests

5.1. Arrests of Students on School Grounds

Whenever a student has been arrested on school grounds, the law enforcement officer or agency involved shall, as soon as practicable, notify the building principal. Whenever possible, such notice shall be given before the student has been taken off school grounds. Where the student is a juvenile, all information concerning the circumstances of the arrest shall be provided to the building principal on a confidential basis and in accordance with the provisions of *N.J.S.A.* 2A:4A-60d(3). See Article 8.4 of this Agreement for a synopsis of those laws.

5.2. Arrests of Non-Students on School Grounds

Where a person other than an enrolled student is arrested on school grounds, the building principal shall be advised as to the circumstances of the offense and the identity of the offender, provided that where the person arrested is a juvenile, it is understood that the law enforcement agency

or officer involved is not permitted to divulge any information that would violate the laws governing the disclosure of juvenile information. See Article 8.4 of this Agreement for a synopsis of those laws.

5.3. Arrests of Students off School Grounds During Operating School Hours

When a student is arrested off school grounds during operating school hours, or under circumstances that would lead the arresting officer to believe that a school official was responsible for the care and custody of the student at the time of the arrest, or where the arresting officer reasonably believes that the student was in transit between school and his home at the time of arrest, the arresting officer shall, as soon as practicable, notify the building principal of the school in which the student is enrolled. All information concerning the basis and circumstances of the arrest shall be provided to the building principal on a confidential basis and in accordance with the provisions of *N.J.S.A.* 2A:4A-60, as summarized in Article 8.4 of this Agreement.

5.4. Parental Notification

When the building principal is advised of a student's arrest, pursuant to the provisions of this Agreement, the principal or his or her designee will, as soon as practicable, and in accordance with *N.J.A.C.* 6A:16-6.2(b)3 and 11 and the associated board of education policies and procedures regarding parental notification, contact a parent or guardian of the student. It is understood that the law enforcement agency making the arrest also is required to attempt to contact the student's parent or guardian pursuant to *N.J.S.A.* 2A:4A-33.

It is agreed that the (*school official*) shall at the request of the (*law enforcement agency*) and/or the County Prosecutor's Office provide information concerning the efforts by the principal or school staff to contact and notify the student's parent(s) or guardian.

Article 6. Arrest Protocols

For the purpose of this Agreement, the term "arrest" shall include the taking into custody of a juvenile for any offense which if committed by an adult would constitute a crime or disorderly persons offense.

6.1. Requests by School Officials

All requests by any school official to summon a law enforcement officer for the purpose of making an arrest on school grounds, pursuant to *N.J.A.C.* 6A:16-6.2(b)2 and 9, whether for a suspected violation of the Comprehensive Drug Reform Act or for a suspected violation of any other criminal statute, should be directed to the (*designated police liaison or to the chief of the department having patrol jurisdiction*). Nothing herein shall be construed in any way to preclude or discourage any person from dialing "9-1-1" to report an emergency.

6.2. Minimizing Disruption of the Educational Process

It shall be the general policy of (*law enforcement agency*) when making any arrest on school grounds to minimize the disruption of the school environment to the greatest extent possible, consistent with the requirements of public safety. Accordingly, substantial weight shall be given by the law enforcement officer assigned to make the arrest to the specific recommendations of the building principal or local chief school administrator as to the time, place, and manner for effecting the arrest.

6.2.1. Arrests to be Conducted in Private

So as to minimize any disruption of the educational environment, every reasonable effort should be made to effect the arrest in the building principal's office, or in some other designated area away from the general student population.

6.2.2. Preferred Use of Plainclothes Officers to Effect Arrest

Where feasible, the responding law enforcement officer(s) should be in plainclothes, use unmarked police vehicle(s) and refrain from using a siren or flashing overhead lights. In addition, the number of responding officers should be kept to a minimum, consistent with the requirements of public safety.

6.2.3. Cooperation with Arrests on School Property

It is understood and agreed that school officials shall cooperate with law enforcement officials and shall not provide sanctuary from arrest to any person, and that school officials shall not interfere with or impede any law enforcement officer in the performance of his or her duties.

6.3. Other Spontaneous Arrests

6.3.1. Notice to Building Principal

In cases in which a law enforcement agency responds during operating school hours to a suspected offense reported by someone other than the building principal or local chief school administrator, or where a law enforcement officer observes the occurrence of an offense on school grounds during operating school hours which would justify a warrantless arrest, or where a person subject to arrest retreats onto school grounds during operating school hours, the arresting law enforcement officer shall notify the building principal as soon as it is practical to do so. Where the arrest involves a student enrolled in the school, the building principal shall, wherever feasible, be notified before the student is taken from school grounds.

6.3.2. Minimizing Disruption

When effecting any spontaneous arrest on school grounds during operating school hours, every reasonable precaution shall be taken to minimize the disruption of the school environment to the greatest extent possible, consistent with the requirements of public safety.

6.4. Planned Arrests

Whenever a planned arrest is to occur on school grounds, the building principal or local chief school administrator shall be advised and consulted before the arrest occurs.

Article 7. Law Enforcement Operations

7.1. Inquiries Regarding Law Enforcement Operations

All inquiries or complaints received by school personnel regarding interviews, investigations, arrests or other operations conducted by sworn law enforcement officers shall be directed to the appropriate law enforcement agency. This shall apply to inquiries from parents, guardians, the press or any other sources. A school official receiving such an inquiry or complaint shall also notify the appropriate law enforcement agency of the nature of the inquiry or complaint (*N.J.A.C.* 6A:16-6.3).

7.2. Interrogations and Interviews

No law enforcement officer shall direct, solicit, encourage, attend or otherwise participate in the questioning of any juvenile by school officials unless such questioning could be lawfully conducted by the law enforcement officer acting on his or her own authority in accordance with the rules and procedures governing law enforcement interrogations and interviews. All information obtained by school employees concerning the commission of an offense, whether obtained as a result of the questioning of a student or otherwise, shall be referred to the appropriate law enforcement agency, provided however, that nothing in this Agreement shall be construed to authorize or require a school employee to divulge information or records in violation of the confidentiality requirements of 42 C.F.R. Part 2, or any other applicable state or federal regulation, law or rule of evidence concerning confidential and privileged communications. The procedures for and responsibilities of staff, with regard to interviews of students suspected of possessing or distributing a controlled dangerous substance, including anabolic steroids, drug paraphernalia or a firearm or other deadly weapon shall be in accordance with *N.J.A.C.* 6A:16-6.1 et seq. and the associated board policies and procedures. Notification of parents in instances of law enforcement interviews involving their children will be made by school staff in accordance with *N.J.A.C.* 6A:16-6.2(b) and the associated board policies and procedures. It is understood that law enforcement officials need not contact parents to interview a minor student when the student is not the target of an investigation. However, law enforcement officials must contact parents to interview a minor student when the student is a target of an investigation.

7.3. Undercover School Operations

Undercover school operations are designed to disrupt ongoing drug-distribution activities. These operations are difficult to implement and require extensive planning, cooperation, and secrecy.

Attorney General Executive Directive 1988-1 imposes strict limitations on the use of this investigative tactic. The Attorney General Directive is designed to protect the educational environment of a school and to minimize the risk of injury to students and undercover officers. Rules and regulations promulgated by the State Board of Education and codified at *N.J.A.C.* 6A:16-6.2(b)7 require local district boards of education to adopt and implement policies and procedures to ensure cooperation between school staff and law enforcement authorities in all matters relating to undercover school operations.

7.3.1. Requests to Conduct Operations

a. All requests by school officials to undertake an undercover school operation in a particular school or school district will be directed to the local chief of police or, where appropriate, to the Superintendent of State Police. However, it is understood that the ultimate approval of all undercover school operations can only be granted by (*designated school official*) and (*the county prosecutor*) or, where appropriate, the Attorney General or his or her designee. When the school official designated as the liaison for law enforcement is the person under investigation, school districts are encouraged to have a plan in place on who should report to law enforcement (e.g., the liaison's supervisor or the chief school administrator).
b. A request to undertake an undercover school operation will not be made public by either the requesting school official or the law enforcement agency receiving the request.
c. The county prosecutor or the Attorney General or his or her designee will make a good faith effort to comply with all reasonable requests to initiate an undercover operation, considering the scope and nature of the substance abuse or weapons-related problem in the school or district and the availability of law enforcement resources.
d. Where the county prosecutor or the Statewide Narcotics Task Force is for any reason unable to comply with a request to undertake an undercover school operation, the county prosecutor or the Attorney General or his or her designee will promptly notify the requesting school officials.
e. The decision to decline a request to undertake an undercover school operation shall not be made public by either the requesting school officials or the law enforcement agency receiving the request.
f. Nothing herein shall be construed to preclude law enforcement officials from initiating a request to conduct an undercover school operation pursuant to Section 2 of this Addendum.

7.3.2. Consultation and Cooperation

a. As a practical matter, a successful undercover school operation cannot take place without the assent and continuing cooperation of the building principal and local chief school administrator and, except as may be expressly provided herein, none shall be attempted without such assent and continuing cooperation. Accordingly, prior to the placement of any undercover officer in a school, the school building principal and the local chief school administrator will be consulted unless there are compelling reasons not to consult with either of these officials. Where the

Attorney General determines that compelling reasons, exist, an alternative school official or officials will be designated who will be consulted in lieu of the building principal or local chief school administrator prior to the placement of an undercover officer in a school and throughout the course of the operation.

b. In any case where the undercover school operation has not been requested by an appropriate school official, the law enforcement agency proposing the operation will advise the building principal and local chief school administrator of the nature of the proposed operation and will, to the greatest extent possible, explain the reasons why the operation is necessary and appropriate. This explanation should include a description of the extent and nature of the suspected drug trafficking or weapons-related activities occurring within the school environment that would justify the operation. It is understood and agreed that law enforcement officials will not be required or permitted to divulge any information received in confidence, whether from an informant or otherwise, or that would violate the laws or court rules governing the disclosure of juvenile offender information, grand jury information, or information derived from electronic surveillance.

c. It is understood and agreed that undercover school operations should not necessarily be limited to schools falling within any particular region or demographic setting e.g., rural, suburban, urban center, or any particular district factoring group (i.e., a composite measure of socioeconomic status within a geographic area). Rather, subject to the availability of resources, undercover school operations should be proposed and conducted in any district or school where the designated law enforcement and school officials determine that such operations would be beneficial.

d. Information provided by law enforcement to the building principal or local chief school administrator will be kept strictly confidential and will not be divulged by the building principal or local chief school administrator to any other person without the express approval of the county prosecutor or, where appropriate, the Attorney General or his or her designee.

e. No law enforcement officer will disclose the fact that an undercover school operation has been proposed, requested, or is being or has been considered with respect to any particular school or school district.

f. The building principal and the local chief school administrator will be afforded the opportunity to offer specific concerns regarding the conduct of any proposed undercover school operation, and will also be given the opportunity to make general or specific recommendations as to how to minimize the impact of the proposed operation on the educational environment, existing substance abuse counseling programs, and the relationship between school authorities, the law enforcement community, and the student population. In developing an undercover school operation plan, and throughout the course of the operation, the law enforcement agency conducting the operation will give due consideration to the concerns and recommendations

offered by the building principal and local chief school administrator. Furthermore, these school officials will be advised whenever the law enforcement agency conducting the undercover school operation is for any reason unable or unwilling to follow any proposed recommendation. However, it is understood that the law enforcement agency responsible for conducting the undercover operation shall maintain control of the logistics of any operation once begun.

g. The law enforcement agency conducting the undercover school operation will provide to the building principal and local chief school administrator a detailed briefing concerning the logistical and record keeping requirements associated with successfully placing an officer undercover. The building principal and local chief school administrator may contact the designated liaison who will be available on a 24-hour basis to respond to any problems or inquiries.

7.3.3. Security; Limited Disclosure Agreements; Early Termination

a. The building principal and local chief school administrator will be informed as to the identity of any person assigned to an undercover investigation unless there are compelling reasons, as shall be determined by the Attorney General, not to inform either of these officials. The building principal and local chief school administrator, and any other school officials or employees who may be informed as to the identity of the undercover officer, will safeguard the identity of that officer and will not disclose the existence of a contemplated or ongoing undercover school operation to any person.

b. In the event that the building principal, local chief school administrator or any other school official or employee who may have been informed as to the existence of the operation subsequently learns of any information that suggests that the true identity of the undercover officer has been revealed, or that any person has questioned the identity or status of the undercover officer as a bona fide member of the school community, or that the integrity of the operation has been in any other way compromised, such information will be immediately communicated to the law enforcement agency conducting the operation or to the county prosecutor.

c. The school principal and local chief school administrator will be advised whenever an undercover school operation has been suspended or terminated or whenever the undercover officer is permanently removed from the school environment.

7.3.4. Use of Undercover Officers as School Employees

It is understood that no undercover school operation may be conducted that entails the placement of an undercover officer as a certified member of the school community without prior written approval of the Attorney General with notice given to the Commissioner of Education, or in the case of non-public schools, the chief school officer. It is understood that the Attorney General will base his approval upon a finding that 1) other law enforcement methods would not be effective, and 2) there

is a reasonable articulable suspicion that adult school employees or other non-student member(s) of the school community are engaged in drug trafficking or unlawful weapons-related activities. In that event, and upon such findings, the underlying purpose of the operation would not be to identify or to apprehend student offenders, but rather to identify and to apprehend suspected adult or non-student offenders. Furthermore, the law enforcement agency involved will develop, in consultation with the building principal and local chief school administrator, those steps that will be taken to minimize the undercover officer's contact with, and impact upon, the student population. It is understood that no undercover officer will be permitted to teach a formal class of instruction without the approval of the Attorney General and local chief school administrator, and that in no event will an undercover officer posing as a non-student member of the school community be permitted to establish or to simulate any confidential, trust or counselor relationship with any student.

7.3.5. Limitations on Undercover Officer Conduct

a. *Code of Student Conduct Infractions.* It is understood that an undercover officer cannot be expected to pose as a model student. Nonetheless, no undercover officer will engage in any activities that unduly disrupt the educational environment, or that amount to code of student conduct infractions of such a nature and magnitude so as to prevent other students from enjoying the full benefits of that educational environment. An undercover officer will at all times respect the rights of teachers and other students.

b. *Confidentiality of Treatment Records.* Federal regulations and state policies concerning the confidentiality of treatment and substance abuse counseling program records and information will be strictly safeguarded. No law enforcement activity will be permitted in any way to interfere with, intrude upon, or compromise the integrity of any substance abuse counseling or treatment program.

c. *Entrapment.* No undercover officer will encourage or counsel any student to purchase or use alcohol or any controlled dangerous substance.

d. *Firearms Policy.* It is understood that undercover work concerning drug trafficking activities is inherently dangerous. Accordingly, it is understood and agreed that law enforcement will take all measures that are necessary and appropriate to protect the undercover officer, as well as to protect all students with whom the undercover officer may come in contact, and to avoid potentially violent confrontations whenever possible. In general, an undercover officer will not carry a firearm or otherwise bring onto, or maintain, a firearm on school grounds. An exemption from the general rule prohibiting the carrying or bringing onto school grounds of a firearm will only be granted with the express approval of the officer's immediate superior, unless otherwise specified in the plan approval process for good cause shown. Any firearm brought onto school grounds will ordinarily be contained in a closed and fastened case locked in the trunk of an automobile operated by the undercover officer. It is assumed, moreover, that any exemption from the general weapons carrying policy agreed to herein will only be rarely

sought, and approval to carry a firearm onto school grounds will only be granted where alternative means of providing adequate security or support are not feasible.

e. *Non-Participation in Treatment*. No undercover officer will in any way participate in or attend any drug or alcohol abuse treatment or counseling program. In the event that an undercover officer is referred to, or recommended to participate in, a counseling or treatment program by a teacher or school staff member, the undercover officer will report the circumstances of that referral or recommendation to his superiors and will decline such referral or recommendation.

f. *Preservation of Teacher Trust Relationships.* No undercover officer will engage in any activity or conversation that would require any teacher or school official to violate or compromise a trust relationship with any student.

g. *Romantic Involvement*. No undercover officer will encourage or participate in any romantic relationship with any student during the course of an undercover operation.

h. *Treatment*. No undercover officer will discourage any student from seeking drug or alcohol abuse treatment or counseling, or from reporting his or her own alcohol or substance abuse problem or dependency.

i. *Use and Distribution Prohibition*. No undercover officer will ingest or inhale (other than passive inhalation) any controlled dangerous substance; nor will any undercover officer be permitted to distribute or dispense any controlled dangerous substance without the express approval of the county prosecutor or, where appropriate, the Attorney General or his or her designee. Under no circumstances will an undercover officer sell or transfer a firearm on school grounds or to a student without the express prior approval of the county prosecutor, or, where appropriate, the Attorney General or his or her designee.

7.3.6. Post-Operation Report

It is understood that following the termination of every undercover school operation, the county prosecutor or the Assistant Attorney General in charge of the Statewide Narcotics Task Force will prepare a post-operation report that will be transmitted to the Attorney General. The report will discuss the results and impact of the operation and any logistical or policy problems which were encountered. The report will also include recommendations for improved procedures in dealing with potentially recurring problems. The county prosecutor or the Assistant Attorney General in charge of the Statewide Narcotics Task Force will solicit the comments and recommendations of the building principal and local chief school administrator, and these comments and recommendations will be included in the post-operation report. The contents of a post-operation report will be publicly disclosed, and a copy will be provided to the building principal, the local chief school administrator, the executive county superintendent and the Commissioner of Education.

7.3.7. Post-Operation Seminars

To maximize the deterrent impact of an undercover school operation, the law enforcement agency conducting the operation will make available officers to participate in seminars which, upon the invitation of appropriate school officials, may be held in the school in which the operation was conducted. The purpose of these seminars will be to discuss with teachers, parents and/or students the nature of the completed operation, the steps taken to minimize the intrusion into the educational environment, and to discuss the substance abuse or weapons-related problem from a law enforcement perspective. It is the agreed upon policy of the parties to the attached Agreement to promote the frank and open discussion of issues concerning the need for such operations, and to solicit opinions and recommendations from teachers, parents, students and members of the community-at-large.

7.4. Planned Surveillance

7.4.1. Live Streaming Video

Pursuant to *N.J.S.A.* 18A:41-9, if at least one school building of a school district is equipped with video surveillance equipment that is capable of streaming live video wirelessly to a remote location, the board of education and local law enforcement shall enter into a memorandum of understanding which provides the authorities with the capacity to activate the equipment and view the live streaming video during an emergency situation. The memorandum of understanding, at a minimum, shall include:

1. A list of designated persons, including contact information, position, rank, and supervisor's contact information, of those who are authorized to activate the equipment to view the live streaming video. The list may be executed as a confidential attachment to the memorandum of understanding.
2. Description of the emergency circumstances under which the designated individuals could activate and view the live streaming video.
3. A detailed plan for preventing and detecting unauthorized access to live streaming video.

In the case of a school building that is located in a municipality in which there is no municipal police department, the board shall enter into a memorandum of understanding with an entity designated by the Superintendent of State Police.

In the event that the parties to the memorandum of understanding are unable to reach an agreement regarding any provision required [(1)-(3) above)] , the County Prosecutor shall make the final determination regarding that provision.

Nothing in this section shall be construed as requiring installation of video surveillance equipment capable of streaming live video wirelessly to a remote site.

7.4.2. Notice and Consultation

In the absence of compelling or exigent circumstances, as shall be determined by the county prosecutor or the Attorney General or his or her designee, no planned narcotics surveillance operation as defined in this Agreement will be conducted during operating school hours without first consulting with the building principal or local chief school administrator of the school involved.

7.4.3. Limitations; Targeted Subjects

Nothing in this Agreement shall be construed to prevent any law enforcement officer from making any observations from any place or property not owned or used by a school or school board, except that a planned narcotics surveillance or any other form of observation should, wherever possible, be limited to observing 1) those specific individuals or groups of individuals who are believed to be involved in drug trafficking or weapons-related activities, or 2) those specific areas or places on school grounds, where drug use or trafficking or weapons-related activity is believed to occur frequently.

7.5. School Searches

7.5.1. Searches Conducted Independently by School Officials

No law enforcement officer shall direct, solicit, encourage or otherwise actively participate in any specific search conducted by a school official unless such search could be lawfully conducted by the law enforcement officer acting on his or her own authority in accordance with the rules and procedures governing law enforcement searches. Nothing in this Agreement shall be construed to preclude a law enforcement officer from taking custody of any item or substance seized by any school employee, pursuant to *N.J.A.C.* 6A:16-6.2(b)5iv.

7.5.2. Notice to Law Enforcement of Seizure of Contraband

School officials shall immediately notify law enforcement officers whenever a school employee comes into possession, whether as a result of a search or otherwise, of any substance or item believed to be a controlled dangerous substance, cannabis, drug paraphernalia, firearm, or non-firearm weapon used or threatened to be used in committing an offense.

7.5.3. Law Enforcement Assumption of Responsibility

School officials shall permit law enforcement officers upon their arrival to the scene to assume responsibility for conducting any search, in which event the standards governing searches conducted by law enforcement officers shall prospectively apply.

7.5.4. Legal Questions during Conduct of Law Enforcement Search

Any questions by school officials concerning the legality of any contemplated or ongoing arrest, search or seizure conducted by a law enforcement officer on school grounds should be directed to the (*appropriate county prosecutor*), pursuant to *N.J.A.C.* 6A:16-6.2(b)5ii, or in the case of an arrest, search or seizure undertaken by a member of the State Police, Division of Criminal Justice, or federal law enforcement officer to the Director of Criminal Justice.

7.5.5. Agreement Does Not Constitute a Request to Conduct Searches

Nothing in this Agreement shall be construed in any way to require any school official to actively participate in any search or seizure conducted or supervised by a law enforcement officer; nor shall this Agreement be construed to direct, solicit or encourage any school official to conduct any search or seizure on behalf of law enforcement, or for the sole purpose of ultimately turning evidence of a crime over to a law enforcement agency. Rather, it is understood that any search or seizure conducted by school officials shall be based on the school officials' independent authority to conduct reasonable investigations as provided in New Jersey v. T.L.O and, pursuant to *N.J.A.C.* 6A:16-6.2(b)5.

7.5.6. Search and Seizure Legal Advice to School Officials

Any question by a school official concerning the law governing searches conducted by school officials may be addressed to the (*county prosecutor or his or her designee*).

7.5.7. Requests to Use Drug-Detection Canines

It is understood and agreed that all inspections of lockers, desks, or other objects or personal property on school grounds involving the use of law enforcement drug-detection canines shall be conducted in accordance with the policies and procedures established in the *New Jersey School Search Policy Manual*; shall comply with the "Special Rules and Procedures Governing the Use of Law Enforcement Canines to Conduct Suspicionless Examinations" set forth in Chapter 4.5 F of that manual; and shall conform to *N.J.A.C.* 6A:16-6.2(b)5vi. No such operation shall be undertaken without the express permission of the county prosecutor or the Director of the Division of Criminal Justice or his or her designee in the New Jersey Department of Law and Public Safety. It is further understood and agreed that the (*designated school official*) shall not invite or approve the use of a privately-owned drug-detection canine without first providing notice of the intention to use any such private service to the (*law enforcement agency*) and the county prosecutor, and it is further understood and agreed that if any such private drug-detection canine alerts to the presence of a controlled dangerous substance, any substance, paraphernalia, or other evidence of an offense seized by any person pursuant to such alert shall be turned over to (*law enforcement agency*) or the County Prosecutor's Office in accordance with the provisions of Articles 3.2 and 3.4 of this Agreement.

7.6. Routine Patrols

7.6.1. Visible Enforcement Plans

The (*police department*) shall maintain at appropriate times a visible police presence within all drug-free school zones, and shall file and periodically update a confidential report with the (*prosecutor*) detailing how these zones are to be patrolled.

7.6.2. Notice to School Officials

Where a patrol plan requires an officer periodically to enter onto school grounds, the (*police department*) shall advise the appropriate (*school building principal and local chief school administrator*). It is understood and agreed that any portion of a patrol plan disclosed to school officials in accordance with this subsection shall be kept strictly confidential.

7.6.3. On-Site Reporting

Except when responding to an emergency, no on-duty police officer will enter any school building without first complying with the procedures established by the school for the reporting of visitors. It shall be the responsibility of each police department or agency with patrol responsibilities to make certain that all officers are familiar and comply with the reporting policies established by each school within the law enforcement agency's jurisdiction.

7.7. Police Presence at Extra-Curricular Events

It is our agreed upon policy that (*police department with patrol responsibilities*), working in conjunction with appropriate school officials, should, whenever possible, provide for the presence of uniformed police officer(s) at any event at which the chief school administrator believes it would be in the interest of public safety. In the absence of compelling reasons as may be determined by the (*county prosecutor or chief executive officer of the law enforcement agency having patrol jurisdiction*) it is understood and agreed that uniformed police officers shall not be assigned to school functions, and especially those functions occurring within school buildings, except with the approval of the building principal or local chief school administrator. All requests by school officials for law enforcement agencies to provide for a uniformed presence at any school event should be made in accordance with *N.J.A.C.* 6A:16-6.2(b)10 and directed to (*local police or liaison, local chief executive officer of the law enforcement department or agency having patrol jurisdiction*).

7.8. Body Worn Cameras by Law Enforcement

This article addresses body worn camera (BWC) use in schools by law enforcement and the recorded footage obtained from BWCs.

To comply with *P.L.*2020, *c.*129[6], while in a school or youth facility (or on school or youth facility property under circumstances where minor children would be in view of the body worn camera), an officer must deactivate their body worn camera, unless they are actively engaging in an investigation of a criminal offense, responding to an emergency call, or if the officer reasonably believes they would be required to use constructive authority or force.

"Constructive authority" shall have the same meaning as defined in the Attorney General's Use of Force Policy, except that the term shall apply only to the use of the officer's authority to exert control over a subject when directed against a person who is subject to an investigative detention or arrest (e.g., "show me your hands," "get out of the vehicle," etc.), or directed against a person if the officer has un-holstered a firearm or a conducted energy device (e.g., "move out of the way," "get down," etc.).

Attorney General Directive No. 2022-1[7] contains a "Body Worn Camera Policy" (the "Policy") to guide law enforcement. The Policy defines a BWC as a device worn by a law enforcement officer that makes an electronic audio and video recording of activities that take place during any law enforcement action.

Pursuant to section 3.3 (f) of the Policy, "officers assigned to duties within schools or youth facilities as part of the normal daily educational environment, such as School Resource Officers (SROs) and Class III Special Law Enforcement Officers (SLEO IIIs), are not required to wear a BWC. Officers assigned to duties at schools or youth facilities working security or crowd-control functions at special events such as athletic competitions, graduations or similar public events shall be equipped with BWCs but are not required to wear a BWC."

Pursuant to section 5.4 of the Policy, an officer equipped with a BWC must activate their BWC when responding to or investigating *N.J.S.A.* 2C:33-15a(4), "possessing or consuming an alcoholic beverage, marijuana, hashish, or a cannabis item." Additionally, the BWC must remain activated until the encounter has fully concluded and the officer leaves the scene and shall not be deactivated based on a request by a person who is the subject of the suspected violation of *N.J.S.A.* 2C:33-15, or for any other reason.

Pursuant to section 7.1.1 of the Policy, "If an officer is required to de-activate the BWC in accordance with the provisions of this Section, the officer shall narrate the reason for de-activation (e.g., "I am entering a school building where children are present."). The BWC shall be re-activated as soon as it is safe and practicable to do so if and when the circumstances requiring de-activation no longer exist

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[6] The New Jersey Legislature mandated universal body worn camera ("BWC") implementation pursuant to P.L.2020, c.128 and 129. These two laws require all "uniformed State, county, and municipal patrol law enforcement officers" wear a BWC that electronically records audio and video while acting in the course of their duties, and provide the parameters for the operation of BWCs, including the handling of BWC footage.

[7] https://www.nj.gov/oag/dcj/agguide/directives/ag-Directive-2022-1.pdf This Policy updated the 2021-5 Attorney General Directive.

(e.g., the officer is conversing with an adult as part of a criminal investigation while in a place within the school where children would not be in view of the BWC)."

7.8.1 Body Worn Camera Footage and FERPA

Under the Family Education Rights Privacy Act (FERPA), a parent has the right to access, amend, and consent to the release of their child's education records. The "education records" are records directly related to a student and maintained by an educational agency or institution or by a party acting for the agency or institution. FERPA prohibits the improper disclosure of personally identifiable information derived from education records. In most cases, footage from BWC is not an educational record under the purview of FERPA, because BWC footage is normally maintained by police departments and not school administration.

FERPA applies to BWC images and video in two scenarios: 1) if a school uses BWC images or video of a student or students and relies upon that as part of a disciplinary action; 2) when a school maintains a BWC video image that is directly related to a particular student or students.

7.8.2 Other Records Considerations

Pursuant to *N.J.S.A.* 2A:4A-60, any images obtained from a law enforcement officers BWC, both audio and video, ". . . pertaining to juveniles charged as a delinquent or found to be part of a juvenile family-crisis, shall be strictly safeguarded from public inspection" and shall not be disclosed to any person, including school personnel, without an order from the court.

Nothing in this provision restricts access of any records, including records of a law enforcement BWC, subject to redaction, to those persons and entities identified in *N.J.S.A.* 2A:4A-60a. In addition, nothing in this provision restricts access to information permitted to be shared with school personnel in accordance with *N.J.S.A.* 2A:4A-60c, *N.J.S.A.* 2A:4A-60d, or *N.J.S.A.* 2A:4A-60e.

For questions or concerns on BWC use in schools or record requests of BWC footage, school districts and chiefs of police should be guided by their county prosecutor and school counsel. It is recommended that individual schools and their law enforcement partners discuss whether the BWC should be employed by SROs or SLEO IIIs, the parameters of their use should they be employed, and how the images and footage should be shared between the agencies.

7.9. Truancy; Assistance Provided to Attendance Officers

The sheriff and his officers and all police officers and constables are required to assist school attendance officers in the performance of their duties (*N.J.S.A.* 18A:38-30). Assistance shall, when practicable, include accompanying attendance officers to the homes of students in circumstances where attendance officers may have concerns for their safety. However, attendance officers are not law enforcement officers and law enforcement officers should not provide assistance of a type that would not be available to other civilian investigators. For example, law enforcement officers should not use

law enforcement computer systems to run motor vehicle checks or criminal background checks for attendance officers. Law enforcement officers should also keep in mind that when accompanying an attendance officer to a home, they have no additional authority to demand entry to the home if the occupants do not consent and there is no emergency that would justify entry into the home.

7.10. Dispute Resolution Procedures

It is understood and agreed that any dispute or objection to any proposed or ongoing law enforcement operation or activity on school grounds will be consistent with *N.J.A.C.* 6A:16-6.2(b)15, and shall be directed by the appropriate school official to the chief executive officer of the law enforcement agency involved. Where the chief executive officer of the agency is for any reason unable to satisfactorily resolve the dispute or objection, the matter shall be referred to the (*county prosecutor*), who is hereby authorized to work in conjunction with the (*executive county superintendent of schools*) and, where appropriate, the Division of Criminal Justice, to take appropriate steps to resolve the matter. Any dispute that cannot be resolved at the county level shall be resolved by the Attorney General whose decision shall be binding.

Article 8. Confidentiality and School Access to Law Enforcement Information

8.1. Substance Abuse Confidentiality Laws

The New Jersey Legislature on January 12, 1998 adopted *P.L.* 1997, *c.* 362, in accordance with the Governor's conditional veto recommendations. The law, codified at *N.J.S.A.*18A:40A-7.1 et seq., and the supportive regulations at *N.J.A.C.* 6A:16-3.2(a)2 and 6.5, afford confidentiality protections to a public or private secondary school pupil who is participating in a school-based drug or alcohol abuse counseling program where that pupil provides information during the course of the counseling session that indicates that the pupil's parent or guardian or other person residing in the pupil's household is dependent upon or illegally using a controlled dangerous substance. The New Jersey confidentiality statute is broader than the federal confidentiality statute and regulations (42 C.F.R. Part 2) in that it applies to any student who is participating in a school-based alcohol or drug abuse counseling program, even if the student is not personally abusing substances, but rather is seeking counseling to deal with the problems related to the substance abuse of another. The federal law, in contrast, only provides confidentiality protections to persons who are "patients," that is, persons who are receiving counseling for their own substance abuse problem. The state confidentiality law nonetheless features an important exception to the general rule of preserving confidentiality. Specifically, the State law is expressly subject to the provisions of *N.J.S.A.* 9:6-8.10, and thus does not prevent school officials from disclosing information to Child Protection and Permanency (CP&P) or to a law enforcement agency "if the information would cause a person to reasonably suspect that the secondary school pupil or another child may be an abused or neglected child." Accordingly, it is understood and agreed that the

confidentiality statute in no way relieves the duty established pursuant to *N.J.S.A.* 9:6-8.10, which requires any citizen, including school district employees, volunteers or interns, to inform both CP&P and a law enforcement agency immediately when there is reasonable cause to believe that a child is or has been abused or neglected.

8.2. Clarification Regarding Confidentiality of Contents of Student Records

It is understood and agreed that federal and state laws pertaining to the confidentiality of student records, pursuant to 42 C.F.R. Part 2, *N.J.S.A.* 18A:40A-7.1 and 7.2 and *N.J.A.C.* 6A:32-7, only prohibit the disclosure of the contents of such records; these laws do not extend to other sources of information concerning the same events or transactions that happen to be memorialized in the student records. Thus, for example, a teacher, counselor, administrator, or other school staff member who is a witness to criminal activity may be required to testify in a court or grand jury or may be required to report information to law enforcement authorities pursuant to this Agreement based upon personal knowledge and memory notwithstanding that the criminal activity reported or testified about has been recorded in a student record that is subject to state or federal confidentiality laws. In other words, the act by a school official of memorializing an incident, event, or observation in a student record in no way precludes that school official or any other material witness from reporting or testifying from personal knowledge as to the documented incident, event, or observation, provided, however, that nothing in this Agreement must be construed to authorize or require a school employee to divulge information or records in violation of the confidentiality requirements of 42 C.F.R. Part 2, or any other applicable state or federal regulation, law or rule of evidence concerning confidential and privileged communications. Furthermore, the records of a designated "law enforcement unit" do not constitute student records (20 U.S.C. 1232g(a)(4)(ii)).

8.3. Records of Law Enforcement Units

Records of a "law enforcement unit" designated pursuant to Article 2.4 of this Agreement do not constitute student records. This comports with the requirements of the Family Educational Rights and Privacy Act (FERPA), which was amended in 1992 to exempt such records from the definition of "education records" (20 U.S.C. 1232g(a)(4)(ii)). Law enforcement records are records, files, documents and other materials created by a law enforcement unit for a law enforcement purpose and maintained by the law enforcement unit (34 C.F.R. 99.8(b)(1)). In the preamble to the FERPA regulations published in the Federal Register on January 17, 1995, the United States Department of Education stated: "...where a law enforcement unit also performs non-law enforcement functions, the records created and maintained by that unit are considered law enforcement unit records, even when those records were created for dual purposes (e.g., for both law enforcement and student conduct purposes). Only records that were created and maintained by the unit exclusively for a non-law enforcement purpose will not be considered records of a law enforcement unit" (60 F.R. 3467). When one or more law enforcement units

have been established by the school district, the school district agrees to disclose to the appropriate law enforcement agency, or the Department of Children and Families, as appropriate, any records, files, documents and other materials of the law enforcement unit pertaining to the investigation of a violation of the law. The disclosure of these records to a law enforcement agency does not prohibit the use of these records for educational purposes, such as violations of the code of student conduct.

8.4. Statutory Authority to Disclose Information

New Jersey's juvenile confidentiality laws were amended by *P.L.* 1994, *c.* 56 to make it easier for law enforcement agencies to share information with schools. The revised law provides for three categories of disclosure to schools as follows: (1) permissive disclosure during an investigation (*N.J.S.A.* 2A:4A-60e); (2) disclosure following a charge at the principal's request (*N.J.S.A.* 2A:4A-60c(3)); and (3) required disclosure following a charge in certain circumstances (*N.J.S.A.* 2A:4A-60d). In addition, a law enforcement agency is authorized to disclose certain information to the victim of an offense committed by a juvenile. Pursuant to *N.J.A.C.* 6A:16-5.4, the board of education confirms its obligation to adopt and implement policies and procedures protecting the access to information related to juvenile justice proceedings, according to the requirements of *N.J.S.A.* 2A:4A-60.

The revised law permits law enforcement or prosecuting agencies to disclose information regarding juveniles who are under investigation when that information may be useful in maintaining order, safety, or discipline in the school or in planning programs relevant to the juvenile's educational and social development. This information may then be shared by the principal with appropriate school staff, provided, however, that where the information relates only to an investigation, and where no formal charges have been filed against the student, the statute prohibits this pre-charge information from being maintained by school officials. Accordingly, this information should be provided orally by law enforcement officers, rather than in writing, so as to avoid inadvertent retention or disclosure of such information.

The revised law further contains a provision that authorizes a principal to request information concerning juvenile delinquency charges that have been filed against a student enrolled in the school. These requests may either be made on a case-by-case basis or in accordance with procedures that could be agreed to as part of this Agreement.

[Optional: Pursuant to Article 5.2 of this Agreement, the (law enforcement agency) hereby agrees automatically to disclose to the principal this information regarding any juvenile delinquency charge filed against any student enrolled in the school.[8]]

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[8]This provision is optional. The parties to the Agreement may delete this sentence or may modify it to limit the "blanket" request to specified delinquency charges.

Law enforcement and prosecuting agencies are *required* to advise the principal of the school where the student is enrolled when:

- the offense occurred on school grounds or was committed against an employee or official of the school;
- the juvenile was taken into custody as a result of information or evidence provided by school officials, whether or not on school grounds;
- the offense, if committed by an adult, would constitute a crime, and the offense:
  a. resulted in death or serious bodily injury, or involved an attempt or conspiracy to cause death or serious bodily injury;
  b. involved the unlawful use or possession of a firearm or other weapon;
  c. involved the unlawful manufacture, distribution, or possession with intent to distribute a controlled dangerous substance or controlled substance analog;
  d. was committed by a juvenile who acted with a purpose to intimidate an individual or group of individuals because of race, color, religion, sexual orientation, or ethnicity; or
  e. constitutes a crime of the first, second, or third degree.
  f. *N.J.S.A.* 2A:4A-60d

8.5. Agreement to Disclose Information Following a Charge

Where a juvenile has been charged with an act of delinquency that if committed by an adult would constitute a crime or offense, it is requested and agreed, pursuant to the authority of *N.J.S.A.* 2A:4A-60c(1) and (3) that the (*law enforcement agency*) or County Prosecutor's Office shall promptly provide information as to the identity of the juvenile, the offense charged, the adjudication and the disposition to (1) the principal of any school that is the victim of the offense; (2) the principal of any school that employs the victim of the offense; and (3) the principal of any school where the juvenile is enrolled.

8.6. Agreement to Disclose Information During an Investigation

Pursuant to the authority of *N.J.S.A.* 2A:4A-60e, the (*law enforcement agency*) and/or the County Prosecutor's Office agree(s) to notify verbally the principal of the school at which the juvenile is enrolled where the juvenile is under investigation or has been taken into custody but has not been formally charged with the commission of any act that would constitute an offense if committed by an adult, provided that the (*law enforcement agency*) or the County Prosecutor's Office determines that the information may be useful in maintaining order, safety, or discipline in the school or in planning programs relevant to the juvenile's educational and social development, and further provided that the sharing of information will not interfere with or jeopardize an ongoing investigation or prosecution of any person. It is understood and agreed that the information provided pursuant to this paragraph shall

be provided orally rather than in writing, will be kept confidential, shall not be maintained by the school as part of the juvenile's student records, and shall be used only in accordance with the provisions of *N.J.S.A.* 2A:4A-60e to maintain order, safety, or discipline in the school or in planning programs relevant to the juvenile's educational and social development. Nothing herein shall be construed to preclude school officials from using such information in a suspension, expulsion, or other school conduct proceeding, pursuant to *N.J.A.C.* 6A:16-7.1, whether occurring on or away from school grounds, pursuant to *N.J.A.C.* 6A:16-7.5.

8.7. Specificity of Disclosed Information

It is understood and agreed that where the (*law enforcement agency*) and/or County Prosecutor's Office is authorized, pursuant to law and the provisions of this Agreement to disclose information concerning charged or suspected acts of delinquency, the law enforcement agency may provide the principal with specific information concerning the offense or investigation, as appropriate, that may be useful in maintaining order, safety, or discipline in the school or in planning programs relevant to the juvenile's educational and social development. Such information may include but need not be limited to: (1) the specific type of drug found as determined by field tests and/or laboratory analysis; (2) the amount, purity, and value of the drug found; (3) how the drug was packaged; (4) whether cash was found or whether there were indications that the drug was intended to be sold or distributed; (5) where precisely the drug or other contraband was found; (6) what type of weapon was found; (7) whether a seized firearm was operable or loaded; or 8) whether the suspected offense involved or was directed at another enrolled student. It is understood and agreed that it is especially important for law enforcement agencies to promptly share information as may be authorized by law concerning the identity of a victim who is enrolled at the same school as the juvenile charged with or suspected of committing the offense so that school officials can take appropriate steps to protect the victim from further attack, to enforce a restraining order or condition of probation or pre-trial release that the juvenile have no contact with the victim, or to prevent retaliation or an escalation of violence.

8.8. Disclosure of Adult Student Information

Where a student who has been arrested or is under investigation is 18 years old or older, or otherwise is being treated as an adult by the criminal justice system, the *(law enforcement agency)* and/or the County Prosecutor's Office agrees to provide to the principal of the school at which the student is enrolled all information that would otherwise be provided pursuant to the provisions of Article 8 of this Agreement.

8.9. Law Enforcement Testimony at School Student Conduct Hearings; Required Notice to the County Prosecutor

The (*law enforcement agency*) agrees, upon the request of (*school official*), to make available officer(s) to testify as appropriate in any suspension or expulsion hearing before the board of education, pursuant to *N.J.S.A.* 18A:37.1 et seq. and *N.J.A.C.* 6A:16-7.1 et seq., or other appropriate school authority as may be necessary to satisfy the due process rights of a student subject to school discipline, provided, however, that it is understood and agreed that any information provided by means of such testimony shall not be made public but rather shall be kept confidential in accordance with the requirements of *N.J.S.A.* 2A:4A-60, and further provided that the County Prosecutor's Office shall be given prior notification and a right to preclude the giving of such testimony where the testimony may interfere with or jeopardize any ongoing investigation or prosecution of any person.

8.10. Parallel School Student Conduct Proceedings

It is understood and agreed that school officials have an independent right and responsibility to initiate and pursue student conduct proceedings, pursuant to *N.J.S.A.* 18A:37.1 et seq. and *N.J.A.C.* 6A:16-7.1 et seq., or to remove a student from school under certain circumstances including, but not limited to, those specified in the "Zero Tolerance for Guns Act," *N.J.S.A.* 18A:37-7 through 12 and *N.J.A.C.* 6A:16-5.5, 5.6, 5.7 and *N.J.A.C.* 6A:7. It is further understood and agreed that all school-based student conduct proceedings are separate and distinct from any juvenile or adult criminal prosecution; that law enforcement agencies shall not require or request school officials to undertake a student conduct action against a student; and that the imposition of sanctions by both schools and by the juvenile justice system based upon a single infraction or event in no way constitutes "double jeopardy."

8.11. Notification of Arrests or Charges Filed Against School Personnel

The parties acknowledge that procedures already are in place that require prosecutors to provide notifications of indictments or convictions of public employees to the Division of Criminal Justice, which are then transmitted to the appropriate public agency. However, no notifications are required during the period between the filing of a complaint and an indictment, creating a period of time during which school administrators may be unaware of charges pending against school personnel,

which may have an impact on their fitness for carrying out official duties. Therefore, it is agreed that whenever a law enforcement agency files a complaint or summons for one of the offenses listed in Article 8.11.3 below against a person that they know to be employed by a school district, or who works as a school bus driver or other outside employee in a school district, the law enforcement agency shall provide notice and a copy of the complaint to the school district no later than the next business day.

8.11.1. Applicability Not Limited to Local Jurisdiction

The requirement to notify a school district of such complaints is not limited to the school district in which the law enforcement agency is located. Notice shall be given to any school district or nonpublic school within the state of New Jersey where the accused is employed.

8.11.2. Employment Information

This requirement does not create an obligation to investigate or verify the employment of every person arrested or charged with an offense. It is intended only to require the notification in circumstances where the accused admits to employment in a school district or nonpublic school, or such information is otherwise available to the law enforcement agency.

8.11.3. Offenses Requiring Notification

Notification is required for all indictable offenses, all driving while intoxicated (DWI) offenses and any disorderly persons offenses or petty disorderly persons offenses.

8.11.4. Notification of Emergencies

Whenever local law enforcement is aware of an emergency affecting the safety of children during school hours, the Chief of Police or Station Commander or designee shall notify the principal of the school affected as soon as practicable. Law enforcement will provide all appropriate non-confidential information so that the principal can take necessary steps for the protection of students, staff and notification to parents. The Chief of Police or Station Commander shall attempt to provide, as practicable, the school principal and executive county superintendent, or his or her designee, with updated information throughout the duration of the emergency, and will provide notification when the emergency is over.

8.12. Notification to Executive County Superintendent

The Chief of Police or Station Commander will, at his or her discretion, notify the executive county superintendent of schools, or his or her designee. This notification will contain a recommendation on which additional schools should be notified by the executive county superintendent's office. The executive county superintendent shall decide which, if any, additional schools to notify, and shall make the appropriate notifications.

8.13. Notification of Handle with Care

Attorney General Directive 2020-9, the "Statewide Handle With Care (HWC) Directive," took effect December 31, 2020. The HWC Directive's goal is to promote communication and partnerships between law enforcement and schools to help provide a safe and supportive academic environment for children who were recently exposed to an adverse childhood experience (ACE) or other traumatic event.

The Directive identifies traumatic events as broadly to include, but not limited to, the following incidents where a child is a victim or witness:

- a house fire or forced displacement from the residence.
- community violence (i.e., fights among gangs or other groups, bullying, shootings).
- the sudden death of an immediate family member or guardian of the child, which the police are made aware.
- A suicide or attempted suicide of an individual who resides in the child's home where the child is present.
- A drug or alcohol overdose of an individual who resides in the child's home where the child is present.
- An incident of domestic violence or abuse (physical or sexual).
- Involvement with the Department of Child Protection & Permanency.
- A search warrant executed at the residence.
- The arrest of an individual who resides in the home.

Pursuant to the HWC Directive, law enforcement official must promptly complete a HWC Notice after responding to an incident where the child witnesses or is the victim of a traumatic event. A HWC Notice must be completed for each child that is present, regardless of the age of the child and whether the child attends a public or private school.

To protect the privacy of affected children and families, the HWC Notice shall only include the following information: the child's name, age, grade, school of enrollment, and date and time of the incident. The HWC Notice shall be sent immediately to the appropriate point of contact at the child's school of enrollment (prior to the next school day or prior to the child arriving at school, whichever is sooner).

A point of contact identified by the school district or head of the school shall serve as a point of contact (i.e. a School Safety Specialist or other school employee). This individual will be responsible for receiving all HWC Notices for children enrolled in that school(s) and for disseminating the HWC Notices to the appropriate school staff. School officials agree to receive the HWC notice and assess whether the school should take any actions (i.e., postponing assignments, providing breaks, referring to a school counselor) to best provide for the well-being of the student(s). School officials should not inquire with the child about the traumatic event.

If a notice must be sent to a school outside of a law enforcement agency's area of responsibility, the responding officer completes the HWC Notice and sends it immediately to the local law enforcement agency where an affected child's school is located. The receiving local law enforcement agency shall be responsible for sending the completed HWC Notice to the school's appropriate point of contact. If a HWC Notice is returned because the child is not enrolled at the school it was delivered to, the law enforcement agency must make a good faith effort to identify the child's correct school of enrollment.

Article 9. School Safety and Security

9.1. Development of School Safety and Security Plans (SSSPs)

Recent tragic events in the nation's schools highlight the need for developing and maintaining up-to-date school-based safety and security plans for responding to crisis situations involving all-hazards, such as natural, technological, manmade, and biological, and student culture and climate. The district's school safety and security plans (SSSPs) should include protocols and procedures for quickly communicating to staff, students, parents, and emergency responders that a crisis situation exists. In addition, procedures for minimizing the risk of physical harm to students and staff should be initiated to reduce their exposure to any hazards. Just as it is necessary to establish protocols for responding to emergencies that require prompt and orderly actions, such as fires (see *N.J.S.A.* 18A:41-1), so too it is required to conduct monthly security drills, such as non-fire evacuations, bomb threats, lockdown, and active shooter (see *N.J.S.A.* 18A:41-6), to exercise plans that test the procedures and minimize exposure to hazardous situations, both from within and outside school facilities.

School officials shall consult with law enforcement officials, as appropriate, in planning the required school safety and security in-service training program for school staff, pursuant to *N.J.A.C.* 6A:16-5.1(d). Examples of school safety and security training that could involve law enforcement officials include providing guidance on the approved model policies of the Governor's K-12 School Security Task Force; reviewing scenarios for school safety and security drills; addressing internet safety, cyber-bullying and gangs; and guidance from the New Jersey Department of Education. Law enforcement officials shall identify school safety and security issues and concerns and advise the county prosecutor and chief school administrator, as appropriate.

It is understood and agreed that, pursuant to *N.J.A.C.* 6A:16-5.1(b), the conferees, including the chief of police and other representatives of law enforcement agencies, emergency management planners, fire officials, local chief school administrator, all school building principals, representatives of health and social services provider agencies and other school staff (e.g., counselors, psychologists, social workers, nurses, security, maintenance, facilities, grounds, school resource officers, food services) and community resources, as appropriate, shall provide consultation to school officials, at a minimum annually, in the development of the school district's plans, procedures and mechanisms for school safety

and security to fulfill the requirements of *N.J.A.C.* 6A:16-5, School Safety and Security. There is nothing in the Agreement or New Jersey Administrative Code that precludes students from contributing to the school safety and security planning in a manner prescribed by the school district that would not divulge confidential information.

It is further understood and agreed that law enforcement officials shall review and, where necessary, provide written comments to the chief school administrator concerning the required SSSPs, pursuant to *N.J.A.C.* 6A:16-5.1. It is understood and agreed that the chief school administrator shall annually submit a copy of the school district's SSSPs and promptly submit any important revisions to the plan or school grounds to law enforcement officials. The chief school administrator agrees to supply law enforcement officials with current copies of blueprints and maps of all schools and school grounds. If at any time there are changes to the blueprints or maps of any school or school grounds, the chief school administrator shall forward revised copies to law enforcement officials as soon as practicable. It also is understood and agreed that, pursuant to Article 7.1 the conferees shall discuss the feasibility and desirability of implementing a Safe Schools Resource Officer program.

9.1.1. Critical Incident Planning

The parties to this Agreement understand that it is important for school officials and local police departments and county prosecutors to work together to adopt and implement policies for dealing with disruptive and potentially catastrophic crisis situations for all hazards, recognizing that it is essential to consider the most appropriate response to these kinds of situations before a crisis develops. The comprehensive SSSPs, procedures and mechanisms established by school officials, pursuant to *N.J.A.C.* 6A:16-5.1 and Article 2.2 of this Agreement, shall be developed in consultation with law enforcement agencies, emergency management planners, health and social services provider agencies and school and other community resources, as appropriate. Pursuant to *N.J.A.C.* 6A:16-5.1(b), the plans, procedures and mechanisms shall be consistent with the provisions of *N.J.A.C.* 6A:16-5.1 and the format and content established by the Domestic Security Preparedness Task Force, pursuant to *N.J.S.A.* App. A:9-64 et seq., and the Commissioner of Education, and shall be reviewed annually and updated, as appropriate.

Additionally, procedures for school lockdown, active shooter, emergency evacuation, bomb threat, risk and violence assessments, and public information sharing shall be based on the standard operating procedures (SOPs) developed by the School Security Task Force and issued by the Attorney General. The model SOPs follow other nationally-recognized standards.

9.1.2. Consultation in Development of SSSPs

It is understood and agreed that, pursuant to Article 9 and *N.J.A.C.* 6A:16-5.1(b), the chief school administrator shall consult with law enforcement agencies, health and social services provider agencies, emergency management planners, and school and other community resources, as appropriate in the

development and maintenance of the school district's plans, procedures and mechanisms for school safety and security to fulfill the requirements of *N.J.A.C.* 6A:16-5, School Safety and Security.

9.1.3. Format and Contents of SSSPs

The SSSPs, procedures and mechanisms shall be consistent with the provisions of *N.J.A.C.* 6A:16-5.1. The parties agree that all SSSPs shall include defined communication and decision-making protocols (e.g., Incident Command System) and the minimum requirements for the format and contents of the plans, as determined by the Commissioner of Education and the Domestic Security Preparedness Task Force.

9.1.4. Annual Review of SSSPs

The chief school administrator shall consult with law enforcement agencies, health and social service provider agencies, emergency management planners and school and other community resources, as appropriate, in the review and updating of the school district's SSSPs, procedures and mechanisms, pursuant to *N.J.A.C.* 6A:16-5.1. It is understood and agreed that law enforcement officials shall, at a minimum, annually review and, where necessary, provide written comments to the chief school administrator concerning the required SSSPs, pursuant to *N.J.A.C.* 6A:16-5.1. It is understood and agreed that the chief school administrator shall, at a minimum, annually submit a copy of the school district's SSSPs or any important revisions to the plans to law enforcement officials. The chief school administrator agrees to supply law enforcement officials with current copies of blueprints and maps of all schools and school grounds. If at any time there are changes to the blueprints or maps, the chief school administrator agrees to forward revised copies to law enforcement officials as soon as practicable.

9.1.5. School Staff In-service Training on SSSPs

District board of education employees must participate in an annual in-service training on school safety and security to enable them to recognize and appropriately respond to safety and security concerns, including emergencies and crises, consistent with the school district's plans, procedures and mechanisms for school safety and security and the provisions of *N.J.A.C.* 6A:16-5 and *N.J.S.A.* 18A:41. School officials shall annually consult with law enforcement personnel regarding training. The instruction must include school security drills and be conducted collaboratively by the school district and law enforcement, fire and emergency medical services personnel in order to identify weaknesses in school safety and security policies and procedures and increase the effectiveness of emergency responders. The training shall utilize various formats such as drills, functional exercises, and tabletop exercises. Joint training exercises may include, but are not limited to, natural disasters, bomb threats, lockdown procedures and active shooters. A law enforcement officer must be present at a minimum of one school security drill in each school year in order to make recommendations on any improvements or changes to school security drill procedures, pursuant to *N.J.S.A.*18A:41-1.

9.1.6. Other Training on SSSPs

It is recommended that school districts train students on school safety procedures **prior to** a drill or lockdown, taking into consideration students' developmental levels, disabilities, ability to understand the English language and any additional awareness or capacity issues.

Additionally, it is further recommended that substitute teachers, college students fulfilling practicum or other student teaching requirements, and any person with regular student contact, including volunteers and contractors, be trained on the non-confidential elements of the SSSPs.

9.2. Implementation of Approved School Security Task Force Recommendations

The parties agree to work together to implement the approved recommendations of the Governor's K-12 School Security Task Force. The parties recognize that joint planning, training and consultation are needed to effectively implement these recommendations. Any Executive Orders or Directives that are issued as a result of these approved recommendations are hereby incorporated into this Agreement.

9.2.1. Sharing of Model School Security Policies (MSSP)

The Model School Security Policies for law enforcement agencies issued pursuant to the Attorney General's Law Enforcement Directive No. 2007-1 on the topics of bomb threats, active shooter response, school lockdowns, school evacuations and public information policies shall serve as templates for the development of local law enforcement policies. Local law enforcement officials shall discuss the policies which they adopt on these topics with school administrators from the school district or districts within their jurisdiction. It is further understood that school administrators shall share their procedures for critical incidents, developed in accordance with the policies issued by the Commissioner of Education, with local law enforcement officials. These procedures shall remain confidential and shall not be shared with the public.

9.3. Gang Threat and Recruiting Information

Law enforcement and school officials agree to engage in ongoing discussions and training in gang prevention and intervention, as appropriate, regarding gangs that are thought to be active in the area, gang recruiting and signs of gang activity or recruiting. School officials shall inform law enforcement officials of any signs of gang activity or recruiting observed on school grounds

9.4. Harassment, Intimidation, or Bullying Policies

It also is understood that, pursuant to *N.J.A.C.* 6A:16-7.7(a)1, the harassment, intimidation or bullying policies required pursuant to *N.J.S.A.* 18A:37-13 et seq. and *N.J.A.C.* 6A:16-7.7, shall be developed by school officials in consultation with law enforcement officials, in addition to parents and

other community members, including appropriate community-based social and health provider agencies and other school employees. It is agreed that law enforcement officials shall consult with school officials in the development of the policies and the annual review of the policies, the training needs of school employees and the extent and characteristics of harassment, intimidation and bullying behavior in the school buildings of the school district, pursuant to *N.J.A.C.* 6A:16-7.7(e). It also is understood that the executive county superintendent shall maintain a current file copy of the harassment, intimidation or bullying policies, pursuant to *N.J.A.C.* 6A:16-7.7(e)5, for review by both education and law enforcement officials, upon request.

9.5. Law Enforcement Testimony at School Student Conduct Hearings; Required Notices to the County Prosecutor

The law enforcement agency agrees, upon the request of designated school officials, to make available officer(s) to testify, as appropriate, in any suspension or expulsion hearing before the board of education, pursuant to *N.J.S.A.* 18A:37.1 et seq., or a hearing regarding harassment, intimidation or bullying, pursuant to *N.J.S.A.* 18A:37.15d, or other appropriate school authority as may be necessary to satisfy the due process rights of a student subject to school discipline, provided, however, that it is understood and agreed that any information provided by means of such testimony must not be made public, but rather must be kept confidential in accordance with the requirements of *N.J.S.A.* 2A:4A-60, and further provided that the County Prosecutor's Office must be given prior notification and a right to preclude the giving of such testimony where the testimony may interfere with or jeopardize any ongoing investigation or prosecution of any person. See also Article 9.5 of this Agreement.

For any school hearing pursuant to the *Anti-Bullying Bill of Rights Act*, if the principal has been notified by law enforcement officials that juvenile delinquency or criminal charges are pending against one or more of the alleged offenders, the school district must notify the county prosecutor of the proposed list of witnesses at least 5 days prior to the hearing.

9.6. "Tiplines" and Crime Prevention Programs

Any school who wishes to establish "tiplines" for the reporting of suspicious activity occurring on school grounds, or within Drug-Free School Zones, or for the reporting of any other crimes or planned or threatened acts of violence, shall coordinate with the appropriate law enforcement agency and the county prosecutor's office on the creation and implementation of the tiplines. The (*school official*) hereby agrees to post notice of any such tiplines on bulletin boards and/or other appropriate places to alert students to the existence of this means of reporting suspected or future crimes on an anonymous and confidential basis.

The County Prosecutor's Office and the *(law enforcement agency)* will assist school officials who wish to develop and implement student-oriented crime prevention and awareness programs.

9.7. Unsafe School Choice Option Policy: Victims of Violent Criminal Offenses

The Unsafe School Choice Option (USCO) provision (*Section 9532 of Title IX*) under the *No Child Left Behind Act (NCLB) of 2001* sets forth, in part, the following which applies to all school buildings that are a part of a local education agency (LEA):

"... 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 school or secondary school that the student attends, be allowed to attend a safe public elementary school or secondary school within the local educational agency, including a public charter school." *(Italics added)*

The individual victim provision of the USCO policy attempts to fulfill the requirement for LEAs to provide relief to students who have been victimized, while providing schools with a *practical* means for making determinations on incidents of victimization that are within the purview of LEAs. The individual victim policy has been crafted to enable school staff to make reasonable determinations and actions regarding the policy. LEAs are strongly encouraged, however, to consult with their school board attorneys 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 policy.

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 in the Unsafe School Choice Option Policy. A student is considered a victim of a violent criminal offense when:

1) A report has been made to law enforcement officials for suspicion that one of the violent criminal offenses enumerated below has occurred; **and**
2) One or more of the following applies:
   - Law enforcement officials have filed formal charges against the perpetrator(s) for commission of the violent crime; **or**
   - The perpetrator(s) of the violent crime has received sanctions in accordance with the district board of education's code of student conduct, pursuant to *N.J.A.C.* 6A:16-7.1; **or**
   - The perpetrator(s) of the violent crime 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**
   - The pre-existence of a restraining order against the perpetrator(s) of the violent crime.

Article 10. Law Enforcement Participation in Educational Programs

10.1. Law Enforcement's Contribution to Substance Abuse Education and Demand Reduction

The parties to this Agreement understand and accept that the only viable, long-term solution to the nation's drug epidemic is to reduce the public's demand for illicit substances, and that education emerges as one of the most promising means available by which to provide a generation of students with information, skills and incentives to resist the temptation to experiment with and use chemical substances. The parties further understand that the contributions of the law enforcement community to the goal of a drug-free New Jersey need not and should not be limited merely to disrupting the supply of illicit drugs; rather the law enforcement community can help to reduce the demand for drugs, not only by holding drug users accountable for their unlawful conduct, but also by actively participating in public awareness and prevention programs and educational initiatives. To this end, a number of programs have been developed by numerous organizations in which specially trained police officers participate directly in school-based educational programs. These programs are designed to teach students about the nature and dangers of substance abuse, methods to enhance students' self-esteem, and proven techniques and skills for resisting peer pressure to experiment with drugs or engage in other dangerous activities and should support the Core Curriculum Content Standards, pursuant to *N.J.A.C.* 6A:8-2.

10.2. School Violence Awareness Week

School officials shall invite law enforcement officials to join school staff in the student discussions organized to observe School Violence Awareness Week, which occurs the week beginning with the third Monday in October of each year, pursuant to *N.J.S.A.* 18A:36-5.1 and *N.J.A.C.* 6A:16-5.2. Upon invitation and as appropriate to the district's plans, law enforcement officials may assist with the student discussions required during School Violence Awareness Week.

10.3. Approval and Supervision of Educational Curricula

It is understood and agreed that education officials are at all times ultimately responsible for approving, supervising, monitoring, evaluating and otherwise ensuring the consistent high quality of all educational curricula and instructional programs provided to students, whether the instruction is provided by certified school employees or by specially trained law enforcement officers invited into the schools pursuant to Article 10.1 of this Agreement. It also is understood and agreed that local school officials remain ultimately responsible for making certain that all substance awareness instructional programs are developed and provided in a manner which is consistent with the requirements of *N.J.S.A.* 18A:40A-1 et seq., *N.J.A.C.*6A:16-3, Comprehensive Alcohol, Tobacco and Other Drug Abuse Programs,

the New Jersey Department of Education's Core Curriculum Content Standards in Comprehensive Health and Physical Education, pursuant to *N.J.A.C.* 6A:8, specifically, the indicators under Standards 2.1 (Wellness – health promotion concepts and skills), 2.2 (Integrated Skills – health enhancing personal and interpersonal skills), 2.3 (Drugs and Medicines –alcohol, tobacco, and other drugs and medicines), 2.4 (Human Relationships and Sexuality – physical, emotional and social aspects of human relationships and sexuality) and Standard 9 (21st Century Life and Careers– addressing significant related areas, such as critical thinking, self-management, interpersonal communication, character development, ethics and safety) and the subjects of conflict management, problem solving, personal responsibility and cooperation under each of these strands, and any and all applicable rules, regulations and policies adopted by the State Board of Education or the Commissioner of Education concerning the development, review, monitoring, approval and implementation of K-12 alcohol, tobacco and other drug prevention education curricula and related courses of instruction.

10.4. Procedures for Inviting, Soliciting or Promoting Police Participation in Educational Programs

It is understood and agreed that no law enforcement officer shall be permitted to provide a course of instruction to students unless the officer has been invited or requested to provide such course of instruction by the appropriate school official. In order to enhance cooperation between law enforcement and education authorities, it is agreed that all requests by school officials for information concerning the nature and availability of law enforcement instructional programs should be directed to (*designated law enforcement liaison*) with notice of the request provided to the county prosecutor. All requests by a law enforcement agency seeking an invitation to provide an instructional program, or seeking to demonstrate the desirability of providing such an instructional program, should be directed to (*designated school official*), with notice given to the county prosecutor working in cooperation with the executive county superintendent, who will be responsible for coordinating all such invitations or requests for invitations to participate in law enforcement instructional programs. The county prosecutor further agrees to serve on an ongoing basis as an information clearinghouse to provide school officials with information concerning the availability and benefits of such law enforcement instructional programs.

Article 11. Maintenance of the Agreement

11.1. Agreement to Remain in Effect

This Agreement shall remain in full force and effect until such time as it may be modified. Modification of this Agreement shall be effected only with the mutual consent of the (*school district*), the (executive *county superintendent)*, the (*police department*), and the (*county prosecutor*). Pursuant to *N.J.A.C.* 6A:16-6.2(b)14ii, all revisions shall be only in addition to, and shall not conflict with, the

format and content established by the Attorney General and the Commissioner of Education and shall be in addition to and shall not conflict with the policies and procedures established pursuant to *N.J.A.C.* 6A:16-6. Modifications required by a change in state or federal law, rules or regulations or applicable guidelines or executive directives shall be made on the effective date of such revisions of law, regulations, guidelines or directives. All parties to this Agreement shall notify the other parties immediately regarding any such legal or regulatory changes.

11.2. Distribution

Copies of this agreement shall be provided to the County Prosecutor's Office, the executive county superintendent, the chief school administrator, the law enforcement chief executive of the Police Department or State Police Unit, the president of the district board of education, and each principal in the school district.

Article 12. Annual Review and Revisions of Agreement

It is understood that (*county prosecutor*), working in conjunction with the (executive *county superintendent*), pursuant to *N.J.A.C.* 6A:16-6.2(b)14, shall not less than once each calendar year, organize and conduct a meeting of representatives from the law enforcement and educational communities to discuss the implementation of and compliance with the provisions of this Agreement, pursuant to *N.J.A.C.* 6A:16-6.2(b)13, throughout the county, to discuss any other matters of mutual concern, and to recommend revisions to this Agreement, insofar as, pursuant to *N.J.A.C.* 6A:16-6.2(b)14ii, the revisions are in addition to and do not conflict with the format and content established by the Attorney General and the Commissioner of Education and that are in addition to and do not conflict with the policies and procedures established pursuant to *N.J.A.C.* 6A:16-6.

It is understood that every chief of police, school building principal and local chief school administrator shall be invited to attend, along with any other persons or representatives of organization who could contribute to or benefit from the proceedings. Following each conference, the (*county prosecutor*) shall provide a copy of the revised Agreement, or the revised section of the Agreement, to all participants.

During this meeting, schools and law enforcement shall discuss the content of the Agreement, with a special focus on:

- Which acts are mandatory reports to law enforcement and which acts are non-mandatory reports to law enforcement.
- The process by which schools may consult with law enforcement to discuss an incident, report an act in school, and obtain informal guidance about concerns.
- How law enforcement will respond to such calls.
- The process by which law enforcement may call schools to report an act outside of school.

- How schools will respond to such calls.

Appendix B details the Annual Review Guidelines.

12.1 Affirmation

As an expression of our mutual concern and commitment to students, and to the level of cooperation and understanding described in this Agreement, the undersigned parties do hereby affirm and agree to abide by the standards, procedures, principles and policies set forth in this document.

On this day and month of _____ in the Year of _____

_____
Chief School Administrator

_____
Chief, Police Department or Station Commander

_____
President, District Board of Education

_____
Executive County Superintendent of Schools

_____
County Prosecutor

*****School districts and law enforcement are encouraged to attach a list of potential contact names and information to support communication between all parties (e.g., school district liaison, principal, law enforcement officers assigned to schools).**

Appendix A: Definitions

As used in this Agreement:

"Controlled Dangerous Substance" means a drug, substance, or immediate precursor in Schedules I through V of article 2 of P.L.1970, c.226 (C.24:21-1 et seq.), per N.J.S.A. 24:21-2. The term shall not include distilled spirits, wine, malt beverages, as those terms are defined or used in R.S.33:1-1 et seq., or tobacco and tobacco products, and cannabis and cannabis items as those terms are defined in section 3 of P.L. 2021, c.16 (C.24:6I-33). Included in Schedules I-V are: opiates and opium derivatives, hallucinogenic substances, cannabinoids, coca leaf derivatives (cocaine), methamphetamine, barbiturates (and other sedative drugs), narcotics (codeine), nalorphine, anabolic steroids.

"Cannabis" means all parts of the plant Cannabis sativa L., whether growing or not, the seeds thereof, and every compound, manufacture, salt, derivative, mixture, or preparation of the plant or its seeds, except those containing resin extracted from the plant, which are cultivated and, when applicable, manufactured in accordance with P.L.2021, c.16 (C.24:6I-31 et al.) for use in cannabis products, but shall not include the weight of any other ingredient combined with cannabis to prepare topical or oral administrations, food, drink, or other product. N.J. Stat. § 24:6I-33. Cannabis does not include medical cannabis dispensed to registered qualifying patients pursuant to the "Jake Honig Compassionate Use Medical Cannabis Act," P.L. 2009, c.307.

"*Deadly weapon*" means any firearm or other weapon, device, instrument, material, or substance, whether animate or inanimate, which in the manner it is used or is intended to be used, is known to be capable of producing death or seriously bodily injury or which in the manner it is fashioned would lead the victim reasonably to believe it to be capable of producing death or serious bodily injury. N.J. Stat. § 2C:11-1

"*Firearm*" means any handgun, rifle, shotgun, machine gun, automatic or semi-automatic rifle, or any gun, device or instrument in the nature of a weapon from which may be fired or ejected any solid projectable ball, slug, pellet, missile or bullet, or any gas, vapor or other noxious thing, by means of a cartridge or shell or by the action of an explosive or the igniting of flammable or explosive substances. It shall also include, without limitation, any firearm which is in the nature of an air gun, spring gun or pistol or other weapon of a similar nature in which the propelling force is a spring, elastic band, carbon dioxide, compressed or other gas or vapor, air or compressed air, or is ignited by compressed air, and ejecting a bullet or missile smaller than three-eighths of an inch in diameter, with sufficient force to injure a person.
N.J. Stat. § 2C:39-1

"Medical cannabis" means cannabis dispensed to registered qualifying patients pursuant to the "Jake Honig Compassionate Use Medical Cannabis Act," P.L.2009, c.307 (C.24:6I-1 et al.) and P.L.2015, c.158 (C.18A:40-12.22 et al.). "Medical cannabis" does not include any cannabis or cannabis item which is cultivated, produced, processed, and consumed in accordance with P.L.2021, c.16 (C.24:6I-31 et al.). N.J. Stat. § 24:6I-33.

"Operating School Hours" shall include the time in which a school is in session or when students are engaged in school related activities under the supervision of professional school staff.

"Planned Arrest" shall mean an arrest or taking into custody based upon probable cause which was known to a law enforcement officer sufficiently in advance of the time of the actual arrest, whether as a result of an undercover school operation, planned surveillance, or otherwise, so that there was sufficient opportunity for the arresting officer or any other law enforcement officer to apply for and obtain an arrest warrant, even though an arrest warrant may not have been sought or issued. The term shall also include arrests made pursuant to a "clean sweep" (e.g., multiple arrest) operation.

"Planned Surveillance" shall mean a planned operation wherein a law enforcement officer(s) enters onto school grounds, including school buildings and school buses, in plainclothes during operating school hours for the purpose of observing or participating in activities associated with the use, possession or distribution of any controlled dangerous substance, alcoholic beverages or firearms or dangerous weapons. This term shall not include observations made by a law enforcement officer, whether in uniform or in plainclothes, from any place or property not owned or used by a school or school board.

"Routine Patrol" shall mean activities undertaken by a law enforcement officer whether in uniform or in plainclothes and whether on foot or in a marked or unmarked vehicle, to patrol areas within a drug-free school zone (*N.J.S.A.* 2C:35-7) for the purposes of observing or deterring any criminal violation or civil disturbance.

"Serious Bodily Injury" means bodily injury which creates a substantial risk of death or which causes serious, permanent disfigurement, or the protracted loss or impairment of the function of any bodily member or organ *N.J.S.A.* 2C:11-1b.

"Significant bodily injury" means bodily injury which creates a temporary loss of the function of any bodily member or organ or temporary loss of any one of the five senses. *N.J.S.A.* 2C:11-1d

"Spontaneous Arrest," in distinction to a planned arrest, shall mean an arrest or taking into custody based upon probable cause to believe that an offense is being committed in the arresting officer's presence under circumstances where the officer could not have foreseen with certainty that the specific

offense would occur and thus where the arresting officer had no reasonable opportunity to apply for an arrest warrant. The term shall also include any arrest or taking into custody in response to a request by a school official pursuant to Article 6.1 of this Agreement.

"Undercover School Operation" shall mean a planned operation undertaken by a law enforcement agency wherein a law enforcement officer(s) is placed in a school community and poses as a member of the school community for the purpose of identifying and eventually apprehending persons engaged in the illegal distribution of controlled dangerous substances, alcoholic beverages or the unlawful use, possession or distribution of firearms or dangerous weapons. The procedures for planning and approving an undercover school operation are set forth in Article 6.3. of this Agreement.

"Weapon" means anything readily capable of lethal use or of inflicting serious bodily injury. The term includes, but is not limited to, all (1) firearms, even though not loaded or lacking a clip or other component to render them immediately operable; (2) components which can be readily assembled into a weapon; (3) gravity knives, switchblade knives, daggers, dirks, stilettos, or other dangerous knives, billies, blackjacks, bludgeons, metal knuckles, sandclubs, slingshots, cesti or similar leather bands studded with metal filings or razor blades imbedded in wood; and (4) stun guns; and any weapon or other device which projects, releases, or emits tear gas or any other substance intended to produce temporary physical discomfort or permanent injury through being vaporized or otherwise dispensed in the air. N.J. Stat. § 2C:39-1

SCHOOL DISTRICT

OF

BEVERLY CITY

OF BURLINGTON COUNTY

Beverly City School District

Beverly, New Jersey

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Fiscal Year Ended June 30, 2023

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Of the

Beverly City School District
of Burlington County

Beverly, New Jersey

For the Fiscal Year Ended June 30, 2023

Prepared by

Beverly City Board of Education
Finance Department

OUTLINE FOR ANNUAL COMPREHENSIVE FINANCIAL REPORT

OUTLINE FOR ANNUAL COMPREHENSIVE FINANCIAL REPORT

OUTLINE FOR ANNUAL COMPREHENSIVE FINANCIAL REPORT

STATISTICAL SECTION (Unaudited)

OUTLINE FOR ANNUAL COMPREHENSIVE FINANCIAL REPORT

SINGLE AUDIT SECTION

INTRODUCTORY SECTION

BEVERLY
CITY SCHOOL DISTRICT

October 25, 2023

Honorable President and Members
Beverly City Board of Education
County of Burlington, New Jersey

Dear Board Members and Citizens:

The comprehensive annual financial report of the Beverly City Board of Education for the fiscal year ended June 30, 2023, 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 Beverly City Board of Education (Board). 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 auditors 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 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance), and the NJOMB Circular Letter 15-08, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid". Information related to this single audit, including the auditor's report on the internal control 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: Beverly City School District is an independent reporting entity within the criteria adopted by the GASB as established by NCGA Statement No. 3. All funds and account groups of the District are included in this report. The District provides a full range of educational services appropriate to grade levels Pre-K-8.

Educational services are provided for regular and special education programs for handicapped youngsters. The Beverly City School District (Pre-K through Grade 8) completed the 2023 fiscal year with an enrollment of 339 students.

The following details the changes in the Pre-K-8 student enrollment over the last ten years:

Enrollment, Pre-K-8

Fiscal Year	Student Enrollment Change	Percent
2022-23	339	1.5%
2021-22	334	3.1%
2020-21	324	2.1%
2019-20	317	0.0%
2018-19	304	4.8%
2017-18	305	3.4%
2016-17	295	1.4%
2015-16	291	(0.3%)
2014-15	295	0.0%
2013-14	295	0.0%

2. ECONOMIC CONDITIONS AND OUTLOOK: The Beverly City area is not experiencing much growth or expansion due to the limited space available for development. The general area surrounding the district provides most of the opportunities for employment for residents. Some new small businesses have opened in Beverly through the restoration of vacant properties. There is some speculation about re-development to the downtown area.

3. MAJOR INITIATIVES: The District engaged in the following initiatives during the 2022-2023 school year:

Technology Improvements - Hardware & Software
Curriculum Development
Community Outreach Program
Summer Student Services

4. INTERNAL ACCOUNTING CONTROLS: Management of the District is responsible for establishing and maintaining an internal control structure designed to ensure that 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.

4. INTERNAL ACCOUNTING CONTROLS (Continued): 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 is also 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 by the District auditor 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 projects 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 re-appropriations of fund balance in the subsequent year.

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. FINANCIAL INFORMATION AT FISCAL YEAR-END: As demonstrated by the various statements and schedules included in the financial section of this report, the District continues to meet its responsibility for sound financial management. Readers should refer to the Management's Discussion and Analysis for a summary of the financial statements in relation to the prior year.

8. DEBT ADMINISTRATION: On January 22, 2015, $1,031,000 of School Bonds was issued for the purpose of constructing and renovating the roof, HVAC system, boiler and windows. The balance of the outstanding debt at June 30, 2023 was $545,000.

9. 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 6. 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.

10. RISK MANAGEMENT: The Board carries various forms of insurance, including but not limited to: general liability, comprehensive/collision, student and volunteer accident, hazard and theft insurance on property and contents, earthquake, flood and fidelity bonds. Annual reviews of the entire program are done in order to evaluate potential insurance changes.

11. OTHER INFORMATION: Independent Audit - State statutes require an annual audit by independent certified public accountants or registered municipal accountants. The accounting firm of Jump, Perry & Company, LLP, was selected

by the Board to provide this service. 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 Uniform Guidance and State Treasury Circular Letter 15-08. The auditor's report on the basic financial statements and combined and individual fund statements and schedules is included in the financial section of this report. The auditor's reports specifically related to the single audit are included in the single audit section of this report.

12. ACKNOWLEDGEMENTS: We would like to express our appreciation to the members of the Beverly City Board of Education for their continued concern in providing fiscal accountability to the taxpayers and citizens of the District, thereby contributing their full support to the development and maintenance of the District's financial operation.

Respectfully submitted,

Elizabeth Giacobbe. Ed.D.
Superintendent of Schools/Principal

Mr. George M Gahles
School Business Administrator

Brian F. Savage, Ed.D.
Staff Accountant/Board Secretary

Beverly City School District
Beverly, New Jersey

Organization Chart
(Unit Control)

Board of Education

Attorney / Auditor / Custodian of School Moneys Committees

Superintendent / Principal

Office Technology Coordinator Staff / Medical Staff / Child Study Team / Board Secretary / Business Administrator

Custodian Food Service Transportation

Teaching Staff
Physical Education / Art / Music / Spanish / Compensatory Education / Librarian / Pre K-8 Classroom Teachers

Pupils

Beverly City School District
Beverly, New Jersey

Roster of Officials
June 30, 2023

Members of the Board of Education	Term Expires
Richard Wolbert, President	2024
Susan Roth	2023
Barbara Kelly	2023
Bob Thibault	2025
Ariel Pina	2025

OTHER OFFICIALS

Elizabeth Giacobbe, Superintendent of Schools

George M. Gahles, School Business Administrator

Brian F. Savage, Ed.D., Staff Accountant/Board Secretary

Pablo Canela, Treasurer of School Monies

Beverly City School District

Consultants and Advisors

AUDIT FIRM

Jump, Perry and Company, L.L.P.
Kathryn Perry, CPA
12 Lexington Avenue
Toms River, New Jersey 08753

ATTORNEY

David Rubin, P.C.
44 Bridge Street
Metuchen, New Jersey 08840

BOND COUNSEL

Decotiis, Fitz Patrick & Cole LLP
500 Frank W. Burr Blvd.
Teaneck, New Jersey 07666

OFFICIAL DEPOSITORIES

WSFS Bank
500 Delaware Avenue
Wilmington, DE 19801

FINANCIAL SECTION

JUMP, PERRY AND COMPANY, LLP
Certified Public Accountants

12 Lexington Avenue
Toms River, NJ 08753
P: (732) 240-7377
F: (732) 505-8307

21 Jennings Road
Manahawkin, NJ 08050
P: (609) 978-9500
F: (609) 978-9515

www.jumpcpa.com

INDEPENDENT AUDITOR'S REPORT

Honorable President and
Members of the Board of Education
Beverly City School District:
County of Burlington
Beverly, New Jersey

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Beverly City School District in the County of Burlington, State of New Jersey, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

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 of Beverly City School District in the County of Burlington, State of New Jersey as of June 30, 2023 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Beverly City School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Beverly City School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Beverly City School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Beverly City School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, the schedules related to accounting and reporting for pensions and the schedules related to accounting and reporting for postemployment benefits other than pensions, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise of Beverly City School District's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in the 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 nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 25, 2023 on our consideration of Beverly City 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 solely 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 effectiveness of the Beverly City School District internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Beverly City School District's internal control over financial reporting and compliance.

Respectfully Submitted,

Jump, Perry and Company L.L.P.
Toms River, New Jersey

Kathryn Perry, Partner
Licensed Public School Accountant
No. CS 20CS00226400

Toms River, New Jersey
October 25, 2023

REQUIRED SUPPLEMENTARY INFORMATION - PART I

Beverly City School District

Management's Discussion and Analysis

For the Fiscal Year Ended June 30, 2023

Unaudited

The discussion and analysis of Beverly City School District's financial performance provides an overall review of the School Board's financial activities for the fiscal year ended June 30, 2023. The intent of this discussion and analysis is to look at the School Board's financial performance as a whole; readers should also review the notes to the basic financial statements and financial statements to enhance their understanding of the School Board's financial performance.

Financial Highlights

Key financial highlights for June 30, 2023 are as follows:

Net position totaled $6,269,989, which represents a 17.50 percent increase from June 30, 2022.

General revenues accounted for $8,638,218 in revenue or 72.06 percent of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions accounted for $3,348,611 or 27.94 percent of total revenues of $11,986,829.

Total assets increased by $749,991 as current assets increased by $253,915 and capital assets, net decreased by $496,076.

The School Board had $11,052,931 in expenses; only $3,348,611 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily property taxes) of $8,638,218 were adequate to provide for these programs.

Among major funds, the General Fund had $9,544,088 in revenues and $10,012,952 in expenditures and transfers. The General Fund's balance decreased $468,864 over June 30, 2022. The General Fund's balance is $3,042,122.

Using this Annual Comprehensive Financial Report (ACFR)

The annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand Beverly City School District as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The Statement of Net Position and Statement of Activities provide information about the activities of the School Board, presenting both an aggregate view of the School Board's finances and longer-term view of those finances. Fund financial statements provide the next level of detail. For government funds, these statements tell how services were financed in the short term as well as what remains for future spending. The fund financial statements also look at the School Board's most significant funds with all other non-major funds presented in total in one column. In the case of Beverly City School District, the General Fund is by far the most significant.

Reporting the School Board as a Whole

Statement of Net Position and the Statement of Activities

The Statement of Net Position and Statement of Activities provide information about the activities of the entire School District and are designed to provide readers with a broad overview of the District's finances, in a manner similar to private-sector business.

These statements include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources using the accrual basis of accounting similar to the accounting used by most private-sector businesses. This basis of accounting takes into consideration all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the District's net position and changes in net position. The change in net position is important because it informs the reader that, for the School District as a whole, the financial position of the School District has improved or worsened. The causes of the change may be the result of many factors, some financial and some not. Non-financial factors include, but are not limited to, the District's property tax base, current laws in New Jersey restricting revenue growth, facility conditions, and required educational programs. In the Statement of Net Position and the Statement of Activities, the School Board is divided into two kinds of activities:

Governmental Activities - All of the School Board's programs and services are reported here including instruction, support services, operation and maintenance of plant facilities, pupil transportation and extracurricular activities.

Business-Type Activities - This service is provided on a charge for goods or services basis to recover all the expense of the goods or services provided. The Food Service Funds are reported as a business activity.

Reporting the School Board's Most Significant Funds

Fund Financial Statement

The Analysis of the School Board's major funds begins with Exhibit B-1. Fund financial reports provide detailed information about the School Board's major funds. The School Board's major governmental funds are the General Fund, Special Revenue Fund, Capital Projects Fund and Debt Service Fund.

Governmental Funds

The School Board's activities are reported in governmental funds, which focus on how money flows into and out of the funds and balances left at year-end available for spending in the future years. These funds are reported using a modified accrual accounting method 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 School Board's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance educational programs. The relationship between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the financial statements.

Enterprise Fund

The Enterprise Fund uses the same basis of accounting as business-type activities.

The School Board as a Whole

The Statement of Net Position provides the financial perspective of the School Board as a whole.

Table 1 provides a summary comparison of the School Board's net position for June 30, 2023 and 2022.

Table 1

Net Position as of June 30, 2023 and June 30, 2022

	June 30, 2023			June 30, 2022		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
Assets:						
Current and other assets	$ 3,807,071	$ 229,096	$ 4,036,167	$ 3,539,306	$ 242,946	$ 3,782,252
Capital assets, net	4,010,564	3,913	4,014,477	3,513,403	4,998	3,518,401
Total assets	7,817,635	233,009	8,050,644	7,052,709	247,944	7,300,653
Deferred outflow of resources	437,902	-	437,902	453,503	-	453,503
Liabilities:						
Current liabilities	34,067	131,605	165,672	30,820	141,206	172,026
Long-term liabilities outstanding	1,864,900	-	1,864,900	1,673,120	-	1,673,120
Total liabilities	1,898,967	131,605	2,030,572	1,703,940	141,206	1,845,146
Deferred inflow of resources	187,985	-	187,985	572,919	-	572,919
Net position:						
Net investment in capital assets	3,465,564	3,913	3,469,477	2,898,403	4,998	2,903,401
Restricted	3,787,014	-	3,787,014	3,347,244	-	3,347,244
Unrestricted	(1,083,993)	97,491	(986,502)	(1,016,294)	101,740	(914,554)
Total Net Position	$ 6,168,585	$ 101,404	$ 6,269,989	$ 5,229,353	$ 106,738	$ 5,336,091

The unrestricted net position is a negative balance due to the unfunded liabilities for compensated absences and PERS pension. The District expects to be able to fund these liabilities as they come due yearly.

The School Board's combined net position was $6,269,989 on June 30, 2023. This is a change of 17.50% from the previous year.

Table 2 provides a comparison analysis of School Board's changes in net position from fiscal years June 30, 2023 and 2022.

Table 2

Changes in Net Position

	June 30, 2023			June 30, 2022		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
Revenues						
Program revenues:						
Charges for services	$ 4,085	$ 1,935	$ 6,020	$ 8,052	$ 2,353	$ 10,405
Operating and capital grants and contributions	3,049,409	293,182	3,342,591	2,648,052	324,208	2,972,260
General revenues:						
Property taxes	3,185,905	-	3,185,905	3,221,696	-	3,221,696
Federal and state aid	5,293,198	-	5,293,198	4,517,666	-	4,517,666
Investment earnings	28,711	-	28,711	3,200	-	3,200
Miscellaneous	130,404	-	130,404	92,107	-	92,107
Total revenues	11,691,712	295,117	11,986,829	10,490,773	326,561	10,817,334
Expenses						
Instructional services	3,183,036	-	3,183,036	2,948,048	-	2,948,048
Support services	7,553,846	300,451	7,854,297	6,275,059	300,024	6,575,083
Interest on long-term liabilities	15,598	-	15,598	14,462	-	14,462
Total expenses	10,752,480	300,451	11,052,931	9,237,569	300,024	9,537,593
Change in net position	939,232	(5,334)	933,898	1,253,204	26,537	1,279,741
Net position - beginning	5,229,353	106,738	5,336,091	3,976,149	80,201	4,056,350
Prior period adjustment	-	-	-	-	-	-
Net position - beginning Restated	5,229,353	106,738	5,336,091	3,976,149	80,201	4,056,350
Net position (deficit) - ending	$ 6,168,585	$ 101,404	$ 6,269,989	$ 5,229,353	$ 106,738	$ 5,336,091

The tax levy increase was due in general to cover increased costs in salaries and benefits, utilities and the debt service. The Federal and State aid-restricted increased due to the increase in grants available.

Regular instructional costs increased due to contractual increases in salary and benefits as well as program maintenance and enhancements.

Other support services increased primarily due to the additional other purchased professional services from the Special Revenue Fund.

Expenses for Fiscal Year June 30, 2023

Business-Type Activities

Revenues for the District's business-type activities (food service program) were comprised of charges for services and federal and state reimbursements for meals.

Total Enterprise Fund expenses exceeded revenues by $5,334.

Charges for services represent $1,935 of revenue. This represents the amount paid by patrons for daily food service and catering.

Federal and state reimbursements for meals, including interest, payments for free and reduced lunches and donated commodities was $293,182.

Governmental Activities

The Statement of Activities shows the cost of program services and the charges for services and grants offsetting those services. Table 3 shows the total costs of services and the net cost of services. The net cost shows the financial burden that was placed on the School District's taxpayers by each of these functions.

Table 3

	Governmental Activities			
	2023		2022	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
Instruction	$ 3,183,036	$ 2,318,017	$ 2,948,048	$ 2,258,420
Support Services:				
Pupils and Instructional Staff	6,215,748	4,027,273	5,259,615	3,293,139
General Administration, School Administration, Business Operation and Maintenance of Facilities	996,161	996,161	654,405	654,405
Pupil Transportation	341,937	341,937	361,039	361,039
Interest and Fiscal Charges	15,598	15,598	14,462	14,462
Total Expenses	$ 10,752,480	$ 7,698,986	$ 9,237,569	$ 6,581,465

Instruction expenses include activities directly dealing with the teaching of pupils and the interaction between teacher and student, including extracurricular activities.

Governmental Activities (cont'd)

Extracurricular activities includes expenses related to student activities provided by the District which are designed to provide opportunities for students to participate in school and public events for the purpose of motivation, enjoyment, skill improvement, school spirit and leadership. Approximately 90% of the student population participates in extracurricular activities.

Pupils and instructional staff include the activities involved with assisting staff with the content and process of teaching to students, including curriculum and staff development.

General administration, school administration and business include expenses associated with administrative and financial supervision of the District.

Operation and maintenance of facilities activities involve keeping the school grounds, buildings, and equipment in an effective working condition.

Pupil transportation includes activities involved with the conveyance of students to and from school, to school curricular and athletic activities and field trips as provided by state law.

Interest and fiscal charges involve the transactions associated with the payment of interest and other related charges to debt of the District.

The School Board's Funds

The School Board uses funds to control and manage money for particular purposes. The Fund's basic financial statements allow the School Board to demonstrate its stewardship over and accountability for resources received from the Township of Beverly, State of New Jersey and other entities. These statements also allow the reader to obtain more insight into the financial workings of the School Board, and assess further the School Board's overall financial health.

As the School Board completed the fiscal year ended June 30, 2023, it reported a combined fund balance of $3,783,699, which is an increase of $263,222. The Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds, Exhibit B-2, presents the reader with a detailed explanation of the decrease in fund balance for the fiscal year.

The following schedule presents a summary of General Fund, Special Revenue Fund, Capital Projects Fund and Debt Service Fund revenues for the fiscal year ended June 30, 2023.

Revenue	2023 Amount	Percent of Total	Increase/ (Decrease) from 2022	Percent of Increase/ (Decrease)
Local Sources	$ 3,349,105	28.65 %	$ 24,050	0.72 %
State Sources	6,994,522	59.82	1,299,304	22.81
Federal Sources	1,348,085	11.53	(122,415)	(8.32)
Total	$ 11,691,712	100.00 %	$ 1,200,939	11.45 %

The following schedule presents a summary of General Fund, Special Revenue Fund, Capital Projects Fund and Debt Service Fund expenditures for the fiscal year ended June 30, 2023.

Expenditures	2023 Amount	Percent of Total	Increase/ (Decrease) from 2022	Percent of Increase/ (Decrease)
Current Expenditures:				
Instruction	$ 3,183,036	27.86 %	$ 234,988	7.97 %
Undistributed Expenditures	7,508,233	65.70	1,214,108	19.29
Capital Outlay	650,327	5.69	(265,973)	(29.03)
Debt Service:				
Principal	70,000	0.61	5,000	7.69
Interest	16,894	0.14	(1,300)	(7.15)
Total	$ 11,428,490	100.00 %	$ 1,186,823	11.59 %

General Fund Budgeting Highlights

The School Board's budget is prepared according to New Jersey law and is based on accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The most significant budgeted fund is the General Fund.

Over the course of the year, the School Board revises its budget as it attempts to take into consideration unexpected changes in revenue and expenditures.

A schedule showing the School Board's original and final budget compared with actual operating results is provided in Section C of the ACFR, entitled Budgetary Comparison Schedules. The School Board generally did better than had been budgeted in its General Fund since it practices conservative budgetary practices in which revenues are forecasted very conservatively and expenditures are budgeted with worst-case scenarios in mind.

The General Fund finished the fiscal year approximately $1,219,467 better than had been budgeted in terms of expenditures. Revenue-wise, the General Fund fared about $382,944 better than expected. Both these amounts have been adjusted for the non-budgeted amounts reflected in the comparison schedule for reimbursed TPAF social security contributions and on-behalf TPAF post-retirement medical contributions.

The General Fund has restricted a portion of its Fund Balance. The restricted Fund Balance for General Fund items are as follows:

Excess Surplus - Designated for Subsequent Year Expenditures	$ 194,869
Capital Reserve	2,187,957
Maintenance Reserve	218,981
Tuition Reserve	331,000
Excess Surplus - Current Year	112,630
Total Restricted Fund Balance	$ 3,045,437

These restricted reserves are regulated as to their use by the State of New Jersey. Therefore, the Board places funds in the reserves in combination with the future financial needs of the District.

The expenditures were less due to cost containment by the Board even after the salary and benefit increases. General supplies were purchased at better prices than expected due to the school board joining other schools in cooperative bidding. The district also joined a co-op for energy consumption, which was done after the budget was struck. Through efforts made in finding jointures with other local districts, and increasing students on district owned vehicles the district transportation costs were lowered for special needs students.

The excesses will be carried forward into the beginning fund balance from the 2022-2023 fiscal year and will be used to reduce the local tax levy for the 2024-2025 fiscal year.

Capital Assets and Debt Administration

Capital Assets. At the end of the fiscal year June 30, 2023, the School Board had $4,014,477 invested in land, buildings, and machinery and equipment.

Table 4

Capital Assets (Net of Depreciation) at June 30, 2023 and June 30, 2022

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Construction in Progress	67,142	901,494	-	-	67,142	901,494
Building and Improvements	3,798,648	2,495,370	-	-	3,798,648	2,495,370
Machinery and Equipment	144,774	116,539	3,913	4,998	148,687	121,537
Total	$ 4,010,564	$ 3,513,403	$ 3,913	$ 4,998	$ 4,014,477	$ 3,518,401

During the current fiscal year, $1,425,537 of capital assets were capitalized as additions. Increases in capital assets were offset by depreciation expense for the year.

Debt Administration. The District's long-term liabilities are as follows for the governmental and business-type activities:

	June 30, 2023	June 30, 2022
Bonds Payable (net)	$ 545,000	$ 615,000
Pension Liability-PERS	1,176,939	896,755
Compensated Absences payable	142,961	161,365
Total long-term liabilities	$ 1,864,900	$ 1,673,120

For more detailed information, please refer to the Capital Assets and Long-term debt notes in the basic financial statements.

Economic Factors and Next Year's Budget

For the 2022-2023 school year, the School Board was able to sustain its budget through the local tax levy, state education aid and local revenue sources. Approximately 71.35% of the School Board's revenue is from federal and state (restricted and not restricted), while 28.65% of total revenue is from local sources.

The $(1,083,993) in unrestricted net position for all governmental activities represents the accumulated results of all past years' operations. It means that if the School Board had to pay off all bills today, including all of the School Board's non-capital liabilities (compensated absences, etc.), the School Board would have that much in value.

The 2022-2023 budget was adopted in March 2022 based in part on the state education aid the School Board anticipated receiving. Any future increases based on the enrollment formula, originally formulated to allocate state education aid amongst school boards, will be minimal. Future decreases in local revenue and state education aid will place additional burden on the City of Beverly for increased aid.

The School Board anticipates a slight increase in enrollment for the 2023-2024 fiscal year. If the School Board were to experience a significant increase in enrollment with no appreciable increase in state aid for future budgets, the School Board will be faced with the following alternatives: (a) reduce programs and services, (b) increase local tax levy or (c) seek alternative sources of funding.

Contacting the School Board's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the School Board's finances and to show the School Board's accountability for the money it receives. If you have questions about this report or need additional information, you may contact the School Business Administrator/Board Secretary at Beverly City School District, 601 Bentley Avenue, Beverly, NJ, 08010.

BASIC FINANCIAL STATEMENTS

Exhibit A-1

BEVERLY CITY SCHOOL DISTRICT
Statement of Net Position
June 30, 2023

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	$ 3,358,958	$ 214,835	$ 3,573,793
Receivables - state	213,083	-	213,083
Receivables - federal	105,880	-	105,880
Receivables - other	-	-	-
Interfund receivable	129,150	-	129,150
Inventories	-	14,261	14,261
Capital assets, non-depreciable	67,142	-	67,142
Capital assets, depreciable, net	3,943,422	3,913	3,947,335
Total assets	7,817,635	233,009	8,050,644
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows - PERS	437,902	-	437,902
	437,902	-	437,902
LIABILITIES			
Interfund payable	-	129,150	129,150
Other liabilities	34,067	850	34,917
Unearned revenue	-	-	-
Payable to state government	-	1,605	1,605
Noncurrent liabilities:			
Due within one year	70,000	-	70,000
Due beyond one year	1,794,900	-	1,794,900
Total liabilities	1,898,967	131,605	2,030,572
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows - PERS	187,985	-	187,985
	187,985	-	187,985
NET POSITION			
Net investment in capital assets	3,465,564	3,913	3,469,477
Restricted for:			
Capital projects	2,920,815	-	2,920,815
Debt service	-	-	-
Other purposes	866,199	-	866,199
Unrestricted	(1,083,993)	97,491	(986,502)
Total net position	$ 6,168,585	$ 101,404	$ 6,269,989

See accompanying notes to financial statements.

Exhibit A-2

BEVERLY CITY SCHOOL DISTRICT
Statement of Activities
For the Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-type Activities	Net (Expense) Revenue and Changes in Net Position: Total
Governmental activities:							
Current:							
Regular instruction	$ 2,670,319		$ 865,019	$ -	$ (1,805,300)	$ -	$ (1,805,300)
Special education instruction	362,940	-	-	-	(362,940)	-	(362,940)
Other special instruction	149,777	-	-	-	(149,777)	-	(149,777)
Support services and undistributed costs:							
Instruction	3,166,847	-	-	-	(3,166,847)	-	(3,166,847)
Attendance and social work	44,403	-	-	-	(44,403)	-	(44,403)
Health services	148,892	-	-	-	(148,892)	-	(148,892)
Other support services	1,365,774	4,085	714,232	-	(647,457)	-	(647,457)
Educational media services	-	-	-	-	-	-	-
Instruction staff training	19,674	-	-	-	(19,674)	-	(19,674)
General administrative services	229,226	-	-	-	(229,226)	-	(229,226)
School administrative services	27,458	-	-	-	(27,458)	-	(27,458)
Central services	122,344	-	-	-	(122,344)	-	(122,344)
Admin. information technology	24,619	-	-	-	(24,619)	-	(24,619)
Allowed maintenance for school facilities	97,168	-	-	-	(97,168)	-	(97,168)
Other operation & maintenance of plant	634,566	-	-	-	(634,566)	-	(634,566)
Student transportation services	341,937	-	-	-	(341,937)	-	(341,937)
Unallocated employee benefits	(139,220)	-	-	-	139,220	-	139,220
Non-budgeted expenses	1,470,158	-	1,470,158	-	-	-	-
Interest expense	15,598	-	-	-	(15,598)	-	(15,598)
Total governmental activities	10,752,480	4,085	3,049,409	-	(7,698,986)	-	(7,698,986)
Business-type activities:							
Enterprise fund	300,451	1,935	293,182	-	-	(5,334)	(5,334)
Total business-type activities	300,451	1,935	293,182	-	-	(5,334)	(5,334)
Total primary government	$ 11,052,931	$ 6,020	$ 3,342,591	$ -	$ (7,698,986)	$ (5,334)	$ (7,704,320)

	Governmental Activities	Business-type Activities	Total
General revenues:			
Taxes:			
Property taxes levied for general purpose	$ 3,099,011	$ -	$ 3,099,011
Taxes levied for debt service	86,894	-	86,894
Federal and state aid not restricted	5,293,198	-	5,293,198
Miscellaneous income	130,404	-	130,404
Investment earnings	28,711	-	28,711
Total general revenues	8,638,218	-	8,638,218
Change in net position	939,232	(5,334)	933,898
Net position–July 1	5,229,353	106,738	5,336,091
Net position–ending	$ 6,168,585	$ 101,404	$ 6,269,989

See accompanying notes to financial statements.

Exhibit B-1

BEVERLY CITY SCHOOL DISTRICT
Balance Sheet
Governmental Funds
June 30, 2023

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
ASSETS					
Cash and cash equivalents	$ 2,662,779	$ (103,821)	$ 800,000	$ -	$ 3,358,958
Interfund receivable	196,292	-	-	-	196,292
Receivables from federal	-	105,880	-	-	105,880
Receivables from State	206,423	6,660	-	-	213,083
Other receivables	-	-	-	-	-
Total assets	3,065,494	8,719	800,000	-	3,874,213
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Interfund payable	-	-	67,142	-	67,142
Payroll deductions and withholdings payable	23,372	-	-	-	23,372
Payable to federal government	-	-	-	-	-
Payable to state government	-	-	-	-	-
Total liabilities	23,372	-	67,142	-	90,514
Fund Balances:					
Restricted for:					
Excess surplus - current year	112,630	-	-	-	112,630
Excess surplus - prior year- designated for Subsequent year's expenditures	194,869	-	-	-	194,869
Capital reserve account	2,187,957	-	-	-	2,187,957
Maintenance reserve account	218,981	-	-	-	218,981
Tuition reserve account	331,000	-	-	-	331,000
Debt service fund	-	-	-	-	-
Capital projects fund	-	-	732,858	-	732,858
Student Activities		8,719			8,719
Committed to:					
Other purposes	-	-	-	-	-
Assigned to:					
Other purposes	-	-	-	-	-
Designated by the BOE for subsequent year's expenditures	178,859	-	-	-	178,859
Unassigned:					
General fund	(182,174)	-	-	-	(182,174)
Total fund balances	3,042,122	8,719	732,858	-	3,783,699
Total liabilities and fund balances	$ 3,065,494	$ 8,719	$ 800,000	$ -	

Amounts reported for *governmental activities* in the statement of net position(A-1) are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	4,010,564
Deferred outflows related to the PERS pension plan	437,902
Deferred inflows related to the PERS pension plan	(187,985)
Bond premium received upon issuance of debt.	(5,530)
Accrued interest for the interest due this year but not paid until next year.	(5,165)
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	(1,864,900)
Net position of governmental activities	$ 6,168,585

See accompanying notes to financial statements.

Exhibit B-2

BEVERLY CITY SCHOOL DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2023

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
REVENUES					
Local sources:					
Local tax levy	$ 3,099,011	$ -	$ -	$ 86,894	$ 3,185,905
Tuition charges	-	-	-	-	-
Interest on investments	9,207	-	-	-	9,207
Interest earned on capital reserve funds	17,983	-	-	-	17,983
Interest earned on maintenance reserve funds	1,521	-	-	-	1,521
Miscellaneous	130,404	4,085	-	-	134,489
Total - local sources	3,258,126	4,085	-	86,894	3,349,105
State sources	6,239,443	755,079	-	-	6,994,522
Federal sources	46,519	1,301,566	-	-	1,348,085
Total revenues	9,544,088	2,060,730	-	86,894	11,691,712
EXPENDITURES					
Current:					
Regular instruction	1,805,300	865,019	-	-	2,670,319
Special education instruction	362,940	-	-	-	362,940
Other special instruction	135,421	-	-	-	135,421
School sponsored/other instructional	14,356	-	-	-	14,356
Undistributed - current:					
Instruction	3,166,847	-	-	-	3,166,847
Attendance and social work services	44,403	-	-	-	44,403
Health services	148,892	-	-	-	148,892
Other support services	646,685	719,089	-	-	1,365,774
Educational media services	-	-	-	-	-
Instruction staff training	19,674	-	-	-	19,674
General administrative services	229,226	-	-	-	229,226
School administrative services	27,458	-	-	-	27,458
Central services	122,344	-	-	-	122,344
Admin. info. technology	24,619	-	-	-	24,619
Allowed maintenance for school facilities	97,168	-	-	-	97,168
Other operation & maintenance of plant	481,400	-	-	-	481,400
Student transportation services	341,937	-	-	-	341,937
Unallocated employee benefits	(31,667)	-	-	-	(31,667)
Non-budgeted expenditures	1,470,158	-	-	-	1,470,158
Debt service:					
Principal	-	-	-	70,000	70,000
Interest and other charges	-	-	-	16,894	16,894
Capital outlay	105,791	477,394	67,142	-	650,327
Total expenditures	9,212,952	2,061,502	67,142	86,894	11,428,490
Excess (deficiency) of revenues over expenditures	331,136	(772)	(67,142)	-	263,222
OTHER FINANCING SOURCES (USES)					
Bond proceeds	-	-	-	-	-
Capital leases (non-budgeted)	-	-	-	-	-
Capital Lease Proceeds	-	-	-	-	-
Transfer to Special Revenue Fund - ECPA	-	-	-	-	-
Transfers in	-	-	800,000	-	800,000
Transfers out	(800,000)	-	-	-	(800,000)
Total other financing sources and uses	(800,000)	-	800,000	-	-
Net change in fund balances	(468,864)	(772)	732,858	-	263,222
Fund balance–July 1	3,510,986	9,491	-	-	3,520,477
Fund balance–June 30	$ 3,042,122	$ 8,719	$ 732,858	$ -	$ 3,783,699

See accompanying notes to financial statements.

Exhibit B-3

BEVERLY CITY SCHOOL DISTRICT
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, 2023

Total net change in fund balances - governmental funds (from B-2)			**$ 263,222**
Amounts reported for governmental activities in the statement of activities (A-2) are different because:			
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	(94,024)	
	Capital outlays	591,185	497,161
In the Statement of Activities, the PERS pension expense is the amount paid plus net change in the Deferred Outflows, Deferred Inflows and pension liability as reported by the State of New Jersey			89,149
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position and is not reported in the statement of activities.			70,000
Payment of a long-term liability is an expenditure in the governmental funds, but the repayment reduces long -term liabilities in the statement of net position and is not reported in the statement of activities.			830
In the statement of activities, certain operating expenses, e.g., compensated absences (sick leave) and special termination benefits (early retirement incentive) 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, essentially, the amounts actually paid. This year, sick leave was increased.			18,870
Change in net position of governmental activities			**$ 939,232**

See accompanying notes to financial statements.

Exhibit B-4

BEVERLY CITY SCHOOL DISTRICT
Statement of Net Position
Proprietary Funds
June 30, 2023

	Food Service	Total
ASSETS		
Current assets:		
Cash and cash equivalents	$ 214,835	$ 214,835
Investments	-	-
Interfund receivable	-	-
Receivable from state	-	-
Receivable from federal	-	-
Inventories	14,261	14,261
Total current assets	229,096	229,096
Noncurrent assets:		
Furniture, machinery and equipment	73,226	73,226
Less accumulated depreciation	(69,313)	(69,313)
Total noncurrent assets	3,913	3,913
Total assets	233,009	233,009
LIABILITIES		
Current liabilities:		
Deferred revenue	850	850
Interfund payable	129,150	129,150
Due to Federal Gov.	1,605	1,605
Total current liabilities	131,605	131,605
NET POSITION		
Investment in capital assets	3,913	3,913
Unrestricted	97,491	97,491
Total net position	101,404	101,404
Total liabilities and net position	$ 233,009	$ 233,009

See accompanying notes to financial statements.

Exhibit B-5

BEVERLY CITY SCHOOL DISTRICT
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended June 30, 2023

	Food Service	Total
Operating revenues:		
Charges for services:		
Daily sales - reimbursable programs	$ -	$ -
Daily sales - non-reimbursable programs	1,935	1,935
Total operating revenues	1,935	1,935
Operating expenses:		
Cost of sales - reimbursement programs	147,942	147,942
Cost of sales - non-reimbursement programs	-	-
Salaries	86,851	86,851
Employee benefits	16,356	16,356
Purchased property service	21,441	21,441
Management fee	20,862	20,862
General supplies	5,914	5,914
Depreciation	1,085	1,085
Total Operating Expenses	300,451	300,451
Operating income (loss)	(298,516)	(298,516)
Nonoperating revenues (expenses):		
State sources:		
State school lunch program	3,053	3,053
Federal sources:		
National school lunch program	143,622	143,622
National school breakfast program	67,804	67,804
Summer Food Service Program For Children	-	-
Supply Chain Assistance	31,137	31,137
Emergency Operational Cost Program - Schools	-	-
Food distribution program	47,566	47,566
Total nonoperating revenues (expenses)	293,182	293,182
Change in net position	(5,334)	(5,334)
Total net position–beginning	106,738	106,738
Total net position–ending	$ 101,404	$ 101,404

See accompanying notes to financial statements.

Exhibit B-6

BEVERLY CITY SCHOOL DISTRICT
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2023

	Food Service	Total
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	$ 1,951	$ 1,951
Payments to employees	(86,851)	(86,851)
Payments for employee benefits	(16,356)	(16,356)
Payments to suppliers	(137,931)	(137,931)
Net cash provided by (used in) operating activities	(239,187)	(239,187)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
State sources	3,053	3,053
Federal sources	240,951	240,951
Interest income	-	-
Net cash provided by (used in) non-capital financing activities	244,004	244,004
Net increase (decrease) in cash and cash equivalents	4,817	4,817
Balances–beginning of year	210,018	210,018
Balances–end of year	$ 214,835	$ 214,835
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:		
Operating income (loss)	$ (298,516)	$ (298,516)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation	1,085	1,085
Federal commodities	47,566	47,566
(Increase) decrease in interfund receivable, net	-	-
(Increase) decrease in accounts receivable, net	-	-
(Increase) decrease in inventories	(560)	(560)
(Increase) decrease in other current assets	-	-
Increase (decrease) in Unearned Revenues	16	16
Increase (decrease) in interfund payable	11,222	11,222
Total adjustments	59,329	59,329
Net cash provided by (used in) operating activities	$ (239,187)	$ (239,187)

See accompanying notes to financial statements.

1. Summary of Significant Accounting Policies

The Financial statements of the Board of Education ("Board") of the Beverly City School District ("District") have been prepared in conformity with accounting principles generally accepted in the United States of America ("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. The more significant of the Board's accounting policies are described below.

A. Reporting Entity

The Beverly City School District is a Type II district located in the county of Burlington, State of New Jersey. As a Type II district, the School District functions independently through a Board of Education. The Board is comprised of seven members elected to three-year staggered terms. The purpose of the District is to educate students in grades PreK-8. The Beverly City School District had an approximate enrollment of 339 students at June 30, 2023.

The Board 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 district-wide financial statements include all funds and account groups of the District over which the Board exercises operating control. The operations of the District include an elementary/junior high school located in Beverly. 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.

B. Basis of Presentation

The School District's basic financial statements consist of District-wide statements, including a Statement of Net Position and a Statement of Activities, and Fund Financial Statements which provide a more detailed level of financial information. The Statement of Net Position includes the reporting of assets, deferred outflows, liabilities and deferred inflows. Items not meeting that definition of assets and liabilities have been classified as deferred outflows or deferred inflows. The deferred outflows are reported under assets and deferred inflows are reported under liabilities on the Statement of Net Position.

1. Summary of Significant Accounting Policies (Cont'd)

B. Basis of Presentation (cont'd):

The School District has Bond Costs which have been classified as a Deferred Outflow and the Bond Premium has been classified as a Deferred Inflow. The School District has employees that are enrolled in a defined benefit plan operated by the State of New Jersey which creates deferred outflows and inflows as described in Note 13.

District-Wide Statements: The district-wide financial statements (A-1 and A-2) include the statement of net position and the statement of activities. These Statements include the financial activities of the overall District, except for fiduciary activities. All interfund activity, excluding the fiduciary funds, has been eliminated in the statement of activities. Individual funds are not displayed but the statements distinguish governmental activities, generally financed in whole or in part with fees charged to external customers.

The Statement of Net Position presents the financial condition of the governmental and business-type activity of the District at fiscal year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for the business-type activity of the District and for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function or business segment is self-financing or draws from the general revenues of the District.

Fund Financial Statements: During the fiscal year, the District segregates transactions related to certain District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. The Fund Financial Statements provide information about the District's funds, including its fiduciary funds. Separate statements for each Fund category - governmental, proprietary, and fiduciary - are presented. The New Jersey Department of Education ("NJDOE") has elected to require New Jersey districts to treat each governmental fund as a major fund. The NJDOE believes that the presentation of all funds as major is important for public interest and to promote consistency among district financial reporting models.

1. Summary of Significant Accounting Policies (Cont'd)

B. Basis of Presentation (Cont'd):

The District reports the following governmental funds:

General Fund - The General Fund is the general operating fund of the District and 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 sub-fund.

As required by the NJDOE, 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 Capital 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.

Special Revenue Fund - The Special Revenue Fund is used to account for all 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 specifically 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.

1. Summary of Significant Accounting Policies (Cont'd)

B. Basis of Presentation (Cont'd):

The District reports the following proprietary funds:

Enterprise (Food Service) Fund - The Enterprise Fund accounts for all revenues and expenses pertaining to the Board's cafeteria operations. The Food Service Fund is utilized to account for operations that are financed and operated in a manner similar to private business enterprises. The stated intent is that the costs (i.e., expenses including depreciation and indirect costs) of providing primarily through user charges.

The District's Enterprise Fund is comprised of the Food Service Fund and School Age Childcare.

Depreciation of all capital 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:

Equipment	5-20 Years

Additionally, the District reports the following fund type:

Fiduciary Funds - The Fiduciary Funds are used to account for assets help by the District on behalf of others if applicable.

C. Basis of Accounting

Basis of Accounting determines when transactions are recorded in the financial records and reported on the financial statements.

District-Wide, Proprietary, and Fiduciary Fund Financial Statements: The District-wide financial statements are prepared using the accrual basis of accounting. Governmental funds are accounted for using the "economic resources" measurement focus and the modified accrual basis of accounting; the Enterprise Fund and Fiduciary Funds are accounted for using the "economic resources" measurement focus and the accrual basis of accounting. Differences in the accrual basis of accounting arise in the recognition of revenue, the recording of unearned revenue, and in the presentation of expenses versus expenditures. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

C. Basis of Accounting (Cont'd)

Governmental Fund Financial Statements: Governmental Funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Available means collectible within the current period or soon thereafter to pay current liabilities. The District considers revenues to be available if they are collected within 60 days of the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

1. Summary of Significant Accounting Policies (Cont'd)

The financial statements of the 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. The more significant of the Board's accounting policies are described below.

D. Property Taxes

Ad Valorem (Property) Taxes are susceptible to accrual as, under New Jersey State Statute, 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. The District is entitled to receive monies under the established payment schedule and the unpaid amount is considered to be an "Accounts Receivable".

E. Budgets/Budgetary Control

Annual appropriated budgets are prepared in the spring of each year for the General, Special Revenue, and Debt Service Funds. The budgets are submitted to the County Office and are not voted upon in the annual school election. Budgets are prepared using the modified accrual basis of accounting, except for Special Revenue 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 6A:23A-16.2(f). All budget amendments/transfers must be approved by Board resolution. All budget amounts presented in the accompanying supplementary information reflect the original budget and the amended budget (which have been adjusted for legally-authorized revisions of the annual budgets during the year).

Appropriations, except remaining project appropriations, encumbrances, and unexpected grant appropriation, lapse at the end of each fiscal year. The Capital Project Fund presents the remaining project appropriations compared to current-year expenditures.

1. Summary of Significant Accounting Policies (Cont'd)

E. Budgets/Budgetary Control (Cont'd)

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 the legally mandated revenue recognition of the last state aid payment 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.

F. Encumbrances

Under Encumbrance Accounting, purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve a portion of the applicable appropriation. Open encumbrances in governmental funds other than the Special Revenue Fund are reported as reservations of fund balances at fiscal year-end as they do not constitute expenditures or liabilities but rather commitments related to unperformed contracts for goods and services.

Open encumbrances in the Special Revenue Fund, for which the District has received advances are reflected in the Balance Sheet as unearned revenues at fiscal year-end.

The encumbered appropriation authority carries over into the next fiscal year. An entry will be made at the beginning of the next fiscal year to increase the appropriation reflected in the certified budget by the outstanding encumbrance amount as of the current fiscal year-end.

G. Cash, Cash Equivalents and Investments

Cash and cash equivalents include 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. 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:2037 provides a list of permissible investments that may be purchased by New Jersey school districts

1. Summary of Significant Accounting Policies (Cont'd)

G. Cash, Cash Equivalents and Investments (Cont'd)

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 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.

H. Interfund Transactions

Transfers between Governmental and Business-Type activities on the District-wide statements are reported in the same manner as general revenues.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as Interfund transfers. Interfund transfers are reported as other financing sources/uses in Governmental Funds and after non-operating revenues/expenses to the funds that initially paid for them are not presented on the financial statements.

I. Inventories

Inventories and prepaid expenses, which benefit future periods are recorded as an expenditure during the year of purchase.

Inventories are valued at cost, using the first-in/first-out (FIFO) method. The costs of inventories are recorded as expenditures when consumed rather when purchased..

J. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represent a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future periods and so will *not* be recognized as an inflow of resources (revenue) until that time.

1. Summary of Significant Accounting Policies (Cont'd)

K. Capital Assets

The District has an established formal system of accounting for its Capital Assets. Purchased or constructed Capital Assets are reported at cost. Donated Capital Assets are valued at their estimated acquisition value on the date received. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

All reported Capital Assets except for Land and Construction in Progress are depreciated. Depreciation is computed using the straight-line method over the following estimated useful lives:

Asset Class	Estimated Useful Lives
Building and Improvements	7-60 years
Machinery and Equipment	3-20 years
Infrastructure	30 years

L. Compensated Absences

The District accounts for Compensated Absences (e.g., unused vacation, sick leave) as directed by the Governmental Accounting Board. 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 the employee is accrued as the employees earn the rights to the benefits.

District employees are granted varying amounts of vacation and sick leave in accordance with the District's personnel policy. Upon termination, employees are paid for accrued vacation. The District's Policy permits employees to accumulate unused sick leave and carry forward the full amount to subsequent years. Upon retirement, employees shall be paid by the District for the unused sick leave in accordance with the District's agreements with the various employee unions.

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

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, 2023, no liability existed for compensated absences in the Food Service Fund.

M. Unearned Revenue

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Property taxes for which there is an enforceable legal claim as of June 30, 2023, but which were levied to finance fiscal year 2023 operations, have been recorded as unearned revenue. Grants and entitlement received before the eligibility requirements are met are also recorded as Unearned Revenue.

1. Summary of Significant Accounting Policies (Cont'd)

N. Accrued Liabilities and Long-Term Obligations

All Payables, Accrued Liabilities, and Long-Term Obligations are reported on the District-wide financial statements. In general, governmental fund payables are accrued liabilities that, once incurred are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, contractually-required pension contributions and compensated absences that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year. Bonds are recognized as a liability on the fund financial statements when due.

O. Net Position

Net Position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net Position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted Net Position is available.

P. Fund Balance Reserves

Governmental Accounting Standards established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Fund balances in the governmental funds financial statements are reported under the modified accrual basis of accounting and classified into the following five categories, as defined below:

1. Nonspendable - includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Assets included in this fund balance category include prepaid assets, inventories, long-term receivables, and corpus of any permanent funds.
2. Restricted - includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
3. Committed - includes amounts that can be spent only for the specific purposes determined by a formal action of the government's highest level of decision-making authority.
4. Assigned - amounts intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. This intent can be expressed by the Board of Education or through the Board of Education delegating this responsibility to the business administrator through the budgetary process.
5. Unassigned - includes all spendable amounts not contained in the other classifications

1. Summary of Significant Accounting Policies (Cont'd)

Q. Revenues - Exchange and Nonexchange Transactions

Revenue resulting from Exchange Transactions, in which each party gives and receives essentially equal value, is recorded on the actual accrual basis when the Exchange takes place. On the modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, available means within sixty days of the fiscal year-end.

Nonexchange Transactions, in which the District receives value without directly giving equal value in return, include property taxes, income taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from income taxes is recognized in the period in which the income is earned. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. On the modified accrual basis, revenue from Nonexchange Transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at fiscal year-end: property taxes available as an advance, interest, and tuition.

R. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the Enterprise Fund. For the School District, these revenues are sales for food service and intramural. Operating expenses are necessary costs incurred to provide the service that is the primary activity of the Enterprise Fund.

S. Allocation of Indirect Expenses

The District reports all Direct Expenses by function in the Statement of Activities. Direct Expenses are those that are clearly identifiable with a function. Indirect Expenses are allocated to functions but are reported separately in the Statement of Activities. Employee Benefits, including the employer's share of Social Security, workers compensation, and medical and dental benefits, were allocated based on salaries of that program. Depreciation expense, where practicable, is specifically identified by function and is included in the Indirect Expense column of the Statement of Activities. Depreciation expense that could not be attributable to a specific function is considered an Indirect Expense and is reported separately in the Statement of Activities. Interest on long-term debt is considered an Indirect Expense and is reported separately on the Statement of Activities.

1. Summary of Significant Accounting Policies (Cont'd)

T. Extraordinary and Special Items

Extraordinary Items are transactions or events that are unusual in nature and infrequent in occurrence. Special Items are transactions or events that are within the control of management and are either unusual in nature or infrequent in occurrence. Neither of these types of transactions occurred during the fiscal year.

U. Management Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

V. Change in Accounting Principles

On June 30, 2023, the District implemented the Governmental Accounting Standards Boards Statement No. 96, *Subscription-Based Information Technology Arrangements*, This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). Statement No. 96 is effective for reporting periods beginning after June 15, 2022, and all reporting periods thereafter. These changes were reviewed for the District's June 30, 2023 financial statements and had no effect on the beginning net position of the District. The District did not have any subscriptions that rose to an amount that required disclosure. The District will review new subscriptions annually to determine proper disclosure.

W. GASB Pronouncements

Recently Issued Accounting Pronouncements to be implemented in future years

Statement No. 100, *Accounting Changes and Error Corrections - An Amendment GASB Statement No. 62*. The primary objective of this Statement is to enhance accounting changes and error corrections to provide more understandable, reliable, relevant, consistent and comparable information for making decision or assessing accountability. Statement No. 100 is effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. Statement No. 101 is effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

2. Capital Reserve Account

A Capital Reserve Account was established by the Beverly City School District by inclusion of $1 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 6:23A-5.1(d)7, the balance in the Account cannot at any time exceed the local support costs of uncompleted Capital Projects in its approved LRFP.

The activity of the Capital Reserve for the July 01, 2022 to June 30, 2023 fiscal year is as follows:

Beginning balance July 01, 2022	$ 2,569,974
Add: Increase per Resolution	400,000
Interest Earned	17,983
Less: Withdrawals	(800,000)
Ending balance, June 30, 2023	$ 2,187,957

3. Maintenance Reserve Account

A maintenance Reserve Account was established by the Beverly City School District for the accumulation of funds for use as maintenance of Capital Projects in subsequent fiscal years. The Maintenance Reserve Account is maintained in the General Fund and its activity is included in the General Fund annual budget.

Funds placed in the Maintenance Reserve Account are restricted to maintenance projects in the District's approved Comprehensive Maintenance Plan (CMP). Upon submission of the CMP to the New Jersey Department of Education, the District may increase the balance in the maintenance reserve by appropriating funds in the annual general fund budget certified for taxes or by transfer by board resolution at year end (June 1 to June 30) of any unanticipated revenue or unexpended line-item appropriation amounts, or both. The District may also appropriate additional amounts during the school year through a Board Resolution. Pursuant to N.J.A.C. 6A:23A-14.2(g), the balance in the account cannot at any time exceed four percent of the replacement cost of the school district's school facilities for the current year.

The balance in the maintenance reserve does not exceed four percent of the replacement cost of the school district's school facilities for the current year at June 30, 2023.

The activity of the Maintenance Reserve for the July 01, 2022 to June 30, 2023 fiscal year is as follows:

Beginning balance, July 01, 2022	$	217,460
Add: Increase per Resolution		-
Interest Earned		1,521
Less: Withdrawals		-
Ending balance, June 30, 2023	$	218,981

4. Tuition Reserve Account

A tuition reserve account may be established in accordance with N.J.A.C.6a:23-3.1(f) for tuition between two Boards of Education that are in a formal sending/receiving relationship. The maximum amount that may be restricted at year end is 10% of the estimated contract year. Upon certification of tuition rates in the second year following the contract year, full appropriation of the applicable year's reserve must be liquidated and any remaining balance related to that year must be reserved and budgeted for tax relief.

The activity of the Tuition Reserve for the July 01, 2022 to June 30, 2023 fiscal year is as follows:

Beginning balance, July 01, 2022	$	331,000
Add: Increase per Resolution		140,000
Less: Withdrawal		(140,000)
Ending balance, June 30, 2023	$	331,000

5. Transfers to Capital Outlay

During the year ending June 30, 2023, the District did not transfer funds to the Capital Outlay Account.

6. Cash, Cash Equivalents and Investments

Custodial credit risk is the risk that, in the event of a bank failure, the Board's deposits may not be recovered. Although the Board does not have a formal policy regarding custodial credit risk, NJSA 17:9-414 et seq. requires that the governmental units shall deposit public funds in public depositories protected from loss under the provisions of GUDPA. Under the ACT, the first $250,000 of governmental deposits in each insured depository is protected by FDIC. Public fund owned by the Board in excess of FDIC insured amounts are protected by GUDPA., However, GUDPA does not protect intermingled trust funds such as salary withholdings, student activity fund or other funds that may pass to the Board relative to the happening of a future condition. Such funds are shown as Uninsured and Uncollateralized in the schedule below. As of June 30, 2023, the School District's bank balance of $4,189,485 was exposed to custodial credit risk as follows:

Insured under FDIC and GUDPA	$ 4,112,970
Uninsured and Uncollateralized	76,515
	$ 4,189,485

7. Receivables

Receivables at June 30, 2023, consisted of state aid, accrued interest, interfund, intergovernmental, and other. All Receivables are considered collectible in full. A summary of the principal items of intergovernmental receivable follows:

	Governmental Fund Financial Statements	District-Wide Financial Statements
State Aid	213,083	213,083
Federal Aid	105,880	105,880
Interfunds	196,292	129,150
	515,255	448,113
Less: Allowance for Uncollectibles	-	-
Total Receivables, Net	$ 515,255	$ 448,113

8. Capital Assets

The following schedule is a summarization of the general fixed assets by source for the fiscal year ended June 30, 2023:

	Beginning Balance	Additions	Retirements	Ending Balance
Governmental Activities:				
Construction in Progress	$ 901,494	$ 67,142	$ (901,494)	$ 67,142
Total Capital Assets Not Being Depreciated	901,494	67,142	(901,494)	67,142
Capital Assets Being Depreciated				
Site Improvements	$ 84,750	-	-	$ 84,750
Building and Building Improvements	3,780,455	1,378,888	-	5,159,343
Machinery and Equipment	490,566	46,649	-	537,215
Totals at Historical Cost	4,355,771	1,425,537	-	5,781,308
Less Accumulated Depreciation for:				
Site Improvements	(84,750)	-	-	(84,750)
Building and Building Improvements	(1,285,085)	(75,610)	-	(1,360,695)
Machinery and Equipment	(374,027)	(18,414)	-	(392,441)
Total Accumulated Depreciation	(1,743,862)	(94,024)	-	(1,837,886)
Total Capital Assets Being Depreciated, Net of Accumulated Depreciation	2,611,909	1,331,513	-	3,943,422
Government Activity Capital Assets, Net	$ 3,513,403	$ 1,398,655	$ (901,494)	$ 4,010,564
Business-Type Activities:				
Capital Assets Being Depreciated:				
Building Improvements	$ -	$ -	$ -	$ -
Equipment	73,226	-	-	73,226
Less Accumulated Depreciation	(68,228)	(1,085)	-	(69,313)
Enterprise Fund Capital Assets, Net	$ 4,998	$ (1,085)	$ -	$ 3,913

The NJ State Department of Education has set the capitalization threshold used by school districts in the State of New Jersey at $2,000.

Depreciation expense was charged to functions as follows:

Other operation and maintenance of plant	$ 94,024
Total	$ 94,024

9. Interfund Balances and Transfers

Balances due to/from other funds at June 30, 2023 consist of the following:

$ 129,150	Due to General Fund from Enterprise Fund representing cash advance.
67,142	Due to General Fund from Capital Project Fund representing cash advance.
$ 196,292	

10. Inventory

As of June 30, 2023, the District had the following inventory:

Food	$ 10,903
Supplies	3,358
	$ 14,261

11. Long-Term Obligations

A. Long-Term Obligation Activity

Changes in Long-Term Obligations for the year ended June 30, 2023, are as follows:

Governmental Activities:	Balance July 01, 2022	Increases/ Decreases	Balance June 30, 2023	Amounts Due Within One Year
Compensated Absences Payable	$ 161,365	$ (18,404)	$ 142,961	$ -
Bonds Payable	615,000	(70,000)	545,000	70,000
Pension liability - PERS	896,755	280,184	1,176,939	-
	$ 1,673,120	$ 191,780	$ 1,864,900	$ 70,000

For governmental activities, the bonds payable are liquidated from the School District's debt service fund. Compensated absences payable and pension liability - PERS are liquidated by the general fund.

11. Long-Term Obligations (continued)

B. Unfunded Pension Liability

The School District approved an "Early Retirement Incentive Program" permitted by State Legislation during 1993 for certain members of the Teachers Pension and Annuity Fund. The members had to meet certain age and service requirements and had to apply for retirement between certain dates in fiscal year 1994 to be eligible. The District selected a thirty-year payment program and is assessed annually by the State Division of Pensions for their contribution to fund this program.

C. Debt Service Requirements

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

2015 School Bonds

On September 30, 2014, the voters approved a referendum authorizing the issuance of $1,031,000 in bonds for the purpose of constructing and renovating the roof, HVAC system, boiler and windows. On January 22, 2015, $1,031,000 of School Bonds were issued. The Bonds mature annually on March 1 of each year from March 2016 and ending 2030. Interest is payable semi-annually at 2.0%-3.125%.

The Bonds are general obligations of the Board and are secured by a pledge of the full faith and credit of the Board for the payment of the principal thereof and the interest thereon and, unless paid from other sources, the Bonds are payable from ad valorem taxes to be levied on all taxable real property in the school district, without limitation as to rate or amount. The Bonds are additionally secured by the provisions of the New Jersey School Bond Reserve Act.

The District, in conjunction with the issuance of the Bonds, has agreed to undertake and provide certain information to bondholders on a continuing basis. The Securities and Exchange Commission ("SEC") Rule 15c2-12(b)(5) "Continuing Disclosure" requirements, which the District has adopted, requires that various financial information about the District and the Municipality be provided annually to various information repositories.

11. Long-Term Obligations (continued)

C. Debt Service Requirements (continued)

Redemption

The Bonds are not subject to redemption prior to their stated maturities.

Debt Service Requirements on serial bonds payable at June 30, 2023 are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2024	$ 70,000	$ 14,969	$ 84,969
2025	70,000	13,365	83,365
2026	75,000	11,506	86,506
2027	80,000	9,206	89,206
2028	80,000	6,810	86,810
2029-2030	170,000	6,124	176,124
	$ 545,000	$ 61,980	$ 606,980

D. Bonds Authorized But Not Issued

As of June 30, 2023, the District had no authorized but not issued bonds.

E. Capital Leases

As of June 30, 2023, the District had no capital leases.

12. Operating Leases

As of June 30, 2023, the District had various operating leases.

13. Pension Plans

A. Public Employees' Retirement System (PERS)

Plan Description - The State of New Jersey, Public Employees' Retirement System (PERS) is a cost-sharing multiple-employer defined benefit pension plan administered by the State of New Jersey, Division of Pensions and Benefits (the Division). For additional information about PERS, please refer to Division's Annual financial statements which can be found at www.state.nj.us/treasury/pensions/annual-reports.shtml.

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.

The following represents the membership tiers for PERS:

Tier	Definition
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 tiers 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 tiers 1 and 2 members before reaching age 60, tiers 3 and 4 with 25 years or more of service credit before age 62, and tier 5 with 30 years or more 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.

13. Pension Plans (cont'd)

A. Public Employees' Retirement System (PERS) (cont'd)

Contributions - The contribution policy for PERS is set by N.J.S.A. 43:15A 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. Funding for noncontributory group insurance benefits is based on actual claims paid. For fiscal year 2022, the State's pension contribution was less than the actuarial determined amount.

The local employers' contribution amounts are based on an actuarially determined rate, which includes the normal cost and unfunded accrued liability. Chapter 19, P.L. 2009 provided an option for local employers of PERS to contribute 50% of the normal and accrued liability contribution amounts certified for payments due in State fiscal year 2009. Such employers will be credited with the full payment and such amounts will not be included in their unfunded liability. The actuaries will determine the unfunded liability of those retirement systems, by employer, for the reduced normal and accrued liability contributions provided under this law. This unfunded liability will be paid by the employer in level annual payments over a period of 15 years beginning with the payments due in the fiscal year ended June 30, 2012 and will be adjusted by the rate of return on the actuarial value of assets.

Pension Liability, Pension Expense and Deferred Outflows/Inflows of Resources - At June 30, 2023, the School District reported a liability of $1,176,939 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2021 The total pension liability used to calculate the net pension liability was determined using update procedure to roll forward the total pension liability from an actuarial valuation as of July 1, 2021, to the measurement date of June 30, 2022. The School District's proportion of the net pension liability was based on the School District's actual contributions to the plan relative to the total of all participating employers' contributions for the year ended June 30, 2022. The School District's proportion measured as of June 30, 2022, was .0077988514%, which was a increase of .0002289647% from its proportion measured as of June 30, 2021.

13. Pension Plans (cont'd)

A. Public Employees' Retirement System (PERS) (cont'd)

For the year ended June 30, 2022, the School District recognized full accrual pension expense of $125,691 in the government-wide financial statements consisting of employer contributions of $98,346 and non-employer contributions of $27,345. This pension expense was based on the pension plans June 30, 2022 measurement date. At June 30, 2023, the School District reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 8,495	$ 7,491
Changes of assumptions	3,647	176,234
Net difference between projected and actual earnings on pension plan investments	48,712	-
Changes in proportion and differences between District contributions and proportionate share of contributions	270,997	4,260
District contributions subsequent to the measurement date	106,051	-
Total	$ 437,902	$ 187,985

$106,051 reported as deferred outflows of resources resulting from school district contributions subsequent to the measurement date is estimated based on unadjusted 2022--2023 total salaries for PERS employees multiplied by an employer contribution rate. The payable is due on April 1, 2024 and will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. The other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2023	$ 118,205
2024	60,222
2025	29,369
2026	(64,072)
2027	142
Thereafter	-
Total	$ 143,866

13. Pension Plans (cont'd)

A. Public Employees' Retirement System (PERS) (cont'd)

The amortization of the above other deferred outflows of resources and deferred inflows of resources related to pensions will be over the following number of years:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience		
Year of Pension Plan Deferral:		
June 30, 2017	5.48	-
June 30, 2018	-	5.63
June 30, 2019	-	5.21
June 30, 2020	5.16	-
June 30, 2021	5.13	-
June 30, 2022	-	5.04
Changes of Assumptions		
Year of Pension Plan Deferral:		
June 30, 2017	-	5.48
June 30, 2018	-	5.63
June 30, 2019	-	5.63
June 30, 2020	-	5.16
June 30, 2021	5.13	-
June 30, 2022	-	5.04
Net Difference between projected and Actual Earnings on Pension Plan Investments		
Year of Pension Plan Deferral:		
June 30, 2017	5.00	5.00
June 30, 2018	5.00	5.00
June 30, 2019	5.00	5.00
June 30, 2020	5.00	5.00
June 30, 2021	5.00	5.00
June 30, 2022	5.00	5.00

13. Pension Plans (cont'd)

A. Public Employees' Retirement System (PERS) (cont'd)

The previous amounts do not include employer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer over the average of the expected remaining service lives of all plan members, which is 5.04, 5.13, 5.16, 5.21, 5.63, and 5.48 years for the 2022, 2021, 2020, 2019, 2018, and 2017, respectively.

Actuarial Assumptions - The collective total pension liability for the June 30, 2022 measurement date was determined by an actuarial valuation as of July 1, 2021, which was rolled forward to June 30, 2022. This actuarial valuation used the following assumptions:

Inflation Rate	
Price	2.75%
Wage	3.25%
Salary Increases:	2.75% - 6.55% 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-2021.

The actuarial assumptions used in the July 1, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021.

13. Pension Plans (cont'd)

A. Public Employees' Retirement System (PERS) (cont'd)

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2022) is determined by the State Treasurer, after consultation with the Directors of the Division of Investment 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 rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2022 are summarized in the following table.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. Equity	27.00 %	8.12 %
Non-U.S. Developed Markets Equity	13.50 %	8.83 %
Emerging Markets Equity	5.50 %	10.33 %
Private Equity	13.00 %	11.80 %
Real Estate	8.00 %	11.19 %
Real Assets	3.00 %	7.60 %
High Yield	4.00 %	4.95 %
Private Credit	8.00 %	8.10 %
Investment Grade Credit	7.00 %	3.38 %
Cash Equivalents	4.00 %	1.75 %
U.S. Treasuries	4.00 %	1.75 %
Risk Mitigation Strategies	3.00 %	4.91 %

13. Pension Plans (cont'd)

A. Public Employees' Retirement System (PERS) (cont'd)

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2022. 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 and the nonemployer contributing entity will be based on 100% 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. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

Sensitivity of the Collective Net Pension Liability to Changes in the Discount Rate

The following presents the collective net pension liability of the participating employers as of June 30, 2022 calculated using the discount rate as disclosed above as well as what the collective net pension liability would be if it was calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
District's proportionate share of the net pension liability	1,524,827	1,176,939	899,322

Additional Information - The following is a summary of the collective balances of the local group:

	6/30/23	6/30/22
Collective Deferred Outflows of Resources	1,660,772,008	1,164,738,169
Collective Deferred Inflows of Resources	3,236,303,935	8,339,123,762
Collective Net Pension Liability	15,219,184,920	11,972,782,878
School District's Portion	.0077987514%	.0075697867%

13. Pension Plans (cont'd)

B. Teachers' Pension and Annuity (TPAF)

Plan Description - The State of New Jersey, Teachers' Pension and Annuity Fund (TPAF) is a cost sharing multiple-employer defined benefit plan with a special-funding situation, by which a State of New Jersey (the State) is responsible to fund 100% of the employer contributions, excluding any local employer early retirement incentive (ERI) contributions. TPAF is administered by the State of New Jersey, Division of Pensions and Benefits (the Division). For additional information about TPAF, please refer to Division's Annual Financial Statements which can be found at www.state.nj.us/treasury/pensions/annual-reports.shtml.

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. 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.

Tier	Definition
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 tiers 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 tiers 1 and 2 members before reaching age 60, tiers 3 and 4 with 25 years or more of service credit before age 62, and tier 5 before age 65 with 30 years or more of service credit. Benefits are reduced by a fraction of a percent for each month that a member retires prior to the retirement age for his/her respective tier. 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

13. Pension Plans (cont'd)

B. Teachers' Pension and Annuity (TPAF) (cont'd)

Contributions - 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. Funding for noncontributory group insurance benefits is based on actual claims paid. For fiscal year 2022, the State's pension contribution was less than the actuarial determined amount.

As mentioned previously, the employer contributions for local participating employers are legally required to be funded by the State in accordance with *N.J.S.A. 18A:66-33*. Therefore, the School District is considered to be in a special funding situation as defined by GASB Statement No. 68 and the State is treated as a nonemployer contributing entity. Since the School District does not contribute directly to the plan (except for employer specific financed amounts), there is no net pension liability or deferred outflows or inflows to report in the financial statements of the School District.

Pension Liability and Pension Expense - The State's proportionate share of the TPAF net pension liability, attributable to the School District as of June 30, 2022 was $11,525,492. The School District's proportionate share was $0.

The net pension liability was measured as of June 30, 2022 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021, which was rolled forward to June 30, 2022. The State's proportionate share of the net pension liability associated with the District was based on projection of the State's long-term contributions to the pension plan associated with the District relative to the projected contributions by the State associated with all participating school districts, actuarially determined. At June 30, 2022, the State proportionate share of the TPAF net pension liability attributable to the School District was .0223386424%, which was an decrease of .0007471170% from its proportion measured as of June 30, 2021.

For the fiscal year ended June 30, 2022, the State of New Jersey recognized a pension expense in the amount of $986,743 for the State's proportionate share of the TPAF pension expense attributable to the School District. This pension expense was based on the pension plans June 30, 2022 measurement date.

13. Pension Plans (cont'd)

B. Teachers' Pension and Annuity (TPAF) (cont'd)

Actuarial Assumptions - The collective total pension liability for the June 30, 2022 measurement date was determined by an actuarial valuation as of July 1, 2021, which was rolled forward to June 30, 2022 This actuarial valuation used the following assumptions, applied to all periods in the measurement:

Inflation Rate	
Price	2.75%
Wage	3.25%
Salary Increases:	2.75-5.65% based on years of service
Investment Rate of Return	7.00%

Pre-retirement, post-retirement were based on the Pub-2010 Teachers Above-Median Income Employee mortality table with a 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-2021.

The actuarial assumptions used in the July 1, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021.

Long-term Expected Rate of Return- In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2022) 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, 2022 are summarized in the following table:

13. Pension Plans (cont'd)

B. Teachers' Pension and Annuity (TPAF) (cont'd)

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. Equity	27.00 %	8.12 %
Non-U.S. Developed Markets Equity	13.50 %	8.83 %
Emerging Markets Equity	5.50 %	10.33 %
Private Equity	13.00 %	11.80 %
Real Estate	8.00 %	11.19 %
Real Assets	3.00 %	7.60 %
High Yield	4.00 %	4.95 %
Private Credit	8.00 %	8.10 %
Investment Grade Credit	7.00 %	3.38 %
Cash Equivalents	4.00 %	1.75 %
U.S. Treasuries	4.00 %	1.75 %
Risk Mitigation Strategies	3.00 %	4.91 %

Discount Rate - The discount rate used to measure the total pension liability was 7.00% as of June 30, 2022. 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 100% of the actuarially determined contributions to the State. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments in determining the total pension liability.

Sensitivity of the Collective Net Pension Liability to Changes in the Discount Rate

The following presents the collective net pension liability of the participating employers as of June 30, 2022 calculated using the discount rate as disclosed above as well as what the collective net pension liability would be if it was calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
State's proportionate share of the net pension liability	13,535,407	11,525,492	9,866,210

13. Pension Plans (cont'd)

B. Teachers' Pension and Annuity (TPAF) (cont'd)

Pension Plan Fiduciary Net Position - 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.

Additional Information - The following is a summary of the collective balances of the local group:

	6/30/23	6/30/22
Collective Deferred Outflows of Resources	5,004,259,312	6,373,530,834
Collective Deferred Inflows of Resources	19,682,774,794	27,363,797,906
Collective Net Pension Liability	51,676,587,303	48,165,991,182
School District's Portion	.0223386424%	.0215915254%

C. Defined Contribution Retirement Plan (DCRP)

The Defined Contribution Retirement Plan is a cost-sharing multiple-employer defined contribution pension plan which was established on July 1, 2007, under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007 (N.J.S.A.43:15C-1 et. seq), and expanded under the provisions of Chapter 89, P.L. 2008 and Chapter 1, P.L. 2010. The Defined Contribution Retirement Program Board oversees the DCRP, which is administered for the Divisions of Pensions and Benefits by Prudential Financial. The DCRP provides eligible members, and their beneficiaries, with tax-sheltered, defined contribution retirement benefit, along with life insurance and disability coverage. Vesting and benefit provisions are established by N.J.S.A.43:15C-1 et. seq.

The contribution requirements of plan members are determined by State statute. In accordance with Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007, plan members are required to contribute 5.5% of their annual covered salary. In addition to the employee contributions, the School District's contribution amounts for each pay period are transmitted to Prudential not later than the fifth business day after the date on which the employee is paid for that pay period.

The District's contributions to the DCRP for June 30, 2023 were $14,385. There was no liability for unpaid contributions at June 30, 2023.

Related Party Investments - The Division of Pensions and Benefits does not invest in securities issued by the School District.

14. Post-Retirement Benefits

General Information about the OPEB Plan

Plan description and benefits provided

The State of New Jersey reports a liability as a result of its statutory requirements to pay other post- employment (health) benefit for State Health Benefit Local Education Retired Employees Plan. The State Health Benefit Local Education Retired Employees 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, *Accounting and Financial Reporting for the Postemployment Benefits Other Than Pensions*. The State Health Benefit Local Education Retired Employees Plan provides medical, prescription drug, and Medicare Part B reimbursement to retirees and their covered dependents of local education employers.

The employer contributions for the participating local education employers are legally required to be funded by the State of New Jersey 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 retire 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: the Teachers' Pension and Annuity Fund (TPAF), the Public Employees' Retirement System (PERS), the Police and Firemen Retirement System (PFRS), or the Alternate Benefit Program (ABP). Pursuant to Chapter 78, P.L, 2011, future retirees eligible for postretirement 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.

The total nonemployer OPEB liability does not include certain other postemployment benefit obligations that are provided by the local education employers. The reporting of these benefits are the responsibility of the individual local education employers.

Basis of Presentation

The Schedule presents the State of New Jersey's obligation under NJSA 52:14-17.32f. The Schedule does not purport to be a complete presentation of the financial position or changes in financial position of the State Health Benefit Local Education Retired Employees Plan or the State of New Jersey. The accompanying Schedule was prepared in accordance with U.S. generally accepted accounting principles. Such preparation requires management of the State of New Jersey to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature of these estimates, actual results could differ from those estimates.

14. Post-Retirement Benefits (cont'd)

State Health Benefit State Retired Employees Plan

General Information about the OPEB Plan (cont'd)

Pension and Other Postemployment Benefits (OPEB) Obligations in Fiscal Year 2022 the State funded the various defined benefit pension systems at 108 percent of the full actuarially determined contributions. Employer contributions to the pension plans are calculated per the requirements of the governing State statutes using generally accepted actuarial procedures and practices. The actuarial funding method used to determine the State's contribution is a matter of State law. Any change to the funding method requires the approval of the State Legislature and the Governor. The amount the State actually contributes to the pension plans may differ from the actuarially determined contributions of the pension plans because the State's contribution to the pension plans is subject to the appropriation of the State Legislature and actions by the Governor. GASB Statement No. 68, Accounting and Financial Reporting for Pensions, requires participating employers to recognize their proportionate share of the collective net pension liability. Under the new statement, the calculation of the pension liability was changed to a more conservative methodology and each employer was allocated a proportional share of the pension plans' net pension liability. The State's share of the net pension liability, based on a measurement date of June 30, 2021, which is required to be recorded on the financial statements, is $75.1 billion. The Fiscal Year 2023 projected aggregate State contribution to the pension plans of $6.8 billion represents 104 percent of the actuarially determined contribution. The State provides post-retirement medical (PRM) benefits for certain State and other retired employees meeting the service credit eligibility requirements. In Fiscal Year 2022, the State paid PRM benefits for 161,238 State and local retirees. The State funds post-retirement medical benefits on a "pay-as-you-go" basis, which means that the State does not prefund, or otherwise establish a reserve or other pool of assets against the PRM expenses that the State may incur in future years. For Fiscal Year 2022, the State contributed $1.9 billion to pay for "pay-as-you-go" PRM benefit costs incurred by covered populations, a slight increase from $1.8 billion in Fiscal Year 2021. The State has appropriated $2.1 billion in Fiscal Year 2023 as the State's contribution to fund increases in prescription drugs and medical claims costs. In accordance with the provisions of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, the State is required to quantify and disclose its obligations to pay Other Postemployment Benefits (OPEB) to retired plan members. This new standard supersedes the previously issued guidance, GASB Statement No. 45, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, effective for Fiscal Year 2018. The 7 State is now required to accrue a liability in all instances where statutory language names the State as the legal obligor for benefit payments. The Fiscal Year 2022 State OPEB liability to provide these benefits is $88.9 billion, a decrease of $12.7 billion, or 12.5 percent from the $101.6 billion liability recorded in Fiscal Year 2021. Additional information on Pensions and OPEB can be accessed on the Division of Pensions & Benefits Financial Reports webpage: https://www.state.nj.us/treasury/pensions/financial-reports.shtml.

14. Post-Retirement Benefits (cont'd)

General Information about the OPEB Plan (cont'd)

Employees covered by benefit terms

At June 30, 2021, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	151,669
Active plan members	213,148
Total	364,817

Total Nonemployer OPEB Liability

The total nonemployer OPEB liability as of June 30, 2022 was determined by an actuarial valuation as of June 30, 2021, which was rolled forward to June 30, 2022. The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation Rate	3.54%
Salary increases based on years of service:	PERS 2.75%-6.55% PFRS 3.25%-16.25% TPAF 2.75%-4.25%
Discount Rate	3.54%
Healthcare Cost Trend Rates	4.5%-6.25%
Retirees' Share of Benefit Related Costs	1.5% of projected health insurance premiums for retirees

14. Post-Retirement Benefits (cont'd)

Total Nonemployer OPEB Liability (cont'd)

Preretirement mortality rates were based on the Pub-2010 Healthy "Teachers" (TPAF/ABP), "General" (PERS), and "Safety" (PFRS) classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021. Postretirement mortality rates were based on the Pub-2010 "General" classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021. Disability mortality was based on the Pub-2010 "General" classification headcount-weighted disabled mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021 for current disables retirees. Future disabled retirees was based on the Pub-2010 "Safety" (PFRS), "General" (PERS), and "Teachers" (TPAF/ABP) classification headcount-weighted disabled mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021

Actuarial assumptions used in the July 1, 2021 valuation were based on the results of the TPAF, PERS and PFRS experience studies prepared for July 1, 2018 to June 30, 2021.

Changes in the Total OPEB Liability reported by the State of New Jersey

Balance at June 30, 2021	$ 60,007,650,970
Changes for the year:	
Service cost	2,770,618,025
Interest on the total OPEB liability	1,342,187,139
Changes of benefit terms	-
Differences between expected and actual experiences	1,399,200,736
Changes in assumptions	(13,586,368,097)
Gross benefit payments by the state	(1,329,476,059)
Contributions from members	42,650,252
Net changes	(9,361,188,004)
Balance at June 30, 2022	$ 50,646,462,966

Discount rate

The discount rate for June 30, 2022 was 3.54%. 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. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

14. Post-Retirement Benefits (cont'd)

Sensitivity of the total OPEB liability to changes in the discount rate

The following presents the June 30, 2022 total OPEB liability of the State for school board retirees, as well as the State's total OPEB liability for the school district calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease (2.54%)	Current Discount Rate (3.54%)	1% Increase (4.54%)
Total OPEB Liability of the State for School Retirees	$59,529,589,697	$50,646,462,966	$43,527,080,995
Total OPEB Liability of the State Associated with the School District for School Retirees	$11,766,142	$10,010,374	$8,450,863

Health Care Trend Assumptions

For pre-Medicare medical benefits, the trend rate is initially 6.25% and decreases to a 4.50% long-term trend rate after eight years. For post-65 medical benefits PPO, the trend is initially -1.99% in fiscal year 2023, increasing to 13.44% in fiscal year 2026 and decreases to 4.50% in fiscal year 2033. For HMO the trend is initially -3.54% in fiscal year 2023, increasing to 15.19% in fiscal year 2026 and decreases to 4.50% in fiscal year 2033. For prescription drug benefits, the initial trend rate is 8.00% and decreases to a 4.50% long-term trend rate after eight years. For the Medicare Part B reimbursement, the trend rate is 5.00%.

Sensitivity of the total OPEB liability to changes in the health care cost trend rates

The following presents the June 30, 2022 total OPEB liability of the State for school board retirees, as well as the State's total OPEB liability for the school district calculated using a health care cost trend rate that is 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Trend Rate	1% Increase
Total OPEB Liability of the State for School Retirees	$41,862,397,291	$50,646,462,966	$62,184,866,635
Total OPEB Liability of the State Associated with the School District for School Retirees	$8,274,186	$10,010,374	$12,290,962

14. Post-Retirement Benefits (cont'd)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2023, the board of education recognized OPEB expense of $259,215 determined by the State as the total OPEB liability for benefits provided through a defined benefit OPEB plan that is not administered through a trust that meets the criteria in paragraph 4 of GASB 75 and in which there is a special funding situation.

In accordance with GASB 75, the Beverly City School District's proportionate share of school retirees OPEB is zero, there is no recognition of the allocation of proportionate share of deferred outflows of resources and deferred inflows of resources. At June 30, 2022, the State reported deferred outflows of resources and deferred inflows of resources related to retired school employee's OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$9,042,402,619	$15,462,950,679
Changes of assumptions	8,765,620,577	17,237,289,230
Contributions made in fiscal year ending 2023 after June 30, 2022 measurement date	-	-
Total	$17,808,023,196	$ 32,700,239,909

Amounts reported as deferred outflows of resources and deferred inflows of resources related to retired school employee's OPEB will be recognized in OPEB expense as follows:

Year ended June 30:	
2023	$ (2,517,151,602)
2024	(2,517,151,602)
2025	(2,517,151,602)
2026	(2,175,449,761)
2027	(1,243,951,140)
Thereafter	(3,921,361,006)
Total	$ (14,892,216,713)

15. Deferred Compensation

The Board offers its employees a choice of Deferred Compensation Plans created in accordance with Internal Revenue Code Section 403(b). The Plans, which are administered by the entities listed below, permit 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:

Lincoln Investments	AXA Equitable
VOYA 403b	Teachers Pension/WCC

16. Risk Management

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

Property and Liability Insurance - The District maintains commercial insurance coverage for property, liability, student accident and surety bonds. A complete schedule of insurance coverage can be found in the Statistical Section of this Annual Comprehensive Financial Report.

17. Contingent Liabilities

Grant Programs

The District participates in federally-assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. The District is potentially liable for expenditures which may be disallowed pursuant to the terms of these grant programs. Management is not aware of any material items of noncompliance which would result in the disallowance of program expenditures.

The District is also involved in several claims and lawsuits incidental to its operations. In the opinion of the administration and legal counsel, the ultimate resolution of these matters will not have a material adverse effect on the financial position of the Board.

18. Fund Balances

General Fund - of the $3,042,122 General Fund balance at June 30, 2023, $2,187,957 is restricted for capital reserve, $218,981 is restricted for maintenance reserve, $331,000 is restricted for tuition reserve, $112,630 is restricted for excess surplus, $194,869 is restricted for excess surplus for subsequent year expenditures, $178,859 has been classified as assigned fund balance designated for subsequent year expenditures, and $(182,174) is unassigned.

Special Revenue Fund - of the $8,719 Special Revenue Fund balance at June 30, 2023, $8,719 is restricted for the use of student activities.

19. Calculation of Excess Surplus

The Designation for Reserved Fund Balance - Excess Surplus is a required calculation pursuant to N.J.S.A. 18A:7F-7, as amended. New Jersey school districts are required to reserve General Fund 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, 2023 is $112,630. The excess surplus at June 30, 2022 was $194,869.

20. Uncertain Tax Positions

The school district had no unrecognized tax benefits at June 30, 2023. The school district files tax returns in the U.S. federal jurisdiction and New Jersey. The school district has no open years prior to June 30, 2020.

21. Subsequent Events

Management has evaluated subsequent events through October 25, 2023, the date the financial statements were available to be issued.

22. Tax Abatement

As defined by the Governmental Accounting Standards Board (GASB), a tax abatement is an agreement between a government and an individual or entity in which the government promises to forgo tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic development or otherwise benefits the government or its citizens. School districts are not authorized by New Jersey statute to enter into tax abatement agreements. However, the county or municipality in which the school district is situated may have entered into tax abatement agreements, and that potential must be disclosed in these financial statements. If the county or municipality entered into tax abatement agreements, those agreements will not directly affect the school district's local tax revenue because N.J.S.A. 54:4-75 and N.J.S.A. 54:4-76 require that amounts so forgiven must effectively be recouped from other taxpayers and remitted to the school district.

23. Economic Dependency

Economic Dependency - The School District receives a substantial amount of its support from federal and state governments. A significant reduction in the level of support, if this were to occur, could have an effect on the School District's programs and activities.

24. Deficit Fund Balance

The District has a deficit fund balance of $182,174 in the General Fund as of June 30, 2023 as reported in the fund statements (modified accrual basis). N.J.S.A. 18A:22-44.2 provides that in the event a state school aid payment is not made until the following school budget year, districts must record the delayed one or more June state aid payments as revenue, for budget purposes only, in the current school budget year. The bill provides legal authority for school districts to recognize this revenue in the current budget year. For intergovernmental transactions, GASB Statement No. 33 requires that recognition (revenue, expenditure, asset, liability) should be in symmetry, i.e., if one government recognizes an asset, the other government recognizes a liability. Since the State is recording the June state aid payment(s) in the subsequent fiscal June 30, 2024 year, the school district cannot recognize the June state aid payment(s) (on the GAAP financial statements) until the year the State records the payable. Due to the timing difference of recording the June state aid payment(s), the General Fund balance deficit does not alone indicate that the district is facing financial difficulties.

Pursuant to N.J.S.A. 18A:22-44.2 any negative unreserved, undesignated general fund balance that is reported as a direct result from a delay in the June payment(s) of state aid until the following fiscal year, is not considered in violation of New Jersey statute and regulation nor in need of corrective action. The District deficit in the GAAP funds statements of $182,174 is less than the last state aid payment.

REQUIRED SUPPLEMENTARY INFORMATION - PART II

Exhibit C-1

BEVERLY CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2023

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REVENUES:					
Local sources:					
Local tax levy	$ 2,996,899	$ -	$ 2,996,899	$ 3,099,011	$ 102,112
Tuition - residents	-	-	-	-	-
Interest	-	-	-	9,207	9,207
Interest earned on maintenance reserve	100	(100)	-	1,521	1,521
Interest earned on capital reserve funds	100	(100)	-	17,983	17,983
Miscellaneous	12,674	200	12,874	130,404	117,530
Total - local sources	3,009,773	-	3,009,773	3,258,126	248,353
State sources:					
Transportation aid	193,173	-	193,173	193,173	-
Special education aid	182,606	-	182,606	182,606	-
Equalization aid	4,452,104	-	4,452,104	4,452,104	-
Categorical security	105,269	-	105,269	105,269	-
Adjustment aid	758,309	-	758,309	758,309	-
Extraordinary aid	65,000	-	65,000	189,349	124,349
Non-public transportation	-	-	-	5,928	5,928
TPAF - LTDI (on-behalf - Non-budgeted)	-	-	-	622	622
TPAF - post retirement medical (on-behalf - Non-budgeted)	-	-	-	259,215	259,215
Teacher's pension and annuity fund (on-behalf - Non-budgeted)	-	-	-	986,743	986,743
TPAF social security (reimbursed - Non-budgeted)	-	-	-	223,578	223,578
Total state sources	5,756,461	-	5,756,461	7,356,896	1,600,435
Federal Sources					
Impact Aid	22,220	-	22,220	10,006	(12,214)
Medicaid reimbursement	19,985	-	19,985	36,513	16,528
Total Federal Sources	42,205	-	42,205	46,519	4,314
Total revenues	8,808,439	-	8,808,439	10,661,541	1,853,102
EXPENDITURES:					
Current Expenditures:					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of teachers	146,649	(17,700)	128,949	122,971	5,978
Local Contrib. - Trans to Special Rev- Inclusion	53,812	(53,812)	-		
Grades 1-5 - Salaries of teachers	549,883	111,900	661,783	649,165	12,618
Grades 6-8 - Salaries of teachers	542,634	(101,500)	441,134	432,052	9,082
Regular Programs - Home Instruction:					
Salaries of teachers	3,000	4,250	7,250	7,213	37
Purchased professional-educational services	3,000	(3,000)	-	-	-
Regular Programs - Undistributed Instruction					
Other salaries for instruction	277,355	57,820	335,175	328,305	6,870
Purchased professional-educational services	40,000	(36,450)	3,550	3,500	50
Purchased technical services	60,000	5,450	65,450	65,389	61
Other purchased services (400-500 series)	40,000	(2,100)	37,900	36,780	1,120
General supplies	70,000	74,700	144,700	138,083	6,617
Textbooks	35,000	(12,700)	22,300	21,842	458
Other objects - misc. exp.	6,000	(6,000)	-	-	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,827,333	20,858	1,848,191	1,805,300	42,891
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of teachers	127,202	25,000	152,202	151,647	555
Other salaries for instruction	-	6,901	6,901	6,900	1
General supplies	1,000	(1,000)	-	-	-
Total Learning and/or Language Disabilities	128,202	30,901	159,103	158,547	556
Resource Room/Resource Center:					
Salaries of teachers	195,529	5,489	201,018	198,229	2,789
Other salaries for instruction	-	5,944	5,944	5,944	-
General supplies	3,800	-	3,800	220	3,580
Total Resource Room/Resource Center	199,329	11,433	210,762	204,393	6,369
TOTAL SPECIAL EDUCATION - INSTRUCTION	327,531	42,334	369,865	362,940	6,925
Basic Skills/Remedial - Instruction					
Salaries of teachers	39,921	41,869	81,790	81,782	8
Total Basic Skills/Remedial - Instruction	39,921	41,869	81,790	81,782	8
Bilingual Education - Instruction					
Salaries of teachers	99,200	(45,000)	54,200	53,639	561
Total Bilingual Education - Instruction	99,200	(45,000)	54,200	53,639	561

Exhibit C-1

BEVERLY CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2023

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
School Sponsored Co-curricular-Instruction					
Salaries	$ 10,000	$ -	$ 10,000	$ 4,398	$ 5,602
Purchased Services (300-500) Series	3,000	-	3,000	2,972	28
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total School Sponsored Co-curricular-Instruction	13,000	-	13,000	7,370	5,630
School-Spon. Athletics - Instruction					
Salaries	5,000	-	5,000	4,852	148
Supplies and materials	4,000	-	4,000	2,134	1,866
Total School-Spon. Athletics - Instruction	9,000	-	9,000	6,986	2,014
Total Instruction	2,315,985	60,061	2,376,046	2,318,017	58,029
Undistributed Expenditures - Instruction:					
Tuition to other LEAs within the state-regular	1,078,120	16,000	1,094,120	1,084,088	10,032
Tuition to other LEAs within the state - special	549,437	(162,722)	386,715	386,705	10
Tuition to County Voc. School Dist-regular	190,111	11,200	201,311	201,245	66
Tuition to CSSD & Reg. Day Schools	1,220,568	206,423	1,426,991	1,363,598	63,393
Tuition to private schools for the disabled - Within state	139,496	610	140,106	131,211	8,895
Tuition - State Facilities	14,227	(11,200)	3,027	-	3,027
Total Undistributed Expenditures - Instruction:	3,191,959	60,311	3,252,270	3,166,847	85,423
Undist. Expend. - Attend & Social Work					
Salaries	33,443	6,555	39,998	39,995	3
Purchased professional and technical services	2,000	2,410	4,410	4,408	2
Total Undistributed Expenditures - Attend & Social Work	35,443	8,965	44,408	44,403	5
Undist. Expend. - Health Services					
Salaries	93,384	1,532	94,916	94,914	2
Purchased professional and technical services	6,500	43,081	49,581	49,581	-
Supplies and materials	2,500	1,450	3,950	3,897	53
Other objects	500	-	500	500	-
Total Undistributed Expenditures - Health Services	102,884	46,063	148,947	148,892	55
Undist. Expend. - Speech Services					
Salaries	70,498	500	70,998	70,978	20
Purchased professional - educational services	110,000	1,003	111,003	111,002	1
Supplies and materials	2,000	(1,503)	497	212	285
Total Undist. Expend.-Speech Srvs	182,498	-	182,498	182,192	306
Undist. Expend. - Other Support Services - Students - Extraordinary Services					
Salaries	21,323	-	21,323	20,316	1,007
Purchased professional - educational services	8,000	-	8,000	-	8,000
Total Undist. Expend.-Othr Sprt Srvcs Students-Extraordinary Srvcs	29,323	-	29,323	20,316	9,007
Undist. Expend.- Other Support Services Students-Regular					
Salaries of secretarial and clerical assistants	16,013	150	16,163	16,154	9
Purchased professional - educational services	7,500	220	7,720	5,774	1,946
Total Undist. Expend. - Other Support Services - Students-Regular	23,513	370	23,883	21,928	1,955
Undist. Expend. - Other Support Services - Students-Special					
Salaries of other professional staff	188,100	(15,911)	172,189	171,402	787
Salaries of secretarial and clerical assistants	25,916	-	25,916	25,916	-
Purchased professional - educational services	40,000	(32,955)	7,045	254	6,791
Other purchased professional services	47,587	(38,110)	9,477	149	9,328
Supplies and materials	2,800	2,500	5,300	5,274	26
Other objects	1,780	720	2,500	2,500	-
Total Undist. Expend. - Other Support Services - Students-Special	306,183	(83,756)	222,427	205,495	16,932
Undist. Expend. - Improvement of Instruction Services					
Salaries of supervisor of instruction	195,402	(605)	194,797	194,796	1
Salaries of other professional staff	8,000	60	8,060	7,943	117
Salaries of secretarial and clerical assist.	2,500	125	2,625	2,476	149
Other salaries	6,000	-	6,000	5,932	68
Other purchased professional and technical services	-	5,500	5,500	5,496	4
Supplies and materials	2,600	(2,480)	120	111	9
Total Undist. Expend. - Improvement of Instruction Services	214,502	2,600	217,102	216,754	348
Undist. Expend. - Educational Media Services/School Library					
Purchased professional and technical services	1,420	(1,400)	20	-	20
Other purchased services (400-500 series)	1,500	(856)	644	-	644
Supplies and materials	1,000	-	1,000	-	1,000
Other objects	1,000	-	1,000	-	1,000
Total Undist. Expend. - Educational Media Services/School Library	4,920	(2,256)	2,664	-	2,664
Undist. Expend. - Instruction Staff Training Services					
Purchased professional and technical services	1,000	(150)	850	-	850
Other purchased services (400-500 series)	18,000	1,750	19,750	19,674	76
Total Undist. Expend. - Instruction Staff Training Services	19,000	1,600	20,600	19,674	926

Exhibit C-1

BEVERLY CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2023

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Support Service - General Administration					
Salaries	$ 176,588	$ -	$ 176,588	$ 172,822	$ 3,766
Legal services	27,000	(235)	26,765	11,705	15,060
Audit fees	20,000	-	20,000	18,200	1,800
Other purchased professional services	4,000	835	4,835	4,835	-
Purchased technical services	2,000	-	2,000	700	1,300
Communications/Telephone - Bus	6,000	-	6,000	5,978	22
Travel - All Other		2,100	2,100	2,048	52
BOE other purchased prof. svc.	1,000	-	1,000	-	1,000
Other purchased services (400-500 series)	5,000	-	5,000	1,127	3,873
General supplies	4,000	-	4,000	3,384	616
BOE membership dues and fees	3,000	5,200	8,200	8,177	23
Miscellaneous expenditures	7,000	(4,000)	3,000	250	2,750
Total Undist. Expend. - Support Service - General Administration	255,588	3,900	259,488	229,226	30,262
Undist. Expend. - Support Service - School Administration			-		
Salaries of secretarial and clerical assistants	29,441	(944)	28,497	26,173	2,324
Supplies and materials	3,500	(2,400)	1,100	785	315
Other objects	500	-	500	500	-
Total Undist. Expend. - Support Service - School Administration	33,441	(3,344)	30,097	27,458	2,639
Undist. Expend. - Central Services					
Salaries	110,438	3,900	114,338	114,037	301
Purchased technical services	9,000	(3,350)	5,650	5,627	23
Misc. Pur Serv (400-500 series)	4,000	(4,000)	-	-	-
Supplies and materials	4,000	(1,350)	2,650	2,613	37
Miscellaneous Expenditures	3,200	(3,000)	200	67	133
Total Undist. Expend. - Central Services	130,638	(7,800)	122,838	122,344	494
Undist. Expend. - Admin. Info. Technology					
Purchased technical services	12,000	13,200	25,200	24,619	581
Total Undist. Expend - Admin. Info. Technology	12,000	13,200	25,200	24,619	581
Undist. Expend. - Required Maintenance for School Facilities					
Cleaning, repair and maintenance services	120,000	(52,850)	67,150	61,891	5,259
General supplies	35,000	4,500	39,500	35,277	4,223
Total Undist. Expend. - Allowed Maintenance for School Facilities	155,000	(48,350)	106,650	97,168	9,482
Undist. Expend. - Other Operation & Maintenance of Plant					
Salaries - Custodians	121,159	43,650	164,809	160,726	4,083
Salaries of Non-Instructional Aides	-	-	-	-	-
Purchased professional and technical services	25,000	19,475	44,475	41,837	2,638
Cleaning, repair and maintenance services - up keep	46,000	24,100	70,100	70,021	79
Rental of land and building other than lease	18,000	(17,375)	625	625	-
Other purchased property services	4,000	(2,000)	2,000	1,687	313
Insurance	56,701	(55,800)	901	-	901
Miscellaneous purchased services	7,000	40,900	47,900	45,719	2,181
General supplies	6,000	(2,000)	4,000	1,598	2,402
Energy (Heat and Electricity)	81,250	(3,400)	77,850	73,593	4,257
Other objects	5,000	(3,000)	2,000	214	1,786
Energy (Natural Gas)	76,250	(42,310)	33,940	29,515	4,425
Total Undist. Expend. - Other Operation & Maintenance Of Plant	446,360	2,240	448,600	425,535	23,065
Undist. Expend. - Security					
Salaries	55,896	-	55,896	55,865	31
Total Undist. Expend. - Security	55,896	-	55,896	55,865	31
Undist. Expend. - Student Transportation Services					
Salaries for pupil transportation(between home and school)-Special	37,642	(150)	37,492	30,595	6,897
Salaries for pupil trans. (other than between home and school)	25,286	150	25,436	25,412	24
Cleaning, repair and maintenance services	-	10,000	10,000	9,846	154
Lease purchase payments - School buses		-	-	-	-
Contract services -(between home and school)-Vendor	40,499	-	40,499	33,708	6,791
Contract services (other than between home & school) - Vendors	10,000	(9,500)	500	-	500
Contract services -(between home and school)-Joint	-	-	-	-	-
Contract services - (special education students) - Vendors	10,000	-	10,000	-	10,000
Contract services-(special education students)-Joint	18,492	64,900	83,392	83,358	34
Contract services-(regular students)ESC's & CTSA's	77,922	(45,326)	32,596	-	32,596
Contract services-(special education students)-ESC's & CTSA's	220,000	(49,604)	170,396	133,570	36,826
Aid in lieu of payments	40,000	(8,900)	31,100	25,236	5,864
Other Objects	6,000	-	6,000	212	5,788
Miscellaneous expenditures	-	-	-	-	-
Total Undist. Expend. - Student Transportation Services	485,841	(38,430)	447,411	341,937	105,474
UNALLOCATED EMPLOYEE BENEFITS					
Group Insurance	46,268	(37,000)	9,268	8,994	274
Social security contributions	84,000	6,405	90,405	90,403	2
Other retirement contributions - PERS	80,000	26,100	106,100	106,051	49
Other retirement contributions - ERIP	-	-	-	-	-
Other retirement contributions - Regular	1,000	-	1,000	-	1,000
Unemployment Compensation	25,000	(8,600)	16,400	16,398	2
Workmen's compensation	51,425	(12,900)	38,525	38,504	21
Health benefits	815,463	(13,480)	801,983	641,449	160,534
Tuition reimbursement	30,000	(29,025)	975	-	975
Other employee benefits	-	54,500	54,500	53,277	1,223
TOTAL UNALLOCATED EMPLOYEE BENEFITS	1,133,156	(14,000)	1,119,156	955,076	164,080

Exhibit C-1

BEVERLY CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2023

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
ON-BEHALF CONTRIBUTIONS					
On-behalf TPAF LTDI (non-budgeted)	$ -	$ -	$ -	$ 622	$ (622)
On-behalf TPAF OPEB (post retirement med) (non-budgeted)	-	-	-	259,215	(259,215)
On-behalf TPAF Pension Contributions (non-budgeted)	-	-	-	986,743	(986,743)
Reimbursed TPAF social security contributions (non-budgeted)	-	-	-	223,578	(223,578)
TOTAL ON-BEHALF CONTRIBUTIONS	-	-	-	1,470,158	(1,470,158)
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,133,156	(14,000)	1,119,156	2,425,234	(1,306,078)
TOTAL UNDISTRIBUTED EXPENDITURES	6,818,145	(58,687)	6,759,458	7,775,887	(1,016,429)
INTEREST EARNED ON MAINTENANCE RESERVE					
Interest earned on maintenance reserve	100	(100)	-	-	-
TOTAL INTEREST EARNED ON MAINTENANCE RESERVE	100	(100)	-	-	-
TOTAL GENERAL CURRENT EXPENDITURES	9,134,230	1,274	9,135,504	10,093,904	(958,400)
CAPITAL OUTLAY					
Interest	-	-	-	-	-
Equipment					
Undistributed:					
Undistributed expenditures - Non-instructional equip.	4,000	9,500	13,500	13,403	97
Undistributed expenditures - Operation & maint. of plant services	-	-	-	-	-
Total Equipment	4,000	9,500	13,500	13,403	97
Facilities Acquisition and Construction Services					
Architectural/Engineering Services	-	-	-	-	-
Land and improvements	-	100,000	100,000	-	100,000
Construction services	764,000	(110,500)	653,500	45,888	607,612
Other Purchases Prof. & Tech Services	36,000	10,500	46,500	46,500	-
Total Facilities Acquisition and Construction Services	800,000	-	800,000	92,388	707,612
Capital reserve - Transfer to	100	(100)	-	-	-
TOTAL CAPITAL OUTLAY	804,100	9,400	813,500	105,791	707,709
Transfer of funds to charter schools	10,674	(10,674)	-	-	-
TOTAL EXPENDITURES	9,949,004	-	9,949,004	10,199,695	(250,691)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,140,565)	-	(1,140,565)	461,846	1,602,411
Other Financing Uses:					
Transfer out- capital projects	-	-	-	(800,000)	800,000
Total Other Financing Sources:	-	-	-	(800,000)	800,000
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)	(1,140,565)	-	(1,140,565)	(338,154)	2,402,411
Fund Balance, July 1	3,942,727	-	3,942,727	3,942,727	-
Fund Balance, June 30	$ 2,802,162	$ -	$ 2,802,162	$ 3,604,573	$ 2,402,411

Recapitulation:	
Restricted Fund Balance:	
Capital reserve	2,187,957
Maintenance reserve	218,981
Tuition reserve	331,000
Excess surplus - Designated for subsequent year's expenditures	194,869
Excess surplus - Current year	112,630
Assigned Fund Balance:	
Year-end encumbrances	-
Designated for subsequent year's expenditures	178,859
Unassigned Fund Balance	380,277
Reconciliation to governmental funds statements (GAAP)	
Fund balance per governmental funds (Budgetary)	3,604,573
Last state aid payment not recognized on GAAP basis	(562,451)
Fund balance per governmental funds (GAAP) - B-1	3,042,122
Fund balance per governmental funds (GAAP) - B-1	$ 3,042,122

Exhibit C-2

BEVERLY CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
Special Revenue Fund
For the Year Ended June 30, 2023

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REVENUES					
Local sources	$ -	$ -	$ -	$ 4,085	$ 4,085
State sources	-	-	-	755,079	755,079
Federal sources	970,446	1,095,877	2,066,323	1,301,566	(764,757)
Total Revenues	970,446	1,095,877	2,066,323	2,060,730	(5,593)
EXPENDITURES					
Instruction:					
Salaries of teachers	359,490	265,192	624,682	624,682	-
Other salaries for instruction	87,410	-	87,410	87,410	-
Purchased professional services	14,669	3,840	18,509	18,509	-
General supplies	3,271	3,023	6,294	6,294	-
Tuition	100,784	27,340	128,124	128,124	-
Other Objects	-	4,678	4,678	-	4,678
Total Instruction	565,624	304,073	869,697	865,019	4,678
Support services:					
Salaries of program director	252,025	127,305	379,330	379,330	-
Personal services	-	-	-	-	-
Purchased professional - educational services	-	-	-	-	-
Other purchased professional services	-	-	-	-	-
Purchased technical services	8,571	48,144	56,715	56,715	-
Employee Benefits	144,226	138,961	283,187	278,187	5,000
Miscellaneous purchased services (400-500 series)	-	-	-	-	-
Miscellaneous expenditures	-	-	-	-	-
Student activities	-	-	-	4,857	(4,857) Note 1
Supplies & materials	-	-	-	-	-
Total support services	404,822	314,410	719,232	719,089	143
Facilities acquisition and const. serv.:					
Instructional equipment	-	477,394	477,394	477,394	-
Total facilities acquisition and const. serv.	-	477,394	477,394	477,394	-
Total expenditures	970,446	1,095,877	2,066,323	2,061,502	4,821
Other financing sources (uses)					
Transfer in from general fund	-	-	-	-	-
Contribution to whole school reform	-	-	-	-	-
	-	-	-	-	-
Total outflows	970,446	1,095,877	2,066,323	2,061,502	4,821
Excess (deficiency) of revenues Over (under) expenditures	$ -	$ -	$ -	$ (772)	$ (772)
Fund Balance, July 1				9,491	
Fund Balance, June 30				$ 8,719	
Recapitulation:					
Restricted:					
Student Activities				8,719	
Total Fund Balance				$ 8,719	

Note 1 - Not required to budget for these funds.

Exhibit C-3

BEVERLY CITY SCHOOL DISTRICT
Required Supplementary Information
Budget-to-GAAP Reconciliation
Note to Required Supplementary Information
For the Year Ended June 30, 2023

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

		General Fund		Special Revenue Fund
Sources/inflows of resources				
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule	[C-1]	$ 10,661,541	[C-2]	$ 2,060,730
Difference - budget to GAAP:				
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		-		-
TPAF pension payments completely funded by the State of New Jersey are not included on the GAAP statements.		(986,743)		-
State aid payment recognized for budgetary purposes, not recognized for GAAP statements until the subsequent year		(562,451)		-
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes		431,741		-
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	[B-2]	$ 9,544,088	[B-2]	$ 2,060,730
Uses/outflows of resources				
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	[C-1]	$ 10,199,695	[C-2]	$ 2,061,502
Differences - budget to GAAP				
TPAF pension payments completely funded by the State of New Jersey are not included on the GAAP statements.		(986,743)		-
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.		-		-
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	[B-2]	$ 9,212,952	[B-2]	$ 2,061,502

REQUIRED SUPPLEMENTARY INFORMATION - PART III

Exhibit L-1

BEVERLY CITY SCHOOL DISTRICT
Required Supplementary Information
Schedule of the District's Proportionate Share of the Net Pension Liability-PERS
For the Year Ended June 30, 2023

Last 10 Fiscal Years*

	2015	2016	2017	2018	2019	2020	2021	2022	2023
District's proportion of the net pension liability	0.0053958974%	0.0050259860%	0.0051544052%	0.0052933247%	0.0051245785%	0.0053567090%	0.0071756507%	0.0075697867%	0.0077987514%
District's proportionate share of the net pension liability	$ 1,053,470	$ 1,174,024	$ 1,526,587	$ 1,232,201	$ 1,009,004	$ 965,198	$ 1,170,161	$ 896,755	$ 1,176,939
District's covered-employee payroll	-	345,539	359,143	347,570	359,886	453,216	534,967	554,698	523,102
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	0.00%	339.77%	425.06%	354.52%	222.63%	180.42%	218.74%	161.67%	224.99%
Plan fiduciary net position as a percentage of the total pension liability	52.08%	47.93%	40.14%	48.10%	53.60%	56.27%	58.32%	70.33%	70.33%

The amounts presented were determined as of the fiscal year-end that occurred one year before the District's fiscal year end.

* The schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend is compiled governments should present information for those years for which information is available.

Exhibit L-2

BEVERLY CITY SCHOOL DISTRICT
Required Supplementary Information
Schedule of the District Contributions-PERS
For the Year Ended June 30, 2023

Last 10 Fiscal Years*

	2015	2016	2017	2018	2019	2020	2021	2022	2023
Contractually required contributions	$ 44,483	$ 44,495	$ 46,728	$ 49,974	$ 51,974	$ 53,094	$ 79,403	$ 89,556	$ 99,240
Contributions in relation to the contractually required contribution	$ 59,764	$ 44,495	$ 46,728	$ 50,160	$ 52,324	$ 53,094	$ 79,584	$ 89,739	$ 106,051
Contribution deficiency (excess)	$ (15,281)	$ -	$ -	$ (186)	$ (350)	$ -	$ (181)	$ (183)	$ (6,811)
District's covered-employee payroll	$ 345,539	$ 359,143	$ 347,570	$ 359,886	$ 453,216	$ 534,967	$ 554,698	$ 523,102	$ 529,924
Contributions as a percentage of covered-employee payroll	12.87%	12.39%	13.44%	14.38%	11.47%	9.92%	14.31%	17.12%	18.73%

* The schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend is compiled governments should present information for those years for which information is available.

Exhibit L-3

BEVERLY CITY SCHOOL DISTRICT
Required Supplementary Information
Schedule of the District's Proportionate Share of the Net Pension Liability-TPAF
For the Year Ended June 30, 2023

Last 10 Fiscal Years*

	2015	2016	2017	2018	2019	2020	2021	2022	2023
State's proportion of the net pension liability associated with the District	0.0183641908%	0.0198012861%	0.0174542012%	0.0200829170%	0.0214816045%	0.0212569572%	0.0218023034%	0.0215915254%	0.0223386424%
State's proportionate share of the net pension liability associated with the District	$ 9,815,062	$ 12,515,258	$ 13,730,586	$ 13,540,627	$ 13,666,135	$ 13,045,595	$ 14,356,554	$ 10,380,167	$ 11,525,492
District's covered-employee payroll	1,986,064	2,117,683	2,163,122	2,224,442	2,312,535	2,454,455	2,561,100	2,799,974	3,031,939
Proportionate share of the net pension liability as a percentage of District's covered-employee payroll	494.20%	590.99%	634.76%	608.72%	590.96%	531.51%	560.56%	370.72%	380.14%
Plan fiduciary net position as a percentage of the total pension liability	33.64%	28.71%	22.33%	25.41%	26.49%	26.95%	24.60%	35.52%	32.29%

The District has a special funding situation and is not required to make any payments for this liability therefore it is not recorded on the ACFR.

The amounts presented were determined as of the fiscal year-end that occurred one year before the District's fiscal year end.

* The schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend is compiled governments should present information for those years for which information is available.

BEVERLY CITY SCHOOL DISTRICT
Required Supplementary Information
Schedule of Changes in the Total OPEB Liability and Related Ratios
For the Year Ended June 30, 2023
(Unaudited)

Last 10 Fiscal Years*

	2018	2019	2020	2021	2022	2023
State's proportion of the OPEB liability associated with the District						
Service cost	$ 536,262	$ 441,276	$ 394,562	$ 414,455	$ 809,613	$ 657,872
Interest cost	352,885	406,465	380,572	299,729	307,679	265,286
Changes of benefit terms	-	-	-	-	(12,624)	-
Differences between expected and actual experiences	-	(977,141)	(1,942,385)	3,160,228	(3,580,332)	166,238
Changes in assumptions	(1,576,050)	(1,097,215)	123,322	2,659,458	11,701	(2,685,373)
Member contributions	9,411	8,836	7,526	7,682	7,866	8,430
Gross benefit payments	(255,590)	(255,668)	(253,897)	(253,463)	(242,365)	(262,774)
Net change in total OPEB liability	(933,082)	(1,473,447)	(1,290,300)	6,288,089	(2,698,462)	(1,850,321)
State's Total OPEB liability - beginning	11,967,897	11,034,815	9,561,368	8,271,068	14,559,157	11,860,695
State's Total OPEB liability - ending	$ 11,034,815	$ 9,561,368	$ 8,271,068	$ 14,559,157	$ 11,860,695	$ 10,010,374
District's covered employee payroll	$ 3,177,000	$ 3,379,568	$ 3,654,480	$ 3,720,150	$ 3,702,150	$ 4,382,839
Total State's OPEB liability as a percentage of covered employee payroll	347%	283%	226%	391%	320%	228%

* The schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend is compiled governments should present information for those years for which information is available.

Beverly City School District

Notes to Required Supplementary Information - Part III

For the Year Ended June 30, 2023

Teachers Pension and Annuity Fund (TPAF)

Changes in Benefit Terms - None.

Changes in Assumptions - The discount rate changed from 7.00% as of June 30, 2021, to 7.00% as of June 30, 2022.

Public Employees' Retirement System (PERS)

Changes in Benefit Terms - None.

Changes in Assumptions - The discount rate changed from 7.00% as of June 30, 2021, to 7.00% as of June 30, 2022.

State Health Benefit Local Education Retired Employees Plan (OPEB)

Changes in Benefit Terms - None.

Changes in Assumptions - The discount rate changed from 2.16% as of June 30, 2021, to 3.54% as of June 30, 2022.

OTHER SUPPLEMENTARY INFORMATION

D. School Based Budget Schedules
Not Applicable

E. Special Revenue Fund

Exhibit E-1

BEVERLY CITY SCHOOL DISTRICT
Special Revenue Fund
Combining Schedules of Program Revenues and Expenditures - Budgetary Basis
For the Year Ended June 30, 2023

	SDA Emergent 22/23	Student Activities 22/23	TITLE II 22/23	IDEA PRESCHOOL 22/23	IDEA Basic 22/23	TITLE I 22/23
Revenues:						
Local sources		$ 4,085	$ -	$ -	$ -	$ -
State sources	8,079	-	-	-	-	-
Federal sources	-	-	11,715	3,848	128,124	125,106
Total revenues	8,079	4,085	11,715	3,848	128,124	125,106
Expenditures:						
Instruction:						
Salaries of teachers	-	-	-	3,848	-	82,850
Other salaries/instruction	-	-	-	-	-	-
Purchased professional services	8,079	-	-	-	-	-
General supplies	-	-	-	-	-	1
Tuition	-	-	-	-	128,124	-
Textbooks	-	-	-	-	-	-
Miscellaneous expenses	-	-	-	-	-	-
Total instruction	8,079	-	-	3,848	128,124	82,851
Support services:						
Other support services - students - special:						
Other professional staff salaries	-	-	-	-	-	-
Personal Services	-	-	-	-	-	-
Purchased professional services	-	-	11,715	-	-	-
Other purchased professional services	-	-	-	-	-	-
Purchased technical services	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	42,255
Travel	-	-	-	-	-	-
General supplies	-	-	-	-	-	-
Student activities	-	4,857	-	-	-	-
Miscellaneous expenses	-	-	-	-	-	-
Total other support services - students - special	-	4,857	11,715	-	-	42,255
Total support services	-	4,857	11,715	-	-	42,255
Equipment:						
Regular programs instruction	-	-	-	-	-	-
Non-instructional equipment	-	-	-	-	-	-
Total equipment	-	-	-	-	-	-
Total expenditures	8,079	4,857	11,715	3,848	128,124	125,106
Excess (deficiency) of revenues Over (under) expenditures	-	(772)	-	-	-	-
Fund Balance, July 1	-	9,491	-	-	-	-
Fund Balance, June 30	$ -	$ 8,719	$ -	$ -	$ -	$ -

Exhibit E-1

BEVERLY CITY SCHOOL DISTRICT
Special Revenue Fund
Combining Schedules of Program Revenues and Expenditures - Budgetary Basis
For the Year Ended June 30, 2023

	ARP ESSER III 22/23	ESSER III Learning Acceleration 22/23	ESSER III Summer learning 22/23	ESSER III Mental Health 22/23	ARP ESSER III School Day 22/23
Revenues:					
Local sources	$ -	$ -	$ -	$ -	$ -
State sources	-	-	-	-	-
Federal sources	826,156	45,000	25,096	88,501	36,500
Total revenues	826,156	45,000	25,096	88,501	36,500
Expenditures:					
Instruction:					
Salaries of teachers	243,974	-	21,000	-	
Other salaries/instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
General supplies	-	-	1,792	-	-
Tuition	-	-	-	-	-
Textbooks	-	-	-	-	-
Miscellaneous expenses	-	-	-	-	-
Total instruction	243,974	-	22,792	-	-
Support services:					
Other support services - students - special:					
Other professional staff salaries	-	-	2,304	88,501	36,500
Personal Services	-	-	-	-	-
Purchased professional services	-	45,000	-	-	-
Other purchased professional services	-	-	-	-	-
Purchased technical services	-	-	-	-	-
Employee benefits	104,788	-	-	-	-
Travel	-	-	-	-	-
General supplies	-	-	-	-	-
Student activities	-	-	-	-	-
Miscellaneous expenses	-	-	-	-	-
Total other support services - students - special	104,788	45,000	2,304	88,501	36,500
Total support services	104,788	45,000	2,304	88,501	36,500
Equipment:					
Regular programs instruction	-	-	-	-	-
Non-instructional equipment	477,394	-	-	-	-
Total equipment	477,394	-	-	-	-
Total expenditures	826,156	45,000	25,096	88,501	36,500
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

Exhibit E-1

BEVERLY CITY SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
For the Year Ended June 30, 2023

(Continued from prior page)

	Preschool Edu. Aid 22/23	TITLE IV 22/23	Climate Change 22/23	Total 2023
Revenues:				
Local sources	$ -	$ -	$ -	$ 4,085
State sources	740,340	-	6,660	755,079
Federal sources	-	11,520	-	1,301,566
Total revenues	740,340	11,520	6,660	2,060,730
Expenditures:				
Instruction:				
Salaries of teachers	261,490	11,520	-	624,682
Other salaries/instruction	87,410	-	-	87,410
Purchased professional services	5,000	-	5,430	18,509
General supplies	3,271	-	1,230	6,294
Tuition	-	-	-	128,124
Textbooks	-	-	-	-
Miscellaneous expenses	-	-	-	-
Total Instruction	357,171	11,520	6,660	865,019
Support services:				
Other support services - students - special:				
Other professional staff salaries	252,025	-	-	379,330
Personal Services	-	-	-	-
Purchased professional services	-	-	-	56,715
Other purchased professional services	-	-	-	-
Purchased technical services	-	-	-	-
Employee benefits	131,144	-	-	278,187
Travel	-	-	-	-
General supplies	-	-	-	-
Student activities	-	-	-	4,857
Miscellaneous expenses	-	-	-	-
Total other support services - students - special	383,169	-	-	719,089
Total support services	383,169	-	-	719,089
Equipment:				
Regular programs instruction	-	-	-	-
Non-instructional equipment	-	-	-	477,394
Total equipment	-	-	-	477,394
Total expenditures	740,340	11,520	6,660	2,061,502
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	(772)
Fund Balance, July 1	-	-	-	9,491
Fund Balance, June 30	$ -	$ -	$ -	$ 8,719

Exhibit E-2

BEVERLY CITY SCHOOL DISTRICT
Special Revenue Fund
Schedule of Preschool Education Aid Expenditures
Preschool - All Programs
Budgetary Basis
For the Year Ended June 30, 2023

	Budget	Actual	Variance
EXPENDITURES:			
Instruction:			
Salaries of Teachers	$ 261,490	$ 261,490	$ -
Other Salaries for Instruction	87,410	87,410	-
Other Purchased Services (400-500 series)	5,000	5,000	-
General Supplies	3,271	3,271	-
Total instruction	357,171	357,171	-
Support services:			
Salaries of Other Professional Staff	252,025	252,025	-
Personal Services - Employee Benefits	131,144	131,144	-
Rentals	-	-	-
Other Objects	-	-	-
Total support services	383,169	383,169	-
Facilities acquisition and cont. serv:			
Instructional equipment	-	-	-
Noninstructional Equipment	-	-	-
Total Facilities acquisition and cont. serv.	-	-	-
Total Expenditures	$ 740,340	$ 740,340	$ -

CALCULATION OF BUDGET & CARRYOVER

Total 2022-23 PreK/ECPA Aid Allocation	$ 740,340
Add: Actual PreK/ECPA Aid Carryover June 30, 2021	-
Add: Budgeted Transfer From General Fund	-
Total Funds Available for 2022-23 Budget	740,340
Less: 2020-21 Budgeted PreK/ECPA (Including prior year budgeted carryover)	740,340
Available & Unbudgeted Funds as of June 30, 2023	-
Add: June 30, 2022 Unexpended PreK Aid	-
2023 - Actual Carryover - PreK Aid	$ -
2022-23 PreK Aid Carryover Budgeted in 2024-FY	$ -

F. Capital Projects Fund

Exhibit F-1

BEVERLY CITY SCHOOL DISTRICT
Capital Projects Fund
Summary Schedule of Project Expenditures
For the Year Ended June 30, 2023

Project Title/Issue	Approval Date	Revised Budgetary Appropriations	GAAP Expenditures to Date Prior Years	GAAP Expenditures to Date Current Year	Unexpended Appropriations June 30, 2023
HVAC Replacement	04/22/22	$ 1,460,750	$ -	$ 67,142	$ 1,393,608
Totals		$ 1,460,750	$ -	$ 67,142	$ 1,393,608

Exhibit F-2

BEVERLY CITY SCHOOL DISTRICT
Capital Projects Fund
Summary Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budgetary Basis
For the Year Ended June 30, 2023

Revenues and Other Financing Sources	
State Sources - Grant	$ -
Bond proceeds and transfers	-
Capital lease proceeds	-
Transfer from General Fund	800,000
Total revenues	800,000
Expenditures and Other Financing Uses	
Purchased professional and technical services	-
Construction services	67,142
Supplies	-
Total expenditures	67,142
Excess (deficiency) of revenues over (under) expenditures	732,858
Fund balance - beginning	-
Fund balance - ending	$ 732,858

BEVERLY CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balance, and Project Status - Budgetary Basis
HVAC REPLACEMENT
For the Year Ended June 30, 2023

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources				
State Sources - SSB-VEEVR Grant	$ -	$ 67,142	$ 67,142	$ 660,750
Bond proceeds and transfers	-	-	-	-
Transfer from capital reserve	-	800,000	800,000	800,000
Total revenues	-	867,142	867,142	1,460,750
Expenditures and Other Financing Uses				
Purchased prof. and technical services	-		-	-
Construction services	-	67,142	67,142	660,750
Supplies	-	-	-	-
Total expenditures	-	67,142	67,142	660,750
Excess (deficiency) of revenues over (under) expenditures	$ -	$ 800,000	- $ 800,000	$ 800,000

Additional project information:	
Project Number	SP 0380-025-14-1003-G04
Grant Date	4/22/2022
Bond Authorization Date	N/A
Bonds Authorized	$ -
Bonds Issued	-
Original Authorized Cost	1,460,750
Additional Authorized Cost	-
Revised Authorized Cost	1,460,750
Percentage Increase over Original Authorized Cost	0.00%
Percentage Completion	10%
Original target completion date	2024
Revised target completion date	2024

G. Proprietary Funds
See B-4 through B-6

H. Fiduciary Funds
Not Applicable

I. Long-Term Debt

Exhibit I-1

BEVERLY CITY SCHOOL DISTRICT
Long-Term Debt
Schedule of Serial Bonds
June 30, 2023

Issue	Date of Issue	Amount Of Issue	Annual Maturities Date	Annual Maturities Amount	Interest Rate	Balance July 1, 2022	Issued	Retired	Balance June 30, 2023
Series 2015 Bonds	2/5/2015	1,031,000				$ 615,000		$ 70,000	$ 545,000
			2/1/2024	70,000	2.250%				
			2/1/2025	70,000	2.375%				
			2/1/2026	75,000	3.000%				
			2/1/2027	80,000	3.000%				
			2/1/2028	80,000	3.000%				
			2/1/2029	85,000	3.000%				
			2/1/2030	85,000	3.125%	-	-	-	-
						$ 615,000	$ -	$ 70,000	$ 545,000

Exhibit I-3

BEVERLY CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
Debt Service Fund
For the Year Ended June 30, 2023

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
REVENUES:					
Local Sources:					
Local Tax Levy	$ 86,894	$ -	$ 86,894	$ 86,894	$ -
Interest income	-	-	-	-	-
State Sources:		-			
Debt Service Aid Type II	-	-	-	-	-
Debt Service Aid Type I	-	-	-	-	-
				-	
Total - State Sources	-	-	-	-	-
Total Revenues	86,894	-	86,894	86,894	-
EXPENDITURES:					
Regular Debt Service:					
Interest	16,894	-	16,894	16,894	-
Redemption of Principal	70,000	-	70,000	70,000	-
Total Regular Debt Service	86,894	-	86,894	86,894	-
Total expenditures	86,894	-	86,894	86,894	-
Excess of Revenues Over Expenditures	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -
Recapitulation of Excess (Deficiency) of Revenues Over (Under) Expenditures					
Budgeted Fund Balance	$ -	$ -	$ -	$ -	$ -

STATISTICAL SECTION

Beverly City School District
Statistical Section

Contents | **Page**

Sources: *Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports (ACFR) for the relevant year.*

Exhibit J-1

BEVERLY CITY SCHOOL DISTRICT
Net Position by Component
Last Ten Fiscal Years
UNAUDITED
(accrual basis of accounting)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental activities										
Net investment in capital assets	$ 117,053	$ 260,766	$ 1,673,305	$ 1,761,474	$ 1,724,794	$ 1,783,814	$ 1,794,499	$ 1,778,274	$ 2,898,403	$ 3,465,564
Restricted	1,371,379	1,614,184	2,174,144	3,091,266	3,544,580	3,665,834	3,744,167	3,364,191	3,347,244	3,787,014
Unrestricted	(126,216)	(1,256,874)	(1,177,421)	(1,140,178)	(1,209,159)	(1,236,886)	(1,248,695)	(1,166,316)	(1,016,294)	(1,083,993)
Total governmental activities net position	$ 1,362,216	$ 618,076	$ 2,670,028	$ 3,712,562	$ 4,060,215	$ 4,212,762	$ 4,289,971	$ 3,976,149	$ 5,229,353	$ 6,168,585
Business-type activities										
Net investment in capital assets	$ 16,152	$ 12,026	$ 10,069	$ 3,831	$ 5,057	$ 3,972	$ 2,887	$ 6,083	$ 4,998	$ 3,913
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	59,457	48,016	56,484	78,098	64,772	65,431	105,408	74,118	101,740	97,491
Total business-type activities net position	$ 75,609	$ 60,042	$ 66,553	$ 81,929	$ 69,829	$ 69,403	$ 108,295	$ 80,201	$ 106,738	$ 101,404
District-wide										
Net investment in capital assets	$ 133,205	$ 272,792	$ 1,683,374	$ 1,683,374	$ 1,729,851	$ 1,787,786	$ 1,797,386	$ 1,784,357	$ 2,903,401	$ 3,469,477
Restricted	1,371,379	1,614,184	2,174,144	2,174,144	3,544,580	3,665,834	3,744,167	3,364,191	3,347,244	3,787,014
Unrestricted	(66,759)	(1,208,858)	(1,120,937)	(1,120,937)	(1,144,387)	(1,171,455)	(1,143,287)	(1,092,198)	(914,554)	(986,502)
Total district net position	$ 1,437,825	$ 678,118	$ 2,736,581	$ 2,736,581	$ 4,130,044	$ 4,282,165	$ 4,398,266	$ 4,056,350	$ 5,336,091	$ 6,269,989

Source: ACFR Schedule A-1 and District records.

GASB No. 63 was implemented in the 2013 fiscal year, which required a change in language from net assets to net position for full accrual funds. This required presentation did not impact any of the balances from prior years.

Exhibit J-2

BEVERLY CITY SCHOOL DISTRICT
Changes in Net Position
Last Ten Fiscal Years
UNAUDITED
(accrual basis of accounting)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses										
Governmental activities										
Instruction										
Regular	$ 1,681,078	$ 1,758,381	$ 1,873,420	$ 1,784,149	$ 1,801,640	$ 1,906,207	$ 1,923,825	$ 1,452,377	$ 1,502,760	$ 1,805,300
Special education	416,758	369,920	423,556	407,407	409,281	462,701	635,342	496,867	473,697	362,940
Other special education	117,006	133,143	170,283	198,590	158,587	155,682	192,445	185,263	281,963	149,777
Support Services:										
Instruction	2,189,196	1,857,639	1,279,012	1,081,316	1,367,802	1,545,466	1,769,751	2,336,795	2,509,671	3,166,847
Attendance and social work	27,360	28,803	31,525	33,558	32,855	40,414	31,890	36,228	40,227	44,403
Health services	60,070	72,830	123,901	138,734	137,535	147,146	127,366	128,375	133,294	148,892
Improvement of instr. services	-	-	-	-	-	-	-	-	-	-
Educational media services	1,369	2,710	4,447	4,775	5,043	10,720	5,043	3,641	3,806	-
Instruction staff training	10,595	5,468	8,584	25,327	18,382	17,205	7,079	8,135	8,317	19,674
School Administrative services	20,460	18,341	18,813	20,061	19,056	25,823	29,938	28,982	21,781	27,458
General administration	217,921	218,018	209,900	190,880	185,961	210,234	210,487	229,849	208,649	229,226
Central Services	140,943	142,852	156,260	174,640	180,049	141,468	131,239	112,754	111,715	122,344
Plant operations and maintenance	469,316	514,151	502,186	675,776	710,067	600,581	538,923	583,167	556,570	731,734
Administrative information technology	13,292	13,824	14,376	14,952	15,550	21,710	21,110	4,451	23,818	24,619
Pupil transportation	399,825	321,680	269,841	255,664	254,023	276,873	303,397	325,765	361,039	341,937
Other support services	718,776	619,725	645,775	678,410	709,503	726,783	1,017,121	588,798	597,824	647,457
Special Schools	-	-	-	-	-	-	-	-	-	-
Interest on long-term debt	-	10,029	26,205	20,756	21,864	21,894	20,694	18,241	14,462	15,598
Unallocated employee benefits	552,123	680,591	544,562	581,847	729,877	646,261	436,289	329,461	(268,128)	(139,220)
Total governmental activities expenses	7,036,088	6,768,105	6,302,626	6,286,842	6,757,075	6,957,168	7,401,939	6,867,129	6,581,465	7,698,986
Business-type activities:										
Enterprise fund	16,677	15,567	(6,511)	(15,376)	12,100	426	(38,892)	28,094	(26,537)	5,334
Child Care	-	-	-	-	-	-	-	-	-	-
Total business-type activities expense	16,677	15,567	(6,511)	(15,376)	12,100	426	(38,892)	28,094	(26,537)	5,334
Total district expenses	$ 7,052,765	$ 6,783,672	$ 6,296,115	$ 6,271,466	$ 6,769,175	$ 6,957,594	$ 7,363,047	$ 6,895,223	$ 6,554,928	$ 7,704,320
Net (Expense)/Revenue										
Governmental activities	(7,036,088)	(6,768,105)	(6,302,626)	(6,286,842)	(6,757,075)	(6,957,168)	(7,401,939)	(6,867,129)	(6,581,465)	(7,698,986)
Business-type activities	(16,677)	(15,567)	6,511	15,376	(12,100)	(426)	38,892	(28,094)	26,537	(5,334)
Total district-wide net expense	$ (7,052,765)	$ (6,783,672)	$ (6,296,115)	$ (6,271,466)	$ (6,769,175)	$ (6,957,594)	$ (7,363,047)	$ (6,895,223)	$ (6,554,928)	$ (7,704,320)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes levied for general purposes, net	$ 2,719,959	$ 2,768,851	$ 2,831,833	$ 2,845,921	$ 2,845,921	$ 2,874,380	$ 2,954,932	$ 3,041,452	$ 3,138,502	$ 3,099,011
Taxes levied for debt service	-	-	78,035	79,194	83,094	81,894	80,694	84,494	83,194	86,894
Unrestricted grants and contributions	3,667,492	3,640,995	5,030,304	3,929,687	3,716,486	3,641,272	4,012,006	3,391,499	4,517,666	5,293,198
State aid - restricted	756,220	669,523	330,739	322,605	314,716	324,936	314,306	-	-	-
Tuition Received	-	-	-	-	-	-	-	-	-	-
Investment earnings	1,889	2,188	2,493	2,494	2,687	4,052	49,666	6,538	3,200	28,711
Miscellaneous income restricted	-	-	-	-	-	-	-	-	-	-
Miscellaneous income	39,937	25,589	81,174	149,475	141,824	183,181	67,544	19,796	92,107	130,404
Transfers	-	-	-	-	-	-	-	-	-	-
Total governmental activities	7,185,497	7,107,146	8,354,578	7,329,376	7,104,728	7,109,715	7,479,148	6,543,779	7,834,669	8,638,218
Business-type activities:										
Investment earnings	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
Total business-type activities	-	-	-	-	-	-	-	-	-	-
Total district-wide	$ 7,185,497	$ 7,107,146	$ 8,354,578	$ 7,329,376	$ 7,104,728	$ 7,109,715	$ 7,479,148	$ 6,543,779	$ 7,834,669	$ 8,638,218
Change in Net Position										
Governmental activities	149,409	339,041	2,051,952	1,042,534	347,653	152,547	77,209	(323,350)	1,253,204	939,232
Business-type activities	(16,677)	(15,567)	6,511	15,376	(12,100)	(426)	38,892	(28,094)	26,537	(5,334)
Total district	$ 132,732	$ 323,474	$ 2,058,463	$ 1,057,910	$ 335,553	$ 152,121	$ 116,101	$ (351,444)	$ 1,279,741	$ 933,898

Source: ACFR Schedule A-2 and District records.

GASB No. 63 was implemented in the 2013 fiscal year, which required a change in language from net assets to net position for full accrual funds.
This required presentation did not impact any of the balances from prior years.

Exhibit J-3

BEVERLY CITY SCHOOL DISTRICT
Fund Balances Governmental Funds
Last Ten Fiscal Years
UNAUDITED
(modified accrual basis of accounting)

	Fiscal Year Ending June 30,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Fund										
Restricted	$ -	$ -	$ -	$ 3,047,002	$ 3,510,217	$ 3,576,940	$ 3,744,167	$ 3,352,178	$ 3,337,753	$ 3,045,437
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	44,264	34,363	88,894	121,137	72,028	176,115	178,859
Unassigned	-	-	-	(25,287)	3,107	24,174	(85,811)	69,021	(2,882)	(182,174)
Reserved	1,371,379	1,614,184	2,174,144	-	-	-	-	-	-	-
Unreserved	(67,635)	(79,992)	(71,640)	-	-	-	-	-	-	-
Total general fund	$ 1,303,744	$ 1,534,192	$ 2,102,504	$ 3,065,979	$ 3,547,687	$ 3,690,008	$ 3,779,493	$ 3,493,227	$ 3,510,986	$ 3,042,122
All Other Governmental Funds										
Reserved	$ -	$ -	$ (167,384)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Restricted										
Special revenue fund	-	-	-	-	-	-	-	12,013	9,491	8,719
Debt service fund	-	-	-	-	-	-	-	-	-	-
Capital projects fund	-	-	-	(233,869)	(233,869)	(233,869)	(233,869)	(233,869)	-	732,858
Total all other governmental funds	$ -	$ -	$ (167,384)	$ (233,869)	$ (233,869)	$ (233,869)	$ (233,869)	$ (221,856)	$ 9,491	$ 741,577

Source: ACFR Schedule B-1 and District records.

Exhibit J-4

BEVERLY CITY SCHOOL DISTRICT
Changes in Fund Balances, Governmental Funds,
Last Ten Fiscal Years
UNAUDITED
(modified accrual basis of accounting)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues										
Tax levy	$ 2,719,959	$ 2,768,851	$ 2,909,868	$ 2,925,115	$ 2,929,015	$ 2,956,274	$ 3,035,626	$ 3,125,946	$ 3,221,696	$ 3,185,905
Tuition charges	-	-	65,965	-	-	74,844	-	-	-	-
Interest earnings	1,889	2,188	2,493	2,494	2,687	4,052	49,666	6,538	3,200	28,711
Miscellaneous	40,657	25,589	15,209	149,475	141,824	108,337	67,544	24,288	100,159	134,489
State sources	4,432,481	4,391,802	5,484,808	4,442,000	4,363,265	4,360,584	4,740,416	5,125,583	5,695,218	6,994,522
Federal sources	344,010	352,239	345,104	386,809	368,745	398,774	357,318	456,038	1,470,500	1,348,085
Total revenue	7,538,996	7,540,669	8,823,447	7,905,893	7,805,536	7,902,865	8,250,570	8,738,393	10,490,773	11,691,712
Expenditures										
Instruction										
Regular Instruction	1,681,078	1,758,381	1,873,420	1,784,149	1,801,640	1,906,207	1,923,825	2,077,419	2,192,388	2,670,319
Special education instruction	416,758	369,920	423,556	407,407	409,281	462,701	635,342	496,867	473,697	362,940
Other special instruction	117,006	133,143	170,283	198,590	158,587	155,682	192,445	185,263	281,963	149,777
Support Services:			-							
Tuition	2,189,196	1,857,639	1,279,012	1,081,316	1,367,802	1,545,466	1,769,751	2,336,795	2,509,671	3,166,847
Student & inst. related services	99,394	109,811	168,457	202,394	193,815	215,485	171,378	174,379	185,644	212,969
General administration	217,921	218,018	209,900	190,880	185,961	210,234	210,487	229,849	208,649	229,226
School administrative services	20,460	18,341	18,813	20,061	19,056	25,823	29,938	28,962	21,781	27,458
Central services	140,943	142,852	156,260	174,640	180,049	141,468	131,239	112,754	111,715	122,344
Admin. information technology	13,292	13,824	14,376	14,952	15,550	21,710	21,110	4,451	23,818	24,619
Plant operations and maintenance	417,707	425,746	686,129	621,541	591,474	514,473	483,358	480,317	461,530	578,568
Pupil transportation	399,825	321,680	269,841	255,664	254,023	276,873	303,397	325,765	361,039	341,937
Other Support Services	718,776	619,725	645,775	678,410	709,503	726,783	1,017,121	1,134,319	1,210,976	1,365,774
Employee benefits	961,526	1,101,468	1,083,702	1,145,816	1,332,080	1,390,617	1,184,750	1,328,915	1,199,302	1,438,491
Special Schools	-	-	-	-	-	-	-	-	-	-
Debt service:										
Principal	-	-	51,000	55,000	60,000	60,000	60,000	65,000	65,000	70,000
Interest and other charges	-	-	27,035	24,194	23,094	21,894	20,694	19,494	18,194	16,894
Capital outlay	28,671	937,967	1,670,111	153,889	21,913	85,128	6,250	21,625	916,300	650,327
Total expenditures	7,422,553	8,028,515	8,747,670	7,008,903	7,323,828	7,760,544	8,161,085	9,022,174	10,241,667	11,428,490
Excess (Deficiency) of revenues over (under) expenditures	116,443	(487,846)	75,777	896,990	481,708	142,321	89,485	(283,781)	249,106	263,222
Other Financing sources (uses)										
Transfers in	-	1,031,000	8	-	-	-	-	-	233,869	800,000
Transfers out	-	12,445	(8)	-	-	-	-	-	(233,869)	(800,000)
Total other financing sources (uses)	-	1,043,445	-	-	-	-	-	-	-	-
Net change in fund balances	$ 116,443	$ 555,599	$ 75,777	$ 896,990	$ 481,708	$ 142,321	$ 89,485	$ (283,781)	$ 249,106	$ 263,222
Debt service as a percentage of noncapital expenditures	0.004	0.117	0.197	0.030	0.011	0.019	0.008	0.009	0.009	0.008

Source: ACFR Schedule B-2 and District records.

Note: Noncapital expenditures are total expenditures less capital outlay.

Exhibit J-5

BEVERLY CITY SCHOOL DISTRICT
General Fund - Other Local Revenue by Source
Last Ten Fiscal Years
UNAUDITED
(modified accrual basis of accounting)

Fiscal Year Ending June 30,	Interest on Investments	Tuition	Transportation Fees	Special Revenue Interfund	Refunds	Miscellaneous	Annual Totals
2014	1,889	-	-	-	3,171	37,486	42,546
2015	1,686	-	-	-	3,171	22,418	27,275
2016	2,485	-	-	-	-	15,209	17,694
2017	2,494	-	-	-	-	149,475	151,969
2018	2,687	-	-	-	-	141,824	144,511
2019	4,052	-	-	-	-	108,337	112,389
2020	18,430	-	-	-	-	67,544	85,974
2021	6,538	-	-	-	-	19,796	26,334
2022	3,200	-	-	-	-	92,107	95,307
2023	28,711	-	-	-	-	130,404	159,115

Source: District records

BEVERLY CITY SCHOOL DISTRICT
Assessed Value and Estimated Actual Value of Taxable Property,
Last Ten Fiscal Years
UNAUDITED

Fiscal Year Ended June 30,	Vacant Land	Residential	Commercial	Industrial	Apartment	Total Assessed Value	Public Utilities [a]	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate [b]
2014	1,105,500	110,371,900	6,049,100	2,419,900	960,800	120,907,200	126,223	121,033,423	117,961,711	2.288
2015	1,056,400	109,917,300	5,759,500	2,269,900	960,800	119,963,900	100	119,964,000	113,492,888	2.425
2016	991,700	109,065,000	5,580,900	3,757,900	952,700	120,348,200	100	120,348,300	117,741,157	2.430
2017	859,800	108,182,800	5,294,900	4,507,900	953,200	119,798,600	96	119,798,696	121,679,194	2.445
2018	917,600	107,857,700	5,405,100	4,507,900	953,200	119,641,500	97	119,641,597	124,221,603	2.470
2019	906,500	107,498,900	5,327,700	4,507,900	953,900	119,194,900	97	119,194,297	126,358,838	2,470
2020	839,300	107,822,200	5,181,900	4,507,900	953,200	119,304,500	121,007	119,425,507	124,457,021	2.618
2021	732,000	107,639,700	5,122,900	4,292,800	953,200	118,740,600	116,589	118,857,189	120,452,563	2.723
2022	730,800	108,363,200	5,350,100	4,292,800	1,151,900	119,888,800	100,848	119,989,648	129,015,197	2.864
2023	730,800	108,190,300	5,350,100	4,292,800	1,151,900	119,715,900	100,848	119,816,748	150,376,948	-

Source: Municipal Tax Assessor

Note: Real property is required to be assessed at some percentage of true value (fair or market value) established by each county board of taxation.

Reassessment occurs when the County Board of Taxation requests Treasury to order a reassessment

[a] Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger System Companies

[b] Tax rates are per $100

BEVERLY CITY SCHOOL DISTRICT
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
UNAUDITED
(rate per $100 of assessed value)

	Beverly City School District Direct Rate	Overlapping Rates				
Fiscal Year Ended June 30,	Local School	City Of Beverly	Burlington County	County Open Space	Fire District	Total Direct and Overlapping Tax Rate
2014	2.288	1.406	0.356	0.015	0.119	4.184
2015	2.425	1.445	0.354	0.038	0.127	4.389
2016	2.430	1.472	0.360	0.039	0.138	4.439
2017	2.445	1.507	0.371	0.041	0.138	4.502
2018	2.470	1.531	0.358	0.026	0.141	4.526
2019	2.470	1.531	0.358	0.058	0.141	4.558
2020	2.618	1.608	0.359	0.021	0.156	4.762
2021	2.723	1.645	0.379	0.021	0.161	4.929
2022	2.864	1.777	0.382	0.027	0.182	5.232
2023	0.000	0.000	0.000	0.000	0.000	0.000

Source: Municipal Tax Collector

R = Reevaluation

BEVERLY CITY SCHOOL DISTRICT
Principal Property Taxpayers
Current Year and Nine Years Ago
UNAUDITED

	2023				2014		
	Taxable Assessed Value	Rank [Optional]	% of Total District Net Assessed Value		Taxable Assessed Value	Rank [Optional]	% of Total District Net Assessed Value
CRC Group Inc.	$2,250,000		1.88%	Taxpayer 1	$ -		0.00%
US Bank Trust	659,600		0.55%	Taxpayer 2	-		0.00%
Casa La Bella LLC	484,800		0.40%	Taxpayer 3	-		0.00%
Whitman	464,600		0.39%	Taxpayer 4	-		0.00%
Stein	427,600		0.36%	Taxpayer 5	-		0.00%
Code 3 Properties	422,400		0.35%	Taxpayer 6	-		0.00%
Railroad Avenue Associates	420,100		0.35%	Taxpayer 7	-		0.00%
McMichael	400,000		0.33%	Taxpayer 8	-		0.00%
Burlington Co. Comm. Action BCAI	377,100		0.31%	Taxpayer 9	-		0.00%
Crisonino	372,000		0.31%	Taxpayer 10	-		0.00%
Total	$ 6,278,200		5.23%	Total	$ -		0.00%

Source: Municipal Tax Assessor

Exhibit J-9

BEVERLY CITY SCHOOL DISTRICT
Property Tax Levies and Collections
Last Ten Fiscal Years
UNAUDITED

Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years
		Current Tax Collections	Percentage of Levy	
2014	2,719,959	2,719,959	100.00%	-
2015	2,768,851	2,768,851	100.00%	-
2016	2,909,868	2,909,868	100.00%	-
2017	2,925,115	2,925,115	100.00%	-
2018	2,929,015	2,956,274	100.00%	-
2019	2,956,274	3,035,626	100.00%	-
2020	3,035,626	3,125,946	100.00%	-
2021	3,125,946	3,221,696	100.00%	-
2022	3,221,696	3,221,696	100.00%	-
2023	3,185,905	3,185,905	100.00%	-

Source: District records including the Certificate and Report of School Taxes (A4F form)

Exhibit J-10

BEVERLY CITY SCHOOL DISTRICT
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
UNAUDITED

	Governmental Activities		Business-Type Activities			
Fiscal Year Ended June 30,	General Obligation Bonds	Certificates of Participation	Capital Leases	Total District	Percentage of Personal Income	Per Capita
2014	$ -	$ -	$ -	$ -	n/a	-
2015	1,031,000	-	-	1,031,000	1844%	407.19
2016	980,000	-	-	980,000	1702%	389.51
2017	925,000	-	-	925,000	1561%	370.15
2018	865,000	-	-	865,000	1415%	347.67
2019	805,000	-	-	805,000	1267%	323.81
2020	745,000	-	-	745,000	1109%	299.80
2021	680,000	-	-	680,000	978%	274.19
2022	615,000	-	-	615,000	N/A	246.89
2023	545,000	-	-	545,000	N/A	218.79

BEVERLY CITY SCHOOL DISTRICT
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years
UNAUDITED

	General Bonded Debt Outstanding				
Fiscal Year Ended June 30,	General Obligation Bonds	Deductions	Net General Bonded Debt Outstanding	Percentage of Actual Taxable Value [a] of Property	Per Capita [b]
2014	-	-	-	0.0000%	-
2015	1,031,000	-	1,031,000	0.8740%	407.19
2016	980,000	-	980,000	0.8635%	389.51
2017	925,000	-	925,000	0.7856%	370.15
2018	865,000	-	865,000	0.7109%	347.67
2019	805,000	-	805,000	0.6480%	323.81
2020	745,000	-	745,000	0.5896%	299.80
2021	680,000	-	680,000	0.5464%	274.19
2022	615,000	-	615,000	0.4941%	246.89
2023	545,000	-	545,000	0.4379%	218.79

Notes: Details regarding the district's outstanding debt can be found in the notes to the financial statements.

[a] See Exhibit J-6 for property tax data.

[b] Population data can be found in Exhibit J-14.

Exhibit J-12

BEVERLY CITY SCHOOL DISTRICT
Direct and Overlapping Governmental Activities Debt
As of June 30, 2023
UNAUDITED

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable [a]	Estimated Share of Overlapping Debt
Debt repaid with property taxes			
County of Burlington	$ -	0.000%	$ -
Subtotal, overlapping debt			-
Total direct and overlapping debt			$ -

Sources: Burlington County 2008 Abstract of Ratables, Beverly City, County of Burlington

BEVERLY CITY SCHOOL DISTRICT
Legal Debt Margin Information,
Last Ten Years
UNAUDITED

Equalized valuation basis		
	2023	119,816,748
	2022	119,989,648
	2021	118,857,189
	[A]	358,663,585
Average equalized valuation of taxable property	[A/3]	$ 119,554,528
Debt limit (3% of average equalization value)	[B]	3,586,636 *
	[C]	-
	[B-C]	$ 3,586,636

Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Debt limit	$ 3,279,216	$ 3,648,337	$ 3,612,193	$ 3,601,107	$ 3,597,886	$ 3,586,347	$ 3,582,616	$ 3,574,772	$ 3,586,097	$ 3,586,636
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$ 3,279,216	$ -	$ 3,612,193	$ 3,601,107	$ 3,597,886	$ 3,586,347	$ 3,582,616	$ 3,574,772	$ 3,586,097	$ 3,586,636
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

* Limit set by NJSA 18A:24-19 for a K through 12 district; other % limits would be applicable for other district types.

Exhibit J-14

BEVERLY CITY SCHOOL DISTRICT
Demographic and Economic Statistics
Last Ten Fiscal Years
UNAUDITED

Year	Population [a]	Burlington County Per Capita Personal Income [c]	Unemployment Rate [d]
2014	2,532	53,572	9.7%
2015	2,516	55,925	7.8%
2016	2,499	57,583	6.6%
2017	2,488	59,271	6.1%
2018	2,486	61,140	5.7%
2019	2,485	63,528	4.7%
2020	2,480	67,154	11.1%
2021	2,491	69,496	6.0%
2022	2,507	-	3.9%
2023	-	-	0.0%

Source:

* 2010 Census

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

[b] Personal income estimated

[c] Per capita information provided by the US Department of Commerce, Bureau of Economic Analysis.

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

Exhibit J-15

BEVERLY CITY SCHOOL DISTRICT
Principal Employers,
Current Year and Nine Years Ago
UNAUDITED

	2023			2014		
Employer	Employees	Rank [Optional]	Percentage of Total Municipal Employment	Employees	Rank [Optional]	Percentage of Total Municipal Employment
Information not available						
	-		0.00%	-		0.00%

Source:

Exhibit J-16

BEVERLY CITY SCHOOL DISTRICT
Full-time Equivalent District Employees by Function/Program
Last Ten Fiscal Years
UNAUDITED

Function/Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Instruction										
Regular	19.0	18.0	18.0	20.0	20.0	20.0	20.0	20.0	23.0	23.0
Special education	5.0	5.0	5.0	6.0	6.0	6.0	6.0	6.0	7.0	7.0
Other special education	5.0	6.0	6.0	5.0	5.0	4.0	4.0	4.0	4.0	4.0
Support Services:										
Student & instruction related services	11.5	12.0	12.0	13.0	13.0	17.0	17.0	17.0	22.0	22.0
School Administrative Services	1.5	1.5	1.5	2.0	2.0	2.0	2.0	2.0	2.0	2.0
General administration	4.5	4.5	4.5	4.5	4.5	5.0	5.0	5.0	2.0	2.0
Plant operations and maintenance	2.5	2.5	2.5	2.5	2.5	2.0	2.0	2.0	2.0	2.0
Pupil transportation	-	-	-	-	-	1.0	1.0	1.0	0.5	0.5
Business & Other support services	5.0	5.0	5.0	5.0	5.0	6.2	6.2	6.2	1.5	1.5
Total	54.0	54.5	54.5	58.0	58.0	63.2	63.2	63.2	64.0	64.0

Source: District Personnel Records

* GASB requires that ten years of statistical data be presented, however in current year only the years above need to be presented. Each year hereafter, an additional year's data will be included until ten years of data is presented.

BEVERLY CITY SCHOOL DISTRICT
Operating Statistics
Last Ten Fiscal Years
UNAUDITED

Fiscal Year	Enrollment	Operating Expenditures [a]	Cost Per Pupil	Percentage Change	Teaching Staff [b]	Pupil/Teacher Ratio Elementary	Average Daily Enrollment (ADE) [c]	Average Daily Attendance (ADA) [c]	% Change in Average Daily Enrollment	Student Attendance Percentage
2014	295	6,709,293	22,743	5.06%	29.00	9.9:1	289.8	271.2	-5.91%	93.58%
2015	295	6,779,229	22,980	5.06%	29.00	10.5:1	302.6	284.5	4.42%	94.02%
2016	291	6,563,796	22,556	1.04%	18.00	10.1:1	294.2	279.9	-2.78%	95.14%
2017	295	6,463,650	21,364	-1.85%	31.00	9.8:1	303.8	287.8	3.26%	94.73%
2018	305	6,997,658	22,943	7.39%	31.00	9.5:1	293.3	279.2	-3.46%	95.19%
2019	304	7,593,522	24,979	8.87%	30.00	10.2:1	307.4	290.8	4.81%	94.60%
2020	317	8,074,141	25,470	11.02%	30.00	10.6:1	317.4	298.2	3.15%	93.95%
2021	324	8,916,055	27,519	19.94%	30.00	10.6:3	318.8	293.2	0.44%	91.97%
2022	334	9,242,173	27,671	20.61%	34.00	9.7:1	329.4	290.3	3.31%	88.15%
2023	339	10,691,269	31,538	113.97%	34.00	9.9:1	339.0	303.0	2.91%	89.38%

Sources: District records

[a] Operating expenditures equal total expenditures less debt service and capital outlay.
[b] Teaching staff includes only full-time equivalents of certificated staff.
[c] Average daily enrollment and average daily attendance are obtained from the School Register Summary (SRS).

Exhibit J-18

BEVERLY CITY SCHOOL DISTRICT
School Building Information
Last Ten Fiscal Years
UNAUDITED

District Building	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Elementary										
BEVERLY CITY Elementary										
Square Feet	38,112	38,112	38,112	38,112	38,112	38,112	38,112	38,112	38,112	38,112
Capacity (students)	286	286	286	286	286	286	286	286	286	286
Enrollment	295	295	291	295	305	304	317	324	334	339

Number of Schools at June 30, 2022:
Elementary = 1

Source: District Facilities Office

Exhibit J-19

BEVERLY CITY SCHOOL DISTRICT
Schedule of Required Maintenance
Last Ten Fiscal Years
UNAUDITED

UNDISTRIBUTED EXPENDITURES - REQUIRED
MAINTENANCE FOR SCHOOL FACILITIES
11-000-261-xxx

* School Facilities Project # (s)	Beverly City Elementary School	Total
2014	70,171	70,171
2015	66,132	66,132
2016	69,084	69,084
2017	68,733	68,733
2018	89,143	89,143
2019	73,577	73,577
2020	49,757	49,757
2021	101,287	101,287
2022	85,098	85,098
2023	97,168	97,168
Total School Facilities	$ 770,150	$ 770,150

* 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

Exhibit J-20

BEVERLY CITY SCHOOL DISTRICT
Insurance Schedule
June 30, 2023
UNAUDITED

		Coverage	Deductible
Commercial package policy - NJSIG			
Building, Contents		$ 8,541,428	$ 5,000
Extra expense		50,000,000	5,000
Valuable papers		10,000,000	5,000
	(Blanket Aggregate)		
Liability (General & Auto)		31,000,000	-
Automobile Liability		31,000,000	-
Crime		250,000	1,000
Student Accident - Bollinger		1,000,000	-
			-
School board legal liability - NJSIG		31,000,000	5,000
			-
Worker's compensation - NJSIG	Statutory Plus Supplement	3,000,000	-
Public Official Bonds - Selective Insurance Company:			
Treasurer of School Monies		250,000	
Board Secretary/Business Administration		175,000	
Cyber Insurnace - NJSIG		2,000,000	Variuos
Pollution Liability - NJSIG		1,000,000	50,000
Pollution (Mold)		1,000,000	10,000

Source: District Records

SINGLE AUDIT SECTION

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K-1

INDEPENDENT AUDITOR'S 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*

Honorable President and
Members of the Board of Education
Beverly City School District
County of Burlington
Beverly, New Jersey 08010

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and audit requirements as 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 the Beverly City School District in the County of Burlington, State of New Jersey, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise of the Beverly City School District basic financial statements, and have issued our report thereon dated October 25, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Beverly City School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Beverly City School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Beverly City School District's internal control.

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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the School District'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.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Beverly City School District's financial statements are free from 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 financial statements. 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* and audit requirements as prescribed by the Division of Finance, Department of Education, State of New Jersey.

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 School District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey in considering the School District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully Submitted,

Jump, Perry and Company, L.L.P.
Toms River, New Jersey

Kathryn Perry, Partner
Licensed Public School Accountant
No. CS 20CS00226400

Toms River, New Jersey
October 25, 2023

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Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND NEW JERSEY OMB CIRCULAR 15-08

Honorable President and
Members of the Board of Education
Beverly City School District
County of Burlington
Beverly, New Jersey 08010

Report on Compliance for Each Major Federal and State Program
Opinion on Each Major Federal and State Program

We have audited Beverly City School District's compliance with the types of compliance requirements described in the OMB Compliance Supplement and the New Jersey OMB Circular 15-08 that could have a direct and material effect on each of Beverly City School District's major federal and state programs for the year ended June 30, 2023. Beverly City School District's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Beverly City School District 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 federal and state programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal and State Program

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 and the audit requirements of *Title 2 U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the New Jersey OMB Circular 15-08. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Beverly City School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Beverly City School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Beverly City School District's federal and state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Beverly City School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and New Jersey OMB Circular 15-08 will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Beverly City School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and New Jersey OMB Circular 15-08, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Beverly City School District's, compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Beverly City School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and New Jersey OMB Circular 15-08, but not for the purpose of expressing an opinion on the effectiveness of Beverly City School District's, internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 federal and 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 federal and 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 a federal and 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.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 the Uniform Guidance and New Jersey OMB Circular 15-08,. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,

Jump, Perry and Company, L.L.P.
Toms River, New Jersey

Kathryn Perry, Partner
Licensed Public School Accountant
No. CS 20CS00226400

Toms River, New Jersey
October 25, 2023

Exhibit K-3

BEVERLY CITY SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards, Schedule A
For the Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Federal FAIN Number	Program or Award Amount	Grant Period From	Grant Period To	Balance at June 30, 2022	Cash Received	Budgetary Expenditures	Adjustments	Balance at June 30, 2023: Accounts Receivable	Balance at June 30, 2023: Deferred Revenue	Balance at June 30, 2023: Due to Grantor
U.S. Department of Education												
General Fund:												
Medical Assistance Program	93.778	2305NJ5MAP	36,513	7/1/2022	6/30/2023	$ -	$ 36,513	$ (36,513)	$ -	$ -	$ -	$ -
Impact Aid	84.041		10,006	7/1/2022	6/30/2023	-	10,006	(10,006)	-	-	-	-
						-	46,519	(46,519)	-	-	-	-
U.S. Department of Agriculture Passed-through State Department of Education:												
Food Service Fund:												
Food Distribution Program	10.565	231NJ304N1099	47,566	7/1/2022	6/30/2023	-	47,566	(47,566)	-	-	-	-
Child Nutrition Cluster:												
Supply Chain Assistance Funding	10.555	231NJ304N1099	31,137	7/1/2022	6/30/2023	-	31,137	(31,137)	-	-	-	-
National School Lunch Program	10.555	231NJ304N1099	143,622	7/1/2022	6/30/2023	-	145,227	(143,622)	-	-	-	1,605
National School Breakfast Program	10.553	231NJ304N1099	67,804	7/1/2022	6/30/2023	-	67,804	(67,804)	-	-	-	-
Summer Food Service for Children	10.559	221NJ304N1099	279,194	7/1/2022	6/30/2022	(18,928)	18,928	-		-		
Subtotal of Child Nutrition Cluster						(18,928)	263,096	(242,563)	-	-	-	1,605
Total Food Service Fund						(18,928)	310,662	(290,129)	-	-	-	1,605
U.S. Department of Education Passed-through State Department of Education												
Special Revenue Fund:												
Special Education Cluster												
I.D.E.A. Part B, Basic Regular	84.027	H027A220100	3,848	7/1/2022	6/30/2023	-	3,848	(3,848)	-	-	-	-
I.D.E.A. Part B, Basic Regular	84.027	H027A210100	3,410	7/1/2021	6/30/2022	(3,410)	3,410	-	-	-	-	-
I.D.E.A. Part B, Preschool	84.173	H173A210114	122,570	7/1/2021	6/30/2022	(37,695)	37,695	-	-	-	-	-
I.D.E.A. Part B, Preschool	84.173	H173A210114	128,124	7/1/2022	6/30/2023	-	128,124	(128,124)	-	-	-	-
Subtotal of Special Education Cluster						(41,105)	173,077	(131,972)	-	-	-	-
Title I, Part A	84.010	S010A220030	125,106	7/1/2022	6/30/2023	-	125,106	(125,106)	-	-	-	-
Title II, Part A	84.168	S367A220029	11,715	7/1/2022	6/30/2023	-	11,715	(11,715)	-	-	-	-
Title IV	84.424	S424A220031	11,520	7/1/2022	6/30/2023	-	11,250	(11,520)	-	(270)	-	-
Elementary and Secondary Education Cluster:												
ARP ESSER	84.425U	S425U210027	1,219,868	7/1/2022	6/30/2023	-	721,368	(826,156)	-	(104,788)	-	-
ARP Accelerated Learning Coach and Educator Support	84.425U	S425U210027	50,000	7/1/2022	6/30/2023	-	45,000	(45,000)	-	-	-	-
ARP Evidence Based Summer Learning and Enrichment	84.425U	S425U210027	40,000	7/1/2022	6/30/2023	-	24,274	(25,096)	-	(822)	-	-
ARP NJTSS Mental Health Support Staffing	84.425U	S425U210027	88,501	7/1/2022	6/30/2023	-	88,501	(88,501)	-	-	-	-
ARP Evidence Based Comprehensive Beyond the School Day	84.425U	S425U210027	40,000	7/1/2022	6/30/2023	-	36,500	(36,500)	-	-	-	-
Subtotal Elementary and Secondary Education Cluster						-	915,643	(1,021,253)	-	(105,610)	-	-
Total Special Revenue Fund						(41,105)	1,236,791	(1,301,566)	-	(105,880)	-	-
						$ (60,033)	$ 1,593,972	$ (1,638,214)	$ -	$ (105,880)	$ -	$ 1,605

See accompanying notes to schedules of expenditures.

BEVERLY CITY SCHOOL DISTRICT
Schedule of Expenditures of State Financial Assistance, Schedule B
For the Year Ended June 30, 2023

State Grantor/Program Title	Grant or State Project Number	Program or Award Amount	Grant Period From	Grant Period To	Balance at June 30, 2022: Deferred Revenue (Accts Receivable)	Balance at June 30, 2022: Cash Received	Balance at June 30, 2022: Budgetary Expenditures	Balance at June 30, 2023: (Accounts Receivable)	Balance at June 30, 2023: Deferred Revenue/ Interfund Payable	Balance at June 30, 2023: Due to Grantor	MEMO: Budgetary Receivable	MEMO: Cumulative Total Expenditures
State Department of Education												
General Fund:												
Transportation Aid	23-495-034-5120-014	$ 193,173	7/1/2022	6/30/2023	$ -	$ 174,083	$ (193,173)	$ -	$ -	$ -	$ 19,090	$ 193,173
Special Education Aid	23-495-034-5120-012	182,606	7/1/2022	6/30/2023	-	164,560	(182,606)	-	-	-	18,046	182,606
Equalization Aid	23-495-034-5120-078	4,452,104	7/1/2022	6/30/2023	-	4,012,131	(4,452,104)	-	-	-	439,973	4,452,104
Extraordinary Aid	22-495-034-5120-044	146,092	7/1/2021	6/30/2022	(146,092)	146,092	-	-	-	-	-	-
Extraordinary Aid	23-495-034-5120-044	189,349	7/1/2022	6/30/2023	-	-	(189,349)	(189,349)	-	-	-	189,349
Security Aid	23-495-034-5120-084	105,269	7/1/2022	6/30/2023	-	94,865	(105,269)	-	-	-	10,404	105,269
Adjustment Aid	23-495-034-5120-085	758,309	7/1/2022	6/30/2023	-	683,371	(758,309)	-	-	-	74,938	758,309
Non-Public Transportation	22-495-034-5120-014	6,960	7/1/2020	6/30/2021	(6,960)	6,960	-	-	-	-	-	-
Non-Public Transportation	23-495-034-5120-014	5,928	7/1/2022	6/30/2023	-	-	(5,928)	(5,928)	-	-	-	5,928
On-Behalf TPAF Pension Contribution	23-495-034-5094-002	986,743	7/1/2022	6/30/2023	-	986,743	(986,743)	-	-	-	-	986,743
On-Behalf TPAF Post-Retirement Medical	23-495-034-5094-001	259,215	7/1/2022	6/30/2023	-	259,215	(259,215)	-	-	-	-	259,215
On-Behalf TPAF Long-Term Disability Insurance	23-495-034-5094-004	622	7/1/2022	6/30/2023	-	622	(622)	-	-	-	-	622
Reimbursed TPAF Social Security Contributions	23-495-034-5094-003	223,578	7/1/2022	6/30/2023	-	212,432	(223,578)	(11,146)	-	-	-	223,578
Total General Fund					(153,052)	6,741,074	(7,356,896)	(206,423)	-	-	562,451	7,356,896
Special Revenue Fund:												
SDA Emergency	23-100-034-5120-519	8,079	7/1/2022	6/30/2023		8,079	(8,079)					8,079
Climate Awareness Education Grant	23-100-034-5063-359	6,660	7/1/2022	6/30/2023	-	-	(6,660)	(6,660)	-	-	-	6,660
Preschool Education Aid	23-495-034-5120-086	740,340	7/1/2022	6/30/2023	-	740,340	(740,340)	-	-	-	-	740,340
Total Special Revenue Fund					-	748,419	(755,079)	(6,660)	-	-	-	755,079
Food Service Fund:												
National School Lunch Program (State Shared)	23-100-010-3360-067	3,053	7/1/2022	6/30/2023	-	3,053	(3,053)	-	-	-	-	-
National School Lunch Program (State Shared)	22-100-010-3360-067	4,554	7/1/2021	6/30/2022	(299)	299	-	-	-	-	-	-
Total Food Services Fund					(299)	3,352	(3,053)	-	-	-	-	-
Total State Financial Assistance for testing					$ (153,351)	$ 7,492,845	$ (8,115,028)	$ (213,083)	$ -	$ -	$ 562,451	$ 8,111,975
State Financial Assistance Not Subject to Single Audit Determination												
General Fund:												
On-Behalf TPAF Pension Contribution	23-495-034-5094-002	986,743	7/1/2022	6/30/2023	-	986,743	(986,743)	-	-	-	-	-
On-Behalf TPAF Post-Retirement Medical	23-495-034-5094-001	259,215	7/1/2022	6/30/2023	-	259,215	(259,215)	-	-	-	-	-
On-Behalf TPAF Long-Term Disability Insurance	23-495-034-5094-004	622	7/1/2022	6/30/2023	-	622	(622)	-	-	-	-	-
Total State Financial Assistance Not Subject to Single Audit Determination					-	1,246,580	(1,246,580)	-	-	-	-	-
Total State Financial Assistance					$ (153,351)	$ 6,246,265	$ (6,868,448)	$ (213,083)	$ -	$ -	$ 562,451	$ 8,111,975

See accompanying notes to schedules of expenditures.

Beverly City School District

Notes to the Schedules of Awards and Financial Assistance

June 30, 2023

1. General

The accompanying schedules of expenditures of award present the activity of all federal and state awards of the Beverly City School District. The Board of Education is defined in Note 1(A) to the Board's general purpose financial statements. All federal and state awards received directly from federal and state agencies, as well as federal and state awards passed through other government agencies are included on the schedules of expenditures of federal and state awards.

2. Basis of Accounting

The accompanying schedules of expenditures of federal and state awards are presented on 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 Note 1 to the Board's basic financial statements.

3. Relationship to General Purpose Financial Statements

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 (RSI) 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 budget year due to the state deferral and recording of the one or more June 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 state aid June payments in the current budget year, consistent with *N.J.S.A.* 18A:22-4.2.

Beverly City School District

Notes to Schedules of Awards and Financial Assistance (continued)

June 30, 2023

3. Relationship to General Purpose Financial Statements (continued)

The net adjustment to reconcile from the budgetary basis to the GAAP basis is $(1,117,453) for the general fund and $- for the special revenue fund. See Exhibit C-3 for a reconciliation of the budgetary basis to the GAAP basis of accounting for the general and special revenue fund. Awards and financial assistance revenues are reported in the Board's basic financial statements on a GAAP basis as presented below:

	Federal	State	Total
General Fund	$ 46,519	$ 6,239,443	$ 6,285,962
Special Revenue Fund	1,301,566	755,079	2,056,645
Capital Projects Fund	-	-	-
Food Service Fund	242,563	3,053	245,616
Total awards and financial assistance	$ 1,590,648	$ 6,997,575	$ 8,588,223

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.

5. Other

TPAF Social Security and Post Retirement/Medical Benefits Contributions represent the amounts reimbursed by the State for the employer's share of social security contributions and Post Retirement/Medical Benefits for TPAF members for the year ended June 30, 2023.

The TPAF post retirement/medical benefits expenditures are not subject to New Jersey OMB Circular 15-08.

6. Indirect Costs

The District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Beverly City School District

Schedule of Findings and Questioned Costs

June 30, 2023

Section I - Summary of Auditor's Results

Financial Statement Section

Type of auditor's report issued: Unmodified opinion

Internal control over financial reporting:

1) Material weakness(es) identified? _____yes _X_no

2) Significant deficiencies identified that are not considered to be material weaknesses? _____yes _X_none reported

Noncompliance material to general-purpose financial statements noted? _____yes _X_no

Federal Awards Section

Internal Control over major programs:

1) Material weakness(es) identified? _____yes _x_no

2) Significant deficiencies identified that are not considered to be material weaknesses? _____yes _x_none reported

Type of auditor's report issued on compliance for major programs: Unmodified opinion

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section .516(a) of the Uniform Guidance? _____yes _x_no

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
Elementary and Secondary Education Cluster:	
84.425U	American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)

Dollar threshold used to distinguish between type A and type B programs: $750,000

Auditee qualified as low-risk auditee? _____yes _x_no

Beverly City School District

Schedule of Findings and Questioned Costs (continued)

June 30, 2023

Section I - Summary of Auditor's Results (continued)

State Awards Section

Dollar threshold used to distinguish between type A and type B programs: $750,000

Auditee qualified as low-risk auditee? Yes

Type of auditor's report issued on compliance for major programs: Unmodified Opinion

Internal Control over major programs:

1) Material weakness(es) identified?	_____yes	_X_no
2) Significant deficiencies identified that are not considered to be material weaknesses?	_____yes	_X_none reported
Any audit findings disclosed that are required to be reported in accordance with NJ OMB Circular Letter 15-08?	_____yes	_X_no

Identification of major programs:

GMIS Number(s)	Name of State Program
State Aid-Public Cluster	
495-034-5020-078	Equalization Aid
495-034-5020-085	Adjustment Aid
495-034-5020-089	Special Education Aid
495-034-5020-084	Security Aid

Section II - Financial Statements Findings - N/A

Section III - Federal Awards and State Financial Assistance Findings and Questioned Costs - N/A

Beverly City School District

Summary Schedule of Prior Audit Findings

June 30, 2023

Summary Schedule of Prior Audit Findings - N/A

SCHOOL DISTRICT OF BEVERLY CITY

BOARD OF EDUCATION

COUNTY OF BURLINGTON, NEW JERSEY

AUDITOR'S MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS

FINANCIAL, COMPLIANCE AND PERFORMANCE

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

AUDITOR'S MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS
FINANCIAL, COMPLIANCE AND PERFORMANCE

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REPORT OF INDEPENDENT AUDITOR

Honorable President and
Members of the Board of Education
Beverly City School District
County of Burlington, New Jersey

We have audited, in accordance with generally accepted audit standards and *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of the Beverly City School District in the County of Burlington for the year ended June 30, 2023, and have issued our report thereon dated October 25, 2023.

As part of our audit, we performed procedures required by the New Jersey Department of Education, and the finding 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 Beverly City School District 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.

Respectfully submitted,

Jump, Perry and Company, L.L.P.
Toms River, New Jersey

Kathryn Perry, Partner
Public School Accountant
No. CS 20CS00226400

October 25, 2023

ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE

Scope of Audit

The audit covered the financial transactions of the Board Secretary/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

Fire insurance coverage was carried in the amounts as detailed on Exhibit J-20, Insurance Schedule contained in the school district ACFR.

Official Bonds (*N.J.S.A* 18A:17-26, 18A:17-32, 18A:13-13)

Name	Position	Amount
Brian F. Savage	School Accountant	$ 175,000
George M. Gahles	Business Administrator	$ 175,000

There is a Public Employees' Faithful Performance Blanket Position Bond covering all other employees with multiple coverage of $175,000.

Our audit procedures included an inquiry and subsequent review of health benefit data required per N.J.S.A/18A:16-13.3 (Chapter 44) submitted for the year on audit. The Chapter 44 summary report was reviewed for reasonableness and timeliness.

The data submitted did include all health benefit plans offered by the school district.

The school district data certification was completed by the chief school administrator. The school district Chapter 44 data was submitted timely.

If the data certification date reflects submission date later than 60 days after the end of the enrollment period: The original data submission did not require significant revision due to errors or omissions on the part of the district.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. Our comparison revealed that tuition appeared to be charged correctly.

Financial Planning, Accounting and Reporting

Examination of Claims

An examination of claims paid during the period under review did not indicate any discrepancies with respect to signatures, certification or supporting documentation.

Payroll Account

The net salaries of all employees of the Board were deposited in the Payroll Account. Employees' payroll deductions and employer's share of fringe benefits were deposited in the Payroll Agency Account.

All payrolls were approved by the Superintendent and were certified by the President of the Board, the Business Administrator/Board Secretary, and the Chief School Administrator.

Salary withholdings were promptly remitted to the proper agencies, including health benefits withholding due to the general fund.

Payrolls were delivered to the treasurer of school moneys with a warrant made to his order for the full amount of each payroll.

Employee Position Control Roster

A review of the Position Control Roster was made and found that proper and consistent financial reporting, and that employee benefits are offered only to current employees and their eligible relations.

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made as of June 30, 2023 for proper classification of orders as reserve for encumbrances and accounts payable.

Travel

No findings.

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, a transaction error rate of 0.00 percent overall was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

Board Secretary's Records

Our review of the financial and accounting records maintained by the board secretary disclosed the following items.

No findings.

Treasurer's Records

The following items were noted during our review of the records of the Treasurer.

No findings.

Elementary and Secondary Education Act (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 ACFR. This section of the ACFR documents the financial position pertaining to projects under the Titles I and VI of the Elementary and Secondary Education Act as amended and reauthorized.

Other Special Federal and/or State Projects

The district's Special Projects were approved as listed on Schedule K-3 and Schedule K-4 located in the ACFR.

Our audit of the Federal and State funds on a test basis indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

The financial exhibits are contained within the Special Revenue Section of the ACFR. This section of the ACFR documents the financial position pertaining to the aforementioned special projects.

T.P.A.F. Reimbursement

Our audit procedures included a test of quarterly reimbursements filed with the Department of Education for district employees who are members of the Teachers Pension and Annuity Fund. No exceptions were noted.

TPAF Reimbursement to the State for Federal Salary Expenditures

The amount of the expenditure charged to the current year's Final Report(s) for all federal awards for the school district to reimburse the State for the TPAF/FICA payments made by the State on-behalf of the school district for those employees whose salaries are identified as being paid from federal funds was made subsequent to the end of the 60 day grant liquidation period required by the Office of Grants Management. The expenditure was reviewed subsequent to the reimbursement and no exceptions were noted.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

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

1. When the cost or price of any contract awarded by the purchasing agent in the aggregate, does not exceed in a contract year the total sum of $17,500, the contract may be awarded by a purchasing agent when so authorized by resolution of the board of education without public advertising for bids and bidding therefore, except that the board of education may adopt a resolution to set a lower threshold for the receipt of public bids or the solicitation of competitive quotations. If the purchasing agent possesses a qualified purchasing agent certificate pursuant to subsection b. of section 9 of P.L.1971, c.198 (C.40A:11-9) the board of education may establish that the bid threshold may be up to $25,000. Such authorization may be granted for each contract or by a general delegation of the power to negotiate and award such contracts pursuant to this section.

School Purchasing Programs (Cont'd)
Contracts and Agreements Requiring Advertisement for Bids (cont'd)

2. Commencing in the fifth year after the year in which P.L.1999, c.440 takes effect, and every five years thereafter, the Governor, in consultation with the Department of the Treasury, shall adjust the threshold amount and the higher threshold amount which the board of education is permitted to establish as set forth in subsection a. of this section or the threshold amount resulting from any adjustment under this subsection, in direct proportion to the rise or fall of the index rate as that term is defined in N.J.S.18A:18A-2, and shall round the adjustment to the nearest $1,000. The Governor shall notify all local school districts of the adjustment no later than June 1 of every fifth year. The adjustment shall become effective on July 1 of the year in which it is made.

   Any contract made pursuant to this section may be awarded for a period of 24 consecutive months, except that contracts for professional services pursuant to paragraph (1) of subsection a. of N.J.S.A 18A:18A-5 may be awarded for a period not exceeding 12 consecutive months.

   N.J.S.A. 18A:18A-4 states, "Every contract for the provision or performance of any goods or services, the cost of which in the aggregate exceeds the bid threshold, shall be awarded only by resolution of the board of education to the lowest responsible bidder after public advertising for bids and bidding therefore, except as is provided otherwise in this chapter or specifically by any other law."

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are $44,000 (with a Qualified Purchasing Agent) and $32,000 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18A:39-3 is $20,200 for 2022-2023.

The Board of Education has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the contract year. Where question arises as to whether any contract or agreement might result in violation of the statute, the solicitor's opinion should be sought before a commitment is made.

The results of our examination indicated that no individual payments, contracts, or agreements were made for the performance of any work or goods or services, in excess of the statutory thresholds 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 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. Our examination did reveal however, that the following purchases were made through the use of State contracts:

School Supplies
Computers

School Food Service

SFAs were authorized to solicit and award emergency noncompetitive procurements and contracts with Food Service Management Companies in accordance with 2 CFR 200.320 and N.J.S.A.18A:18A-7. The SFAs were also authorized to submit contract modifications to their existing Cost Reimbursable or Fixed Price contracts as necessary to ensure the feeding of all children throughout the age of 18, as well as persons over 18 with disabilities as defined in the regulations.

SFAs were notified of the requirement to maintain and report separate meal count records and financial records of all applicable costs incurred in providing meals to all students during the emergency.

The school food service program was not selected as a major federal program. The program expenditures also exceeded $100,000 in State support. Accordingly, we inquired of school management, or appropriate school food service personnel, as to whether the SFA had any Child Nutrition Program reimbursement overclaims or underclaims. No exceptions were noted.

The district utilizes a food service management company (FSMC) and is depositing and expending program monies in accordance with N.J.S.A. 18A:17-34, and 19-1 through 19-4.1. Provisions of the FSMC Cost Reimbursable Fixed Price or NonCompetitive Emergency Procurement contract/addendum were reviewed and audited. The FSMC contract did not include an operating results provision which guarantees that the food service program will break even or return a profit.

We also inquired of school management, or appropriate school food service personnel, as to whether the SFA's expenditures of school food service revenues were limited to allowable direct and indirect costs. No exceptions were noted.

The Statement of Revenues, Expenses, and Changes in Fund Net Position (ACFR Schedule B-5) does separate program and non-program revenue and program and non-program costs of goods sold.

We also inquired of management about the public health emergency procedures/practices that the SFA instituted to provide meals to all students, maintenance of all applicable production records; meal counts; noncompetitive procurements; modification of existing contracts and applicable financial records to document the specific costs applicable to the emergency operations.

Student Body Activities

During our review of the student activity funds, no items were noted.
No findings.

Application for State School Aid (ASSA)

Our audit procedures included a test of information reported on the October 15, 2022 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped, low-income and bilingual. 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 with exception. The information that was included on the workpapers was verified with exceptions. 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 2021-2022 District Report of Transported Resident Students (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. The bid specifications for the purchase of buses were in compliance with applicable statutes. No exceptions were noted in our review of transportation related purchases of goods and services.

Facilities and Capital Assets

Our procedure included a review of any transfer of local funds from the general fund or from the capital reserve account, and awarding of contracts for eligible facilities construction.

Miscellaneous

Testing For Lead Of All Drinking Water In Educational Facilities

The school district adhered to all the requirements of N.J.A.C. 26-1.2 and 12.4 related to the testing for lead of all drinking water in educational facilities.

The school district submitted the annual Statement of Assurance to the Department of Education, pursuant to N.J.A.C. 6A:26-12.4(g).

Follow-up on Prior Year Findings

N/A

Acknowledgment

We received the complete cooperation of all the officials of the school district and we greatly appreciate the courtesies extended to the members of the audit team.

SCHEDULE OF AUDITED ENROLLMENTS

BEVERLY CITY BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 14, 2022

	2023-2024 Application for State School Aid						Sample for Verification						Private Schools for Disabled			
	Reported on A.S.S.A. On Roll		Reported on Workpapers On Roll		Errors		Sample Selected from Workpapers		Verified per Registers On Roll		Errors per Registers On Roll		Reported on A.S.S.A. as Private Schools	Sample for Verification	Sample Verified	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared				
Half Day Preschool	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Preschool	49	-	49	-	-	-	25	-	25	-	-	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Kindergarten	29	-	29	-	-	-	15	-	15	-	-	-	-	-	-	-
One	28	-	28	-	-	-	15	-	15	-	-	-	-	-	-	-
Two	33	-	33	-	-	-	17	-	17	-	-	-	-	-	-	-
Three	19	-	19	-	-	-	10	-	10	-	-	-	-	-	-	-
Four	26	-	26	-	-	-	14	-	14	-	-	-	-	-	-	-
Five	33	-	33	-	-	-	17	-	17	-	-	-	-	-	-	-
Six	31	-	31	-	-	-	16	-	16	-	-	-	-	-	-	-
Seven	20	-	20	-	-	-	10	-	10	-	-	-	-	-	-	-
Eight	28	-	28	-	-	-	15	-	15	-	-	-	-	-	-	-
Nine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ten	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Eleven	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Twelve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (15+CR.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (1-14 CR.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	296	-	296	-	-	-	154	-	154	-	-	-	-	-	-	-
Special Ed - Elementary	29	-	29	-	-	-	22	-	22	-	-	-	1	1	1	-
Special Ed - Middle School	18	-	18	-	-	-	14	-	14	-	-	-	-	-	-	-
Special Ed - High School	-	-	-	-	-	-	-	-	-	-	-	-	2	1	1	-
Subtotal	47	-	47	-	-	-	36	-	36	-	-	-	3	2	2	-
Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Co. Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	343	-	343	-	-	-	190	-	190	-	-	-	3	2	2	-
Percentage Error					0.00%	0.00%					0.00%	0.00%				0.00%

SCHEDULE OF AUDITED ENROLLMENTS

BEVERLY CITY BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 14, 2022

	Resident Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	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 LEP low Income	Reported on Workpapers as LEP low Income	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors
Half Day Preschool	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Preschool	-	-	-	-	-	-	-	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Kindergarten	16	16	-	11	11	-	2	2	-	2	2	-
One	15	15	-	10	10	-	3	3	-	3	3	-
Two	22	22	-	15	15	-	5	5	-	4	4	-
Three	10	10	-	7	7	-	1	1	-	1	1	-
Four	14	14	-	10	10	-	-	-	-	-	-	-
Five	19	19	-	13	13	-	1	1	-	1	1	-
Six	17	17	-	12	12	-	4	4	-	3	3	-
Seven	15	15	-	10	10	-	1	1	-	1	1	-
Eight	9	9	-	6	6	-	1	1	-	1	1	-
Nine	5	5	-	3	3	-	1	1	-	1	1	-
Ten	5	5	-	3	3	-	1	1	-	1	1	-
Eleven	-	-	-	-	-	-	-	-	-	-	-	-
Twelve	4	4	-	3	3	-	2	2	-	2	2	-
Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (15+CR.)	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (1-14 CR.)	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	151	151	-	103	103	-	22	22	-	20	20	-
Special Ed - Elementary	24	24	-	18	18	-	1	1	-	1	1	-
Special Ed - Middle	15	15	-	11	11	-	-	-	-	-	-	-
Special Ed - High	20	20	-	15	15	-	-	-	-	-	-	-
Subtotal	59	59	-	44	44	-	1	1	-	1	1	-
Train Sch/Secure Care	-	-	-	-	-	-	-	-	-	-	-	-
Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-
Co. Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-
Totals	210	210	-	147	147	-	23	23	-	21	21	-
Percentage Error			0.00%			0.00%			0.00%			0.00%

	Transportation					
	Reported on DRTRS by DOE/county	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Reg. - Public Schools, col.	100	100	-	61	61	-
Reg -SpEd, col. 4	23	23	-	14	14	-
Transported - AIL, col. 2						
Non-Public, Col. 3	19	19	-	12	12	-
Special Ed Spec, col. 6	24	24	-	15	15	-
Totals	166	166	-	102	102	-
Percentage Error						0.00%

	Reported	Recalculated
Reg Avg.(Mileage) = Regular Including Grade PK students (Part A)	6.9	6.9
Reg Avg.(Mileage) = Regular Excluding Grade PK students (Part B	6.9	6.9
Spec Avg. = Special Ed with Special Needs	8.5	8.5

SCHEDULE OF AUDITED ENROLLMENTS

BEVERLY CITY BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 14, 2022

	Resident LEP NOT Low Income			Sample for Verification		
	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	1	1	-	1	1	-
One	2	2	-	2	2	-
Two	1	1	-	1	1	-
Three	2	2	-	2	2	-
Four	1	1	-	1	1	-
Five	-	-	-	-	-	-
Six	1	1	-	1	1	-
Seven	1	1	-	1	1	-
Eight	2	2	-	2	2	-
Nine	1	1	-	1	1	-
Ten	1	1	-	1	1	-
Eleven	1	1	-	1	1	-
Twelve	-	-	-	-	-	-
Post-Graduate	-	-	-	-	-	-
Adult H.S. (15+CR.)	-	-	-	-	-	-
Adult H.S. (1-14 CR.)	-	-	-	-	-	-
Subtotal	14	14	-	13	13	-
Special Ed - Elementary	1	1	-	1	1	-
Special Ed - Middle	-	-	-	-	-	-
Special Ed - High	-	-	-	-	-	-
Subtotal	1	1	-	1	1	-
Co. Voc. - Regular	-	-	-		-	-
Co. Voc. Ft. Post Sec.	-	-	-		-	-
Totals	15	15	-	14	14	-
Percentage Error			0.00%			0.00%

Excess Surplus Calculation- Regular Districts N/A to Charter School/Renaissance School Project

Section 1	Amount	Amount
A. 2% Calculation of Excess Surplus		
2022-23 Total General Fund Expenditures per the ACFR, Ex. C-1		$ 10,199,695 (B)
Increased by:		
Transfer from Capital Outlay to Capital Projects Fund		$ - (B1a)
Transfer from Capital Reserve to Capital Projects Fund		$ - (B1b)
Transfer from General Fund to SRF for PreK-Regular		$ - (B1c)
Transfer from General Fund to SRF for PreK-Inclusion		$ - (B1d)
Decreased by:		
On-Behalf TPAF Pension & Social Security	$ 1,470,158 (B2a)	
Assets Acquired Under Capital Leases	$ - (B2b)	
Adjusted 2022-23General Fund Expenditures [(B)+(B1s)-(B2s)]	$ 8,729,537 (B3)	
2% of Adjusted 2022-23General Fund Expenditures [(B3) times .02]	$ 190,591 (B4)	
Enter Greater of (B4) or $250,000	$ 250,000 (B5)	
Increased by: Allowable Adjustment *	$ 130,277 (K)	
Maximum Unassigned/Undesignated-Unreserved Fund Balance [(B5)+(K)]		$ 380,277 (M)

Section 2	Amount	Amount
Total General Fund - Fund Balances @ 6/30/2023 (Per ACFR Budgetary Comparison Schedule C-1)		
Decreased by:	$ 3,604,573 (C)	
Year-end Encumbrances	$ - (C1)	
Legally Restricted – Designated for Subsequent Year's Expenditures	$ 178,859 (C2)	
Legally Restricted - Excess Surplus – Designated for Subsequent Year's Expenditures **	$ 194,869 (C3)	
Other Restricted Fund Balances ****	$ 2,737,938 (C4)	
Assigned Fund Balance – Unreserved- Designated for Subsequent Year's Expenditures	$ (C5)	
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]		$ 492,907 (U1)

Section 3	Amount	Amount
Restricted Fund Balance – Excess Surplus*** [(U1)–(M)] **If Negative Enter** -0		$ 112,630 (E)
Recapitulation of Excess Surplus as of June 30, 2023		
Reserved Excess Surplus – Designated for Subsequent Year's Expenditures **		$ 194,869 (C3)

Section 3	Amount	Amount
Reserved Excess Surplus ***[(E)]		$ - (E)
Total Excess Surplus [(C3) + (E)]		$ 307,499 (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, 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; and

(J4) Family Crisis Transportation Aid.

(new) (J5) Supplemental Stabilization Aid received April 2023 & Maintenance of Equity Aid received July 2023

Notes 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	$ 124,349 (J1)
Additional Nonpublic School Transportation Aid	$ 5,928 (J2)
Current Year School Bus Advertising Revenue Recognized	$ - (J3)
Family Crisis Transportation Aid	$ - (J4)
(new) Supplemental Stabilization Aid received April 2023 & Maintenance of Equity Aid received July 2023	$ - (J5) -
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4) +(J5)]	$ 130,277 (K)

** This amount represents the June 30, 2023 Excess Surplus (C3 above) and must be included in the Audit Summary Line 90031.

*** Amounts must agree to the June 30, 2023 ACFR and must agree to Audit Summary 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 another 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	$	2,187,957
Maintenance reserve	$	218,981
Emergency reserve	$	-
Tuition reserve	$	331,000
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 Capital Fund Reserve (Sections 8007 and 8008)	$	-
Other state/government mandated reserve	$	-
Reserve for Unemployment Fund	$	-
[Other Restricted Fund Balance not noted above]****	$	-
Total Other Restricted Fund Balance	$	2,737,938 (C4)

The following example illustrates the proper calculation of the 2 percent excess surplus for districts not required to use school-based budgeting (SBB). Note that the references *(a), (b),* etc. are for purposes of this illustration only.

Example:

The school district had total general fund expenditures (from exhibit C-1 of ACFR) of $7,500,000. Included in the general fund expenditures were "On-Behalf State Aid Payments" (TPAF Pension & Social Security) of $405,000 and Assets Acquired Under Capital Lease of $182,000. General fund transfers to other funds not included in the general fund expenditures of the ACFR, but added to the calculation, Transfer from Capital Outlay to Capital Projects of $60,000; Transfer from Capital Reserve to Capital Projects (augment SCC/SDA grant) of $12,000; Trans. from General Fund to SRF for Preschool - Regular of $10,000; and Trans. from General Fund to SRF for Preschool - Inclusion of $5,000. The district received $2,000 in federal impact aid revenue during 2022-23 and recognized $1,000 of School Bus Advertising Revenue during 2022-23. The June 30, 2023 general ledger reflects that the district had the following: $4,900 of year-end "other purposes" encumbrances reported in the "Committed" fund balance category (GASBS 54); $9,000 legally restricted reported in the "Restricted" fund balance category (GASBS 54) from an unexpended 2021-22 additional spending proposal required to be designated/appropriated in the 2023-24 budget; $45,000 reserved June 30, 2022 excess surplus required to be designated/appropriated in the 2023-24 budget reported in the "Restricted" fund balance category (GASBS 54); $90,000 unreserved and designated in the 2023-24 budget reported in the "Assigned" fund balance category (GASBS 54); and $395,000 unreserved/undesignated reported in the "Unassigned" fund balance category (GASBS 54) prior to calculating June 30, 2023 excess surplus.

2022-23 Total General Fund Expenditures			$7,500,000	(a)
Increased by Applicable Operating transfers:	$60,000	(b)		
Transfer from Capital Outlay to Capital Projects	12,000	(b)		
Transfer from Capital Reserve to Capital Projects	10,000	(b)		
Trans. from General Fund to SRF for Preschool (Regular)	5,000	(b)		
Trans. from General Fund to SRF for Preschool (Inclusion)				

BEVERLY CITY SCHOOL DISTRICT
AUDIT RECOMMENDATION SUMMARY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

It is recommended that:

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 Body Activities

   None

6. Application for State School Aid

   None

7. Pupil Transportation

   None

8. Facilities and Capital Assets

   None

9. Miscellaneous

   None

10. Status of Prior Year Findings/Recommendations

    There were no prior year audit findings or recommendations.

December 13th, 2023

Dr. Elizabeth Giacobbe
Superintendent of Beverly City School
601 Bentley Avenue
Beverly, NJ 08010

Dear Dr. Giacobbe,

This letter is to inform you that I am expecting the birth of my child on March 14, 2024. A statement from my physician verifying my pregnancy, approximate date of birth, and disability time period will be forthcoming along with the certification of health care provider paperwork. I am requesting the use of time off in accordance with the Federal Family and Medical Leave Act (FMLA) leading up to the birth of the baby. I am also requesting to use time off in accordance with the New Jersey Family Leave Act (NJFLA) to care and bond with my newborn child.

I intend to work until February 15th, 2024. Starting February 20th, I will use 11 sick days due to disability in accordance with FMLA. On March 6th, I will no longer have any sick days, and wish to continue my FMLA leave on an unpaid leave of absence until the birth of my child, due to disability.

Following the birth of my child, in accordance with the NJFLA, I plan to continue my unpaid leave of absence for the purpose of caring for my newborn child. I intend to use the full 12 weeks of leave, which will begin following the birth of my child and end on or around June 13th 2024. On or around June 14th I wish to be placed on an unpaid leave of absence through the remainder of the school year.

I intend to apply to the State of New Jersey Insurance Benefits at the beginning of my unpaid leave. After I receive the necessary paperwork for the BOE office I will then submit these forms for your completion within the timeframe prescribed by law. Proper notification verifying my intent to return will be provided.

I am requesting notification from the Board of Education granting these leaves. Thank you for your time and consideration.

Sincerely,

Alyssa de la Pena

Alyssa de la Pena
CC: Board of Education

Fundations Club

Club Advisor(s): Heather Farrelly & Frankie DiMedio (Amy Hornbeck will substitute if either teacher can not attend)
Administrative Advisor: Kerri Lawler

Mission: Fundations is an after school program that aims to build a school culture of excitement around reading. Fundations club will be offered to scholars in 1st through 2nd grade and peer mentors in grades 3-8. Through a mix of fun activities, kids of all reading levels will improve their skills. The club will run for 8 weeks. During each session students will have the opportunity to: learn new vocabulary, practice foundational skills in a game based format & read with peers.

Club Participation Guidelines:

- Applicants in grades 1-2 who meet the school's code of conduct will be accepted as club members.
- Applicants in grades 3-8 who meet the school's code of conduct will be considered as peer mentors.
- Students will be expected to attend regularly, repeated absence will lead to removal from the program.
- Students who do not meet the expectations during the program will be placed on probation or removed.
- Parent/guardian agrees to attend a short orientation meeting the first week of the club

The Club Goals:

- Improve reading speed and accuracy.
- Increase vocabulary and comprehension skills
- Learn how to collaborate in groups.
- Build a robust culture of reading in the school

Grades: 1-2 [Max 5 peer mentors from upper grades]

Maximum Amount of Club Members: 16-20, 1st-2nd grade students & up to five peer mentors from 3rd through 8th grade, for a total of up to 25 students. The club will be split into two sections based on reading ability.

Interval: 8 Weeks

Meeting day/times:

3:00-4:00

Week 1:
Thursday, January 25th 2024

Week 2:
Thursday, February 1, 2024

Week 3:
Thursday February 8th 2024

Week 4:
Thursday February 15th 2024

Week 5:
Thursday February 22nd 2024

Week 6:
Thursday February 29th 2024

Week 7:
Thursday, March 7th, 2024

Week 8:
Thursday, March 14th 2024

Built in "rain dates" in case of a cancellation.

Tentative Scheduled Make-Up Week 1:
Thursday, March 21, 2024

Tentative Scheduled Make-Up Week 2:
Thursday, March 28th 2024

Rate: Two Teachers at $40.50/hour
For a total of 20-25 Students and 8 hours
$40.50 x 8 = $324 per teacher
Total: $648

BEVERLY
CITY SCHOOL DISTRICT

STUDENT COUNT

GRADE/TEACHER	
PRE-K	
Ms. Scarperia	13
Ms. Foglio	13
Ms. Spratt	12
Ms. Farmer	12
KINDERGARTEN	
Ms. Costigan	19
Mrs. Rienzi	19
Ms. Kehlenbeck	2
FIRST GRADE	
Mrs. Farrelly	14
Mrs. Longstreet	14
Ms. Kehlenbeck	1
SECOND GRADE	
Mrs. Maldonado	18
Mr. Vogelei	15
Ms. Kehlenbeck	5
THIRD GRADE	
Mrs. McCloskey	16
Ms. DiMedio	18
Mrs. Blythe	1
FOURTH GRADE	
Mrs. Miller	10
Ms. Benson	9
Mrs. Blythe	3
FIFTH GRADE HOMEROOM	
Mr. Spahr	11
Mrs. Harmon	15
Mrs. Blythe	3
SIXTH GRADE HOMEROOM	
6th Grade Blue Ms. Buggs	16
6th Grade Gold Ms. Young	16
6th Grade Mrs. DiPace	2
SEVENTH GRADE HOMEROOM	
7th Grade Blue Mrs. Whittington	18
7th Grade Gold Mrs. Torrillo	15
7th Grade Mrs. DiPace	1
EIGHTH GRADE HOMEROOM	
8th Grade Blue Mr. Dempster	11
8th Grade Gold Mrs. Druding	11
8th Grade Mrs. DiPace	1
TOTAL COUNT	**334**

Attendance Totals for Beverly Elementary School from 12/01/2023 - 12/13/2023
Report 1005 run on 12/13/2023

Grade	PTC	HR	Total	Days Possible	Days Present	Days Absent	Days Tardy	A-D-E	A-D-A	% ATT	ADA/ADE
01	All	All	29	261	236	25	21	29	26.222	90.421	90.421
02	All	All	38	342	311	31	53	38	34.556	90.936	90.936
03	All	All	35	315	298	17	35	35	33.111	94.603	94.603
04	All	All	22	198	184	14	17	22	20.444	92.929	92.929
05	All	All	29	259	232	27	27	28.778	25.778	89.575	89.575
06	All	All	34	306	287	19	19	34	31.889	93.791	93.791
07	All	All	34	306	281	25	27	34	31.222	91.83	91.83
08	All	All	23	207	186	21	24	23	20.667	89.855	89.855
3F	All	All	17	153	141	12	15	17	15.667	92.157	92.157
4F	All	All	33	297	262	35	25	33	29.111	88.215	88.215
KF	All	All	40	360	328	32	46	40	36.444	91.111	91.111
TOTAL			**334**	**3,004**	**2,746**	**258**	**309**	333.778	305.111	91.411	91.411

Column header "Total" represents total number of all Students throughout the reporting period who factor into the attendance totals.

Grade	PTC	HR	Total	Days Possible	Days Present	Days Absent	Days Tardy	A-D-E	A-D-A	% ATT	ADA/ADE
01	All		29	261	236	25	21	29	26.222	90.421	90.421
02	All		38	342	311	31	53	38	34.556	90.936	90.936
03	All		35	315	298	17	35	35	33.111	94.603	94.603
04	All		22	198	184	14	17	22	20.444	92.929	92.929
05	All		29	259	232	27	27	28.778	25.778	89.575	89.575
06	All		34	306	287	19	19	34	31.889	93.791	93.791
07	All		34	306	281	25	27	34	31.222	91.83	91.83
08	All		23	207	186	21	24	23	20.667	89.855	89.855
3F	All		17	153	141	12	15	17	15.667	92.157	92.157
4F	All		33	297	262	35	25	33	29.111	88.215	88.215
KF	All		40	360	328	32	46	40	36.444	91.111	91.111
TOTAL			**334**	**3,004**	**2,746**	**258**	**309**	333.778	305.111	91.411	91.411

Total Sum of All Schools ADE: 333.778

Total Sum of All Schools ADA: 305.111

Nurse's Monthly Report

Date Range: 11/15/2023-12/14/2023

Student Visits: 268

Physicals Processed: 3

Health Screenings Performed: 95

Students Requiring Emergency Services (911): 0

Employee Visits: Estimated 12

Documented Contagious Illnesses: 4

Child Study Team Referrals Completed: Screenings completed per request: 2

Other:

- Reviewed immunization and physical exams for new/transfer students for school compliance
- Significant medical planning for current school year
- Ordering and obtaining health office supplies
- Communication with parents regarding immunization deficiencies
- Sent home emergency care plans for completion
- Streamlined medical needs into Genesis record system for teacher accessibility and student confidentiality
- Facilitated school health clinic visits and medication administration
- Medical planning for new/transfer students
- Reviewed health forms and secured medications for 23-24 school year
- Intake and organization of donated clothing for students
- Monitored the weekly activity level of COVID in Burl. County
- CDRSS tracking system completion – weekly submission
- Facilitated SafeSchools training for staff who were non-compliant
- Partnered with Sports Paradise to arrange for free Thanksgiving meals be provided to three families within the district. Pick up 11/19/23
- Arranged for four Beverly school families to receive Thanksgiving baskets from the Elks Club of Edgewater Park. Pick up 11/18/23
- Sent one Beverly family of 5 to the Burlington County Bar Association Christmas Party on 12/2/23
- Collected and reviewed sports physicals for boys and girls basketball team and presented to school physician for approval. Currently 25 athletes approved for the 23-24 season
- Medical planning for boys and girls basketball team/educating coaches/Epi-Pen training coaches
- Submitted Nursing Services Plan to BOE 11/15/23
- Arranged for four Beverly school families to receive Holiday baskets from the Elks Club of Edgewater Park
- Hosted Virtua Pediatric Mobile Clinic for free Flu vaccines for students. 19 students vaccinated total. Of those, 14 were Pre-K students who are state mandated to have the vaccine by 12/31/23

Prepared by Alyssa de la Pena, BSN, RN, CSN-NJ
Beverly City School Nurse

BEVERLY
CITY SCHOOL DISTRICT

Reporting Form for Harassment, Intimidation, and Bullying
HIB CASE # 3
AMENDMENT

Dr. Joseph Campisi, Anti-Bullying Coordinator Ms. Chelsea Light, Anti-Bullying Specialist

Note that in order to protect the identities of students and in order to ensure confidentiality, student initials, rather than names, are used throughout this report.

SUMMARY OF ALLEGATIONS:
It was reported by NW that JM called NW the "n-word."

FACTUAL FINDINGS OF ANTI-BULLYING SPECIALIST:
The witnesses that initially confirmed that JM called NW the "n-word" came forward on Friday 11/17/23 to recant their statements. All witnesses reported feeling pressure to substantiate the claim made by NW, but none of the students actually heard JM use the "n-word."

__Yes, this was harassment, intimidation, and/or bullying
DESCRIPTION OF SERVICES AND/OR INTERVENTIONS:

__ No, this case was determined to be non-HIB related or non-actionable HIB[1]

_X_ Results of the investigation were inconclusive

Signature of the Superintendent E. Giaiotta Date 11/20/2023

Board of Education Meeting Date December 14, 2024

[1]The Non-actionable HIB means a student engaged in behavior that may be considered inappropriate, rude, disrespectful, or unkind, but the behavior does not violate school HIB guidelines.