



BEVERLY CITY BOARD OF EDUCATION

601 Bentley Avenue

Beverly, New Jersey 08010

www.beverlycityschool.org

REGULAR MEETING

Beverly City School

6:00 PM

March 24, 2022

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 16, 2022. 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	<input type="checkbox"/>	Robert Thibault	<input type="checkbox"/>
Donato Marable	<input type="checkbox"/>	Richard Wolbert	<input type="checkbox"/>

4. President opens meeting

5. Board Member Comments on the Agenda

6. Public Comment on Agenda Items Only

7. A. MOTION: BE IT RESOLVED, that the Board of Education approve the regular meeting minutes for February 24, 2022.

B. MOTION: BE IT RESOLVED, that the Board of Education approve the change of the Board meeting from June 23, 2022 to June 30, 2022.

Roll Call

Barbara Kelly	<input type="checkbox"/>	Robert Thibault	<input type="checkbox"/>
Donato Marable	<input type="checkbox"/>	Richard Wolbert	<input type="checkbox"/>

MONTHLY FINANCIALS/CONTRACTS:

8. The following action items A through I 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 January 2022: Balance on hand \$2,795,445.52

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 January 2022, 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 January 2022, 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 Secretary for the month ending February 2022: Balance on hand \$2,284,949.55

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 February 2022, 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 February 2022, 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.

C. MOTION: To accept the financial report of the Treasurer of School Monies ending January 2022.

D. MOTION: To accept the financial report of the Treasurer of School Monies ending February 2022.



E. MOTION: To approve to authorize the Business Administrator to make transfers within accounts for the month of January 2022.

F. MOTION: To approve to authorize the Business Administrator to make transfers within accounts for the month of February 2022.

G. MOTION: To approve the purchase orders in the amount of \$130,523.80 for the month of March 2022.

H. MOTION: BE IT RESOLVED, that the Board of Education approve the bills totaling \$581,573.60 for the month of March 2022 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.

I. MOTION: To approve the gross payroll wages for the pay period ending February 15, 2022 in the amount of \$188,878.67 and for the pay period ending February 28, 2022 in the amount of \$186,987.85 in the total amount of \$375,866.52 for the month of February 2022.

Roll Call

Barbara Kelly	_____	Robert Thibault	_____
Donato Marable	_____	Richard Wolbert	_____

MONTHLY FINANCIALS/CONTRACTS:

9. The following action items A through G 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: RESOLVED, to adopt the budget for the 2022-2023 school year be adopted in the CURRENT EXPENSE FUND 10 amount of \$9,949,004.00 SPECIAL REVENUE FUND 20 in the amount of \$972,946.00 and DEBT SERVICE FUND 40 in the amount of \$86,894.00

FURTHER, be it resolved that \$2,996,899.00 should be raised for the GENERAL FUND and \$86,894.00 should be raised for the DEBT SERVICE FUND for the 2022-2023 school year.

FURTHER, be it resolved that the revenues for the 2022-2023 school year be adopted in the amounts of CURRENT EXPENSE FUND 10 in the amount of \$9,949,004.00 SPECIAL REVENUE FUND 20 in the amount of \$972,946.00 and DEBT SERVICE FUND 40 in the amount of \$86,894.00

BE IT RESOLVED, that the Beverly City Board of Education accept Categorical Special Education State Aid of \$182,606.00 Categorical Security Aid of \$105,269.00 Adjustment Aid of \$758,309.00 Categorical Transportation Aid of \$193,173.00 and Equalization Aid of \$4,452,104.00 and



BE IT RESOLVED, that the School Business Administrator is authorized to advertise said tentative budget in the *Burlington County Times* in accordance with the format required by the State Department of Education and according to law; and

BE IT FURTHER RESOLVED, that a public hearing will be held at the Beverly City School Media Center on Bentley Avenue, Beverly, New Jersey on Thursday, April 28, 2022 at 6:00 p.m. for the purpose of holding a special public hearing on the 2022-2023 school budget.

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

WHEREAS, N.J.A.C. 6A:23A-7.2 et seq. requires Board members to receive approval of these expenses by a majority of the full voting membership of the Board and staff members to receive prior approval of these expenses by the Superintendent of Schools and a majority of the full voting membership of the Board; and

WHEREAS, a Board of Education may establish, for regular district business travel as defined in NJAC 6A:23A-1.2, which includes attendance at regularly scheduled in-State county meetings, Department or Association sponsored events or in-State professional development activities for which the registration fee does not exceed \$150.00 per employee or board member, where prior Board approval shall not be required unless the annual threshold for a staff member exceeds \$1,500.00 in a given school year (July 1 through June 30); and

WHEREAS, travel and related expenses not in compliance with N.J.A.C. 6A:23A-7.3 et seq., but deemed by the Board of Education to be necessary and unavoidable as noted on the approved Board of Education Out of District Travel and Reimbursement Forms; now

THEREFORE, BE IT RESOLVED, the Board of Education approves all travel not in compliance with N.J.A.C. 6A: 23A-7.3 et seq. as being necessary and unavoidable as noted on the approved Board of Education Out of District Travel and Reimbursement Forms; and

BE IT FURTHER RESOLVED, the Board of Education approves travel and related expense reimbursements in accordance with N.J.A.C. 6A: 23A-7.3, to a maximum expenditure of \$20,000.00 for all staff and board members.

WHEREAS, school district policy #9120 & #0177, NJAC 6A:23A-5.2(b) and NJAC 6A:23A-9.3(c)14 provides that the Board of Education shall establish in the annual school budget a maximum expenditure amount that may be allotted for such public relations and professional services for 2022-2023 School Year.

NOW, THEREFORE BE IT RESOLVED, that the Beverly City Board of Education hereby establishes the school district public relations and professional services maximum for the 2022-2023 School Year at the sum of:



Professional Services:	
Attorney(s):	<u>\$30,000.00</u>
Auditor:	<u>\$20,000.00</u>
Treasurer of School Monies:	<u>\$5,000.00</u>
OT/PT/Speech:	<u>\$120,000.00</u>
School Physician:	<u>\$3,000.00</u>
Public Relations:	<u>\$2,000.00</u> and

BE IT FURTHER RESOLVED that the School Business Administrator shall track and record these costs to insure that the maximum amount is not exceeded.

BE IT FURTHER RESOLVED that the supporting documentation of this budget also contains an itemization of certain expenditures required under administrative regulations.

BE IT FURTHER RESOLVED that the 2022-2023 budget includes a withdrawal of \$800,000.00 from Capital Reserve. The monies will be used to install HVAC upgrades throughout the Beverly School. This project is included in the District's Long Range Facility Plan and the project will be submitted to the School Facilities to get a project number.

B.BE IT RESOLVED, that the Board of Education approve the submittal of the application for review and approval of the Preschool Education Aide (PEA) 2022-2023 grant including the district enrollment and planning workbook in amount of \$740,340.00.

C. MOTION: BE IT RESOLVED, Authorizing the Beverly City Board of Education to approve the 2020-2021 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.

D. MOTION: BE IT RESOLVED, that the Board of Education approve the acceptance of the School Security Grant application and acceptance of Grant funds for the 2020-2022 school years in the amount of \$20,000.00 and the availability of local funds in case the total estimated costs of the proposed work exceed the school district's grant allowance.

E. MOTION: BE IT RESOLVED, that the Board of Education approve Dafeldecker Associates to implement and administer our federally required (49 CFR Part 382 FMCSR) Controlled Substance and Alcohol Abuse Compliance Program.

F. MOTION: BE IT RESOLVED, that the Board of Education approve the following REVISED substitute pay rates for the 2021-2022 School Year effective March 28, 2022:

Custodian -	\$18.50 per hour
	\$19.50 per hour (with Black seal)



G. MOTION: BE IT RESOLVED, that the Board of Education approve the following change orders for the Modular Building project:

Change Order #1: Relocate existing manhole and install additional sanitary piping - \$63,793.33

Change Order #2: Additional electrical conduit from modular building to boiler room - \$6,304.58

Roll Call

Barbara Kelly	Robert Thibault
Donato Marable	Richard Wolbert

PERSONNEL:

10. Consent Agenda:

The following action items A through K 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 Sub Caller List:

BE IT RESOLVED, that the Board of Education approve the Sub Caller List for the month of April 2022.

B. MOTION: BE IT RESOLVED, that the Board of Education approve to advertise for the following ESY positions (Tentative ESY = Based on Needs of Students/Student Attendance)

- Special Education Teachers @ \$40.00 per hour TBD following articulation of ESY needs
- 1 School Nurse @ contracted rate with Professional Medical Staffing
- 1 Speech Therapist (Part-Time) @ \$35.00 per hour
- Paraprofessionals @ \$20.00 per hour TBD following articulation of ESY needs
- Occupational Therapist @ \$35.00 (Part-time)
- Physical Therapist @\$35.00 (Part-time)
- RBT's @\$25.00 per hour TBD following articulation of ESY needs

C. MOTION: To approve the CST Summer hours:

BE IT RESOLVED, that the Board of Education approve the following CST staff summer hours up to 10 days:

- Joanne Mills – Social Worker
- Chelsea Light – School Psychologist



D. MOTION: BE IT RESOLVED, that the Board of Education approve Kenya Marshall as Registered Behavior Technician (RBT) in the amount of \$40.00 per hour effective February 25, 2022 (REVISED position title).

E. MOTION: BE IT RESOLVED, that the Board of Education approve the FMLA for Meredith Shockley, effective May 12, 2022 and return to work on November 28, 2022.

F. MOTION: BE IT RESOLVED, that the Board of Education approve the resignation for Frank Vespe, Paraprofessional, effective March 16, 2022.

G. MOTION: BE IT RESOLVED, that the Board of Education approve Justin Lee, sub custodian, at the rate of \$16.50 per hour (no boiler license), retroactive March 2, 2022.

H. MOTION: BE IT RESOLVED, that the Board of Education approve Anayansi Aviles, sub custodian, at the rate of \$17.50 per hour (boiler license), retroactive March 16, 2022.

I. MOTION: BE IT RESOLVED, that the Board of Education approve the Art Club conducted by Brittney Calimer, effective April 6, 2022 through June 15, 2022 (only Wednesdays) at the rate of \$40.50 per hour.

J. MOTION: BE IT RESOLVED, that the Board of Education approve the resignation of Shaquasia Higgins, Paraprofessional, effective March 15, 2022.

K. MOTION: BE IT RESOLVED, that the Board of Education approve Tiyana Reynolds, sub custodian, at the rate of \$16.50 per hour (no boiler license), effective March 25, 2022.

Roll Call

Barbara Kelly	_____	Robert Thibault	_____
Donato Marable	_____	Richard Wolbert	_____

CURRICULUM & INSTRUCTION:

11. MOTION: BE IT RESOLVED, that the Board of Education approve the Extended School Year Program beginning July 5, 2022 to July 28, 2022, PreK-8th grade, Monday through Thursday, 8:30 AM – 12:30 PM.

Roll Call

Barbara Kelly	_____	Robert Thibault	_____
Donato Marable	_____	Richard Wolbert	_____

12. Old Business –



- Classroom Modular Building

13. New Business

14. Superintendent's Report:

A. Enrollment Report

B. Attendance Report

C. Nurse's Report

D. H.I.B. Incidents:

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

E. Discipline Report:

Total Suspensions: 4

F. Drills:

- Lockdown Drill – February 28, 2022 – 9:38 AM

- Fire Drill – March 7, 2022 – 10:01 AM – 2 minutes

15. Correspondence

16. Board Comments

17. Public Comments

18. Adjournment

Roll Call

Barbara Kelly	<u> </u>	Robert Thibault	<u> </u>
Donato Marable	<u> </u>	Richard Wolbert	<u> </u>



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

Beverly City School
February 24, 2022

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 16, 2022. 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.

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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.

2. Board President, Richard Wolbert led Pledge of Allegiance

3. Roll Call

Barbara Kelly	Present	Robert Thibault	Present
Donato Marable	Present	Richard Wolbert	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. A motion was made by Donato Marable and seconded by Barbra Kelly to approve the following BE IT RESOLVED, that the Board of Education approve the regular meeting minutes for December 16, 2021 and Re-Organization/regular meeting for January 6, 2022.

Roll Call

Barbara Kelly	Affirmative	Robert Thibault	Affirmative
Donato Marable	Affirmative	Richard Wolbert	Affirmative

MONTHLY FINANCIALS/CONTRACTS:

8. A motion was made by Robert Thibault and seconded by Donato Marable to approve the following action items A through L 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 November 2021: Balance on hand \$2,861,455.09

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 November 2021, 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.

Brian F. Savage

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 November 2021, 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 Secretary for the month ending December 2021: Balance on hand \$2,846,665.04

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 December 2021, 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.

Brian F. Savage

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 December 2021, 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.

C. MOTION: To accept the financial report of the Treasurer of School Monies ending November 2021.

D. MOTION: To accept the financial report of the Treasurer of School Monies ending December 2021.

E. MOTION: To approve to authorize the Business Administrator to make transfers within accounts for the month of November 2021.

F. MOTION: To approve to authorize the Business Administrator to make transfers within accounts for the month of December 2021.



G. MOTION: To approve the purchase orders in the amount of \$57,377.47 for the month of January 2022.

H. MOTION: To approve the purchase orders in the amount of \$724,948.64 for the month of February 2022.

I. MOTION: BE IT RESOLVED, that the Board of Education approve the bills totaling \$360,264.15 for the month of January 2022 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.

J. MOTION: BE IT RESOLVED, that the Board of Education approve the bills totaling \$952,889.93 for the month of February 2022 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.

K. MOTION: To approve the gross payroll wages for the pay period ending December 15, 2021 in the amount of \$201,245.78 and for the pay period ending December 31, 2021 in the amount of \$187,249.12 in the total amount of \$388,494.90 for the month of December 2021.

L. MOTION: To approve the gross payroll wages for the pay period ending January 15, 2022 in the amount of \$187,242.90 and for the pay period ending January 31, 2022 in the amount of \$183,272.52 in the total amount of \$370,697.42 for the month of January 2022.

Roll Call

Barbara Kelly	Affirmative	Robert Thibault	Affirmative
Donato Marable	Affirmative	Richard Wolbert	Affirmative

MONTHLY FINANCIALS/CONTRACTS:

9. A motion was made by Robert Thibault and seconded by Barbara Kelly 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: BE IT RESOLVED, that the Board of Education approve Freda Glick to conduct Bilingual Speech and Language evaluations on an as needed basis in the REVISED amount of \$500.00 per evaluation.

B. MOTION: BE IT RESOLVED, that the Board of Education approve Anthony W. Bonett as school physician for the remainder of the 2021-2022 school year, effective February 15, 2022 through June 30, 2022 in the total amount of \$400.00.

C. MOTION: To approve the following 2021-2022 school year tuition for out-of-district placement:



School	# of Students	Cost	Effective	Comments	Total
Pemberton Township	1	\$31,769.00	9/1/2021-6/30/2022		\$31,769.00
Pemberton Township	1	\$42,274.00	9/1/2021-6/30/2022		\$42,274.00

Roll Call

Barbara Kelly	Affirmative	Robert Thibault	Affirmative
Donato Marable	Affirmative	Richard Wolbert	Affirmative

PERSONNEL:

10. Consent Agenda:

A motion was made by Barbara Kelly and seconded by Robert Thibault to approve the following action items A through G 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 Sub Caller List:

BE IT RESOLVED, that the Board of Education approve the Sub Caller List for the month of March 2022.

B. MOTION: BE IT RESOLVED, that the Board of Education approve the resignation of Emily Spitznogle, Paraprofessional, effective February 17, 2022.

C. MOTION: BE IT RESOLVED, that the Board of Education approve the resignation of Alyson Stout, Physical Therapist, effective March 1, 2022.

D. MOTION: BE IT RESOLVED, that the Board of Education approve Madison Jones to be added to the sub caller list, effective February 25, 2022.

E. MOTION: BE IT RESOLVED, that the Board of Education approve Kenya Marshall as Applied Behavior Analysis (ABA) Teaching Assistant in the amount of \$40.00 per hour effective February 25, 2022.

F. MOTION: BE IT RESOLVED, that the Board of Education approve the After School Soccer Club in the amount of \$40.50 per hour, Mondays and Wednesdays starting March 16, 2022 through May 30, 2022 (see attachment)

G. MOTION: BE IT RESOLVED, that the Board of Education approve Maureen Tornetta, Physical Therapist, (ESU rate which was approved June 2021) effective March 1, 2022.



Roll Call

Barbara Kelly	Affirmative	Robert Thibault	Affirmative
Donato Marable	Affirmative	Richard Wolbert	Affirmative

CURRICULUM & INSTRUCTION:

11. A motion was made by Barbara Kelly and seconded by Robert Thibault to approve the following: BE IT RESOLVED, that the Board of Education approve the Student Safety Data System submission for the Report Period 1, September 1st through December 31st, 2021.

Roll Call

Barbara Kelly	Affirmative	Robert Thibault	Affirmative
Donato Marable	Affirmative	Richard Wolbert	Affirmative

POLICIES:

12. A motion was made by Robert Thibault and seconded by Donato Marable to approve the following: BE IT RESOLVED, that the Board of Education approve the second reading of the following policies:

- #2464 Gifted and Talented Students

Roll Call

Barbara Kelly	Affirmative	Robert Thibault	Affirmative
Donato Marable	Affirmative	Richard Wolbert	Affirmative

PROFESSIONAL DEVELOPMENT:

13. A motion was made by Donato Marable and seconded by Barbara Kelly to approve the following action items: BE IT RESOLVED, that the Board of Education approve the professional development for Donna Butler to attend the Teaching Media Literacy Skills Workshop on April 1, 2022, virtually, in the total amount of \$279.00.

Roll Call

Barbara Kelly	Affirmative	Robert Thibault	Affirmative
Donato Marable	Affirmative	Richard Wolbert	Affirmative



14. Old Business –

- Classroom Modular Building – Dr. Savage gave the Board of Education an update on the modular building. It was noted that the permitting process is almost complete and he is hopeful that construction mobilization will be occurring in the next few weeks.

15. New Business - Dr. Giacobbe was happy to announce that the Beverly City School will no longer be an election site. This will allow for less disruption of the education process during the school year.

16. Superintendent's Report:

A. Enrollment Report

- January: 324
- February: 326

B. Attendance Report

- January: 75%
- February: 91%

C. Nurse's Report

Dr. Giacobbe went over the January and February reports noting that our Nurse has been doing a wonderful job. Our nurse is currently working on the transition to our new nurse while she is on maternity leave.

D. H.I.B. Incidents:

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

E. Discipline Report:

Total Suspensions: January – February: 5

F. Drills:

- Fire Drill – January 13, 2022 – 9:25 AM – 3 minutes 32 seconds
- Shelter in Place – January 19, 2022 – 10:02 AM
- Fire Drill – February 10, 2022 – 10:32 AM – 3 minutes



17. Correspondence

There was no correspondence for the month.

18. Board Comments

There were no board comments for the month.

19. Public Comments

The open to the public comment portion of the meeting began at 6:38 p.m. and closed at 6:40 p.m.

Mrs. Haaf thanked the Board of Education for their support of the Beverly Bee.

20. Adjournment

A motion was made by Barbara Kelly and seconded by Donato Marable to adjourn the Board of Education Meeting at 6:41 p.m.

Roll Call

Barbara Kelly	Affirmative	Robert Thibault	Affirmative
Donato Marable	Affirmative	Richard Wolbert	Affirmative

Respectfully submitted:

Brian F. Savage

Brian F. Savage, Ed.D.

Staff Accountant/Board Secretary

2/5 3:05pm

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education
General Fund - Fund 10
Interim Balance Sheet
For 7 Month Period Ending 01/31/2022

ASSETS AND RESOURCES

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

101	Cash in bank		\$2,695,603.55
102-107	Cash and cash equivalents		\$500.00
116	Capital reserve Account		\$181,976.00
121	Tax levy receivable		\$1,688,516.12
	Accounts receivable:		
132	Interfund	\$0.23	
141	Intergovernmental - State	\$3,122,592.19	
			\$3,122,592.42

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

301	Estimated Revenues	\$7,695,778.00	
302	Less Revenues	(\$7,756,963.22)	
			(\$61,185.22)

Total assets and resources

\$7,628,002.87

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 Beverly City Board of Education
 General Fund - Fund 10
 Interim Balance Sheet
 For 7 Month Period Ending 01/31/2022

 LIABILITIES AND FUND EQUITY

--- LIABILITIES ---

Other current liabilities including Net Assets

(\$231,078.00)

TOTAL LIABILITIES

 (\$231,078.00)

FUND BALANCE

--- Appropriated ---

753	Reserve for Encumbrances - Current Year		\$4,150,646.90
	Reserved fund balance:		
760	Reserved Fund Balance		\$392,738.95
601	Appropriations	\$8,970,528.00	
602	Less : Expenditures	\$3,641,021.74	
603	Encumbrances	\$4,150,646.90 (\$7,791,668.64)	
		-----	\$1,178,859.36

Total Appropriated

 \$5,722,245.21

--- Unappropriated ---

770	Unreserved Fund Balance -		\$3,411,585.66
303	Budgeted Fund Balance		(\$1,274,750.00)

TOTAL FUND BALANCE

 \$7,859,080.87

TOTAL LIABILITIES AND FUND EQUITY

\$7,628,002.87

Beverly City Board of Education
 General Fund - Fund 10
 Interim Balance Sheet
 For 7 Month Period Ending 01/31/2022

RECAPITULATION OF FUND BALANCE:	Budgeted	Actual	Variance
Appropriations	\$8,970,528.00	\$7,791,668.64	\$1,178,859.36
Revenues	(\$7,695,778.00)	(\$7,756,963.22)	\$61,185.22
	<u>\$1,274,750.00</u>	<u>\$34,705.42</u>	<u>\$1,240,044.58</u>
Loss: Adjust for prior year encumb.	<u>\$0.00</u>	<u>\$0.00</u>	
Budgeted Fund Balance	<u>\$1,274,750.00</u>	<u>\$34,705.42</u>	<u>\$1,240,044.58</u>
	=====	=====	=====
Recapitulation of Budgeted Fund Balance by Subfund Fund 10 (includes 10, 11, 12, and 13)	\$1,274,750.00	\$34,705.42	\$1,240,044.58
TOTAL Budgeted Fund Balance	<u>\$1,274,750.00</u>	<u>\$34,705.42</u>	<u>\$1,240,044.58</u>
	=====	=====	=====

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 7 Month Period Ending 01/31/2022

		BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***					
1XXX	From Local Sources	\$3,203,328.00	\$3,274,026.17		(\$70,698.17)
3XXX	From State Sources	\$4,476,164.00	\$4,476,164.00		.00
4XXX	From Federal Sources	\$16,286.00	\$6,773.05		\$9,512.95
TOTAL REVENUE/SOURCES OF FUNDS		\$7,695,778.00	\$7,756,963.22		(\$61,185.22)
=====					
*** EXPENDITURES ***					
		APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
--- CURRENT EXPENSE ---					
11-1XX-100-XXX	Regular Programs - Instruction	\$1,533,885.00	\$793,533.90	\$732,018.19	\$8,332.91
11-2XX-100-XXX	Special Education - Instruction	\$501,248.00	\$247,904.88	\$253,176.81	\$166.31
11-230-100-XXX	Basic Skills - Remedial Instruction	\$211,888.00	\$104,001.04	\$107,844.96	\$42.00
11-240-100-XXX	Bilingual Education - Instruction	\$62,740.00	\$31,370.00	\$31,370.00	\$0.00
11-401-100-XXX	School-Spon. Cocurr. Acti-Instr	\$10,800.00	\$2,144.00	\$600.00	\$8,056.00
11-402-100-XXX	School-Spons. Athletics - Instruction	\$9,000.00	\$1,498.36	\$0.00	\$7,501.64
--- UNDISTRIBUTED EXPENDITURES ---					
11-000-100-XXX	Instruction	\$2,674,020.00	\$872,100.23	\$1,745,972.48	\$55,947.29
11-000-211-XXX	Attendance and Social Work Services	\$40,424.00	\$24,231.34	\$15,995.30	\$197.36
11-000-213-XXX	Health Services	\$141,435.00	\$65,289.51	\$75,415.75	\$729.74
11-000-216-XXX	Speech, OT,PT & Related Svcs	\$126,698.00	\$51,332.11	\$66,995.55	\$8,370.34
11-000-217-XXX	Other Support Serv - Students Extra Srvc	\$21,978.00	\$9,162.24	\$11,837.76	\$978.00
11-000-218-XXX	Guidance	\$22,803.00	\$15,775.26	\$7,021.20	\$6.54
11-000-219-XXX	Child Study Teams	\$204,888.00	\$92,896.36	\$88,308.12	\$23,683.52
11-000-221-XXX	Improv of Inst. - Instruc Staff	\$251,186.00	\$163,969.71	\$87,100.86	\$115.43
11-000-222-XXX	Educational Media Serv/School Library	\$4,420.00	\$2,745.89	\$203.77	\$1,470.34
11-000-223-XXX	Instructional Staff Training Services	\$20,540.00	\$18,886.87	\$0.00	\$1,653.13
11-000-230-XXX	Supp. Serv.-General Administration	\$225,741.00	\$125,577.15	\$83,634.18	\$16,529.67
11-000-240-XXX	Supp. Serv.-School Administration	\$29,229.00	\$14,912.88	\$11,110.32	\$3,205.80
11-000-25X-XXX	Central Serv & Admin. Inform. Tech.	\$138,979.00	\$76,883.45	\$60,710.26	\$1,385.29
11-000-261-XXX	Require Maint. for School Facilities	\$79,700.00	\$51,069.79	\$15,292.55	\$13,337.66
11-000-262-XXX	Custodial Services	\$397,386.00	\$230,577.08	\$65,742.92	\$101,066.00
11-000-266-XXX	Security	\$53,549.00	\$31,150.42	\$22,250.30	\$148.28
11-000-270-XXX	Student Transportation Services	\$409,011.00	\$156,133.19	\$241,215.46	\$11,662.35
11-XXX-XXX-2XX	Allocated and Unallocated Benefits	\$985,980.00	\$421,234.28	\$426,830.16	\$137,915.56
TOTAL GENERAL CURRENT EXPENSE EXPENDITURES/USES OF FUNDS		\$8,157,528.00	\$3,604,379.94	\$4,150,646.90	\$402,501.16
=====					

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 7 Month Period Ending 01/31/2022

*** EXPENDITURES - cont'd ***	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
*** CAPITAL OUTLAY ***				
12-XXX-XXX-73X Equipment	\$13,000.00	\$12,536.80	\$0.00	\$463.20
12-000-4XX-XXX Facilities acquisition & constr. serv.	\$800,000.00	\$24,105.00	.00	\$775,895.00
	-----	-----	-----	-----
TOTAL CAP OUTLAY EXPEND./USES OF FUNDS	\$813,000.00	\$36,641.80	\$0.00	\$776,358.20
	=====	=====	=====	=====
TOTAL GENERAL FUND EXPENDITURES	\$8,970,528.00	\$3,641,021.74	\$4,150,646.90	\$1,178,859.36
	=====	=====	=====	=====

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 7 Month Period Ending 01/31/2022

		ESTIMATED	ACTUAL	UNREALIZED
		-----	-----	-----
--- LOCAL SOURCES ---				
1210	Local Tax Levy	\$3,201,126.00	\$3,201,126.00	.00
1XXX	Miscellaneous	\$2,202.00	\$72,900.17	(\$70,698.17)
	TOTAL	\$3,203,328.00	\$3,274,026.17	(\$70,698.17)
		*****	*****	*****
--- STATE SOURCES ---				
3121	Categorical Transportation Aid	\$193,173.00	\$193,173.00	.00
3131	Extraordinary Aid	\$35,000.00	\$35,000.00	.00
3132	Categorical Special Education Aid	\$182,606.00	\$182,606.00	.00
3176	Equalization	\$3,201,807.00	\$3,201,807.00	.00
3177	Categorical Security	\$105,269.00	\$105,269.00	.00
3178	Adjustment Aid	\$758,309.00	\$758,309.00	.00
	TOTAL	\$4,476,164.00	\$4,476,164.00	\$0.00
		*****	*****	*****
--- FEDERAL SOURCES ---				
4200	Federal Grants including Medicaid Reimbursement	\$16,286.00	\$6,773.05	\$9,512.95
	TOTAL	\$16,286.00	\$6,773.05	\$9,512.95
		*****	*****	*****
--- OTHER FINANCING SOURCES ---				
	TOTAL REVENUES/SOURCES OF FUNDS	\$7,695,778.00	\$7,756,963.22	(\$61,185.22)
		*****	*****	*****

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 7 Month Period Ending 01/31/2022

	Appropriations	Expenditures	Encumbrances	Available Balance
*** GENERAL CURRENT EXPENSE ***				
--- Regular Programs - Instruction ---				
11-110-100-101 Kindergarton - Salaries of Teachers	\$142,078.00	\$63,744.33	\$71,528.07	\$6,805.60
11-120-100-101 Grades 1-5 - Salaries of Teachers	\$606,669.00	\$307,122.50	\$299,427.50	\$119.00
11-130-100-101 Grades 6-8 - Salaries of Teachers	\$381,917.00	\$185,766.46	\$196,138.54	\$12.00
--- Regular Programs - Home Instruction ---				
11-150-100-101 Salaries of Teachers	\$5,890.00	\$5,870.00	\$0.00	\$20.00
--- Regular Programs - Undistr. Instruction ---				
11-190-100-106 Other Salaries for Instruction	\$226,642.00	\$100,801.38	\$125,698.62	\$142.00
11-190-100-320 Purchased Prof.-Ed. Services	\$979.00	.00	.00	\$979.00
11-190-100-340 Purchased Technical Services	\$62,400.00	\$48,792.28	\$13,578.84	\$28.88
11-190-100-500 Other Purch. Serv. (400-500 series)	\$37,000.00	\$17,295.40	\$19,704.60	.00
11-190-100-610 General Supplies	\$59,310.00	\$53,335.60	\$5,942.02	\$32.38
11-190-100-640 Textbooks	\$11,000.00	\$10,805.95	.00	\$194.05
TOTAL	\$1,533,885.00	\$793,533.90	\$732,018.19	\$8,332.91
--- SPECIAL EDUCATION - INSTRUCTION ---				
Learning and/or Language Disabilities Mild or Moderate:				
11-204-100-101 Salaries of Teachers	\$196,968.00	\$100,083.00	\$96,867.00	\$18.00
11-204-100-106 Other Salaries for Instruction	\$102,500.00	\$44,929.38	\$57,442.31	\$128.31
TOTAL	\$299,468.00	\$145,012.38	\$154,309.31	\$146.31
Resource Room/Resource Center:				
11-213-100-101 Salaries of Teachers	\$197,680.00	\$98,812.50	\$98,867.50	\$0.00
11-213-100-106 Other Salaries for Instruction	\$4,100.00	\$4,080.00	.00	\$20.00
TOTAL	\$201,780.00	\$102,892.50	\$98,867.50	\$20.00
TOTAL SPECIAL ED - INSTRUCTION	\$501,248.00	\$247,904.88	\$253,176.81	\$166.31
--- Basic Skills/Remedial-Instruction ---				
11-230-100-101 Salaries of Teachers	\$211,888.00	\$104,001.04	\$107,844.96	\$42.00
TOTAL	\$211,888.00	\$104,001.04	\$107,844.96	\$42.00
--- Bilingual Education-Instruction ---				
11-240-100-101 Salaries of Teachers	\$62,740.00	\$31,370.00	\$31,370.00	\$0.00
TOTAL	\$62,740.00	\$31,370.00	\$31,370.00	\$0.00
--- School spons.cocurricular activities-Instruction ---				
11-401-100-100 Salaries	\$7,800.00	\$400.00	\$600.00	\$6,800.00
11-401-100-500 Purchased Services (300-500 series)	\$3,000.00	\$1,744.00	.00	\$1,256.00
TOTAL	\$10,800.00	\$2,144.00	\$600.00	\$8,056.00
--- School sponsored athletics-Instruct. ---				
11-402-100-100 Salaries	\$5,000.00	.00	.00	\$5,000.00
11-402-100-600 Supplies and Materials	\$4,000.00	\$1,498.36	.00	\$2,501.64
TOTAL	\$9,000.00	\$1,498.36	\$0.00	\$7,501.64
--- UNDISTRIBUTED EXPENDITURES ---				

Beverly City Board of Education
 GENERAL FUND - FUND 10
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 7 Month Period Ending 01/31/2022

	Appropriations	Expenditures	Encumbrances	Available Balance
--- Instruction ---				
11-000-100-561 Tuition to Other LEAs within State Regular	\$786,778.00	\$466,761.59	\$315,924.50	\$4,091.91
11-000-100-562 Tuition to Other LEAs within State Special	\$358,795.00	\$182,274.44	\$161,730.00	\$14,790.56
11-000-100-563 Tuition to Co.Voc.School Dist.-reg.	\$190,111.00	\$114,066.60	\$76,044.40	.00
11-000-100-565 Tuition to Co.Spec.Serv. & Reg. Day schls	\$1,237,799.00	\$112,281.99	\$1,088,482.27	\$37,034.74
11-000-100-566 Tuition to Priv Sch for Disbl w/i State	\$96,010.00	(\$3,284.39)	\$99,291.31	\$3.08
11-000-100-568 Tuition - State Facilities	\$4,527.00	.00	\$4,500.00	\$27.00
TOTAL	\$2,674,020.00	\$872,100.23	\$1,745,972.48	\$55,947.29
--- Attendance and social work services ---				
11-000-211-100 Salaries	\$38,424.00	\$22,393.42	\$15,995.30	\$35.28
11-000-211-300 Purchased Prof. & Tech. Svc.	\$2,000.00	\$1,837.92	.00	\$162.08
TOTAL	\$40,424.00	\$24,231.34	\$15,995.30	\$197.36
--- Health services ---				
11-000-213-100 Salaries	\$91,335.00	\$50,129.90	\$41,124.50	\$80.60
11-000-213-300 Purchased Prof. & Tech. Svc.	\$48,400.00	\$14,026.75	\$34,291.25	\$82.00
11-000-213-600 Supplies and Materials	\$1,200.00	\$1,132.86	.00	\$67.14
11-000-213-800 Other Objects	\$500.00	.00	.00	\$500.00
TOTAL	\$141,435.00	\$65,289.51	\$75,415.75	\$729.74
--- Speech, OT,PT & Related Svcs ---				
11-000-216-100 Salaries	\$67,998.00	\$27,199.20	\$40,798.80	.00
11-000-216-320 Purchased Prof. Ed. Services	\$58,700.00	\$24,132.91	\$26,196.75	\$8,370.34
TOTAL	\$126,698.00	\$51,332.11	\$66,995.55	\$8,370.34
--- Other support services - Students - Extra Srvs				
11-000-217-100 Salaries	\$21,003.00	\$9,162.24	\$11,837.76	\$3.00
11-000-217-320 Purchased Prof. Ed. Services	\$975.00	.00	.00	\$975.00
TOTAL	\$21,978.00	\$9,162.24	\$11,837.76	\$978.00
--- Guidance ---				
11-000-218-105 Sal Secr. & Clerical Asst.	\$15,183.00	\$8,159.76	\$7,021.20	\$2.04
11-000-218-320 Purchased Prof. - Ed. Services	\$7,620.00	\$7,615.50	.00	\$4.50
TOTAL	\$22,803.00	\$15,775.26	\$7,021.20	\$6.54
--- Child Study Teams ---				
11-000-219-104 Salaries Other Prof. Staff	\$158,888.00	\$77,803.80	\$77,832.60	\$3,251.60
11-000-219-105 Sal Secr. & Clerical Asst.	\$25,026.00	\$14,597.94	\$10,427.10	\$0.96
11-000-219-320 Purchased Prof. - Ed. Services	\$16,459.00	.00	.00	\$16,459.00
11-000-219-390 Other Purch. Prof. & Tech Svc.	\$1,615.00	\$313.31	.00	\$1,301.69
11-000-219-600 Supplies and Materials	\$2,800.00	\$81.31	\$48.42	\$2,670.27
11-000-219-800 Other Objects	\$100.00	\$100.00	.00	.00
TOTAL	\$204,888.00	\$92,896.36	\$88,308.12	\$23,683.52
--- Improv. of instr. Serv. ---				
11-000-221-102 Salaries Superv. of Instr.	\$198,276.00	\$117,907.48	\$80,348.20	\$20.32
11-000-221-104 Salaries Other Prof. Staff	\$8,050.00	\$4,689.30	\$3,349.50	\$11.20

Beverly City Board of Education
GENERAL FUND - FUND 10
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 7 Month Period Ending 01/31/2022

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-221-105 Sal Secr. & Clerical Asst.	\$2,550.00	\$1,359.92	\$1,170.16	\$19.92
11-000-221-11X Other Salaries	\$5,360.00	\$3,126.20	\$2,233.00	\$0.80
11-000-221-390 Other Purch. Prof. & Tech Svc.	\$36,900.00	\$36,886.81	.00	\$13.19
11-000-221-600 Supplies and Materials	\$50.00	.00	.00	\$50.00
TOTAL	\$251,186.00	\$163,969.71	\$87,100.86	\$115.43
--- Educational media serv./sch.library ---				
11-000-222-300 Purchased Prof. & Tech Svc.	\$1,420.00	.00	.00	\$1,420.00
11-000-222-600 Supplies and Materials	\$3,000.00	\$2,745.89	\$203.77	\$50.34
TOTAL	\$4,420.00	\$2,745.89	\$203.77	\$1,470.34
--- Instructional Staff Training Services ---				
11-000-223-500 Other Purchased Services (400-500 series)	\$20,540.00	\$18,886.87	.00	\$1,653.13
TOTAL	\$20,540.00	\$18,886.87	\$0.00	\$1,653.13
--- Support services-general administration ---				
11-000-230-100 Salaries	\$169,241.00	\$98,126.24	\$70,885.36	\$229.40
11-000-230-331 Legal Services	\$20,000.00	\$3,510.00	\$11,990.00	\$4,500.00
11-000-230-332 Audit Fees	\$13,200.00	\$10,350.00	.00	\$2,850.00
11-000-230-339 Other Purchased Prof. Svc.	\$4,000.00	\$50.00	.00	\$3,950.00
11-000-230-530 Communications/Telephone	\$5,300.00	\$2,407.57	\$758.82	\$2,133.61
11-000-230-590 Other Purchased Services	\$3,000.00	\$2,612.80	\$0.00	\$387.20
11-000-230-610 General Supplies	\$4,000.00	\$1,579.85	.00	\$2,420.15
11-000-230-895 BOE Membership Dues and Fees	\$7,000.00	\$6,940.69	.00	\$59.31
TOTAL	\$225,741.00	\$125,577.15	\$83,634.18	\$16,529.67
--- Support services-school administration ---				
11-000-240-105 Sal Secr. & Clerical Asst.	\$25,529.00	\$14,412.88	\$11,110.32	\$5.80
11-000-240-600 Supplies and Materials	\$3,200.00	.00	.00	\$3,200.00
11-000-240-800 Other Objects	\$500.00	\$500.00	.00	.00
TOTAL	\$29,229.00	\$14,912.88	\$11,110.32	\$3,205.80
--- Central Services ---				
11-000-251-100 Salaries	\$109,679.00	\$64,750.38	\$44,821.70	\$106.92
11-000-251-340 Purchased Technical Services	\$4,299.10	\$3,005.93	\$1,204.06	\$89.11
11-000-251-600 Supplies and Materials	\$2,200.90	\$382.14	\$692.50	\$1,126.26
TOTAL	\$116,179.00	\$68,138.45	\$46,718.26	\$1,322.29
--- Admin. Info. Technology ---				
11-000-252-340 Purchased Technical Services	\$22,800.00	\$8,745.00	\$13,992.00	\$63.00
TOTAL	\$22,800.00	\$8,745.00	\$13,992.00	\$63.00
TOTAL Cent. Svcs. & Admin IT	\$138,979.00	\$76,883.45	\$60,710.26	\$1,385.29
--- Required Maint.for School Facilities ---				
11-000-261-420 Cleaning, Repair & Maint. Svc	\$44,700.00	\$36,939.78	\$7,206.23	\$553.99
11-000-261-610 General Supplies	\$35,000.00	\$14,130.01	\$8,086.32	\$12,783.67

Beverly City Board of Education
 GENERAL FUND - FUND 10
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 7 Month Period Ending 01/31/2022

	Appropriations	Expenditures	Encumbrances	Available Balance
TOTAL	\$79,700.00	\$51,069.79	\$15,292.55	\$13,337.66
--- Custodial Services ---				
11-000-262-1XX Salaries	\$120,497.00	\$65,000.35	\$21,005.04	\$34,491.61
11-000-262-107 Salaries of Non-Instructional Aids	\$500.00	\$103.62	\$396.38	.00
11-000-262-300 Purchased Prof. & Tech. Svc.	\$111,000.00	\$54,614.94	\$11,856.07	\$44,528.99
11-000-262-420 Cleaning, Repair & Maint. Svc.	\$53,800.00	\$42,151.32	\$11,453.56	\$195.12
11-000-262-441 Rental of Land & Bldgs Other Than Lease	\$600.00	\$445.23	\$148.41	\$6.36
11-000-262-490 Other Purchased Property Svc.	\$4,000.00	\$548.00	.00	\$3,452.00
11-000-262-520 Insurance	\$89.00	.00	.00	\$89.00
11-000-262-590 Misc. Purchased Services	\$38,600.00	\$38,520.92	.00	\$79.08
11-000-262-621 Energy (Natural Gas)	\$34,000.00	\$7,592.42	\$12,407.58	\$14,000.00
11-000-262-622 Energy (Electricity)	\$34,300.00	\$21,600.28	\$8,475.88	\$4,223.84
TOTAL	\$397,386.00	\$230,577.08	\$65,742.92	\$101,066.00
--- Security ---				
11-000-266-100 Salaries	\$53,549.00	\$31,150.42	\$22,250.30	\$148.28
TOTAL	\$53,549.00	\$31,150.42	\$22,250.30	\$148.28
TOTAL Oper & Maint of Plant Services	\$530,635.00	\$312,797.29	\$103,285.77	\$114,551.94
--- Student transportation services ---				
11-000-270-161 Sal Pupil Trans (Bet Home & Sch) -Sp Ed	\$30,374.00	\$18,101.52	\$12,188.20	\$84.28
11-000-270-162 Sal Pupil Trans. Other than Bet Home & Sch	\$24,724.00	\$15,151.52	\$9,386.80	\$185.68
11-000-270-503 Contr Svc-Aid in Lieu Paymnts-Non Pub Sch	\$40,000.00	\$15,495.00	\$24,505.00	.00
11-000-270-511 Contract Svc (btw Home & Sch.)-vendors	\$40,499.00	\$16,538.90	\$16,488.90	\$7,471.20
11-000-270-512 Contract Svc (other btw home & sch)-vndrs	\$2,000.00	.00	.00	\$2,000.00
11-000-270-515 Contract Svc (Sp Ed.)-joint agreements	\$90,492.00	\$37,119.00	\$52,373.81	\$999.19
11-000-270-517 Contract Svc (reg std) - ESCs	\$922.00	.00	.00	\$922.00
11-000-270-518 Contract Svc (Sp Ed) - ESCs	\$180,000.00	\$53,727.25	\$126,272.75	.00
TOTAL	\$409,011.00	\$156,133.19	\$241,215.46	\$11,662.35
--- Personal Services-Employee Benefits---				
11-XXX-XXX-210 Group Insurance	\$46,268.00	\$10,924.74	.00	\$35,343.26
11-XXX-XXX-220 Social Security Contributions	\$79,000.00	\$46,641.08	\$32,358.92	.00
11-XXX-XXX-241 Other Retirement Contrb. - PERS	\$79,586.00	\$183.00	\$79,403.00	.00
11-XXX-XXX-242 Other Retirement Contrb. - ERIP	\$914.00	.00	.00	\$914.00
11-XXX-XXX-250 Unemployment Compensation	\$25,000.00	\$14,490.57	\$10,509.43	.00
11-XXX-XXX-260 Workman's Compensation	\$24,250.00	\$19,463.74	.00	\$4,786.26
11-XXX-XXX-270 Health Benefits	\$708,962.00	\$323,132.40	\$298,957.56	\$86,872.04
11-XXX-XXX-280 Tuition Reimbursement	\$10,000.00	.00	.00	\$10,000.00
11-XXX-XXX-290 Other Employee Benefits	\$12,000.00	\$6,398.75	\$5,601.25	.00
TOTAL	\$985,980.00	\$421,234.28	\$426,830.16	\$137,915.56
Total Undistributed Expenditures	\$5,827,967.00	\$2,423,927.76	\$3,025,636.94	\$378,402.30
*** TOTAL CURRENT EXPENSE EXPENDITURES ***	\$8,157,528.00	\$3,604,379.94	\$4,150,646.90	\$402,501.16
*** TOTAL CURRENT EXPENSE EXPENDITURES & TRANSFERS ***	\$8,157,528.00	\$3,604,379.94	\$4,150,646.90	\$402,501.16

Beverly City Board of Education
 GENERAL FUND - FUND 10
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 7 Month Period Ending 01/31/2022

	Appropriations	Expenditures	Encumbrances	Available Balance
*** CAPITAL OUTLAY ***				
--- EQUIPMENT ---				
Undist. Exp. - Non-instructional Services				
12-000-300-730 Non-instructional services	\$13,000.00	\$12,536.80	.00	\$463.20
TOTAL	\$13,000.00	\$12,536.80	\$0.00	\$463.20
--- Facilities acquisition and construction services ---				
12-000-400-390 Other Purchased Prof. & Tech Services	\$36,000.00	\$24,105.00	.00	\$11,895.00
12-000-400-450 Construction Services	\$664,000.00	.00	.00	\$664,000.00
12-000-400-710 Land and improvements	\$100,000.00	.00	.00	\$100,000.00
Sub Total	\$800,000.00	\$24,105.00	\$0.00	\$775,895.00
TOTAL	\$800,000.00	\$24,105.00	\$0.00	\$775,895.00
TOTAL CAPITAL OUTLAY EXPENDITURES	\$813,000.00	\$36,641.80	\$0.00	\$776,358.20

Beverly City Board of Education
 GENERAL FUND - FUND 10
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 7 Month Period Ending 01/31/2022

	Appropriations	Expenditures	Encumbrances	Available Balance
	_____	_____	_____	_____
*** EDUCATION JOBS FUND **				
*** FEMA COMMUNITY DEVELOPMENT BLOCK GRANT ***				
TOTAL GENERAL FUND EXPENDITURES	\$8,970,528.00	\$3,641,021.74	\$4,150,646.90	\$1,178,859.36

REPORT OF THE SECRETARY CERTIFICATION PAGE
TO THE BOARD OF EDUCATION
Beverly City Board of Education
General Fund - Fund 10

For 7 Month Period Ending 01/31/2022

I, _____, Board Secretary/Business Administrator
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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

2/5 3:05pm

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education
School-Based Budget - Fund 15
Interim Balance Sheet
For 7 Month Period Ending 01/31/22

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 7 Month Period Ending 01/31/22

LIABILITIES AND FUND EQUITY

FUND BALANCE

--- Appropriated ---

Reserved fund balance:

--- Unappropriated ---

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education
School-Based Budget - Fund 15
Interim Balance Sheet
For 7 Month Period Ending 01/31/22

LIABILITIES AND FUND EQUITY

RECAPITULATION OF FUND BALANCE:

	Budgeted	Actual	Variance
	<u> </u>	<u> </u>	<u> </u>
Less: Adjust for prior year encumb.	<u> </u> \$0.00	<u> </u> \$0.00	<u> </u>

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 7 Month Period Ending 01/31/22

*** REVENUES/SOURCES OF FUNDS ***

BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
_____	_____	_____	_____
_____	_____	_____	_____
=====	=====	=====	=====
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 7 Month Period Ending 01/31/22

	Appropriations	Expenditures	Encumbrances	Available Balance
*** APPROPRIATIONS ***				
--- 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 7 Month Period Ending 01/31/22

 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 7 Month Period Ending 01/31/22

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Board Secretary/Business Administrator

Date

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2/5 3:05pm

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education
Special Revenue Fund - Fund 20
Interim Balance Sheet
For 7 Month Period Ending 01/31/22

ASSETS AND RESOURCES

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

101	Cash in bank		(\$143,975.77)
	Accounts receivable:		
141	Intergovernmental - State	\$5,522.00	
142	Intergovernmental - Federal	\$7,235.00	

			\$12,757.00

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

301	Estimated Revenues	\$1,764,019.00	
302	Less Revenues	(\$771,860.00)	

			\$992,159.00

Total assets and resources

\$860,940.23

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 Beverly City Board of Education
 Special Revenue Fund - Fund 20
 Interim Balance Sheet
 For 7 Month Period Ending 01/31/22

 LIABILITIES AND FUND EQUITY

--- LIABILITIES ---

481	Deferred revenues	(\$9,440.00)
	TOTAL LIABILITIES	(\$9,440.00)

FUND BALANCE

--- Appropriated ---

753	Reserve for encumbrances - Current Year	\$497,612.31
601	Appropriations	\$1,764,019.00
602	Less: Expenditures	\$893,638.77
603	Encumbrances	\$497,612.31 (\$1,391,251.08)
		\$372,767.92
	TOTAL FUND BALANCE	\$870,380.23
	TOTAL LIABILITIES AND FUND EQUITY	\$860,940.23

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 7 Month Period Ending 01/31/22

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***				
3XXX From State Sources	\$739,915.00	\$739,915.00		.00
4XXX From Federal Sources	\$1,024,104.00	\$31,945.00		\$992,159.00
TOTAL REVENUE/SOURCES OF FUNDS	\$1,764,019.00	\$771,860.00		\$992,159.00
=====				
*** EXPENDITURES ***				
	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
STATE PROJECTS:				
Preschool Education Aid (218)	\$739,915.00	\$359,581.93	\$353,623.38	\$26,709.69
TOTAL STATE PROJECTS	\$739,915.00	\$359,581.93	\$353,623.38	\$26,709.69
FEDERAL PROJECTS:				
ESSA Title I - Part A/D (231-239)	\$138,852.00	\$49,770.72	\$40,076.32	\$49,004.96
I.D.E.A. Part B (Handicapped) (250-259)	\$125,980.00	\$69,334.73	\$53,235.27	\$3,410.00
ESSA Title II - Part A/D (270-279)	\$10,714.00	\$4,285.60	\$6,428.40	.00
ESSA Title IV (280-289)	\$12,086.00	\$6,908.25	\$5,177.75	.00
CARES Act Education Stabilization Fund (477)	\$710,049.00	\$402,705.90	\$31,723.50	\$275,619.60
Coronavirus Relief Grant Program (479)	\$26,423.00	\$1,051.64	\$7,347.69	\$18,023.67
TOTAL FEDERAL PROJECTS	\$1,024,104.00	\$534,056.84	\$143,988.93	\$346,058.23
*** TOTAL EXPENDITURES ***	\$1,764,019.00	\$893,638.77	\$497,612.31	\$372,767.92
=====				

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 7 Month Period Ending 01/31/22

	ESTIMATED	ACTUAL	UNREALIZED
--- STATE SOURCES ---			
3218 Preschool Education Aid	\$739,915.00	\$739,915.00	.00
Total Revenue from State Sources	\$739,915.00	\$739,915.00	\$0.00
	=====	=====	=====
--- FEDERAL SOURCES ---			
4411-16 Title I	\$138,852.00	\$5,522.00	\$133,330.00
4420-29 I.D.E.A. Part B (Handicapped)	\$125,980.00	.00	\$125,980.00
4530 CARES Act Education Stabilization Fund	\$710,049.00	.00	\$710,049.00
4532 Coronavirus Relief Fund Grant	\$26,423.00	\$26,423.00	.00
4XXX Other Federal Aids	\$22,800.00	\$0.00	\$22,800.00
Total Revenues from Federal Sources	\$1,024,104.00	\$31,945.00	\$992,159.00
	=====	=====	=====
TOTAL REVENUES/SOURCES OF FUNDS	\$1,764,019.00	\$771,860.00	\$992,159.00
	=====	=====	=====

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 7 Month Period Ending 01/31/22

	Appropriations	Expenditures	Encumbrances	Available Balance
Local Projects:				
State Projects:				
--- Preschool Education Aid - Instruction ---				
20-218-100-101 Salaries of Teachers	\$256,571.00	\$128,310.51	\$128,260.49	.00
20-218-100-106 Other Sal. For Instruction	\$87,410.00	\$32,179.36	\$54,820.64	\$410.00
20-218-100-321 Purchased Prof & Ed Services	\$5,000.00	\$2,679.60	.00	\$2,320.40
20-218-100-600 General Supplies	\$15,706.00	\$5,403.06	\$607.49	\$9,695.45
Total Instruction	\$364,687.00	\$168,572.53	\$183,688.62	\$12,425.85
--- Preschool Education Aid - Support Services ---				
20-218-200-102 Salaries of Supervisors of Instruction	\$35,121.00	\$20,320.44	\$14,514.60	\$285.96
20-218-200-103 Salaries of Program Directors	\$38,004.00	\$21,812.24	\$16,151.60	\$40.16
20-218-200-104 Salaries of Other Professional Staff	\$13,606.00	.00	.00	\$13,606.00
20-218-200-105 Salaries of Secr. And Clerical Assistants	\$22,384.00	\$12,434.76	\$9,677.16	\$272.08
20-218-200-110 Other Salaries	\$41,180.00	\$24,012.96	\$17,166.40	\$0.64
20-218-200-173 Salaries of Community Parent Involvement Spec.	\$12,263.00	\$6,092.00	\$6,092.00	\$79.00
20-218-200-176 Salaries of Master Teachers	\$81,526.00	\$40,763.00	\$40,763.00	.00
20-218-200-200 Personal Services - Employee Benefits	\$131,144.00	\$65,574.00	\$65,570.00	.00
Total Support Services	\$375,228.00	\$191,009.40	\$169,934.76	\$14,283.84
-- TOTAL Preschool Education Aid --	\$739,915.00	\$359,581.93	\$353,623.38	\$26,709.69
	*****	*****	*****	*****
TOTAL STATE PROJECTS	\$739,915.00	\$359,581.93	\$353,623.38	\$26,709.69
Federal Projects:				
--- CARES Act Educational Stabilization Fund ---				
-- Instruction --				
20-477-100-1XX Salaries	\$18,660.00	\$9,329.90	\$9,330.10	.00
20-477-100-600 Instructional Supplies	\$8,709.00	.00	.00	\$8,709.00
Total Instruction	\$27,369.00	\$9,329.90	\$9,330.10	\$8,709.00
--- Support Services ---				
20-477-200-100 Salaries	\$28,928.00	\$14,464.00	\$14,464.00	.00
20-477-200-200 Benefits	\$19,035.00	.00	.00	\$19,035.00
20-477-200-300 Professional Tech Services	\$34,501.00	\$4,501.00	.00	\$30,000.00
20-477-200-400 Purchased Property	\$600,216.00	\$374,411.00	\$7,929.40	\$217,875.60
Total Support Services	\$682,680.00	\$393,376.00	\$22,393.40	\$266,910.60
TOTAL CARES Act Education Stabilization Fund	\$710,049.00	\$402,705.90	\$31,723.50	\$275,619.60
--- Bridging the Digital Divide Program				
--- Coronavirus Relief Grant Program ---				

	Appropriations	Expenditures	Encumbrances	Available Balance
-- Instruction --				
20-479-100-6XX Instructional Supplies	\$26,423.00	\$1,051.64	\$7,347.69	\$18,023.67
Total Instruction	\$26,423.00	\$1,051.64	\$7,347.69	\$18,023.67
TOTAL Coronavirus Relief Grant Program	\$26,423.00	\$1,051.64	\$7,347.69	\$18,023.67
--- Other Federal Programs ---				
20-231 to 20-239-XXX-XXX ESSA Title I - Part A/D	\$138,852.00	\$49,770.72	\$40,076.32	\$49,004.96
20-25X-XXX-XXX I.D.E.A. Part B	\$125,980.00	\$69,334.73	\$53,235.27	\$3,410.00
20-27X-XXX-XXX ESSA Title II - Part A/D	\$10,714.00	\$4,285.60	\$6,428.40	.00
20-28X-XXX-XXX ESSA Title IV	\$12,086.00	\$6,908.25	\$5,177.75	.00
TOTAL Other Federal Programs	\$287,632.00	\$130,299.30	\$104,917.74	\$52,414.96
TOTAL FEDERAL PROJECTS	\$1,024,104.00	\$534,056.84	\$143,988.93	\$346,058.23
20-XXX-XXX-XXX All Other State/Fed/Loc Projects	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES	\$1,764,019.00	\$893,638.77	\$497,612.31	\$372,767.92

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

Special Revenue Fund - Fund 20
For 7 Month Period Ending 01/31/22

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

2/5 3:05pm

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education
Capital Projects Fund - Fund 30
Interim Balance Sheet
For 7 Month Period Ending 01/31/22

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 7 Month Period Ending 01/31/22

=====
LIABILITIES AND FUND EQUITY
=====

FUND BALANCE

--- Appropriated ---

--- Unappropriated ---

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 7 Month Period Ending 01/31/22

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

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

Capital Projects Fund - Fund 30
For 7 Month Period Ending 01/31/22

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Board Secretary/Business Administrator

Date

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REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 Beverly City Board of Education
 Debt Service Fund - Fund 40
 Interim Balance Sheet
 For 7 Month Period Ending 01/31/22

=====

ASSETS AND RESOURCES

=====

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

101	Cash in bank	(\$9,096.64)
-----	--------------	--------------

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

301	Estimated Revenues	\$83,194.00	
		\$83,194.00	
	Total assets and resources		\$74,097.36
			\$74,097.36

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

Dobt Service Fund - Fund 40
Interim Balance Sheet
For 7 Month Period Ending 01/31/22

=====

LIABILITIES AND FUND EQUITY

=====

FUND BALANCE

--- Appropriated ---

Reserved fund balance:

601	Appropriations		\$83,194.00	
602	Less : Expenditures	\$9,096.88		
			(\$9,096.88)	
				\$74,097.12

Total Appropriated

\$74,097.12

--- Unappropriated ---

770	Fund Balance			\$0.24
-----	--------------	--	--	--------

TOTAL FUND BALANCE

\$74,097.36

TOTAL LIABILITIES AND FUND EQUITY

\$74,097.36

RECAPITULATION OF FUND BALANCE:

	Budgeted	Actual	Variance
Appropriations	\$83,194.00	\$9,096.88	\$74,097.12
Revenues	(\$83,194.00)	\$0.00	(\$83,194.00)
	\$0.00	\$9,096.88	(\$9,096.88)
--- Change in Maint. / Capital reserve account ---			
Subtotal	\$0.00	\$9,096.88	(\$9,096.88)
Less: Adjust for prior year encumb.	\$0.00	\$0.00	
Budgeted Fund Balance	\$0.00	\$9,096.88	(\$9,096.88)

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 7 Month Period Ending 01/31/22

		BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***					
--- Local Sources ---					
1210	Local tax levy	\$83,194.00	.00		\$83,194.00
	Total Local Sources	\$83,194.00	\$0.00		\$83,194.00
	TOTAL REVENUE/SOURCES OF FUNDS	\$83,194.00	\$0.00		\$83,194.00

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 7 Month Period Ending 01/31/22

*** EXPENDITURES ***	APPROPRIATIONS	EXPENDITURES/Enc.	AVAILABLE BALANCE
	-----	-----	-----
--- Additional State School Bldg. Aid - Ch. 10 ---			
40-703-510-830 Interest	\$18,194.00	\$9,096.88	\$9,097.12
40-703-510-910 Redemption of principal	\$65,000.00	.00	\$65,000.00
	-----	-----	-----
TOTAL	\$83,194.00	\$9,096.88	\$74,097.12
	=====	=====	=====
TOTAL USES OF FUNDS BEFORE TRANSFERS	\$83,194.00	\$9,096.88	\$74,097.12
	=====	=====	=====
*** TOTAL USES OF FUNDS ***	\$83,194.00	\$9,096.88	\$74,097.12
	=====	=====	=====

REPORT OF THE SECRETARY CERTIFICATION PAGE
TO THE BOARD OF EDUCATION
Beverly City Board of Education
Debt Service Fund - Fund 40

For 7 Month Period Ending 01/31/22

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Board Secretary/Administrator

Date

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3/3 4:43pm

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education
General Fund - Fund 10
Interim Balance Sheet
For 8 Month Period Ending 02/28/2022

ASSETS AND RESOURCES

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

101	Cash in bank		\$2,839,892.55
102-107	Cash and cash equivalents		\$500.00
116	Capital reserve Account		\$181,976.00
121	Tax levy receivable		\$1,421,755.12
	Accounts receivable:		
132	Interfund	\$0.23	
141	Intergovernmental - State	\$2,691,284.35	
			\$2,691,284.58

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

301	Estimated Revenues	\$7,695,778.00	
302	Less Revenues	(\$7,779,147.54)	
			(\$83,369.54)

Total assets and resources

\$7,052,038.71

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education
General Fund - Fund 10
Interim Balance Sheet
For 8 Month Period Ending 02/28/2022

LIABILITIES AND FUND EQUITY

--- LIABILITIES ---

Other current liabilities including Net Assets (\$231,078.00)

TOTAL LIABILITIES

(\$231,078.00)

FUND BALANCE

--- Appropriated ---

753 Reserve for Encumbrances - Current Year \$3,535,048.60
Reserved fund balance:

760 Reserved Fund Balance \$392,738.95

601 Appropriations \$8,970,528.00

602 Less : Expenditures \$4,216,985.90

603 Encumbrances \$3,535,048.60 (\$7,752,034.50)

\$1,218,493.50

Total Appropriated

\$5,146,281.05

--- Unappropriated ---

770 Unreserved Fund Balance - \$3,411,585.66

303 Budgeted Fund Balance (\$1,274,750.00)

TOTAL FUND BALANCE

\$7,283,116.71

TOTAL LIABILITIES AND FUND EQUITY

\$7,052,038.71

Beverly City Board of Education
 General Fund - Fund 10
 Interim Balance Sheet
 For 8 Month Period Ending 02/28/2022

RECAPITULATION OF FUND BALANCE:

	Budgeted	Actual	Variance
Appropriations	\$8,970,528.00	\$7,752,034.50	\$1,218,493.50
Revenues	(\$7,695,778.00)	(\$7,779,147.54)	\$83,369.54
	\$1,274,750.00	(\$27,113.04)	\$1,301,863.04
Less: Adjust for prior year encumb.	\$0.00	\$0.00	
Budgeted Fund Balance	\$1,274,750.00	(\$27,113.04)	\$1,301,863.04
Recapitulation of Budgeted Fund Balance by Subfund Fund 10 (includes 10, 11, 12, and 13)	\$1,274,750.00	(\$27,113.04)	\$1,301,863.04
TOTAL Budgeted Fund Balance	\$1,274,750.00	(\$27,113.04)	\$1,301,863.04

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 8 Month Period Ending 02/28/2022

		BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***					
1XXX	From Local Sources	\$3,203,328.00	\$3,295,798.32		(\$92,470.32)
3XXX	From State Sources	\$4,476,164.00	\$4,476,164.00		.00
4XXX	From Federal Sources	\$16,286.00	\$7,185.22		\$9,100.78
TOTAL REVENUE/SOURCES OF FUNDS		\$7,695,778.00	\$7,779,147.54		(\$83,369.54)
*** EXPENDITURES ***					
		APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
--- CURRENT EXPENSE ---					
11-1XX-100-XXX	Regular Programs - Instruction	\$1,533,885.00	\$931,406.17	\$564,329.23	\$38,149.60
11-2XX-100-XXX	Special Education - Instruction	\$501,248.00	\$296,203.01	\$187,845.40	\$17,199.59
11-230-100-XXX	Basic Skills - Remedial Instruction	\$208,388.00	\$125,091.68	\$80,410.32	\$2,886.00
11-240-100-XXX	Bilingual Education - Instruction	\$62,740.00	\$37,644.00	\$25,096.00	\$0.00
11-401-100-XXX	School-Spon. Cocurr. Acti-Instr	\$10,800.00	\$2,210.00	\$534.00	\$8,056.00
11-402-100-XXX	School-Spons. Athletics - Instruction	\$9,000.00	\$3,850.36	\$2,352.00	\$2,797.64
--- UNDISTRIBUTED EXPENDITURES ---					
11-000-100-XXX	Instruction	\$2,674,020.00	\$1,053,661.30	\$1,606,723.58	\$13,635.12
11-000-211-XXX	Attendance and Social Work Services	\$40,424.00	\$27,430.40	\$12,796.24	\$197.36
11-000-213-XXX	Health Services	\$144,035.00	\$76,752.66	\$66,271.86	\$1,010.48
11-000-216-XXX	Speech, OT,PT & Related Svcs	\$130,198.00	\$84,581.66	\$38,767.66	\$6,848.68
11-000-217-XXX	Other Support Serv - Students Extra Srvc	\$21,978.00	\$11,258.40	\$9,741.60	\$978.00
11-000-218-XXX	Guidance	\$22,803.00	\$15,775.26	\$7,021.20	\$6.54
11-000-219-XXX	Child Study Teams	\$202,288.00	\$109,260.26	\$65,990.10	\$27,037.64
11-000-221-XXX	Improv of Inst. - Instruo Staff	\$253,286.00	\$181,540.85	\$71,636.16	\$108.99
11-000-222-XXX	Educational Media Serv/School Library	\$4,420.00	\$2,745.89	\$203.77	\$1,470.34
11-000-223-XXX	Instructional Staff Training Services	\$20,540.00	\$18,886.87	\$279.00	\$1,374.13
11-000-230-XXX	Supp. Serv.-General Administration	\$225,741.00	\$139,696.66	\$61,705.23	\$24,339.11
11-000-240-XXX	Supp. Serv.-School Administration	\$29,229.00	\$15,964.76	\$10,058.44	\$3,205.80
11-000-25X-XXX	Central Serv & Admin. Inform. Tach.	\$138,979.00	\$95,453.31	\$42,425.38	\$1,100.31
11-000-261-XXX	Require Maint. for School Facilities	\$81,400.00	\$56,757.08	\$12,361.28	\$12,281.64
11-000-262-XXX	Custodial Services	\$395,686.00	\$270,091.78	\$78,880.09	\$46,714.13
11-000-266-XXX	Security	\$53,549.00	\$35,600.48	\$17,800.24	\$148.28
11-000-270-XXX	Student Transportation Services	\$406,911.00	\$192,759.01	\$161,079.46	\$53,072.53
11-XXX-XXX-2XX	Allocated and Unallocated Benefits	\$985,980.00	\$419,827.25	\$410,740.36	\$155,412.39
TOTAL GENERAL CURRENT EXPENSE EXPENDITURES/USES OF FUNDS		\$8,157,528.00	\$4,204,449.10	\$3,535,048.60	\$418,030.30

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 8 Month Period Ending 02/28/2022

*** EXPENDITURES - cont'd ***	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
*** CAPITAL OUTLAY ***				
12-XXX-XXX-73X Equipment	\$13,000.00	\$12,536.80	\$0.00	\$463.20
12-000-4XX-XXX Facilities acquisition & constr. serv.	\$800,000.00	.00	.00	\$800,000.00
TOTAL CAP OUTLAY EXPEND./USES OF FUNDS	<u>\$813,000.00</u>	<u>\$12,536.80</u>	<u>\$0.00</u>	<u>\$800,463.20</u>
TOTAL GENERAL FUND EXPENDITURES	<u>\$8,970,528.00</u>	<u>\$4,216,985.90</u>	<u>\$3,535,048.60</u>	<u>\$1,218,493.50</u>

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 8 Month Period Ending 02/28/2022

	ESTIMATED	ACTUAL	UNREALIZED
	<u> </u>	<u> </u>	<u> </u>
--- LOCAL SOURCES ---			
1210 Local Tax Levy	\$3,201,126.00	\$3,201,126.00	.00
1XXX Miscellaneous	\$2,202.00	\$94,672.32	(\$92,470.32)
TOTAL	<u>\$3,203,328.00</u>	<u>\$3,295,798.32</u>	<u>(\$92,470.32)</u>
--- STATE SOURCES ---			
3121 Categorical Transportation Aid	\$193,173.00	\$193,173.00	.00
3131 Extraordinary Aid	\$35,000.00	\$35,000.00	.00
3132 Categorical Special Education Aid	\$182,606.00	\$182,606.00	.00
3176 Equalization	\$3,201,807.00	\$3,201,807.00	.00
3177 Categorical Security	\$105,269.00	\$105,269.00	.00
3178 Adjustment Aid	\$758,309.00	\$758,309.00	.00
TOTAL	<u>\$4,476,164.00</u>	<u>\$4,476,164.00</u>	<u>\$0.00</u>
--- FEDERAL SOURCES ---			
4200 Federal Grants including Medicaid Reimbursement	\$16,286.00	\$7,185.22	\$9,100.78
TOTAL	<u>\$16,286.00</u>	<u>\$7,185.22</u>	<u>\$9,100.78</u>
--- OTHER FINANCING SOURCES ---			
TOTAL REVENUES/SOURCES OF FUNDS	<u>\$7,695,778.00</u>	<u>\$7,779,147.54</u>	<u>(\$83,369.54)</u>

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 8 Month Period Ending 02/28/2022

	Appropriations	Expenditures	Encumbrances	Available Balance
*** GENERAL CURRENT EXPENSE ***				
--- Regular Programs - Instruction ---				
11-110-100-101 Kindergarten - Salaries of Teachers	\$139,358.00	\$77,611.79	\$56,500.00	\$5,246.21
11-120-100-101 Grades 1-5 - Salaries of Teachers	\$606,669.00	\$365,055.24	\$233,417.54	\$8,196.22
11-130-100-101 Grades 6-8 - Salaries of Teachers	\$374,317.00	\$213,312.25	\$149,447.74	\$11,557.01
--- Regular Programs - Home Instruction ---				
11-150-100-101 Salaries of Teachers	\$12,610.00	\$6,610.00	\$6,000.00	\$0.00
--- Regular Programs - Undistr. Instruction ---				
11-190-100-106 Other Salaries for Instruction	\$226,642.00	\$124,997.91	\$90,000.00	\$11,644.09
11-190-100-320 Purchased Prof.-Ed. Services	\$979.00	.00	.00	\$979.00
11-190-100-340 Purchased Technical Services	\$63,500.00	\$54,045.15	\$9,385.75	\$69.10
11-190-100-500 Other Purch. Serv. (400-500 series)	\$37,000.00	\$23,234.46	\$13,682.74	\$82.80
11-190-100-610 General Supplies	\$61,810.00	\$55,733.42	\$5,895.46	\$181.12
11-190-100-640 Textbooks	\$11,000.00	\$10,805.95	.00	\$194.05
TOTAL	\$1,533,885.00	\$931,406.17	\$564,329.23	\$38,149.60
--- SPECIAL EDUCATION - INSTRUCTION ---				
Learning and/or Language Disabilities Mild or Moderate:				
11-204-100-101 Salaries of Teachers	\$196,968.00	\$118,849.60	\$76,100.40	\$2,018.00
11-204-100-106 Other Salaries for Instruction	\$102,500.00	\$53,549.41	\$38,800.00	\$10,150.59
TOTAL	\$299,468.00	\$172,399.01	\$114,900.40	\$12,168.59
Resource Room/Resource Center:				
11-213-100-101 Salaries of Teachers	\$197,680.00	\$119,724.00	\$72,945.00	\$5,011.00
11-213-100-106 Other Salaries for Instruction	\$4,100.00	\$4,080.00	.00	\$20.00
TOTAL	\$201,780.00	\$123,804.00	\$72,945.00	\$5,031.00
TOTAL SPECIAL ED - INSTRUCTION	\$501,248.00	\$296,203.01	\$187,845.40	\$17,199.59
--- Basic Skills/Remedial-Instruction ---				
11-230-100-101 Salaries of Teachers	\$208,388.00	\$125,091.68	\$80,410.32	\$2,886.00
TOTAL	\$208,388.00	\$125,091.68	\$80,410.32	\$2,886.00
--- Bilingual Education-Instruction ---				
11-240-100-101 Salaries of Teachers	\$62,740.00	\$37,644.00	\$25,096.00	\$0.00
TOTAL	\$62,740.00	\$37,644.00	\$25,096.00	\$0.00
--- School spons.cocurricular activities-Instruction ---				
11-401-100-100 Salaries	\$7,800.00	\$466.00	\$534.00	\$6,800.00
11-401-100-500 Purchased Services (300-500 series)	\$3,000.00	\$1,744.00	.00	\$1,256.00
TOTAL	\$10,800.00	\$2,210.00	\$534.00	\$8,056.00
--- School sponsored athletics-Instruct. ---				
11-402-100-100 Salaries	\$5,000.00	\$2,352.00	\$2,352.00	\$296.00
11-402-100-600 Supplies and Materials	\$4,000.00	\$1,498.36	.00	\$2,501.64
TOTAL	\$9,000.00	\$3,850.36	\$2,352.00	\$2,797.64
--- UNDISTRIBUTED EXPENDITURES ---				

Beverly City Board of Education
 GENERAL FUND - FUND 10
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 8 Month Period Ending 02/28/2022

	Appropriations	Expenditures	Encumbrances	Available Balance
--- Instruction ---				
11-000-100-561 Tuition to Other LEAs within State Regular	\$786,778.00	\$547,554.18	\$235,132.80	\$4,091.02
11-000-100-562 Tuition to Other LEAs within State Special	\$418,795.00	\$254,685.84	\$163,361.60	\$747.56
11-000-100-563 Tuition to Co.Voc.School Dist.-reg.	\$190,111.00	\$114,066.60	\$76,044.40	.00
11-000-100-565 Tuition to Co.Spec.Serv. & Reg. Day schls	\$1,200,799.00	\$115,249.69	\$1,085,514.57	\$34.74
11-000-100-566 Tuition to Priv Sch for Disbl w/i State	\$73,010.00	\$22,104.99	\$42,170.21	\$8,734.80
11-000-100-568 Tuition - State Facilities	\$4,527.00	.00	\$4,500.00	\$27.00
TOTAL	\$2,674,020.00	\$1,053,661.30	\$1,606,723.58	\$13,635.12
--- Attendance and social work services ---				
11-000-211-100 Salaries	\$38,424.00	\$25,592.48	\$12,796.24	\$35.28
11-000-211-300 Purchased Prof. & Tech. Svc.	\$2,000.00	\$1,837.92	.00	\$162.08
TOTAL	\$40,424.00	\$27,430.40	\$12,796.24	\$197.36
--- Health services ---				
11-000-213-100 Salaries	\$91,335.00	\$58,854.80	\$32,399.60	\$80.60
11-000-213-300 Purchased Prof. & Tech. Svc.	\$50,900.00	\$16,765.00	\$33,750.75	\$384.25
11-000-213-600 Supplies and Materials	\$1,300.00	\$1,132.86	\$121.51	\$45.63
11-000-213-800 Other Objects	\$500.00	.00	.00	\$500.00
TOTAL	\$144,035.00	\$76,752.66	\$66,271.86	\$1,010.48
--- Speech, OT,PT & Related Svcs ---				
11-000-216-100 Salaries	\$67,998.00	\$33,999.00	\$27,200.00	\$6,799.00
11-000-216-320 Purchased Prof. Ed. Services	\$62,200.00	\$50,582.66	\$11,567.66	\$49.68
TOTAL	\$130,198.00	\$84,581.66	\$38,767.66	\$6,848.68
--- Other support services - Students - Extra Srvc				
11-000-217-100 Salaries	\$21,003.00	\$11,258.40	\$9,741.60	\$3.00
11-000-217-320 Purchased Prof. Ed. Services	\$975.00	.00	.00	\$975.00
TOTAL	\$21,978.00	\$11,258.40	\$9,741.60	\$978.00
--- Guidance ---				
11-000-218-105 Sal Secr. & Clerical Asst.	\$15,183.00	\$8,159.76	\$7,021.20	\$2.04
11-000-218-320 Purchased Prof. - Ed. Services	\$7,620.00	\$7,615.50	.00	\$4.50
TOTAL	\$22,803.00	\$15,775.26	\$7,021.20	\$6.54
--- Child Study Teams ---				
11-000-219-104 Salaries Other Prof. Staff	\$158,888.00	\$92,082.28	\$57,600.00	\$9,205.72
11-000-219-105 Sal Secr. & Clerical Asst.	\$25,026.00	\$16,683.36	\$8,341.68	\$0.96
11-000-219-320 Purchased Prof. - Ed. Services	\$13,859.00	.00	.00	\$13,859.00
11-000-219-390 Other Purch. Prof. & Tech Svc.	\$1,615.00	\$313.31	.00	\$1,301.69
11-000-219-600 Supplies and Materials	\$2,800.00	\$81.31	\$48.42	\$2,670.27
11-000-219-800 Other Objects	\$100.00	\$100.00	.00	.00
TOTAL	\$202,288.00	\$109,260.26	\$65,990.10	\$27,037.64
--- Improv. of instr. Serv. ---				
11-000-221-102 Salaries Superv. of Instr.	\$200,376.00	\$134,362.12	\$66,000.00	\$13.88
11-000-221-104 Salaries Other Prof. Staff	\$8,050.00	\$5,359.20	\$2,679.60	\$11.20

Beverly City Board of Education
 GENERAL FUND - FUND 10
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 8 Month Period Ending 02/28/2022

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-221-105 Sal Secr. & Clerical Asst.	\$2,550.00	\$1,359.92	\$1,170.16	\$19.92
11-000-221-11X Other Salaries	\$5,360.00	\$3,572.80	\$1,786.40	\$0.80
11-000-221-390 Other Purch. Prof. & Tech Svc.	\$36,900.00	\$36,886.81	.00	\$13.19
11-000-221-600 Supplies and Materials	\$50.00	.00	.00	\$50.00
TOTAL	\$253,286.00	\$181,540.85	\$71,636.16	\$108.99
--- Educational media serv./sch.library ---				
11-000-222-300 Purchased Prof. & Tech Svc.	\$1,420.00	.00	.00	\$1,420.00
11-000-222-600 Supplies and Materials	\$3,000.00	\$2,745.89	\$203.77	\$50.34
TOTAL	\$4,420.00	\$2,745.89	\$203.77	\$1,470.34
--- Instructional Staff Training Services ---				
11-000-223-500 Other Purchased Services (400-500 series)	\$20,540.00	\$18,886.87	\$279.00	\$1,374.13
TOTAL	\$20,540.00	\$18,886.87	\$279.00	\$1,374.13
--- Support services-general administration ---				
11-000-230-100 Salaries	\$169,241.00	\$111,367.16	\$57,644.44	\$229.40
11-000-230-331 Legal Services	\$20,000.00	\$3,750.00	\$3,000.00	\$13,250.00
11-000-230-332 Audit Fees	\$13,200.00	\$10,350.00	.00	\$2,850.00
11-000-230-339 Other Purchased Prof. Svc.	\$4,000.00	\$50.00	.00	\$3,950.00
11-000-230-530 Communications/Telephone	\$5,300.00	\$2,994.42	\$671.97	\$1,633.61
11-000-230-590 Other Purchased Services	\$3,000.00	\$2,664.54	\$0.00	\$335.46
11-000-230-610 General Supplies	\$4,000.00	\$1,579.85	\$388.82	\$2,031.33
11-000-230-895 BOE Membership Dues and Fees	\$7,000.00	\$6,940.69	.00	\$59.31
TOTAL	\$225,741.00	\$139,696.66	\$61,705.23	\$24,339.11
--- Support services-school administration ---				
11-000-240-105 Sal Secr. & Clerical Asst.	\$25,529.00	\$15,464.76	\$10,058.44	\$5.80
11-000-240-600 Supplies and Materials	\$3,200.00	.00	.00	\$3,200.00
11-000-240-800 Other Objects	\$500.00	\$500.00	.00	.00
TOTAL	\$29,229.00	\$15,964.76	\$10,058.44	\$3,205.80
--- Central Services ---				
11-000-251-100 Salaries	\$109,679.00	\$73,879.72	\$35,692.36	\$106.92
11-000-251-340 Purchased Technical Services	\$4,299.10	\$3,638.45	\$571.54	\$89.11
11-000-251-600 Supplies and Materials	\$2,200.90	\$445.14	\$914.48	\$841.28
TOTAL	\$116,179.00	\$77,963.31	\$37,178.38	\$1,037.31
--- Admin. Info. Technology ---				
11-000-252-340 Purchased Technical Services	\$22,800.00	\$17,490.00	\$5,247.00	\$63.00
TOTAL	\$22,800.00	\$17,490.00	\$5,247.00	\$63.00
TOTAL Cent. Svcs. & Admin IT	\$138,979.00	\$95,453.31	\$42,425.38	\$1,100.31
--- Required Maint.for School Facilities ---				
11-000-261-420 Cleaning, Repair & Maint. Svc	\$46,400.00	\$42,627.07	\$3,640.23	\$132.70
11-000-261-610 General Supplies	\$35,000.00	\$14,130.01	\$8,721.05	\$12,148.94

Beverly City Board of Education
 GENERAL FUND - FUND 10
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 8 Month Period Ending 02/28/2022

	Appropriations	Expenditures	Encumbrances	Available Balance
TOTAL	\$81,400.00	\$56,757.08	\$12,361.28	\$12,281.64
--- Custodial Services ---				
11-000-262-1XX Salaries	\$115,297.00	\$74,894.82	\$39,000.00	\$1,402.18
11-000-262-107 Salaries of Non-Instructional Aids	\$500.00	\$103.62	\$396.38	.00
11-000-262-300 Purchased Prof. & Tech. Svc.	\$87,100.00	\$55,183.53	\$3,358.08	\$28,558.39
11-000-262-420 Cleaning, Repair & Maint. Svc.	\$73,800.00	\$62,552.66	\$8,427.22	\$2,820.12
11-000-262-441 Rental of Land & Bldgs Other Than Lease	\$600.00	\$445.23	\$148.41	\$6.36
11-000-262-490 Other Purchased Property Svc.	\$4,000.00	\$972.00	.00	\$3,028.00
11-000-262-520 Insurance	\$89.00	.00	.00	\$89.00
11-000-262-590 Misc. Purchased Services	\$38,600.00	\$38,520.92	.00	\$79.08
11-000-262-621 Energy (Natural Gas)	\$34,000.00	\$12,464.69	\$12,550.00	\$8,985.31
11-000-262-622 Energy (Electricity)	\$41,700.00	\$24,954.31	\$15,000.00	\$1,745.69
TOTAL	\$395,686.00	\$270,091.78	\$78,880.09	\$46,714.13
--- Security ---				
11-000-266-100 Salaries	\$53,549.00	\$35,600.48	\$17,800.24	\$148.28
TOTAL	\$53,549.00	\$35,600.48	\$17,800.24	\$148.28
TOTAL Oper & Maint of Plant Services	\$530,635.00	\$362,449.34	\$109,041.61	\$59,144.05
--- Student transportation services ---				
11-000-270-161 Sal Pupil Trans(Bet Home & Sch)-Sp Ed	\$30,374.00	\$20,646.38	\$9,643.34	\$84.28
11-000-270-162 Sal Pupil Trans,Other than Bet Home & Sch	\$24,724.00	\$17,196.38	\$7,341.94	\$185.68
11-000-270-503 Contr Svc-Aid in Lieu Paymnts-Non Pub Sch	\$40,000.00	\$15,855.00	\$18,330.00	\$5,815.00
11-000-270-511 Contract Svc (btw Home & Sch.)-vndors	\$40,499.00	\$19,836.68	\$13,191.12	\$7,471.20
11-000-270-512 Contract Svc (other btw home & sch)-vndrs	\$2,000.00	.00	\$1,100.00	\$900.00
11-000-270-515 Contract Svc (Sp Ed.)-joint agreements	\$90,492.00	\$51,019.75	\$38,473.06	\$999.19
11-000-270-517 Contract Svc (reg std) - ESCs	\$922.00	.00	.00	\$922.00
11-000-270-518 Contract Svc (Sp Ed) - ESCs	\$177,900.00	\$68,204.82	\$73,000.00	\$36,695.18
TOTAL	\$406,911.00	\$192,759.01	\$161,079.46	\$53,072.53
--- Personal Services-Employee Benefits---				
11-XXX-XXX-210 Group Insurance	\$46,268.00	\$10,924.74	.00	\$35,343.26
11-XXX-XXX-220 Social Security Contributions	\$79,000.00	\$54,157.25	\$24,842.75	.00
11-XXX-XXX-241 Other Retirement Contrb. - PERS	\$79,586.00	\$183.00	\$79,403.00	.00
11-XXX-XXX-242 Other Retirement Contrb. - ERIP	\$914.00	.00	.00	\$914.00
11-XXX-XXX-250 Unemployment Compensation	\$25,000.00	\$14,490.57	\$10,509.43	.00
11-XXX-XXX-260 Workman's Compensation	\$24,250.00	\$19,463.74	.00	\$4,786.26
11-XXX-XXX-270 Health Benefits	\$708,962.00	\$312,782.23	\$291,810.90	\$104,368.87
11-XXX-XXX-280 Tuition Reimbursement	\$10,000.00	.00	.00	\$10,000.00
11-XXX-XXX-290 Other Employee Benefits	\$12,000.00	\$7,825.72	\$4,174.28	.00
TOTAL	\$985,980.00	\$419,827.25	\$410,740.36	\$155,412.39
Total Undistributed Expenditures	\$5,831,467.00	\$2,808,043.88	\$2,674,481.65	\$348,941.47
*** TOTAL CURRENT EXPENSE EXPENDITURES ***	\$8,157,528.00	\$4,204,449.10	\$3,535,048.60	\$418,030.30
*** TOTAL CURRENT EXPENSE EXPENDITURES & TRANSFERS ***	\$8,157,528.00	\$4,204,449.10	\$3,535,048.60	\$418,030.30

Beverly City Board of Education
 GENERAL FUND - FUND 10
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 8 Month Period Ending 02/28/2022

	Appropriations	Expenditures	Encumbrances	Available Balance
*** CAPITAL OUTLAY ***				
--- EQUIPMENT ---				
Undist. Exp. - Non-instructional Services				
12-000-300-730 Non-instructional services	\$13,000.00	\$12,536.80	.00	\$463.20
TOTAL	\$13,000.00	\$12,536.80	\$0.00	\$463.20
--- 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	.00	.00	\$664,000.00
12-000-400-710 Land and improvements	\$100,000.00	.00	.00	\$100,000.00
Sub Total	\$800,000.00	\$0.00	\$0.00	\$800,000.00
TOTAL	\$800,000.00	\$0.00	\$0.00	\$800,000.00
TOTAL CAPITAL OUTLAY EXPENDITURES	\$813,000.00	\$12,536.80	\$0.00	\$800,463.20

Beverly City Board of Education
GENERAL FUND - FUND 10
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 6 Month Period Ending 02/28/2022

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
*** EDUCATION JOBS FUND **				
*** FEMA COMMUNITY DEVELOPMENT BLOCK GRANT ***				
TOTAL GENERAL FUND EXPENDITURES	\$8,970,528.00	\$4,216,985.90	\$3,535,048.60	\$1,218,493.50

REPORT OF THE SECRETARY CERTIFICATION PAGE
TO THE BOARD OF EDUCATION
Beverly City Board of Education
General Fund - Fund 10

For 8 Month Period Ending 02/28/2022

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

3/3 4:43pm

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education
School-Based Budget - Fund 15
Interim Balance Sheet
For 8 Month Period Ending 02/28/22

=====

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 8 Month Period Ending 02/28/22

=====
LIABILITIES AND FUND EQUITY
=====

FUND BALANCE

--- Appropriated ---

Reserved fund balance:

--- Unappropriated ---

=====

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education
School-Based Budget - Fund 15
Interim Balance Sheet
For 8 Month Period Ending 02/28/22

LIABILITIES AND FUND EQUITY

RECAPITULATION OF FUND BALANCE:

	Budgeted	Actual	Variance
	<u> </u>	<u> </u>	<u> </u>
Less: Adjust for prior year encumb.	<u> </u> \$0.00	<u> </u> \$0.00	<u> </u>

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 8 Month Period Ending 02/28/22

*** REVENUES/SOURCES OF FUNDS ***

BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
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 8 Month Period Ending 02/28/22

	Appropriations	Expenditures	Encumbrances	Available Balance
*** APPROPRIATIONS ***				
--- 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 8 Month Period Ending 02/28/22

CAPITAL OUTLAY

Appropriations	Expenditures	Encumbrances	Available Balance
<u> </u>	<u> </u>	<u> </u>	<u> </u>

REPORT OF THE SECRETARY CERTIFICATION PAGE
TO THE BOARD OF EDUCATION
Beverly City Board of Education
School-Based Budget - Fund 15

For 8 Month Period Ending 02/28/22

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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

3/3 4:43pm

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education
Special Revenue Fund - Fund 20
Interim Balance Sheet
For 8 Month Period Ending 02/28/22

ASSETS AND RESOURCES

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

101	Cash in bank		(\$863,576.83)
	Accounts receivable:		
141	Intergovernmental - State	\$5,522.00	
142	Intergovernmental - Federal	\$7,235.00	
			\$12,757.00

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

301	Estimated Revenues	\$3,202,388.00	
302	Less Revenues	(\$771,860.00)	
			\$2,430,528.00

Total assets and resources

\$1,579,708.17

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education
Special Revenue Fund - Fund 20
Interim Balance Sheet
For 8 Month Period Ending 02/28/22

LIABILITIES AND FUND EQUITY

--- LIABILITIES ---

481	Deferred revenues	(\$9,440.00)
-----	-------------------	--------------

TOTAL LIABILITIES

(\$9,440.00)

FUND BALANCE

--- Appropriated ---

753	Reserve for encumbrances - Current Year	\$424,302.27
-----	---	--------------

601	Appropriations	\$3,202,388.00
-----	----------------	----------------

602	Less: Expenditures	\$1,613,239.83	
-----	--------------------	----------------	--

603	Encumbrances	\$424,302.27	(\$2,037,542.10)
-----	--------------	--------------	------------------

\$1,164,845.90

TOTAL FUND BALANCE

\$1,589,148.17

TOTAL LIABILITIES AND FUND EQUITY

\$1,579,708.17

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 8 Month Period Ending 02/28/22

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***				
3XXX From State Sources	\$739,915.00	\$739,915.00		.00
4XXX From Federal Sources	\$2,462,473.00	\$31,945.00		\$2,430,528.00
TOTAL REVENUE/SOURCES OF FUNDS	\$3,202,388.00	\$771,860.00		\$2,430,528.00
*** EXPENDITURES ***				
	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
STATE PROJECTS:				
Preschool Education Aid (218)	\$739,915.00	\$412,096.81	\$314,714.50	\$13,103.69
TOTAL STATE PROJECTS	\$739,915.00	\$412,096.81	\$314,714.50	\$13,103.69
FEDERAL PROJECTS:				
ESSA Title I - Part A/D (231-239)	\$138,852.00	\$60,351.42	\$35,408.58	\$43,092.00
I.D.E.A. Part B (Handicapped) (250-259)	\$125,980.00	\$84,874.73	\$37,695.27	\$3,410.00
ESSA Title II - Part A/D (270-279)	\$10,714.00	\$6,428.40	\$4,285.60	.00
ESSA Title IV (280-289)	\$12,086.00	\$9,399.75	\$2,686.25	.00
Digital Divide Program (478)	\$87,434.00	\$87,434.00	.00	.00
Coronavirus Relief Grant Program (479)	\$26,423.00	\$7,985.34	\$2,547.35	\$15,890.31
CRRSA-ESSER II Grant Program (483)	\$542,782.00	\$542,782.00	.00	.00
CRRSA Act-Learning Acceleration Grant Program (484)	\$34,833.00	\$11,195.88	\$7,464.12	\$16,173.00
CRRSA Act-Mental Health Grant Program (485)	\$45,000.00	\$21,857.80	\$11,571.20	\$11,571.00
ARP - ESSER Grant Program (487)	\$1,219,868.00	\$368,833.70	\$7,929.40	\$843,104.90
ARP - ESSER Subgrant Accelerated Learning Coaching (488)	\$50,000.00	.00	.00	\$50,000.00
ARP - ESSER Subgrant Evidence-Based Summer Learning (489)	\$40,000.00	.00	.00	\$40,000.00
ARP - ESSER Subgrant Evidence-Based Comprehensive (490)	\$40,000.00	.00	.00	\$40,000.00
ARP - ESSER Subgrant NJ Tiered System of Supports (491)	\$88,501.00	.00	.00	\$88,501.00
TOTAL FEDERAL PROJECTS	\$2,462,473.00	\$1,201,143.02	\$109,587.77	\$1,151,742.21
*** TOTAL EXPENDITURES ***	\$3,202,388.00	\$1,613,239.83	\$424,302.27	\$1,164,845.90

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 8 Month Period Ending 02/28/22

	ESTIMATED	ACTUAL	UNREALIZED
--- STATE SOURCES ---			
3218 Preschool Education Aid	\$739,915.00	\$739,915.00	.00
Total Revenue from State Sources	<u>\$739,915.00</u>	<u>\$739,915.00</u>	<u>\$0.00</u>
--- FEDERAL SOURCES ---			
4411-16 Title I	\$138,852.00	\$5,522.00	\$133,330.00
4420-29 I.D.E.A. Part B (Handicapped)	\$125,980.00	.00	\$125,980.00
4530 CARES Act Education Stabilization Fund	\$87,434.00	.00	\$87,434.00
4532 Coronavirus Relief Fund Grant	\$26,423.00	\$26,423.00	.00
4534 CRRSA Act - ESSER II	\$542,782.00	.00	\$542,782.00
4535 CRRSA Act - Learning Acceleration Grant	\$34,833.00	.00	\$34,833.00
4536 CRRSA Act - Mental Health Grant	\$45,000.00	.00	\$45,000.00
4540 ARP-ESSER Grant Program	\$1,219,868.00	.00	\$1,219,868.00
4541 ARP-ESSER Subgrant Accelerated Learning Coaching	\$50,000.00	.00	\$50,000.00
4542 ARP-ESSER Subgrant Evidence-Based Summer Learning	\$40,000.00	.00	\$40,000.00
4543 ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day	\$40,000.00	.00	\$40,000.00
4544 ARP-ESSER Subgrant NJ NTiered System of Supports	\$88,501.00	.00	\$88,501.00
4XXX Other Federal Aids	\$22,800.00	\$0.00	\$22,800.00
Total Revenues from Federal Sources	<u>\$2,462,473.00</u>	<u>\$31,945.00</u>	<u>\$2,430,528.00</u>
TOTAL REVENUES/SOURCES OF FUNDS	<u>\$3,202,388.00</u>	<u>\$771,860.00</u>	<u>\$2,430,528.00</u>

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 8 Month Period Ending 02/28/22

	Appropriations	Expenditures	Encumbrances	Available Balance
Local Projects:				
State Projects:				
--- Preschool Education Aid - Instruction ---				
20-218-100-101 Salaries of Teachers	\$256,571.00	\$153,992.62	\$102,578.38	.00
20-218-100-106 Other Sal. For Instruction	\$87,410.00	\$38,467.84	\$48,532.16	\$410.00
20-218-100-321 Purchased Prof & Ed Services	\$5,000.00	\$2,679.60	.00	\$2,320.40
20-218-100-600 General Supplies	\$15,706.00	\$6,010.55	.00	\$9,695.45
	<hr/>	<hr/>	<hr/>	<hr/>
Total Instruction	\$364,687.00	\$201,150.61	\$151,110.54	\$12,425.85
--- Preschool Education Aid - Support Services ---				
20-218-200-102 Salaries of Supervisors of Instruction	\$35,121.00	\$23,223.36	\$11,611.68	\$285.96
20-218-200-103 Salaries of Program Directors	\$38,004.00	\$25,042.56	\$12,921.28	\$40.16
20-218-200-104 Salaries of Other Professional Staff	\$13,606.00	.00	\$13,606.00	.00
20-218-200-105 Salaries of Secr. And Clerical Assistants	\$22,384.00	\$13,434.04	\$8,677.88	\$272.08
20-218-200-110 Other Salaries	\$41,180.00	\$27,446.24	\$13,733.12	\$0.64
20-218-200-173 Salaries of Community Parent Involvement Spec.	\$12,263.00	\$7,310.40	\$4,873.60	\$79.00
20-218-200-176 Salaries of Master Teachers	\$81,526.00	\$48,915.60	\$32,610.40	.00
20-218-200-200 Personal Services - Employee Benefits	\$131,144.00	\$65,574.00	\$65,570.00	.00
	<hr/>	<hr/>	<hr/>	<hr/>
Total Support Services	\$375,228.00	\$210,946.20	\$163,603.96	\$677.84
-- TOTAL Preschool Education Aid --	\$739,915.00	\$412,096.81	\$314,714.50	\$13,103.69
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
TOTAL STATE PROJECTS	\$739,915.00	\$412,096.81	\$314,714.50	\$13,103.69
Federal Projects:				
--- CARES Act Educational Stabilization Fund ---				
--- Bridging the Digital Divide Program				
--- Support Services ---				
20-478-200-4XX Purchased Property	\$87,434.00	\$87,434.00	.00	.00
	<hr/>	<hr/>	<hr/>	<hr/>
Total Support Services	\$87,434.00	\$87,434.00	\$0.00	\$0.00
TOTAL Bridging the Digital Divide Program	\$87,434.00	\$87,434.00	\$0.00	\$0.00
--- Coronavirus Relief Grant Program ---				
-- Instruction --				
20-479-100-6XX Instructional Supplies	\$26,423.00	\$7,985.34	\$2,547.35	\$15,890.31
	<hr/>	<hr/>	<hr/>	<hr/>
Total Instruction	\$26,423.00	\$7,985.34	\$2,547.35	\$15,890.31
TOTAL Coronavirus Relief Grant Program	\$26,423.00	\$7,985.34	\$2,547.35	\$15,890.31
--- Other Federal Programs ---				
20-231 to 20-239-XXX-XXX ESSA Title I - Part A/D	\$138,852.00	\$60,351.42	\$35,408.58	\$43,092.00

	Appropriations	Expenditures	Encumbrances	Available Balance
20-25X-XXX-XXX I.D.E.A. Part B	\$125,980.00	\$84,874.73	\$37,695.27	\$3,410.00
20-27X-XXX-XXX ESSA Title II - Part A/D	\$10,714.00	\$6,428.40	\$4,285.60	.00
20-28X-XXX-XXX ESSA Title IV	\$12,086.00	\$9,399.75	\$2,686.25	.00
20-483-XXX-XXX CRRSA-ESSER II Grant Program	\$542,782.00	\$542,782.00	.00	.00
20-484-XXX-XXX CRRSA Act-Learning Acceleration Grant Program	\$34,833.00	\$11,195.88	\$7,464.12	\$16,173.00
20-485-XXX-XXX CRRSA Act-Mental Health Grant Program	\$45,000.00	\$21,857.80	\$11,571.20	\$11,571.00
20-487-XXX-XXX ARP-ESSER Grant Program	\$1,219,868.00	\$368,833.70	\$7,929.40	\$843,104.90
20-488-XXX-XXX ARP-ESSER Subgrant Accelerated Learning Coaching	\$50,000.00	.00	.00	\$50,000.00
20-489-XXX-XXX ARP-ESSER Subgrant Evidence-Based Summer Learning	\$40,000.00	.00	.00	\$40,000.00
20-490-XXX-XXX ARP-ESSER Subgrant Evidence-Based Comprehensive	\$40,000.00	.00	.00	\$40,000.00
20-491-XXX-XXX ARP-ESSER Subgrant NJ Tiered System of Supports	\$88,501.00	.00	.00	\$88,501.00
TOTAL Other Federal Programs	\$2,348,616.00	\$1,105,723.68	\$107,040.42	\$1,135,851.90
TOTAL FEDERAL PROJECTS	\$2,462,473.00	\$1,201,143.02	\$109,587.77	\$1,151,742.21
20-XXX-XXX-XXX All Other State/Fed/Loc Projects	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES	\$3,202,388.00	\$1,613,239.83	\$424,302.27	\$1,164,845.90

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

Special Revenue Fund - Fund 20
For 8 Month Period Ending 02/28/22

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

3/3 4:43pm

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education
Capital Projects Fund - Fund 30
Interim Balance Sheet
For 8 Month Period Ending 02/28/22

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 ---

	(\$233,868.56)
Total assets and resources	

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

Capital Projects Fund - Fund 30
Interim Balance Sheet
For 8 Month Period Ending 02/28/22

LIABILITIES AND FUND EQUITY

FUND BALANCE

--- Appropriated ---

--- Unappropriated ---

770	Fund balance	(<u>\$233,868.56</u>)
	TOTAL FUND BALANCE	(<u>\$233,868.56</u>)
	TOTAL LIABILITIES AND FUND EQUITY	(<u>\$233,868.56</u>)

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 8 Month Period Ending 02/28/22

	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 8 Month Period Ending 02/28/22

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Board Secretary/Business Administrator

Date

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3/3 4:43pm

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 Beverly City Board of Education
 Debt Service Fund - Fund 40
 Interim Balance Sheet
 For 8 Month Period Ending 02/28/22

ASSETS AND RESOURCES

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

101	Cash in bank	(\$9,096.64)
-----	--------------	--------------

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

301	Estimated Revenues	\$83,194.00	
		\$83,194.00	
	Total assets and resources		\$74,097.36

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

Debt Service Fund - Fund 40
Interim Balance Sheet
For 8 Month Period Ending 02/28/22

LIABILITIES AND FUND EQUITY

FUND BALANCE

--- Appropriated ---

Reserved fund balance:

601	Appropriations		\$83,194.00	
602	Less : Expenditures	\$9,096.88	(\$9,096.88)	
				\$74,097.12
	Total Appropriated			\$74,097.12
--- Unappropriated ---				
770	Fund Balance			\$0.24

TOTAL FUND BALANCE	\$74,097.36
TOTAL LIABILITIES AND FUND EQUITY	\$74,097.36

RECAPITULATION OF FUND BALANCE:

	Budgeted	Actual	Variance
Appropriations	\$83,194.00	\$9,096.88	\$74,097.12
Revenues	(\$83,194.00)	\$0.00	(\$83,194.00)
	\$0.00	\$9,096.88	(\$9,096.88)
--- Change in Maint. / Capital reserve account ---			
Subtotal	\$0.00	\$9,096.88	(\$9,096.88)
Less: Adjust for prior year encumb.	\$0.00	\$0.00	
	\$0.00	\$9,096.88	(\$9,096.88)
Budgeted Fund Balance	\$0.00	\$9,096.88	(\$9,096.88)

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 8 Month Period Ending 02/28/22

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
*** REVENUES/SOURCES OF FUNDS ***				
--- Local Sources ---				
1210 Local tax levy	\$83,194.00	.00		\$83,194.00
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Local Sources	\$83,194.00	\$0.00		\$83,194.00
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
 TOTAL REVENUE/SOURCES OF FUNDS	 \$83,194.00	 \$0.00		 \$83,194.00
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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 8 Month Period Ending 02/28/22

*** EXPENDITURES ***	APPROPRIATIONS	EXPENDITURES/Enc.	AVAILABLE BALANCE
	<u> </u>	<u> </u>	<u> </u>
--- Additional State School Bldg. Aid - Ch. 10 ---			
40-703-510-830 Interest	\$18,194.00	\$9,096.88	\$9,097.12
40-703-510-910 Redemption of principal	\$65,000.00	.00	\$65,000.00
	<u> </u>	<u> </u>	<u> </u>
TOTAL	\$83,194.00	\$9,096.88	\$74,097.12
	<u> </u>	<u> </u>	<u> </u>
TOTAL USES OF FUNDS BEFORE TRANSFERS	\$83,194.00	\$9,096.88	\$74,097.12
	<u> </u>	<u> </u>	<u> </u>
*** TOTAL USES OF FUNDS ***	\$83,194.00	\$9,096.88	\$74,097.12
	<u> </u>	<u> </u>	<u> </u>

REPORT OF THE SECRETARY CERTIFICATION PAGE
TO THE BOARD OF EDUCATION
Beverly City Board of Education
Debt Service Fund - Fund 40

For 8 Month Period Ending 02/28/22

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

REPORT OF THE TREASURER TO THE BOARD OF EDUCATION

BEVERLY CITY SCHOOLS
ALL FUNDS

FOR THE MONTH ENDING: JANUARY 2022

CASH REPORT					
FUNDS	(1) Beginning Cash Balance REVISED	(2) Cash Receipts This Month	(3) Cash Disbursements This Month	(4) Ending Cash Balance	
GOVERNMENTAL FUNDS					
1	General Fund - Fund 10	2,275,776.37	711,026.14	659,651.24	2,327,151.27
2		0.00			0.00
3	ED JOBS - Fund 18	-			-
4	Special Revenue Fund - Fund 20 (see page 2)	288,258.65		84,208.50	204,050.15
5	Capital Project Fund - Fund 30	16,329.80	1.25		16,331.05
	Debt Service Fund - Fund 40	39,714.22			39,714.22
6	Total Governmental Funds (Lines 1 thru 5)	2,620,079.04	711,027.39	743,859.74	2,587,246.69
ENTERPRISE FUNDS					
7					
10	Food Program Fund - Fund 60	173,074.02	316.00	16,850.61	156,539.41
8					-
9					-
11					-
12					
	Total Operating Account	2,793,153.06	711,343.39	760,710.35	2,743,786.10
TRUST AND AGENCY FUNDS					
13					
14	Payroll	19,867.37	236,291.65	236,291.65	19,867.37
15	Payroll Agency - Fund 90	22,302.58	163,581.27	165,409.70	20,474.15
16	FSA account	285.74	0.02	25.00	260.76
17					
18	Other - School Activities	11,056.29	0.85		11,057.14
	Total Trust & Agency Funds (Lines 13 thru 15)	53,511.98	399,873.79	401,726.35	51,659.42
19	Total All Funds (Lines 6,12, and 16)	2,846,665.04	1,111,217.18	1,162,436.70	2,795,445.52

Treasurer of School Moneys

3/12/2022

REPORT OF THE TREASURER TO THE BOARD OF EDUCATION

BEVERLY CITY SCHOOLS
SPECIAL REVENUE FUND

FOR THE MONTH ENDING: JANUARY 2022

CASH REPORT					
SPECIAL REVENUE FUND		(1) Beginning Cash Balance	(2) Cash Receipts This Month	(3) Cash Disbursements this Month	(4) Ending Cash
1	Local Project	307,345.76			307,345.76
2	Early Childhood Program Aid	676,210.30		63,156.51	613,053.79
3	Preschool Education Aid	-			-
4	DEPA	10,752.22			10,752.22
	TARA	8,806.06			8,806.06
	Distance Learning Network Aid	3,508.00			3,508.00
	Character Education Aid	3,470.95			3,470.95
	Mentoring Aid	2,058.00			2,058.00
11	Other- State	7,643.00			7,643.00
12	P.L. 103-382 Title I & III	(228,896.53)		9,923.68	(238,820.21)
13	P.L. 103-382 Title II	(43,539.99)			(43,539.99)
14	P.L. 103-382 Title IV	(47,419.87)		1,736.50	(49,156.37)
15	P.L. 103-382 Title V	727.40			727.40
17	I.D.E.A. Part B (Handicapped)	(227,612.25)		4,633.09	(232,245.34)
18	P.L. 101-392 Vocational	-			-
19	P.L. 91-230 Adult Basic Education	-			-
20	Other -	(184,794.40)		4,758.72	(189,553.12)
		-			-
21	Total Special Revenues (Line 1 thru 20) (Must agree with line 3, page 1)	288,258.65	-	84,208.50	204,050.15

Form A - 149

Bank Reconciliation

Bank Name	WSFS Bank		Prepared by
Account number	General operating Acct		Date:
Statement Date	January 31, 2022		
Fund/Funds	10,,20,40,		
1	Balance per Bank		3,128,684.54
	Reconciling Items		
	Additions		
	Deposits in transit		
	Date	Amount	
2a			
2b			
2c			
2d	Total D.I.T.'s		
2	Misc	2,349.05	
3	Total Additions		2,349.05
	Deductions		
	Outstanding Checks		
	(attached list)	403,578.54	
4			
5	Other (explain)	-	
6	Total Deductions		403,578.54
7	Net Reconciling Items		(401,229.49)
8	Adjusted Balance per Bank As of	January 31, 2022	2,727,455.05
9	Balance per Board Secretary's Records As of	1/31/2022	** 2,865,438.06
	Reconciling Items:		
	Additions		
10	Interest Earned	-	
11	Other (Explain)		Pending journal entries
12	Total Additions		-
	Deductions		
13	Bank Charges		
14	Other (Explain)	137,983.01	Pending journal entries
15	Total deductions		137,983.01
16	Net Reconciling items		(137,983.01)
17	Adjusted Board Secretary's Balance As of	January 31, 2022	2,727,455.05
* 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			
Page 3a			

Form A - 149

Bank Reconciliation

Bank Name	WSFS Bank		Prepared by
Account number	REFERENDUM ACCT		Date:
Statement Date	January 31, 2022		
Fund/Funds	FUND 30		
1	Balance per Bank		16,331.05
	Reconciling Items		
	Additions		
	Deposits in transit		
	Date	Amount	
2a			
2b			
2c			
2d	Total D.I.T.'s		
2	Misc		-
3	Total Additions		-
	Deductions		
4	Outstanding Checks (attached list)		-
5	Other (explain)		-
6	Total Deductions		-
7	Net Reconciling Items		-
8	Adjusted Balance per Bank As of		January 31, 2022 16,331.05
9	Balance per Board Secretary's Records As of		1/31/2022 ** (48,624.56)
	Reconciling Items:		
	Additions		
10	Interest Earned		-
11	Other (Explain)		64,955.61 Pending journal entries
12	Total Additions		64,955.61
	Deductions		
13	Bank Charges		
14	Other (Explain)		Pending journal entries
15	Total deductions		-
16	Net Reconciling items		64,955.61
17	Adjusted Board Secretary's Balance As of		January 31, 2022 16,331.05
<p>* Line 8 MUST EQUAL line 17.</p> <p>** If for general fund, special revenue fund, capital projects fund or debt service fund, must agree with amount per board secretary's report</p>			

Form A - 149

Bank Reconciliation

Bank Name	WSFS Bank	Prepared by _____ Date: _____
Account number	2400000357	
Statement Date	January 31, 2022	
Fund/Funds	Net Payroll	

1	Balance per Bank					25,838.70
	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)	5,971.33				
5	Other (explain)		-			
6	Total Deductions			5,971.33		
7	Net Reconciling Items					(5,971.33)
8	Adjusted Balance per Bank As of		January 31, 2022			19,867.37

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

Form A - 149

Bank Reconciliation

Bank Name	WSFS Bank		Prepared by
Account number	6101433275		Date:
Statement Date	January 31, 2022		
Fund/Funds	Payroll Agency (90)		
1	Balance per Bank		43,504.58
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)	23,030.43	
5	Other (prior period voids)	-	
6	Total Deductions		23,030.43
7	Net Reconciling Items		(23,030.43)
8	Adjusted Balance per Bank As of		January 31, 2022 20,474.15
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		* -
<p>* Line 8 MUST EQUAL line 17.</p> <p>** If for general fund, special revenue fund, capital projects fund or debt service fund, must agree with amount per board secretary's report</p>			
Page 3d			

Form A - 149

Bank Reconciliation

Bank Name	WSFS Bank	Prepared by _____ Date: _____
Account number	2400000340	
Statement Date	January 31, 2022	
Fund/Funds	School Activities	

1		Balance per Bank			11,057.14
		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			0.00
8		Adjusted Balance per Bank As of	January 31, 2022	11,057.14	

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

Form A - 149

Bank Reconciliation

Bank Name	WSFS Bank			Prepared by
Account number	9500064390			Date:
Statement Date	January 31, 2022			
Fund/Funds	FSA account			
1	Balance per Bank			260.76
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			0.00
8	Adjusted Balance per Bank As of	January 31, 2022		260.76
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			*
<p>* Line 8 MUST EQUAL line 17.</p> <p>** If for general fund, special revenue fund, capital projects fund or debt service fund, must agree with amount per board secretary's report</p>				

BEVERLY CITY SCHOOLS
ANALYSIS OF RECONCILING ITEMS
As of 1-31-2022

FUND-10

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

2,877,579.55

NEEDED GENERAL LEDGER ADJUSTMENTS:

Prior year diff 6-30-21	(555,987.74)
Audit adj - 6-30-21	
July - June serv charges	(14.40)
WIRE /PAYROLL POSTING	(1,373.71)
6-30-21 PAYROLL	12,119.14
7-29-21 TRASFER - SUI	(5,171.57)

(550,428.28)

cash per Treasurer school monies report

2,327,151.27

FUND 20 20
cash per Board Secretary's Report - (143,975.77)

NEEDED GENERAL LEDGER ADJUSTMENTS:

Prior year diff 6-30-21 348,025.92
 Audit adj - 6-30-21 348,025.92

cash per Treasurer school monies report 204,050.15

FUND 30

cash per Board Secretary's Report

(48,624.56)

NEEDED GENERAL LEDGER ADJUSTMENTS:

Prior year diff 6-30-21

64,946.95

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

8.66

64,955.61

cash per Treasurer school monies report

16,331.05

FUND 40

cash per Board Secretary's Report _____ (9,096.64)

NEEDED GENERAL LEDGER ADJUSTMENTS:

Prior year diff 6-30-21 48,810.86

Audit adj - 6-30-21

48,810.86

cash per Treasurer school monies report 39,714.22

MISC

FUND 60

cash per Balance Sheet.

140,930.92

NEEDED GENERAL LEDGER ADJUSTMENTS:

Prior year diff 6-30-21 15,608.49
Audit adj - 6-30-21

15,608.49

cash per Treasurer school monies report

156,539.41

BEVERLY CITY SCHOOLS
 OUSTANDING CHECK LIST

1/31/2022

CHECK # AMOUNT CHECK # AMOUNT CHECK # AMOUNT

OPERATING ACCOUNT

PAGE 1

16502	34.65	25922	535.50
17961	867.83	25923	495.00
18116	1,605.20	25924	2,126.24
18815	7.50	25928	295.00
18870	180.00	25937	288.00
19035	600.00		
19086	437.50	25947	5,240.34
19652	12.40	25949	120.00
19653	14.20	25952	533.75
21136	391.68	25955	347.25
21845	32,981.00	25957	412.74
22596	11,720.00	25958	2,047.50
22605	36,399.00	25959	270.00
22976	8,287.50	25968	540.00
23357	166,061.03	25970	5,863.47
23367	200.00	25975	1,531.16
23992	500.00	25976	1,736.50
24114	31,023.70	25977	61.00
24156	158.00	25980	5,275.00
24160	21.1	25981	319.14
24731	500.00	25985	345.40
24842	1,250.00	25986	1,083.75
24854	39,871.00	25987	620.73
24905	1,150.00	25989	39.00
25021	5,793.48	25991	429.32
25583	3,860.63	25992	122.00
25589	23,500.20	25994	739.18
25590		25995	148.41
25725	823.59	25996	198.50
25792	437.00	25997	930.82
25889	300.00	25998	1,896.44

368,988.19

34,591.14

-

BEVERLY CITY SCHOOLS
OUTSTANDING CHECK LIST

1/31/2022

CHECK #	AMOUNT	CHECK #	AMOUNT	CHECK #	AMOUNT
---------	--------	---------	--------	---------	--------

OPERATING ACCOUNT

PAGE 2

-

-

-

BEVERLY CITY SCHOOLS
 OUSTANDING CHECK LIST

1/31/2022

CHECK #	AMOUNT	CHECK #	AMOUNT	CHECK #	AMOUNT
<u>NET PAYROLL ACCOUNT</u>					
202822	182.23				
205215	167.61	218385	180.29		
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				
	<u>5,791.04</u>		<u>180.29</u>		<u>-</u>
TOTAL O/S CHECKS -PAYROLL ACCT					<u>5,971.33</u>
		BEG BAL OS CKS			6,118.01
			ISSUED		-
			CASHED		(146.68)
					<u>5,971.33</u>

BEVERLY CITY SCHOOLS
 OUSTANDING CHECK LIST

1/31/2022

CHECK #	AMOUNT	CHECK #	AMOUNT	CHECK #	AMOUNT
---------	--------	---------	--------	---------	--------

PAYROLL AGENCY

10539	14.20				
11994	400.00				
12160	425.00				
12161	272.86				
12163	14,497.31				
12164	100.00				
12165	4,874.74				
12166	600.00				
12167	1,521.32				
12168	325.00				

23,030.43

BEG BAL OS CKS	13,963.44
ISSUED	36,897.24
CASHED	(27,830.25)
void	
	<u>23,030.43</u>

BEVERLY CITY SCHOOLS
OUTSTANDING CHECK LIST

1/31/2022

CHECK #	AMOUNT	CHECK #	AMOUNT	CHECK #	AMOUNT
<u>FUND 30 REFERENDUM ACCOUNT</u>					

18

BEG BAL OS CKS	-
ISSUED	-
CASHED	-
void	-

	-

REPORT OF THE TREASURER TO THE BOARD OF EDUCATION

BEVERLY CITY SCHOOLS
ALL FUNDS

FOR THE MONTH ENDING: FEBRUARY 2022

CASH REPORT					
FUNDS	(1) Beginning Cash Balance REVISED	(2) Cash Receipts This Month	(3) Cash Disbursements This Month	(4) Ending Cash Balance	
GOVERNMENTAL FUNDS					
1	General Fund - Fund 10	2,327,151.27	765,015.54	619,874.02	2,472,292.79
2		0.00			0.00
3	ED JOBS - Fund 18	-			-
4	Special Revenue Fund - Fund 20 (see page 2)	204,050.15		719,601.06	(515,550.91)
5	Capital Project Fund - Fund 30	16,331.05	1.13		16,332.18
	Debt Service Fund - Fund 40	39,714.22			39,714.22
6	Total Governmental Funds (Lines 1 thru 5)	2,587,246.69	765,016.67	1,339,475.08	2,012,788.28
ENTERPRISE FUNDS					
7					
10	Food Program Fund - Fund 60	156,539.41	51,555.64	18,492.05	189,603.00
8					-
9					-
11					-
12					
	Total Operating Account	2,743,786.10	816,572.31	1,357,967.13	2,202,391.28
TRUST AND AGENCY FUNDS					
13					
14	Payroll	19,867.37	249,350.48	249,350.48	19,867.37
15	Payroll Agency - Fund 90	20,474.15	155,731.41	125,972.29	50,233.27
16	FSA account	260.76	0.01		260.77
17					
	Other - School Activities	11,057.14	1,139.72		12,196.86
18	Total Trust & Agency Funds (Lines 13 thru 15)	51,659.42	406,221.62	375,322.77	82,558.27
19	Total All Funds (Lines 6,12, and 16)	2,795,445.52	1,222,793.93	1,733,289.90	2,284,949.55

3/12/2022

Treasurer of School Moneys

REPORT OF THE TREASURER TO THE BOARD OF EDUCATION

BEVERLY CITY SCHOOLS
SPECIAL REVENUE FUND

FOR THE MONTH ENDING: FEBRUARY 2022

CASH REPORT					
SPECIAL REVENUE FUND		(1) Beginning Cash Balance	(2) Cash Receipts This Month	(3) Cash Disbursements this Month	(4) Ending Cash
1	Local Project	307,345.76			307,345.76
2	Early Childhood Program Aid	613,053.79		80,034.60	533,019.19
3	Preschool Education Aid	-			-
4	DEPA	10,752.22			10,752.22
	TARA	8,806.06			8,806.06
	Distance Learning Network Aid	3,508.00			3,508.00
	Character Education Aid	3,470.95			3,470.95
	Mentoring Aid	2,058.00			2,058.00
11	Other- State	7,643.00			7,643.00
12	P.L. 103-382 Title I & III	(238,820.21)		10,580.70	(249,400.91)
13	P.L. 103-382 Title II	(43,539.99)		2,142.00	(45,681.99)
14	P.L. 103-382 Title IV	(49,156.37)		1,812.00	(50,968.37)
15	P.L. 103-382 Title V	727.40		679.50	47.90
17	I.D.E.A. Part B (Handicapped)	(232,245.34)		15,540.00	(247,785.34)
18	P.L. 101-392 Vocational	-			-
19	P.L. 91-230 Adult Basic Education	-			-
20	Other -	(189,553.12)		608,812.26	(798,365.38)
		-			-
21	Total Special Revenues (Line 1 thru 20) (Must agree with line 3, page 1)	204,050.15	-	719,601.06	(515,550.91)

Form A - 149

Bank Reconciliation

Bank Name	WSFS Bank		Prepared by
Account number	General operating Acct		Date:
Statement Date	February 28, 2022		
Fund/Funds	10,,20,40,		
1	Balance per Bank		3,511,041.96
	Reconciling Items		
	Additions		
	Deposits in transit		
	Date	Amount	
2a			
2b			
2c			
2d	Total D.I.T.'s		
2	Misc	2,410.44	
3	Total Additions		2,410.44
	Deductions		
4	Outstanding Checks (attached list)		1,327,393.30
5	Other (explain)		-
6	Total Deductions		1,327,393.30
7	Net Reconciling Items		(1,324,982.86)
8	Adjusted Balance per Bank As of		February 28, 2022 2,186,059.10
9	Balance per Board Secretary's Records As of		2/28/2022 ** 2,323,189.59
	Reconciling Items:		
	Additions		
10	Interest Earned		-
11	Other (Explain)		Pending journal entries
12	Total Additions		-
	Deductions		
13	Bank Charges		
14	Other (Explain)		137,130.49 Pending journal entries
15	Total deductions		137,130.49
16	Net Reconciling items		(137,130.49)
17	Adjusted Board Secretary's Balance As of		February 28, 2022 2,186,059.10
<p>* Line 8 MUST EQUAL line 17.</p> <p>** If for general fund, special revenue fund, capital projects fund or debt service fund, must agree with amount per board secretary's report</p>			

Form A - 149

Bank Reconciliation

Bank Name	WSFS Bank	Prepared by
Account number	REFERENDUM ACCT	Date:
Statement Date	February 28, 2022	
Fund/Funds	FUND 30	

1	Balance per Bank				16,332.18
	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				
	(attached list)	-			
4					
5	Other (explain)	-			
6	Total Deductions		-		
7	Net Reconciling Items				-
8	Adjusted Balance per Bank As of		February 28, 2022		16,332.18

9	Balance per Board Secretary's Records As of		2/28/2022	**	(48,624.56)
	Reconciling Items:				
	Additions				
10	Interest Earned	-			
11	Other (Explain)	64,956.74	Pending journal entries		
12	Total Additions		64,956.74		
	Deductions				
13	Bank Charges				
14	Other (Explain)		Pending journal entries		
15	Total deductions		-		
16	Net Reconciling items				64,956.74
17	Adjusted Board Secretary's Balance As of		February 28, 2022		16,332.18

* 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

Form A - 149

Bank Reconciliation

Bank Name	WSFS Bank	Prepared by
Account number	2400000357	Date:
Statement Date	February 28, 2022	
Fund/Funds	Net Payroll	

1	Balance per Bank					25,838.70
	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)			5,971.33		
5	Other (explain)			-		
6	Total Deductions				5,971.33	
7	Net Reconciling Items					(5,971.33)
8	Adjusted Balance per Bank As of		February 28, 2022			19,867.37
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

Form A - 149

Bank Reconciliation

Bank Name		WSFS Bank		Prepared by	
Account number		6101433275		Date:	
Statement Date		February 28, 2022			
Fund/Funds		Payroll Agency (90)			
1	Balance per Bank				67,408.40
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)		17,175.13		
5	Other (prior period voids)		-		
6	Total Deductions			17,175.13	
7	Net Reconciling Items				(17,175.13)
8	Adjusted Balance per Bank As of			February 28, 2022	50,233.27
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					
Page 3d					

Form A - 149

Bank Reconciliation

Bank Name	WSFS Bank	Prepared by	
Account number	2400000340	Date:	
Statement Date	February 28, 2022		
Fund/Funds	School Activities		
1	Balance per Bank		12,196.86
	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		0.00
8	Adjusted Balance per Bank As of	February 28, 2022	12,196.86
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		*
<p>* Line 8 MUST EQUAL line 17.</p> <p>** If for general fund, special revenue fund, capital projects fund or debt service fund, must agree with amount per board secretary's report</p>			
Page 3h-e			

Form A - 149

Bank Reconciliation

Bank Name	WSFS Bank			Prepared by
Account number	9500064390			Date:
Statement Date	February 28, 2022			
Fund/Funds	FSA account			
1	Balance per Bank			260.77
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			0.00
8	Adjusted Balance per Bank As of		February 28, 2022	260.77
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			*
<p>* Line 8 MUST EQUAL line 17.</p> <p>** If for general fund, special revenue fund, capital projects fund or debt service fund, must agree with amount per board secretary's report</p>				
Page 3h-f				

BEVERLY CITY SCHOOLS
ANALYSIS OF RECONCILING ITEMS
As of 2-28-22

FUND-10

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

3,021,868.55

NEEDED GENERAL LEDGER ADJUSTMENTS:

Prior year diff 6-30-21	(555,987.74)
Audit adj - 6-30-21	
July - June serv charges	(14.40)
WIRE /PAYROLL POSTING	(521.19)
6-30-21 PAYROLL	12,119.14
7-29-21 TRASFER - SUI	(5,171.57)

(549,575.76)

cash per Treasurer school monies report

2,472,292.79

FUND 30

cash per Board Secretary's Report _____ (48,624.56)

NEEDED GENERAL LEDGER ADJUSTMENTS:

Prior year diff 6-30-21 64,946.95

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 9.79

64,956.74

cash per Treasurer school monies report 16,332.18

FUND 40

cash per Board Secretary's Report _____ (9,096.64)

NEEDED GENERAL LEDGER ADJUSTMENTS:

Prior year diff 6-30-21 48,810.86
Audit adj - 6-30-21

48,810.86

cash per Treasurer school monies report 39,714.22

MISC

FUND 60

cash per Balance Sheet.

173,994.51

NEEDED GENERAL LEDGER ADJUSTMENTS:

Prior year diff 6-30-21 15,608.49
Audit adj - 6-30-21

15,608.49

cash per Treasurer school monies report

189,603.00

BEVERLY CITY SCHOOLS
 OUSTANDING CHECK LIST

2/28/2022

CHECK #	AMOUNT	CHECK #	AMOUNT	CHECK #	AMOUNT
---------	--------	---------	--------	---------	--------

OPERATING ACCOUNT

-

PAGE 1

16502	34.65	25922	535.50	26089	4,774.42
17961	867.83	25923	495.00	26090	3,297.78
18116	1,605.20	25924	2,126.24	26091	11,726.94
18815	7.50	25928	295.00	26092	2,911.25
18870	180.00	25970	5,863.47	26093	3,526.41
19035	600.00			26094	17,375.00
19086	437.50	25999	939.21	26095	1,531.16
19652	12.40	26064	2,670.20	26096	2,491.50
19653	14.20	26065	6,404.86	26097	92.89
21136	391.68	26066	540.50	26098	2,414.99
21845	32,981.00	26067	756.00	26099	63.00
22596	11,720.00	26068	424.00	26100	3,768.75
22605	36,399.00	26069	15,540.00	26101	277.20
22976	8,287.50	26070	360.00	26102	17,947.05
23357	166,061.03	26071	556.81	26103	104,895.30
23367	200.00	26072	16.24	26104	37,964.50
23992	500.00	26073	4,995.48	26105	1,797.75
24114	31,023.70	26074	445.50	26106	21,892.50
24156	158.00	26075	8,872.20	26107	820.73
24160	21.1	26076	8,867.02	26108	8,034.48
24731	500.00	26077	2,294.00	26109	3,904.45
24842	1,250.00	26078	500.00	26110	1,943.29
24854	39,871.00	26079	424.34	26111	1,059.78
24905	1,150.00	26080	51.74	26112	596.99
25021	5,793.48	26081	240.00	26113	1,938.22
25583		26082	545.00	26114	2,142.80
25589	23,500.20	26083	462.22	26115	1,475.70
25590		26084	517.50	26116	8,745.00
25725	823.59	26085	15,180.57	26117	1,450.00
25792	437.00	26086	115.02	26118	99.00
25889	300.00	26087	86.85	26119	191.82
		26088	7,257.58	26120	599,058.00

365,127.56

88,378.05

870,208.65

BEVERLY CITY SCHOOLS
OUTSTANDING CHECK LIST

2/28/2022

CHECK #	AMOUNT	CHECK #	AMOUNT	CHECK #	AMOUNT
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OPERATING ACCOUNT

PAGE 2

26121	139.40				
26122	739.18				
26123					
26124	198.50				
26125	400.00				
26126	446.15				
26127	1,895.21				

3,679.04

-

-

BEVERLY CITY SCHOOLS
 OUSTANDING CHECK LIST

2/28/2022

CHECK #	AMOUNT	CHECK #	AMOUNT	CHECK #	AMOUNT
---------	--------	---------	--------	---------	--------

202822	182.23				
205215	167.61				

218385	180.29				
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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				

<u>5,791.04</u>	<u>180.29</u>	<u>-</u>
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TOTAL O/S CHECKS -PAYROLL ACCT	<u><u>5,971.33</u></u>
--------------------------------	------------------------

BEG BAL OS CKS	5,971.33
ISSUED	-
CASHED	-
	<u><u>5,971.33</u></u>

-

BEVERLY CITY SCHOOLS
 OUSTANDING CHECK LIST

2/28/2022

CHECK # AMOUNT CHECK # AMOUNT CHECK # AMOUNT
PAYROLL AGENCY

10539	14.20
11994	400.00
12172	600.00
1276	425.00
12177	272.86
12178	5,569.16
12179	2,224.44
12180	100.00
12181	4,874.74
12182	600.00
12183	1,769.73
12184	325.00

17,175.13

BEG BAL OS CKS	23,030.43
ISSUED	24,775.26
CASHED	(30,630.56)
void	
	<u>17,175.13</u>

BEVERLY CITY SCHOOLS
OUTSTANDING CHECK LIST

2/28/2022

CHECK #	AMOUNT	CHECK #	AMOUNT	CHECK #	AMOUNT
<u>FUND 30 REFERENDUM ACCOUNT</u>					

18

BEG BAL OS CKS	-
ISSUED	-
CASHED	-
void	-

	-

Beverly City Board of Education January Transfer Report

ve_s1701
03/24/2022

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	1,835,506.00	0.00	1,835,506.00	183,550.60	(301,621.00)	-16.43	0.00	8,332.91
	12-1XX-100-XXX								
	13-1XX-100-XXX								
	15-1XX-100-XXX								
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	672,279.00	0.00	672,279.00	67,227.90	252,273.00	37.53	319,500.90	9,556.65
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	(2,200.00)	-10.00	0.00	15,557.64
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		2,529,785.00	0.00	2,529,785.00					33,447.20
UNDISTRIBUTED EXPENDITURES									
Tuition	11-000-100-XXX	2,415,820.00	0.00	2,415,820.00	241,582.00	258,200.00	10.69	499,782.00	55,947.29
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	457,122.00	0.00	457,122.00	45,712.20	(43,152.00)	-9.44	2,560.20	26,087.50
Improvement of Instruction Services and Instructional Staff Training Services	1X-000-221-XXX 1X-000-223-XXX	229,326.00	0.00	229,326.00	22,932.60	42,400.00	18.49	65,332.60	1,768.56
General Administration	1X-000-230-XXX	250,541.00	0.00	250,541.00	25,054.10	(24,800.00)	-9.90	254.10	16,529.67
School Administration	1X-000-240-XXX	32,429.00	0.00	32,429.00	3,242.90	(3,200.00)	-9.87	42.90	3,205.80
Central Services & Administrative Information Technology	1X-000-25X-XXX	141,379.00	0.00	141,379.00	14,137.90	(2,400.00)	-1.70	11,737.90	1,385.29
Operation and Maintenance of Plant Services	1X-000-26X-XXX	589,535.00	0.00	589,535.00	58,953.50	(58,900.00)	-9.99	53.50	114,551.94
Student Transportation Services	1X-000-270-XXX	425,711.00	0.00	425,711.00	42,571.10	(16,700.00)	-3.92	25,871.10	11,662.35
Personal Services-Employee Benefits	1X-XXX-XXX-2XX	1,094,880.00	0.00	1,094,880.00	109,488.00	(108,900.00)	-9.95	588.00	137,915.56
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 January Transfer Report

va_s1701
03/24/2022

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		5,636,743.00	0.00	5,636,743.00	0.00	0.00	0.00	0.00	369,053.96
TOTAL GENERAL CURRENT EXPENSE		8,166,528.00	0.00	8,166,528.00	400.00	9,000.00	225.00	9,400.00	402,501.16
Equipment	12-XXX-XXX-73X 15-XXX-XXX-73X	4,000.00	0.00	4,000.00	400.00	9,000.00	225.00	9,400.00	463.20
Facilities Acquisition and Construction Services	12-000-4XX-XXX	800,000.00	0.00	800,000.00	0.00	0.00	0.00	0.00	775,895.00
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		804,000.00	0.00	804,000.00	0.00	0.00	0.00	0.00	776,358.20
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		8,970,528.00	0.00	8,970,528.00	0.00	0.00	0.00	0.00	1,178,859.36

School Business Administrator Signature

Date

Beverly City Board of Education Expense Account Adjustment Analysis By Account#

va_exaa1.082406
03/24/2022

Selected Cycle : January

Account #	Account Description	Description	Adj #	Date	User	Old Amount	Adjustment	New Balance
Current Appropriation Adjustments								
11-000-213-300- -	HEALTH PURCHASED PROF/ED	bt - january	000038	01/14/2022	BSAVAGE	\$47,300.00	\$1,100.00	\$48,400.00
			Total For Account # 11-000-213-300- -				\$1,100.00	
11-000-216-320- -	SPEECH/OT/PT PROF SER	bt - january	000039	01/14/2022	BSAVAGE	\$64,000.00	(\$5,300.00)	\$58,700.00
			Total For Account # 11-000-216-320- -				(\$5,300.00)	
11-000-219-320- -	CST PROF/ED SVS	bt - january	000038	01/14/2022	BSAVAGE	\$17,559.00	(\$1,100.00)	\$16,459.00
			Total For Account # 11-000-219-320- -				(\$1,100.00)	
11-000-230-580-059-	OTHER PURCH SERV (400-50	bt - january	000038	01/14/2022	BSAVAGE	\$0.00	\$2,100.00	\$2,100.00
			Total For Account # 11-000-230-580-059-				\$2,100.00	
11-000-230-590- -	GEN AD ADVERTISEMENT	bt - january	000038	01/14/2022	BSAVAGE	\$3,000.00	(\$2,100.00)	\$900.00
			Total For Account # 11-000-230-590- -				(\$2,100.00)	
11-000-251-592- -	BUSINESS MISC PURCH SVC	bt - january	000039	01/14/2022	BSAVAGE	\$2,000.00	(\$2,000.00)	\$0.00
			Total For Account # 11-000-251-592- -				(\$2,000.00)	
11-000-251-610- -	BUSINESS SUPPLIES	bt - january	000039	01/14/2022	BSAVAGE	\$3,700.90	(\$1,500.00)	\$2,200.90
			Total For Account # 11-000-251-610- -				(\$1,500.00)	
11-000-252-340- -	AIT PUR TECH SERV	bt - january	000039	01/14/2022	BSAVAGE	\$14,000.00	\$8,800.00	\$22,800.00
			Total For Account # 11-000-252-340- -				\$8,800.00	
11-000-261-420- -	MAINT CLEANING/REPAIRS	bt - january	000038	01/14/2022	BSAVAGE	\$39,700.00	\$5,000.00	\$44,700.00
			Total For Account # 11-000-261-420- -				\$5,000.00	
11-000-262-110-OT -	OPER/CUSTODIAL OT	bt - january	000038	01/14/2022	BSAVAGE	\$30,000.00	\$1,700.00	\$31,700.00
			Total For Account # 11-000-262-110-OT -				\$1,700.00	
11-000-262-300- -	OPER PURCH PROF/TECH SVS	bt - january	000038	01/14/2022	BSAVAGE	\$117,700.00	(\$6,700.00)	\$111,000.00
			Total For Account # 11-000-262-300- -				(\$6,700.00)	
11-000-262-420- -	OPER CONTRACT SERVICES	bt - january	000038	01/14/2022	BSAVAGE	\$36,800.00	\$17,000.00	\$53,800.00
			Total For Account # 11-000-262-420- -				\$17,000.00	
11-000-262-520- -	OPER PROPERTY INS	bt - january	000038	01/14/2022	BSAVAGE	\$17,089.00	(\$17,000.00)	\$89.00
			Total For Account # 11-000-262-520- -				(\$17,000.00)	
11-110-100-101- -	KNDG TEACHER SALARIES	bt - january	000038	01/14/2022	BSAVAGE	\$135,278.00	(\$1,200.00)	\$134,078.00
			Total For Account # 11-110-100-101- -				(\$1,200.00)	
11-150-100-101- -	HOME INSTRUC T SALARIES T	bt - january	000038	01/14/2022	BSAVAGE	\$4,690.00	\$1,200.00	\$5,890.00
			Total For Account # 11-150-100-101- -				\$1,200.00	
11-190-100-106- -	OTHER SALARIES-INSTR	bt - january	000038	01/14/2022	BSAVAGE	\$227,242.00	(\$600.00)	\$226,642.00
			Total For Account # 11-190-100-106- -				(\$600.00)	
11-190-100-610- -	GENERAL SUPPLIES INSTRUC	bt - january	000038	01/14/2022	BSAVAGE	\$58,710.00	\$600.00	\$59,310.00

Beverly City Board of Education Expense Account Adjustment Analysis By Account#

va_exaa1.082406
03/24/2022

Selected Cycle : January

Account #	Account Description	Description	Adj #	Date	User	Old Amount	Adjustment	New Balance
60-910-310-420- -	FOOD SERV EQP REPAIR	bt - jnuary	000040	01/14/2022	BSAVAGE	\$510.00	\$600.00	\$1,110.00
Total For Account # 11-190-100-610- -							\$600.00	
60-910-310-500- -	FOOD SERVICE COSTS	bt - jnuary	000040	01/14/2022	BSAVAGE	\$149,490.00	(\$600.00)	\$148,890.00
Total For Account # 60-910-310-420- -							\$600.00	
Total For Account # 60-910-310-500- -							(\$600.00)	
Total Current Appr.								\$0.00

Beverly City Board of Education February Transfer Report

va_s1701
03/24/2022

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	1,835,506.00	0.00	1,835,506.00	183,550.60	(301,621.00)	-16.43	0.00	38,149.60
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	672,279.00	0.00	672,279.00	67,227.90	252,273.00	37.53	319,500.90	27,912.27
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	(2,200.00)	-10.00	0.00	10,853.64
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		2,529,785.00	0.00	2,529,785.00					76,915.51
UNDISTRIBUTED EXPENDITURES									
Tuition	11-000-100-XXX	2,415,820.00	0.00	2,415,820.00	241,582.00	258,200.00	10.69	499,782.00	13,635.12
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	457,122.00	0.00	457,122.00	45,712.20	(43,152.00)	-9.44	2,560.20	29,722.36
Improvement of Instruction Services and Instructional Staff Training Services	1X-000-221-XXX 1X-000-223-XXX	229,326.00	0.00	229,326.00	22,932.60	44,500.00	19.40	67,432.60	1,483.12
General Administration	1X-000-230-XXX	250,541.00	0.00	250,541.00	25,054.10	(24,800.00)	-9.90	254.10	24,339.11
School Administration	1X-000-240-XXX	32,429.00	0.00	32,429.00	3,242.90	(3,200.00)	-9.87	42.90	3,205.80
Central Services & Administrative Information Technology	1X-000-25X-XXX	141,379.00	0.00	141,379.00	14,137.90	(2,400.00)	-1.70	11,737.90	1,100.31
Operation and Maintenance of Plant Services	1X-000-26X-XXX	589,535.00	0.00	589,535.00	58,953.50	(58,900.00)	-9.99	53.50	59,144.05
Student Transportation Services	1X-000-270-XXX	425,711.00	0.00	425,711.00	42,571.10	(18,800.00)	-4.42	23,771.10	53,072.53
Personal Services-Employee Benefits	1X-XXX-XXX-2XX	1,094,880.00	0.00	1,094,880.00	109,488.00	(108,900.00)	-9.95	588.00	155,412.39

Beverly City Board of Education February Transfer Report

va_s1701
03/24/2022

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
Food Services	11-000-310-XXX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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		5,636,743.00	0.00	5,636,743.00					341,114.79
TOTAL GENERAL CURRENT EXPENSE		8,166,528.00	0.00	8,166,528.00					418,030.30
Equipment	12-XXX-XXX-73X 15-XXX-XXX-73X	4,000.00	0.00	4,000.00	400.00	9,000.00	225.00	9,400.00	463.20
Facilities Acquisition and Construction Services	12-000-4XX-XXX	800,000.00	0.00	800,000.00	0.00	0.00	0.00	0.00	800,000.00
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		804,000.00	0.00	804,000.00					800,463.20
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		8,970,528.00	0.00	8,970,528.00					1,218,493.50

School Business Administrator Signature

Date

Beverly City Board of Education Expense Account Adjustment Analysis By Account#

va_exea1.082406

02/24/2022

Current Cycle : February

Account #	Account Description	Description	Adj #	Date	User	Old Amount	Adjustment	New Balance
Current Appropriation Adjustments								
11-000-100-562-	TUITION-LEA SPECIAL EDUC	bt - february	000042	02/24/2022	BSA VAGE	\$358,795.00	\$60,000.00	\$418,795.00
11-000-100-565-	TUITION-CSSD & DAY SCHOO	bt - february	000042	02/24/2022	BSA VAGE	\$1,237,799.00	(\$37,000.00)	\$1,200,799.00
11-000-100-566-	TUITION-PRIVATE SCHOOL	bt - february	000042	02/24/2022	BSA VAGE	\$96,010.00	(\$23,000.00)	\$73,010.00
11-000-213-300-	HEALTH PURCHASED PROFIED	bt - february	000042	02/24/2022	BSA VAGE	\$48,400.00	\$2,500.00	\$50,900.00
11-000-213-610-	HEALTH SUPPLIES	bt - february	000042	02/24/2022	BSA VAGE	\$1,200.00	\$100.00	\$1,300.00
11-000-216-320-	SPEECH/OT/PT PROF SER	bt - february	000042	02/24/2022	BSA VAGE	\$58,700.00	\$3,500.00	\$62,200.00
11-000-219-320-	CST PROF/IED SVS	bt - february	000042	02/24/2022	BSA VAGE	\$16,459.00	(\$2,600.00)	\$13,859.00
11-000-221-102-	CURR/INSTR SALARIES	BT FEBRUARY	000043	02/24/2022	BSA VAGE	\$198,276.00	\$2,100.00	\$200,376.00
11-000-261-420-	MAINT CLEANING/REPAIRS	bt - february	000042	02/24/2022	BSA VAGE	\$44,700.00	\$1,700.00	\$46,400.00
11-000-262-110-	OPER/CUST SALARIES	bt - february	000042	02/24/2022	BSA VAGE	\$88,797.00	(\$26,700.00)	\$62,097.00
11-000-262-110-OT-	OPER/CUSTODIAL OT	bt - february	000042	02/24/2022	BSA VAGE	\$31,700.00	\$5,000.00	\$36,700.00
						\$36,700.00	\$16,500.00	\$53,200.00
							\$21,500.00	
Total For Account # 11-000-262-110-OT -								
11-000-262-300-	OPER PURCH PROF/TECH SVS	BT FEBRUARY	000043	02/24/2022	BSA VAGE	\$111,000.00	(\$23,900.00)	\$87,100.00
11-000-262-420-	OPER CONTRACT SERVICES	bt - february	000042	02/24/2022	BSA VAGE	\$53,800.00	\$20,000.00	\$73,800.00
11-000-262-622-	OPER ENERGY - ELECTRICIT	BT FEBRUARY	000043	02/24/2022	BSA VAGE	\$32,300.00	\$7,400.00	\$39,700.00
11-000-270-518-	TRANS ESC SP ED CONTRACT	BT FEBRUARY	000043	02/24/2022	BSA VAGE	\$180,000.00	(\$2,100.00)	\$177,900.00
11-110-100-101-	KNDG TEACHER SALARIES	bt - february	000042	02/24/2022	BSA VAGE	\$134,078.00	(\$4,320.00)	\$129,758.00
						\$129,758.00	\$1,600.00	\$131,358.00
							(\$2,720.00)	
Total For Account # 11-110-100-101 -								
11-130-100-101-01-	GRADES 6-8 - SUBSTITUTES	BT FEBRUARY	000043	02/24/2022	BSA VAGE	\$15,000.00	(\$7,600.00)	\$7,400.00
11-150-100-101-	HOME INSTRUCT SALARIES T	bt - february	000042	02/24/2022	BSA VAGE	\$5,890.00	\$720.00	\$6,610.00
						\$6,610.00	\$6,000.00	\$12,610.00
							\$6,720.00	
Total For Account # 11-150-100-101 -								
11-190-100-340-	PURCHASED TECH SVC	bt - february	000042	02/24/2022	BSA VAGE	\$62,400.00	\$1,100.00	\$63,500.00
11-190-100-610-	GENERAL SUPPLIES INSTRUC	bt - february	000042	02/24/2022	BSA VAGE	\$59,310.00	\$2,500.00	\$61,810.00
11-213-100-101-	RR TEACHER SALARIES	BT FEBRUARY	000043	02/24/2022	BSA VAGE	\$187,680.00	\$3,000.00	\$190,680.00
11-213-100-101-01-	RESOURCE RM- SUBSTITUTES	BT FEBRUARY	000043	02/24/2022	BSA VAGE	\$10,000.00	(\$3,000.00)	\$7,000.00
11-230-100-101-	BSC SKILLS TEACHER SALAR	bt - february	000042	02/24/2022	BSA VAGE	\$211,887.00	(\$4,250.00)	\$207,637.00
11-230-100-101-01-	BSI- SUBSTITUTES	bt - february	000042	02/24/2022	BSA VAGE	\$1.00	\$750.00	\$751.00

Beverly City Board of Education Expense Account Adjustment Analysis By Account#

va_exaa1.082406

02/24/2022

Current Cycle : February

Account #	Account Description	Description	Adj #	Date	User	Old Amount	Adjustment	New Balance
20-487-100-100-	ARP-ESSER GRANT PROGRAM	setup esser iii	000041	02/24/2022	BSAVAGE	\$0.00	\$243,974.00	\$243,974.00
20-487-200-200-	ARP-ESSER BENEFITS	setup esser iii	000041	02/24/2022	BSAVAGE	\$0.00	\$109,788.00	\$109,788.00
20-487-200-400-	ARP-ESSER BUILDING	setup esser iii	000041	02/24/2022	BSAVAGE	\$0.00	\$866,106.00	\$866,106.00
20-488-200-300-	ADDRESSING STUDENT LEARN	setup esser iii	000041	02/24/2022	BSAVAGE	\$0.00	\$50,000.00	\$50,000.00
20-489-100-100-	ADDRESSING STUDENT LEARN	setup esser iii	000041	02/24/2022	BSAVAGE	\$0.00	\$22,480.00	\$22,480.00
20-489-100-600-	ADDRESSING STUDENT LEARN	setup esser iii	000041	02/24/2022	BSAVAGE	\$0.00	\$15,216.00	\$15,216.00
20-489-200-100-	ADDRESSING STUDENT LEARN	setup esser iii	000041	02/24/2022	BSAVAGE	\$0.00	\$2,304.00	\$2,304.00
20-490-200-100-	ARP ESSER SUBGRANT EVIDE	setup esser iii	000041	02/24/2022	BSAVAGE	\$0.00	\$40,000.00	\$40,000.00
20-491-200-100-	ARP ESSER MENTAL	setup esser iii	000041	02/24/2022	BSAVAGE	\$0.00	\$88,501.00	\$88,501.00

Total Current Appr.

\$1,438,369.00

Beverly City Board of Education Expense Account Adjustment Analysis By Account#

va_exaa1.082406
02/24/2022

Current Cycle : February

Account #	Account Description	Description	Adj #	Date	User	Old Amount	Adjustment	New Balance
YTD Disbursement Adjustments								
12-000-400-390- -	FACILITIES-PROF/TECH SVC	correct acct architect	000002	02/24/2022	BSAVAGE	\$25,580.70	(\$25,580.70)	\$0.00
20-483-200-300- -	ESSER - CRRSA II	correct acct architect	000002	02/24/2022	BSAVAGE	\$0.00	\$25,580.70	\$25,580.70
		correct account architect	000003	02/24/2022	BSAVAGE	\$25,580.70	\$4,419.30	\$30,000.00
			Total For Account # 20-483-200-300- -				\$30,000.00	
20-483-200-400- -	ESSER - CRRSA II	correct account architect	000003	02/24/2022	BSAVAGE	\$886,035.00	(\$4,419.30)	\$881,615.70
		correct grant account #	000004	02/24/2022	BSAVAGE	\$881,615.70	(\$368,833.70)	\$512,782.00
			Total For Account # 20-483-200-400- -				(\$373,253.00)	
20-487-200-400- -	ARP-ESSER BUILDING	correct grant account #	000004	02/24/2022	BSAVAGE	\$0.00	\$368,833.70	\$368,833.70
Total Disbursement								\$0.00

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

MARCH 2022

va_po04.102317
03/01/2022

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

PO#	Control#	Vendor#/Name	Account #	Description	Date	Ba- Entered tch By	Approval Status (2 needed)	PO Amount
22-00403		3439/DON JOHNSTON INC.	11-000-262-300- -	OPER PURCH PROF/TECH	03/01/22	1 DBRYSONREQ	CR-	810.00
22-00404		3720/ASI MOBILE STAGES	11-401-100-500- -	COCURR OTH PURCH SVS	03/01/22	1 DBRYSONREQ	CR-	2,100.00
Report Totals								
							Current Entered	\$2,910.00
							Prior Entered	\$0.00
							Total Entered	\$2,910.00

Beverly City Board of Education

Entered Purchase Order Report By PO Number

va_po04.102317
03/24/2022

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

PO#	Control#	Vendor#/Name	Account #	Description	Date	Ba- Entered tch By	Approval Status (2 needed)	PO Amount
22-00405		3583/JAY'S LANDSCAPING,LLC	11-000-262-420- -	OPER CONTRACT	03/24/22	1 DBRYSONREQ CR-		1,180.00
					Total For 1 Transactions On PO# 22-00405			\$1,180.00
22-00406		3632/RMR SERVICES & REPAIR, LLC	11-000-261-420- -	MAINT CLEANING/REPAIRS	03/24/22	1 DBRYSONREQ CR-		1,012.10
					Total For 1 Transactions On PO# 22-00406			\$1,012.10
22-00407		1953/BROOKFIELD ACADEMY	11-000-100-566- -	TUITION-PRIVATE SCHOOL	03/24/22	1 DBRYSONREQ CR-		1,917.16
					Total For 1 Transactions On PO# 22-00407			\$1,917.16
22-00408		1366/TREASURER, STATE OF NJ- DIV. OF	11-000-262-800- -	OPER MISC EXPENSE	03/24/22	1 DBRYSONREQ CR-		214.00
					Total For 1 Transactions On PO# 22-00408			\$214.00
22-00409		3268/PARA PLUS TRANSLATIONS, INC.	11-000-216-320- -	SPEECH/OT/PT PROF SER	03/24/22	1 DBRYSONREQ CR-		108.50
					Total For 1 Transactions On PO# 22-00409			\$108.50
22-00410		2213/DELL COMPUTER CORPORATION	20-479-100-600- -	COVID RELIEF FUNDS	03/24/22	1 DBRYSONREQ CR-		9,900.30
					Total For 1 Transactions On PO# 22-00410			\$9,900.30
22-00411		3020/SPIEZLE ARCHITECTURAL GROUP	12-000-400-390- -	FACILITIES-PROF/TECH SVC	03/24/22	1 DBRYSONREQ CR-		89.10
					Total For 1 Transactions On PO# 22-00411			\$89.10
22-00412		3411/TOWNSHIP OF DELANCO	11-000-262-622-A -	GASOLINE	03/24/22	1 DBRYSONREQ CR-		225.75
					Total For 1 Transactions On PO# 22-00412			\$225.75
22-00413		3694/DE LA PENA, ALYSSA	11-000-213-610- -	HEALTH SUPPLIES	03/24/22	1 DBRYSONREQ CR-		9.87
					Total For 1 Transactions On PO# 22-00413			\$9.87
22-00414		1752/SCHOOL SPECIALTY , LLC.	11-190-100-610- -	GENERAL SUPPLIES	03/24/22	1 DBRYSONREQ CR-		400.43
					Total For 1 Transactions On PO# 22-00414			\$400.43
22-00415		3516/DALIA, ASHLEY	11-000-216-320- -	SPEECH/OT/PT PROF SER	03/24/22	1 DBRYSONREQ CR-		92.50
					Total For 1 Transactions On PO# 22-00415			\$92.50

Beverly City Board of Education

Entered Purchase Order Report By PO Number

va_po04.102317
03/24/2022

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

PO#	Control#	Vendor#/Name	Account #	Description	Date	Ba- Entered tch By	Approval Status (2 needed)	PO Amount
22-00416		1059/GENERAL CHEMICAL CO.	11-000-261-610- -	MAINT SUPPLIES	03/24/22	1 DBRYSONREQ CR-		588.30
						Total For 1 Transactions On PO# 22-00416		\$588.30
22-00417		3579/PROFESSIONAL MEDICAL STAFFING	11-000-213-104- -	HEALTH SVC SALARIES	03/24/22	1 DBRYSONREQ CR-		32,900.00
						Total For 1 Transactions On PO# 22-00417		\$32,900.00
22-00418		3674/J LEIGH C, LLC	11-000-216-320- -	SPEECH/OT/PT PROF SER	03/24/22	1 DBRYSONREQ CR-		1,162.50
						Total For 1 Transactions On PO# 22-00418		\$1,162.50
22-00419		3721/SCHOLASTIC EDUCATION	20-489-100-600- -	ESSER III SUMMER SUPPLIE	03/24/22	1 DBRYSONREQ CR-		904.70
						Total For 1 Transactions On PO# 22-00419		\$904.70
22-00420		3563/SHI INTERNATIONAL CORP.	20-483-200-400- -	ESSER - CRRSA II	03/24/22	1 DBRYSONREQ CR-		421.16
						Total For 1 Transactions On PO# 22-00420		\$421.16
22-00421		3568/DEBT SERVICE WIRE, JP MORGAN	40-703-510-830- -	INTEREST	03/24/22	1 DBRYSONREQ CR-		9,096.88
			40-703-510-910- -	PRINCIPAL	03/24/22	1 DBRYSONREQ CR-		65,000.00
						Total For 2 Transactions On PO# 22-00421		\$74,096.88
22-00422		3424/THE RICHLAND-KNOWLES AGENCY	11-000-262-590- -	OPER MISC PURCHASE	03/24/22	1 DBRYSONREQ CR-		420.00
						Total For 1 Transactions On PO# 22-00422		\$420.00
22-00423		3073/CMRS-FP	11-000-230-530- -	TELEPHONE POSTAGE	03/24/22	1 DBRYSONREQ CR-		600.00
						Total For 1 Transactions On PO# 22-00423		\$600.00
22-00424		1775/PEMBERTON TWP. BOARD OF	11-000-216-320- -	SPEECH/OT/PT PROF SER	03/24/22	1 DBRYSONREQ CR-		512.50
						Total For 1 Transactions On PO# 22-00424		\$512.50
22-00425		3293/BILINGUAL SPEECH LANGUAGE	11-000-216-320- -	SPEECH/OT/PT PROF SER	03/24/22	1 DBRYSONREQ CR-		500.00
						Total For 1 Transactions On PO# 22-00425		\$500.00
22-00426		3712/PROGRESSIVE THERAPY OF NJ,	11-000-216-320- -	SPEECH/OT/PT PROF SER	03/24/22	1 DBRYSONREQ CR-		358.05
						Total For 1 Transactions On PO# 22-00426		\$358.05

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

PO#	Control#	Vendor#/Name	Account #	Description	Date	Entered By	Approval Status By	PO Amount
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Report Totals

Current Entered	\$127,613.80
Prior Entered	\$0.00
Total Entered	\$127,613.80

Beverly City Board of Education

2 Fully Approved Requisitions converted into Entered Purchase Orders.

va_areq1
020514
03/01/2022

Req#	PO#	Req. by	Vendor	Ship	Attention	Total Price
22-00403	22-00403	DBRYSONRE Q	DON JOHNSTON INC.	000	JACK DOOLEY	810.00
22-00404	22-00404	DBRYSONRE Q	ASI MOBILE STAGES	000		2,100.00

Beverly City Board of Education

22 Fully Approved Requisitions converted into Entered Purchase Orders.

a_areq1
120514
03/24/2022

Req#	PO#	Req. by	Vendor	Ship	Attention	Total Price
2-00405	22-00405	DBRYSONRE	JAY'S LANDSCAPING,LLC	000		1,180.00
		Q				
2-00406	22-00406	DBRYSONRE	RMR SERVICES & REPAIR, LLC	000		1,012.10
		Q				
2-00407	22-00407	DBRYSONRE	BROOKFIELD ACADEMY	000		1,917.16
		Q				
2-00408	22-00408	DBRYSONRE	TREASURER, STATE OF NJ- DIV. OF	000		214.00
		Q				
2-00409	22-00409	DBRYSONRE	PARA PLUS TRANSLATIONS, INC.	000		108.50
		Q				
2-00410	22-00410	DBRYSONRE	DELL COMPUTER CORPORATION	000	JACK DOOLEY	9,900.30
		Q				
2-00411	22-00411	DBRYSONRE	SPIEZLE ARCHITECTURAL GROUP INC	000		89.10
		Q				
2-00412	22-00412	DBRYSONRE	TOWNSHIP OF DELANCO	000		225.75
		Q				
2-00413	22-00413	DBRYSONRE	DE LA PENA, ALYSSA	000		9.87
		Q				
2-00414	22-00414	DBRYSONRE	SCHOOL SPECIALTY , LLC.	000	M. SHOCKLEY	400.43
		Q				
2-00415	22-00415	DBRYSONRE	DALIA, ASHLEY	000		92.50
		Q				
2-00416	22-00416	DBRYSONRE	GENERAL CHEMICAL CO.	000		588.30
		Q				
2-00417	22-00417	DBRYSONRE	PROFESSIONAL MEDICAL STAFFING	000		32,900.00
		Q				
2-00418	22-00418	DBRYSONRE	J LEIGH C, LLC	000		1,162.50
		Q				
2-00419	22-00419	DBRYSONRE	SCHOLASTIC EDUCATION	000	KERRI LAWLER	904.70
		Q				
2-00420	22-00420	DBRYSONRE	SHI INTERNATIONAL CORP.	000	J DOOLEY	421.16
		Q				
2-00421	22-00421	DBRYSONRE	DEBT SERVICE WIRE, JP MORGAN	000		74,096.88
		Q				
2-00422	22-00422	DBRYSONRE	THE RICHLAND-KNOWLES AGENCY	000		420.00
		Q				
2-00423	22-00423	DBRYSONRE	CMRS-FP	000		600.00
		Q				
2-00424	22-00424	DBRYSONRE	PEMBERTON TWP. BOARD OF EDUC.	000		512.50
		Q				
2-00425	22-00425	DBRYSONRE	BILINGUAL SPEECH LANGUAGE	000		500.00
		Q				
2-00426	22-00426	DBRYSONRE	PROGRESSIVE THERAPY OF NJ, LLC	000		358.05
		Q				

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Posted Checks							
ABC PEDIATRIC THERAPY, LLC/ 3616							
	22-00174	11-000-216-320- / SPEECH/OT/PT PROF SER		CP	DEC 2021	26129	701.25
		11-000-216-320- / SPEECH/OT/PT PROF SER		CP	JAN 2022	26129	403.75
					Total for ABC PEDIATRIC THERAPY, LLC/ 3616		\$1,105.00
ATLANTIC BUSINESS PRODUCTS/ 3206							
	22-00394	11-190-100-610- / GENERAL SUPPLIES INSTRUC		CF	253824	26130	93.99
					Total for ATLANTIC BUSINESS PRODUCTS/ 3206		\$93.99
B.C.I.T./ 1952							
	22-00172	11-000-100-563- / TUITION-CO VOC SCHOOL		CP	April 2022	26131	19,011.10
		11-000-100-563- / TUITION-CO VOC SCHOOL		CP	March 2022	26131	19,011.10
					Total for B.C.I.T./ 1952		\$38,022.20
B.C.S.S.D./ 1266							
	22-00230	11-000-100-565- / TUITION-CSSD & DAY SCHOO		CP	FEB 2022-A.T. - #22-0486	26132	2,818.54
	22-00231	11-000-100-565- / TUITION-CSSD & DAY SCHOO		CP	JAN FEB 2022- #22-0525	26132	45,550.08
					Total for B.C.S.S.D./ 1266		\$48,368.62
BANCROFT NEUROHEALTH/ 3454							
	22-00121	11-000-100-566- / TUITION-PRIVATE SCHOOL		CP	APR 2022 J.L.	26133	4,366.95
					Total for BANCROFT NEUROHEALTH/ 3454		\$4,366.95
BAYADA NURSES INC/ 2591							
	22-00208	11-000-213-300- / HEALTH PURCHASED PROF/ED		CP	16803325 ADJ.	26134	9.25
		11-000-213-300- / HEALTH PURCHASED PROF/ED		CP	168200300 ADJ.	26134	9.50
		11-000-213-300- / HEALTH PURCHASED PROF/ED		CP	16836892 ADJ.	26134	5.50
		11-000-213-300- / HEALTH PURCHASED PROF/ED		CP	16836893 ADJ.	26134	12.00
		11-000-213-300- / HEALTH PURCHASED PROF/ED		CP	16853962 ADJ.	26134	16.50
		11-000-213-300- / HEALTH PURCHASED PROF/ED		CP	17163217	26134	1,022.25
		11-000-213-300- / HEALTH PURCHASED PROF/ED		CP	17179434	26134	1,010.50
		11-000-213-300- / HEALTH PURCHASED PROF/ED		CP	17195562	26134	552.25
		11-000-213-300- / HEALTH PURCHASED PROF/ED		CP	17211807	26134	1,045.75
					Total for BAYADA NURSES INC/ 2591		\$3,683.50
BILINGUAL SPEECH LANGUAGE SERVICES,LLC/ 3293							

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

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Posted Checks						
	22-00425	11-000-216-320- / SPEECH/OT/PT PROF SER		CF 3/8/22 K.G.	26135	500.00
				Total for BILINGUAL SPEECH LANGUAGE SERVICES,LLC/ 3293		\$500.00
BONNIE BRAE/ 3713	22-00338	20-250-100-500- / IDEA TUITION		CP FEB 2022 J.M. - #2022-02	26136	5,880.00
				Total for BONNIE BRAE/ 3713		\$5,880.00
BROOKFIELD ACADEMY/ 1953	22-00407	11-000-100-566- / TUITION-PRIVATE SCHOOL		CF 20036	26137	1,917.16
				Total for BROOKFIELD ACADEMY/ 1953		\$1,917.16
BROWN, JESSICA/ 3671	22-00228	11-000-270-503- / TRANS AID IN LIEU PAY		CP FEB 2022	26138	540.00
				Total for BROWN, JESSICA/ 3671		\$540.00
CAMDEN CO. EDUCATIONAL SVC./ 1982	22-00279	11-000-270-515- / TRANS SP ED JOINT AGREE		CP 100094-Z.D. FEB 2022	26139	609.03
				Total for CAMDEN CO. EDUCATIONAL SVC./ 1982		\$609.03
CINNAMINSON TOWNSHIP SCHOOL DISTRICT/ 1294	22-00168	11-000-100-562- / TUITION-LEA SPECIAL EDUC		CP FEB 2022 I.P.	26140	4,528.50
				CP FEB 2022 J.M.S.	26140	4,343.70
				Total for CINNAMINSON TOWNSHIP SHCOOL DISTRICT/ 1294		\$8,872.20
CINNAMINSON TWP. PUBLIC SCHOOLS/ 3665	22-00292	11-000-270-515- / TRANS SP ED JOINT AGREE		CP FEB 2022-#22-195	26141	1,035.00
				Total for CINNAMINSON TWP. PUBLIC SCHOOLS/ 3665		\$1,035.00
CM3 BUILDING SOLUTIONS INC/ 2865	22-00361	11-000-261-420- / MAINT CLEANING/REPAIRS		CP 56850	26142	260.00
				CF 57088	26142	1,950.40
	22-00373	11-000-261-420- / MAINT CLEANING/REPAIRS		CF 57161	26142	178.00
				Total for CM3 BUILDING SOLUTIONS INC/ 2865		\$2,388.40

CMRS-FPI/ 3073

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Posted Checks							
	22-00423	11-000-230-530- / TELEPHONE POSTAGE		CF	ACT # 600027659	26143	600.00
					Total for CMRS-FP/ 3073		\$600.00
	22-00059	11-190-100-340- / PURCHASED TECH SVC		CP	ACT # 8499 05 117 0029668	26144	297.17
		11-190-100-340- / PURCHASED TECH SVC		CP	ACT # 8499 05 117 0032811	26144	113.17
					Total for COMCAST CABLEVISION/ 1792		\$410.34
	22-00415	11-000-216-320- / SPEECH/OT/PT PROF SER		CF	3/9/2022	26145	92.50
					Total for DALIA, ASHLEY/ 3516		\$92.50
	22-00413	11-000-213-610- / HEALTH SUPPLIES		CF	HEALTH SUPPLIES	26146	9.87
					Total for DE LA PENNA, ALYSSA/ 3694		\$9.87
	22-00421	40-703-510-830- / INTEREST		HF	INTEREST 3/1/2022	312022	9,096.88
		40-703-510-910- / PRINCIPAL		HF	PRINCIPAL 3/1/2022	312022	65,000.00
					Total for DEBT SERVICE WIRE, JP MORGAN CHASE BANK/ 3568		\$74,096.88
	22-00166	11-000-216-320- / SPEECH/OT/PT PROF SER		CP	BEV-PT-220228	26147	247.50
	22-00215	11-000-270-518- / TRANS ESC SP ED CONTRACT		CP	FEB 2022-22E-0601	26147	14,477.57
					Total for EDUCATIONAL SERVICES UNIT/ 1858		\$14,725.07
	22-00093	11-000-251-340- / BUS OFF PURCH TECH SERV		CP	APRIL 2022	26148	115.02
					Total for FILEBANK INC./ 2887		\$115.02
	22-00143	11-190-100-610- / GENERAL SUPPLIES INSTRUC		CF	034721	26149	447.70
					Total for GANGI GRAPHICS/ 3695		\$447.70
	22-00280	11-000-100-566- / TUITION-PRIVATE SCHOOL		CP	APR 2022 M.C.O.	26150	4,948.35
		11-000-100-566- / TUITION-PRIVATE SCHOOL		CP	MAY 2022 M.C.O.	26150	6,927.69
					Total for GARFIELD PARK ACADEMY INC/ 2361		\$11,876.04

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Posted Checks

GENERAL CHEMICAL CO./ 1059							
	22-00362	11-000-261-610- / MAINT SUPPLIES		CF	309421	26151	3,579.00
		11-000-261-610- / MAINT SUPPLIES		CP	309856	26151	480.00
	22-00372	20-479-100-600- / COVID RELIEF FUNDS		CP	310600	26151	331.80
		20-479-100-600- / COVID RELIEF FUNDS		CP	311544	26151	854.42
	22-00362	11-000-261-610- / MAINT SUPPLIES		CP	311545	26151	234.00
		Total for GENERAL CHEMICAL CO./ 1059					\$5,479.22
GLOUCESTER COUNTY SPECIAL SVC./ 1914							
	22-00277	11-000-100-565- / TUITION-CSSD & DAY SCHOO		CP	FEB 2022 OOC FEE M.A. INV. 2V2	26152	315.00
	22-00278	11-000-270-515- / TRANS SP ED JOINT AGREE		CP	JAN 2022-M.A. INV. 2V2797	26152	4,476.92
		Total for GLOUCESTER COUNTY SPECIAL SVC./ 1914					\$4,791.92
GRAINGER/ 2473							
	22-00387	11-000-261-610- / MAINT SUPPLIES		CP	9176046143	26153	135.90
		11-000-261-610- / MAINT SUPPLIES		CP	9188566047	26153	460.82
		11-000-261-610- / MAINT SUPPLIES		CF	9194584372	26153	38.01
		Total for GRAINGER/ 2473					\$634.73
GST TRANSPORT, CORP./ 2738							
	22-00233	11-000-270-511- / TRANS CONT SVS REG		CP	MARCH 2022	26154	3,297.78
		Total for GST Transport, Corp./ 2738					\$3,297.78
HEALTH RESERVES, LLC./ 3676							
	22-00175	11-000-216-320- / SPEECH/OT/PT PROF SER		CP	202/224	26155	2,805.00
		Total for HEALTH RESERVES, LLC./ 3676					\$2,805.00
HORIZON DENTAL OPTION PLAN/ 2999							
	22-00100	11-000-291-270- / OTHER HEALTH BENEFITS		CP	298665859	26156	3,596.68
		Total for Horizon Dental Option Plan/ 2999					\$3,596.68
INSTITUTE FOR EDUCATIONAL DEV./ 1689							
	22-00393	11-000-223-580- / WORKSHOPS		CF	5072151	26157	279.00
		Total for INSTITUTE FOR EDUCATIONAL DEV./ 1689					\$279.00
J LEIGH C, LLC/ 3674							
	22-00418	11-000-216-320- / SPEECH/OT/PT PROF SER		CF	JAN&FEB 2022	26158	1,162.50
		Total for J LEIGH C, LLC/ 3674					\$1,162.50

JAY'S LANDSCAPING, LLC/ 3583

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Posted Checks							
JESUS THE GOOD SHEPARD PARISH/ 3259	22-00405	11-000-262-420- / OPER CONTRACT SERVICES		CF	58911	26159	1,090.00
		11-000-262-420- / OPER CONTRACT SERVICES		CP	58912	26159	90.00
				Total for JAY'S LANDSCAPING,LLC/ 3583			\$1,180.00
JESUS THE GOOD SHEPARD PARISH/ 3259	22-00095	11-000-262-420- / OPER CONTRACT SERVICES		CP	APRIL 2022	26160	1,531.16
				Total for JESUS THE GOOD SHEPARD PARISH/ 3259			\$1,531.16
JONES SCHOOL SUPPLY CO., INC./ 1735	22-00377	11-000-230-610- / GEN ADMIN-SUPPLIES		CF	1852803	26161	39.49
				Total for JONES SCHOOL SUPPLY CO., INC./ 1735			\$39.49
LEXISNEXIS RISK SOLUTIONS FL INC./ 3573	22-00096	11-000-262-300- / OPER PURCH PROF/TECH SVS		CP	FEB 2022	26162	92.89
				Total for LEXISNEXIS RISK SOLUTIONS FL INC./ 3573			\$92.89
LOWE'S/ 3138	22-00107	11-000-261-610- / MAINT SUPPLIES		CP	901640	26163	11.39
		11-000-261-610- / MAINT SUPPLIES		CP	901938	26163	68.11
		11-000-261-610- / MAINT SUPPLIES		CP	902755	26163	38.90
		11-000-261-610- / MAINT SUPPLIES		CP	902950	26163	328.32
		11-000-261-610- / MAINT SUPPLIES		CP	943241	26163	163.22
		11-000-261-610- / MAINT SUPPLIES		CP	960239	26163	71.22
		11-000-261-610- / MAINT SUPPLIES		CP	972245	26163	163.21
				Total for LOWE'S/ 3138			\$844.37
MIDDLESEX LAMINATING/ 3462	22-00376	11-190-100-610- / GENERAL SUPPLIES INSTRUC		CF	338	26164	144.99
				Total for MIDDLESEX LAMINATING/ 3462			\$144.99
NETWORK SUPPORT LLC/ 2672	22-00099	11-190-100-340- / PURCHASED TECH SVC		CP	2025	26165	900.00
		11-190-100-340- / PURCHASED TECH SVC		CP	2026	26165	187.50
		11-190-100-340- / PURCHASED TECH SVC		CP	2027	26165	750.00
		11-190-100-340- / PURCHASED TECH SVC		CP	2028	26165	700.00
				Total for Network Support LLC/ 2672			\$2,537.50
NJ AMERICAN WATER CO./ 1140							

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NJ DIV. OF PENSIONS-PERS/ 3137	22-00104	11-000-262-300- / OPER PURCH PROF/TECH SVS		CP	2/23/2022	26166	328.37
	22-00236	11-000-291-241- / EMP BEN OTH RETIRE		HF	Pers ann app bill 2022	4012022	89,556.00
							\$328.37
NUTRI-SERVE FOOD MGMT/ 2821	22-00240	60-910-310-500- / FOOD SERVICE COSTS		CP	930012922	26167	4,714.36
		60-910-310-500- / FOOD SERVICE COSTS		CP	930021222	26167	6,152.12
		60-910-310-500- / FOOD SERVICE COSTS		CP	930021922	26167	4,490.01
		60-910-310-500- / FOOD SERVICE COSTS		CP	930022622	26167	4,181.64
		60-910-310-500- / FOOD SERVICE COSTS		CP	930030522	26167	5,365.23
							\$24,903.36
PALMYRA BOARD OF EDUCATION/ 1249	22-00201	11-000-100-562- / TUITION-LEA SPECIAL EDUC		CP	April 2022	26168	26,517.70
		11-000-100-561- / TUITION-LEA REGULAR		CP	april 2022	26168	78,377.60
							\$104,895.30
PARA PLUS TRANSLATIONS, INC./ 3268	22-00385	11-000-216-320- / SPEECH/OT/PT PROF SER		CF	160179	26169	325.16
							\$325.16
PEMBERTON TWP. BOARD OF EDUC./ 1775	22-00424	11-000-216-320- / SPEECH/OT/PT PROF SER		CP	DEC 2021	26170	266.50
	22-00391	11-000-100-562- / TUITION-LEA SPECIAL EDUC		CP	FEB 2022 C.B.	26170	4,227.40
	22-00424	11-000-100-562- / TUITION-LEA SPECIAL EDUC		CP	FEB 2022 X.D.	26170	3,176.90
				CF	JAN 2022	26170	246.00
							\$7,916.80
PROFESSIONAL MEDICAL STAFFING/ 3579	22-00417	11-000-213-104- / HEALTH SVC SALARIES		CP	2-3296	26171	1,122.00
		11-000-213-104- / HEALTH SVC SALARIES		CP	2-3314	26171	1,848.75
		11-000-213-104- / HEALTH SVC SALARIES		CP	2-3358	26171	1,338.75
		11-000-213-104- / HEALTH SVC SALARIES		CP	2-3381	26171	1,479.00
		11-000-213-104- / HEALTH SVC SALARIES		CP	2-3400	26171	1,836.00
							\$7,624.50

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Posted Checks							
PROGRESSIVE THERAPY OF NJ, LLC/ 3712	22-00426	11-000-216-320- /SPEECH/OT/PT PROF SER		CF 211406		26172	358.05
Total for PROGRESSIVE THERAPY OF NJ, LLC/ 3712							\$358.05
PRUDENTIAL INS. CO. - NJEA/ 2395	22-00108	11-000-291-270- /OTHER HEALTH BENEFITS		CP 0021205096 APR 2022		26173	406.23
		11-000-291-270- /OTHER HEALTH BENEFITS		CP 0021205632 APR 2022		26173	214.50
Total for PRUDENTIAL INS. CO. - NJEA/ 2395							\$620.73
PSE & G/ 1141	22-00102	11-000-262-622- /OPER ENERGY - ELECTRICIT		CP 2/28/2022 ELECTRICIT		26174	3,219.98
		11-000-262-621- /OPER ENERGY - GAS		CP 2/28/2022 GAS		26174	5,610.37
Total for PSE & G/ 1141							\$8,830.35
RIVELL, LLC/ 3715	22-00386	11-190-100-500- /OTHER PURCHASED SVC		CP 2368		26175	780.89
Total for RIVELL, LLC/ 3715							\$780.89
RMR SERVICES & REPAIR, LLC/ 3632	22-00406	11-000-261-420- /MAINT CLEANING/REPAIRS		CP 19090		26176	516.97
		11-000-261-420- /MAINT CLEANING/REPAIRS		CF 19108		26176	495.13
Total for RMR SERVICES & REPAIR, LLC/ 3632							\$1,012.10
SCHOOL HEALTH CORP/ 1795	22-00384	11-000-213-610- /HEALTH SUPPLIES		CF 4031555-00		26177	90.95
Total for SCHOOL HEALTH CORP/ 1795							\$90.95
SPIEZLE ARCHITECTURAL GROUP INC/ 3020	22-00411	12-000-400-390- /FACILITIES-PROF/TECH SVC		CF 20K037-13		26178	89.10
Total for SPIEZLE ARCHITECTURAL GROUP INC/ 3020							\$89.10
STAPLES ADVANTAGE/ 2984	22-00375	11-000-230-610- /GEN ADMIN-SUPPLIES		CF 3501703797		26179	88.86
	22-00398	11-000-251-610- /BUSINESS SUPPLIES		CF 3501703798		26179	150.68
Total for Staples Advantage/ 2984							\$239.54
STATE OF NJ HEALTH BENEFITS PR/ 2394	22-00182	11-000-291-270- /OTHER HEALTH BENEFITS		HP March 2022		32022	62,136.05
		11-000-291-270- /OTHER HEALTH BENEFITS		HP feb 2022 bill adjustment		32022	2,069.26

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SYSTEMS 3000/ 1001		20-218-200-200- -/ PSEA EMP BENEFITS		HP	march 2022	32022	10,929.00
					Total for STATE OF NJ HEALTH BENEFITS PR/ 2394		\$75,134.31
	22-00242	11-000-252-340- -/ AIT PUR TECH SERV		CF	h22120917	26180	5,247.00
					Total for SYSTEMS 3000/ 1001		\$5,247.00
THE RICHLAND-KNOWLES AGENCY/ 3424		22-00422	11-000-262-590- -/ OPER MISC PURCHASE	CF	1453	26181	420.00
					Total for THE RICHLAND-KNOWLES AGENCY/ 3424		\$420.00
TOWNSHIP OF DELANCO/ 3411		22-00412	11-000-262-622-A -/ GASOLINE	CF	FEB 2022	26182	225.75
					Total for TOWNSHIP OF DELANCO/ 3411		\$225.75
TREASURER, STATE OF NJ- DIV. OF FIRE SAF/ 1366		22-00408	11-000-262-800- -/ OPER MISC EXPENSE	CF	2595868	26183	214.00
					Total for TREASURER, STATE OF NJ- DIV. OF FIRE SAF/ 1366		\$214.00
VERIZON/ 1139		22-00103	11-190-100-500- -/ OTHER PURCHASED SVC	CP	2/27/2022	26184	139.40
					Total for VERIZON/ 1139		\$139.40
W.B. MASON CO. INC./ 2842		22-00390	11-190-100-610- -/ GENERAL SUPPLIES INSTRUC	CF	227857776	26185	1,199.10
					Total for W.B. MASON CO. INC./ 2842		\$1,199.10
WASTE MANAGEMENT OF NJ/ 1169		22-00101	11-000-262-420- -/ OPER CONTRACT SERVICES	CP	6-14648-72001	26186	739.18
					Total for WASTE MANAGEMENT OF NEW JERSEY/ 1169		\$739.18
WESTERN PEST SERVICES/ 2521		22-00094	11-000-262-300- -/ OPER PURCH PROF/TECH SVS	CP	MARCH 2022	26187	198.50
					Total for WESTERN PEST SERVICES/ 2521		\$198.50
XEROX CORPORATION/ 3443		22-00058	11-190-100-610- -/ GENERAL SUPPLIES INSTRUC	CP	015595854	26188	279.36

Beverly City Board of Education

Bills And Claims Report By Vendor Name

for Batches 50,51 and Check Date is 03/25/2022

va_bill5.102317
03/24/2022

Vendor # / Name	PO #	Account # / Description	Inv #	Check Type *	Check Description or Multi Remit To Check Name	Check #	Check Amount
		11-190-100-610- / GENERAL SUPPLIES INSTRUC		CP	feb 2022	26188	138.24
XTEL COMMUNICATIONS/ 2813							\$417.60
	22-00060	11-190-100-500- / OTHER PURCHASED SVC		CP	220592405	26189	1,894.86
Total for XTEL COMMUNICATIONS/ 2813							\$1,894.86
Total for Posted Checks							\$581,573.60

Posted Checks

Beverly City Board of Education

Bills And Claims Report By Vendor Name

for Batches 50,51 and Check Date is 03/25/2022

va_bill5.102317
03/24/2022

Resolution that the list of claims for goods received and services rendered and certified to be correct by the Business Administrator, Run on 03/17/2022 at 12:33:51 PM be approved for payment and further that the Secretary's and Treasurer's financial reports be accepted as filed.

Fund Summary

Fund Category	Sub Fund	Computer Checks	Computer Checks Non/AP	Hand Checks	Hand Checks Non/AP	Total Checks
10	11	\$310,727.73		\$153,761.31		\$464,489.04
10	12	\$89.10				\$89.10
Fund 10	TOTAL	\$310,816.83		\$153,761.31		\$464,578.14
20	20	\$7,066.22		\$10,929.00		\$17,995.22
40	40			\$74,096.88		\$74,096.88
60	60	\$24,903.36				\$24,903.36
GRAND	TOTAL	\$342,786.41	\$0.00	\$238,787.19	\$0.00	\$581,573.60

Chairman Finance Committee

Member Finance Committee

Payroll to Budget Transfer Report

Account#	Check#	Check Date	Check Amount	Check Description
11-000-211-105- -	902152022	02/15/2022	1,599.53	ATTEND SVCS- CLER SAL
11-000-213-104- -	902152022	02/15/2022	3,841.10	HEALTH SVC SALARIES
11-000-213-105- -	902152022	02/15/2022	521.35	HEALTH SVCS- CLER SAL
11-000-216-100- -	902152022	02/15/2022	3,399.90	SPEECH TEACHER SALARY
11-000-217-106- -	902152022	02/15/2022	992.43	EXTRAORD PARA SAL
11-000-219-104- -	902152022	02/15/2022	7,139.24	CST SALARIES
11-000-219-105- -	902152022	02/15/2022	1,042.71	CST SECY/CLER SALARIES
11-000-221-102- -	902152022	02/15/2022	8,227.32	CURR/INSTR SALARIES
11-000-221-104- -	902152022	02/15/2022	334.95	CURR/INSTR PROF SALARIES
11-000-221-110- -	902152022	02/15/2022	223.30	CI OTHER SALARIES
11-000-230-100- -	902152022	02/15/2022	5,895.32	GEN ADMIN SPRINTEND SAL
11-000-230-104- -	902152022	02/15/2022	199.20	TREASURER SALARIES
11-000-230-105- -	902152022	02/15/2022	525.94	GENERAL ADMIN- CLER SAL
11-000-240-105- -	902152022	02/15/2022	525.94	SCH ADMIN SEC/CLER SAL
11-000-251-104- -	902152022	02/15/2022	3,557.49	BUSINESS ADMIN SALARIES
11-000-251-105- -	902152022	02/15/2022	1,007.18	BUS ADMIN/SECY SALARIES
11-000-262-110- -	902152022	02/15/2022	2,685.81	OPER/CUST SALARIES
11-000-262-110-OT -	902152022	02/15/2022	2,185.37	OPER/CUSTODIAL OT
11-000-266-100- -	902152022	02/15/2022	2,225.03	UE S SALS OF SEC G & INV
11-000-270-161- -	902152022	02/15/2022	1,272.43	SAL. FOR PUPIL TRANS(BET
11-000-270-162- -	902152022	02/15/2022	1,022.43	SAL. FOR PUPIL TRANS(BET
11-110-100-101- -	902152022	02/15/2022	6,791.23	KNDG TEACHER SALARIES
11-120-100-101- -	902152022	02/15/2022	28,966.37	GR. 1-5 TEACHER SALARIES
11-130-100-101- -	902152022	02/15/2022	18,345.40	GR. 6-8 TEACHER SALARIES
11-150-100-101- -	902152022	02/15/2022	240.00	HOME INSTRUCT SALARIES T
11-190-100-106- -	902152022	02/15/2022	11,518.86	OTHER SALARIES-INSTR
11-204-100-101- -	902152022	02/15/2022	9,383.30	LLD TEACHER SALARIES
11-204-100-106- -	902152022	02/15/2022	4,074.48	LLD PARA SALARY
11-213-100-101- -	902152022	02/15/2022	11,346.75	RR TEACHER SALARIES
11-230-100-101- -	902152022	02/15/2022	10,588.83	BSC SKILLS TEACHER SALAR
11-230-100-101-01 -	902152022	02/15/2022	570.00	BSI- SUBSTITUTES
11-240-100-101- -	902152022	02/15/2022	3,137.00	BILINGUAL TEACHER SALARI
11-402-100-100- -	902152022	02/15/2022	2,352.00	ATHLETICS SALARIES
20-218-100-101- -	902152022	02/15/2022	12,853.56	PSEA TEACHER SAL
20-218-100-106- -	902152022	02/15/2022	2,977.29	PSEA AIDES SAL
20-218-200-102- -	902152022	02/15/2022	1,451.46	PSEA SUPERV SAL
20-218-200-103- -	902152022	02/15/2022	1,615.16	PRE-K SALARIES OF SUPERV
20-218-200-105- -	902152022	02/15/2022	499.64	PRE-K SALARIES OF SECR A
20-218-200-110- -	902152022	02/15/2022	1,716.64	OTHER SALARIES
20-218-200-173- -	902152022	02/15/2022	609.20	PEA SS CMTY PARENT INV S
20-218-200-176- -	902152022	02/15/2022	4,076.30	PEA SS MASTER TEACHERS
20-231-100-101- -	902152022	02/15/2022	4,961.84	TITLE I TEACHER SALARIES
20-477-100-100-002-	902152022	02/15/2022	932.99	LEARNING ACCERATION
20-477-200-100-003-	902152022	02/15/2022	1,446.40	MENTAL HEALTH SALARIES
Total # of Payments	44.00	Total Check Amount	188,878.67	

Payroll to Budget Transfer Report

Account#	Check#	Check Date	Check Amount	Check Description
11-000-211-105- -	902282022	02/28/2022	1,599.53	ATTEND SVCS- CLER SAL
11-000-213-104- -	902282022	02/28/2022	3,841.10	HEALTH SVC SALARIES
11-000-213-105- -	902282022	02/28/2022	521.35	HEALTH SVCS- CLER SAL
11-000-216-100- -	902282022	02/28/2022	3,399.90	SPEECH TEACHER SALARY
11-000-217-106- -	902282022	02/28/2022	1,103.73	EXTRAORD PARA SAL
11-000-219-104- -	902282022	02/28/2022	7,139.24	CST SALARIES
11-000-219-105- -	902282022	02/28/2022	1,042.71	CST SECY/CLER SALARIES
11-000-221-102- -	902282022	02/28/2022	8,227.32	CURR/INSTR SALARIES
11-000-221-104- -	902282022	02/28/2022	334.95	CURR/INSTR PROF SALARIES
11-000-221-110- -	902282022	02/28/2022	223.30	CI OTHER SALARIES
11-000-230-100- -	902282022	02/28/2022	5,895.32	GEN ADMIN SPRINTEND SAL
11-000-230-104- -	902282022	02/28/2022	199.20	TREASURER SALARIES
11-000-230-105- -	902282022	02/28/2022	525.94	GENERAL ADMIN- CLER SAL
11-000-240-105- -	902282022	02/28/2022	525.94	SCH ADMIN SEC/CLER SAL
11-000-251-104- -	902282022	02/28/2022	3,557.49	BUSINESS ADMIN SALARIES
11-000-251-105- -	902282022	02/28/2022	1,007.18	BUS ADMIN/SECY SALARIES
11-000-262-110- -	902282022	02/28/2022	2,692.41	OPER/CUST SALARIES
11-000-262-110-OT -	902282022	02/28/2022	2,330.88	OPER/CUSTODIAL OT
11-000-266-100- -	902282022	02/28/2022	2,225.03	UE S SALS OF SEC G & INV
11-000-270-161- -	902282022	02/28/2022	1,272.43	SAL. FOR PUPIL TRANS(BET
11-000-270-162- -	902282022	02/28/2022	1,022.43	SAL. FOR PUPIL TRANS(BET
11-110-100-101- -	902282022	02/28/2022	6,791.23	KNDG TEACHER SALARIES
11-110-100-101-01 -	902282022	02/28/2022	285.00	PRESCH/KIND- SUBSTITUTES
11-120-100-101- -	902282022	02/28/2022	28,966.37	GR. 1-5 TEACHER SALARIES
11-130-100-101- -	902282022	02/28/2022	18,345.40	GR. 6-8 TEACHER SALARIES
11-150-100-101- -	902282022	02/28/2022	500.00	HOME INSTRUCT SALARIES T
11-190-100-106- -	902282022	02/28/2022	12,677.67	OTHER SALARIES-INSTR
11-204-100-101- -	902282022	02/28/2022	9,383.30	LLD TEACHER SALARIES
11-204-100-106- -	902282022	02/28/2022	4,545.55	LLD PARA SALARY
11-213-100-101- -	902282022	02/28/2022	8,994.75	RR TEACHER SALARIES
11-213-100-101-01 -	902282022	02/28/2022	570.00	RESOURCE RM- SUBSTITUTES
11-230-100-101- -	902282022	02/28/2022	9,931.81	BSC SKILLS TEACHER SALAR
11-240-100-101- -	902282022	02/28/2022	3,137.00	BILINGUAL TEACHER SALARI
11-401-100-100- -	902282022	02/28/2022	66.00	COCURR SALARIES
20-218-100-101- -	902282022	02/28/2022	12,828.55	PSEA TEACHER SAL
20-218-100-106- -	902282022	02/28/2022	3,311.19	PSEA AIDES SAL
20-218-200-102- -	902282022	02/28/2022	1,451.46	PSEA SUPERV SAL
20-218-200-103- -	902282022	02/28/2022	1,615.16	PRE-K SALARIES OF SUPERV
20-218-200-105- -	902282022	02/28/2022	499.64	PRE-K SALARIES OF SECR A
20-218-200-110- -	902282022	02/28/2022	1,716.64	OTHER SALARIES
20-218-200-173- -	902282022	02/28/2022	609.20	PEA SS CMTY PARENT INV S
20-218-200-176- -	902282022	02/28/2022	4,076.30	PEA SS MASTER TEACHERS
20-231-100-101- -	902282022	02/28/2022	5,618.86	TITLE I TEACHER SALARIES
20-477-100-100-002-	902282022	02/28/2022	932.99	LEARNING ACCERATION
20-477-200-100-003-	902282022	02/28/2022	1,446.40	MENTAL HEALTH SALARIES
Total # of Payments	45.00	Total Check Amount	186,987.85	

Beverly City Board of Education

Budget Cap Worksheet

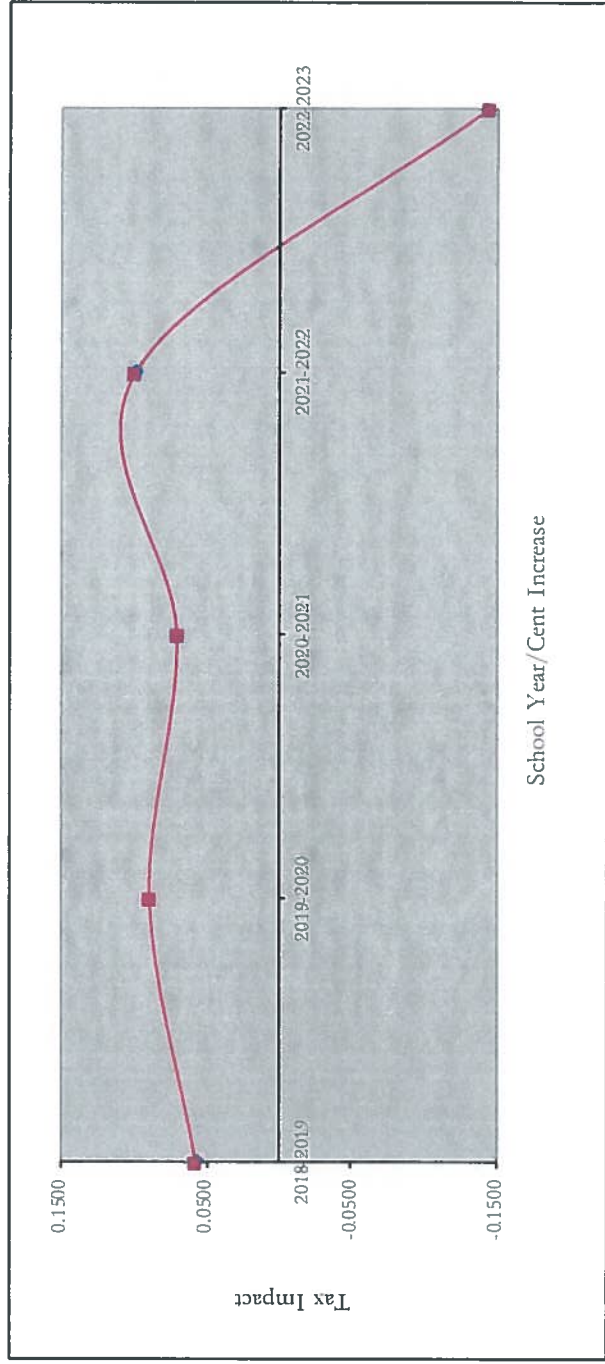
2022-2023

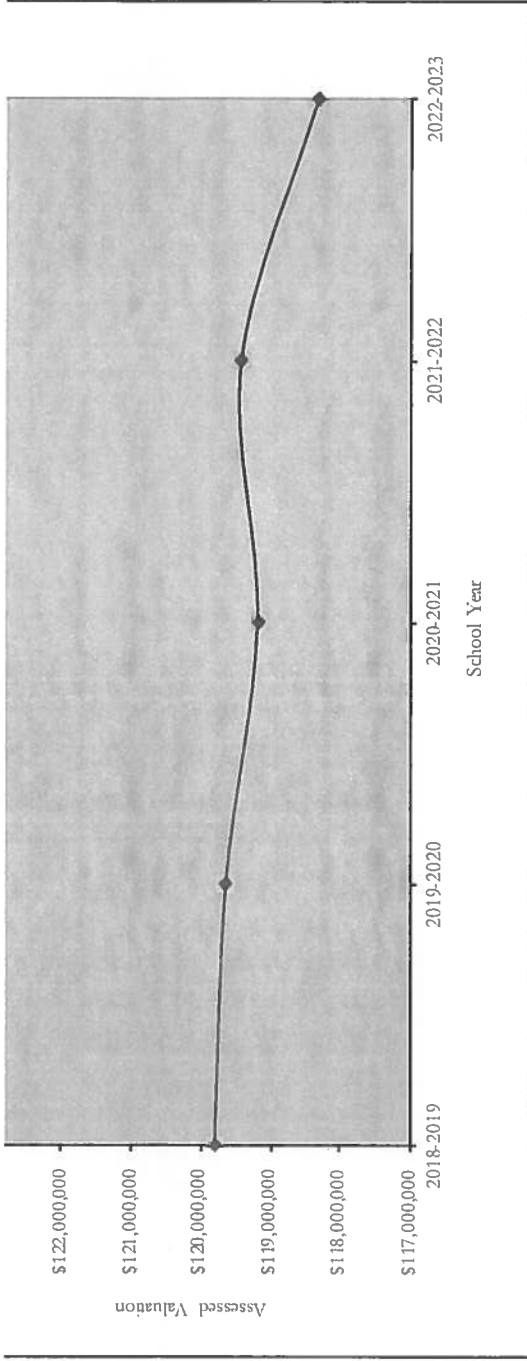
	2022-2023
Beverly Tax Levy	\$2,996,899
General Current Exp.	
Balance Appropriated	\$340,565
Misc. Revenue	\$2,200
Capital Project	\$800,000
Equalization Aid	\$4,452,104
Adjustment/Additional Formula Aid	\$758,309
Security Aid	\$105,269
Special Education	\$182,606
Transportation Aid	\$193,173
Extraordinary Aid/SEMI/Impact Aid/Charter School Aid	\$117,880
Bilingual Aid (see below Fund 20)	\$0
	\$9,949,005

	2022-2023
Additional Revenue	
Tax Levy	\$2,996,899
Tuition	\$0
State Aid plus extraordinary aid and SEMI	\$6,609,341
Misc. Revenue	\$2,200
Balance Appropriated	\$340,565
Title I (Basic Skills)/CSR	\$111,082
PreSchool Aid	\$740,340
IDEA-B	\$100,784
Title IV (DFSCA)	\$9,669
Title II (IKE Grant)	\$8,571
Student Activity	\$2,500
Chapter 192/193	\$0
Non-Public Nursing	\$0
Debt Service	\$0
State Project - Other Technology Grant	\$86,894
	\$0

For Graph Use Only		Budget Percentage Increase:		Budget Dollar Increase:	
2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023
0.0577	0.0894	0.0706	0.0987	0.0987	-0.1439
0.0577	0.0894	0.0706	0.0987	0.0987	-0.1439
2.4915	2.5808	2.6514	2.7501	2.7501	2.6062
0.0577	0.0894	0.0706	0.0987	0.0987	-0.1439
2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023
\$119,798,696	\$119,641,597	\$119,194,297	\$119,425,507	\$118,323,972	\$118,323,972

For comparative purposes





Miscellaneous Revenue

Interest Income (est.):

July - November, 2010 (Average)

	\$0
	\$0
	\$0
.....	12
	\$0
	\$0

One Year

Miscellaneous: Interest cap/main reserv	\$200
Miscellaneous:	\$2,000
Total Misc. Revenue:	\$2,200

Beverly City Board of Education
Beverly, New Jersey

Budget Preparation School Year 2022-2023

Add Guidance for next year (2023-2024 - no more ESSER)

Budget #	Account Number	Account Name	2022-2023 Proposed	2021-2022 Proposed	2023/2022 Dollar (\$)	2023/2022 % Change
29000	11-000-100-561-	TUITION-LEA REGULAR	\$1,078,120	\$783,776	(\$294,344)	37.55%
		Regular Education Students to Palmyra	\$929,152			
		PY Tuition Adjustment	\$148,968			
29020	11-000-100-562-	TUITION-LEA SPECIAL EDUC	\$549,437	\$399,597	(\$149,840)	37.50%
29040	11-000-100-563-	TUITION-CO VOC SCHOOL	\$190,111	\$190,111	\$0	0.00%
29080	11-000-100-565-	TUITION-CSSD & DAY SCHOOL	\$1,220,568	\$918,504	(\$302,064)	32.89%
29100	11-000-100-566-	TUITION-PRIVATE SCHOOL (with IDEA Adjustment)	\$139,496	\$109,605	(\$29,891)	27.27%
0	11-000-100-567-	TUITION TO O/S PRIV SCH	\$0	\$0	\$0	#DIV/0!
29140	11-000-100-568-	TUITION-STATE FACILITIES: JC/Charter School	\$14,227	\$14,227	\$0	0.00%
29160	11-000-100-569-	TUITION OTHER	\$0	\$0	\$0	#DIV/0!
29500	11-000-211-105-	ATTEND SVCS - CLER SAL	\$33,443	\$31,874	(\$1,569)	4.92%
		Cole (partial - 25%)	\$12,958			
		Sanchez (partial - 50%) (Preschool Adj)	\$20,485			
29600	11-000-211-320-	ATTENDANCE SVCS- PRCH SV (sub caller)	\$2,000	\$2,000	\$0	0.00%
30500	11-000-213-104-	HEALTH SVC SALARIES	\$80,426	\$76,122	(\$4,304)	5.65%
		De La Pena	BS18+15			
30500	11-000-213-105-	HEALTH SVCS- CLER SAL	\$12,958	\$12,513	(\$445)	3.56%

Cole (partial - 25%) \$12,958

Budget #	Account Number	Account Name	2022-2023 Proposed	2021-2022 Proposed	2023/2022 Dollar (\$)	2023/2022 % Change
30540	11-000-213-300-	HEALTH PURCHASED PROF/ED	\$6,500	\$3,000	(\$3,500)	116.67%
		Contracted Nursing	\$2,500			
		School Physician	\$4,000			
30580	11-000-213-610-	HEALTH SUPPLIES	\$2,500	\$2,500	\$0	0.00%
30600	11-000-213-890-	HEALTH OTHER OBJECTS (medical waste)	\$500	\$500	\$0	0.00%
40500	11-000-216-100-	SPEECH TEACHER SALARY	\$70,498	\$67,998	(\$2,500)	3.68%
		Stone	\$70,498			
40520	11-000-216-320-	SPEECH/OT/PT PROF SER (outsourced to BCSSSD)	\$110,000	\$70,000	(\$40,000)	57.14%
40540	11-000-216-610-	SPEECH SUPPLIES	\$2,000	\$2,000	\$0	0.00%
		SPEECH MISC EXPENSES	\$0	\$0	\$0	#DIV/0!
4100	11-000-217-106-	EXTRAORD PARA SAL	\$21,323	\$18,978	(\$2,345)	12.36%
		Carr	\$21,323			
41020	11-000-217-320-	EXTRAORD PCH PRF ED SVCS	\$8,000	\$8,000	\$0	0.00%
		EXTRAORD MISC EXPENSES	\$0	\$0	\$0	#DIV/0!
		GUID SALARIES	\$0	\$0	\$0	#DIV/0!
41520	11-000-218-105-	GUID SECY/CLER SALARIES	\$16,013	\$15,113	(\$900)	5.96%
		Williams (partial - 50%) (Preschool Adj)	\$16,013			
41560	11-000-218-320-	GUID PURCH PRF ED SVC (Genesis Software)	\$7,500	\$7,500	\$0	0.00%
		GUID PURCH PRF/TECH SVCS	\$0	\$0	\$0	#DIV/0!

11-000-218-500- GUID OTH PURCH SVS \$0 \$0 #DIV/0!
 11-000-218-610- GUID SUPPLIES \$0 \$0 #DIV/0!
 11-000-218-890- GUID MISC EXPENSES \$0 \$0 #DIV/0!

Budget #	Account Number	Account Name	2022-2023 Proposed	2021-2022 Proposed	2023/2022 Dollar (\$)	2023/2022 % Change
42000	11-000-219-104-	CST SALARIES	\$195,742	\$180,388	(\$15,354)	8.51%
		Mills (Preschool Adj)	\$76,904	MS19		
		Fanslau	\$36,992			
		Light	\$81,846	MS18+30		
42000	11-000-219-104-01	CST EVALUATIONS	\$3,500	\$3,500	\$0	0.00%
42020	11-000-219-105-	CST SECY/CLER SALARIES	\$25,916	\$25,025	(\$891)	3.56%
		Cole (partial - 50%)	\$25,916			
42060	11-000-219-110-	CST OTHER SALARIES	\$0	\$0	\$0	#DIV/0!
42080	11-000-219-320-	CST PROF/ED SVS	\$40,000	\$40,000	\$0	0.00%
42160	11-000-219-390-	CST PURCH PRF/TECH SVC	\$47,587	\$47,587	\$0	0.00%
42180	11-000-219-610-	CST SUPPLIES	\$2,800	\$2,800	\$0	0.00%
43000	11-000-219-890-	CST MISC EXPENSES	\$1,780	\$1,780	\$0	0.00%
		CURR/INSTR SALARIES** (Curriculum Director)	\$195,402	\$191,226	(\$4,176)	2.18%
		Fanslau/Lawler/Supt (Preschool Adj)	\$195,402			
43020	11-000-221-104-	CURR/INSTR PROF SALARIES (Grants Supervisor)	\$8,000	\$8,000	\$0	0.00%
43040	11-000-221-105-	CURR/INSTR SECY/CLER SAL	\$2,500	\$2,500	\$0	0.00%

Williams (partial) \$2,500

43060	11-000-221-110-	CI OTHER SALARIES (Curriculum Development)	\$6,000	\$6,000	\$0	0.00%
	11-000-221-390-	CI PURCH PROF/TECH SVS	\$0	\$0	\$0	#DIV/0!
43160	11-000-221-610-	CI SUPPLIES	\$2,600	\$2,600	\$0	0.00%
	11-000-221-890-	CI MISC EXPENSES	\$0	\$0	\$0	#DIV/0!
	11-000-222-100-	LIBRARIAN SALARIES	\$0	\$0	\$0	#DIV/0!
43540	11-000-222-320-	LIB/MEDIA PCH PRF/ED SVS	\$1,420	\$1,420	\$0	0.00%
43560	11-000-222-500-	LIB/MEDIA OTH PURCH SVS (BCAVA-EMTC)	\$1,500	\$1,500	\$0	0.00%

Budget #	Account Number	Account Name	2022-2023		2021-2022		2023/2022 Dollar (\$)		2023/2022 % Change
			Proposed	Change	Proposed	Change	2023	2022	
43580	11-000-222-610-	LIB/MEDIA SUPPLIES	\$1,000	\$0	\$1,000	\$0	\$0	0.00%	
43600	11-000-222-890-	LIB/MEDIA MISC EXPENSES	\$1,000	\$0	\$1,000	\$0	\$0	0.00%	
	11-000-223-110-	TRAINING OTHER SALARY	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
	11-000-223-320-	TRAINING PURCH PRF/ED SV	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
44100	11-000-223-390-	TRAINING PCH/PRO TECH SV	\$1,000	\$0	\$1,000	\$0	\$0	0.00%	
	11-000-223-500-	OTHER PURCHASED SERVICES	\$6,000	\$0	\$6,000	\$0	\$0	0.00%	
44120	11-000-223-580-	WORKSHOPS	\$12,000	\$0	\$12,000	\$0	\$0	0.00%	
	11-000-223-610-	TRAINING SUPPLIES	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
	11-000-223-890-	TRAINING MISC EXPENSES	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
45000	11-000-230-100-	GEN ADMIN SPRINTEND SAL**	\$144,696	\$0	\$140,819	(\$3,877)		2.75%	
		Superintendent- Partial	\$144,696						
45000	11-000-230-104-	TREASURER SALARIES	\$4,951	\$0	\$4,793	(\$158)		3.30%	
45000	11-000-230-105-	GENERAL ADMIN- CLER SAL	\$26,941	\$0	\$25,929	(\$1,012)		3.90%	
		Williams (partial - 25% with adj.)							
		Sanchez (partial - 25%)							

45040	11-000-230-331-	GEN ADMIN-LEGAL SVC	\$27,000	\$27,000	\$0	0.00%
45060	11-000-230-332-001	AUDIT FEES	\$20,000	\$20,000	\$0	0.00%
45100	11-000-230-339-	GENERAL ADMIN PURCH PROF**	\$4,000	\$4,000	\$0	0.00%
45120	11-000-230-340-	GEN ADMIN PURCH PRF/TECH (computer tech)	\$2,000	\$2,000	\$0	0.00%
45140	11-000-230-530-	TELEPHONE POSTAGE**	\$6,000	\$6,000	\$0	0.00%
	11-000-230-580-059	OTHER PURCH SERV (400-50)	\$0	\$0	\$0	#DIV/0!
45160	11-000-230-585-	GEN ADM BOARD TRAVEL	\$1,000	\$1,000	\$0	0.00%
45180	11-000-230-590-	GEN AD ADVERTISEMNT	\$5,000	\$5,000	\$0	0.00%
45200	11-000-230-610-	GEN ADMIN-SUPPLIES	\$4,000	\$4,000	\$0	0.00%
	11-000-230-630-	BOE SUPPLIES	\$0	\$0	\$0	#DIV/0!
6980	11-000-230-820-	JUDGMENTS AGAINST THE SC -Fiscal Monitor**	\$0	\$0	\$0	#DIV/0!
	11-000-230-820-01	JUDGMENTS- PAYROLL	\$0	\$0	\$0	#DIV/0!
45260	11-000-230-890-	GEN ADMIN-MISC EXPENSES (Supt Dues/Expenses)	\$3,000	\$3,000	\$0	0.00%

Budget #	Account Number	Account Name	2022-2023 Proposed	2021-2022 Proposed	2023/2022 Dollar (\$)	2023/2022 % Change
45280	11-000-230-895-	BOE MEMBERSHIP/DUES/FEES	\$7,000	\$7,000	\$0	0.00%
	11-000-240-103-	SCH ADMIN PRIN/AP SAL	\$0	\$0	\$0	#DIV/0!
46040	11-000-240-105-	SCH ADMIN SEC/CLER SAL	\$29,441	\$28,429	(\$1,012)	3.56%
		Williams (partial - 25%)	\$13,101			
		Sanchez (partial - 25%)	\$16,340			
46040	11-000-240-300-	SCH ADMIN-PURCH PRO/TECH (network support/Genesis)**	\$0	\$0	\$0	#DIV/0!
46120	11-000-240-610-	SCHOOL ADMIN-SUPPLIES	\$3,500	\$3,500	\$0	0.00%
46140	11-000-240-890-	SCH ADMIN-MISC EXPENSE	\$500	\$500	\$0	0.00%
47000	11-000-251-104-	BUSINESS ADMIN SALARIES**	\$85,152	\$85,455	\$303	-0.35%
		School Business Administrator/Board Secretary (Preschool Adj./Transportation)	\$85,152			
47000	11-000-251-105-	BUS ADMIN/SECY SALARIES	\$25,286	\$23,724	(\$1,562)	6.58%

Accounts Payable - Chakan - partial \$25,286

BUS OFF PURCH TECH SERV (Ed-Data/Election/Filebank) \$9,000 0.00%

BUSINESS MISC PURCH SVC \$4,000 0.00%

SALE/LEASE-BACK PAYMENTS \$0 #DIV/0!

BUSINESS SUPPLIES \$4,000 0.00%

INTEREST ON CURRENT LOAN \$0 #DIV/0!

BUS OFC MISC EXPENSES \$3,200 0.00%

AIT PUR TECH SERV(Systems 3000) \$12,000 0.00%

MAINT CLEANING/REPAIRS (outside vendors for maint.) \$120,000 20.00%

MAINT SUPPLIES \$35,000 0.00%

Budget #	Account Number	Account Name	2022-2023 Proposed	2021-2022 Proposed	2023/2022 Dollar Change	2023/2022 % Change
49000	11-000-262-110-	OPER/CUST SALARIES	\$91,159	\$88,797	(\$2,362)	2.66%
		Davis (with Cafeteria and Preschool Adjustment):	\$31,532			
		Jordan/New	\$40,753			
		New	\$18,873			
49020	11-000-266-100	Security	\$55,896	\$53,549	(\$2,347)	4.38%
		Dollard (Preschool Adj)	\$55,896			
49000	11-000-262-110-OT	OPER/CUSTODIAL OT	\$30,000	\$30,000	\$0	0.00%

Budget #	Account Number	Account Name	2022-2023 Proposed	2021-2022 Proposed	2023/2022 Dollar (\$)	2023/2022 % Change
49040	11-000-262-300-	OPER PURCH PROF/TECH SVS	\$25,000	\$25,000	\$0	0.00%
49060	11-000-262-420-	OPER CONTRACT SERVICES	\$46,000	\$46,000	\$0	0.00%
49080	11-000-262-441-	OPER RENTALS	\$18,000	\$18,000	\$0	0.00%
49120	11-000-262-490-	OTHPURPROP WATER SEWER	\$4,000	\$4,000	\$0	0.00%
49140	11-000-262-520-	OPER PROPERTY INS	\$56,701	\$45,189	(\$11,512)	25.48%
49160	11-000-262-590-	OPER MISC PURCHASE (phone/home depot/kitchen)	\$7,000	\$7,000	\$0	0.00%
49180	11-000-262-610-	OPER SUPPLIES	\$6,000	\$6,000	\$0	0.00%
49200	11-000-262-621-	OPER ENERGY - ELECTRIC	\$76,250	\$61,000	(\$15,250)	25.00%
49220	11-000-262-622-	HEAT & ELECTRICITY	\$81,250	\$65,000	(\$16,250)	25.00%
49280	11-000-262-890-	OPER MISC EXPENSE	\$5,000	\$5,000	\$0	0.00%
52040	11-000-270-161-	SAL. FOR PUPIL TRANS(BET (Partial Sal of Bd Office Clerk)	\$37,642	\$34,074	(\$3,568)	10.47%
52060	11-000-270-162-	SAL. FOR PUPIL TRANS(BET (Partial Sal of Bd Office Clerk)	\$25,286	\$23,724	(\$1,562)	6.58%
	11-000-270-350-	TRANS MGMT FEE-ESC	\$0	\$0	\$0	#DIV/0!
	11-000-270-390-	TRANS OTHER PURCHASED SV	\$0	\$0	\$0	#DIV/0!
	11-000-270-420-	TRANS CLEAN/REPAIR/MAINT	\$0	\$0	\$0	#DIV/0!
52200	11-000-270-503-	TRANS AID IN LIEU PAY	\$40,000	\$40,000	\$0	0.00%
52260	11-000-270-511-	TRANS CONT SVS REG	\$40,499	\$40,499	\$0	0.00%

Palmyra High School vis Safety Bus (plus overflow) \$0

BCIT via GST Transport \$40,499

Budget #	Account Number	Account Name	2022-2023 Proposed	2021-2022 Proposed	2023/2022 Dollar (\$)	2023/2022 % Change
52280	11-000-270-512-	TRANS FIELD/ATH TRIPS	\$10,000	\$10,000	\$0	0.00%
52300	11-000-270-513-	TRANS JOINT AGREEMENTS	\$0	\$0	\$0	#DIV/0!
52320	11-000-270-514-	TRANS CONT SVS SP ED	\$10,000	\$10,000	\$0	0.00%
52340	11-000-270-515-	TRANS SP ED JOINT AGREE	\$18,492	\$18,492	\$0	0.00%
	11-000-270-517-	TRANS CONT REG SVC ESC (chater school aid adjustment)	\$88,596	\$62,922	(\$25,674)	40.80%
52380	11-000-270-518-	TRANS ESC SP ED CONTRACT - BCSSSD	\$220,000	\$180,000	(\$40,000)	22.22%
	11-000-270-593-	TRANS MISC PURCH SVC	\$0	\$0	\$0	#DIV/0!

11-000-270-610-	TRANS SUPPLIES	\$0	\$0	\$0	#DIV/0!
11-000-270-800-	TRANS MISC EXPENSE	\$6,000	\$6,000	\$0	0.00%
71000	GROUP INSURANCE - DENTAL	\$46,268	\$46,268	\$0	0.00%
71020	SOCIAL SECURITY CONTRIBU	\$84,000	\$84,000	\$0	0.00%
11-000-291-232-	T.P.A.F. CONTRIBUTIONS -	\$0	\$0	\$0	#DIV/0!
11-000-291-241-	EMP BEN OTH RETIRE - PERS	\$80,000	\$80,000	\$0	0.00%
71120	OTH RET CONT- P.E.R.S.	\$1,000	\$1,000	\$0	0.00%
71140	UNEMPLOYMENT COMPENSATION	\$25,000	\$25,000	\$0	0.00%
71160	WORKERS' COMP.	\$51,425	\$46,750	(\$4,675)	10.00%
71180	OTHER HEALTH BENEFITS	\$815,665	\$781,863	(\$33,802)	4.32%
71200	TUITION REIMBURSEMENT	\$30,000	\$30,000	\$0	0.00%
11-000-291-290-	OTHER EMPLOYEE BENEFITS	\$0	\$0	\$0	#DIV/0!
7550	FOOD SERVICE	\$0	\$0	\$0	#DIV/0!
2080	KNDG TEACHER SALARIES	\$138,649	\$133,178	(\$5,471)	4.11%
	Costigan - Grade K	MS2	\$51,285		
	Shockley - Grade K	BS+3012	\$63,040		
	Calimer - Art (partial)	MS7	\$5,387		
	Butler - Media (partial)	MS8	\$5,549		
	Tipton - PE (partial)	BS17	\$7,612		
	Knauss - Music (partial)	BS10	\$5,775		
2080	KIND- SUBSTITUTES	\$8,000	\$8,000	\$0	0.00%

Budget #	Account Number	Account Name	2022-2023 Proposed	2021-2022 Proposed	2023/2022 Dollar (\$)	2023/2022 % Change
2100	11-120-100-101-	GR. 1-5 TEACHER SALARIES	\$534,883	\$688,169	\$153,286	-22.27%
		DiMedio - Grade 1				

2100	11-120-100-101-01	Farrelly - Grade 1	\$62,040	BS12	\$15,000	\$0	0.00%
		Vogelei - Grade 2	\$64,061	BS13	\$527,634	(\$94,017)	21.68%
		Maldonado - Grade 2	\$57,752	BS10			
		Fischer - Grade 3	\$61,113	MS11			
		McCloskey - Grade 3	\$59,667	BS11			
		Satic - Grade 4 (ESSER Adjustment)	\$0	BS17			
		Balkovic - Grade 4 (Title I Adjustment)	\$44,253	BS8+30			
		Groves (ESSER Adjustment)	\$0	MS19			
		Calimer - Art (partial)	\$30,166	MS7			
		Butler - Media (partial)	\$31,076	MS8			
		Tipton - PE (partial)	\$42,628	BS17			
		Knauss - Music (partial)	\$32,341	BS10			
		GRADES 1-5 - SUBSTITUTES					
2120	11-130-100-101-	GR. 6-8 TEACHER SALARIES					
		Druding - Grade 8	\$89,167	MS19+			
		Dempster - Grade 6	\$59,667	BS11			
		Morrissey - Special Education (ESSER Adjustment)	\$1,013	BA15+15			
		Knazek - Grade 7	\$65,561	MA13			
		Torrillo - Grade 6	\$80,726	BS18+30			
		New - Middle School Teacher	\$49,600	BS1			
		New - Reading Teacher	\$49,600	BS1			
		New - World Language Teacher	\$49,600	BS1			
		Calimer - Art (partial)	\$18,315	MS7			
		Butler - Media (partial)	\$18,868	MS8			
		Tipton - PE (partial)	\$25,881	BS17			
		Knauss - Music (partial)	\$19,636	BS10			
		GRADES 6-8 - SUBSTITUTES					
2120	11-130-100-101-01	HOME INSTRUCT SALARIES I			\$15,000	\$0	0.00%
2500	11-150-100-101-	HOME INSTR PURCH ED SVCS (outsourced home instruction)			\$3,000	\$0	0.00%
2540	11-150-100-320-	HOME INSTR PURCH ED SVCS (outsourced home instruction)			\$3,000	\$0	0.00%
	11-150-100-610-	HOME INSTRUCT SUPPLIES			\$0	\$0	#DIV/0!

Budget #	Account Number	Account Name	2022-2023 Proposed	2021-2022 Proposed	2023/2022 Dollar (\$)	2023/2022 % Change
3000	11-190-100-106-	OTHER SALARIES-INSTR	\$320,025	\$285,542	(\$34,483)	12.08%
		Mantorana/Marshall	\$42,670			
		Higgins/Rosario	\$42,670			
		Rodriguez/Dougherty	\$42,670			
		Jones	\$21,335			
		Schwoebel	\$21,335			
		Dahdouh/Quinonez	\$42,670			
		Meyer	\$21,335			
		Field	\$21,335			
		Vespe	\$21,335			
		Sacarello	\$21,335			
		Hernandez	\$21,335			
		OTH. SAL. REMEDIAL SUP	\$0	\$0	\$0	#DIV/0!
3020	11-190-100-320-	PURCHASED PROF/ED SVC/Technology	\$40,000	\$40,000	\$0	0.00%
3040	11-190-100-340-	PURCHASED TECH SVC	\$60,000	\$60,000	\$0	0.00%
3060	11-190-100-500-	OTHER PURCHASED SVC (Phone)**	\$40,000	\$40,000	\$0	0.00%
3080	11-190-100-610-	GENERAL SUPPLIES INSTRUC	\$70,000	\$70,000	\$0	0.00%
3100	11-190-100-640-	TEXTBOOKS INSTRUCTION**	\$35,000	\$35,000	\$0	0.00%
3120	11-190-100-890-	OTHER OBJECTS INSTRUC TIO	\$6,000	\$6,000	\$0	0.00%
4500	11-204-100-101-	LLD TEACHER SALARIES (Carraghan / Gunkel)	\$124,202	\$120,468	(\$3,734)	3.10%
		LLD-SUBSTITUTES	\$3,000	\$3,000	\$0	0.00%
		LLD PURCHASED PROF/ED SV	\$0	\$0	\$0	#DIV/0!
4600	11-204-100-610-	GENERAL SUPPLIES-LLD	\$1,000	\$1,000	\$0	0.00%
7000	11-213-100-101-	RR TEACHER SALARIES	\$185,529	\$224,408	\$38,879	-17.33%
		Blythe	\$59,252	BS10		

DiPace BS17 \$76,122
 Kehlenbeck BS4 \$50,155



Budget #	Account Number	Account Name	2022-2023 Proposed	2021-2022 Proposed	2023/2022 Dollar (\$)	2023/2022 %
7000	11-213-100-101-01	RESOURCE RM- SUBSTITUTES	\$10,000	\$10,000	\$0	0.00%
	11-213-100-320-	RR PURCHASED PROF/ED SVC	\$0	\$0	\$0	#DIV/0!
7100	11-213-100-610-	GENERAL SUPPLIES-RR	\$3,800	\$3,800	\$0	0.00%
	11-213-100-640-	TEXTBOOKS-RR	\$0	\$0	\$0	#DIV/0!
	11-213-100-890-	OTHER OBJECTS-RR	\$0	\$0	\$0	#DIV/0!
11000	11-230-100-101-	BSC SKILLS TEACHER SALAR	\$39,921	\$79,887	\$39,966	-50.03%
		New (partial)	\$0			
		Harper-Harmon (partial)/Groves (partial)	\$39,921			
		BS19/MS19				
	11-230-100-101-01	BSI- SUBSTITUTES	\$0	\$0	\$0	#DIV/0!
	11-230-100-320-	BS PURCHASED PROF/ED SVC	\$0	\$0	\$0	#DIV/0!
	11-230-100-610-	GENERAL SUPPLIES-BASIC S	\$0	\$0	\$0	#DIV/0!
12000	11-240-100-101-	BILINGUAL TEACHER SALARI	\$99,200	\$62,740	(\$36,460)	58.11%
		New	\$49,600			
		New	\$49,600			
	11-240-100-101-01	BILINGUAL- SUBSTITUTES	\$0	\$0	\$0	#DIV/0!
17000	11-401-100-100-	COCURR SALARIES	\$10,000	\$10,000	\$0	0.00%
17020	11-401-100-500-	COCURR OTH PURCH SVS	\$3,000	\$3,000	\$0	0.00%
	11-401-100-610-	COCURR SUPPLIES	\$0	\$0	\$0	#DIV/0!
	11-401-100-890-	COCURR MISC EXPENSES	\$0	\$0	\$0	#DIV/0!
17500	11-402-100-100-	ATHLETICS SALARIES	\$5,000	\$5,000	\$0	0.00%

Budget #	Account Number	Account Name	2022-2023 Proposed	2021-2022 Proposed	2023/2022 Dollar (\$)	2023/2022 % Change	#DIV/0!
	11-402-100-500-	ATHLETICS PURCHASED SVC	\$0	\$0	\$0		#DIV/0!
17540	11-402-100-610-	ATHLETICS SUPPLIES	\$4,000	\$4,000	\$0	0.00%	
	11-402-100-890-	ATHLETICS MISC EXPENSE	\$0	\$0	\$0		#DIV/0!
	11-403-100-100-	OTHER INSTRUCTIONAL SALA	\$0	\$0	\$0		#DIV/0!
	11-403-100-610-	OTHER INSTRUCTIONAL SUPP	\$0	\$0	\$0		#DIV/0!
	11-403-100-890-	OTHER INSTRUCTIONAL OTHE	\$0	\$0	\$0		#DIV/0!
	11-800-330-100-	COMMUNITY SVC SALARIES	\$0	\$0	\$0		#DIV/0!
	11-800-330-500-	COMMUNITY SVC PURCHASED	\$0	\$0	\$0		#DIV/0!
	11-800-330-600-	COMMUNITY SVC SUPPLIES	\$0	\$0	\$0		#DIV/0!

Budget #	Account Number	Account Name	2022-2023 Proposed	2021-2022 Proposed	2023/2022 Dollar (\$)	2023/2022 % Change	#DIV/0!
	11-800-330-800-	COMMUNITY SVC OTHER OBJE	\$0	\$0	\$0		#DIV/0!
	11-999-999-999-	NET PAY ADJUSTMENT	\$0	\$0	\$0		#DIV/0!
	12-000-260-730-	EQUIPMENT OPER/MAINT	\$0	\$0	\$0		#DIV/0!
75840	12-000-300-730-	EQUIPMENT NON INSTRUCTIO (cafeteria equipment)	\$4,000	\$4,000	\$0	0.00%	
	12-000-400-390-	FACILITIES-PROF/TECH SVC	\$36,000	\$36,000	\$0	0.00%	
	12-000-400-450-	FACILITIES-CONSTRUCTION	\$664,000	\$664,000	\$0	0.00%	
	12-000-400-710-	FACILITIES-LAND/IMPROVE	\$100,000	\$100,000	\$0	0.00%	
76140	12-000-400-721-	LEASE PURCHASE AGREEMENT (Church)	\$0	\$0	\$0		#DIV/0!
	12-120-100-730-	EQUIPMENT GR. 1-5	\$0	\$0	\$0		#DIV/0!
	12-130-100-730-	EQUIPMENT GR. 6-8	\$0	\$0	\$0		#DIV/0!
	16-000-213-105-	HEALTH SERV. CL. ARRA	\$0	\$0	\$0		#DIV/0!
	16-000-216-320-	SPEECH PROF ARRA	\$0	\$0	\$0		#DIV/0!
	16-000-219-104-	CST SALARIES ARRA	\$0	\$0	\$0		#DIV/0!
	16-000-219-105-	CST SEC. ARRA	\$0	\$0	\$0		#DIV/0!
	16-000-221-102-	CURR/INS. ARRA	\$0	\$0	\$0		#DIV/0!
	16-000-251-104-	BUS. ADM ARRA	\$0	\$0	\$0		#DIV/0!
	16-000-251-340-	BUS. OFF. TECH SERV	\$0	\$0	\$0		#DIV/0!
	16-000-252-340-	PUR. TECH. SV	\$0	\$0	\$0		#DIV/0!
	16-120-100-101-	GR. 1-5 TEACH. SAL ARRA	\$0	\$0	\$0		#DIV/0!

Budget #	Account Number	Account Name	2022-2023 Proposed	2021-2022 Proposed	2023/2022 Dollar (\$)	2023/2022 % Change
85000	16-130-100-101- 17-110-100-101- 20-218-100-101-	GR. 6-8 TEACH SAL ARRA KNDG TEACH SAL ARRA PSEA TEACHER SAL	\$0 \$0 \$261,490	\$0 \$0 \$256,571	\$0 \$0 (\$4,919)	#DIV/0! #DIV/0! 1.92%
		Foglio-Moss	\$62,040	BS12		
		Scarpeta	\$88,367	BS+15 19		
		Spratt	\$61,113	MS11		
		Grenier	\$49,970	BS3		
		Substitutes	\$0			
85020	20-218-100-106-	PSEA AIDES SAL	\$87,410	\$87,410	\$0	0.00%
		Harmon	\$21,335			
		Merrill	\$21,335			
		Spitznogle	\$21,335			
		Seay	\$21,335			
		Substitutes	\$2,070			
85030	20-218-100-321	PSEAPURCH PROFESSIONAL	\$5,000	\$5,000	\$0	0.00%
85080	20-218-100-610-	PSEA ED SUPPLY	\$3,271	\$15,706	\$12,435	-79.17%
86000	20-218-200-102-	PSEA ED SAL SUPERVISOR (Lawlor)	\$35,121	\$35,121	\$0	0.00%
86020	20-218-200-103-	PSEA ED SAL PRINCIPAL (Giacobbe)	\$38,004	\$38,004	\$0	0.00%
86040	20-218-200-104-	PSEA ED SAL OTHER PROF STAFF	\$13,606	\$13,606	\$0	0.00%
86060	20-218-200-105	PSEA SECRETARY (Sanchez/Williams)	\$22,384	\$22,384	\$0	0.00%
86080	20-218-200-110	OTHER SALARIES (Savage/Dollard/Davis)	\$41,180	\$41,180	\$0	0.00%

86100	20-218-200-173	FAMILY/PARENT LIASON (Mills)	\$12,263	\$12,263	\$0	0.00%
86120	20-218-200-176	FACILITATOR/COACH (Hornbeck)	\$89,467	\$81,526	(\$7,941)	9.74%
86140	20-218-200-200-	PSEA EMP BENEFITS	\$131,144	\$131,144	\$0	0.00%
86240	20-218-200-420-	PSEA CLEANING/REPAIR (% of Custodial Sal)	\$0	\$0	\$0	#DIV/0!
88500	20-231-100-101-	TITLE I TEACHER SALARIES	\$98,000	\$98,000	\$0	0.00%
		New (partial)	\$50,000			
		Harper-Hammon (partial)/Groves (partial)	\$48,000			
88500	20-231-100-500	Student Activity	\$2,500	\$2,500	\$0	0.00%
88500	20-231-200-200	TITLE I - BENEFITS	\$13,082	\$27,954	\$14,872	-53.20%
88500	20-231-200-300	TITLE I - PURCH PROF SERVICES	\$0	\$12,776	\$12,776	-100.00%
88520	20-270-200-300	TITLE II - PURCH PROF SERVICES	\$8,571	\$9,442	\$871	-9.22%
88620	20-250-100-500-	IDEA TUITION	\$100,784	\$98,823	(\$1,961)	1.98%
88620	20-250-100-500-	Title IV	\$9,669	\$9,731	\$62	-0.64%
89600	40-701-510-834	Debt - Interest	\$16,894	\$18,194	\$1,300	-7.15%
89620	40-701-510-910	Debt - Principal	\$70,000	\$65,000	(\$5,000)	7.69%

Grand Total: \$11,008,844 \$10,052,864 (\$955,979) 9.51%

Budget Increase: \$955,979 9.51%

Must be zero: \$0

Budget Issues:

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\$0

Beverly City Board of Education

Special Education 2022-2023 Tuition Budget

Student	Out of District School Placement	School Tuition Per Diem	Enrolled Days	PY		Grade Level (High, Middle, Elem)
				Tuition Adj. Total	Total Tuition	
JWP	BCSSSD	\$55,892	1	\$0.00	\$55,892	Autistic
CS	BCSSSD w/ aide	\$96,880	1	\$0.00	\$96,880	Cognitive
NC	BCSSSD w/ aide	\$101,651	1	\$0.00	\$101,651	Autistic
JR	BCSSD	\$46,804	1	\$0.00	\$46,804	MD
NCB	BCSSD	\$44,203	1	\$0.00	\$44,203	Behavioral
AD	BCSSD	\$55,892	1	\$0.00	\$55,892	Autistic
DC	BCSSSD (potential move out)	\$7,869	1	\$0.00	\$7,869	Autistic
KW	BCSSD	\$44,203	1	\$0.00	\$44,203	Behavioral
AT	BCAS	\$26,702	1	\$0.00	\$26,702	Alternative School
MG	BCSSD	\$44,203	1	\$0.00	\$44,203	Behavioral
AS	BCSSSD w/ aide	\$101,651	1	\$0.00	\$101,651	Autistic
ZL	BCSSSD	\$44,203	1	\$0.00	\$44,203	Behavioral
TP	BCSSD	\$44,203	1	\$0.00	\$44,203	Behavioral
MP	BCSSD	\$46,804	1	\$0.00	\$46,804	MD
ZP	BCSSSD	\$46,804	1	\$0.00	\$46,804	Behavioral
AT	BCSSSD w/ aide	\$89,962	1	\$0.00	\$89,962	Behavioral
XL	BCSSSD w/ aide	\$86,393	1	\$0.00	\$86,393	PreK
MA	Gloucester County SS - Bankbridge	\$64,080	1	\$0.00	\$64,080	Auditorily Impaired
Various	Prior Year Tuition (BCSSD)	\$100,748	1	\$0.00	\$100,748	
Various	Extended School Year/Aides	\$10,203	7	\$0.00	\$71,421	
11-000-100-565	Tuition - CSSD and Day School					\$1,220,568.00
JL	Bancroft at Voorthees	\$339	212	\$4,488.04	\$76,398	k
MO-C	Garfield Park	\$336	204	\$0.00	\$68,542	4
JM	Bonnie Brae	\$456	209	\$0.00	\$95,340	9
Various	PY Tuition Adj.	\$0	0	\$0.00	\$0	
Various	IDEA Tuition Credit	(\$100,784)	1	\$0.00	(\$100,784)	
11-000-100-566	Tuition - Private School					\$139,495.93
New	PHS	\$16,793	1	\$0.00	\$16,793	9
New	PHS	\$16,793	1	\$0.00	\$16,793	9
New	PHS	\$16,793	1	\$0.00	\$16,793	9
New	PHS	\$16,793	1	\$0.00	\$16,793	9
XL	PHS	\$16,793	1	\$0.00	\$16,793	10
AZ	PHS	\$16,793	1	\$0.00	\$16,793	10
RY	PHS	\$16,793	1	\$0.00	\$16,793	10
JC	PHS	\$16,793	1	\$0.00	\$16,793	11
ND	PHS	\$16,793	1	\$0.00	\$16,793	11
BS	PHS	\$16,793	1	\$0.00	\$16,793	11
JW	PHS	\$16,793	1	\$0.00	\$16,793	11
ND	PHS	\$16,793	1	\$0.00	\$16,793	12
SH	PHS	\$16,793	1	\$0.00	\$16,793	12
KI	PHS	\$16,793	1	\$0.00	\$16,793	12
ER	PHS	\$16,793	1	\$0.00	\$16,793	12
NT	PHS	\$16,793	1	\$0.00	\$16,793	12

CB	Pemberton	\$51,250	1	\$0.00	\$51,250	PreK
ZCB	Cinnaminson - Life Skills	\$53,750	1	\$0.00	\$53,750	9
IP	Cinnaminson - Life Skills	\$53,750	1	\$0.00	\$53,750	10
JM-S	Cinnaminson - Life Skills	\$53,750	1	\$0.00	\$53,750	11
PY	Prior Year Tuition Adj. - Palmyra	\$68,249	1	\$0.00	\$68,249	
11-000-100-562	Tuition - LEA Special Education					\$549,437.12

*represents 80% of current year allocation





Beverly City Board of Education Health Benefits 2022-2023

LAST NAME	FIRST NAME	POSITION	HEALTH STATE	PRESCRIPTION STATE	MONTHLY	Projected Yearly: 6 months current rate 6 months current rate plus 10% increase
Balkovic	Paige	TEACHER	S \$814.06	\$169.36	\$983.42	\$12,391.09
BORATA/Maldonado	Stephanie	TEACHER	F \$2,218.70	\$330.87	\$2,549.57	\$32,124.58
Butler	Donna	TEACHER	P \$1,514.15	\$315.01	\$1,829.16	\$23,047.42
Blythe	Danielle	Teacher	M \$1,551.54	\$231.38	\$1,782.92	\$22,464.79
Carragher	Ed	Bus Driver	F \$2,328.20	\$484.37	\$2,812.57	\$35,438.38
COLE	LINDA	CST SECR	M \$1,551.54	\$231.38	\$1,782.92	\$22,464.79
COYNE	SANDRA	TEACHER	F \$2,328.20	\$484.37	\$2,812.57	\$35,438.38
DAVIS	TONY	CUSTODIAN	M \$1,628.11	\$338.72	\$1,966.83	\$24,782.06
DEMPSTER	Glen	TEACHER	S \$814.06	\$169.36	\$983.42	\$12,391.09
DIPACE	LISA	TEACHER	F \$2,328.20	\$484.37	\$2,812.57	\$35,438.38
Druding	L	TEACHER	F \$2,328.20	\$484.37	\$2,812.57	\$35,438.38
FOGLIO-MOSS	DOREEN	TEACHER	P \$1,514.15	\$315.01	\$1,829.16	\$23,047.42
Fisher	Lynda	Teacher	F \$2,218.70	\$330.87	\$2,549.57	\$32,124.58
GIACOBBE	ELIZABETH	SUPERINTENDENT	P \$1,590.53	\$315.01	\$1,905.54	\$24,009.80
New		TEACHER	S \$814.06	\$169.36	\$983.42	\$12,391.09

Grenier	Abigail	TEACHER	S	\$775.77	\$115.69	\$891.46	\$11,232.40
GROVES	DONNA	TEACHER	M	\$1,628.11	\$338.72	\$1,966.83	\$24,782.06
Gunkel	Margaret	TEACHER	F	\$2,328.20	\$484.37	\$2,812.57	\$35,438.38
HARPER-HARMON	LOIS	TEACHER	F	\$2,218.70	\$330.87	\$2,549.57	\$32,124.58
Hornbeck	Amy	TEACHER	F	\$2,218.70	\$330.87	\$2,549.57	\$32,124.58
Kehlenbeck	Kathleen	TEACHER	S	\$814.06	\$169.36	\$983.42	\$12,391.09
Knauss	Travis	TEACHER	M	\$1,551.54	\$231.38	\$1,782.92	\$22,464.79
Knazek	Michael	TEACHER	S	\$814.06	\$169.36	\$983.42	\$12,391.09
LAWLER	KERRI	CURRICULUM		\$0.00	\$0.00	\$0.00	\$0.00
Light	Chelsea	TEACHER	F	\$2,328.20	\$484.37	\$2,812.57	\$35,438.38
MCCLOSKEY	Anneliese	TEACHER	F	\$2,218.70	\$330.87	\$2,549.57	\$32,124.58
Mills	Jennifer	Admin	F	\$2,328.20	\$484.37	\$2,812.57	\$35,438.38
Mortisey	Scott	TEACHER	F	\$2,218.70	\$330.87	\$2,549.57	\$32,124.58
SANCHEZ	ANDREA	ADMIN SECR	F	\$2,328.20	\$484.37	\$2,812.57	\$35,438.38
Scarpertia	Lisa	TEACHER	S	\$814.06	\$169.36	\$983.42	\$12,391.09
Saric	Stefanie	TEACHER	F	\$2,218.70	\$330.87	\$2,549.57	\$32,124.58
SPRATT	KAREN	TEACHER	S	\$814.06	\$169.36	\$983.42	\$12,391.09
Stone	Caitlyn	TEACHER	F	\$2,328.20	\$484.37	\$2,812.57	\$35,438.38
TIPTON	KATHRYN	TEACHER	M	\$1,628.11	\$338.72	\$1,966.83	\$24,782.06

Torrillo	Doreen	TEACHER	F	\$2,328.20	\$484.37	\$2,812.57	\$35,438.38
New Middle School							
		TEACHER	F	\$2,526.70	\$490.49	\$3,017.19	\$38,016.59
New World Language							
		TEACHER	F	\$2,526.70	\$490.49	\$3,017.19	\$38,016.59
New ESL							
		TEACHER	F	\$2,526.70	\$490.49	\$3,017.19	\$38,016.59
New Reading							
		TEACHER	F	\$2,526.70	\$490.49	\$3,017.19	\$38,016.59
Williams							
	Samantha	Secretary	P	\$1,514.15	\$315.01	\$1,829.16	\$23,047.42

PROJECTED TOTALS:

\$71,065.82	\$13,393.30	\$84,459.12	\$1,064,184.91
		Preschool Adjustment:	(\$131,144.00)
		Credit for Employee Paid 1.5% Contribution (90%):	(\$152,375.50)
		Staff Reimbursement:	\$35,000.00
Grand Total for Health Benefits:			\$815,665.41

Projected Yearly: Health Benefits Contribution Year 4
--

(\$2,360.20)

(\$2,458.60)

(\$3,292.40)

(\$2,237.80)

(\$3,037.60)

(\$1,951.92)

(\$8,775.20)

(\$2,360.40)

(\$2,714.20)

(\$7,425.20)

(\$8,775.20)

(\$3,731.40)

(\$2,243.60)

(\$2,100.86)

(\$1,652.20)

(\$946.00)

(\$7,080.60)

(\$7,425.20)

(\$4,385.00)

(\$4,891.60)

(\$1,652.20)

(\$2,179.20)

(\$3,186.40)

\$0.00

(\$7,762.60)

(\$2,541.00)

(\$8,100.20)

(\$3,360.00)

(\$5,737.68)

(\$3,343.60)

(\$3,990.00)

(\$2,714.20)

(\$6,412.80)

(\$6,136.60)

(\$7,762.60)

(\$5,322.32)

(\$5,322.32)

(\$5,322.32)

(\$5,322.32)

(\$3,292.56)

(\$169,306.11)

Beverly City Board of Education Dental Benefits 2021-2022

LAST NAME	FIRST NAME	POSITION		DENTAL HORIZON
ARRUDA	CYNTHIA	TEACHER	M	\$119.11
BORATA	STEFANIE	TEACHER	S	\$49.73
DiGangi	DENISE	ACCOUNTS PAYABLE	P	\$119.11
COFFEY	JOAN	TEACHER	M	\$119.11
COLE	LINDA	CST SECR	M	\$119.11
COYNE	SANDRA	TEACHER	F	\$119.11
DAVIS	TONY	CUSTODIAN	M	\$119.11
DeLeccce	Joseph	Adminstrator	S	\$49.73
Dempster	Glenn	TEACHER	P	\$119.11
DIPACE	LISA	TEACHER	F	\$119.11
ESAIA	LEIGH-ANN	TEACHER	S	\$49.73
FOGLIO-MOSS	DOREEN	TEACHER	P	\$119.11
GIACOBBE	ELIZABETH	SUPERINTENDENT	S	\$49.73
GOTTLIEB	JODI	TEACHER	P	\$119.11
Granville	M	TEACHER	P	\$119.11
GROVES	DONNA	TEACHER	M	\$119.11
HARPER-HARMON	LOIS	TEACHER	F	\$119.11
Johnson	S	TEACHER	S	\$49.73
Knauss	T	TEACHER	S	\$49.73
KRANZ	MELANIE	TEACHER	S	\$49.73
LANGE	DIANA	PAYROLL	S	\$49.73

LAWLER	KERRI	CURRICULUM	M	\$0.00
LEIGH	DENNIS	TEACHER	M	\$119.11
Lokan	M	TEACHER	S	\$49.73
MCCLOSKEY	ANNELIESE	TEACHER	F	\$119.11
Light	C	TEACHER	S	\$119.11
McGee	V	SECR RECORDS	M	\$119.11
McGlukin	B	TEACHER	S	\$49.73
SANCHEZ	ANDREA	ADMIN SECR	P	\$119.11
Mills	J	Admin	F	\$119.11
SINGER	CHARLENE	TEACHER	F	\$119.11
Scarperia	L	TEACHER	S	\$49.73
SPRATT	KAREN	TEACHER	S	\$49.73
New		TEACHER	F	\$119.11
TIPTON	KATHRYN	TEACHER	F	\$119.11
VERMES	BROOKE	TEACHER	S	\$49.73
VERMES	Nicole	TEACHER	M	\$119.11
WELLER	JAMIE	TEACHER	F	\$119.11
TOTALS				\$3,505.13

Projected Dental:
10% increase on the
Current Year Rates

\$1,572.25

\$656.44

\$1,572.25

\$1,572.25

\$1,572.25

\$1,572.25

\$1,572.25

\$656.44

\$1,572.25

\$1,572.25

\$656.44

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\$1,572.25

\$1,572.25

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\$656.44

\$656.44

\$656.44

\$0.00

\$1,572.25

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\$1,572.25

\$1,572.25

\$656.44

\$1,572.25

\$1,572.25

\$1,572.25

\$656.44

\$656.44

\$1,572.25

\$1,572.25

\$656.44

\$1,572.25

\$1,572.25

\$46,267.72

Beverly City Board of Education Enrollment Projections - 2022-2023

	Grade	Current Enrollment w/ Spec Ed Adj.	Enrollment Projected for Next Year	
On Roll	PreK	39	39	
				39
On Roll	Grade K	27	28	
	K - Special Ed. - Self Contained	5	5	
				33
On Roll	Grade 1	33	27	
On Roll	Grade 2	21	33	
On Roll	Grade 3	21	21	
On Roll	Grade 4	33	21	
On Roll	Grade 5	30	33	
On Roll	Elementary Special Education	9	9	
	Elem. Special Ed. - Self Contained	20	20	
				164
On Roll	Grade 6	20	30	
On Roll	Grade 7	28	20	
On Roll	Grade 8	25	28	
On Roll	Middle Special Education	23	23	
				101
Sent Full	Grade 9 - Palmyra	19	20	
Sent Full	Grade 10 - Palmyra	12	19	
Sent Full	Grade 11 - Palmyra	10	12	
Sent Full	Grade 12 - Palmyra	12	10	
Sent Full	High Special Education - Palmyra	16	16	
				77
Sent Full	Elementary Special Education - OOD	3	3	
Sent Full	Middle Special Education - OOD	2	2	
Sent Full	High Special Education - OOD	2	2	
Sent Full	BCSSD/GCSSD - OOD	17	17	
				24
Total Enrollment:		427	438	438

Beverly City Board of Education
 Beverly, New Jersey

District Choice: School Year 2012-2013

Grade	Enrollment	Percentage	Student Body	Child Study Teams	Related Services
			\$4,600.00	\$316,894.00	\$109,730.00
Preschool/K	69	23.00%	\$1,058.00	\$72,885.62	\$25,237.90
Grades 1-5	167	55.67%	\$2,560.67	\$176,404.33	\$61,083.03
Grades 6-8	64	21.33%	\$981.33	\$67,604.05	\$23,409.07
	300	100%	\$4,600	\$316,894	\$109,730
			\$0.00	\$0.00	\$0.00

Beverly City Board of Education
Special Education Transportation - 2011-2012

Student	Out of District School Placement	School Tuition Per Diem	Enrolled Days	PY		Grade Level (High, Middle, Elem)
				Tuition Adj. Total	Total Tuition	
GR	Bancroft	\$240.84	212	\$4,848.44	\$55,907	12
OC	BCSSSD	\$36,720.00	1	\$55,612.00	\$92,332	12
BD	BCSSSD - Elem	\$36,720.00	1	\$0.00	\$36,720	6
BP	BCSSSD - Elem	\$34,680.00	1	\$0.00	\$34,680	6
DD	BCSSSD - Elem	\$34,680.00	1	\$0.00	\$34,680	7
DJ	BCSSSD - Elem	\$36,720.00	1	\$0.00	\$36,720	4
GM	BCSSSD - Elem	\$36,720.00	1	\$0.00	\$36,720	k
HJ	BCSSSD - Elem	\$36,720.00	1	\$0.00	\$36,720	2
MM	BCSSSD - JR/SR	\$38,250.00	1	\$0.00	\$38,250	7
PM	BCSSSD - Elem	\$36,720.00	1	\$0.00	\$36,720	k
PA	BCSSSD - Elem	\$36,720.00	1	\$0.00	\$36,720	k
RJ	BCSSSD - Elem	\$38,250.00	1	\$0.00	\$38,250	2
SC	BCSSSD - Elem	\$33,666.00	1	\$0.00	\$33,666	PreK
AD	BCSSSD - JR/SR	\$36,720.00	1	\$0.00	\$36,720	7
BM	BCSSSD - JR/SR	\$38,250.00	1	\$0.00	\$38,250	11
BG	BCSSSD - JR/SR	\$36,720.00	1	\$0.00	\$36,720	10
BC	BCSSSD - JR/SR	\$38,250.00	1	\$0.00	\$38,250	10
CN	BCSSSD - JR/SR	\$36,720.00	1	\$0.00	\$36,720	7
SI	BCSSSD - JR/SR	\$38,250.00	1	\$0.00	\$38,250	7
TN	BCSSSD - Lumberton	\$38,250.00	1	\$0.00	\$38,250	11
SJ	Bridge Academy	\$214.15	180	\$0.00	\$38,547	9
JF	Burlington City (Watts)			\$16,062.00	\$16,062	7
BD	Edgewater Park (Jacques)				\$0	2
SR	Edgewater Park (Jacques)				\$0	2
WD	Edgewater Park (Jacques)				\$0	2
DN	Garfield Park Academy	\$247.63	200	\$336.00	\$49,862	10
NK	Garfield Park Academy	\$397.63	200	\$336.00	\$79,862	11
FJ	Wood Services				\$0	12
CN	BCSSSD - Florence	\$41,820.00	1	\$0.00	\$41,820	2
BM	Maple Shade				\$0	11
PA	Maple Shade				\$0	12
SG	Maple Shade				\$0	10
? SH	Charles St. - Palmyra				\$0	3
? BL	PHS				\$0	10
? CE	PHS				\$0	12
? CR	PHS - Burlington City Alt?				\$0	11
FA	PHS				\$0	10
McE	PHS				\$0	9

	JM	PHS				\$0	10
	MR	PHS				\$0	11
	MT	PHS				\$0	12
	MB	PHS				\$0	11
	MS	PHS				\$0	9
	PD	PHS				\$0	10
?	PE	PHS				\$0	10
	SI	PHS				\$0	12
	SK	PHS				\$0	11
	SA	PHS				\$0	9
	WC	PHS				\$0	10
?	HT	PHS - Levitt Middle - Willingboro				\$0	7
						\$0	
	RJ	Homeless - Mt Holly				\$0	1
	MT	Homeless - Camden				\$0	10

\$1,037,398

\$137,214

\$900,184

*represents 85% of current year allocation

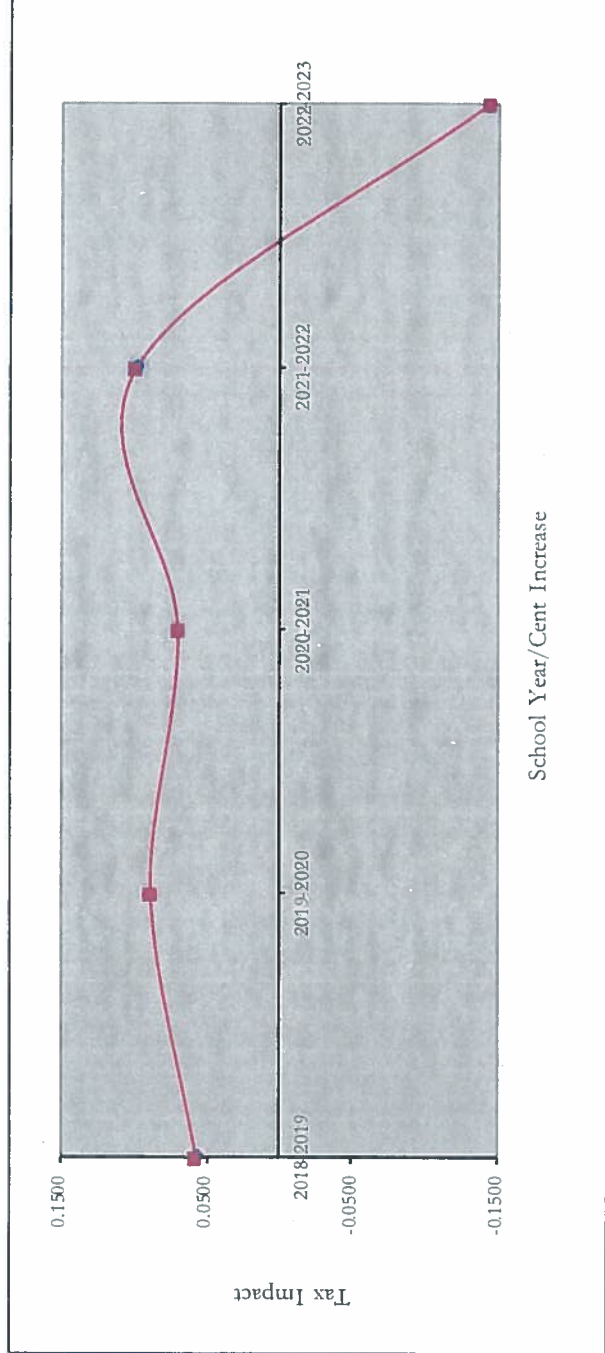
Budget Percentage Increase: 1.0951

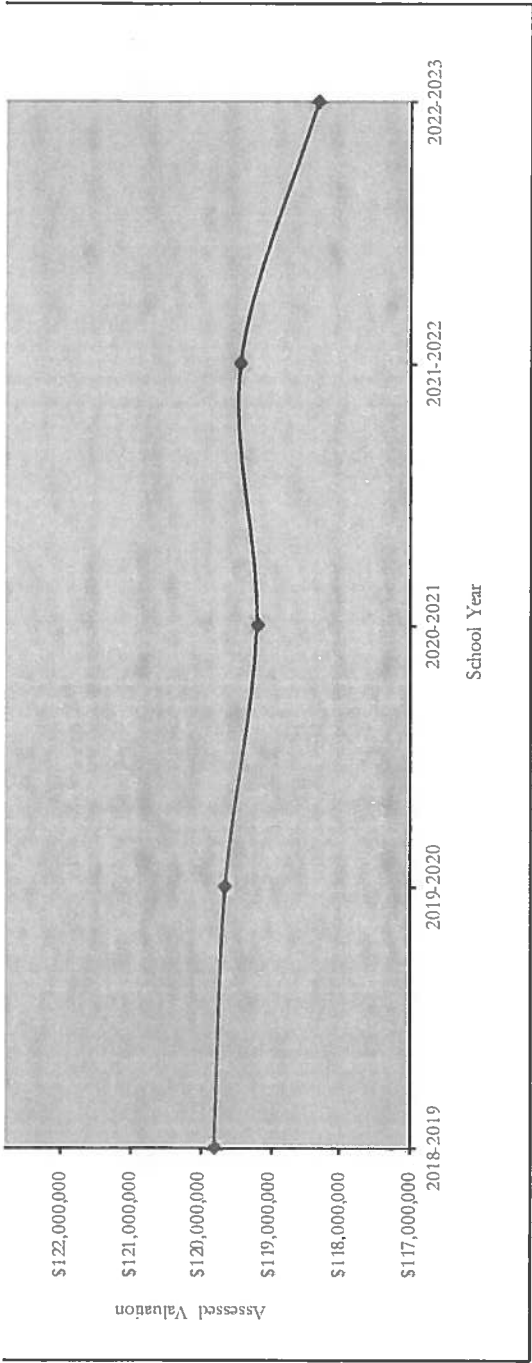
Budget Dollar Increase: \$955,983

For Graph Use Only

2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
0.0577	0.0894	0.0706	0.0987	-0.1439
0.0577	0.0894	0.0706	0.0987	-0.1439
2.4915	2.5808	2.6514	2.7501	2.6062
0.0577	0.0894	0.0706	0.0987	-0.1439
2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
\$119,798,696	\$119,641,597	\$119,194,297	\$119,425,507	\$118,323,972

For comparative purposes





Miscellaneous Revenue

Interest Income (est.):

July - November, 2010 (Average)

\$0
\$0
\$0
..... 12

\$0

One Year

Miscellaneous: Interest cap/main reserv

Miscellaneous: \$2,000

Total Misc. Revenue: \$2,200

Beverly City Board of Education
Beverly, New Jersey

Budget Preparation School Year 2022-2023

Add Guidance for next year (2023-2024 - no more ESSER)

Budget #	Account Number	Account Name	2022-2023 Proposed	2021-2022 Proposed	2023/2022 Dollar (\$)	2023/2022 %	Change	Change
29000	11-000-100-561-	TUITION-LEA REGULAR	\$1,078,120	\$783,776	(\$294,344)	37.55%		
		Regular Education Students to Palmyra	\$929,152					
		PY Tuition Adjustment	\$148,968					
29020	11-000-100-562-	TUITION-LEA SPECIAL EDUC	\$549,437	\$399,597	(\$149,840)	37.50%		
29040	11-000-100-563-	TUITION-CO VOC SCHOOL	\$190,111	\$190,111	\$0	0.00%		
29080	11-000-100-565-	TUITION-CSSD & DAY SCHOOL	\$1,220,568	\$918,504	(\$302,064)	32.89%		
29100	11-000-100-566-	TUITION-PRIVATE SCHOOL (with IDEA Adjustment)	\$139,496	\$109,605	(\$29,891)	27.27%		
0	11-000-100-567-	TUITION TO O/S PRIV SCH	\$0	\$0	\$0	#DIV/0!		
29140	11-000-100-568-	TUITION-STATE FACILITIES: JC/Charter School	\$14,227	\$14,227	\$0	0.00%		
29160	11-000-100-569-	TUITION OTHER	\$0	\$0	\$0	#DIV/0!		
29500	11-000-211-105-	ATTEND SVCS - CLER SAL	\$33,443	\$51,874	(\$1,569)	4.92%		
		Cole (partial - 25%)	\$12,958					
		Sanchez (partial - 50%) (Preschool Adj)	\$20,485					
29600	11-000-211-320-	ATTENDANCE SVCS- PRCH SV (sub caller)	\$2,000	\$2,000	\$0	0.00%		
30500	11-000-213-104-	HEALTH SVC SALARIES	\$80,426	\$76,122	(\$4,304)	5.65%		
		De La Pena	BS18+15					
30500	11-000-213-105-	HEALTH SVCS- CLER SAL	\$12,958	\$12,513	(\$445)	3.56%		

Cole (partial - 25%) \$12,958

Budget #	Account Number	Account Name	2022-2023 Proposed	2021-2022 Proposed	2023/2022 Dollar (\$)	2023/2022 % Change
30540	11-000-213-300-	HEALTH PURCHASED PROF/ED	\$6,500	\$3,000	(\$3,500)	116.67%
		Contracted Nursing	\$2,500			
		School Physician	\$4,000			
30580	11-000-213-610-	HEALTH SUPPLIES	\$2,500	\$2,500	\$0	0.00%
30600	11-000-213-890-	HEALTH OTHER OBJECTS (medical waste)	\$500	\$500	\$0	0.00%
40500	11-000-216-100-	SPEECH TEACHER SALARY	\$70,498	\$67,998	(\$2,500)	3.68%
		Stone	MA15			
40520	11-000-216-320-	SPEECH/OT/PT PROF SER (outsourced to BCSSSD)	\$110,000	\$70,000	(\$40,000)	57.14%
40540	11-000-216-610-	SPEECH SUPPLIES	\$2,000	\$2,000	\$0	0.00%
		SPEECH MISC EXPENSES	\$0	\$0	\$0	#DIV/0!
4100	11-000-217-106-	EXTRAORD PARA SAL	\$21,323	\$18,978	(\$2,345)	12.36%
		Carr	\$21,323			
41020	11-000-217-320-	EXTRAORD PCH PRF ED SVCS	\$8,000	\$8,000	\$0	0.00%
		EXTRAORD MISC EXPENSES	\$0	\$0	\$0	#DIV/0!
		GUID SALARIES	\$0	\$0	\$0	#DIV/0!
41520	11-000-218-105-	GUID SECY/CLER SALARIES	\$16,013	\$15,113	(\$900)	5.96%
		Williams (partial - 50%) (Preschool Adj)	\$16,013			
41560	11-000-218-320-	GUID PURCH PRF ED SVC (Genesis Software)	\$7,500	\$7,500	\$0	0.00%
		GUID PURCH PRF/TECH SVCS	\$0	\$0	\$0	#DIV/0!

11-000-218-500- GUID OTH PURCH SVS \$0 \$0 #DIV/0!
 11-000-218-610- GUID SUPPLIES \$0 \$0 #DIV/0!
 11-000-218-890- GUID MISC EXPENSES \$0 \$0 #DIV/0!

Budget #	Account Number	Account Name	2022-2023 Proposed	2021-2022 Proposed	2023/2022 Dollar (\$)	2023/2022 % Change
42000	11-000-219-104-	CST SALARIES	\$195,742	\$180,388	(\$15,354)	8.51%
		Mills (Preschool Adj.)	\$76,904	MS19		
		Fanslau	\$36,992			
		Light	\$81,846	MS18+30		
42000	11-000-219-104-01	CST EVALUATIONS	\$3,500	\$3,500	\$0	0.00%
42020	11-000-219-105-	CST SECY/CLER SALARIES	\$25,916	\$25,025	(\$891)	3.56%
		Cole (partial - 50%)	\$25,916			
42060	11-000-219-110-	CST OTHER SALARIES	\$0	\$0	\$0	#DIV/0!
42080	11-000-219-320-	CST PROF/ED SVS	\$40,000	\$40,000	\$0	0.00%
42160	11-000-219-390-	CST PURCH PRF/TECH SVC	\$47,587	\$47,587	\$0	0.00%
42180	11-000-219-610-	CST SUPPLIES	\$2,800	\$2,800	\$0	0.00%
43000	11-000-219-890-	CST MISC EXPENSES	\$1,780	\$1,780	\$0	0.00%
		CURR/INSTR SALARIES** (Curriculum Director)	\$195,402	\$191,226	(\$4,176)	2.18%
		Fanslau/Lawler/Supt (Preschool Adj.)	\$195,402			
43020	11-000-221-104-	CURR/INSTR PROF SALARIES (Grants Supervisor)	\$8,000	\$8,000	\$0	0.00%
43040	11-000-221-105-	CURR/INSTR SECY/CLER SAL	\$2,500	\$2,500	\$0	0.00%

Williams (partial) \$2,500

43060	11-000-221-110-	CI OTHER SALARIES (Curriculum Development)	\$6,000	\$6,000	\$0	0.00%
	11-000-221-390-	CI PURCH PROF/TECH SVS	\$0	\$0	\$0	#DIV/0!
43160	11-000-221-610-	CI SUPPLIES	\$2,600	\$2,600	\$0	0.00%
	11-000-221-890-	CI MISC EXPENSES	\$0	\$0	\$0	#DIV/0!
	11-000-222-100-	LIBRARIAN SALARIES	\$0	\$0	\$0	#DIV/0!
43540	11-000-222-320-	LIB/MEDIA PCH PRF/ED SVS	\$1,420	\$1,420	\$0	0.00%
43560	11-000-222-500-	LIB/MEDIA OTH PURCH SVS (BCAVA-EMTC)	\$1,500	\$1,500	\$0	0.00%

Budget #	Account Number	Account Name	2022-2023 Proposed	2021-2022 Proposed	2023/2022 Dollar (\$)	2023/2022 % Change
43580	11-000-222-610-	LIB/MEDIA SUPPLIES	\$1,000	\$1,000	\$0	0.00%
43600	11-000-222-890-	LIB/MEDIA MISC EXPENSES	\$1,000	\$1,000	\$0	0.00%
	11-000-223-110-	TRAINING OTHER SALARY	\$0	\$0	\$0	#DIV/0!
44100	11-000-223-320-	TRAINING PURCH PRF/ED SV	\$0	\$0	\$0	#DIV/0!
	11-000-223-390-	TRAINING PCH/PRO TECH SV	\$1,000	\$1,000	\$0	0.00%
	11-000-223-500-	OTHER PURCHASED SERVICES	\$6,000	\$6,000	\$0	0.00%
44120	11-000-223-580-	WORKSHOPS	\$12,000	\$12,000	\$0	0.00%
	11-000-223-610-	TRAINING SUPPLIES	\$0	\$0	\$0	#DIV/0!
	11-000-223-890-	TRAINING MISC EXPENSES	\$0	\$0	\$0	#DIV/0!
45000	11-000-230-100-	GEN ADMIN SPRINTEND SAL **	\$144,696	\$140,819	(\$3,877)	2.75%

Superintendent- Partial \$144,696

45000	11-000-230-104-	TREASURER SALARIES	\$4,951	\$4,793	(\$158)	3.30%
45000	11-000-230-105-	GENERAL ADMIN- CLER SAL	\$26,941	\$25,929	(\$1,012)	3.90%

Williams (partial - 25% with adj) \$10,601
Sanchez (partial - 25%) \$16,340

45040	11-000-230-331-	GEN ADMIN-LEGAL SVC	\$27,000	\$27,000	\$0	0.00%
45060	11-000-230-332-001	AUDIT FEES	\$20,000	\$20,000	\$0	0.00%
45100	11-000-230-339-	GENERAL ADMIN PURCH PROF**	\$4,000	\$4,000	\$0	0.00%
45120	11-000-230-340-	GEN ADMIN PURCH PRF/TECH (computer tech)	\$2,000	\$2,000	\$0	0.00%
45140	11-000-230-530-	TELEPHONE POSTAGE**	\$6,000	\$6,000	\$0	0.00%
	11-000-230-580-059	OTHER PURCH SERV (400-50)	\$0	\$0	\$0	#DIV/0!
45160	11-000-230-585-	GEN ADM BOARD TRAVEL	\$1,000	\$1,000	\$0	0.00%
45180	11-000-230-590-	GEN AD ADVERTISEMENT	\$5,000	\$5,000	\$0	0.00%
45200	11-000-230-610-	GEN ADMIN-SUPPLIES	\$4,000	\$4,000	\$0	0.00%
	11-000-230-630-	BOE SUPPLIES	\$0	\$0	\$0	#DIV/0!
6980	11-000-230-820-	JUDGMENTS AGAINST THE SC -Fiscal Monitor**	\$0	\$0	\$0	#DIV/0!
	11-000-230-820-01	JUDGMENTS- PAYROLL	\$0	\$0	\$0	#DIV/0!
45260	11-000-230-890-	GEN ADMIN-MISC EXPENSES (Supt Dues/Expenses)	\$3,000	\$3,000	\$0	0.00%

Budget #	Account Number	Account Name	2022-2023 Proposed	2021-2022 Proposed	2023/2022 Dollar (\$)	2023/2022 % Change
45280	11-000-230-895-	BOE MEMBERSHIP /DUES/FEES	\$7,000	\$7,000	\$0	0.00%
	11-000-240-103-	SCH ADMIN PRIN/AP SAL	\$0	\$0	\$0	#DIV/0!
46040	11-000-240-105-	SCH ADMIN SEC/CLER SAL	\$29,441	\$28,429	(\$1,012)	3.56%
		Williams (partial - 25%)	\$13,101			
		Sanchez (partial - 25%)	\$16,340			
46040	11-000-240-300-	SCH ADMIN-PURCH PRO /TECH (network support/Genesis)**	\$0	\$0	\$0	#DIV/0!
46120	11-000-240-610-	SCHOOL ADMIN-SUPPLIES	\$3,500	\$3,500	\$0	0.00%
46140	11-000-240-890-	SCH ADMIN-MISC EXPENSE	\$500	\$500	\$0	0.00%
47000	11-000-251-104-	BUSINESS ADMIN SALARIES**	\$85,152	\$85,455	\$303	-0.35%
		School Business Administrator/Board Secretary (Preschool Adj./Transportation)	\$85,152			
47000	11-000-251-105-	BUS ADMIN/SECY SALARIES	\$25,286	\$23,724	(\$1,562)	6.58%

Accounts Payable - Chakan - partial \$25,286

47040	11-000-251-340-	BUS OFF PURCH TECH SERV (Ed>Data/Election/Filebank)	\$9,000	\$9,000	\$0	0.00%
47060	11-000-251-592-	BUSINESS MISC PURCH SVC	\$4,000	\$4,000	\$0	0.00%
47100	11-000-251-594-	SALE/LEASE-BACK PAYMENTS	\$0	\$0	\$0	#DIV/0!
	11-000-251-610-	BUSINESS SUPPLIES	\$4,000	\$4,000	\$0	0.00%
	11-000-251-831-	INTEREST ON CURRENT LOAN	\$0	\$0	\$0	#DIV/0!
47180	11-000-251-890-	BUS OFC MISC EXPENSES	\$3,200	\$3,200	\$0	0.00%
47540	11-000-252-340-	AIT PUR TECH SERV(Systems 3000)	\$12,000	\$12,000	\$0	0.00%
48520	11-000-261-420-	MAINT CLEANING/REPAIRS (outside vendors for maint.)	\$120,000	\$100,000	(\$20,000)	20.00%
48540	11-000-261-610-	MAINT SUPPLIES	\$35,000	\$35,000	\$0	0.00%

Budget #	Account Number	Account Name	2022-2023 Proposed	2021-2022 Proposed	2023/2022 Dollar (\$)	2023/2022 % Change
49000	11-000-262-110-	OPER/CUST SALARIES	\$91,159	\$88,797	(\$2,362)	2.66%
		Davis (with Cafeteria and Preschool Adjustment):	\$31,532			
		Jordan/New	\$40,753			
		New	\$18,873			
49020	11-000-266-100	Security	\$55,896	\$53,549	(\$2,347)	4.38%
		Dollard (Preschool Adj)	\$55,896			
49000	11-000-262-110-OT	OPER/CUSTODIAL OT	\$30,000	\$30,000	\$0	0.00%

Budget #	Account Number	Account Name	2022-2023 Proposed	2021-2022 Proposed	2023/2022 Dollar (\$)	2023/2022 % Change
49040	11-000-262-300-	OPER PURCH PROF/TECH SVS	\$25,000	\$25,000	\$0	0.00%
49060	11-000-262-420-	OPER CONTRACT SERVICES	\$46,000	\$46,000	\$0	0.00%
49080	11-000-262-441-	OPER RENTALS	\$18,000	\$18,000	\$0	0.00%
49120	11-000-262-490-	OTHPURPROP WATER SEWER	\$4,000	\$4,000	\$0	0.00%
49140	11-000-262-520-	OPER PROPERTY INS	\$56,701	\$45,189	(\$11,512)	25.48%
49160	11-000-262-590-	OPER MISC PURCHASE (phone/home depot/kitchen)	\$7,000	\$7,000	\$0	0.00%
49180	11-000-262-610-	OPER SUPPLIES	\$6,000	\$6,000	\$0	0.00%
49200	11-000-262-621-	OPER ENERGY - ELECTRIC	\$76,250	\$61,000	(\$15,250)	25.00%
49220	11-000-262-622-	HEAT & ELECTRICITY	\$81,250	\$65,000	(\$16,250)	25.00%
49280	11-000-262-890-	OPER MISC EXPENSE	\$5,000	\$5,000	\$0	0.00%
52040	11-000-270-161-	SAL. FOR PUPIL TRANS(BET (Partial Sal of Bd Office Clerk)	\$37,642	\$34,074	(\$3,568)	10.47%
52060	11-000-270-162-	SAL. FOR PUPIL TRANS(BET (Partial Sal of Bd Office Clerk)	\$25,286	\$23,724	(\$1,562)	6.58%
	11-000-270-350-	TRANS MGMT FEE-ESC	\$0	\$0	\$0	#DIV/0!
	11-000-270-390-	TRANS OTHER PURCHASED SV	\$0	\$0	\$0	#DIV/0!
	11-000-270-420-	TRANS CLEAN/REPAIR/MAINT	\$0	\$0	\$0	#DIV/0!
52200	11-000-270-503-	TRANS AID IN LIEU PAY	\$40,000	\$40,000	\$0	0.00%
52260	11-000-270-511-	TRANS CONT SVS REG	\$40,499	\$40,499	\$0	0.00%

Palmyra High School vis Safety Bus (plus overflow) \$0
 BCIT via GST Transport \$40,499

Budget #	Account Number	Account Name	2022-2023 Proposed	2021-2022 Proposed	2023/2022 Dollar (\$)	2023/2022 % Change
52280	11-000-270-512-	TRANS FIELD/ATH TRIPS	\$10,000	\$10,000	\$0	0.00%
52300	11-000-270-513-	TRANS JOINT AGREEMENTS	\$0	\$0	\$0	#DIV/0!
52320	11-000-270-514-	TRANS CONT SVS SP ED	\$10,000	\$10,000	\$0	0.00%
52340	11-000-270-515-	TRANS SP ED JOINT AGREE	\$18,492	\$18,492	\$0	0.00%
	11-000-270-517-	TRANS CONT REG SVC ESC (chater school aid adjustment)	\$88,596	\$62,922	(\$25,674)	40.80%
52380	11-000-270-518-	TRANS ESC SP ED CONTRACT - BCSSSD	\$220,000	\$180,000	(\$40,000)	22.22%
	11-000-270-593-	TRANS MISC PURCH SVC	\$0	\$0	\$0	#DIV/0!

	11-000-270-610-	TRANS SUPPLIES	\$0	\$0	\$0	#DIV/0!
	11-000-270-800-	TRANS MISC EXPENSE	\$6,000	\$6,000	\$0	0.00%
71000	11-000-291-210-	GROUP INSURANCE - DENTAL	\$46,268	\$46,268	\$0	0.00%
71020	11-000-291-220-	SOCIAL SECURITY CONTRIBU	\$84,000	\$84,000	\$0	0.00%
	11-000-291-232-	T.P.A.F. CONTRIBUTIONS -	\$0	\$0	\$0	#DIV/0!
71060	11-000-291-241-	EMP BEN OTH RETIRE - PERS	\$80,000	\$80,000	\$0	0.00%
71120	11-000-291-249-	OTH RET CONT- P.E.R.S.	\$1,000	\$1,000	\$0	0.00%
71140	11-000-291-250-	UNEMPLOYMENT COMPENSATION	\$25,000	\$25,000	\$0	0.00%
71160	11-000-291-260-	WORKERS' COMP.	\$51,425	\$46,750	(\$4,675)	10.00%
71180	11-000-291-270-	OTHER HEALTH BENEFITS	\$815,665	\$781,863	(\$33,802)	4.32%
71200	11-000-291-280-	TUITION REIMBURSEMENT	\$30,000	\$30,000	\$0	0.00%
	11-000-291-290-	OTHER EMPLOYEE BENEFITS	\$0	\$0	\$0	#DIV/0!
7550	11-000-310-930	FOOD SERVICE	\$0	\$0	\$0	#DIV/0!
2080	11-110-100-101-	KNDG TEACHER SALARIES	\$138,649	\$133,178	(\$5,471)	4.11%
		Costigan - Grade K	\$51,285	MS2		
		Shockley - Grade K	\$63,040	BS+3012		
		Calimer - Art (partial)	\$5,387	MS7		
		Butler - Media (partial)	\$5,549	MS8		
		Tipton - PE (partial)	\$7,612	BS17		
		Knauss - Music (partial)	\$5,775	BS10		
2080	11-110-100-101-01	KIND- SUBSTITUTES	\$8,000	\$8,000	\$0	0.00%

Budget #	Account Number	Account Name	2022-2023 Proposed	2021-2022 Proposed	2023/2022 Dollar (\$)	2023/2022 % Change
2100	11-120-100-101-	GR. 1-5 TEACHER SALARIES	\$534,883	\$688,169	\$153,286	-22.27%
		DiMedio - Grade 1				

2100	11-120-100-101-01	Farrelly - Grade 1	\$62,040	BS12					
		Vogelei - Grade 2	\$64,061	BS13					
		Maldonado - Grade 2	\$57,752	BS10					
		Fischer - Grade 3	\$61,113	MS11					
		McCloskey - Grade 3	\$59,667	BS11					
		Satic - Grade 4 (ESSER Adjustment)	\$0	BS17					
		Balkovic - Grade 4 (Title I Adjustment)	\$44,253	BS8+30					
		Groves (ESSER Adjustment)	\$0	MS19					
		Calimer - Art (partial)	\$30,166	MS7					
		Butler - Media (partial)	\$31,076	MS8					
		Tipton - PE (partial)	\$42,628	BS17					
		Knauss - Music (partial)	\$32,341	BS10					
		DRUDING - Grade 8	\$89,167	MS19+					
		Dempster - Grade 6	\$59,667	BS11					
		Morrissey - Special Education (ESSER Adjustment)	\$1,013	BA15+15					
		Knazek - Grade 7	\$65,561	MA13					
		Torrillo - Grade 6	\$80,726	BS18+30					
		New - Middle School Teacher	\$49,600	BS1					
		New - Reading Teacher	\$49,600	BS1					
		New - World Language Teacher	\$49,600	BS1					
		Calimer - Art (partial)	\$18,315	MS7					
		Butler - Media (partial)	\$18,868	MS8					
		Tipton - PE (partial)	\$25,881	BS17					
		Knauss - Music (partial)	\$19,636	BS10					
2120	11-130-100-101-01	GRADES 1-5 - SUBSTITUTES		\$15,000	\$15,000	\$0	0.00%		
2120	11-130-100-101-	GR. 6-8 TEACHER SALARIES		\$527,634	\$433,617	(\$94,017)	21.68%		
2500	11-150-100-101-	HOME INSTRUCT SALARIES T		\$3,000	\$3,000	\$0	0.00%		
2540	11-150-100-320-	HOME INSTR PURCH ED SVCS (outsourced home instruction)		\$3,000	\$3,000	\$0	0.00%		
	11-150-100-610-	HOME INSTRUCT SUPPLIES		\$0	\$0	\$0	#DIV/0!		

Budget #	Account Number	Account Name	2022-2023 Proposed	2021-2022 Proposed	2023/2022 Dollar (\$)	2023/2022 % Change
3000	11-190-100-106-	OTHER SALARIES-INSTR	\$320,025	\$285,542	(\$34,483)	12.08%
		Manorana/Marshall	\$42,670			
		Higgins/Rosario	\$42,670			
		Rodriguez/Dougherty	\$42,670			
		Jones	\$21,335			
		Schwoebel	\$21,335			
		Dahdounh/Quinonez	\$42,670			
		Meyer	\$21,335			
		Field	\$21,335			
		Vespe	\$21,335			
		Sacarello	\$21,335			
		Hernandez	\$21,335			
		OTH. SAL. REMEDIAL SUP	\$0	\$0	\$0	#DIV/0!
3020	11-190-100-320-	PURCHASED PROF/ED SVC/Technology	\$40,000	\$40,000	\$0	0.00%
3040	11-190-100-340-	PURCHASED TECH SVC	\$60,000	\$60,000	\$0	0.00%
3060	11-190-100-500-	OTHER PURCHASED SVC (Phone)**	\$40,000	\$40,000	\$0	0.00%
3080	11-190-100-610-	GENERAL SUPPLIES INSTRUC	\$70,000	\$70,000	\$0	0.00%
3100	11-190-100-640-	TEXTBOOKS INSTRUCTION**	\$35,000	\$35,000	\$0	0.00%
3120	11-190-100-890-	OTHER OBJECTS INSTRUC TIO	\$6,000	\$6,000	\$0	0.00%
4500	11-204-100-101-	LLD TEACHER SALARIES (Carrighan / Gunkel)	\$124,202	\$120,468	(\$3,734)	3.10%
		LLD-SUBSTITUTES	\$3,000	\$3,000	\$0	0.00%
		LLD PURCHASED PROF/ED SV	\$0	\$0	\$0	#DIV/0!
4600	11-204-100-610-	GENERAL SUPPLIES-LLD	\$1,000	\$1,000	\$0	0.00%
7000	11-213-100-101-	RR TEACHER SALARIES	\$185,529	\$224,408	\$38,879	-17.33%
		Blythe	\$59,252	BS10		

DiPace BS17 \$76,122
 Kehlenbeck BS4 \$50,155



Budget #	Account Number	Account Name	2022-2023 Proposed	2021-2022 Proposed	2023/2022 Dollar (\$)	2023/2022 %
7000	11-213-100-101-01	RESOURCE RM- SUBSTITUTES	\$10,000	\$10,000	\$0	0.00%
	11-213-100-320-	RR PURCHASED PROF/ED SVC	\$0	\$0	\$0	#DIV/0!
7100	11-213-100-610-	GENERAL SUPPLIES-RR	\$3,800	\$3,800	\$0	0.00%
	11-213-100-640-	TEXTBOOKS-RR	\$0	\$0	\$0	#DIV/0!
	11-213-100-890-	OTHER OBJECTS-RR	\$0	\$0	\$0	#DIV/0!
11000	11-230-100-101-	BSC SKILLS TEACHER SALAR	\$39,921	\$79,887	\$39,966	-50.03%
		New (partial)	\$0			
		Harper-Harmon (partial)/Groves (partial)	\$39,921			
		BS19/MS19				
	11-230-100-101-01	BSI- SUBSTITUTES	\$0	\$0	\$0	#DIV/0!
	11-230-100-320-	BS PURCHASED PROF/ED SVC	\$0	\$0	\$0	#DIV/0!
	11-230-100-610-	GENERAL SUPPLIES-BASIC S	\$0	\$0	\$0	#DIV/0!
12000	11-240-100-101-	BILINGUAL TEACHER SALARI	\$99,200	\$62,740	(\$36,460)	58.11%
		New	\$49,600			
		New	\$49,600			
	11-240-100-101-01	BILINGUAL- SUBSTITUTES	\$0	\$0	\$0	#DIV/0!
17000	11-401-100-100-	COCURR SALARIES	\$10,000	\$10,000	\$0	0.00%
17020	11-401-100-500-	COCURR OTH PURCH SVS	\$3,000	\$3,000	\$0	0.00%
	11-401-100-610-	COCURR SUPPLIES	\$0	\$0	\$0	#DIV/0!
	11-401-100-890-	COCURR MISC EXPENSES	\$0	\$0	\$0	#DIV/0!
17500	11-402-100-100-	ATHLETICS SALARIES	\$5,000	\$5,000	\$0	0.00%

Budget #	Account Number	Account Name	2022-2023 Proposed	2021-2022 Proposed	2023/2022 Dollar (\$)	2023/2022 %	Change	Change	#DIV/0!
17540	11-402-100-500-	ATHLETICS PURCHASED SVC	\$0	\$0	\$0				#DIV/0!
	11-402-100-610-	ATHLETICS SUPPLIES	\$4,000	\$4,000	\$0	0.00%			0.00%
	11-402-100-890-	ATHLETICS MISC EXPENSE	\$0	\$0	\$0				#DIV/0!
	11-403-100-100-	OTHER INSTRUCTIONAL SALA	\$0	\$0	\$0				#DIV/0!
	11-403-100-610-	OTHER INSTRUCTIONAL SUPP	\$0	\$0	\$0				#DIV/0!
	11-403-100-890-	OTHER INSTRUCTIONAL OTHE	\$0	\$0	\$0				#DIV/0!
	11-800-330-100-	COMMUNITY SVC SALARIES	\$0	\$0	\$0				#DIV/0!
	11-800-330-500-	COMMUNITY SVC PURCHASED	\$0	\$0	\$0				#DIV/0!
	11-800-330-600-	COMMUNITY SVC SUPPLIES	\$0	\$0	\$0				#DIV/0!

Budget #	Account Number	Account Name	2022-2023 Proposed	2021-2022 Proposed	2023/2022 Dollar (\$)	2023/2022 %	Change	Change	#DIV/0!
75840	11-800-330-800-	COMMUNITY SVC OTHER OBJE	\$0	\$0	\$0				#DIV/0!
	11-999-999-999-	NET PAY ADJUSTMENT	\$0	\$0	\$0				#DIV/0!
	12-000-260-730-	EQUIPMENT OPER/MAINT	\$0	\$0	\$0				#DIV/0!
	12-000-300-730-	EQUIPMENT NON INSTRUCIO (cafeteria equipment)	\$4,000	\$4,000	\$0	0.00%			0.00%
	12-000-400-390-	FACILITIES-PROF/TECH SVC	\$36,000	\$36,000	\$0	0.00%			0.00%
	12-000-400-450-	FACILITIES-CONSTRUCTION	\$664,000	\$664,000	\$0	0.00%			0.00%
	12-000-400-710-	FACILITIES-LAND/IMPROVE	\$100,000	\$100,000	\$0	0.00%			0.00%
76140	12-000-400-721-	LEASE PURCHASE AGREEMENT (Church)	\$0	\$0	\$0				#DIV/0!
	12-120-100-730-	EQUIPMENT GR. 1-5	\$0	\$0	\$0				#DIV/0!
	12-130-100-730-	EQUIPMENT GR. 6-8	\$0	\$0	\$0				#DIV/0!
	16-000-213-105-	HEALTH SERV. CL. ARRA	\$0	\$0	\$0				#DIV/0!
	16-000-216-320-	SPEECH PROF ARRA	\$0	\$0	\$0				#DIV/0!
	16-000-219-104-	CST SALARIES ARRA	\$0	\$0	\$0				#DIV/0!
	16-000-219-105-	CST SEC. ARRA	\$0	\$0	\$0				#DIV/0!
	16-000-221-102-	CURR/INS. ARRA	\$0	\$0	\$0				#DIV/0!
	16-000-251-104-	BUS. ADM ARRA	\$0	\$0	\$0				#DIV/0!
	16-000-251-340-	BUS. OFF. TECH SERV	\$0	\$0	\$0				#DIV/0!
	16-000-252-340-	PUR. TECH. SV	\$0	\$0	\$0				#DIV/0!
	16-120-100-101-	GR. 1-5 TEACH. SAL ARRA	\$0	\$0	\$0				#DIV/0!

16-130-100-101- GR. 6-8 TEACH SAL ARRA \$0 \$0 #DIV/0!
 17-110-100-101- KNDG TEACH SAL ARRA \$0 \$0 #DIV/0!

Budget #	Account Number	Account Name	2022-2023 Proposed	2021-2022 Proposed	2023/2022 Dollar (\$)	2023/2022 %
85000	20-218-100-101-	PSEA TEACHER SAL	\$261,490	\$256,571	(\$4,919)	1.92%
		Foglio-Moss	\$62,040	BS12		
		Scarpeta	\$88,367	BS+15 19		
		Spratt	\$61,113	MS11		
		Grenier	\$49,970	BS3		
		Substitutes	\$0			

Budget #	Account Number	Account Name	2022-2023 Proposed	2021-2022 Proposed	Change	Change
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85020	20-218-100-106-	PSEA AIDES SAL	\$87,410	\$87,410	\$0	0.00%
		Hammon	\$21,335			
		Merrill	\$21,335			
		Spitznogle	\$21,335			
		Seay	\$21,335			
		Substitutes	\$2,070			

85030	20-218-100-321	PSEAPURCH PROFESSIONAL	\$5,000	\$5,000	\$0	0.00%
85080	20-218-100-610-	PSEA ED SUPPLY	\$3,271	\$15,706	\$12,435	-79.17%
86000	20-218-200-102-	PSEA ED SAL SUPERVISOR (Lawlor)	\$35,121	\$35,121	\$0	0.00%
86020	20-218-200-103-	PSEA ED SAL PRINCIPAL (Giacobbe)	\$38,004	\$38,004	\$0	0.00%
86040	20-218-200-104-	PSEA ED SAL OTHER PROF STAFF	\$13,606	\$13,606	\$0	0.00%
86060	20-218-200-105	PSEA SECRETARY (Sanchez/Williams)	\$22,384	\$22,384	\$0	0.00%
86080	20-218-200-110	OTHER SALARIES (Savage/Dollard/Davis)	\$41,180	\$41,180	\$0	0.00%

86100	20-218-200-173	FAMILY/PARENT LIASON (Mills)	\$12,263	\$12,263	\$0	0.00%
86120	20-218-200-176	FACILITATOR/COACH (Hornbeck)	\$89,467	\$81,526	(\$7,941)	9.74%
86140	20-218-200-200-	PSEA EMP BENEFITS	\$131,144	\$131,144	\$0	0.00%
86240	20-218-200-420-	PSEA CLEANING/REPAIR (% of Custodial Sal)	\$0	\$0	\$0	#DIV/0!
88500	20-231-100-101-	TITLE I TEACHER SALARIES	\$98,000	\$98,000	\$0	0.00%
		New (partial)	\$50,000			
		Harper-Harmon (partial)/Groves (partial)	\$48,000			
88500	20-231-100-500	Student Activity	\$2,500	\$2,500	\$0	0.00%
88500	20-231-200-200	TITLE I - BENEFITS	\$13,082	\$27,954	\$14,872	-53.20%
88500	20-231-200-300	TITLE I - PURCH PROF SERVICES	\$0	\$12,776	\$12,776	-100.00%
88520	20-270-200-300	TITLE II - PURCH PROF SERVICES	\$8,571	\$9,442	\$871	-9.22%
88620	20-250-100-500-	IDEA TUITION	\$100,784	\$98,823	(\$1,961)	1.98%
88620	20-250-100-500-	Title IV	\$9,669	\$9,731	\$62	-0.64%
89600	40-701-510-834	Debt - Interest	\$16,894	\$18,194	\$1,300	-7.15%
89620	40-701-510-910	Debt - Principal	\$70,000	\$65,000	(\$5,000)	7.69%

Grand Total: \$11,008,844 \$10,052,864 (\$955,979) 9.51%

Budget Increase: \$955,979 9.51%

Must be zero: \$0

Budget Issues:



50

Beverly City Board of Education

Special Education 2022-2023 Tuition Budget

Student	Out of District School Placement	School Tuition Per Diem	Enrolled Days	PY		Grade Level (High, Middle, Elem)
				Tuition Adj. Total	Total Tuition	
JWP	BCSSSD	\$55,892	1	\$0.00	\$55,892	Autistic
CS	BCSSSD w/ aide	\$96,880	1	\$0.00	\$96,880	Cognitive
NC	BCSSSD w/ aide	\$101,651	1	\$0.00	\$101,651	Autistic
JR	BCSSD	\$46,804	1	\$0.00	\$46,804	MD
NCB	BCSSD	\$44,203	1	\$0.00	\$44,203	Behavioral
AD	BCSSD	\$55,892	1	\$0.00	\$55,892	Autistic
DC	BCSSSD (potential move out)	\$7,869	1	\$0.00	\$7,869	Autistic
KW	BCSSD	\$44,203	1	\$0.00	\$44,203	Behavioral
AT	BCAS	\$26,702	1	\$0.00	\$26,702	Alternative School
MG	BCSSD	\$44,203	1	\$0.00	\$44,203	Behavioral
AS	BCSSSD w/ aide	\$101,651	1	\$0.00	\$101,651	Autistic
ZL	BCSSSD	\$44,203	1	\$0.00	\$44,203	Behavioral
TP	BCSSD	\$44,203	1	\$0.00	\$44,203	Behavioral
MP	BCSSD	\$46,804	1	\$0.00	\$46,804	MD
ZP	BCSSSD	\$46,804	1	\$0.00	\$46,804	Behavioral
AT	BCSSSD w/ aide	\$89,962	1	\$0.00	\$89,962	Behavioral
XL	BCSSSD w/ aide	\$86,393	1	\$0.00	\$86,393	PreK
MA	Gloucester County SS - Bankbridge	\$64,080	1	\$0.00	\$64,080	Auditorily Impaired
Various	Prior Year Tuition (BCSSD)	\$100,748	1	\$0.00	\$100,748	
Various	Extended School Year/Aides	\$10,203	7	\$0.00	\$71,421	
11-000-100-565	Tuition - CSSD and Day School					\$1,220,568.00
JL	Bancroft at Voorhees	\$339	212	\$4,488.04	\$76,398	k
MO-C	Garfield Park	\$336	204	\$0.00	\$68,542	4
JM	Bonnie Brae	\$456	209	\$0.00	\$95,340	9
Various	PY Tuition Adj.	\$0	0	\$0.00	\$0	
Various	IDEA Tuition Credit	(\$100,784)	1	\$0.00	(\$100,784)	
11-000-100-566	Tuition - Private School					\$139,495.93
New	PHS	\$16,793	1	\$0.00	\$16,793	9
New	PHS	\$16,793	1	\$0.00	\$16,793	9
New	PHS	\$16,793	1	\$0.00	\$16,793	9
New	PHS	\$16,793	1	\$0.00	\$16,793	9
XL	PHS	\$16,793	1	\$0.00	\$16,793	10
AZ	PHS	\$16,793	1	\$0.00	\$16,793	10
RY	PHS	\$16,793	1	\$0.00	\$16,793	10
JC	PHS	\$16,793	1	\$0.00	\$16,793	11
ND	PHS	\$16,793	1	\$0.00	\$16,793	11
BS	PHS	\$16,793	1	\$0.00	\$16,793	11
JW	PHS	\$16,793	1	\$0.00	\$16,793	11
ND	PHS	\$16,793	1	\$0.00	\$16,793	12
SH	PHS	\$16,793	1	\$0.00	\$16,793	12
KI	PHS	\$16,793	1	\$0.00	\$16,793	12
ER	PHS	\$16,793	1	\$0.00	\$16,793	12
NT	PHS	\$16,793	1	\$0.00	\$16,793	12

CB	Pemberton	\$51,250	1	\$0.00	\$51,250	PreK
ZCB	Cinnaminson - Life Skills	\$53,750	1	\$0.00	\$53,750	9
IP	Cinnaminson - Life Skills	\$53,750	1	\$0.00	\$53,750	10
JM-S	Cinnaminson - Life Skills	\$53,750	1	\$0.00	\$53,750	11
PY	Prior Year Tuition Adj. - Palmyra	\$68,249	1	\$0.00	\$68,249	
11-000-100-562	Tuition - LEA Special Education					\$549,437.12

*represents 80% of current year allocation





Beverly City Board of Education Health Benefits 2022-2023

LAST NAME	FIRST NAME	POSITION	HEALTH STATE	PRESCRIPTION STATE	MONTHLY	Projected Yearly: 6 months current rate 6 months current rate plus 10% increase	
Balkovic	Paige	TEACHER	S	\$814.06	\$169.36	\$983.42	\$12,391.09
BORATA/Maldonado	Stephanie	TEACHER	F	\$2,218.70	\$330.87	\$2,549.57	\$32,124.58
Butler	Donna	TEACHER	P	\$1,514.15	\$315.01	\$1,829.16	\$23,047.42
Blythe	Danielle	Teacher	M	\$1,551.54	\$231.38	\$1,782.92	\$22,464.79
Carragher	Ed	Bus Driver	F	\$2,328.20	\$484.37	\$2,812.57	\$35,438.38
COLE	LINDA	CST SECR	M	\$1,551.54	\$231.38	\$1,782.92	\$22,464.79
COYNE	SANDRA	TEACHER	F	\$2,328.20	\$484.37	\$2,812.57	\$35,438.38
DAVIS	TONY	CUSTODIAN	M	\$1,628.11	\$338.72	\$1,966.83	\$24,782.06
DEMPSTER	Glen	TEACHER	S	\$814.06	\$169.36	\$983.42	\$12,391.09
DIPACE	LISA	TEACHER	F	\$2,328.20	\$484.37	\$2,812.57	\$35,438.38
Druding	L	TEACHER	F	\$2,328.20	\$484.37	\$2,812.57	\$35,438.38
FOGLIO-MOSS	DOREEN	TEACHER	P	\$1,514.15	\$315.01	\$1,829.16	\$23,047.42
Fisher	Lynda	Teacher	F	\$2,218.70	\$330.87	\$2,549.57	\$32,124.58
GIACOBBE	ELIZABETH	SUPERINTENDENT	P	\$1,590.53	\$315.01	\$1,905.54	\$24,009.80
New		TEACHER	S	\$814.06	\$169.36	\$983.42	\$12,391.09

Grenier	Abigail	TEACHER	S	\$775.77	\$115.69	\$891.46	\$11,232.40
GROVES	DONNA	TEACHER	M	\$1,628.11	\$338.72	\$1,966.83	\$24,782.06
Gunkel	Margaret	TEACHER	F	\$2,328.20	\$484.37	\$2,812.57	\$35,438.38
HARPER-HARMON	LOIS	TEACHER	F	\$2,218.70	\$330.87	\$2,549.57	\$32,124.58
Hornbeck	Amy	TEACHER	F	\$2,218.70	\$330.87	\$2,549.57	\$32,124.58
Kehlenbeck	Kathleen	TEACHER	S	\$814.06	\$169.36	\$983.42	\$12,391.09
Knauss	Travis	TEACHER	M	\$1,551.54	\$231.38	\$1,782.92	\$22,464.79
Knazek	Michael	TEACHER	S	\$814.06	\$169.36	\$983.42	\$12,391.09
LAWLER	KERRI	CURRICULUM		\$0.00	\$0.00	\$0.00	\$0.00
Light	Chelsea	TEACHER	F	\$2,328.20	\$484.37	\$2,812.57	\$35,438.38
MCCLOSKEY							
	Anneliese	TEACHER	F	\$2,218.70	\$330.87	\$2,549.57	\$32,124.58
Mills	Jennifer	Admin	F	\$2,328.20	\$484.37	\$2,812.57	\$35,438.38
Morrisey	Scott	TEACHER	F	\$2,218.70	\$330.87	\$2,549.57	\$32,124.58
SANCHEZ	ANDREA	ADMIN SECR	F	\$2,328.20	\$484.37	\$2,812.57	\$35,438.38
Scarpertia	Lisa	TEACHER	S	\$814.06	\$169.36	\$983.42	\$12,391.09
Satic	Stefanie	TEACHER	F	\$2,218.70	\$330.87	\$2,549.57	\$32,124.58
SPRATT	KAREN	TEACHER	S	\$814.06	\$169.36	\$983.42	\$12,391.09
Stone	Caitlyn	TEACHER	F	\$2,328.20	\$484.37	\$2,812.57	\$35,438.38
TIPTON	KATHRYN	TEACHER	M	\$1,628.11	\$338.72	\$1,966.83	\$24,782.06

Torrillo	Dorcen	TEACHER	F	\$2,328.20	\$484.37	\$2,812.57	\$55,438.38
New Middle School							
		TEACHER	F	\$2,526.70	\$490.49	\$3,017.19	\$38,016.59
New World Language							
		TEACHER	F	\$2,526.70	\$490.49	\$3,017.19	\$38,016.59
New ESL							
		TEACHER	F	\$2,526.70	\$490.49	\$3,017.19	\$38,016.59
New Reading							
		TEACHER	F	\$2,526.70	\$490.49	\$3,017.19	\$38,016.59
Williams							
	Samantha	Secretary	P	\$1,514.15	\$315.01	\$1,829.16	\$23,047.42

PROJECTED TOTALS:							
				\$71,065.82	\$13,393.30	\$84,459.12	\$1,064,184.91
						Preschool Adjustment:	(\$131,144.00)
						Credit for Employee Paid 1.5% Contribution (90%):	(\$152,375.50)
						Staff Reimbursement:	\$35,000.00
						Grand Total for Health Benefits:	\$815,665.41

Projected Yearly: Health Benefits Contribution Year 4
--

(\$2,360.20)

(\$2,458.60)

(\$3,292.40)

(\$2,237.80)

(\$3,037.60)

(\$1,951.92)

(\$8,775.20)

(\$2,360.40)

(\$2,714.20)

(\$7,425.20)

(\$8,775.20)

(\$3,731.40)

(\$2,243.60)

(\$2,100.86)

(\$1,652.20)

(\$946.00)

(\$7,080.60)

(\$7,425.20)

(\$4,385.00)

(\$4,891.60)

(\$1,652.20)

(\$2,179.20)

(\$3,186.40)

\$0.00

(\$7,762.60)

(\$2,541.00)

(\$8,100.20)

(\$3,360.00)

(\$5,737.68)

(\$3,343.60)

(\$3,990.00)

(\$2,714.20)

(\$6,412.80)

(\$6,136.60)

(\$7,762.60)

(\$5,322.32)

(\$5,322.32)

(\$5,322.32)

(\$5,322.32)

(\$3,292.56)

(\$169,306.11)

Beverly City Board of Education Dental Benefits 2021-2022

LAST NAME	FIRST NAME	POSITION		DENTAL HORIZON
ARRUDA	CYNTHIA	TEACHER	M	\$119.11
BORATA	STEFANIE	TEACHER	S	\$49.73
DiGangi	DENISE	ACCOUNTS PAYABLE	P	\$119.11
COFFEY	JOAN	TEACHER	M	\$119.11
COLE	LINDA	CST SECR	M	\$119.11
COYNE	SANDRA	TEACHER	F	\$119.11
DAVIS	TONY	CUSTODIAN	M	\$119.11
DeLecce	Joseph	Adminstrator	S	\$49.73
Dempster	Glenn	TEACHER	P	\$119.11
DIPACE	LISA	TEACHER	F	\$119.11
ESAIA	LEIGH-ANN	TEACHER	S	\$49.73
FOGLIO-MOSS	DOREEN	TEACHER	P	\$119.11
GIACOBBE	ELIZABETH	SUPERINTENDENT	S	\$49.73
GOTTLIEB	JODI	TEACHER	P	\$119.11
Granville	M	TEACHER	P	\$119.11
GROVES	DONNA	TEACHER	M	\$119.11
HARPER-HARMON	LOIS	TEACHER	F	\$119.11
Johnson	S	TEACHER	S	\$49.73
Knauss	T	TEACHER	S	\$49.73
KRANZ	MELANIE	TEACHER	S	\$49.73
LANGE	DIANA	PAYROLL	S	\$49.73

LAWLER	KERRI	CURRICULUM	M	\$0.00
LEIGH	DENNIS	TEACHER	M	\$119.11
Lokan	M	TEACHER	S	\$49.73
MCCLOSKEY	ANNELIESE	TEACHER	F	\$119.11
Light	C	TEACHER	S	\$119.11
McGee	V	SECR RECORDS	M	\$119.11
McGlukin	B	TEACHER	S	\$49.73
SANCHEZ	ANDREA	ADMIN SECR	P	\$119.11
Mills	J	Admin	F	\$119.11
SINGER	CHARLENE	TEACHER	F	\$119.11
Scarpina	L	TEACHER	S	\$49.73
SPRATT	KAREN	TEACHER	S	\$49.73
New		TEACHER	F	\$119.11
TIPTON	KATHRYN	TEACHER	F	\$119.11
VERMES	BROOKE	TEACHER	S	\$49.73
VERMES	Nicole	TEACHER	M	\$119.11
WELLER	JAMIE	TEACHER	F	\$119.11
TOTALS				\$3,505.13

Projected Dental: 10% increase on the Current Year Rates

\$1,572.25

\$656.44

\$1,572.25

\$1,572.25

\$1,572.25

\$1,572.25

\$1,572.25

\$656.44

\$1,572.25

\$1,572.25

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\$0.00

\$1,572.25

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\$1,572.25

\$1,572.25

\$656.44

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\$1,572.25

\$656.44

\$656.44

\$1,572.25

\$1,572.25

\$656.44

\$1,572.25

\$1,572.25

\$46,267.72

Beverly City Board of Education Enrollment Projections - 2022-2023

	Grade	Current Enrollment w/ Spec Ed Adj.	Enrollment Projected for Next Year	
On Roll	PreK	39	39	
				39
On Roll	Grade K	27	28	
	K - Special Ed. - Self Contained	5	5	
				33
On Roll	Grade 1	33	27	
On Roll	Grade 2	21	33	
On Roll	Grade 3	21	21	
On Roll	Grade 4	33	21	
On Roll	Grade 5	30	33	
On Roll	Elementary Special Education	9	9	
	Elem. Special Ed. - Self Contained	20	20	
				164
On Roll	Grade 6	20	30	
On Roll	Grade 7	28	20	
On Roll	Grade 8	25	28	
On Roll	Middle Special Education	23	23	
				101
Sent Full	Grade 9 - Palmyra	19	20	
Sent Full	Grade 10 - Palmyra	12	19	
Sent Full	Grade 11 - Palmyra	10	12	
Sent Full	Grade 12 - Palmyra	12	10	
Sent Full	High Special Education - Palmyra	16	16	
				77
Sent Full	Elementary Special Education - OOD	3	3	
Sent Full	Middle Special Education - OOD	2	2	
Sent Full	High Special Education - OOD	2	2	
Sent Full	BCSSD/GCSSSD - OOD	17	17	
				24
Total Enrollment:		427	438	438

Beverly City Board of Education
 Beverly, New Jersey

District Choice: School Year 2012-2013

Grade	Enrollment	Percentage	Student Body	Child Study Teams	Related Services
			\$4,600.00	\$316,894.00	\$109,730.00
Preschool/K	69	23.00%	\$1,058.00	\$72,885.62	\$25,237.90
Grades 1-5	167	55.67%	\$2,560.67	\$176,404.33	\$61,083.03
Grades 6-8	64	21.33%	\$981.33	\$67,604.05	\$23,409.07
	300	100%	\$4,600	\$316,894	\$109,730
			\$0.00	\$0.00	\$0.00

Beverly City Board of Education Special Education Transportation - 2011-2012

Student	Out of District School Placement	School Tuition Per Diem	Enrolled Days	PY		Grade Level (High, Middle, Elem)
				Tuition Adj. Total	Total Tuition	
GR	Bancroft	\$240.84	212	\$4,848.44	\$55,907	12
OC	BCSSSD	\$36,720.00	1	\$55,612.00	\$92,332	12
BD	BCSSSD - Elem	\$36,720.00	1	\$0.00	\$36,720	6
BP	BCSSSD - Elem	\$34,680.00	1	\$0.00	\$34,680	6
DD	BCSSSD - Elem	\$34,680.00	1	\$0.00	\$34,680	7
DJ	BCSSSD - Elem	\$36,720.00	1	\$0.00	\$36,720	4
GM	BCSSSD - Elem	\$36,720.00	1	\$0.00	\$36,720	k
HJ	BCSSSD - Elem	\$36,720.00	1	\$0.00	\$36,720	2
MM	BCSSSD - JR/SR	\$38,250.00	1	\$0.00	\$38,250	7
PM	BCSSSD - Elem	\$36,720.00	1	\$0.00	\$36,720	k
PA	BCSSSD - Elem	\$36,720.00	1	\$0.00	\$36,720	k
RJ	BCSSSD - Elem	\$38,250.00	1	\$0.00	\$38,250	2
SC	BCSSSD - Elem	\$33,666.00	1	\$0.00	\$33,666	PreK
AD	BCSSSD - JR/SR	\$36,720.00	1	\$0.00	\$36,720	7
BM	BCSSSD - JR/SR	\$38,250.00	1	\$0.00	\$38,250	11
BG	BCSSSD - JR/SR	\$36,720.00	1	\$0.00	\$36,720	10
BC	BCSSSD - JR/SR	\$38,250.00	1	\$0.00	\$38,250	10
CN	BCSSSD - JR/SR	\$36,720.00	1	\$0.00	\$36,720	7
SI	BCSSSD - JR/SR	\$38,250.00	1	\$0.00	\$38,250	7
TN	BCSSSD - Lumberton	\$38,250.00	1	\$0.00	\$38,250	11
SJ	Bridge Academy	\$214.15	180	\$0.00	\$38,547	9
JF	Burlington City (Watts)			\$16,062.00	\$16,062	7
BD	Edgewater Park (Jacques)				\$0	2
SR	Edgewater Park (Jacques)				\$0	2
WD	Edgewater Park (Jacques)				\$0	2
DN	Garfield Park Academy	\$247.63	200	\$336.00	\$49,862	10
NK	Garfield Park Academy	\$397.63	200	\$336.00	\$79,862	11
FJ	Wood Services				\$0	12
CN	BCSSSD - Florence	\$41,820.00	1	\$0.00	\$41,820	2
BM	Maple Shade				\$0	11
PA	Maple Shade				\$0	12
SG	Maple Shade				\$0	10
? SH	Charles St. - Palmyra				\$0	3
BL	PHS				\$0	10
? CE	PHS				\$0	12
? CR	PHS - Burlington City Alt?				\$0	11
FA	PHS				\$0	10
McE	PHS				\$0	9

	JM	PHS				\$0	10
	MR	PHS				\$0	11
	MT	PHS				\$0	12
	MB	PHS				\$0	11
	MS	PHS				\$0	9
	PD	PHS				\$0	10
?	PE	PHS				\$0	10
	SI	PHS				\$0	12
	SK	PHS				\$0	11
	SA	PHS				\$0	9
	WC	PHS				\$0	10
?	HT	PHS - Levitt Middle - Willingboro				\$0	7
						\$0	
	RJ	Homeless - Mt Holly				\$0	1
	MT	Homeless - Camden				\$0	10

\$1,037,398

\$137,214

\$900,184

*represents 85% of current year allocation

2022-2023 District Enrollment and Planning Workbook

Directions – Please read before completing the form.

1. Select your county and district name from the drop-down list. The spreadsheet will automatically fill in your projected universe of eligible children based on 2021-22 1st Grade ASSA data and the district's targeted or universal preschool program status
2. Fill in the remaining current and projected enrollment information below. Under "2021-22" Actual Enrollment," enter your actual enrollment on October 15, 2021 Under 2022-23 Projected Enrollment," enter the total number of three- and four-year-olds the district plans to serve full-day. The totals and percentages below each table will calculate automatically
3. Each row represents a mutually exclusive category. Do not count any child on more than one line, or an overcount will result
4. Only special education students who receive their entire instructional program in an inclusive environment should be listed under "Classified special education children in regular education classrooms (full-time only)."

County and District
Burlington County, Beverly City, 0380

2021-22 Early Childhood Universe

Total Projected Universe of At-Risk Eligible Preschoolers	66
Projected Universe of At-Risk Eligible Three-Year-Olds	33
Projected Universe of At-Risk Eligible Four-Year-Olds	33

2021-22 ACTUAL ENROLLMENT (10/15/2021)

	Full-Day Three-Year-Olds	Full-Day Four-Year-Olds
In-District Programs		
At-risk eligible general education children in general education classrooms	20	22
Classified special education children in general education classrooms (full-time only)	4	0
Classified special education children in self-contained preschool disabled classrooms		
General education children from other LEA's paying tuition		
Charter Schools		
At-risk eligible general education children in general education classrooms		
Classified special education children in general education classrooms (full-time only)		
Classified special education children in self-contained preschool disabled classrooms		
General education children from other LEA's paying tuition		
Contracted Head Start Programs		
General education children in general education classrooms		
Classified special education children in general education classrooms (full-time only)		
General education children from other LEA's paying tuition		
Other Contracted Private Provider Programs		
General education children in general education classrooms		
Classified special education children in general education classrooms (full-time only)		
Classified special education children in self-contained preschool disabled classrooms		
General education children from other LEA's paying tuition		
Total Current At-Risk Eligible General Education Enrollment	20	22
Total Current General Education Enrollment	20	22
Total Current Enrollment	24	22

2022-23 PROJECTED ENROLLMENT

	Full-Day Three-Year-Olds	Full-Day Four-Year-Olds
In-District Programs		
At-risk eligible general education children in general education classrooms	27	27
Classified special education children in regular education classrooms (full-time only)	2	2
Classified special education children in self-contained preschool disabled classrooms		
General education children from other LEA's paying tuition		
Charter Schools		
At-risk eligible general education children in general education classrooms		
Classified special education children in general education classrooms (full-time only)		
Classified special education children in self-contained preschool disabled classrooms		
General education children from other LEA's paying tuition		
Contracted Head Start Programs		
At-risk eligible general education children in general education classrooms		
Classified special education children in general education classrooms (full-time only)		
General education children from other LEA's paying tuition		
Other Contracted Private Provider Programs		
At-risk eligible general education children in general education classrooms		
Classified special education children in general education classrooms (full-time only)		
Classified special education children in self-contained preschool disabled classrooms		
General education children from other LEA's paying tuition		
Total Projected Enrollment	29	29
Total At-Risk Eligible Projected Enrollment	27	27
Universe of At-Risk Eligible Children	33	33
Percent of Universe Projected to be Served, By Age	81.8%	81.8%
Percent of Total Universe Projected to be Served	81.8%	

2022-23 TABLE 2: Current and Projected Capacity

County and District: Burlington County, Beverly City, 0380

DIRECTIONS:

1. Enter the information requested below for each preschool site serving eligible preschoolers in the district, including district-operated schools and centers, contracted Federal Head Start centers, and contracted other private provider centers.
2. Under "2021-22 Current Enrollment and Capacity," provide enrollment information based on the district's October 15, 2021 ASSA enrollment count. If applicable, count current half-day classrooms utilized for two sessions as one classroom (i.e., a classroom used for a morning class and an afternoon class should be counted once under "Total Classrooms in Use.>").
3. Under "2022-23 Projected Enrollment and Capacity," enter the total number of three- and four-year-olds the district plans to serve in each site. Leave projected capacity and enrollment blank for any current district classrooms that will not be used in 2022-23 or for any providers that will not be contracting with the district in 2022-23.
4. A message to "Check Table 1" will appear if the enrollment numbers entered on Table 2 do not match those entered on Table 1. Totals will not appear until Table 1 and Table 2 match.

	Site	2021-22 Current Enrollment and Capacity		2022-23 Projected Enrollment and Capacity		2022-23 Enrollment Projected Increase/Decrease
		Current Enrollment	Total Classrooms in Use	Projected Enrollment	Total Classrooms in Use	
In-District Regular/Inclusion Sites						
1	Beverly City School	46	4	58	4	12
2	(Insert site name here.)					-
3	(Insert site name here.)					-
4	(Insert site name here.)					-
5	(Insert site name here.)					-
6	(Insert site name here.)					-
7	(Insert site name here.)					-
8	(Insert site name here.)					-
8	(Insert site name here.)					-
9	(Insert site name here.)					-
10	(Insert site name here.)					-
11	(Insert site name here.)					-
12	(Insert site name here.)					-
13	(Insert site name here.)					-
14	(Insert site name here.)					-
15	(Insert site name here.)					-
16	(Insert site name here.)					-
17	(Insert site name here.)					-
18	(Insert site name here.)					-
19	(Insert site name here.)					-
20	(Insert site name here.)					-
21	(Insert site name here.)					-
22	(Insert site name here.)					-
23	(Insert site name here.)					-
24	(Insert site name here.)					-
25	(Insert site name here.)					-
26	(Insert site name here.)					-
22	(Insert site name here.)					-
23	(Insert site name here.)					-
24	(Insert site name here.)					-
25	(Insert site name here.)					-
26	(Insert site name here.)					-
27	(Insert site name here.)					-
28	(Insert site name here.)					-
29	(Insert site name here.)					-
30	(Insert site name here.)					-
31	(Insert site name here.)					-
32	(Insert site name here.)					-
33	(Insert site name here.)					-
34	(Insert site name here.)					-
35	(Insert site name here.)					-
36	(Insert site name here.)					-
37	(Insert site name here.)					-
38	(Insert site name here.)					-
39	(Insert site name here.)					-
40	(Insert site name here.)					-
Subtotal, In-District Regular/Inclusion Sites		46	4	58	4	12
In-District Self-Contained Preschool Disabled Sites						
1	(Insert site name here.)					-
2	(Insert site name here.)					-
3	(Insert site name here.)					-
4	(Insert site name here.)					-
5	(Insert site name here.)					-
6	(Insert site name here.)					-
7	(Insert site name here.)					-
8	(Insert site name here.)					-
9	(Insert site name here.)					-

2022-23 TABLE 2: Current and Projected Capacity

County and District: Burlington County, Beverly City, 0380

DIRECTIONS:

1. Enter the information requested below for each preschool site serving eligible preschoolers in the district, including district-operated schools and centers, contracted Federal Head Start centers, and contracted other private provider centers.
2. Under "2021-22 Current Enrollment and Capacity," provide enrollment information based on the district's October 15, 2021 ASSA enrollment count. If applicable, count current half-day classrooms utilized for two sessions as one classroom (i.e., a classroom used for a morning class and an afternoon class should be counted once under "Total Classrooms in Use.>").
3. Under "2022-23 Projected Enrollment and Capacity," enter the total number of three- and four-year-olds the district plans to serve in each site. Leave projected capacity and enrollment blank for any current district classrooms that will not be used in 2022-23 or for any providers that will not be contracting with the district in 2022-23.
4. A message to "Check Table 1" will appear if the enrollment numbers entered on Table 2 do not match those entered on Table 1. Totals will not appear until Table 1 and Table 2 match.

2021-22 Current Enrollment and Capacity					
2022-23 Projected Enrollment and Capacity					
Enrollment Projected Increase/Decrease					
	Current Enrollment	Total Classrooms in Use	Projected Enrollment	Total Classrooms in Use	
10	(Insert site name here.)				
11	(Insert site name here.)				
12	(Insert site name here.)				
13	(Insert site name here.)				
14	(Insert site name here.)				
15	(Insert site name here.)				
16	(Insert site name here.)				
17	(Insert site name here.)				
18	(Insert site name here.)				
19	(Insert site name here.)				
20	(Insert site name here.)				
21	(Insert site name here.)				
22	(Insert site name here.)				
23	(Insert site name here.)				
24	(Insert site name here.)				
25	(Insert site name here.)				
24	(Insert site name here.)				
25	(Insert site name here.)				
26	(Insert site name here.)				
27	(Insert site name here.)				
28	(Insert site name here.)				
29	(Insert site name here.)				
30	(Insert site name here.)				
Subtotal, In-District Self-Contained PSD Sites		-	-		-
Contracted Enhanced Head Start Sites (Federal)					
1	(Insert site name here.)				-
2	(Insert site name here.)				-
3	(Insert site name here.)				-
4	(Insert site name here.)				-
5	(Insert site name here.)				-
6	(Insert site name here.)				-
7	(Insert site name here.)				-
8	(Insert site name here.)				-
9	(Insert site name here.)				-
Subtotal, Contracted Enhanced Head Start Sites		-	-		-
Contracted Other Private Provider Regular/Inclusion Sites					
1	(Insert site name here.)				-
2	(Insert site name here.)				-
3	(Insert site name here.)				-
4	(Insert site name here.)				-
5	(Insert site name here.)				-
6	(Insert site name here.)				-
7	(Insert site name here.)				-
8	(Insert site name here.)				-
9	(Insert site name here.)				-
10	(Insert site name here.)				-
11	(Insert site name here.)				-
12	(Insert site name here.)				-
13	(Insert site name here.)				-
14	(Insert site name here.)				-
15	(Insert site name here.)				-
16	(Insert site name here.)				-
17	(Insert site name here.)				-
18	(Insert site name here.)				-
19	(Insert site name here.)				-
19	(Insert site name here.)				-
20	(Insert site name here.)				-

2022-23 TABLE 2: Current and Projected Capacity

County and District: Burlington County, Beverly City, 0380

DIRECTIONS:

1. Enter the information requested below for each preschool site serving eligible preschoolers in the district, including district-operated schools and centers, contracted Federal Head Start centers, and contracted other private provider centers.
2. Under "2021-22 Current Enrollment and Capacity," provide enrollment information based on the district's October 15, 2021 ASSA enrollment count. If applicable, count current half-day classrooms utilized for two sessions as one classroom (i.e., a classroom used for a morning class and an afternoon class should be counted once under "Total Classrooms in Use.>").
3. Under "2022-23 Projected Enrollment and Capacity," enter the total number of three- and four-year-olds the district plans to serve in each site. Leave projected capacity and enrollment blank for any current district classrooms that will not be used in 2022-23 or for any providers that will not be contracting with the district in 2022-23.
4. A message to "Check Table 1" will appear if the enrollment numbers entered on Table 2 do not match those entered on Table 1. Totals will not appear until Table 1 and Table 2 match.

#	Site	2021-22 Current Enrollment and Capacity		2022-23 Projected Enrollment and Capacity		2022-23 Enrollment Projected Increase/Decrease
		Current Enrollment	Total Classrooms in Use	Projected Enrollment	Total Classrooms in Use	
21	(Insert site name here.)					
22	(Insert site name here.)					
23	(Insert site name here.)					
24	(Insert site name here.)					
25	(Insert site name here.)					
26	(Insert site name here.)					
27	(Insert site name here.)					
28	(Insert site name here.)					
29	(Insert site name here.)					
30	(Insert site name here.)					
31	(Insert site name here.)					
32	(Insert site name here.)					
33	(Insert site name here.)					
34	(Insert site name here.)					
35	(Insert site name here.)					
36	(Insert site name here.)					
37	(Insert site name here.)					
38	(Insert site name here.)					
39	(Insert site name here.)					
40	(Insert site name here.)					-
41	(Insert site name here.)					-
42	(Insert site name here.)					-
43	(Insert site name here.)					-
44	(Insert site name here.)					-
45	(Insert site name here.)					-
46	(Insert site name here.)					-
47	(Insert site name here.)					-
48	(Insert site name here.)					-
49	(Insert site name here.)					-
50	(Insert site name here.)					-
51	(Insert site name here.)					-
52	(Insert site name here.)					-
53	(Insert site name here.)					-
54	(Insert site name here.)					-
55	(Insert site name here.)					-
56	(Insert site name here.)					-
57	(Insert site name here.)					-
Subtotal, Contracted Other Provider Sites		-	-			-
TOTAL, ALL SITES		12	2	59	4	12
TOTAL, GENERAL EDUCATION/INCLUSION SITES		59	2	59	4	12

2022-23 TABLE 3: Directory of Contracted Private Providers

District and County: Burlington County, Beverly City, 0380

#	Agency Name	Contact Name	Address Line 1	City	Phone 1	Phone 2	Email
1	SAMPLE, ABC Child-care Center	John Doe	1234 Long Street	Trenton	08123-4567	(609) 123-4567	john.doe@abcchild.com
2	Head Start Agencies						
3	N/A						
4							
5							
6							
7							
8							
9							
10							
11							
12							
1	Other Private Providers						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
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60							

2022-23 TABLE 4a: Teacher Assistant Education, Credentials, and Experience

District and County: Burlington County, Beverly City, 0380

Districts must maintain updated records and documentation of the education and credentials for each preschool teacher assistant in a classroom serving eligible preschool children, whether he/she teaches in a district-operated or contracted private provider classroom. The information entered in this table must reflect this documentation.

DIRECTIONS:

1. Provide the following information for each teacher assistant in a classroom serving eligible preschool children (including those in provider settings) as of October 15, 2021. If necessary, please indicate any positions that are new or unfilled at the time of budget submission by entering "To be hired" in place of the teacher assistant's name.
2. Do not include substitute teachers, master teachers, group teachers, teacher assistants mandated by a child's IEP, or specialists (for art, music, physical education, etc.).
3. Except where noted, enter the number 1 if the box applies to the teacher assistant.
4. Select **only one** box under the "Highest Level of Education Attained" section for each teacher assistant (i.e. select only High School Diploma or Associate's Degree or BA/BS).
5. Complete all areas applicable as of October 15, 2021 for each teacher assistant under the "Credentials and Certification" section.
6. Under "Foreign Language Proficiency," enter the following codes if the teacher is fully fluent and literate in a foreign language: 1=Spanish, 2=Korean, 3=Portuguese, 4=Creole (Haitian), 5=Arabic, 6=Gujarati, 7=Chinese, 8=Other.

*Foreign degrees/certification cannot be counted on this form unless they have been translated and accepted.

ADD EXTRA LINES AS NEEDED TO INCLUDE ALL TEACHER ASSISTANTS SERVING ELIGIBLE CHILDREN.

Name of School / Provider	Name of Teacher Assistant		Hiring/ Experience			Highest Level of Education Attained			Early Childhood Education Credentials and Certification (complete all that apply)			Language Abilities
	Last Name	First Name	Date of Hire (mm/dd/yy)	Total Years of Experience as Teacher or TA in Preschool	Current Salary Step	High School Diploma	Associate's Degree	BA/BS or higher	CDA	Number of Hours Towards CDA	Other Certification	Foreign Language Proficiency (see codes)
Sample School	Doc #1	Jane	09/01/01	8	8			1	1			
Sample School	Doc #1	John	09/01/04	5	5		1				1	5
Sample Center	Doc #2	Jane	09/01/07	2	3	1				100		
Sample Center	Doc #2	John	09/01/06	4	4	1				50		
In-District Regular/ Inclusion Teacher Assistants												
Beverly City School	Harmon	Joann	9/23/1986	9	11							
Beverly City School	Spitznogle	Emily	3/16/2020	5	11							
Beverly City School	Merrill	Sherry	9/1/2008	4	11							
Beverly City School	Scay	Rachel	10/19/2020	3	11							
Beverly City School	Fenelon	Tiahmar	3/3/2021	1	11		1					5
Beverly City School	Wimberly	Naja	09/01/19	1	11			1				

2022-23 TABLE 4a: Teacher Assistant Education, Credentials, and Experience

District and County: Burlington County, Beverly City, 0380

Districts must maintain updated records and documentation of the education and credentials for each preschool teacher assistant in a classroom serving eligible preschool children, whether he/she teaches in a district-operated or contracted private provider classroom. The information entered in this table must reflect this documentation.

DIRECTIONS:

1. Provide the following information for each teacher assistant in a classroom serving eligible preschool children (including those in provider settings) as of October 15, 2021 if necessary, please indicate any positions that are new or unfilled at the time of budget submission by entering "To be hired" in place of the teacher assistant's name.
2. Do not include substitute teachers, master teachers, group teachers, teacher assistants mandated by a child's IEP, or specialists (for art, music, physical education, etc.).
3. Except where noted, enter the number 1 if the box applies to the teacher assistant.
4. Select only one box under the "Highest Level of Education Attained" section for each teacher assistant (i.e. select only High School Diploma or Associate's Degree or BA/BS).
5. Complete all areas applicable as of October 15, 2021 for each teacher assistant under the "Credentials and Certification" section.
6. Under "Foreign Language Proficiency," enter the following codes if the teacher is fully fluent and literate in a foreign language: 1=Spanish, 2=Korean, 3=Portugese, 4=Creole (Haitian), 5=Arabic, 6=Gujurati, 7=Chinese, 8=Other.

*Foreign degrees/certification cannot be counted on this form unless they have been translated and accepted.

ADD EXTRA LINES AS NEEDED TO INCLUDE ALL TEACHER ASSISTANTS SERVING ELIGIBLE CHILDREN.

Name of School / Provider	Name of Teacher Assistant		Hiring/ Experience			Highest Level of Education Attained			Early Childhood Education Credentials and Certification (complete all that apply)			Language Abilities
	Last Name	First Name	Date of Hire (mm/dd/yy)	Total Years of Experience as Teacher or TA in Preschool	Current Salary Step	High School Diploma	Associate's Degree	BA/BS or higher	CDA	Number of Hours Towards CDA	Other Certification	Foreign Language Proficiency (see codes)
Head Start Regular/Inclusion Teacher Assistants												

2022-23 SCHEDULE A: District Personnel Detail

District and County: Burlington County, Beverly City, 0380

DIRECTIONS:

1. Districts must use this form to itemize salaries, benefits, and salary step (if applicable) for all preschool education aid funded positions (Educational Program positions and Administrative/Support positions) for which preschool education aid funding will be allocated in 2022-23.
2. Both full-time and part-time employees must be included.
3. Full-time salary and benefit equivalent should be reported for all part-time employees (The prorated amount of the FTE should be included in the salary column).
4. Do not include employees from 2021-22 who will not be employed in 2022-23.
5. If the district plans to use funding other than preschool education aid to entirely support any code-required preschool position(s), please list those employees' names and positions on Schedule A, but do not include salary or benefit information.
6. Select "yes" or "no" from the drop down box to indicate whether or not the district has a settled teachers' salary contract for 2022-23.
7. Please note: Schedule A is now broken into categories. Be sure to place staff under the appropriate category.

District's teacher salary scale settled for the 2022-23 school year?					Yes			
Employee Name	School/Site Name	Job Title	Full-Time Equivalent	Salary Step (if applicable)	2021-22 Salary	2021-22 Benefits	2022-23 Salary	2022-23 Benefits
Teachers								
SAMPLE: John Doe		Teacher	1.00	M2	\$ 50,000	\$ 9,000	\$ 58,000	\$ 9,000
SAMPLE: Jane Doe		Clerical Worker	1.00	n/a	\$ 45,000	\$ 6,250	\$ 52,200	\$ 6,406
Foglio	Beverly City School	Teacher	1.00		\$ 59,667	\$ 24,383	\$ 62,040	\$ 24,383
Scarperra	Beverly City School	Teacher	1.00		\$ 87,867	\$ 13,109	\$ 88,367	\$ 13,109
Spratt	Beverly City School	Teacher	1.00		\$ 59,252	\$ 13,109	\$ 61,113	\$ 13,109
Grenier	Beverly City School	Teacher	1.00		\$ 49,785	\$ 13,109	\$ 49,970	\$ 13,109
Teachers Subtotal:					\$ 256,571	\$ 63,710	\$ 261,490	\$ 63,710
Relief Teachers								
Relief Teachers Subtotal:					\$ -	\$ -	\$ -	\$ -
Teacher Assistants								
Harmon	Beverly City School	Teacher Assistant	1.00	11	\$ 21,335		\$ 21,335	
Spitznogle	Beverly City School	Teacher Assistant	1.00	11	\$ 21,335		\$ 21,335	
McCrill	Beverly City School	Teacher Assistant	1.00	11	\$ 21,335		\$ 21,335	
Scay	Beverly City School	Teacher Assistant	1.00	11	\$ 21,335		\$ 21,335	
Fenelon - Special Education Funding	Beverly City School	Teacher Assistant	1.00	11	\$ 21,335		\$ 21,335	
Wimberly - Special Education Funding	Beverly City School	Teacher Assistant	1.00	11	\$ 21,335		\$ 7,756	
Substitute	Beverly City School	Teacher Assistant			\$ 2,070		\$ 2,070	
Teacher Assistants Subtotal:					\$ 130,080	\$ -	\$ 116,501	\$ -
Supervisors of Instruction								
Lawler	Beverly City School	Supervisor of Instruction/PII	0.20		\$ 35,121	\$ 1,000	\$ 35,121	\$ 1,000

Supervisors of Instruction Subtotal:				\$ 35,121	\$ 1,000	\$ 35,121	\$ 1,000
Principals/Assistant Principals/Program Directors							
Giacobbe	Beverly City School		0.20	\$ 38,004	\$ 5,077	\$ 38,004	\$ 5,077
Principals/Assistant Principals/Program Directors Subtotal:				\$ 38,004	\$ 5,077	\$ 38,004	\$ 5,077
Other Professional Staff							
Fanslau - Special Education Funding	Beverly City School	PIRT Team Member	0.20	\$ 24,749	\$ 1,000	\$ 39,355	\$ 1,000
Other Professional Staff Subtotal:				\$ 24,749	\$ 1,000	\$ 39,355	\$ 1,000
Secretarial and Clerical Assistants							
Sanchez-Dollard	Beverly City School	Clerical Support Services	0.20	\$ 12,195	\$ 7,499	\$ 12,195	\$ 7,499
Williams	Beverly City School	Clerical Support Services	0.20	\$ 10,189	\$ 2,622	\$ 10,189	\$ 2,622
Secretarial and Clerical Assistants Subtotal:				\$ 22,384	\$ 10,121	\$ 22,384	\$ 10,121
Fiscal Specialist							
Brian F. Savage	Beverly City School	Staff Accountant/Board S	0.20	\$ 20,078		\$ 20,078	
Fiscal Specialist Subtotal:				\$ 20,078	\$ -	\$ 20,078	\$ -
Custodian							
Davis	Beverly City School	Custodin	0.20	\$ 8,724	\$ 5,244	\$ 8,724	\$ 5,244
Custodian Subtotal:				\$ 8,724	\$ 5,244	\$ 8,724	\$ 5,244
Security Guard							
Dollard	Beverly City School	Security Guard	0.20	\$ 12,378		\$ 12,378	
Security Guard Subtotal:				\$ 12,378	\$ -	\$ 12,378	\$ -
Family/Parent Liason							
Mills	Beverly City School	CPIS/Parent Liason	0.20	\$ 12,263	\$ 7,499	\$ 12,263	\$ 7,499
Family/Parent Liason Subtotal:				\$ 12,263	\$ 7,499	\$ 12,263	\$ 7,499
Facillator/Coach							
Hornbeck	Beverly City School	Master Teacher	1.00	\$ 81,525	\$ 37,493	\$ 89,467	\$ 37,493
Facillator/Coach Subtotal:				\$ 81,525	\$ 37,493	\$ 89,467	\$ 37,493
Totals:				\$ 641,877	\$ 131,144	\$ 655,765	\$ 131,144

2019-20 Private Provider Per Pupil Amounts and Withheld Costs

District and County: Burlington County, Beverly City, 0380

DIRECTIONS:

1. Enter the names of all providers the district is planning to contract with in 2022-23. Names should be listed under Enhanced Head Start, Expanded Head Start, or Other Private Provider, as appropriate.
2. Enter the district-determined 2022-23 per pupil amount for each provider.
3. If applicable, indicate any withheld funds in the designated column(i.e., master teacher salary) **Enter these amounts as negative dollar amounts.**
4. The 2022-23 Budget Total calculated below for each provider should match the budget total on the 2022-23 Private Provider One-Year Planning Budget for that provider.
5. If you need to add a row to any of the site lists, select a cell in the list and press "Insert Row".

	2022-23 Projected Contract Eligible Preschoolers	2022-23 Per Pupil Amount	District Withheld Funds (enter negative amount)	2022-23 Budget Total
Contracted Enhanced Head Start Sites (Federal)				
1 n/a				\$0
2 (Insert site name here.)				\$0
3 (Insert site name here.)				\$0
4 (Insert site name here.)				\$0
5 (Insert site name here.)				\$0
Subtotal, Contracted Enhanced Head Start Sites	0	#DIV/0!	\$0	\$0
Contracted Expanded Head Start Sites (State)				
1 (Insert site name here.)				\$0
2 (Insert site name here.)				\$0
3 (Insert site name here.)				\$0
4 (Insert site name here.)				\$0
5 (Insert site name here.)				\$0
Subtotal, Contracted Expanded Head Start Sites	0	#DIV/0!	\$0	\$0
Contracted Other Private Provider Sites				
1 (Insert site name here.)				\$0
2 (Insert site name here.)				\$0
3 (Insert site name here.)				\$0
4 (Insert site name here.)				\$0
5 (Insert site name here.)				\$0
6 (Insert site name here.)				\$0
7 (Insert site name here.)				\$0
8 (Insert site name here.)				\$0
9 (Insert site name here.)				\$0
10 (Insert site name here.)				\$0
11 (Insert site name here.)				\$0
12 (Insert site name here.)				\$0
13 (Insert site name here.)				\$0
14 (Insert site name here.)				\$0
15 (Insert site name here.)				\$0
16 (Insert site name here.)				\$0
17 (Insert site name here.)				\$0
18 (Insert site name here.)				\$0
19 (Insert site name here.)				\$0
20 (Insert site name here.)				\$0
21 (Insert site name here.)				\$0
22 (Insert site name here.)				\$0
Subtotal, Contracted Other Provider Sites	0	#DIV/0!	\$0	\$0
Total for all Contracted Providers	0	#DIV/0!	\$0	\$0

New Jersey Department of Education
Division of Early Childhood Education

Preschool Education Aid
2022-23 DISTRICT BUDGET PLANNING WORKSHEET

District:
Beverly City

County:
Burlington

Resident General Education Students	Projected Enrollment	Estimated Preschool Education Aid (PEA)
Projected GENERAL EDUCATION Enrollment in District	54	\$740,340
Projected GENERAL EDUCATION Enrollment in Head Start	0	\$0
Projected GENERAL EDUCATION Enrollment in Providers	0	\$0
Projected GENERAL EDUCATION Enrollment in Charter Schools	0	\$0
	54	\$740,340

Tuition from Individuals	
Tuition from Other LEAs	
Prior Year PEA Carryover	
Minimum Amt for Students w/Disabilities in Gen Ed Classrooms*	\$54,840
Additional Amt for Students w/Disabilities in Gen Ed Classrooms	
Additional Contribution from the General Fund	

Total Estimated Preschool Education Aid, Tuition, Carryover, and Special Education Funding	\$795,180
--	-----------

Description	Account Number	Amount Budgeted
INSTRUCTION		
Salaries of Teachers	20-218-100-101	\$261,490
Teacher Salaries		\$261,490
Relief Teacher Salaries		\$0
Teacher stipends for professional development		
Substitute teacher stipends		
Other Salaries for Instruction	20-218-100-106	\$116,501
Teacher Assistant Salaries		\$116,501
Teacher Assistant stipends for professional development		
Substitute teacher assistant stipends		
Unused Vacation Payment to Terminated/Retired Staff	20-218-100-199	
Purchased Professional and Educational Services	20-218-100-321	\$5,000
Other Pur. Serv. (400-500)	20-218-100-500	
Tuition to Other LEA's within the State - Regular	20-218-100-561	
Supplies and Materials	20-218-100-600	\$3,271
Other Objects	20-218-100-800	
SUBTOTAL – INSTRUCTION		\$386,262
SUPPORT SERVICES		
Sal. of Supervisors of Instruction	20-218-200-102	\$35,121
Sal. of Principals/Asst. Principals/Program Directors	20-218-200-103	\$38,004
Sal. of other Professional Staff	20-218-200-104	\$39,355
Sal. of Secretarial & Clerical Assistants	20-218-200-105	\$22,384
Other Salaries	20-218-200-110	\$41,180
Fiscal Specialist		\$20,078
Custodian		\$8,724
Security guard		\$12,378
Family/Parent Liaison	20-218-200-173	\$12,263
Facilitator/Coach	20-218-200-176	\$89,467
Unused Vacation Payment to Terminated/Retired Staff	20-218-200-199	
Personnel Services - Employee Benefits	20-218-200-200	\$131,144
Purchased Educational Services - Contracted Pre-K	20-218-200-321	\$0
Purchased Educational Services - Head Start	20-218-200-325	\$0
Other Purchased Professional - Education Services	20-218-200-329	
Other Purchased Professional Services	20-218-200-330	
Cleaning, Repair and Maintenance Services	20-218-200-420	
Rentals	20-218-200-440	
Contracted Services - Transp (Btw Home & Sch.)	20-218-200-511	
Contracted Services (Field Trips)	20-218-200-516	
Travel	20-218-200-580	
Miscellaneous Purchased Services	20-218-200-590	
Supplies and Materials	20-218-200-600	
Other Objects	20-218-200-800	
SUBTOTAL – SUPPORT SERVICES		\$408,918
FACILITIES ACQ. CONSTR. SERVICES		
Instructional Equipment	20-218-400-731	
NonInstructional Equipment	20-218-400-732	
SUBTOTAL – FAC. ACQ. & CONSTRUCTION		\$0
TOTAL		\$795,180

**Minimum Amt for Students w/Disabilities in Gen Ed Classrooms* is calculated by applying the estimated PEA county rate to each classified special education child in general education classrooms (full-time only) entered in Table 1, based on their program. This is the estimated minimum amount needed to educate such students; any additional amounts needed may be entered on the subsequent line, "Additional Amt for Students w/Disabilities in Gen Ed Classrooms".

SCHOOL DISTRICT
OF
BEVERLY CITY
OF BURLINGTON COUNTY

Beverly City School District
Beverly, New Jersey

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal Year Ended June 30, 2021

COMPREHENSIVE ANNUAL
FINANCIAL REPORT

Of the

Beverly City School District
of Burlington County

Beverly, New Jersey

For the Fiscal Year Ended June 30, 2021

Prepared by

Beverly City Board of Education
Finance Department

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INTRODUCTORY SECTION



December 30, 2021

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, 2021, 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 auditor's report thereon. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis. The District is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act 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 GASS 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. The high school students attend Palmyra High School as well as other vocational and special education programs in Burlington County.

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 2021 fiscal year with an enrollment of 319 students.

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

Enrollment, Pre-K-8

<u>Fiscal Year</u>	<u>Student Enrollment Change</u>	<u>Percent</u>
2020-21	319	.06%
2019-20	317	4.3%
2018-19	304	(.03%)
2017-18	305	3.4%
2016-17	295	1.3%
2015-16	291	(1.4%)
2014-15	295	0%
2013-14	295	(4.8%)
2012-13	310	1.6%
2011-12	305	2.3%

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 2020-2021 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. 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.

4. INTERNAL ACCOUNTING CONTROLS (Continued): 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, 2021 was \$680,000.

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

9. CASH MANAGEMENT (Continued): 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 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, 2021

<u>Members of the Board of Education</u>	<u>Term Expires</u>
Richard Wolbert, President	2021
Barbara Kelly, Vice President	2023
Donato Marable	2022
Michael Stewart	2022
Dominique Turner	2023

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

INDEPENDENT AUDITOR'S REPORT

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

Report of the Financial Statements

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, 2021, 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.

Management's Responsibility 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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above, present fairly in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Beverly City School District in the County of Burlington, State of New Jersey as of June 30, 2021 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.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Beverly City School District's basic financial statements. The introductory section, combining fund financial statements and schedules and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by Title 2 *U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and New Jersey OMB's Circular 15-08, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid, and is also not a required part of the basic financial statements.

The combining fund financial statements and schedules and the schedule of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in 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 fund financial statements and schedules and the schedule of expenditures of federal and state awards are fairly stated, in all material respects in relation to the basic financial statements as a whole.

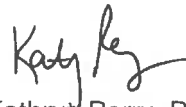
The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2021 on our consideration of the Board of Education of the Beverly City School District in the County of Burlington, State of New Jersey's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 in the County of Burlington, State of New Jersey'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
December 30, 2021

REQUIRED SUPPLEMENTARY INFORMATION - PART I

Beverly City School District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2021
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, 2021. 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, 2021 are as follows:

Net position totaled \$4,056,350, which represents a 7.77 percent decrease from June 30, 2020.

General revenues accounted for \$6,543,779 in revenue or 73.31 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 \$2,382,662 or 26.69 percent of total revenues of \$8,926,441.

Total assets decreased by \$338,313 as current assets decreased by \$260,284 and capital assets, net decreased by \$78,029.

The School Board had \$9,277,885 in expenses; only \$2,382,662 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily property taxes) of \$6,543,779 were adequate to provide for these programs.

Among major funds, the General Fund had \$7,483,336 in revenues and \$7,769,602 in expenditures and transfers. The General Fund's balance decreased \$286,266 over June 30, 2020. The General Fund's balance is \$3,493,227.

Using this Comprehensive Annual Financial Report (CAFR)

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, 2021 and 2020.

Table 1

Net Position as of June 30, 2021 and June 30, 2020

	June 30, 2021			June 30, 2020		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
Assets:						
Current and other assets	\$ 3,313,238	\$ 140,992	\$ 3,454,230	\$ 3,588,232	\$ 126,282	\$ 3,714,514
Capital assets, net	2,692,143	6,083	2,698,226	2,773,368	2,887	2,776,255
Total assets	6,005,381	147,075	6,152,456	6,361,600	129,169	6,490,769
Deferred outflow of resources	552,188	-	552,188	238,170	-	238,170
Liabilities:						
Current liabilities	57,590	66,874	124,464	59,584	20,874	80,458
Long-term liabilities outstanding	2,011,955	-	2,011,955	1,862,195	-	1,862,195
Total liabilities	2,069,545	66,874	2,136,419	1,921,779	20,874	1,942,653
Deferred inflow of resources	511,875	-	511,875	388,020	-	388,020
Net position:						
Net investment in capital assets	1,778,274	6,083	1,784,357	1,794,499	2,887	1,797,386
Restricted	3,364,191	-	3,364,191	3,744,167	-	3,744,167
Unrestricted	(1,166,316)	74,118	(1,092,198)	(1,248,695)	105,408	(1,143,287)
Total Net Position	\$ 3,976,149	\$ 80,201	\$ 4,056,350	\$ 4,289,971	\$ 108,295	\$ 4,398,266

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 \$4,056,350 on June 30, 2021. This is a change of 7.77% from the previous year.

Table 2 provides a comparison analysis of School Board's changes in net position from fiscal years June 30, 2021 and 2020.

Table 2

Changes in Net Position

	June 30, 2021			June 30, 2020		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
Revenues						
Program revenues:						
Charges for services	\$ 4,492	\$ 1,819	\$ 6,311	\$ -	\$ 15,423	\$ 15,423
Operating and capital grants and contributions	2,190,122	186,229	2,376,351	771,422	192,642	964,064
General revenues:						
Property taxes	3,125,946	-	3,125,946	3,035,626	-	3,035,626
Federal and state aid	3,391,499	-	3,391,499	4,326,312	-	4,326,312
Investment earnings	6,538	-	6,538	49,666	-	49,666
Miscellaneous	19,796	-	19,796	67,544	-	67,544
Total revenues	8,738,393	188,048	8,926,441	8,250,570	208,065	8,458,635
Expenses						
Instructional services	2,759,549	-	2,759,549	2,751,612	-	2,751,612
Support services	6,283,953	216,142	6,500,095	5,401,055	169,173	5,570,228
Interest on long-term liabilities	18,241	-	18,241	20,694	-	20,694
Total expenses	9,061,743	216,142	9,277,885	8,173,361	169,173	8,342,534
Change in net position	(323,350)	(28,094)	(351,444)	77,209	38,892	116,101
Net position - beginning	4,289,971	108,295	4,398,266	4,212,762	69,403	4,282,165
Prior period adjustment	9,528	-	9,528	-	-	-
Net position - beginning Restated	4,299,499	108,295	4,407,794	4,212,762	69,403	4,282,165
Net position (deficit) - ending	\$ 3,976,149	\$ 80,201	\$ 4,056,350	\$ 4,289,971	\$ 108,295	\$ 4,398,266

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 decreased due to the decrease 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, 2021

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 \$28,094.

Charges for services represent \$1,819 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 \$186,229.

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

	<u>2021</u>		<u>2020</u>	
	<u>Total Cost of Services</u>	<u>Net Cost of Services</u>	<u>Total Cost of Services</u>	<u>Net Cost of Services</u>
Instruction	\$ 2,759,549	\$ 2,134,507	\$ 2,751,612	\$ 2,751,612
Support Services:				
Pupils and Instructional Staff	4,669,544	3,099,972	3,729,672	2,958,250
General Administration, School Administration, Business Operation and Maintenance of Facilities	1,288,644	1,288,644	1,367,986	1,367,986
Pupil Transportation	325,765	325,765	303,397	303,397
Interest and Fiscal Charges	<u>18,241</u>	<u>18,241</u>	<u>20,694</u>	<u>20,694</u>
Total Expenses	<u>\$ 9,061,743</u>	<u>\$ 6,867,129</u>	<u>\$ 8,173,361</u>	<u>\$ 7,401,939</u>

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, 2021, it reported a combined fund balance of \$3,271,371, which is an decrease of \$274,253. 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, 2021.

<u>Revenue</u>	<u>2021 Amount</u>	<u>Percent of Total</u>	<u>Increase/ (Decrease) from 2020</u>	<u>Percent of Increase/ (Decrease)</u>
Local Sources	\$ 3,156,772	36.13 %	\$ 3,936	0.12 %
State Sources	5,125,583	58.65	385,167	8.13
Federal Sources	<u>456,038</u>	<u>5.22</u>	<u>98,720</u>	<u>27.63</u>
Total	<u>\$ 8,738,393</u>	<u>100.00 %</u>	<u>\$ 487,823</u>	<u>5.91 %</u>

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, 2021.

<u>Expenditures</u>	<u>2021 Amount</u>	<u>Percent of Total</u>	<u>Increase/ (Decrease) from 2020</u>	<u>Percent of Increase/ (Decrease)</u>
Current Expenditures:				
Instruction	\$ 2,759,549	30.59 %	\$ 7,937	0.29 %
Undistributed Expenditures	6,156,506	68.24	833,977	15.67
Capital Outlay	21,625	0.24	15,375	246.00
Debt Service:				
Principal	65,000	0.72	5,000	8.33
Interest	19,494	0.21	(1,200)	(5.80)
Total	\$ <u>9,022,174</u>	<u>100.00 %</u>	\$ <u>861,089</u>	<u>10.55 %</u>

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 CAFR, 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 \$267,746 better than had been budgeted in terms of expenditures. Revenue-wise, the General Fund fared about \$88,177 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	\$ 211,722
Capital Reserve	2,477,814
Maintenance Reserve	307,192
Tuition Reserve	331,000
Excess Surplus - Current Year	<u>24,450</u>
Total Restricted Fund Balance	\$ 3,352,178

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 2020-2021 fiscal year and will be used to reduce the local tax levy for the 2022-2023 fiscal year.

Capital Assets and Debt Administration

Capital Assets. At the end of the fiscal year June 30, 2021, the School Board had \$2,698,226 invested in land, buildings, and machinery and equipment.

Table 4

Capital Assets (Net of Depreciation) at June 30, 2021 and June 30, 2020

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Building and Improvements	2,570,980	2,646,590	-	-	2,570,980	2,646,590
Machinery and Equipment	121,163	126,778	6,083	2,887	127,246	129,665
Total	<u>\$ 2,692,143</u>	<u>\$ 2,773,368</u>	<u>\$ 6,083</u>	<u>\$ 2,887</u>	<u>\$ 2,698,226</u>	<u>\$ 2,776,255</u>

During the current fiscal year, \$15,826 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, 2021	June 30, 2020
Bonds Payable (net)	\$ 680,000	\$ 745,000
Pension Liability-PERS	1,170,161	965,198
Compensated Absences payable	161,794	151,997
Total long-term liabilities	<u>\$ 2,011,955</u>	<u>\$ 1,862,195</u>

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 2020-2021 school year, the School Board was able to sustain its budget through the local tax levy, state education aid and local revenue sources. Approximately 63.87% of the School Board's revenue is from federal and state (restricted and not restricted), while 36.13% of total revenue is from local sources.

The \$(1,166,316) 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 2020-2021 budget was adopted in March 2020 based in part on the state education aid the School Board anticipated receiving. Due to the economic condition in the State of New Jersey funding from the State for the current year remained below the previous year. 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 2021-2022 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

BEVERLY CITY SCHOOL DISTRICT
Statement of Net Position
June 30, 2021

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 2,875,358	\$ 102,690	\$ 2,978,048
Receivables - state	110,033	703	110,736
Receivables - federal	5,522	27,540	33,062
Receivables - other	256,325	-	256,325
Interfund receivable	66,000	-	66,000
Inventories	-	10,059	10,059
Capital assets, depreciable, net	2,692,143	6,083	2,698,226
Total assets	<u>6,005,381</u>	<u>147,075</u>	<u>6,152,456</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows - PERS	552,188	-	552,188
	<u>552,188</u>	<u>-</u>	<u>552,188</u>
LIABILITIES			
Interfund payable	-	66,000	66,000
Other liabilities	38,402	874	39,276
Unearned revenue	19,188	-	19,188
Noncurrent liabilities:			
Due within one year	65,000	-	65,000
Due beyond one year	1,946,955	-	1,946,955
Total liabilities	<u>2,069,545</u>	<u>66,874</u>	<u>2,136,419</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows - PERS	511,875	-	511,875
	<u>511,875</u>	<u>-</u>	<u>511,875</u>
NET POSITION			
Net investment in capital assets	1,778,274	6,083	1,784,357
Restricted for:			
Capital projects	2,477,814	-	2,477,814
Debt service	-	-	-
Other purposes	886,377	-	886,377
Unrestricted	(1,166,316)	74,118	(1,092,198)
Total net position	<u>\$ 3,976,149</u>	<u>\$ 80,201</u>	<u>\$ 4,056,350</u>

BEVERLY CITY SCHOOL DISTRICT
Statement of Activities
For the Year Ended June 30, 2021

Functional/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Changes for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
Current:	\$ 2,077,419	\$ -	\$ 625,042	\$ -	\$ (1,452,377)	\$ -	\$ (1,452,377)
Regular instruction	496,867	-	-	-	(496,867)	-	(496,867)
Special education instruction	185,263	-	-	-	(185,263)	-	(185,263)
Other special instruction	-	-	-	-	-	-	-
Support services and undistributed costs:							
Instruction	2,336,795	-	-	-	(2,336,795)	-	(2,336,795)
Attendance and social work	36,228	-	-	-	(36,228)	-	(36,228)
Health services	126,375	-	-	-	(126,375)	-	(126,375)
Other support services	1,134,319	4,492	541,029	-	(588,798)	-	(588,798)
Educational media services	3,641	-	-	-	(3,641)	-	(3,641)
Instruction staff training	8,135	-	-	-	(8,135)	-	(8,135)
General administrative services	229,849	-	-	-	(229,849)	-	(229,849)
School administrative services	28,962	-	-	-	(28,962)	-	(28,962)
Central services	112,754	-	-	-	(112,754)	-	(112,754)
Admin. information technology	4,451	-	-	-	(4,451)	-	(4,451)
Allowed maintenance for school facilities	101,287	-	-	-	(101,287)	-	(101,287)
Other operation & maintenance of plant	481,880	-	-	-	(481,880)	-	(481,880)
Student transportation services	325,765	-	-	-	(325,765)	-	(325,765)
Unallocated employee benefits	329,461	-	-	-	(329,461)	-	(329,461)
Non-budgeted expenses	1,024,051	-	1,024,051	-	-	-	-
Interest expense	18,241	-	-	-	(18,241)	-	(18,241)
Total governmental activities	9,061,743	4,492	2,190,122	-	(6,867,129)	-	(6,867,129)
Business-type activities:							
Enterprise fund	216,142	1,819	186,229	-	-	(28,094)	(28,094)
Total business-type activities	216,142	1,819	186,229	-	-	(28,094)	(28,094)
Total primary government	\$ 9,277,885	\$ 6,311	\$ 2,376,351	\$ -	\$ (6,867,129)	\$ (28,094)	\$ (6,895,223)
General revenues:							
Taxes:							
Property taxes levied for general purpose		\$ -	\$ 3,041,452	\$ -	\$ 3,041,452	\$ -	\$ 3,041,452
Taxes levied for debt service			84,494		84,494		84,494
Federal and state aid not restricted			3,391,499		3,391,499		3,391,499
Miscellaneous income			19,796		19,796		19,796
Investment earnings			6,538		6,538		6,538
Total general revenues			6,543,779		6,543,779		6,543,779
Change in net position			(323,350)		(323,350)	(28,094)	(351,444)
Net position—July 1			4,289,971		4,289,971	108,295	4,398,266
Prior Period Adjustments			9,528		9,528		9,528
Net position—July 1 Restated			4,299,499		4,299,499	108,295	4,407,794
Net position—ending			\$ 3,976,149		\$ 80,201	\$ -	\$ 4,056,350

* Student activity revenue is reported as "charges for services"

BEVERLY CITY SCHOOL DISTRICT
Balance Sheet
Governmental Funds
June 30, 2021

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash and cash equivalents	\$ 2,898,304 *	\$ 25,679	\$ (48,625)	\$ -	\$ 2,875,358
Interfund receivable	251,244	-	-	-	251,244
Receivables from federal	-	5,522	-	-	5,522
Receivables from State	110,033	-	-	-	110,033
Other receivables	256,325	-	-	-	256,325
Total assets	<u>3,515,906</u>	<u>31,201</u>	<u>(48,625)</u>	<u>-</u>	<u>3,498,482</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	-	-	-	-	-
Unearned revenue	-	19,188	-	-	19,188
Interfund payable	-	-	185,244	-	185,244
Payroll deductions and withholdings payable	22,679 **	-	-	-	22,679
Payable to federal government	-	-	-	-	-
Payable to state government	-	-	-	-	-
Total liabilities	<u>22,679</u>	<u>19,188</u>	<u>185,244</u>	<u>-</u>	<u>227,111</u>
Fund Balances:					
Restricted for:					
Excess surplus - current year	24,450	-	-	-	24,450
Excess surplus - prior year- designated for subsequent year's expenditures	211,722	-	-	-	211,722
Capital reserve account	2,477,814	-	-	-	2,477,814
Maintenance reserve account	307,192	-	-	-	307,192
Tuition reserve account	331,000	-	-	-	331,000
Debt service fund	-	-	-	-	-
Capital projects fund	-	-	(233,869)	-	(233,869)
Student Activities	-	12,013	-	-	12,013
Committed to:					
Other purposes	-	-	-	-	-
Assigned to:					
Other purposes	-	-	-	-	-
Designated by the BOE for subsequent year's expenditures	72,028	-	-	-	72,028
Unassigned:					
General fund	69,021	-	-	-	69,021
Total fund balances	<u>3,493,227</u>	<u>12,013</u>	<u>(233,869)</u>	<u>-</u>	<u>3,271,371</u>
Total liabilities and fund balances	<u>\$ 3,515,906</u>	<u>\$ 31,201</u>	<u>\$ (48,625)</u>	<u>\$ -</u>	

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. The cost of the assets is \$4,343,235 and the accumulated depreciation is \$1,651,092.	2,692,143
Deferred outflows related to the PERS pension plan	552,188
Deferred inflows related to the PERS pension plan	(511,875)
Bond premium received upon issuance of debt.	(9,678)
Accrued interest for the interest due this year but not paid until next year.	(6,045)
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	<u>(2,011,955)</u>
Net position of governmental activities	<u>\$ 3,976,149</u>

- * Includes former fiduciary fund cash and cash equivalents
- ** Includes payroll deductions payable and flexible benefits liabilities

BEVERLY CITY SCHOOL DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2021

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
REVENUES					
Local sources:					
Local tax levy	\$ 3,041,452	\$ -	\$ -	\$ 84,494	\$ 3,125,946
Tuition charges	-	-	-	-	-
Interest on investments	-	-	-	-	-
Interest earned on capital reserve funds	3,269	-	-	-	3,269
Interest earned on maintenance reserve funds	3,269	-	-	-	3,269
Miscellaneous	19,796	4,492 *	-	-	24,288
Total - local sources	3,067,786	4,492	-	84,494	3,156,772
State sources	4,342,095	783,488	-	-	5,125,583
Federal sources	73,455	382,583	-	-	456,038
Total revenues	7,483,336	1,170,563	-	84,494	8,738,393
EXPENDITURES					
Current:					
Regular instruction	1,452,377	625,042	-	-	2,077,419
Special education instruction	496,867	-	-	-	496,867
Other special instruction	181,823	-	-	-	181,823
School sponsored/other instructional	3,440	-	-	-	3,440
Undistributed - current:					
Instruction	2,336,795	-	-	-	2,336,795
Attendance and social work services	36,228	-	-	-	36,228
Health services	126,375	-	-	-	126,375
Other support services	591,283	543,036 **	-	-	1,134,319
Educational media services	3,641	-	-	-	3,641
Instruction staff training	8,135	-	-	-	8,135
General administrative services	229,849	-	-	-	229,849
School administrative services	28,962	-	-	-	28,962
Central services	112,754	-	-	-	112,754
Admin. info. technology	4,451	-	-	-	4,451
Allowed maintenance for school facilities	101,287	-	-	-	101,287
Other operation & maintenance of plant	379,030	-	-	-	379,030
Student transportation services	325,765	-	-	-	325,765
Unallocated employee benefits	304,864	-	-	-	304,864
Non-budgeted expenditures	1,024,051	-	-	-	1,024,051
Debt service:					
Principal	-	-	-	65,000	65,000
Interest and other charges	-	-	-	19,494	19,494
Capital outlay	21,625	-	-	-	21,625
Total expenditures	7,769,602	1,168,078	-	84,494	9,022,174
Net change in fund balances	(286,266)	2,485	-	-	(283,781)
Fund balance—July 1	3,779,493	-	(233,869)	-	3,545,624
Prior period adjustments	-	9,528 ***	-	-	9,528
Fund balance—July 1, restated	3,779,493	9,528	(233,869)	-	3,555,152
Fund balance—June 30	\$ 3,493,227	\$ 12,013	\$ (233,869)	\$ -	\$ 3,271,371

* Special revenue fund now includes revenues from student activities.

** Special Revenue fund now includes expenditures from student activities.

*** Student Activity Fund Net Position as of June 30, 2020.

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, 2021

Total net change in fund balances - governmental funds (from B-2)		\$ (283,781)
<p>Amounts reported for governmental activities in the statement of activities (A-2) are different because:</p>		
<p>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.</p>	<p>Depreciation expense (92,770) Capital outlays 11,545</p> <hr style="width: 50%; margin-left: auto; margin-right: 0;"/>	<p>(81,225)</p>
<p>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</p>		(14,800)
<p>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.</p>		65,000
<p>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.</p>		(8,544)
Change in net position of governmental activities	\$	<u>(323,350)</u>

BEVERLY CITY SCHOOL DISTRICT
Statement of Net Position
Proprietary Funds
June 30, 2021

	Food Service	Total
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 102,690	\$ 102,690
Investments	-	-
Interfund receivable	-	-
Receivable from state	703	703
Receivable from federal	27,540	27,540
Inventories	10,059	10,059
Total current assets	140,992	140,992
Noncurrent assets:		
Furniture, machinery and equipment	73,226	73,226
Less accumulated depreciation	(67,143)	(67,143)
Total noncurrent assets	6,083	6,083
Total assets	147,075	147,075
LIABILITIES		
Current liabilities:		
Deferred revenue	874	874
Interfund payable	66,000	66,000
Compensated absences	-	-
Total current liabilities	66,874	66,874
NET POSITION		
Investment in capital assets	6,083	6,083
Unrestricted	74,118	74,118
Total net position	80,201	80,201
Total liabilities and net position	\$ 147,075	\$ 147,075

BEVERLY CITY SCHOOL DISTRICT
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended June 30, 2021

	Food Service	Total
Operating revenues:		
Charges for services:		
Daily sales - reimbursable programs	\$ -	\$ -
Daily sales - non-reimbursable programs	1,819	1,819
Total operating revenues	1,819	1,819
Operating expenses:		
Cost of sales - reimbursement programs	68,573	68,573
Cost of sales - non-reimbursement programs	-	-
Salaries	66,532	66,532
Employee benefits	9,805	9,805
Management fee	19,271	19,271
Cleaning, repair and maintenance services	16,000	16,000
Utilities	15,000	15,000
General supplies	19,876	19,876
Depreciation	1,085	1,085
Total Operating Expenses	216,142	216,142
Operating income (loss)	(214,323)	(214,323)
Nonoperating revenues (expenses):		
State sources:		
State school lunch program	2,344	2,344
Federal sources:		
National school lunch program	-	-
National school breakfast program	-	-
Summer Food Service Program For Children	154,488	154,488
Food distribution program	29,397	29,397
Total nonoperating revenues (expenses)	186,229	186,229
Change in net position	(28,094)	(28,094)
Total net position—beginning	108,295	108,295
Total net position—ending	\$ 80,201	\$ 80,201

BEVERLY CITY SCHOOL DISTRICT
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2021

	<u>Food Service</u>	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	\$ 1,819	\$ 1,819
Payments to employees	(66,532)	(66,532)
Payments for employee benefits	(9,805)	(9,805)
Payments to suppliers	(64,014)	(64,014)
Net cash provided by (used in) operating activities	<u>(138,532)</u>	<u>(138,532)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
State sources	1,742	1,742
Federal sources	137,407	137,407
Interest income	-	-
Net cash provided by (used in) non-capital financing activities	<u>139,149</u>	<u>139,149</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchases of capital assets	(4,281)	(4,281)
Net cash used in investing activities	<u>(4,281)</u>	<u>(4,281)</u>
Net increase (decrease) in cash and cash equivalents	(3,664)	(3,664)
Balances—beginning of year	106,354	106,354
Balances—end of year	<u>\$ 102,690</u>	<u>\$ 102,690</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:		
Operating income (loss)	\$ (214,323)	\$ (214,323)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation	1,085	1,085
Federal commodities	29,397	29,397
(Increase) decrease in inventories	(691)	(691)
Increase (decrease) in interfund payable	46,000	46,000
Total adjustments	<u>75,791</u>	<u>75,791</u>
Net cash provided by (used in) operating activities	<u>\$ (138,532)</u>	<u>\$ (138,532)</u>

Beverly City School District
Notes to Financial Statements
For the Year Ended June 30, 2021

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 324 students at June 30, 2021.

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.

Beverly City School District
Notes to Financial Statements
For the Year Ended June 30, 2021

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.

Beverly City School District
Notes to Financial Statements
For the Year Ended June 30, 2021

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. The implementation of GASB 84 moved the Student Activities Fund and Scholarship Fund to the Special Revenue Fund. The Student Activities Fund has been previously included in the Agency Fund.

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.

Beverly City School District
Notes to Financial Statements
For the Year Ended June 30, 2021

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.

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.

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.

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.

Beverly City School District
Notes to Financial Statements
For the Year Ended June 30, 2021

1. Summary of Significant Accounting Policies (Cont'd)

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.

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.

Beverly City School District
Notes to Financial Statements
For the Year Ended June 30, 2021

1. Summary of Significant Accounting Policies (Cont'd)

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

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.

Beverly City School District
Notes to Financial Statements
For the Year Ended June 30, 2021

1. Summary of Significant Accounting Policies (Cont'd)

H. Interfund Transactions (Cont'd)

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 than 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.

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.

Beverly City School District
Notes to Financial Statements
For the Year Ended June 30, 2021

1. **Summary of Significant Accounting Policies (Cont'd)**

K. Capital Assets (Cont'd)

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:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
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, 2021, 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, 2021, but which were levied to finance fiscal year 2021 operations, have been recorded as unearned revenue. Grants and entitlement received before the eligibility requirements are met are also recorded as Unearned Revenue.

Beverly City School District

Notes to Financial Statements

For the Year Ended June 30, 2021

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

Beverly City School District
Notes to Financial Statements
For the Year Ended June 30, 2021

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.

Beverly City School District
Notes to Financial Statements
For the Year Ended June 30, 2021

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. GASB Pronouncements

Recently Issued Accounting Pronouncements to be implemented in future years

Statement No. 87, *Leases* in June 2017. This Statement establishes standards of accounting and financial reporting for leases by lessees and lessors. The requirements of this Statement are effective for periods beginning after June 15, 2021, and all reporting periods thereafter. Management has not yet determined the impact of this Statement on the financial statements.

Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020. Management does not expect this Statement to have a material impact on the School District's financial statements.

Statement No. 91, *Conduit Debt Obligations*, The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. Statement No. 91 is effective for reporting periods beginning after December 15, 2021. Management has not yet determined the potential impact on the School District's financial statements.

Beverly City School District
Notes to Financial Statements
For the Year Ended June 30, 2021

1. Summary of Significant Accounting Policies (Cont'd)

V. GASB Pronouncements (cont'd)

Statement No. 92, *Omnibus 2020*, The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. Statement No. 92 is effective for reporting periods beginning after June 15, 2021. Management has not yet determined the potential impact on the School District's financial statements.

Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). Statement No. 94 is effective for reporting periods beginning after June 15, 2022, and all reporting periods thereafter. Management has not yet determined the potential impact on the School District's financial statements.

Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. The requirements of Statement No. 95 are effective immediately.

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. Management has not yet determined the potential impact on the School District's financial statements.

Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - An Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32*, The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. Objectives 1 and 2 above are effective immediately. Objective 3 is effective for reporting periods beginning after June 15, 2021. Management has not yet determined the potential impact on the School District's financial statements.

Beverly City School District

Notes to Financial Statements

For the Year Ended June 30, 2021

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, 2020 to June 30, 2021 fiscal year is as follows:

Beginning balance July 01, 2020	\$	2,474,545
Add: Increase per Resolution		-
Interest Earned		3,269
Less: Withdrawals		-
Ending balance, June 30, 2021	\$	<u>2,477,814</u>

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.

Beverly City School District
Notes to Financial Statements
For the Year Ended June 30, 2021

3. Maintenance Reserve Account (Cont'd)

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, 2021.

The activity of the Maintenance Reserve for the July 01, 2020 to June 30, 2021 fiscal year is as follows:

Beginning balance, July 01, 2020	\$	303,923
Add: Increase per Resolution		-
Interest Earned		3,269
Less: Withdrawals		-
Ending balance, June 30, 2021	\$	<u>307,192</u>

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, 2020 to June 30, 2021 fiscal year is as follows:

Beginning balance, July 01, 2020	\$	331,000
Add: Increase per Resolution		140,000
Less: Withdrawal		<u>(140,000)</u>
Ending balance, June 30, 2021	\$	<u>331,000</u>

5. Transfers to Capital Outlay

During the year ending June 30, 2021, the District did not transfer funds to the Capital Outlay Account.

Beverly City School District
Notes to Financial Statements
For the Year Ended June 30, 2021

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, 2021, the School District's bank balance of \$3,715,931 was exposed to custodial credit risk as follows:

Insured under FDIC and GUDPA	\$ 3,646,370
Uninsured and Uncollateralized	<u>69,561</u>
	<u>\$ 3,715,931</u>

7. Receivables

Receivables at June 30, 2021, 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 <u>Statements</u>	District-Wide Financial <u>Statements</u>
Property Taxes	\$ 256,325	\$ 256,325
State Aid	110,033	110,736
Federal Aid	5,522	33,062
Interfunds	<u>251,244</u>	<u>66,000</u>
	623,124	466,123
Less: Allowance for Uncollectibles	<u>-</u>	<u>-</u>
Total Receivables, Net	<u>\$ 623,124</u>	<u>\$ 466,123</u>

Beverly City School District
Notes to Financial Statements
For the Year Ended June 30, 2021

8. Interfund Balances and Transfers

Balances due to/from other funds at June 30, 2021 consist of the following:

\$ 66,000	Due to General Fund from Enterprise Fund representing cash advance.
<u>185,244</u>	Due to General Fund from Capital Project Fund representing cash advance.
<u>\$ 251,244</u>	

9. Inventory

As of June 30, 2021, the District had the following inventory:

Food	\$ 8,748
Supplies	<u>1,311</u>
	<u>\$ 10,059</u>

Beverly City School District
Notes to Financial Statements
For the Year Ended June 30, 2021

10. Capital Assets

The following schedule is a summarization of the general fixed assets by source for the fiscal year ended June 30, 2021:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital Assets Being Depreciated				
Site Improvements	\$ 84,750	-	-	\$ 84,750
Building and Building Improvements	3,780,455	-	-	3,780,455
Machinery and Equipment	<u>466,485</u>	<u>11,545</u>	<u>-</u>	<u>478,030</u>
Totals at Historical Cost	<u>4,331,690</u>	<u>11,545</u>	<u>-</u>	<u>4,343,235</u>
Less Accumulated Depreciation for:				
Site Improvements	(84,750)	-	-	(84,750)
Building and Building Improvements	(1,133,865)	(75,610)	-	(1,209,475)
Machinery and Equipment	<u>(339,707)</u>	<u>(17,160)</u>	<u>-</u>	<u>(356,867)</u>
Total Accumulated Depreciation	<u>(1,558,322)</u>	<u>(92,770)</u>	<u>-</u>	<u>(1,651,092)</u>
Total Capital Assets Being Depreciated, Net of Accumulated Depreciation	<u>2,773,368</u>	<u>(81,225)</u>	<u>-</u>	<u>2,692,143</u>
Government Activity Capital Assets, Net	<u>\$ 2,773,368</u>	<u>\$ (81,225)</u>	<u>\$ -</u>	<u>\$ 2,692,143</u>
Business-Type Activities:				
Capital Assets Being Depreciated:				
Building Improvements	\$ -	\$ -	\$ -	\$ -
Equipment	68,945	4,281	-	73,226
Less Accumulated Depreciation	<u>(66,058)</u>	<u>(1,085)</u>	<u>-</u>	<u>(67,143)</u>
Enterprise Fund Capital Assets, Net	<u>\$ 2,887</u>	<u>\$ 3,196</u>	<u>\$ -</u>	<u>\$ 6,083</u>

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	\$ <u>92,770</u>
Total	\$ <u>92,770</u>

Beverly City School District
Notes to Financial Statements
For the Year Ended June 30, 2021

11. Long-Term Obligations

A. Long-Term Obligation Activity

Changes in Long-Term Obligations for the year ended June 30, 2021, are as follows:

	<u>Balance July 01, 2020</u>	<u>Increases/ Decreases</u>	<u>Balance June 30, 2021</u>	<u>Amounts Due Within One Year</u>
<u>Governmental Activities:</u>				
Compensated				
Absences Payable	\$ 151,997	\$ 9,797	\$ 161,794	\$ -
Bonds Payable	745,000	(65,000)	680,000	65,000
Pension liability - PERS	<u>965,198</u>	<u>204,963</u>	<u>1,170,161</u>	<u>-</u>
	<u>\$ 1,862,195</u>	<u>\$ 149,760</u>	<u>\$ 2,011,955</u>	<u>\$ 65,000</u>

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.

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.

Beverly City School District
Notes to Financial Statements
For the Year Ended June 30, 2021

11. Long-Term Obligations (continued)

C. Debt Service Requirements:(cont'd)

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.

Redemption

The Bonds are not subject to redemption prior to their stated maturities.

Debt Service Requirements on serial bonds payable at June 30, 2021 are as follows:

<u>Fiscal Year</u> <u>Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 65,000	\$ 17,760	\$ 82,760
2023	70,000	16,427	86,427
2024	70,000	14,969	84,969
2025	70,000	13,365	83,365
2026	75,000	11,506	86,506
2027-2030	<u>330,000</u>	<u>22,140</u>	<u>352,140</u>
	<u>\$ 680,000</u>	<u>\$ 96,167</u>	<u>\$ 776,167</u>

Beverly City School District
Notes to Financial Statements
For the Year Ended June 30, 2021

11. Long-Term Obligations (continued)

D. Bonds Authorized But Not Issued

As of June 30, 2021, the District had no authorized but not issued bonds.

E. Capital Leases

As of June 30, 2021, the District had no capital leases.

12. Operating Leases

As of June 30, 2021, 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 Comprehensive Annual Financial Report (CAFR) 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:

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

Beverly City School District
Notes to Financial Statements
For the Year Ended June 30, 2021

13. Pension Plans (cont'd)

A. Public Employees' Retirement System (PERS) (cont'd)

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.

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 2021, 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, 2021, the School District reported a liability of \$1,170,161 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2020. 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, 2019, to the measurement date of June 30, 2020. 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, 2021. The School District's proportion measured as of June 30, 2020, was .0071756507%, which was an increase of .0018189417% from its proportion measured as of June 30, 2019.

Beverly City School District
Notes to Financial Statements
For the Year Ended June 30, 2021

13. Pension Plans (cont'd)

A. Public Employees' Retirement System (PERS) (cont'd)

For the year ended June 30, 2021, the School District recognized full accrual pension expense of \$199,288 in the government-wide financial statements consisting of employer contributions of \$79,498 and non-employer contributions of \$119,790. This pension expense was based on the pension plans June 30, 2020 measurement date. At June 30, 2021, the School District reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 21,307	\$ 4,138
Changes of assumptions	37,961	489,957
Net difference between projected and actual earnings on pension plan investments	39,997	-
Changes in proportion and differences between District contributions and proportionate share of contributions	373,338	17,780
District contributions subsequent to the measurement date	<u>79,585</u>	<u>-</u>
Total	<u>\$ 552,188</u>	<u>\$ 511,875</u>

\$79,585 reported as deferred outflows of resources resulting from school district contributions subsequent to the measurement date is estimated based on unadjusted 2020--2021 total salaries for PERS employees multiplied by an employer contribution rate. The payable is due on April 1, 2022 and will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. 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:	
2021	\$ (14,605)
2022	(13,316)
2023	(7,609)
2024	(3,077)
2025	(665)
Thereafter	-
Total	<u>\$ (39,272)</u>

Beverly City School District
Notes to Financial Statements
For the Year Ended June 30, 2021

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:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between Expected and Actual Experience		
Year of Pension Plan Deferral:		
June 30, 2014	-	-
June 30, 2015	5.72	-
June 30, 2016	5.57	-
June 30, 2017	5.48	-
June 30, 2018	-	5.63
June 30, 2019	-	5.21
June 30, 2020	5.16	-
Changes of Assumptions		
Year of Pension Plan Deferral:		
June 30, 2014	6.44	-
June 30, 2015	5.72	-
June 30, 2016	5.57	-
June 30, 2017	-	5.48
June 30, 2018	-	5.63
June 30, 2019	-	5.63
June 30, 2020	-	5.16
Net Difference between projected and Actual Earnings on Pension Plan Investments		
Year of Pension Plan Deferral:		
June 30, 2014	5.00	5.00
June 30, 2015	5.00	5.00
June 30, 2016	5.00	5.00
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

Beverly City School District
Notes to Financial Statements
For the Year Ended June 30, 2021

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 5.16, 5.21, 5.63, 5.48, 5.57, 5.72, and 6.44 years for the 2020, 2019, 2018, 2017, 2016, 2015, and 2014 amounts, respectively.

Actuarial Assumptions - The collective total pension liability for the June 30, 2020 measurement date was determined by an actuarial valuation as of July 1, 2019, which was rolled forward to June 30, 2020. This actuarial valuation used the following assumptions:

Inflation Rate

Price	2.75%
Wage	3.25%

Salary Increases:

Through 2026	2.00% - 6.00% Based on years of service
Thereafter	3.00% - 7.00% Based on years of service

Investment Rate of Return	7.00%
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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-2020.

The actuarial assumptions used in the July 1, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2014 to June 30, 2018.

Beverly City School District
Notes to Financial Statements
For the Year Ended 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, 2020) 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, 2020 are summarized in the following table.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Risk Mitigation Strategies	3.00 %	3.40 %
Cash Equivalents	4.00 %	0.50 %
U.S. Treasuries	5.00 %	1.94 %
Investment Grade Credit	8.00 %	2.67 %
High Yield	2.00 %	5.95 %
Private Credit	8.00 %	7.59 %
Real Assets	3.00 %	9.73 %
Real Estate	8.00 %	9.56 %
U.S. Equity	27.00 %	7.71 %
Non-U.S. Developed Markets Equity	13.50 %	8.57 %
Emerging Markets Equity	5.50 %	10.23 %
Private Equity	13.00 %	11.42 %

Beverly City School District
Notes to Financial Statements
For the Year Ended June 30, 2021

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, 2020. 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 78% 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 all 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, 2020 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	1,484,621	1,170,161	920,343

Additional Information - The following is a summary of the collective balances of the local group:

	<u>6/30/21</u>	<u>6/30/20</u>
Collective Deferred Outflows of Resources	2,347,583,337	3,149,522,616
Collective Deferred Inflows of Resources	7,849,949,467	7,645,087,574
Collective Net Pension Liability	16,435,616,426	18,143,832,135
School District's Portion	.0071756507%	.005356709%

Beverly City School District
Notes to Financial Statements
For the Year Ended June 30, 2021

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 Comprehensive Annual Financial Report (CAFR) 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.

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

Service retirement benefits of 1/55th of final average salary for each year of service credit is available to 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

Beverly City School District
Notes to Financial Statements
For the Year Ended June 30, 2021

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 2020, 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, 2021 was \$14,356,554. The School District's proportionate share was \$0.

The net pension liability was measured as of June 30, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019, which was rolled forward to June 30, 2020. 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, 2020, the State proportionate share of the TPAF net pension liability attributable to the School District was .0218023034%, which was an decrease of .00054534623% from its proportion measured as of June 30, 2019.

For the fiscal year ended June 30, 2020, the State of New Jersey recognized a pension expense in the amount of \$639,581 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, 2020 measurement date.

Beverly City School District
Notes to Financial Statements
For the Year Ended June 30, 2021

13. Pension Plans (cont'd)

B. Teachers' Pension and Annuity (TPAF) (cont'd)

Actuarial Assumptions - The collective total pension liability for the June 30, 2020 measurement date was determined by an actuarial valuation as of July 1, 2019, which was rolled forward to June 30, 2020. This actuarial valuation used the following assumptions, applied to all periods in the measurement:

Inflation Rate		
Price		2.75%
Wage		3.25%
Salary Increases:		
Through 2026	1.55-4.45%	based on years of service
Thereafter	2.75-5.65%	based on years of service
Investment Rate of Return		7.00%

Pre-retirement mortality rates were based on the Pub-2010 Teachers Above-Median Income Employee mortality table with 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-2020.

The actuarial assumptions used in the July 1, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2015 to June 30, 2018.

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, 2020) 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, 2020 are summarized in the following table:

Beverly City School District
Notes to Financial Statements
For the Year Ended June 30, 2021

13. Pension Plans (cont'd)

B. Teachers' Pension and Annuity (TPAF) (cont'd)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Risk Mitigation Strategies	3.00 %	3.40 %
Cash Equivalents	4.00 %	0.50 %
U.S. Treasuries	5.00 %	1.94 %
Investment Grade Credit	8.00 %	2.67 %
High Yield	2.00 %	5.95 %
Private Credit	8.00 %	7.59 %
Real Assets	3.00 %	9.73 %
Real Estate	8.00 %	9.56 %
U.S. Equity	27.00 %	7.71 %
Non-U.S. Developed Markets Equity	13.50 %	8.57 %
Emerging Markets Equity	5.50 %	10.23 %
Private Equity	13.00 %	11.42 %

Discount Rate - The discount rate used to measure the total pension liability was 5.40% as of June 30, 2020. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 2.21% as of June 30, 2020 based on the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be based on 78% of the actuarially determined contributions for the State. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2062. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2062 and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

Beverly City School District
Notes to Financial Statements
For the Year Ended June 30, 2021

13. Pension Plans (cont'd)

B. Teachers' Pension and Annuity (TPAF) (cont'd)

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, 2020 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 (4.40%)	Current Discount Rate (5.40%)	1% Increase (6.40%)
State's proportionate share of the net pension liability	16,900,512	14,356,554	12,301,969

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.

Beverly City School District
Notes to Financial Statements
For the Year Ended June 30, 2021

13. Pension Plans (cont'd)

B. Teachers' Pension and Annuity (TPAF) (cont'd)

Additional Information - The following is a summary of the collective balances of the local group:

	<u>6/30/21</u>	<u>6/30/20</u>
Collective Deferred Outflows of Resources	9,626,548,228	10,129,162,237
Collective Deferred Inflows of Resources	14,591,988,841	17,736,240,054
Collective Net Pension Liability	65,993,498,688	61,519,112,443
School District's Portion	.0218023034%	.0212569572%

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, 2021 were \$11,341. There was no liability for unpaid contributions at June 30, 2021.

Related Party Investments - The Division of Pensions and Benefits does not invest in securities issued by the School District.

Beverly City School District
Notes to Financial Statements
For the Year Ended June 30, 2021

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.

Beverly City School District
Notes to Financial Statements
For the Year Ended June 30, 2021

14. Post-Retirement Benefits (cont'd)

General Information about the OPEB Plan (cont'd)

Employees covered by benefit terms

At June 30, 2019, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	149,304
Active plan members	<u>216,804</u>
Total	<u><u>366,108</u></u>

Total Nonemployer OPEB Liability

The State, a nonemployer contributing entity, is the only entity that has a legal obligation to make employer contributions to OPEB for qualified returned PERS and TPAF participants. The LEA's proportionate share percentage determined under paragraphs 193 and 203 through 205 of GASB 75 is zero percent. Accordingly, the LEA did not recognize any portion of the collective net OPEB liability on the Statement of Net Position. Accordingly, the following OPEB liability note information is reported at the State's level and is not specific to the board of education. Note that actual numbers will be published in the NJ State's CAFR (<https://www.nj.gov/treasury/omb/publications/archives.shtml>).

Actuarial assumptions and other imputes

The total OPEB liability in the June 30, 2020 actuarial valuation reported by the State in the State's most recently issued CAFR was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation Rate	2.50%
Salary Increases through 2026	PERS 2.00%-6.00% PFRS 3.25%-15.25% TPAF 1.55%-3.05%
Thereafter	PERS 3.00%-7.00% PFRS 3.25%-15.25% TPAF 1.55%-3.05%
Discount Rate	2.21%
Healthcare Cost Trend Rates	4.5%-5.6%
Retirees' Share of Benefit Related Costs	1.5% of projected health insurance premiums for retirees

Beverly City School District
Notes to Financial Statements
For the Year Ended June 30, 2021

14. **Post-Retirement Benefits (cont'd)**

Actuarial assumptions and other imputes (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-2020. 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-2020. 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-2020

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of actuarial experience studies for the periods July 1, 2015 - June 30, 2018, July 1, 2014 - June 30, 2018, and July 1, 2013 - June 30, 2018 for TPAF, PERS and PFRS, respectively.

Changes in the Total OPEB Liability reported by the State of New Jersey

Balance at June 30, 2019	\$ 41,729,081,045
Changes for the year:	
Service cost	1,790,973,822
Interest on the total OPEB liability	1,503,341,357
Differences between expected and actual experiences	11,544,750,637
Changes in assumptions	12,386,549,981
Gross benefit payments by the state	(1,180,515,618)
Contributions from members	<u>35,781,384</u>
Net changes	<u>26,080,881,563</u>
Balance at June 30, 2020	<u>\$ 67,809,962,608</u>

Discount rate

The discount rate for June 30, 2020 was 2.21%. 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.

Beverly City School District
Notes to Financial Statements
For the Year Ended June 30, 2021

14. **Post-Retirement Benefits (cont'd)**

Sensitivity of the total OPEB liability to changes in the discount rate

The following presents the June 30, 2019 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 (1.21%)	Current Discount Rate (2.21%)	1% Increase (3.21%)
Total OPEB Liability of the State for School Retirees	\$81,748,410,002	\$67,809,962,608	\$56,911,439,160
Total OPEB Liability of the State Associated with the School District for School Retirees	\$17,551,815	\$14,559,157	\$12,219,186

Health Care Trend Assumptions

For pre-Medicare medical benefits, the trend rate is initially 5.6% and decreases to a 4.5% long-term trend rate after seven years. For post-65 medical benefits, the actual fully-insured Medicare Advantage trend rates for fiscal year 2021 through 2022 are reflected. The assumed post-65 medical trend is 4.5% for all future years. For prescription drug benefits, the initial trend rate is 7.0% and decreases to a 4.5% long-term trend rate after seven years. For the Medicare Part B reimbursement, the trend rate is 5.0%.

Sensitivity of the total OPEB liability to changes in the health care cost trend rates

The following presents the June 30, 2020 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	\$54,738,488,540	\$67,809,962,608	\$83,375,182,975
Total OPEB Liability of the State Associated with the School District for School Retirees	\$11,752,642	\$14,559,157	\$17,901,092

Beverly City School District
Notes to Financial Statements
For the Year Ended June 30, 2021

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, 2021, the board of education recognized OPEB expense of \$200,435 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, 2020, 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	\$10,295,318,750	\$(9,170,703,615)
Changes of assumptions	11,534,251,250	(7,737,500,827)
Contributions made in fiscal year ending 2020 after June 30, 2019 measurement date	-	-
Total	<u>\$21,829,570,000</u>	<u>\$(16,908,204,442)</u>

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:		
2021	\$	43,440,417
2022		43,440,417
2023		43,440,417
2024		43,440,417
2025		43,440,417
Thereafter		<u>4,704,163,473</u>
Total	\$	<u>4,921,365,558</u>

Beverly City School District
Notes to Financial Statements
For the Year Ended June 30, 2021

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
VOYA 403b

AXA Equitable
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 Comprehensive Annual 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 \$3,493,227 General Fund balance at June 30, 2021, \$2,477,814 is restricted for capital reserve, \$307,192 is restricted for maintenance reserve, \$331,000 is restricted for tuition reserve, \$24,450 is restricted for excess surplus, \$211,722 is restricted for excess surplus for subsequent year expenditures, \$72,028 has been classified as assigned fund balance designated for subsequent year expenditures, and \$69,021 is unassigned.

Special Revenue Fund - of the \$12,013 Special Revenue Fund balance at June 30, 2021, \$12,013 is restricted for the use of student activities.

Beverly City School District
Notes to Financial Statements
For the Year Ended June 30, 2021

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, 2021 is \$24,450. The excess surplus at June 30, 2020 was \$211,722.

20. Uncertain Tax Positions

The school district had no unrecognized tax benefits at June 30, 2021. 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, 2018.

21. Subsequent Events

Management has evaluated subsequent events through December 30, 2021, the date the financial statements were available to be issued.

The COVID-19 outbreak is disrupting supply chains and affecting production and sales across a range of industries. The extent of the impact of COVID-19 on the School District's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on the School District's customers, employees and vendors all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact the School District's financial condition or results of operations is uncertain.

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.

Beverly City School District

Notes to Financial Statements

For the Year Ended June 30, 2021

24. Prior Period Adjustment

GASB Statement No. 84 established criteria for identifying funds to be included as Fiduciary Funds. The implementation of GASB 84 created new accounting and reporting requirements for funds previously included in Fiduciary Funds as follows:

- Student Activity Funds are included in the Special Revenue Fund
- Payroll Agency is included in the General Fund

The Student Activity Fund had a fund balance of \$9,528 at June 30, 2020. The balance of \$9,528 is shown as a prior period adjustment to the Special Revenue Fund's beginning fund balance. The restated beginning fund balance is \$9,528.

The adoption of GASB 84 and the inclusion of the activity of the above referenced funds in the General Fund and Special Revenue Fund that were previously included in the Fiduciary Funds also created non-comparability in the MD&A and has been acknowledged and allowed by the GASB.

REQUIRED SUPPLEMENTARY INFORMATION - PART II

**BEVERLY CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2021**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REVENUES:					
Local sources:					
Local tax levy	\$ 3,075,879	\$ -	\$ 3,075,879	\$ 3,041,452	\$ (34,427)
Tuition - residents	-	-	-	-	-
Interest	-	-	-	-	-
Interest earned on maintenance reserve	100	-	100	3,269	3,169
Interest earned on capital reserve funds	100	-	100	3,269	3,169
Miscellaneous	2,000	-	2,000	19,796	17,796
Total - local sources	3,078,079	-	3,078,079	3,067,786	(10,293)
State sources:					
Transportation aid	193,173	-	193,173	193,173	-
Special education aid	182,606	-	182,606	182,606	-
Equalization aid	2,614,855	-	2,614,855	2,566,311	(48,544)
Categorical security	105,269	-	105,269	105,269	-
Adjustment aid	758,309	-	758,309	758,309	-
Extraordinary aid	15,000	-	15,000	102,493	87,493
Non-public transportation	-	-	-	7,540	7,540
TPAF - LTDI (on-behalf - Non-budgeted)	-	-	-	556	556
TPAF - post retirement medical (on-behalf - Non-budgeted)	-	-	-	200,435	200,435
Teacher's pension and annuity fund (on-behalf - Non-budgeted)	-	-	-	639,581	639,581
TPAF social security (reimbursed - Non-budgeted)	-	-	-	183,479	183,479
Total state sources	3,869,212	-	3,869,212	4,939,752	1,070,540
Federal Sources					
Impact Aid	-	-	-	44,498	44,498
Medicaid reimbursement	21,474	-	21,474	28,957	7,483
Total Federal Sources	21,474	-	21,474	73,455	51,981
Total revenues	6,968,765	-	6,968,765	8,080,993	1,112,228
EXPENDITURES:					
Current Expenditures:					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of teachers	140,534	(4,165)	136,369	136,365	4
Grades 1-5 - Salaries of teachers	712,029	(92,825)	619,204	616,772	2,432
Grades 6-8 - Salaries of teachers	435,665	(43,633)	392,032	385,365	6,667
Regular Programs - Home Instruction:					
Salaries of teachers	3,000	-	3,000	-	3,000
Purchased professional-educational services	3,000	(3,000)	-	-	-
Regular Programs - Undistributed Instruction					
Other salaries for instruction	291,505	(111,812)	179,693	126,408	53,285
Purchased professional-educational services	40,000	(40,000)	-	-	-
Purchased technical services	60,000	1,975	61,975	60,362	1,613
Other purchased services (400-500 series)	40,000	(200)	39,800	38,472	1,328
General supplies	70,000	(975)	69,025	53,802	15,223
Textbooks	35,000	-	35,000	34,831	169
Other objects - misc. exp.	6,000	(6,000)	-	-	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,836,733	(300,635)	1,536,098	1,452,377	83,721
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of teachers	122,502	11,111	133,613	133,589	24
Other salaries for instruction	-	143,770	143,770	143,718	52
General supplies	1,000	(1,000)	-	-	-
Total Learning and/or Language Disabilities	123,502	153,881	277,383	277,307	76
Resource Room/Resource Center:					
Salaries of teachers	234,744	(11,375)	223,369	219,560	3,809
General supplies	3,800	(3,740)	60	-	60
Total Resource Room/Resource Center	238,544	(15,115)	223,429	219,560	3,869
TOTAL SPECIAL EDUCATION - INSTRUCTION	362,046	138,766	500,812	496,867	3,945
Basic Skills/Remedial - Instruction					
Salaries of teachers	77,272	53,564	130,836	130,511	325
Total Basic Skills/Remedial - Instruction	77,272	53,564	130,836	130,511	325
Bilingual Education - Instruction					
Salaries of teachers	60,498	(9,100)	51,398	51,312	86
Total Bilingual Education - Instruction	60,498	(9,100)	51,398	51,312	86

**BEVERLY CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2021**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
School Sponsored Co-curricular-Instruction					
Salaries	\$ 10,000	\$ -	\$ 10,000	\$ 1,015	\$ 8,985
Purchased Services (300-500) Series	3,000	(3,000)	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total School Sponsored Co-curricular-Instruction	13,000	(3,000)	10,000	1,015	8,985
School-Spon. Athletics - Instruction					
Salaries	5,000	-	5,000	-	5,000
Supplies and materials	4,000	825	4,825	2,425	2,400
Total School-Spon. Athletics - Instruction	9,000	825	9,825	2,425	7,400
Total Instruction	2,358,549	(119,580)	2,238,969	2,134,507	104,462
Undistributed Expenditures - Instruction:					
Tuition to other LEAs within the state-regular	636,127	(3,584)	632,543	632,333	210
Tuition to other LEAs within the state - special	283,319	160,425	443,744	443,741	3
Tuition to County Voc. School Dist-regular	186,401	(21,000)	165,401	165,299	102
Tuition to CSSD & Reg. Day Schools	778,552	162,000	940,552	940,480	72
Tuition to private schools for the disabled - Within state	67,174	38,584	105,758	105,743	15
Tuition - State Facilities	39,872	10,348	50,220	49,199	1,021
Total Undistributed Expenditures - Instruction:	1,991,445	346,773	2,338,218	2,336,795	1,423
Undist. Expend. - Attend & Social Work					
Salaries	30,967	1,614	32,581	32,581	-
Purchased professional and technical services	2,000	1,700	3,700	3,647	53
Total Undistributed Expenditures - Attend & Social Work	32,967	3,314	36,281	36,228	53
Undist. Expend. - Health Services					
Salaries	83,571	(1,614)	81,957	77,598	4,359
Purchased professional and technical services	3,000	52,313	55,313	40,961	14,352
Supplies and materials	2,500	5,355	7,855	7,632	223
Other objects	500	(316)	184	184	-
Total Undistributed Expenditures - Health Services	89,571	55,738	145,309	126,375	18,934
Undist. Expend. - Speech Services					
Salaries	65,764	-	65,764	65,561	203
Purchased professional - educational services	30,000	55,841	85,841	85,794	47
Supplies and materials	2,000	(1,180)	820	816	4
Total Undist. Expend.-Speech Svcs	97,764	54,661	152,425	152,171	254
Undist. Expend. - Other Support Services - Students - Extraordinary Services					
Salaries	19,289	(19,200)	89	-	89
Purchased professional - educational services	8,000	(8,000)	-	-	-
Total Undist. Expend.-Othr Sprt Svcs Students-Extraordinary Svcs	27,289	(27,200)	89	-	89
Undist. Expend.- Other Support Services Students-Regular					
Salaries of secretarial and clerical assistants	15,083	362	15,445	15,444	1
Purchased professional - educational services	7,500	(7,500)	-	-	-
Total Undist. Expend. - Other Support Services - Students-Regular	22,583	(7,138)	15,445	15,444	1
Undist. Expend. - Other Support Services - Students-Special					
Salaries of other professional staff	177,852	(6,235)	171,617	171,616	1
Salaries of secretarial and clerical assistants	24,315	3	24,318	24,317	1
Purchased professional - educational services	40,000	(39,000)	1,000	623	377
Other purchased professional services	47,587	(47,520)	67	-	67
Supplies and materials	2,800	(2,300)	500	435	65
Other objects	1,780	(405)	1,375	1,195	180
Total Undist. Expend. - Other Support Services - Students-Special	294,334	(95,457)	198,877	198,186	691
Undist. Expend. - Improvement of Instruction Services					
Salaries of supervisor of instruction	205,349	(8,900)	196,449	196,362	87
Salaries of other professional staff	8,000	5,895	13,895	13,892	3
Salaries of secretarial and clerical assist.	2,500	1,811	4,311	4,275	36
Other salaries	6,000	4,200	10,200	10,103	97
Other purchased professional and technical services	-	9,500	9,500	42	9,458
Supplies and materials	2,600	(1,729)	871	808	63
Total Undist. Expend. - Improvement of Instruction Services	224,449	10,777	235,226	225,482	9,744
Undist. Expend. - Educational Media Services/School Library					
Purchased professional and technical services	1,420	(377)	1,043	1,043	-
Other purchased services (400-500 series)	1,500	(1,500)	-	-	-
Supplies and materials	1,000	2,000	3,000	2,598	402
Other objects	1,000	(1,000)	-	-	-
Total Undist. Expend. - Educational Media Services/School Library	4,920	(877)	4,043	3,641	402
Undist. Expend. - Instruction Staff Training Services					
Purchased professional and technical services	1,000	(895)	105	-	105
Other purchased services (400-500 series)	18,000	(9,865)	8,135	8,135	-
Total Undist. Expend. - Instruction Staff Training Services	19,000	(10,760)	8,240	8,135	105

BEVERLY CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2021

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undlst. Expend. - Support Service - General Administration					
Salaries	\$ 168,663	\$ 2,210	\$ 170,873	\$ 170,772	\$ 101
Legal services	27,000	(9,023)	17,977	17,951	26
Audit fees	20,000	4,550	24,550	24,550	-
Other purchased professional services	4,000	545	4,545	4,545	-
Purchased technical services	2,000	(2,000)	-	-	-
Communications/Telephone - Bus	6,000	(1,500)	4,500	4,485	15
BOE other purchased prof. svc.	1,000	(1,000)	-	-	-
Other purchased services (400-500 series)	5,000	(2,103)	2,897	2,844	53
General supplies	4,000	(1,230)	2,770	2,762	8
BOE membership dues and fees	7,000	(5,060)	1,940	1,940	-
Miscellaneous expenditures	3,000	(3,000)	-	-	-
Total Undlst. Expend. - Support Service - General Administration	247,663	(17,611)	230,052	229,849	203
Undlst. Expend. - Support Service - School Administration					
Salaries of secretarial and clerical assistants	27,623	200	27,823	26,938	885
Supplies and materials	3,500	(1,900)	1,600	1,524	76
Other objects	500	-	500	500	-
Total Undlst. Expend. - Support Service - School Administration	31,623	(1,700)	29,923	28,962	961
Undlst. Expend. - Central Services					
Salaries	107,257	1,600	108,857	104,038	4,819
Purchased technical services	9,000	(1,600)	7,400	6,464	936
Misc. Pur Serv (400-500 series)	4,000	(4,000)	-	-	-
Supplies and materials	4,000	(1,475)	2,525	2,252	273
Miscellaneous Expenditures	3,200	(3,200)	-	-	-
Total Undlst. Expend. - Central Services	127,457	(8,675)	118,782	112,754	6,028
Undlst. Expend. - Admin. Info. Technology					
Purchased technical services	12,000	(5,000)	7,000	4,451	2,549
Total Undlst. Expend - Admin. Info. Technology	12,000	(5,000)	7,000	4,451	2,549
Undlst. Expend. - Required Maintenance for School Facilities					
Cleaning, repair and maintenance services	100,000	(15,098)	84,902	84,875	27
General supplies	35,000	-	16,477	16,412	65
Total Undlst. Expend. - Allowed Maintenance for School Facilities	135,000	(33,621)	101,379	101,287	92
Undlst. Expend. - Other Operation & Maintenance of Plant					
Salaries - Custodians	115,440	(9,004)	106,436	91,384	15,052
Salaries of Non-Instructional Aides	-	32,725	32,725	32,725	-
Purchased professional and technical services	25,000	7,286	32,286	32,283	3
Cleaning, repair and maintenance services - up keep	46,000	41,623	87,623	72,461	15,162
Rental of land and building other than lease	18,000	(17,400)	600	564	36
Other purchased property services	4,000	(2,946)	1,054	1,054	-
Insurance	28,600	(28,600)	-	-	-
Miscellaneous purchased services	7,000	42,079	49,079	49,059	20
General supplies	6,000	(4,380)	1,620	1,619	1
Energy (Heat and Electricity)	65,000	(4,958)	60,042	43,978	16,064
Other objects	5,000	(4,786)	214	214	-
Energy (Natural Gas)	61,000	(61,000)	-	-	-
Total Undlst. Expend. - Other Operation & Maintenance Of Plant	381,040	(9,361)	371,679	325,341	46,338
Undlst. Expend. - Security					
Salaries	51,245	2,444	53,689	53,689	-
Total Undlst. Expend. - Security	51,245	2,444	53,689	53,689	-
Undlst. Expend. - Student Transportation Services					
Salaries for pupil transportation(between home and school)-Special	34,074	1,466	35,540	35,540	-
Salaries for pupil trans. (other than between home and school)	23,724	1,796	25,520	25,519	1
Contract services -(between home and school)-Vendor	40,499	(8,000)	32,499	32,427	72
Contract services (other than between home & school) - Vendors	10,000	(10,000)	-	-	-
Contract services -(between home and school)-Joint	-	-	-	-	-
Contract services - (special education students) - Vendors	10,000	(9,000)	1,000	50	950
Contract services-(special education students)-Joint	13,531	61,500	75,031	61,412	13,619
Contract services-(regular students)ESC's & CTSA's	62,922	(54,500)	8,422	-	8,422
Contract services-(special education students)-ESC's & CTSA's	180,000	(21,800)	158,200	142,960	15,240
Aid in lieu of payments	40,000	(3,262)	36,738	27,557	9,181
Miscellaneous expenditures	6,000	-	6,000	300	5,700
Total Undlst. Expend. - Student Transportation Services	420,750	(41,800)	378,950	325,765	53,185
UNALLOCATED EMPLOYEE BENEFITS					
Group insurance	46,268	(38,445)	7,823	7,823	-
Social security contributions	79,000	8,313	87,313	87,312	1
Other retirement contributions - PERS	59,000	20,600	79,600	79,584	16
Other retirement contributions - ERIP	-	21	21	21	-
Other retirement contributions - Regular	1,000	(1,000)	-	-	-
Unemployment Compensation	25,000	(800)	24,200	15,223	8,977
Workmen's compensation	46,750	(7,922)	38,828	38,828	-
Health benefits	781,664	(89,005)	692,659	688,035	4,624
Tuition reimbursement	30,000	(10,083)	19,917	15,978	3,939
Other employee benefits	-	11,641	11,641	11,641	-
TOTAL UNALLOCATED EMPLOYEE BENEFITS	1,068,682	(106,680)	962,002	944,445	17,557

BEVERLY CITY SCHOOL DISTRICT
 Budgetary Comparison Schedule
 General Fund
 For the Year Ended June 30, 2021

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
ON-BEHALF CONTRIBUTIONS					
On-behalf TPAF LTDI (non-budgeted)	\$ -	\$ -	\$ -	\$ 556	\$ (556)
On-behalf TPAF OPEB (post retirement med) (non-budgeted)	-	-	-	200,435	(200,435)
On-behalf TPAF Pension Contributions (non-budgeted)	-	-	-	639,581	(639,581)
Reimbursed TPAF social security contributions (non-budgeted)	-	-	-	183,479	(183,479)
TOTAL ON-BEHALF CONTRIBUTIONS	-	-	-	1,024,051	(1,024,051)
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,068,682	(106,680)	962,002	1,968,496	(1,006,494)
TOTAL UNDISTRIBUTED EXPENDITURES	5,279,782	107,827	5,387,609	6,253,051	(865,442)
INTEREST EARNED ON MAINTENANCE RESERVE					
Interest earned on maintenance reserve	100	(100)	-	-	-
TOTAL INTEREST EARNED ON MAINTENANCE RESERVE	100	(100)	-	-	-
TOTAL GENERAL CURRENT EXPENDITURES	7,638,431	(11,853)	7,626,578	8,387,558	(760,980)
CAPITAL OUTLAY					
Interest	100	(100)	-	-	-
Equipment					
Undistributed:					
Undistributed expenditures - Non-Instructional equip.	4,000	12,000	16,000	15,125	875
Undistributed expenditures - Operation & maint. of plant services	-	-	-	-	-
Total Equipment	4,000	12,000	16,000	15,125	875
Facilities Acquisition and Construction Services					
Other Purchases Prof. & Tech Services	-	10,300	10,300	6,500	3,800
Lease Purchase Agreements-Principal	-	-	-	-	-
Total Facilities Acquisition and Construction Services	-	10,300	10,300	6,500	3,800
Capital reserve - Transfer to	-	-	-	-	-
TOTAL CAPITAL OUTLAY	4,100	22,200	26,300	21,625	4,675
Transfer of funds to charter schools	10,348	(10,348)	-	-	-
TOTAL EXPENDITURES	7,652,879	(1)	7,652,878	8,409,183	(756,305)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(684,114)	1	(684,113)	(328,190)	355,923
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)	(684,114)	1	(684,113)	(328,190)	355,923
Fund Balance, July 1	4,187,332	-	4,187,332	4,187,332	-
Fund Balance, June 30	\$ 3,503,218	\$ 1	\$ 3,503,219	\$ 3,859,142	\$ 355,923
Recapitulation:					
Restricted Fund Balance:					
Capital reserve				2,477,814	
Maintenance reserve				307,192	
Tuition reserve				331,000	
Excess surplus - Designated for subsequent year's expenditures				211,722	
Excess surplus - Current year				24,450	
Assigned Fund Balance:					
Year-end encumbrances				-	
Designated for subsequent year's expenditures				72,028	
Unassigned Fund Balance				434,936	
Reconciliation to governmental funds statements (GAAP)					
Fund balance per governmental funds (Budgetary)				3,859,142	
Last state aid payment not recognized on GAAP basis				(365,915)	
Fund balance per governmental funds (GAAP) - B-1				3,493,227	
Fund balance per governmental funds (GAAP) - B-1				\$ 3,493,227	

**BEVERLY CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
Special Revenue Fund
For the Year Ended June 30, 2021**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REVENUES					
Local sources	\$ -	\$ -	\$ -	\$ 4,492	\$ 4,492
State sources	740,880	42,608	783,488	783,488	-
Federal sources	251,446	218,571	470,017	382,583	(87,434)
Total Revenues	<u>992,326</u>	<u>261,179</u>	<u>1,253,505</u>	<u>1,170,563</u>	<u>(82,942)</u>
EXPENDITURES					
Instruction:					
Salaries of teachers	356,895	35,700	392,595	392,595	-
Other salaries for instruction	84,510	-	84,510	84,510	-
Purchased professional services	25,650	(8,218)	17,432	17,432	-
General supplies	10,281	-	10,281	10,281	-
Tuition	96,837	23,387	120,224	120,224	-
Total Instruction	<u>574,173</u>	<u>50,869</u>	<u>625,042</u>	<u>625,042</u>	<u>-</u>
Support services:					
Salaries of program director	210,151	7,888	218,039	218,039	-
Other purchased professional services	20,437	(8,634)	11,803	11,803	-
Purchased technical services	-	57,608	57,608	57,608	-
Employee Benefits	187,565	19,339	206,904	206,904	-
Miscellaneous purchased services (400-500 series)	-	87,434	87,434	-	87,434
Miscellaneous expenditures	-	-	-	-	-
Student activities	-	-	-	2,007	(2,007) Note 1
Supplies & materials	-	46,675	46,675	46,675	-
Total support services	<u>418,153</u>	<u>210,310</u>	<u>628,463</u>	<u>543,036</u>	<u>85,427</u>
Facilities acquisition and const. serv.:					
Instructional equipment	-	-	-	-	-
Total facilities acquisition and const. serv.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>992,326</u>	<u>261,179</u>	<u>1,253,505</u>	<u>1,168,078</u>	<u>85,427</u>
Other financing sources (uses)					
Transfer in from general fund	-	-	-	-	-
Contribution to whole school reform	-	-	-	-	-
Total outflows	<u>992,326</u>	<u>261,179</u>	<u>1,253,505</u>	<u>1,168,078</u>	<u>85,427</u>
Excess (deficiency) of revenues					
Over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,485</u>	<u>\$ 2,485</u>
Fund Balance, July 1					
Prior Period Adjustment				9,528	
Fund Balance, July 1 (Restated)				9,528	
Fund Balance, June 30				<u>\$ 12,013</u>	
Recapitulation:					
Restricted:					
Student Activities				12,013	
Total Fund Balance				<u>\$ 12,013</u>	

Note 1 - Not required to budget for these funds.

BEVERLY CITY SCHOOL DISTRICT
Required Supplementary Information
Budget-to-GAAP Reconciliation
Note to Required Supplementary Information
For the Year Ended June 30, 2021

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

		<u>General Fund</u>		<u>Special Revenue Fund</u>
Sources/inflows of resources				
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule	[C-1]	\$ 8,080,993	[C-2]	\$ 1,170,563
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.		(639,581)		
State aid payment recognized for budgetary purposes, not recognized for GAAP statements until the subsequent year		(365,915)		-
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes		407,839		-
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	[B-2]	<u>\$ 7,483,336</u>	[B-2]	<u>\$ 1,170,563</u>
Uses/outflows of resources				
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	[C-1]	\$ 8,409,183	[C-2]	\$ 1,168,078
Differences - budget to GAAP				
TPAF pension payments completely funded by the State of New Jersey are not included on the GAAP statements.		(639,581)		-
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]	<u>\$ 7,769,602</u>	[B-2]	<u>\$ 1,168,078</u>

REQUIRED SUPPLEMENTARY INFORMATION - PART III

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, 2021

	Last 10 Fiscal Years*						
	2015	2016	2017	2018	2019	2020	2021
District's proportion of the net pension liability	0.0053958974%	0.0050259860%	0.0051544052%	0.0052933247%	0.0051245785%	0.0053567090%	0.0071756507%
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
District's covered-employee payroll	-	345,539	359,143	347,570	359,886	453,216	534,967
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%
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%

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 the District Contributions-PERS
 For the Year Ended June 30, 2021

Last 10 Fiscal Years*

	2015	2016	2017	2018	2019	2020	2021
Contractually required contributions	\$ 44,483	\$ 44,495	\$ 46,728	\$ 49,974	\$ 51,974	\$ 53,094	\$ 79,403
Contributions in relation to the contractually required contribution	\$ 59,764	\$ 44,495	\$ 46,728	\$ 50,160	\$ 52,324	\$ 53,094	\$ 79,584
Contribution deficiency (excess)	\$ (15,281)	\$ -	\$ -	\$ (186)	\$ (350)	\$ -	\$ (181)
District's covered-employee payroll	\$ 345,539	\$ 359,143	\$ 347,570	\$ 359,886	\$ 453,216	\$ 534,967	\$ 554,698
Contributions as a percentage of covered-employee payroll	12.87%	12.39%	13.44%	14.38%	11.47%	9.92%	14.31%

* 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 the District's Proportionate Share of the Net Pension Liability-TPAF
For the Year Ended June 30, 2021

Last 10 Fiscal Years*

	2015	2016	2017	2018	2019	2020	2021
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%
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
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
liability as a percentage of District's covered-employee payroll	494.20%	590.99%	634.76%	608.72%	590.96%	531.51%	560.56%
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%

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 CAFR.

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, 2021
(Unaudited)

Last 10 Fiscal Years*

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
State's proportion of the OPEB liability associated with the District				
Service cost	\$ 536,262	\$ 441,276	\$ 394,562	\$ 414,455
Interest cost	352,885	406,465	380,572	299,729
Differences between expected and actual experiences	-	(977,141)	(1,942,385)	3,160,228
Changes in assumptions	(1,576,050)	(1,097,215)	123,322	2,659,458
Member contributions	9,411	8,836	7,526	7,682
Gross benefit payments	<u>(255,590)</u>	<u>(255,668)</u>	<u>(253,897)</u>	<u>(253,463)</u>
Net change in total OPEB liability	(933,082)	(1,473,447)	(1,290,300)	6,288,089
State's Total OPEB liability - beginning	<u>11,967,897</u>	<u>11,034,815</u>	<u>9,561,368</u>	<u>8,271,068</u>
State's Total OPEB liability - ending	<u>\$ 11,034,815</u>	<u>\$ 9,561,368</u>	<u>\$ 8,271,068</u>	<u>\$ 14,559,157</u>
District's covered employee payroll	<u>\$ 3,177,000</u>	<u>\$ 3,379,568</u>	<u>\$ 3,654,480</u>	<u>\$ 3,720,150</u>
Total State's OPEB liability as a percentage of covered employee payroll	347%	283%	226%	391%

* 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, 2021

Teachers Pension and Annuity Fund (TPAF)

Changes in Benefit Terms - None.

Changes in Assumptions - The discount rate changed from 5.60% as of June 30, 2019, to 5.40% as of June 30, 2020.

Public Employees' Retirement System (PERS)

Changes in Benefit Terms - None.

Changes in Assumptions - The discount rate changed from 6.28% as of June 30, 2019, to 7.00% as of June 30, 2020.

State Health Benefit Local Education Retired Employees Plan (OPEB)

Changes in Benefit Terms - None.

Changes in Assumptions - The discount rate changed from 3.50% as of June 30, 2019, to 2.21% as of June 30, 2020.

OTHER SUPPLEMENTARY INFORMATION

D. School Based Budget Schedules
Not Applicable

E. Special Revenue Fund

BEVERLY CITY SCHOOL DISTRICT
Special Revenue Fund
Combining Schedules of Program Revenues and Expenditures - Budgetary Basis
For the Year Ended June 30, 2021

	Student Activities 20/21	TITLE II 20/21	IDEA PRESCHOOL 20/21	IDEA Basic 20/21	TITLE I 20/21
Revenues:					
Local sources	\$ 4,492	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-
Federal sources	-	11,803	3,305	120,224	182,852
Total revenues	4,492	11,803	3,305	120,224	182,852
Expenditures:					
Instruction:					
Salaries of teachers	-	-	3,305	-	118,231
Other salaries/instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
General supplies	-	-	-	-	-
Tuition	-	-	-	120,224	-
Textbooks	-	-	-	-	-
Miscellaneous expenses	-	-	-	-	-
Total Instruction	-	-	3,305	120,224	118,231
Support services:					
Other support services - students - special:					
Other professional staff salaries	-	-	-	-	7,888
Personal Services	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased professional services	-	11,803	-	-	-
Purchased technical services	-	-	-	-	-
Employee benefits	-	-	-	-	47,293
Travel	-	-	-	-	-
General supplies	-	-	-	-	9,440
Student activities	2,007	-	-	-	-
Miscellaneous expenses	-	-	-	-	-
Total other support services - students - special	2,007	11,803	-	-	64,621
Total support services	2,007	11,803	-	-	64,621
Equipment:					
Regular programs instruction	-	-	-	-	-
Non-instructional equipment	-	-	-	-	-
Total equipment	-	-	-	-	-
Total expenditures	2,007	11,803	3,305	120,224	182,852
Excess (deficiency) of revenues Over (under) expenditures	2,485	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Prior Period Adjustment	9,528	-	-	-	-
Fund Balance, July 1 (Restated)	9,528	-	-	-	-
Fund Balance, June 30	\$ 12,013	\$ -	\$ -	\$ -	\$ -

BEVERLY CITY SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
For the Year Ended June 30, 2021

(Continued from prior page)

	Preschool Edu. Aid 20/21	TITLE IV 20/21	Cares Emergency Relief Grant 20/21	Total 2021
Revenues:				
Local sources	\$ -	\$ -	\$ -	\$ 4,492
State sources	783,488	-	-	783,488
Federal sources	-	12,164	52,235	382,583
Total revenues	783,488	12,164	52,235	1,170,563
Expenditures:				
Instruction:				
Salaries of teachers	258,895	12,164	-	392,595
Other salaries/instruction	84,510	-	-	84,510
Purchased professional services	17,432	-	-	17,432
General supplies	10,281	-	-	10,281
Tuition	-	-	-	120,224
Textbooks	-	-	-	-
Miscellaneous expenses	-	-	-	-
Total Instruction	371,118	12,164	-	625,042
Support services:				
Other support services - students - special:				
Other professional staff salaries	210,151	-	-	218,039
Personal Services	-	-	-	-
Purchased professional services	-	-	-	-
Other purchased professional services	42,608	-	-	11,803
Purchased technical services	-	-	15,000	15,000
Employee benefits	159,611	-	-	206,904
Travel	-	-	-	-
General supplies	-	-	37,235	46,675
Student activities	-	-	-	2,007
Miscellaneous expenses	-	-	-	-
Total other support services - students - special	412,370	-	52,235	543,036
Total support services	412,370	-	52,235	543,036
Equipment:				
Regular programs instruction	-	-	-	-
Non-instructional equipment	-	-	-	-
Total equipment	-	-	-	-
Total expenditures	783,488	12,164	52,235	1,168,078
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	2,485
Fund Balance, July 1	-	-	-	-
Prior Period Adjustment	-	-	-	9,528
Fund Balance, July 1 (Restated)	-	-	-	9,528
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ 12,013

BEVERLY CITY SCHOOL DISTRICT
Special Revenue Fund
Schedule of Preschool Education Aid Expenditures
Preschool - All Programs
Budgetary Basis
For the Year Ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES:			
Instruction:			
Salaries of Teachers	\$ 258,895	\$ 258,895	\$ -
Other Salaries for Instruction	84,510	84,510	-
Other Purchased Services (400-500 series)	17,432	17,432	-
General Supplies	10,281	10,281	-
Total instruction	<u>371,118</u>	<u>371,118</u>	<u>-</u>
Support services:			
Salaries of Other Professional Staff	210,151	210,151	-
Personal Services - Employee Benefits	159,611	159,611	-
Rentals	42,608	42,608	-
Other Objects	-	-	-
Total support services	<u>412,370</u>	<u>412,370</u>	<u>-</u>
Facilities acquisition and cont. serv:			
Instructional equipment	-	-	-
Noninstructional Equipment	-	-	-
Total Facilities acquisition and cont. serv.	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 783,488</u>	<u>\$ 783,488</u>	<u>\$ -</u>

CALCULATION OF BUDGET & CARRYOVER

Total 2020-21 PreK/ECPA Aid Allocation	\$ 740,880
Add: Actual PreK/ECPA Aid Carryover June 30, 2020	42,608
Add: Budgeted Transfer From General Fund	-
Total Funds Available for 2020-21 Budget	<u>783,488</u>
Less: 2020-21 Budgeted PreK/ECPA (Including prior year budgeted carryover)	<u>783,488</u>
Available & Unbudgeted Funds as of June 30, 2021	-
Add: June 30, 2020 Unexpended PreK Aid 2021 - Actual Carryover - PreK Aid	-
	<u>\$ -</u>
2020-21 PreK Aid Carryover Budgeted in 2022-FY	<u>\$ -</u>

F. Capital Projects Fund

**BEVERLY CITY SCHOOL DISTRICT
Capital Projects Fund
Summary Schedule of Project Expenditures
For the Year Ended June 30, 2021**

<u>Project Title/Issue</u>	<u>Approval Date</u>	<u>Revised Budgetary Appropriations</u>	<u>GAAP Expenditures to Date</u>		<u>Unexpended Appropriations June 30, 2021</u>
			<u>Prior Years</u>	<u>Current Year</u>	
Roof Replacement - SP 0380-025-14-1003-G04	01/06/14	\$ 767,500	\$ 735,751	\$ -	\$ 31,749
HVAC Replacement - SP 0380-025-14-1002-G04	01/06/14	804,161	800,125	-	4,036
Boiler Replacement - SP 0380-025-14-1001-G04	01/06/14	511,997	379,219	-	132,778
Window Replacement - SP 0380-025-14-1004-G04	01/06/14	640,000	476,433	-	163,567
Totals		<u>\$ 2,723,658</u>	<u>\$ 2,391,528</u>	<u>\$ -</u>	<u>\$ 332,130</u>

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, 2021

Revenues and Other Financing Sources

State Sources - Grant		
Bond proceeds and transfers	\$	-
Capital lease proceeds		-
Transfer from capital reserve		-
Total revenues		-

Expenditures and Other Financing Uses

Purchased professional and technical services		-
Construction services		-
Supplies		-
Total expenditures		-

Excess (deficiency) of revenues over (under) expenditures		-
---	--	---

Fund balance - beginning		(233,869)
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Fund balance - ending	\$	(233,869)
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BEVERLY CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balance, and Project Status - Budgetary Basis
ROOF REPLACEMENT
For the Year Ended June 30, 2021

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources				
State Sources - Grant	\$ 320,466	\$ -	\$ 320,466	\$ 477,500
Bond proceeds and transfers	290,000	-	290,000	290,000
Local Revenue	-	-	-	-
Total revenues	<u>610,466</u>	<u>-</u>	<u>610,466</u>	<u>767,500</u>
Expenditures and Other Financing Uses				
Purchased prof. and technical services	16,529	-	16,529	35,500
Construction services	719,222	-	719,222	732,000
Supplies	-	-	-	-
Total expenditures	<u>735,751</u>	<u>-</u>	<u>735,751</u>	<u>767,500</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (125,285)</u>	<u>\$ - -</u>	<u>\$ (125,285)</u>	<u>\$ -</u>
Additional project information:				
Project Number	SP 0380-025-14-1003-G04			
Grant Date	1/6/2014			
Bond Authorization Date	1/22/2015			
Bonds Authorized	\$ 1,031,000			
Bonds Issued	1,031,000			
Original Authorized Cost	767,500			
Additional Authorized Cost	-			
Revised Authorized Cost	767,500			
Percentage Increase over Original Authorized Cost	0.00%			
Percentage Completion	96%			
Original target completion date	2016			
Revised target completion date	2016			

BEVERLY CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balance, and Project Status - Budgetary Basis
HVAC PROJECT
For the Year Ended June 30, 2021

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
State Sources - Grant	\$ 331,360	\$ -	\$ 331,360	\$ 499,541
Bond proceeds and transfers	304,620	-	304,620	304,620
Local Revenue	-	-	-	-
Total revenues	<u>635,980</u>	<u>-</u>	<u>635,980</u>	<u>804,161</u>
Expenditures and Other Financing Uses				
Purchased prof. and technical services	17,164	-	17,164	61,778
Construction services	782,961	-	782,961	742,383
Supplies	-	-	-	-
Total expenditures	<u>800,125</u>	<u>-</u>	<u>800,125</u>	<u>804,161</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (164,145)</u>	<u>\$ -</u>	<u>\$ (164,145)</u>	<u>\$ -</u>
Additional project information:				
Project Number	SP 0380-025-14-1002-G04			
Grant Date	1/6/2014			
Bond Authorization Date	1/22/2015			
Bonds Authorized	\$ 1,031,000			
Bonds Issued	1,031,000			
Original Authorized Cost	804,161			
Additional Authorized Cost	-			
Revised Authorized Cost	804,161			
Percentage Increase over Original Authorized Cost	0.00%			
Percentage Completion	99.4981105%			
Original target completion date	2016			
Revised target completion date	2016			

BEVERLY CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balance, and Project Status - Budgetary Basis
BOILER REPLACEMENT
For the Year Ended June 30, 2021

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources				
State Sources - Grant	\$ 208,827	\$ -	\$ 208,827	\$ 318,052
Bond proceeds and transfers	193,945	-	193,945	193,945
Local Revenue	-	-	-	-
Total revenues	<u>402,772</u>	<u>-</u>	<u>402,772</u>	<u>511,997</u>
Expenditures and Other Financing Uses				
Purchased prof. and technical services	14,841	-	14,841	41,112
Construction services	364,378	-	364,378	470,885
Supplies	-	-	-	-
Total expenditures	<u>379,219</u>	<u>-</u>	<u>379,219</u>	<u>511,997</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 23,553</u>	<u>\$ -</u>	<u>\$ 23,553</u>	<u>\$ -</u>
Additional project information:				
Project Number	SP 0380-025-14-1001-G04			
Grant Date	1/6/2014			
Bond Authorization Date	1/22/2015			
Bonds Authorized	\$ 1,031,000			
Bonds Issued	1,031,000			
Original Authorized Cost	511,997			
Additional Authorized Cost	-			
Revised Authorized Cost	511,997			
Percentage Increase over Original Authorized Cost	0.00%			
Percentage Completion	74.0666449%			
Original target completion date	2016			
Revised target completion date	2016			

BEVERLY CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balance, and Project Status - Budgetary Basis
WINDOW REPLACEMENT
For the Year Ended June 30, 2021

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources				
State Sources - Grant	\$ 266,006	\$ -	\$ 266,006	\$ 397,565
Bond proceeds and transfers	242,435	-	242,435	242,435
Local Revenue	-	-	-	-
Total revenues	<u>508,441</u>	<u>-</u>	<u>508,441</u>	<u>640,000</u>
Expenditures and Other Financing Uses				
Purchased prof. and technical services	15,896	-	15,896	40,270
Construction services	460,537	-	460,537	599,730
Supplies	-	-	-	-
Total expenditures	<u>476,433</u>	<u>-</u>	<u>476,433</u>	<u>640,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 32,008</u>	<u>\$ -</u>	<u>\$ 32,008</u>	<u>\$ -</u>

Additional project information:

Project Number	SP 0380-025-14-1004-G04
Grant Date	1/6/2014
Bond Authorization Date	1/22/2015
Bonds Authorized	\$ 1,031,000
Bonds Issued	1,031,000
Original Authorized Cost	640,000
Additional Authorized Cost	-
Revised Authorized Cost	640,000
Percentage Increase over Original Authorized Cost	0.00%
Percentage Completion	74.4426563%
Original target completion date	2016
Revised target completion date	2016

G. Proprietary Funds
See B-4 through B-6

H. Fiduciary Funds
Not Applicable

I. Long-Term Debt

BEVERLY CITY SCHOOL DISTRICT
 Long-Term Debt
 Schedule of Serial Bonds
 June 30, 2021

Issue	Date of Issue	Amount Of Issue	Annual Maturities Date	Amount	Interest Rate	Balance July 1, 2020	Issued	Retired	Balance June 30, 2021
Series 2015 Bonds	2/5/2015	1,031,000	2/1/2022	65,000	2.000%	\$ 745,000		\$ 65,000	\$ 680,000
			2/1/2023	70,000	2.000%				
			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%				
						\$ 745,000	\$ -	\$ 65,000	\$ 680,000

**BEVERLY CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
Debt Service Fund
For the Year Ended June 30, 2021**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
REVENUES:					
Local Sources:					
Local Tax Levy	\$ 84,494	\$ -	\$ 84,494	\$ 84,494	\$ -
Interest income	-	-	-	-	-
State Sources:					
Debt Service Aid Type II	-	-	-	-	-
Debt Service Aid Type I	-	-	-	-	-
Total - State Sources	-	-	-	-	-
Total Revenues	84,494	-	84,494	84,494	-
EXPENDITURES:					
Regular Debt Service:					
Interest	19,494	-	19,494	19,494	-
Redemption of Principal	65,000	-	65,000	65,000	-
Total Regular Debt Service	84,494	-	84,494	84,494	-
Total expenditures	84,494	-	84,494	84,494	-
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**

J Series

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the district's financial performance and well being have changed over time.	104-108
Revenue Capacity These schedules contain information to help the reader assess the district's most significant local revenue source, the property tax.	109-112
Debt Capacity These schedules present information to help the reader assess the affordability of the district's current levels of outstanding debt and the district's ability to issue additional debt in the future.	113-116
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the district's financial activities take place.	117-118
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the district's financial report relates to the services the district provides and the activities it performs.	119-123

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports (CAFR) for the relevant year.

BEVERLY CITY SCHOOL DISTRICT
Net Position by Component
Last Ten Fiscal Years
UNAUDITED
(accrual basis of accounting)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities										
Net investment in capital assets	\$ 3,536,657	\$ 3,422,237	\$ 117,053	\$ 260,766	\$ 1,673,305	\$ 1,761,474	\$ 1,724,794	\$ 1,783,814	\$ 1,794,499	\$ 1,778,274
Restricted	609,483	703,620	1,371,379	1,614,184	2,174,144	3,091,266	3,544,580	3,665,834	3,744,167	3,364,191
Unrestricted	218,594	203,807	(126,216)	(1,256,874)	(1,177,421)	(1,140,178)	(1,209,159)	(1,236,886)	(1,248,695)	(1,166,316)
Total governmental activities net position	\$ 4,364,734	\$ 4,329,664	\$ 1,362,216	\$ 618,076	\$ 2,670,028	\$ 3,712,562	\$ 4,060,215	\$ 4,212,762	\$ 4,289,971	\$ 3,976,149
Business-type activities										
Net investment in capital assets	\$ 1,023,860	\$ 998,028	\$ 16,152	\$ 12,026	\$ 10,069	\$ 3,831	\$ 5,057	\$ 3,972	\$ 2,887	\$ 6,083
Restricted	347,752	352,044	59,457	48,016	56,484	78,098	64,772	65,431	105,408	74,118
Unrestricted	1,371,612	1,350,072	75,609	60,042	66,553	81,929	69,829	69,403	108,295	80,201
Total business-type activities net position	\$ 1,371,612	\$ 1,350,072	\$ 75,609	\$ 60,042	\$ 66,553	\$ 81,929	\$ 69,829	\$ 69,403	\$ 108,295	\$ 80,201
District-wide										
Net investment in capital assets	\$ 4,560,517	\$ 4,420,265	\$ 133,205	\$ 272,792	\$ 1,683,374	\$ 1,683,374	\$ 1,729,851	\$ 1,787,786	\$ 1,797,386	\$ 1,784,357
Restricted	609,483	703,620	1,371,379	1,614,184	2,174,144	2,174,144	3,544,580	3,665,834	3,744,167	3,364,191
Unrestricted	566,346	555,851	(66,759)	(1,208,858)	(1,120,937)	(1,120,937)	(1,144,387)	(1,171,455)	(1,143,287)	(1,092,198)
Total district net position	\$ 5,736,346	\$ 5,679,736	\$ 1,437,825	\$ 678,118	\$ 2,736,581	\$ 2,736,581	\$ 4,130,044	\$ 4,282,165	\$ 4,398,266	\$ 4,056,350

Source: CAFR 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.

BEVERLY CITY SCHOOL DISTRICT
 Changes in Net Position
 Last Ten Fiscal Years
 UNAUDITED
 (accrual basis of accounting)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses										
Governmental activities										
Instruction										
Regular	\$ 1,288,103	\$ 1,225,160	\$ 1,681,078	\$ 1,750,381	\$ 1,873,420	\$ 1,784,149	\$ 1,801,640	\$ 1,906,207	\$ 1,923,825	\$ 1,452,377
Special education	16,782	16,782	16,782	383,930	423,586	407,407	409,881	482,701	635,342	496,887
Other special education	102,281	122,798	111,066	133,143	170,283	198,950	199,387	155,682	192,445	185,263
Support Services:										
Instruction	691,863	886,691	2,189,196	1,857,639	1,279,012	1,081,316	1,367,802	1,545,466	1,769,751	2,336,795
Attendance and social work	12,272	15,771	27,360	28,803	31,525	33,558	32,855	40,414	31,890	36,228
Health services	65,843	56,399	60,070	72,830	123,901	138,734	137,535	147,146	127,366	126,375
Improvement of bus services	7,013	26,272	1,369	2,710	4,447	4,771	5,043	10,790	7,079	8,641
Education technology services	4,351	4,088	10,595	8,584	8,584	25,327	18,582	17,205	7,079	8,115
Instruction staff training	78,339	73,385	20,460	18,341	18,813	20,061	19,556	25,823	29,938	28,962
School Administrative services	133,846	128,399	217,921	218,018	209,900	190,880	185,961	210,234	210,487	229,849
Central Services	68,584	78,454	140,943	142,852	156,260	174,640	180,949	141,468	131,239	112,754
Plant operations and maintenance	410,104	402,545	469,316	514,151	502,166	675,776	710,667	600,581	538,823	593,167
Administrative information technology	2,015	3,188	13,282	13,824	14,376	14,952	15,590	21,710	21,110	4,451
Public safety services	118,242	132,868	318,262	289,946	258,664	258,664	254,023	278,873	303,397	325,765
Other support services	298,351	312,466	718,776	619,795	645,715	678,410	709,363	726,743	1,071,121	588,798
Special Schools	3,280	-	-	10,029	26,205	20,756	21,864	21,894	20,694	18,241
Interest on long-term debt	470,213	474,693	552,123	680,591	544,582	581,847	729,177	646,261	436,289	329,461
Unallocated employee benefits	4,242,306	4,317,032	7,036,088	6,768,105	6,302,626	6,286,842	6,757,075	6,957,168	7,401,939	6,867,129
Total governmental activities										
Business-type activities:										
Enterprise fund	(70,916)	21,802	16,677	15,567	(6,511)	(15,376)	12,100	426	(8,892)	28,094
Child Care	(70,916)	21,802	16,677	15,567	(6,511)	(15,376)	12,100	426	(8,892)	28,094
Total business-type activities										
Total district-wide net expense	\$ 4,171,990	\$ 4,338,834	\$ 7,052,765	\$ 6,783,672	\$ 6,296,115	\$ 6,271,466	\$ 6,709,175	\$ 6,957,594	\$ 7,363,047	\$ 6,895,223
Net (Expense)/Revenue	(4,242,306)	(4,317,032)	(7,036,088)	(6,768,105)	(6,302,626)	(6,286,842)	(6,757,075)	(6,957,168)	(7,401,939)	(6,867,129)
Governmental activities	70,916	(21,802)	(16,677)	(15,567)	6,511	(15,376)	(12,100)	(426)	8,892	(28,094)
Business-type activities	(4,242,306)	(4,338,834)	(7,052,765)	(6,783,672)	(6,296,115)	(6,271,466)	(6,709,175)	(6,957,594)	(7,363,047)	(6,895,223)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes levied for general purposes, net	\$ 3,939,365	\$ 4,012,243	\$ 2,719,959	\$ 2,768,851	\$ 2,831,833	\$ 2,845,921	\$ 2,846,921	\$ 2,874,380	\$ 2,954,932	\$ 3,041,452
Taxes levied for debt service	-	-	-	-	78,035	79,194	83,094	81,894	80,694	84,494
Unrestricted grants and contributions	81,716	103,951	3,667,492	3,640,995	5,030,304	3,920,687	3,716,086	3,641,272	4,012,006	3,391,499
State aid - restricted	78,837	53,999	756,220	669,523	330,739	322,005	314,716	324,936	314,306	-
Tuition Received	-	-	-	-	-	-	-	-	-	-
Investment earnings	-	40	1,860	2,188	2,493	2,494	2,687	4,052	49,666	6,538
Miscellaneous income restricted	-	-	-	-	-	-	-	-	-	-
Miscellaneous income	148,253	111,729	39,937	25,589	81,174	149,475	141,824	183,181	67,544	19,796
Transfers	4,249,171	4,281,962	7,185,497	7,107,146	8,354,578	7,329,376	7,104,728	7,109,715	7,479,148	6,543,779
Total governmental activities										
Business-type activities:										
Investment earnings	310	262	-	-	-	-	-	-	-	-
Transfers	310	262	-	-	-	-	-	-	-	-
Total business-type activities										
Total district-wide	\$ 4,249,481	\$ 4,282,224	\$ 7,185,497	\$ 7,107,146	\$ 8,354,578	\$ 7,329,376	\$ 7,104,728	\$ 7,109,715	\$ 7,479,148	\$ 6,543,779
Change in Net Position	6,285	(35,070)	149,409	339,041	2,051,952	1,042,534	347,653	152,547	77,209	(323,350)
Governmental activities	71,226	(21,540)	(16,677)	(15,567)	6,511	(15,376)	(12,100)	(426)	38,892	(28,094)
Business-type activities	(77,491)	(66,610)	(32,732)	(323,474)	(2,058,483)	(1,067,910)	(335,553)	(152,121)	(77,209)	323,350
Total district	\$ (6,285)	\$ 35,070	\$ (149,409)	\$ (339,041)	\$ (2,051,952)	\$ (1,042,534)	\$ (347,653)	\$ (152,547)	\$ (77,209)	\$ 323,350

Source: CAFR 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.

BEVERLY CITY SCHOOL DISTRICT
Fund Balances Governmental Funds
Last Ten Fiscal Years
UNAUDITED
(modified accrual basis of accounting)

	Fiscal Year Ending June 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund										
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,047,002	\$ 3,510,217	\$ 3,576,940	\$ 3,744,167	\$ 3,352,178
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	44,264	34,363	88,894	121,137	72,028
Unassigned	-	-	-	-	-	(25,287)	3,107	24,174	(85,811)	69,021
Reserved	609,483	703,620	1,371,379	1,614,184	2,174,144	-	-	-	-	-
Unreserved	245,565	242,559	(67,635)	(79,992)	(71,640)	-	-	-	-	-
Total general fund	\$ 855,048	\$ 946,179	\$ 1,303,744	\$ 1,534,192	\$ 2,102,504	\$ 3,085,979	\$ 3,547,687	\$ 3,690,008	\$ 3,779,493	\$ 3,493,227
All Other Governmental Funds										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ (167,384)	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-	-	-	-	-	-
Special revenue fund	-	-	-	-	-	-	-	-	-	12,013
Debt service fund	-	-	-	-	-	-	-	-	-	-
Capital projects fund	-	-	-	-	-	(233,869)	(233,869)	(233,869)	(233,869)	(233,869)
Total all other governmental funds	\$ -	\$ -	\$ -	\$ -	\$ (167,384)	\$ (233,869)	\$ (233,869)	\$ (233,869)	\$ (233,869)	\$ (221,856)

Source: CAFR Schedule B-1 and District records.

BEVERLY CITY SCHOOL DISTRICT
Changes in Fund Balances, Governmental Funds,
Last Ten Fiscal Years
UNAUDITED
(modified accrual basis of accounting)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues										
Tax levy	\$ 3,939,365	\$ 4,012,243	\$ 2,719,959	\$ 2,768,851	\$ 2,909,868	\$ 2,925,115	\$ 2,929,015	\$ 2,956,274	\$ 3,035,626	\$ 3,125,946
Tuition charges	144,117	107,743	-	-	66,985	-	-	74,844	-	-
Interest earnings	-	40	1,889	2,188	2,453	2,494	2,687	4,052	49,666	6,538
Miscellaneous	5,136	3,966	40,657	25,569	15,209	145,475	141,824	108,337	67,544	24,288
State sources	363,281	445,603	4,432,481	4,391,802	5,484,808	4,442,000	4,363,265	4,360,584	4,740,416	5,125,583
Federal sources	78,837	53,999	344,010	352,239	345,104	386,809	368,745	398,774	357,318	456,038
Total revenue	4,530,736	4,623,614	7,538,996	7,540,669	8,233,447	7,905,893	7,805,536	7,902,865	8,250,570	8,738,393
Expenditures										
Instruction										
Regular instruction	1,268,103	1,225,160	1,681,078	1,758,381	1,873,420	1,784,149	1,801,640	1,906,207	1,923,825	2,077,419
Special education instruction	393,262	306,228	416,758	369,920	423,556	407,407	409,281	462,701	635,342	496,867
Other special instruction	102,281	122,798	117,006	133,143	170,283	198,590	158,587	155,682	192,445	185,263
Support Services:										
Tuition	691,863	886,691	2,189,196	1,857,639	1,279,012	1,081,316	1,367,802	1,545,466	1,769,751	2,336,795
Student & inst. related services	208,023	164,838	99,394	109,811	168,457	202,394	193,815	171,378	215,485	174,379
General administration	133,846	128,399	217,921	218,018	209,900	190,880	185,961	210,234	210,487	229,849
School administrative services	78,339	73,385	20,460	18,341	18,813	20,061	19,056	25,823	29,938	28,962
Central services	68,584	78,454	140,943	142,852	156,260	174,640	180,049	141,468	131,239	112,754
Admin. information technology	2,615	3,186	13,292	13,824	14,376	14,952	15,550	21,710	21,110	4,451
Plant operations and maintenance	274,311	280,173	417,707	425,746	686,129	621,541	591,474	514,473	483,358	480,317
Pupil transportation	114,042	138,189	399,825	321,680	269,841	255,664	254,023	276,873	303,397	325,765
Other Support Services	298,351	312,466	718,776	619,725	645,775	678,410	709,503	726,783	1,017,121	1,134,319
Employee benefits	755,253	804,564	961,526	1,101,468	1,083,702	1,145,816	1,332,080	1,390,617	1,184,750	1,328,915
Special Schools										
Debt service:										
Principal	82,000	-	-	-	51,000	55,000	60,000	60,000	60,000	65,000
Interest and other charges	3,280	-	-	-	27,035	24,184	21,084	21,894	20,694	19,494
Capital outlay	12,794	7,952	28,671	937,967	1,670,111	163,889	21,913	85,128	6,250	21,025
Total expenditures	4,485,947	4,552,483	7,422,553	8,028,515	8,747,670	7,068,993	7,323,828	7,760,544	8,161,085	9,022,174
Excess (Deficiency) of revenues over (under) expenditures	43,789	91,131	116,443	(487,846)	75,777	896,990	481,708	142,321	89,485	(283,781)
Other Financing sources (uses)										
Transfers in	-	-	-	1,031,000	8	-	-	-	-	-
Transfers out	-	-	-	(12,445)	(8)	-	-	-	-	-
Total other financing sources (uses)	-	-	-	1,018,555	(8)	-	-	-	-	-
Net change in fund balances	\$ 43,789	\$ 91,131	\$ 116,443	\$ 555,599	\$ 75,777	\$ 896,990	\$ 481,708	\$ 142,321	\$ 89,485	\$ (283,781)
Debt service as a percentage of noncapital expenditures	0.021	0.002	0.004	0.117	0.197	0.030	0.011	0.019	0.008	0.009

Source: CAFR Schedule B-2 and District records.

Note: Noncapital expenditures are total expenditures less capital outlay.

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,	<u>Interest on Investments</u>	<u>Tuition</u>	<u>Transportation Fees</u>	<u>Special Revenue Interfund</u>	<u>Refunds</u>	<u>Miscellaneous</u>	<u>Annual Totals</u>
2012	668	-	-	-	-	10,187	10,855
2013	4,486	-	-	82,777	-	22,191	109,454
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

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
2012	1,157,900	111,855,100	5,939,400	2,419,900	960,800	122,333,100	109,860	122,442,960	130,814,824	2,219
2013	1,093,000	111,216,400	5,903,300	2,419,900	960,800	121,593,400	149,602	121,743,002	126,157,962	2,244
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

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		Overlapping Rates					Total Direct and Overlapping Tax Rate
<u>School District Direct Rate</u>		<u>City Of Beverly</u>	<u>Burlington County</u>	<u>County Open Space</u>	<u>Fire District</u>		
Fiscal Year Ended June 30,	<u>Local School</u>						
2012	2.219	1.217	0.405	0.043	0.114	3.998	
2013	2.244	1.367	0.377	0.016	0.116	4.120	
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	

Source: Municipal Tax Collector

R = Reevaluation

**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	
2012	2,744,959	2,744,959	100.00%	-
2013	2,744,959	2,744,959	100.00%	-
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	2,956,274	2,956,274	100.00%	-
2019	3,035,626	3,035,626	100.00%	-
2020	3,125,946	3,125,946	100.00%	-
2021	3,221,696	3,221,696	100.00%	-

Source: District records including the Certificate and Report of School Taxes (A4F form)

BEVERLY CITY SCHOOL DISTRICT
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
UNAUDITED

Fiscal Year Ended June 30,	<u>Governmental Activities</u>	<u>Business- Type Activities</u>	Total District	Percentage of Personal Income	Per Capita
	Certificates of Participation	Capital Leases			
2012	-	-	-	-	-
2013	-	-	-	-	-
2014	-	-	-	-	-
2015	-	-	-	-	-
2016	-	-	-	-	-
2017	-	-	-	-	-
2018	-	-	-	-	-
2019	-	-	-	-	-
2020	-	-	-	-	-
2021	-	-	-	-	-

BEVERLY CITY SCHOOL DISTRICT
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years
UNAUDITED

Fiscal Year Ended June 30,	General Bonded Debt Outstanding			Percentage of Actual Taxable Value ^a of Property	Per Capita ^b
	General Obligation Bonds	Deductions	Net General Bonded Debt Outstanding		
2012	\$ -	\$ -	\$ -	0.0000%	-
2013	-	-	-	0.0000%	-
2014	-	-	-	0.0000%	-
2015	1,031,000	-	1,031,000	0.8740%	405.75
2016	980,000	-	980,000	0.8635%	387.66
2017	925,000	-	925,000	0.7856%	368.09
2018	865,000	-	865,000	0.7109%	345.45
2019	805,000	-	805,000	0.6480%	324.07
2020	745,000	-	745,000	0.5896%	-
2021	680,000	-	680,000	0.5464%	-

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.

BEVERLY CITY SCHOOL DISTRICT
Direct and Overlapping Governmental Activities Debt
As of June 30, 2021
UNAUDITED

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable ^a</u>	<u>Estimated Share of Overlapping Debt</u>
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	2021	118,857,189
	2020	119,425,507
	2019	119,194,297
	[A]	<u>357,476,993</u>
Average equalized valuation of taxable property	[A/3]	\$ 119,158,998
Debt limit (3% of average equalization value)	[B]	3,574,772 ^a
	[C]	-
	[B-C]	<u>3,574,772</u>

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Debt limit	\$ 4,460,875	\$ 2,902,450	\$ 3,279,216	\$ 3,624,645	\$ 3,612,193	\$ 3,601,107	\$ 3,597,886	\$ 3,586,347	\$ 3,582,616	\$ 3,574,772
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	\$ 4,460,875	\$ 2,902,450	\$ 3,279,216	\$ 3,624,645	\$ 3,612,193	\$ 3,601,107	\$ 3,597,886	\$ 3,586,347	\$ 3,582,616	\$ 3,574,772
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

^a Limit set by NJSA 18A:24-19 for a K through 12 district; other % limits would be applicable for other district types.

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
2012	2,559	51,022	20.3%
2013	2,546	51,496	14.1%
2014	2,541	53,489	9.7%
2015	2,528	56,020	7.8%
2016	2,513	57,469	6.6%
2017	2,504	59,659	6.1%
2018	2,484	63,605	5.7%
2019	2,485	-	4.7%
2020	2,480	-	11.1%
2021	-	-	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

**BEVERLY CITY SCHOOL DISTRICT
Principal Employers,
Current Year and Nine Years Ago
UNAUDITED**

Employer	2021			2012		
	Employees	Rank [Optional]	Percentage of Total Municipal Employment	Employees	Rank [Optional]	Percentage of Total Municipal Employment
Information not available	-		0.00%	-		0.00%

Source:

BEVERLY CITY SCHOOL DISTRICT
Full-time Equivalent District Employees by Function/Program
Last Ten Fiscal Years
UNAUDITED

<u>Function/Program</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Instruction										
Regular	17.0	18.0	19.0	18.0	18.0	20.0	20.0	20.0	20.0	20.0
Special education	6.0	5.0	5.0	5.0	5.0	6.0	6.0	6.0	6.0	6.0
Other special education	3.0	5.0	5.0	6.0	6.0	5.0	5.0	4.0	4.0	4.0
Support Services:										
Student & instruction related services	14.0	13.5	11.5	12.0	12.0	13.0	13.0	17.0	17.0	17.0
School Administrative Services	6.0	2.0	1.5	1.5	1.5	2.0	2.0	2.0	2.0	2.0
General administration	3.0	3.5	4.5	4.5	4.5	4.5	4.5	5.0	5.0	5.0
Plant operations and maintenance	3.0	2.5	2.5	2.5	2.5	2.5	2.5	2.0	2.0	2.0
Pupil transportation	-	-	-	-	-	-	-	1.0	1.0	1.0
Business & Other support services	3.0	5.0	5.0	5.0	5.0	5.0	5.0	6.2	6.2	6.2
Total	55	54.5	54.0	54.5	54.5	58	58	63.2	63.2	63.2

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
2012	305	7,092,266	23,253	3.91%	27.00	11.3/1	295.5	277.2	20.40%	93.81%
2013	310	7,288,059	23,510	5.06%	27.00	11.3/1	308.0	289.0	4.50%	93.83%
2014	295	6,709,293	22,743	5.06%	29.00	9.6:1	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	10.5/1	294.2	279.9	-2.78%	95.14%
2017	295	6,463,650	21,364	-1.85%	31.00	9.5/1	303.8	287.8	3.26%	94.73%
2018	305	6,997,658	22,943	7.39%	31.00	9.8/1	293.3	279.2	-3.46%	95.19%
2019	304	7,593,522	24,979	8.87%	30.00	10.1/1	307.4	290.8	4.81%	94.60%
2020	317	8,074,141	25,470	11.02%	30.00	10.5/1	317.4	298.2	3.15%	93.95%
2021	324	8,916,055	27,519	19.94%	30.00	9.3/3	318.8	293.2	0.44%	91.97%

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).

BEVERLY CITY SCHOOL DISTRICT
 School Building Information
 Last Ten Fiscal Years
 UNAUDITED

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
District Building										
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	305	310	295	295	291	295	305	304	317	324

Number of Schools at June 30, 2021:
 Elementary = 1

Source: District Facilities Office

**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
2012	45,836	45,836
2013	155,048	155,048
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
Total School Facilities	<u>\$ 788,768</u>	<u>\$ 788,768</u>

* 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

BEVERLY CITY SCHOOL DISTRICT
Insurance Schedule
June 30, 2021
UNAUDITED

	<u>Coverage</u>	<u>Deductible</u>
Commercial package policy - NJSBAIG		
Building, Contents, Extra Expense Valuable Papers	\$ 8,478,721	\$ 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 - NJSBAIG	31,000,000	5,000
Worker's compensation - NJSBAIG	3,000,000	-
	Statutory Plus Supplement	
Public Official Bonds - Selective Insurance Company:		
Treasurer of School Monies	200,000	
Board Secretary/Business Administration	175,000	
Excess Liability - SAIF	5,000,000	
Pollution Liability - SAIF	1,000,000	50,000
Source: District Records		

SINGLE AUDIT SECTION

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, 2021, 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 December 30, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Beverly City School District in the County of Burlington, State of New Jersey'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 in the County of Burlington, State of New Jersey'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 may exist that have not been identified.

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
December 30, 2021

K-2

**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

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, 2021. 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.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Beverly City School District's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; 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*, and New Jersey OMB's Circular 15-08, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid. Those standards, the Uniform Guidance and the New Jersey OMB Circular 15-08 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal and state program occurred. An audit includes examining, on a test basis, evidence about Beverly City School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of Beverly City School District's compliance.

Opinion on Each Major Federal and State Program

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, 2021.

Report on Internal Control Over Compliance

Management of Beverly City School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Beverly City School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the New Jersey OMB 15-08, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Beverly City School District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose Report

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 State 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
December 30, 2021

BEVERLY CITY SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards, Schedule A
For the Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Program or Award Amount	Grant Period		Balance at June 30, 2020	Cash Received	Budgetary Expenditures	Adjustments	Accounts Receivable	Balance at June 30, 2021	
			From	To						Deferred Revenue	Due to Grantor
U.S. Department of Education											
General Fund:											
Medical Assistance Program	93.778	28,957	7/1/2020	6/30/2021	\$ -	28,957	\$ (28,957)	\$ -	\$ -	\$ -	\$ -
Impact Aid	84.041	44,498	7/1/2020	6/30/2021	-	44,498	(44,498)	-	-	-	-
U.S. Department of Agriculture											
Passed-through State Department of Education:											
Food Service Fund:											
Food Distribution Program	10.565	29,397	7/1/2020	6/30/2021	-	29,397	(29,397)	-	-	-	-
Child Nutrition Cluster:											
Summer Food Service for Children	10.559	48,229	7/1/2019	6/30/2020	(10,459)	10,459	-	-	-	-	-
Summer Food Service for Children	10.559	154,488	7/1/2020	6/30/2021	(10,459)	126,948	(154,488)	(27,540)	(27,540)	-	-
Subtotal of Child Nutrition Cluster		117,719			(10,459)	137,407	(154,488)	(27,540)	(27,540)	-	-
Total Food Service Fund		166,804			(10,459)	166,804	(183,885)	(27,540)	(27,540)	-	-
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	3,305	7/1/2020	6/30/2021	-	3,305	(3,305)	-	-	-	-
I.D.E.A. Part B, Basic Regular	84.027	3,327	7/1/2019	6/30/2020	(3,327)	3,327	-	-	-	-	-
I.D.E.A. Part B, Preschool	84.173	120,224	7/1/2020	6/30/2021	-	120,224	(120,224)	-	-	-	-
I.D.E.A. Part B, Preschool	84.173	117,719	7/1/2019	6/30/2020	(95,497)	95,497	-	-	-	-	-
Subtotal of Special Education Cluster		222,353			(98,824)	222,353	(123,529)	-	-	-	-
Title I, Part A											
Title I, Part A	84.010	182,852	7/1/2020	6/30/2021	-	177,330	(182,852)	(5,522)	(5,522)	-	-
Title I, Part A	84.010	170,611	7/1/2019	6/30/2020	(113,261)	113,261	-	-	-	-	-
Title II, Part A	84.168	11,803	7/1/2020	6/30/2021	-	11,803	(11,803)	-	-	-	-
Title II, Part A	84.168	12,377	7/1/2019	6/30/2020	(6,838)	6,838	-	-	-	-	-
Title IV	84.424	10,272	7/1/2019	6/30/2020	(10,272)	10,272	-	-	-	-	-
Title IV	84.424	12,164	7/1/2020	6/30/2021	-	12,164	(12,164)	-	-	-	-
CARES Emergency Relief Grant	84.425D	132,434	3/13/2020	9/30/2022	-	71,423	(52,235)	-	-	19,188	-
Total Special Revenue Fund		625,444			(229,195)	625,444	(382,593)	(5,522)	(5,522)	19,188	-
		\$ 865,703			\$ (239,654)	\$ 865,703	\$ (639,923)	\$ (33,062)	\$ (33,062)	\$ 19,188	\$ -

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, 2021

State Grantor/Program Title	Grant or State Project Number	Program or Award Amount	Grant Period		Balance at June 30, 2020		Balance at June 30, 2021		MEMO		
			From	To	Deferred Revenue (Accrs Receivable)	Cash Received	Budgetary Expenditures	(Accounts Receivable)		Deferred Revenue Interfund Payable	Due to Grantor
State Department of Education											
General Fund:											
Transportation Aid	21-495-034-5120-014	\$ 193,173	7/1/2020	6/30/2021	\$ -	\$ 174,599	\$ (193,173)	\$ -	\$ -	\$ 18,574	\$ 193,173
Special Education Aid	21-495-034-5120-012	182,606	7/1/2020	6/30/2021	-	165,048	(182,606)	-	-	17,558	182,606
Equalization Aid	21-495-034-5120-078	2,566,311	7/1/2020	6/30/2021	-	2,319,561	(2,566,311)	-	-	246,750	2,566,311
Extraordinary Aid	20-495-034-5120-044	63,359	7/1/2019	6/30/2020	(63,359)	63,359	-	-	-	-	-
Security Aid	21-495-034-5120-084	105,483	7/1/2020	6/30/2021	-	95,147	(102,493)	-	-	10,122	102,483
Adjustment Aid	21-495-034-5120-085	78,269	7/1/2020	6/30/2021	-	685,398	(798,309)	-	-	72,911	105,269
Non-Public Transportation	21-495-034-5120-014	7,540	7/1/2020	6/30/2021	-	639,581	(7,540)	-	-	-	7,540
On-Behalf TPAF Pension Contribution	21-100-034-5095-002	639,581	7/1/2020	6/30/2021	-	200,435	(639,581)	-	-	-	639,581
On-Behalf TPAF Post-Retirement Medical	21-100-034-5095-001	200,435	7/1/2020	6/30/2021	-	556	(200,435)	-	-	-	200,435
On-Behalf TPAF Long-Term Disability Insurance	21-100-034-5095-004	556	7/1/2020	6/30/2021	-	8,702	(556)	-	-	-	200,435
Reimbursed TPAF Social Security Contributions	20-495-034-5094-003	178,358	7/1/2019	6/30/2020	(8,702)	8,702	-	-	-	-	556
Reimbursed TPAF Social Security Contributions	21-495-034-5094-003	183,479	7/1/2020	6/30/2021	-	183,479	(183,479)	-	-	-	-
Total General Fund					(72,241)	4,536,045	(4,939,752)	(110,033)	-	365,915	4,939,752
Special Revenue Fund:											
Preschool Education Aid	20-495-034-5120-086	728,448	7/1/2019	6/30/2020	42,608	740,880	(42,608)	-	-	-	42,608
Preschool Education Aid	21-495-034-5120-086	740,880	7/1/2020	6/30/2021	-	740,880	(740,880)	-	-	-	740,880
Total Special Revenue Fund					42,608	740,880	(783,488)	-	-	-	783,488
Food Service Fund:											
National School Lunch Program (State Shared)	21-100-010-3360-067	2,344	7/1/2020	6/30/2021	-	1,641	(2,344)	(703)	-	-	-
National School Lunch Program (State Shared)	20-100-010-3360-067	2,344	7/1/2019	6/30/2020	(101)	101	-	-	-	-	-
Total Food Services Fund					(101)	1,742	(2,344)	(703)	-	-	-
Total State Financial Assistance for testing					(29,734)	5,278,667	(5,725,584)	(110,736)	\$ -	\$ 365,915	\$ 5,723,240
State Financial Assistance Not Subject to Single Audit Determination											
General Fund:											
On-Behalf TPAF Pension Contribution	21-100-034-5095-002	639,581	7/1/2020	6/30/2021	-	639,581	(639,581)	-	-	-	-
On-Behalf TPAF Post-Retirement Medical	21-100-034-5095-001	200,435	7/1/2020	6/30/2021	-	200,435	(200,435)	-	-	-	-
On-Behalf TPAF Long-Term Disability Insurance	21-100-034-5095-004	556	7/1/2020	6/30/2021	-	556	(556)	-	-	-	-
Total State Financial Assistance Not Subject to Single Audit Determination					-	840,572	(840,572)	-	-	-	-
Total State Financial Assistance					(29,734)	4,438,095	(4,885,012)	(110,736)	\$ -	\$ 365,915	\$ 5,723,240

See accompanying notes to schedules of expenditures.

Beverly City School District

Notes to the Schedules of Awards and Financial Assistance

June 30, 2021

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 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 last state aid payment in the current budget year, which is mandated pursuant to P.L. 2003, c.97.(A3521). For GAAP purposes that payment is not recognized until the subsequent budget year due to the state deferral and recording of the last state aid payment 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.

Beverly City School District

Notes to Schedules of Awards and Financial Assistance (continued)

June 30, 2021

3. Relationship to General Purpose Financial Statements (continued)

The net adjustment to reconcile from the budgetary basis to the GAAP basis is \$(597,657) 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:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
General Fund	\$ 73,455	\$ 4,342,095	\$ 4,415,550
Special Revenue Fund	382,583	783,488	1,166,071
Capital Projects Fund	-	-	-
Food Service Fund	<u>183,885</u>	<u>2,344</u>	<u>186,229</u>
Total awards and financial assistance	<u>\$ 639,923</u>	<u>\$ 5,127,927</u>	<u>\$ 5,767,850</u>

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, 2021.

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, 2021

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 no
- 2) Significant deficiencies identified that are not considered to be material weaknesses? yes none reported

Noncompliance material to general-purpose financial statements noted? yes no

Federal Awards Section N/A

Internal Control over major programs:

- 1) Material weakness(es) identified? yes no
- 2) Significant deficiencies identified that are not considered to be material weaknesses? yes none reported

Type of auditor's report issued on compliance for major programs: N/A

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section .516(a) of the Uniform Guidance? yes no

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
----------------	------------------------------------

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? yes no

Beverly City School District

Schedule of Findings and Questioned Costs (continued)

June 30, 2021

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
<u>State Aid-Public Cluster</u>	
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
495-034-5120-086	Preschool Education 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, 2021

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, 2021

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, 2021, and have issued our report thereon dated December 05, 2021.

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

December 05, 2021

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 CAFR.

Official Bonds (N.J.S.A 18A:17-26, 18A:17-32, 18A:13-13)

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Brian F. Savage	School Accountant	\$ 175,000
Pablo Canela	Treasurer	\$ 200,000

There is a Public Employees' Faithful Performance Blanket Position Bond covering all other employees with multiple coverage of \$175,000.

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, 2021 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 CAFR. This section of the CAFR 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 CAFR.

Other Special Federal and/or State Projects (cont'd)

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 CAFR. This section of the CAFR 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.
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.

School Purchasing Programs (Cont'd)
Contracts and Agreements Requiring Advertisement for Bids (cont'd)

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 threshold 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 \$19,600 for 2020-2021.

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

COVID - 19 EMERGENCY

In accordance with the Governor's Declaration of Emergency pertaining to the COVID 19 Virus all Public, Charter, Non-Public schools were ordered to close effective as of March 18, 2020 for an undetermined period to limit the spread of the virus. As a result, School Food Authorities (SFA) were required to institute alternate procedures to provide meals to Free and Reduced Price eligible students during the period of school closures.

During SY 2020-2021 the public health emergency was still applicable. As a result, School Food Authorities (SFAs) were required to provide meals in accordance with the regulations governing the National School Nutrition Seamless Summer Option (SS) or the Summer Food Service Program (SFSP) option.

School Food Service (cont'd)

COVID - 19 EMERGENCY (CONTINUED)

Therefore, 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 free and reduced price meal eligible students during the emergency.

The school food service program was not selected as a major federal and/or State program. However, the program expenditures exceeded \$100,000 in federal and/or State support. Accordingly, we inquired of school management, or appropriate school food service personnel, as to whether the School Food Authority (SFA) had any Child Nutrition Program reimbursement overclaims or underclaims. No exceptions were noted.

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 (CAFR Schedule B-5) does separate program and non-program revenue and program and non-program costs of goods sold.

Net cash resources did not exceed three months average expenditures.

We also inquired of management about the emergency COVID-19 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. We also inquired if the FSMC received a loan in accordance with the Payroll Protection Plan and whether the funds were used to pay for costs applicable to the Food Service Programs. We also inquired if the PPP loan was subsequently forgiven and the FSMC refunded or credited the applicable amounts to the SFA.

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, 2020 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 2020-2021 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.

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 15, 2020**

	2021-2022 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		Selected from Workpapers		Verified per Registers On Roll		Errors per Registers On Roll		Reported or Sample A.S.S.A. as for Private Schools		Sample Verified Errors		
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	
Half Day Preschool	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Preschool	39	-	39	-	-	-	20	-	20	-	-	-	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Kindergarten	34	-	34	-	-	-	18	-	18	-	-	-	-	-	-	-	-
One	24	-	24	-	-	-	12	-	12	-	-	-	-	-	-	-	-
Two	27	-	27	-	-	-	14	-	14	-	-	-	-	-	-	-	-
Three	29	-	29	-	-	-	15	-	15	-	-	-	-	-	-	-	-
Four	25	-	25	-	-	-	13	-	13	-	-	-	-	-	-	-	-
Five	17	-	17	-	-	-	9	-	9	-	-	-	-	-	-	-	-
Six	23	-	23	-	-	-	12	-	12	-	-	-	-	-	-	-	-
Seven	24	-	24	-	-	-	12	-	12	-	-	-	-	-	-	-	-
Eight	19	-	20	-	(1)	-	10	-	10	-	-	-	-	-	-	-	-
Nine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ten	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Eleven	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Twelve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (15+CR.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (1-14 CR.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	261	-	262	-	(1)	-	135	-	135	-	-	-	-	-	-	-	-
Special Ed - Elementary	30	-	30	-	-	-	23	-	23	-	-	-	-	-	-	-	-
Special Ed - Middle School	22	-	21	-	1	-	17	-	17	-	-	-	-	1	1	1	1
Special Ed - High School	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2	2	2
Subtotal	52	-	51	-	1	-	40	-	40	-	-	-	-	3	3	3	3
Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Co. Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	313	-	313	-	-	-	175	-	175	-	-	-	-	3	3	3	3
Percentage Error					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 15, 2020**

	Resident Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported on Low Income	Reported on A.S.S.A. as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors	Reported on LEP low Income	Reported on A.S.S.A. 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	19	19	-	13	13	-	1	1	-	1	1	-
One	15	15	-	10	10	-	-	-	-	-	-	-
Two	20	20	-	14	14	-	1	1	-	1	1	-
Three	20	20	-	14	14	-	2	2	-	2	2	-
Four	19	19	-	13	13	-	-	-	-	-	-	-
Five	15	15	-	10	10	-	-	-	-	-	-	-
Six	12	12	-	8	8	-	1	1	-	1	1	-
Seven	14	14	-	10	10	-	-	-	-	-	-	-
Eight	6	6	-	4	4	-	-	-	-	-	-	-
Nine	3	3	-	2	2	-	1	1	-	1	1	-
Ten	3	3	-	2	2	-	2	2	-	2	2	-
Eleven	6	6	-	4	4	-	1	1	-	1	1	-
Twelve	4	4	-	3	3	-	-	-	-	-	-	-
Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (15+CR.)	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (1-14 CR.)	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	156	156	-	107	107	-	9	9	-	9	9	-
Special Ed - Elementary	25	25	-	19	19	-	-	-	-	-	-	-
Special Ed - Middle	19	19	-	14	14	-	-	-	-	-	-	-
Special Ed - High	14	14	-	11	11	-	-	-	-	-	-	-
Subtotal	58	58	-	44	44	-	-	-	-	-	-	-
Train Sch/Secure Care	-	-	-	-	-	-	-	-	-	-	-	-
Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-
Co. Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-
Totals	214	214	-	151	151	-	9	9	-	9	9	-
Percentage Error			0.00%			0.00%			0.00%			0.00%

	Transportation			Recalculated				
	Reported on DRTS by DOE/county	Reported on DRTS by District	Errors	Tested	Verified	Errors	Reported	Recalculated
Reg. - Public Schools, col. 1	121	121	-	75	75	-	6.9	6.9
Reg.-SpEd, col. 4	12	12	-	7	7	-	6.9	6.9
Transported - AIL, col. 2	-	-	-	-	-	-	9.8	9.8
Non-Public, Col. 3	26	26	-	16	16	-	-	-
Special Ed Spec, col. 6	21	21	-	13	13	-	-	-
Totals	180	180	-	111	111	-	6.9	6.9
Percentage Error			0.00%			0.00%		

Reg Avg. (Mileage) = Regular Including Grade PK students (Part A)
 Reg Avg. (Mileage) = Regular Excluding Grade PK students (Part B)
 Spec Avg. = Special Ed with Special Needs

SCHEDULE OF AUDITED ENROLLMENTS

**BEVERLY CITY BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2020**

	Resident LEP NOT Low Income		Sample for Verification	
	Reported on A.S.A. as NOT Low Income	Reported on Workpapers as NOT Low Income	Sample Selected from Workpapers	Verified to Application and Register
Half Day Preschool	-	-	-	-
Full Day Preschool	-	-	-	-
Half Day Kindergarten	-	-	-	-
Full Day Kindergarten	-	-	-	-
One	-	-	-	-
Two	-	-	-	-
Three	-	-	-	-
Four	-	-	-	-
Five	-	-	-	-
Six	2	2	2	2
Seven	1	1	1	1
Eight	-	-	-	-
Nine	-	-	-	-
Ten	-	-	-	-
Eleven	-	-	-	-
Twelve	1	1	1	1
Post-Graduate	-	-	-	-
Adult H.S. (15+CR.)	-	-	-	-
Adult H.S. (1-14 CR.)	-	-	-	-
Subtotal	4	4	4	4
Special Ed - Elementary	-	-	-	-
Special Ed - Middle	-	-	-	-
Special Ed - High	-	-	-	-
Subtotal	-	-	-	-
Co. Voc. - Regular	-	-	-	-
Co. Voc. Ft. Post Sec.	-	-	-	-
Totals	4	4	4	4
Percentage Error		0.00%		0.00%

Excess Surplus Calculation- Regular Districts/Charter School/Renaissance School Project

Section 1	Amount	Amount
A. 4% Calculation of Excess Surplus		
2020-21 Total General Fund Expenditures per the CAFR, Ex. C-1		\$ <u>8,409,183</u> (B)
Increased by:		
Transfer from Capital Outlay to Capital Projects Fund		\$ <u>0</u> (B1a)
Transfer from Capital Reserve to Capital Projects Fund		\$ <u>0</u> (B1b)
Transfer from General Fund to SRF for PreK-Regular		\$ <u>0</u> (B1c)
Transfer from General Fund to SRF for PreK-Inclusion		\$ <u>0</u> (B1d)
Decreased by:		
On-Behalf TPAF Pension & Social Security Assets Acquired Under Capital Leases	\$ <u>1,024,051</u> (B2a)	
	\$ <u>0</u> (B2b)	
Adjusted 2020-21 General Fund Expenditures [(B)+(B1s)-(B2s)]	\$ <u>7,385,132</u> (B3)	
4% of Adjusted 2020-21 General Fund Expenditures [(B3) times .04]	\$ <u>295,405</u> (B4)	
Enter Greater of (B4) or \$250,000	\$ <u>295,405</u> (B5)	
Increased by: Allowable Adjustment *	\$ <u>139,531</u> (K)	
Maximum Unassigned/Undesignated-Unreserved Fund Balance [(B5)+(K)]		\$ <u>434,936</u> (M)

Section 2

Total General Fund - Fund Balances @ 6/30/2021 (Per CAFR Budgetary Comparison Schedule C-1)		
Decreased by:	\$ <u>3,859,142</u> (C)	
Year-end Encumbrances	\$ <u>0</u> (C1)	
Legally Restricted – Designated for Subsequent Year’s Expenditures	\$ <u>0</u> (C2)	
Legally Restricted - Excess Surplus – Designated for Subsequent Year’s Expenditures **	\$ <u>211,722</u> (C3)	
Other Restricted Fund Balances ****	\$ <u>3,116,006</u> (C4)	
Assigned Fund Balance – Unreserved- Designated for Subsequent Year’s Expenditures	\$ <u>72,028</u> (C5)	
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]		\$ <u>459,386</u> (U1)

Section 3	Amount	Amount
Restricted Fund Balance – Excess Surplus*** [(U1)-(M)] If Negative Enter -0		\$ <u>24,450</u> (E)
Recapitulation of Excess Surplus as of June 30, 2021		
Reserved Excess Surplus – Designated for Subsequent Year’s Expenditures **		\$ <u>211,722</u> (C3)

Section 1	Amount	Amount
Reserved Excess Surplus ***[(E)]		\$ 236,172 (E)
Total Excess Surplus [(C3) + (E)]		\$ (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.

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	\$ 44,498 (H)
Sale & Lease-back	\$ 0 (I)
Extraordinary Aid	\$ 87,493 (J1)
Additional Nonpublic School Transportation Aid	\$ 7,540 (J2)
Current Year School Bus Advertising Revenue Recognized	\$ 0 (J3)
Family Crisis Transportation Aid	\$ 0 (J4)
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)]	\$ 139,531 (K)

** This amount represents the June 30, 2021 Excess Surplus (C3 above) and must be included in the Audit Summary Line 90031.

*** Amounts must agree to the June 30, 2021 CAFR 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	\$ 0
Sale/lease-back reserve	\$ 0
Capital reserve	\$ 2,477,814
Maintenance reserve	\$ 307,192
Emergency reserve	\$ 0
Tuition reserve	\$ 331,000
School Bus Advertising 50% Fuel Offset Reserve – current year	\$ 0
School Bus Advertising 50% Fuel Offset Reserve –prior year	\$ 0
Impact Aid General Fund Reserve (Sections 8002 and 8003)	\$ 0
Impact Aid Capital Fund Reserve (Sections 8007 and 8008)	\$ 0
Other state/government mandated reserve	\$ 0
(new) Reserve for Unemployment Fund	\$ 0
[Other Restricted Fund Balance not noted above]****	\$ 0
 Total Other Restricted Fund Balance	 \$ 3,116,006(C4)

The following example illustrates the proper calculation of the 4 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 CAFR) 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 CAFR, 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 2020-21 and recognized \$1,000 of School Bus Advertising Revenue during 2020-21. The June 30, 2021 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 2019-20 additional spending proposal required to be designated/appropriated in the 2021-22 budget; \$45,000 reserved June 30, 2020 excess surplus required to be designated/appropriated in the 2021-22 budget reported in the “Restricted” fund balance category (GASBS 54); \$90,000 unreserved and designated in the 2021-22 budget reported in the “Assigned” fund balance category (GASBS 54); and \$395,000 unreserved/undesigned reported in the “Unassigned” fund balance category (GASBS 54) prior to calculating June 30, 2021 excess surplus.

2020-21 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.



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Change Order

PROJECT: *(Name and address)*
Beverly City School District Modular
Classrooms
601 Bentley Avenue, Beverly, Burlington
County, NJ

CONTRACT INFORMATION:
Contract For: Modular Classroom
Buildings
Date: 10 August 2021

CHANGE ORDER INFORMATION:
Change Order Number: 002
Date: 25 February 2022

OWNER: *(Name and address)*
Beverly City Schools, 601 Bently Avenue,
Beverly, New Jersey 08010

ARCHITECT: *(Name and address)*

CONTRACTOR: *(Name and address)*
BOXX Modular, Inc. fka Vanguard
Modular Building Systems, LLC, 717
Constitution Drive, Suite 100,
Exton, PA 19341

THE CONTRACT IS CHANGED AS FOLLOWS:

(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)

Additional Electrical Conduit from modular building to boiler room

The original Contract Sum was	\$	1,497,647.00
The net change by previously authorized Change Orders	\$	63,793.33
The Contract Sum prior to this Change Order was	\$	1,561,440.33
The Contract Sum will be increased by this Change Order in the amount of	\$	6,304.58
The new Contract Sum including this Change Order will be	\$	1,567,744.91

The Contract Time will be increased by Zero (0) days.
The new date of Substantial Completion will be

NOTE: This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

_____	BOXX Modular, Inc. fka Vanguard Modular Building Systems, LLC	_____	Beverly City Schools
ARCHITECT <i>(Firm name)</i>	CONTRACTOR <i>(Firm name)</i>	OWNER <i>(Firm name)</i>	
_____	_____	_____	_____
SIGNATURE	SIGNATURE	SIGNATURE	
_____	_____	_____	_____
PRINTED NAME AND TITLE	PRINTED NAME AND TITLE	PRINTED NAME AND TITLE	
_____	_____	_____	_____
DATE	DATE	DATE	



AIA® Document G701™ – 2017

Change Order

PROJECT: *(Name and address)*
Beverly City School District Modular Classrooms
601 Bentley Avenue, Beverly, Burlington County, NJ

CONTRACT INFORMATION:
Contract For: Modular Classroom Buildings
Date: 10 August 2021

CHANGE ORDER INFORMATION:
Change Order Number: 001
Date: 25 February 2022

OWNER: *(Name and address)*
Beverly City Schools, 601 Bently Avenue, Beverly, New Jersey 08010

ARCHITECT: *(Name and address)*

CONTRACTOR: *(Name and address)*
BOXX Modular, Inc. fka Vanguard Modular Building Systems, LLC, 717 Constitution Drive, Suite 100, Exton, PA 19341

THE CONTRACT IS CHANGED AS FOLLOWS:

(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)

Relocate existing manhole and install additional sanitary piping

The original Contract Sum was	\$	1,497,647.00
The net change by previously authorized Change Orders	\$	0.00
The Contract Sum prior to this Change Order was	\$	1,497,647.00
The Contract Sum will be increased by this Change Order in the amount of	\$	63,793.33
The new Contract Sum including this Change Order will be	\$	1,561,440.33

The Contract Time will be increased by Zero (0) days.
The new date of Substantial Completion will be

NOTE: This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

_____ ARCHITECT <i>(Firm name)</i>	BOXX Modular, Inc. fka Vanguard Modular Building Systems, LLC _____ CONTRACTOR <i>(Firm name)</i>	Beverly City Schools _____ OWNER <i>(Firm name)</i>
_____ SIGNATURE	_____ SIGNATURE	_____ SIGNATURE
_____ PRINTED NAME AND TITLE	_____ PRINTED NAME AND TITLE	_____ PRINTED NAME AND TITLE
_____ DATE	_____ DATE	_____ DATE

Beverly Substitutes

Mecca Abdur-Rahim

Delores Beverly

Moral Best

Conor Dempster

Michael Dirr

Lee Ann Kaminski

Crystal McRae

Daniel Miranda

Gregory Morgan

John Nemeth

Andrea Santiago

Gerry Scott

Kathy Tatti

Krystina Watson

Ida Williams-Moore

Lynn Wright

March 4, 2022

Dr. Elizabeth Giacobbe
Superintendent of Beverly City School
601 Bentley Avenue
Beverly City, NJ 08010

Dear Dr. Giacobbe,

I am expecting the birth of my child June 10, 2022. A statement from my physician verifying my pregnancy and anticipated date of birth, along with the certification of health care provider paperwork will be forthcoming. I am requesting the use of time off in accordance with the Federal Family Leave Act (FMLA) leading up to the birth of the baby, as well as immediately after. I am also requesting to use time off in accordance with the NJ Family Leave Act (NJFLA) in the Fall of 2022 for bonding.

The 5-week leave (FMLA) will commence on May 12, 2022 and end on June 16, 2022 (pending no further school closure days). I would like to use 20 of my accumulated sick days beginning May 12, 2022 through June 10, 2022 for the purpose of incapacity due to pregnancy. I would then like to use 4 more sick days after the birth of the baby (June 13, 2022- June 16, 2022) to care for myself and the baby.

In the Fall of 2022, under umbrella of NJFLA, my 12 week leave will commence on September 1, 2022 and I will return on November 28, 2022. I intend to apply for the State of New Jersey Insurance Benefits beginning on September 1, 2022 and continuing for the maximum period available under law. After I receive the necessary paperwork for the Board of Education office (forms and amount to be paid), I will then submit these forms for your completion within the time prescribed by law. Proper notification verifying my intent to return will be provided.

I am requesting written notification from the Board of Education granting this leave. Thank you for your time and consideration.

Sincerely,



Meredith Shockley

Cc: Board of Education

March 2, 2022

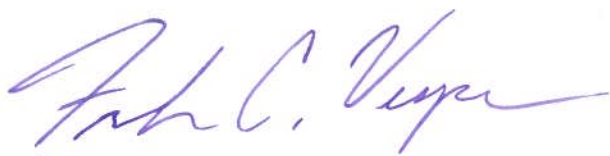
To: Dr. Liz Giacobbe

From: Frank C. Vespe

Thank you for the opportunity to work with the Beverly School District over the past 5 years. I have enjoyed working with the students and staff. After much consideration and reflection upon our meeting, I have come to the conclusion that it is best that I move on.

Please consider this my letter of resignation and to advise you that March 15, 2022 will be my last day with the Beverly School District.

Thank you.

A handwritten signature in blue ink that reads "Frank C. Vespe". The signature is written in a cursive style with a long horizontal flourish extending to the right.

STUDENT COUNT

GRADE/TEACHER

PRE-K

Ms. Scarperia	11
Ms. Foglio	12
Ms. Spratt	11
Ms. Grenier	11

KINDERGARTEN

Mrs. Shockley	14
Ms. Costigan	15
Ms. Kehlenbeck	2

FIRST GRADE

Ms. DiMedio	18
Mrs. Farrelly	14
Ms. Kehlenbeck	3

SECOND GRADE

Mrs. Maldonado	11
Mr. Vogelei	11
Ms. Kehlenbeck	4

THIRD GRADE

Mrs. McCloskey	14
Mrs. Fisher	12
Mrs. Blythe	2

FOURTH GRADE

Mrs. Saric	18
Ms. Balkovic	16
Mrs. Blythe	3

FIFTH GRADE HOMEROOM

Ms. Gottlieb	33
Mrs. Blythe	1

SIXTH GRADE HOMEROOM

Mrs. Torrillo	21
Mr. Morrissey	3

SEVENTH GRADE HOMEROOM

Mr. Dempster	14
Mr. Knazek	17
Mr. Morrissey	7

EIGHTH GRADE HOMEROOM

Mrs. Druding	25
Mr. Morrissey	3

TOTAL COUNT 326

Attendance Totals for Beverly Elementary School from 03/01/2022 - 03/22/2022
Report 1005 run on 03/22/2022

Grade	PTC	HR	Total	Days Possible	Days Present	Days Absent	Days Tardy	A-D-E	A-D-A	% ATT	ADA/ADE
01	All	All	35	560	503	57	41	35	31.438	89.821	89.821
02	All	All	24	384	373	11	35	24	23.312	97.135	97.135
03	All	All	30	480	450	30	34	30	28.125	93.75	93.75
04	All	All	37	592	535	57	54	37	33.438	90.372	90.372
05	All	All	34	544	513	31	38	34	32.062	94.301	94.301
06	All	All	24	384	352	32	41	24	22	91.667	91.667
07	All	All	38	608	567	41	23	38	35.438	93.257	93.257
08	All	All	28	448	409	39	23	28	25.562	91.295	91.295
3F	All	All	21	324	251	73	40	20.25	15.688	77.469	77.469
4F	All	All	23	368	314	54	47	23	19.625	85.326	85.326
KF	All	All	32	512	469	43	68	32	29.312	91.602	91.602
TOTAL			326	5,204	4,736	468	444	325.25	296	91.007	91.007

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		35	560	503	57	41	35	31.438	89.821	89.821
02	All		24	384	373	11	35	24	23.312	97.135	97.135
03	All		30	480	450	30	34	30	28.125	93.75	93.75
04	All		37	592	535	57	54	37	33.438	90.372	90.372
05	All		34	544	513	31	38	34	32.062	94.301	94.301
06	All		24	384	352	32	41	24	22	91.667	91.667
07	All		38	608	567	41	23	38	35.438	93.257	93.257
08	All		28	448	409	39	23	28	25.562	91.295	91.295
3F	All		21	324	251	73	40	20.25	15.688	77.469	77.469
4F	All		23	368	314	54	47	23	19.625	85.326	85.326
KF	All		32	512	469	43	68	32	29.312	91.602	91.602
TOTAL			326	5,204	4,736	468	444	325.25	296	91.007	91.007

Total Sum of All Schools ADE: 325.25

Total Sum of All Schools ADA: 296



NURSE'S MONTHLY REPORT

DATE RANGE: 2/21/2022-3/18/2022

STUDENT VISITS: 177

PHYSICALS PROCESSED: 1

F/U HEALTH SCREENING FAILURES: 73

EMERGENCY SERVICES: 0

EMPLOYEE VISITS: 2

DOCUMENTED CONTAGIOUS ILLNESSES: 18

CST REFERRALS COMPLETED PER REQUEST: 0

STUDENT HEALTH SCREENING 3 DAYS/WEEK: 1

AED/PADS MONTHLY CHECKS: 1

OTHER:

- STUDENT HEALTH SCREENING 3 DAYS/WEEK: 1
- COMMUNICATION W/PARENTS RE: IMM DEFICIENCIES: 2
- SENT HOME EMERGENCY CARE PLANS FOR COMPLETION: 1
- STREAMLINED MEDICAL NEEDS INTO GENESIS FOR TEACHER ACCESSIBILITY AND CONFIDENTIALITY: 3
- FACILITATED SCHOOL HEALTH VISITS AND MED ADMINISTRATION
- REVIEWED HEALTH FORMS AND SECURED MEDS: 2
- MONITORED THE WEEKLY ACTIVITY LEVEL OF COVID IN BURLINGTON COUNTY
- TRACKING/ASSESSING STUDENTS WITH COVID SYMPTOMS, REFERRAL, F/U TEST RESULTS AND RETURN TO SCHOOL
- WEEKLY CDRSS TRACKING SYSTEM COMPLETION
- COORDINATION WITH BASKETBALL AND SOCCER COACHES FOR REQUIRED PAPERWORK
- EDUCATING COACHES ON PLAYERS MEDICAL NEEDS
- FACILITATED SCHOOL BASED BIWEEKLY COVID TESTING FOR UNVACCINATED STAFF: 7
- COLLECT AND REVIEW BIWEEKLY COVID TESTING RESULTS FROM UNVACCINATED STAFF
- ASSEMBLED PERMISSION LETTERS TO PARENTS TO CONDUCT FUTURE SCOLIOSIS SCREENING OF 5TH AND 7TH GRADE STUDENTS
- MONITOR (BY PHONE OR COMPUTER VM) ABSENTEES FOR MEDICAL REASONS
- PARENTAL PAPERWORK REQUESTS (sending FAXES or EMAILS) : 5



March 9th, 2022

Beverly City School Art Club Proposal

Submitted By: Brittney Calimer

Purpose:

The purpose of the Beverly Arts Club is for students in grades 6th-8th to have the opportunity to explore a variety of art techniques and media such as painting, drawing, sculpture, printmaking, collage, and textiles , as well as make new friends that appreciate and enjoy art.

Possible Mediums To Use:

- Paint
- Chalk Pastel
- Oil Pastel
- Drawing Supplies
- Painting Supplies
- Craft Supplies
- Ceramics

Number & Age of Students

Up to 20 students from 6th-8th grade in good academic and behavioral standing are eligible to join, with parental consent.

Number & Days for Meeting

The TIER 3 Beverly Arts Club will start Wednesday, April 6th and meet for 10 weeks until June 15th, 2022. The Beverly Arts Club will meet from 3:05-4:30 every week in room 21.