



BEVERLY CITY BOARD OF EDUCATION

601 Bentley Avenue

Beverly, New Jersey 08010

www.beverlycityschool.org

REGULAR MEETING

Beverly City School

7:00 PM

December 21, 2016

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 is writing on January 6, 2016. A copy was also submitted to the Beverly Post Office.

Public agendas are available on the table as you enter the room. There is one full copy of the support documentation located in the binder next to the agendas. Please feel free to examine the binder, but please do not remove any items as a courtesy to other members of the public. Copies of all documents are available from the Business Office during regular business hours.

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

Stacey Atkinson	_____	Jean Wetherill	_____
Ronald Murphy	_____	Mary Wolbert	_____
Mary Smith-Jones	_____	Richard Wolbert	_____

4. President opens meeting

5. Board Member Comments on the Agenda

6. Public Comment on Agenda Items Only

7. Student Recognition

8. MOTION: BE IT RESOLVED, that the Board of Education approve to accept the resignation of Board Member, Mary Ellen Knudson effective December 15, 2016.

9. MOTION: To approve the minutes for the Regular meeting on November 16, 2016.

Roll Call

Stacey Atkinson	_____	Jean Wetherill	_____
Ronald Murphy	_____	Mary Wolbert	_____
Mary Smith-Jones	_____	Richard Wolbert	_____

MONTHLY FINANCIALS/CONTRACTS:

10. Consent Agenda:

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

A.MOTION: To accept the financial Report of the Secretary for the month ending October 2016: Balance on hand \$2,765,038.36



Board Secretary's Month Certification

Budgetary Line Item Status

Certification of No Over-expenditures – Recommend acceptance that pursuant to N.J.A.C. 6A:23-2.12(c)3, Dr. Brian F. Savage, Board Secretary, certifies that as of October 2016, 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.

Sch. Bus. Adm./Board Secretary	Date
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Board Certification – Recommend acceptance that through the adoption of this resolution, the Beverly City Board of Education, pursuant to N.J.A.C. 6A:23-2.12 (c) 4, certifies that as of October 2016, after review of the Secretary's monthly financial report (appropriations section) and upon consultation with the Business Administrator and other appropriate district officials, that to the best of our knowledge no major account or fund has been over-expended in violation of N.J.A.C. 6A:23-2.12 (c)4 i-vi and that sufficient funds are available to meet the district's financial obligations for the remainder of the fiscal year.

- B. MOTION: To accept the financial report of the Treasurer of School Monies ending October 2016.
 - C. MOTION: To approve to authorize the Business Administrator to make transfers within accounts for the month of October 2016.
 - D. MOTION: To approve the purchase orders in the amount of \$126,714.85 for the month of December 2016.
 - E. MOTION: To approve the bills list:
- BE IT RESOLVED, that the Board of Education approve the bills totaling \$234,709.48 for the month of December 2016 to be paid, and the Secretary and the President be hereby authorized and directed to draw orders on the Treasurer for the payment of same.
- F. MOTION: To approve the gross payroll wages for the pay period ending November 15, 2016 in the amount of \$144,289.62 and for the pay period ending November 30, 2016 in the amount of \$140,962.48 in the total amount of \$285,252.10 for the month of November 2016.



Roll Call

Stacey Atkinson	_____	Jean Wetherill	_____
Ronald Murphy	_____	Mary Wolbert	_____
Mary Smith-Jones	_____	Richard Wolbert	_____

FINANCIALS/CONTRACTS:

11. Consent Agenda:

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

A.MOTION: To approve the following 2016-2017 school year tuition for out-of-district placement:

School	# of Students	Cost	Effective	Comments	Total
Commission for the Blind	1	\$1,900.00	9/1/2016-6/30/2017	Level of Service – 1	\$1,900.00

B. MOTION: BE IT RESOLVED, that the Board of Education approve to renew for 2016-2017 school year, the food service management contract Nutri-Serve Management, Inc. at the flat fee of \$11,766.50, this contract contains a break even clause for the 2016-2017 School Year.

C. MOTION: BE IT RESOLVED, that the Board of Education approve Aflac (American Family Life Assurance Company of Columbus) to offer voluntary employee paid supplemental insurance for all Beverly City school employees.

D. MOTION: BE IT RESOLVED, that the Board of Education approve the 2015-2016 CAFR/Audit.

E. MOTION: BE IT RESOLVED, that the Board of Education approve to designate the Business Administrator/Board Secretary as the Public Agency Compliance Officer for Beverly City School.

Roll Call

Stacey Atkinson	_____	Jean Wetherill	_____
Ronald Murphy	_____	Mary Wolbert	_____
Mary Smith-Jones	_____	Richard Wolbert	_____



PERSONNEL:

12. Consent Agenda:

The following action items A through O 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 January 2017.

B. MOTION: BE IT RESOLVED, that the Board of Education approve the termination of William Hawthorne, Paraprofessional effective December 17, 2016.

C. MOTION: BE IT RESOLVED, that the Board of Education approve Moet Bryant, Paraprofessional, Step #11, at the rate of \$16.69 per hour, retroactive effective November 21, 2016.

D. MOTION: BE IT RESOLVED, that the Board of Education approve Kaitlin Cody, Paraprofessional, Step #11, at the rate of \$16.69 per hour, retroactive effective November 21, 2016.

E. MOTION: BE IT RESOLVED, that the Board of Education approve Vonetta McGee, Main Office Clerk, at the salary of \$32,000.00 per year, retroactive effective December 19, 2016.

F. MOTION: BE IT RESOLVED, that the Board of Education approve the FMLA of Nicole Vermes tentatively beginning January 18, 2017 to May 19, 2017.

G. MOTION: BE IT RESOLVED, that the Board of Education approve Donna Butler, as maternity leave substitute at the rate of \$200.00 per day, tentative date January 9, 2017 to May 19, 2017.

H. MOTION: BE IT RESOLVED, that the Board of Education approve the following staff as scorekeepers at the rate of \$22.00 per hour:

- Dorothy Foglio – Substitute

I. MOTION: BE IT RESOLVED, that the Board of Education approve the resignation of Moet Bryant, Paraprofessional, effective January 13, 2017.

J. MOTION: BE IT RESOLVED, that the Board of Education approve Valerie Acerba, as maternity leave substitute at the rate of \$200.00 per day, tentative date February 1, 2017.

K. MOTION: BE IT RESOLVED, that the Board of Education approve Verna Martin, Paraprofessional, Step #11, at the rate of \$16.69 per hour, retroactive effective December 19, 2016.



L. MOTION: BE IT RESOLVED, that the Board of Education approve the FMLA of Margaret Gunkel tentatively beginning February 13, 2017 to June 15, 2017.

M. MOTION: BE IT RESOLVED, that the Board of Education approve an annual salary of \$40,000.00 to paid to Ms. Andrea Sanchez-Dollard retroactive to November 16th, 2016.

N. MOTION: BE IT RESOLVED, that the Board of Education approve the resignation of Julia Velasquez effective November 18, 2016. (REVISED)

O. MOTION: BE IT RESOLVED, that the Board of Education approve Valerie Acerba to be added to the Sub Caller list, effective December 22, 2016.

Roll Call

Stacey Atkinson	_____	Jean Wetherill	_____
Ronald Murphy	_____	Mary Wolbert	_____
Mary Smith-Jones	_____	Richard Wolbert	_____

CURRICULUM:

13. Consent Agenda:

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

A.MOTION: BE IT RESOLVED, that the Board of Education approve the 2016-2017 Art Curricular Framework.

B.MOTION: BE IT RESOLVED, that the Board of Education approve the 2016-2017 Physical Education and Health Curricular Framework.

Roll Call

Stacey Atkinson	_____	Jean Wetherill	_____
Ronald Murphy	_____	Mary Wolbert	_____
Mary Smith-Jones	_____	Richard Wolbert	_____

14. Old Business

15. New Business – Removal of Board Member

16. Superintendent's Report



A.Enrollment Report

B.Attendance Report

C.Nurse's Report

D.Discipline Report

E. H.I.B. Incidents:

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

F. Drills:

- Fire Drill – December 1, 2016 – 2 minutes 35 seconds

- Lockdown Drill – December 20, 2016 – 2:18 PM

17. Correspondence

18. Board Comments

19. Public Comments

20. Adjournment

----- Forwarded message -----

From: **Mary Ellen Knudson** <mknudson@beverlycityschool.org>

Date: Mon, Nov 21, 2016 at 5:21 PM

Subject: Knudson - Resignation

To: Rich Wolbert <rwolbert@beverlycityschool.org>

8

MaryEllen Knudson
433 Jennings St
Beverly, NJ 08010
Tel: 215.205.4458

To: Mr. Rich Wolbert
Beverly City School Board President

November 21, 2016

Dear Mr. Richard Wolbert,

I am writing this letter to inform you of my resignation from my position on the board of Beverly City School. As you may already know, we are relocating to PA. Because of this situation I feel that it is in the best interest of both myself and Beverly City School if I step down from the board. I will relinquish all of my responsibilities and privileges as a board member effective December 15, 2016. I appreciate your patience and cooperation in this matter.

I regret any inconvenience that my resignation may cause to the school board. Should you have any need to get in touch with me, my telephone number is 215.205.4458 and my email address is happy1113@yahoo.com.

I have greatly enjoyed the cooperative experience of serving on the school board during my term and am thankful for your help and kindness along the way. I am honored to have worked in the capacity of improving the school and its functions for our children and am grateful for your understanding.

Yours sincerely,

MaryEllen Knudson

Elizabeth Giacobbe <egiacobbe@beverlycityschool.org>
To: Andrea Sanchez <asanchez@beverlycityschool.org>

Tue, Dec 20, 2016 at 2:08 PM

Sincerely,

Elizabeth C. Giacobbe

Superintendent of Schools
Beverly City School District
(609).387.2200





BEVERLY CITY BOARD OF EDUCATION
601 Bentley Avenue
Beverly, New Jersey 08010

www.beverlycityschool.org

REGULAR MEETING

9

Beverly City School
November 16, 2016

7:00 PM
Beverly School Library

Minutes

1. CALL TO ORDER

The Board President Richard Wolbert called the meeting to order at 7:00 p.m. 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 6, 2016. A copy was also submitted to the Beverly Post Office.

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Richard Wolbert led the Pledge of Allegiance



Roll Call

Stacey Atkinson	Absent	Jean Wetherill	Present
Mary Ellen Knudson	Absent	Mary Wolbert	Present
Ronald Murphy	Absent	Richard Wolbert	Present
Mary Smith-Jones	Present		

4. Mr. Richard Wolbert, Board President opened the meeting.

Ms. Giacobbe, Superintendent of Schools and Dr. Savage, Staff Accountant/Board Secretary were also present.

There were five (5) member of the public present at the meeting.

5. Board Member Comments on the Agenda

There were no comments from the Board of Education on the agenda.

6. Public Comment on Agenda Items Only

There were no comments from the public on the agenda.

7. Student Recognition

The following students were recognized as Upstanders for the month. The two recipients are Jacob Smith and John Spencer.

Ms. Giacobbe also noted that there will be an additional new student recognition for a middle school students entitled Learner to Leader. This month's recipient is Kendrick Norton.

8. A motion was made by Jean Wetherill and seconded by Mary Smith-Jones to approve the minutes for the Regular meeting on October 19, 2016.

Roll Call

Stacey Atkinson	Absent	Jean Wetherill	Affirmative
Mary Ellen Knudson	Absent	Mary Wolbert	Abstained
Ronald Murphy	Absent	Richard Wolbert	Affirmative
Mary Smith-Jones	Affirmative		



MONTHLY FINANCIALS/CONTRACTS:

9. Consent Agenda:

A motion was made by Mary Smith-Jones and seconded by Jean Wetherill to approve the following action items A through F, which were considered under consent agenda. There were no items requiring further discussion that were pulled from the consent agenda and acted upon separately.

A.MOTION: To accept the financial Report of the Secretary for the month ending September 2016: Balance on hand \$2,764,744.69

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 September 2016, 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.

Sch. Bus. Adm./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 September 2016, after review of the Secretary's monthly financial report (appropriations section) and upon consultation with the Business Administrator and other appropriate district officials, that to the best of our knowledge no major account or fund has been over-expended in violation of N.J.A.C. 6A:23-2.12 (c)4 i-vi and that sufficient funds are available to meet the district's financial obligations for the remainder of the fiscal year.

B. MOTION: To accept the financial report of the Treasurer of School Monies ending September 2016.

C. MOTION: To approve to authorize the Business Administrator to make transfers within accounts for the month of September 2016.

D. MOTION: To approve the purchase orders in the amount of \$ 167,863.09 for the month of November 2016.

E. MOTION: To approve the bills list:



BE IT RESOLVED, that the Board of Education approve the bills totaling \$265,312.26 for the month of November 2016 to be paid, and the Secretary and the President be hereby authorized and directed to draw orders on the Treasurer for the payment of same.

F. MOTION: To approve the gross payroll wages for the pay period ending October 15, 2016 in the amount of \$144,408.98 and for the pay period ending October 31, 2016 in the amount of \$143,324.46 in the total amount of \$287,733.44 for the month of October 2016.

Roll Call

Stacey Atkinson	Absent	Jean Wetherill	Affirmative
Mary Ellen Knudson	Absent	Mary Wolbert	Affirmative
Ronald Murphy	Absent	Richard Wolbert	Affirmative
Mary Smith-Jones	Affirmative		

FINANCIALS/CONTRACTS:

10. Consent Agenda:

A motion was made by Jean Wetherill and seconded by Mary Smith-Jones to approve the following action items A through D, which were considered under consent agenda. There were no items requiring further discussion that were pulled from the consent agenda and acted upon separately.

A.MOTION: To approve the following 2016-2017 school year tuition for out-of-district placement:

School	# of Students	Cost	Effective	Comments	Total
Moorestown Baker School	1	\$30,000.00	9/1/2016-6/30/2017		\$30,000.00
Moorestown Baker School	1	\$30,721.51	9/1/2016-6/30/2017	1:1 Aid	\$30,721.51

B. MOTION: BE IT RESOLVED, that the Board of Education approve the transportation cost for the Rowan University Trip on November 15, 2016 provided by Laurel Bus in the amount of \$350.00.

C. MOTION: BE IT RESOLVED, that the Board of Education approve to renew the food service management contract for Nutri-Serve Food Management, Inc., this contract contains a break even clause for the 2016-2017 School Year.



D. MOTION: BE IT RESOLVED, that the Board of Education approve the 2016-2017 Basketball away game transportation costs provided by Eagle Wolfington:

- December 9th - \$295.11 per bus
- December 14th - \$273.48 per bus
- December 19th - \$273.48 per bus
- December 20th - \$273.48 per bus
- January 5th - \$306.00 per bus
- January 11th - \$360.00 per bus
- January 18th - \$284.29 per bus
- January 23rd - \$320.00 per bus

Roll Call

Stacey Atkinson	Absent	Jean Wetherill	Affirmative
Mary Ellen Knudson	Absent	Mary Wolbert	Affirmative
Ronald Murphy	Absent	Richard Wolbert	Affirmative
Mary Smith-Jones	Affirmative		

PERSONNEL:

11. Consent Agenda:

A motion was made by Mary Smith-Jones and seconded by Mary Wolbert to approve the following action items A through H, which were considered under consent agenda. There were no items requiring further discussion that were 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 December 2016.

B. MOTION: BE IT RESOLVED, that the Board of Education approve the resignation of Chelsey Fitzgerald, Paraprofessional effective November 23, 2016.

C. MOTION: BE IT RESOLVED, that the Board of Education approve the retirement of Queen Morgan, Paraprofessional effective December 1, 2016.

D. MOTION: BE IT RESOLVED, that the Board of Education approve the FMLA for Jodi Gottlieb, effective November 22, 2016 to January 3, 2017.

E. MOTION: BE IT RESOLVED, that the Board of Education approve the resignation of Calynn Rosano, Clerk Typist effective December 1, 2016.

F. MOTION: BE IT RESOLVED, that the Board of Education approve the resignation of Julia Velasquez, Paraprofessional effective November 30, 2016.



G. MOTION: BE IT RESOLVED, that the Board of Education approve the following staff as scorekeepers at the rate of \$22.00 per hour:

- Stefanie Borota
- Conor Dempster
- Karen Spratt – Substitute
- Lois Harmon – Substitute
- Charlene Singer – Substitute

H. MOTION: BE IT RESOLVED, that the Board of Education approve Lois Harman and Karen Spratt to provide upto 10 hours of home bound instruction at the rate of \$40 an hour.

Roll Call

Stacey Atkinson	Absent	Jean Wetherill	Affirmative
Mary Ellen Knudson	Absent	Mary Wolbert	Affirmative
Ronald Murphy	Absent	Richard Wolbert	Affirmative
Mary Smith-Jones	Affirmative		

CURRICULUM:

12. A motion was made by Jean Wetherill and seconded by Mary Smith-Jones; BE IT RESOLVED, that the Board of Education approve the submission of the QSAC Equivalency Application to the New Jersey Department of Education.

The application was reviewed with the Board of Education.

Roll Call

Stacey Atkinson	Absent	Jean Wetherill	Affirmative
Mary Ellen Knudson	Absent	Mary Wolbert	Affirmative
Ronald Murphy	Absent	Richard Wolbert	Affirmative
Mary Smith-Jones	Affirmative		

POLICIES:

13. A motion was made by Jean Wetherill and seconded by Mary Smith-Jones; BE IT RESOLVED, that the Board of Education approve the 2nd reading of policy 5756 Transgender Student.

The meeting was open to the public comment. There was no public comment.

Roll Call

Stacey Atkinson	Absent	Jean Wetherill	Affirmative
Mary Ellen Knudson	Absent	Mary Wolbert	Affirmative
Ronald Murphy	Absent	Richard Wolbert	Affirmative
Mary Smith-Jones	Affirmative		



PROFESSIONAL DEVELOPMENT:

14. A motion was made by Mary Smith-Jones and seconded by Jean Wetherill; BE IT RESOLVED, that the Board of Education approve the professional development for Elizabeth Giacobbe and Chelsea Light to attend the What You Need to Know About Trauma Informed Care on December 9, 2016, located at Westampton, NJ, there will be no cost to the district.

Roll Call

Stacey Atkinson	Absent	Jean Wetherill	Affirmative
Mary Ellen Knudson	Absent	Mary Wolbert	Affirmative
Ronald Murphy	Absent	Richard Wolbert	Affirmative
Mary Smith-Jones	Affirmative		

15. Old Business

There was no old business for the month.

16. New Business

Richard Wolbert reviewed the new concession stand proposal. There was also discussion about a tot lot playground that would be universally acceptable for all children. A grant possibility was also reviewed

17. Superintendent's Report

A. Enrollment Report: 305 students

B. Attendance Report

The report was included for review by the Board of Education.

C. Nurse's Report

The report was included for review by the Board of Education.

D. Discipline Report

The report was included for review by the Board of Education.

E. H.I.B. Incidents:

2 incidents reported: 0 were confirmed bullying, 2 determined to be non-HIB related or non-actionable HIB, and 0 inconclusive.



F. Drills:

- Shelter in Place – October 28, 2016 – 10:35 AM
- Fire Drill – November 2, 2016 – 2:16 PM – 2 minutes 5 seconds
- Shelter in Place – November 16, 2016 – 9:08 AM

18. Correspondence

Mrs. Giacobbe informed the Board of Education that she had received correspondence that Mr. McBride would be out on a medical leave from Palmyra.

19. Board Comments

There were no comments from the Board of Education.

20. Public Comments

The open to the public comment portion of the meeting began at 7:38 p.m. and closed at 7:38 p.m.

There were no comments from the public.

21. Adjournment

A motion was made by Mary Wolbert and seconded by Mary Smith-Jones to adjourn the Board of Education Meeting at 7:39 p.m.

Roll Call

Stacey Atkinson	Absent	Jean Wetherill	Affirmative
Mary Ellen Knudson	Absent	Mary Wolbert	Affirmative
Ronald Murphy	Absent	Richard Wolbert	Affirmative
Mary Smith-Jones	Affirmative		

Respectfully submitted:

Brian F. Savage, Ed.D.

Staff Accountant/Board Secretary



EXECUTIVE SESSION

There were no executive session topics for the month of November 2016.

Respectfully submitted:

Brian F. Savage, Ed.D.

Staff Accountant/Board Secretary

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 Beverly City Board of Education
 General Fund - Fund 10 (including subfunds 16 and 17)
 Interim Balance Sheet
 For 4 Month Period Ending 10/31/2016

 ASSETS AND RESOURCES

10A

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

101	Cash in bank		\$1,738,704.35
102-107	Cash and cash equivalents		\$500.00
116	Capital reserve Account		\$181,976.00
	Accounts receivable:		
132	Interfund	\$365,303.23	
141	Intergovernmental - State	(\$352,286.86)	
143	Intergovernmental - Other	\$26,911.00	
			\$39,927.37

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

301	Estimated Revenues	\$6,580,223.00	
302	Less Revenues	(\$1,971,234.26)	
			\$4,608,988.74

Total assets and resources \$6,570,096.46

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 Beverly City Board of Education
 General Fund - Fund 10 (including subfunds 16 and 17)
 Interim Balance Sheet
 For 4 Month Period Ending 10/31/2016

 LIABILITIES AND FUND EQUITY

--- LIABILITIES ---

Other current liabilities \$18,521.00

TOTAL LIABILITIES \$18,521.00

FUND BALANCE

--- Appropriated ---

753	Reserve for encumbrances - Current Year		\$3,776,893.00
	Reserved fund balance:		
760	Reserved Fund Balance		\$392,738.95
601	Appropriations	\$6,810,533.00	
602	Less : Expenditures	\$1,378,679.09	
603	Encumbrances	\$3,776,893.00 (\$5,155,572.09)	
			\$1,654,960.91

Total Appropriated \$5,824,592.86

--- Unappropriated ---

770	Fund Balance		\$957,292.60
303	Budgeted Fund Balance		(\$230,310.00)

TOTAL FUND BALANCE \$6,551,575.46

TOTAL LIABILITIES AND FUND EQUITY \$6,570,096.46

Beverly City Board of Education
 General Fund - Fund 10 (including subfunds 16 and 17)
 Interim Balance Sheet
 For 4 Month Period Ending 10/31/2016

RECAPITULATION OF FUND BALANCE:	Budgeted	Actual	Variance
Appropriations	\$6,810,533.00	\$5,155,572.09	\$1,654,960.91
Revenues	(\$6,580,223.00)	(\$1,971,234.26)	(\$4,608,988.74)
	<u>\$230,310.00</u>	<u>\$3,184,337.83</u>	<u>(\$2,954,027.83)</u>
Less: Adjust for prior year encumb.	\$0.00	\$0.00	
Budgeted Fund Balance	<u>\$230,310.00</u>	<u>\$3,184,337.83</u>	<u>(\$2,954,027.83)</u>

Recapitulation of Budgeted Fund Balance by Subfund			
Fund 10 (includes 10, 11, 12, and 13)	\$230,310.00	\$3,184,337.83	(\$2,954,027.83)
Fund 16 (Restricted ARRA-ESF)	\$0.00	\$0.00	\$0.00
Fund 17 (Restricted ARRA-GSF)	\$0.00	\$0.00	\$0.00
TOTAL Budgeted Fund Balance	<u>\$230,310.00</u>	<u>\$3,184,337.83</u>	<u>(\$2,954,027.83)</u>

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education
GENERAL FUND - FUND 10 (including subfunds 16 and 17)
INTERIM STATEMENTS COMPARING
BUDGET REVENUE WITH ACTUAL TO DATE AND
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
For 4 Month Period Ending 10/31/2016

		BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***					
1XXX	From Local Sources	\$2,847,921.00	\$1,114,896.06		\$1,733,024.94
3XXX	From State Sources	\$3,732,302.00	\$836,850.00		\$2,895,452.00
4XXX	From Federal Sources		\$19,488.20		(\$19,488.20)
TOTAL REVENUE/SOURCES OF FUNDS		\$6,580,223.00	\$1,971,234.26		\$4,608,988.74

*** EXPENDITURES ***					
		APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
--- CURRENT EXPENSE ---					
11-1XX-100-XXX	Regular Programs - Instruction	\$1,569,429.00	\$342,521.36	\$1,148,051.41	\$78,856.23
11-2XX-100-XXX	Special Education - Instruction	\$365,686.00	\$100,986.05	\$259,899.95	\$4,800.00
11-230-100-XXX	Basic Skills - Remedial Instruction	\$60,899.00	\$26,176.04	\$34,722.96	\$0.00
11-240-100-XXX	Bilingual Education - Instruction	\$52,995.00	\$10,598.80	\$42,396.20	\$0.00
11-401-100-XXX	School-Spon. Cocurr. Acti-Instr	\$10,000.00	\$81.00	\$7,000.00	\$2,919.00
11-402-100-XXX	School-Spons. Athletics - Instruction	\$8,500.00	\$0.00	\$4,500.00	\$4,000.00
11-4XX-100-XXX	Other Instrc. Programs - Instruction	\$1.00	\$0.00	\$1.00	\$0.00
--- UNDISTRIBUTED EXPENDITURES ---					
11-000-100-XXX	Instruction	\$1,419,392.00	\$195,138.80	\$800,384.75	\$423,868.45
11-000-211-XXX	Attendance and Social Work Services	\$29,585.00	\$9,913.77	\$17,911.23	\$1,760.00
11-000-213-XXX	Health Services	\$149,399.00	\$26,516.84	\$121,898.92	\$983.24
11-000-216-XXX	Speech, OT,PT & Related Svcs	\$116,273.00	\$17,944.60	\$96,228.40	\$2,100.00
11-000-217-XXX	Other Support Serv - Students Extra Srvc	\$21,720.00	\$0.00	\$13,720.00	\$8,000.00
11-000-218-XXX	Guidance	\$18,650.00	\$4,955.16	\$10,194.84	\$3,500.00
11-000-219-XXX	Child Study Teams	\$359,241.00	\$48,843.45	\$132,329.99	\$178,067.56
11-000-221-XXX	Improv of Inst. - Instruc Staff	\$201,274.00	\$58,380.59	\$140,293.41	\$2,600.00
11-000-222-XXX	Educational Media Serv/School Library	\$4,920.00	\$0.00	\$3,177.88	\$1,742.12
11-000-223-XXX	Instructional Staff Training Services	\$23,000.00	\$5,058.00	\$12,654.00	\$5,288.00
11-000-230-XXX	Supp. Serv.-General Administration	\$216,861.00	\$61,861.77	\$113,251.87	\$41,747.36
11-000-240-XXX	Supp. Serv.-School Administration	\$20,001.00	\$6,180.57	\$10,355.38	\$3,465.05
11-000-25X-XXX	Central Serv & Admin. Inform. Tech.	\$200,577.00	\$55,860.59	\$113,948.91	\$30,767.50
11-000-261-XXX	Require Maint. for School Facilities	\$101,000.00	\$15,296.05	\$21,065.42	\$64,638.53
11-000-262-XXX	Custodial Services	\$426,442.00	\$95,681.98	\$184,472.59	\$146,287.43
11-000-270-XXX	Student Transportation Services	\$445,519.00	\$54,716.47	\$207,608.59	\$183,193.94
11-XXX-XXX-2XX	Allocated and Unallocated Benefits	\$967,214.00	\$234,579.70	\$270,482.80	\$462,151.50
TOTAL GENERAL CURRENT EXPENSE EXPENDITURES/USES OF FUNDS		\$6,788,578.00	\$1,371,291.59	\$3,766,550.50	\$1,650,735.91

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 Beverly City Board of Education
 GENERAL FUND - FUND 10 (including subfunds 16 and 17)
 INTERIM STATEMENTS COMPARING
 BUDGET REVENUE WITH ACTUAL TO DATE AND
 APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
 For 4 Month Period Ending 10/31/2016

*** EXPENDITURES - cont'd ***	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
*** CAPITAL OUTLAY ***				
12-XXX-XXX-73X Equipment	\$4,000.00	\$0.00	\$0.00	\$4,000.00
12-000-4XX-XXX Facilities acquisition & constr. serv.	\$17,955.00	\$7,387.50	\$10,342.50	\$225.00
TOTAL CAP OUTLAY EXPEND./USES OF FUNDS	\$21,955.00	\$7,387.50	\$10,342.50	\$4,225.00
TOTAL GENERAL FUND EXPENDITURES	\$6,810,533.00	\$1,378,679.09	\$3,776,893.00	\$1,654,960.91

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 Beverly City Board of Education
 GENERAL FUND - FUND 10 (including subfunds 16 and 17)
 SCHEDULE OF REVENUES
 ACTUAL COMPARED WITH ESTIMATED
 For 4 Month Period Ending 10/31/2016

		ESTIMATED	ACTUAL	UNREALIZED
		-----	-----	-----
--- LOCAL SOURCES ---				
1210	Local Tax Levy	\$2,845,921.00	\$1,075,194.06	\$1,770,726.94
1XXX	Miscellaneous	\$2,000.00	\$39,702.00	(\$37,702.00)
TOTAL		\$2,847,921.00	\$1,114,896.06	\$1,733,024.94
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--- STATE SOURCES ---				
3131	Extraordinary Aid	\$10,000.00	\$29,899.00	(\$19,899.00)
3132	Categorical Special Education Aid	\$170,576.00	\$144,384.00	\$26,192.00
3176	Equalization	\$2,420,975.00	\$365,904.00	\$2,055,071.00
3177	Categorical Security	\$87,320.00	\$87,320.00	.00
3178	Adjustment Aid	\$840,178.00	.00	\$840,178.00
3121	Categorical Transportation Aid	\$193,173.00	\$193,173.00	.00
3XXX	Other State Aids	\$10,080.00	\$16,170.00	(\$6,090.00)
TOTAL		\$3,732,302.00	\$836,850.00	\$2,895,452.00
		-----	-----	-----
--- FEDERAL SOURCES ---				
4100	P.L. 81-874 (Impact)		\$1,859.12	(\$1,859.12)
4200	Medicaid Reimbursement		\$17,629.08	(\$17,629.08)
TOTAL		\$0.00	\$19,488.20	(\$19,488.20)
		-----	-----	-----
--- OTHER FINANCING SOURCES ---				
TOTAL REVENUES/SOURCES OF FUNDS		\$6,580,223.00	\$1,971,234.26	\$4,608,988.74
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REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education
GENERAL FUND - FUND 10 (including subfunds 16 and 17)
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 4 Month Period Ending 10/31/2016

	Appropriations	Expenditures	Encumbrances	Available Balance
*** GENERAL CURRENT EXPENSE ***				
--- Regular Programs - Instruction ---				
11-110-100-101 Kindergarten - Salaries of Teachers	\$139,729.00	\$28,648.16	\$111,080.84	.00
11-120-100-101 Grades 1-5 - Teachers Sal.	\$647,124.00	\$101,841.96	\$545,282.04	.00
11-130-100-101 Grades 6-8 - Teachers Sal.	\$350,370.00	\$58,389.08	\$291,980.92	.00
--- Regular Programs - Home Instruction ---				
11-150-100-101 Salaries of Teachers	\$5,000.00	\$0.00	\$5,000.00	\$0.00
11-150-100-320 Purchased Prof.-Ed. Services	\$3,000.00	.00	.00	\$3,000.00
11-190-100-106 Other Salary for Instruction	\$145,096.00	\$12,855.01	\$132,240.99	.00
11-190-100-320 Purchased Prof.-Ed. Services	\$16,000.00	.00	.00	\$16,000.00
11-190-100-340 Purchased Technical Services	\$66,510.00	\$38,775.22	\$24,563.75	\$3,171.03
11-190-100-500 Other Purch. Serv. (400-500 series)	\$40,000.00	\$13,533.54	\$24,337.95	\$2,128.51
11-190-100-610 General Supplies	\$99,700.00	\$85,796.01	\$13,564.92	\$339.07
11-190-100-640 Textbooks	\$50,900.00	\$2,682.38	.00	\$48,217.62
11-190-100-890 Other Objects	\$6,000.00	.00	.00	\$6,000.00
TOTAL	\$1,569,429.00	\$342,521.36	\$1,148,051.41	\$78,856.23
--- SPECIAL EDUCATION - INSTRUCTION ---				
Learning and/or Language Disabilities:				
11-204-100-101 Salaries of Teachers	\$114,127.00	\$50,110.10	\$64,016.90	\$0.00
11-204-100-106 Other Sal. For Instruction	\$35,000.00	\$15,411.95	\$19,588.05	.00
11-204-100-610 General supplies	\$1,000.00	.00	.00	\$1,000.00
TOTAL	\$150,127.00	\$65,522.05	\$83,604.95	\$1,000.00
Resource Room/Resource Center:				
11-213-100-101 Salaries of Teachers	\$211,759.00	\$35,464.00	\$176,295.00	\$0.00
11-213-100-610 General supplies	\$3,800.00	.00	.00	\$3,800.00
TOTAL	\$215,559.00	\$35,464.00	\$176,295.00	\$3,800.00
TOTAL SPECIAL ED - INSTRUCTION	\$365,686.00	\$100,986.05	\$259,899.95	\$4,800.00
--- Basic Skills/Remedial-Instruction ---				
11-230-100-101 Salaries of Teachers	\$60,899.00	\$26,176.04	\$34,722.96	\$0.00
TOTAL	\$60,899.00	\$26,176.04	\$34,722.96	\$0.00
--- Bilingual Education-Instruction ---				
11-240-100-101 Salaries of Teachers	\$52,995.00	\$10,598.80	\$42,396.20	\$0.00
TOTAL	\$52,995.00	\$10,598.80	\$42,396.20	\$0.00
--- School spons.cocurricular activities-Instruction ---				
11-401-100-100 Salaries	\$7,000.00	.00	\$7,000.00	.00
11-401-100-500 Purchased Services (300-500 series)	\$2,900.00	.00	.00	\$2,900.00
11-401-100-800 Other Objects	\$100.00	\$81.00	.00	\$19.00
TOTAL	\$10,000.00	\$81.00	\$7,000.00	\$2,919.00
--- School sponsored athletics-Instruct. ---				
11-402-100-100 Salaries	\$4,500.00	.00	\$4,500.00	.00
11-402-100-600 Supplies and Materials	\$4,000.00	.00	.00	\$4,000.00

Beverly City Board of Education
 GENERAL FUND - FUND 10 (including subfunds 16 and 17)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 4 Month Period Ending 10/31/2016

	Appropriations	Expenditures	Encumbrances	Available Balance
TOTAL	\$8,500.00	\$0.00	\$4,500.00	\$4,000.00
--- Other Instructional programs-Instruction ---				
11-403-100-100 Salaries	\$1.00	.00	\$1.00	.00
TOTAL	\$1.00	\$0.00	\$1.00	\$0.00
--- UNDISTRIBUTED EXPENDITURES ---				
--- Instruction ---				
11-000-100-561 Tuition to Other LEAs within State Regular	\$343,754.00	\$88,018.80	\$205,376.20	\$50,359.00
11-000-100-562 Tuition to Other LEAs within State Special	\$219,480.00	(\$599.95)	\$1.00	\$220,078.95
11-000-100-563 Tuition to Co.Voc.School Dist.-reg.	\$131,540.00	\$37,027.20	\$86,396.80	\$8,116.00
11-000-100-565 Tuition to Co.Spec.Serv. & Reg. Day schls	\$401,915.00	.00	\$327,405.00	\$74,510.00
11-000-100-566 Tuition to Priv Sch for Disabl w/i State	\$252,197.00	\$70,692.75	\$181,205.75	\$298.50
11-000-100-568 Tuition - State Facilities	\$35,465.00	.00	.00	\$35,465.00
11-000-100-569 Tuition - Other	\$35,041.00	.00	.00	\$35,041.00
TOTAL	\$1,419,392.00	\$195,138.80	\$800,384.75	\$423,868.45
--- Attendance and social work services ---				
11-000-211-100 Salaries	\$27,585.00	\$9,913.77	\$17,671.23	.00
11-000-211-300 Purchased Prof. & Tech. Svc.	\$2,000.00	.00	\$240.00	\$1,760.00
TOTAL	\$29,585.00	\$9,913.77	\$17,911.23	\$1,760.00
--- Health services ---				
11-000-213-100 Salaries	\$73,399.00	\$16,170.88	\$57,228.12	.00
11-000-213-300 Purchased Prof. & Tech. Svc.	\$74,500.00	\$9,643.75	\$64,651.25	\$205.00
11-000-213-600 Supplies and Materials	\$1,000.00	\$617.21	\$19.55	\$363.24
11-000-213-800 Other Objects	\$500.00	\$85.00	.00	\$415.00
TOTAL	\$149,399.00	\$26,516.84	\$121,898.92	\$983.24
--- Speech, OT,PT & Related Svcs ---				
11-000-216-100 Salaries	\$74,273.00	\$14,854.60	\$59,418.40	.00
11-000-216-320 Purchased Prof. Ed. Services	\$40,000.00	\$3,090.00	\$36,810.00	\$100.00
11-000-216-600 Supplies and Materials	\$2,000.00	.00	.00	\$2,000.00
TOTAL	\$116,273.00	\$17,944.60	\$96,228.40	\$2,100.00
--- Other support services - Students - Extra Srvc				
11-000-217-100 Salaries	\$13,720.00	.00	\$13,720.00	.00
11-000-217-320 Purchased Prof. Ed. Services	\$8,000.00	.00	.00	\$8,000.00
TOTAL	\$21,720.00	\$0.00	\$13,720.00	\$8,000.00
--- Guidance ---				
11-000-218-105 Sal Secr. & Clerical Asst.	\$15,150.00	\$4,955.16	\$10,194.84	.00
11-000-218-320 Purchased Prof. - Ed. Services	\$3,500.00	.00	.00	\$3,500.00
TOTAL	\$18,650.00	\$4,955.16	\$10,194.84	\$3,500.00
--- Child Study Teams ---				
11-000-219-104 Salaries Other Prof. Staff	\$211,195.00	\$38,387.07	\$115,069.93	\$57,738.00
11-000-219-105 Sal Secr. & Clerical Asst.	\$21,466.00	\$7,414.66	\$14,051.34	.00

Beverly City Board of Education
 GENERAL FUND - FUND 10 (including subfunds 16 and 17)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 4 Month Period Ending 10/31/2016

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-219-320 Purchased Prof. - Ed. Services	\$58,000.00	\$2,662.50	\$900.00	\$54,437.50
11-000-219-390 Other Purch. Prof. & Tech Svc.	\$64,000.00	\$379.22	\$1,590.31	\$62,030.47
11-000-219-600 Supplies and Materials	\$2,800.00	.00	\$718.41	\$2,081.59
11-000-219-800 Other Objects	\$1,780.00	.00	.00	\$1,780.00
TOTAL	\$359,241.00	\$48,843.45	\$132,329.99	\$178,067.56
--- Improv. of instr. Serv. ---				
11-000-221-102 Salaries Superv. of Instr.	\$182,174.00	\$52,846.35	\$129,327.65	.00
11-000-221-104 Salaries Other Prof. Staff	\$8,000.00	\$2,687.68	\$5,312.32	.00
11-000-221-105 Sal Secr. & Clerical Asst.	\$2,500.00	\$891.92	\$1,608.08	.00
11-000-221-110 Other Salaries	\$6,000.00	\$1,954.64	\$4,045.36	.00
11-000-221-600 Supplies and Materials	\$2,600.00	.00	.00	\$2,600.00
TOTAL	\$201,274.00	\$58,380.59	\$140,293.41	\$2,600.00
--- Educational media serv./sch.library ---				
11-000-222-300 Purchased Prof. & Tech Svc.	\$420.00	.00	.00	\$420.00
11-000-222-500 Other Purchased Services (400-500 series)	\$300.00	.00	.00	\$300.00
11-000-222-600 Supplies and Materials	\$3,200.00	.00	\$3,177.88	\$22.12
11-000-222-800 Other Objects	\$1,000.00	.00	.00	\$1,000.00
TOTAL	\$4,920.00	\$0.00	\$3,177.88	\$1,742.12
--- Instructional Staff Training Services ---				
11-000-223-390 Other Purch. Prof. & Tech Svc.	\$1,000.00	.00	.00	\$1,000.00
11-000-223-500 Other Purchased Services (400-500 series)	\$22,000.00	\$5,058.00	\$12,654.00	\$4,288.00
TOTAL	\$23,000.00	\$5,058.00	\$12,654.00	\$5,288.00
--- Support services-general administration ---				
11-000-230-101 Salaries of Teachers	\$142,861.00	\$39,870.66	\$102,981.34	\$9.00
11-000-230-331 Legal Services	\$25,000.00	\$7,668.98	\$404.46	\$16,926.56
11-000-230-332 Audit Fees	\$20,000.00	\$11,000.00	\$9,000.00	.00
11-000-230-339 Other Purchased Prof. Svc.	\$4,000.00	.00	.00	\$4,000.00
11-000-230-340 Purchased Tech. Services	\$2,000.00	.00	.00	\$2,000.00
11-000-230-530 Communications/Telephone	\$3,000.00	\$654.13	\$350.00	\$1,995.87
11-000-230-585 BOE Other Purchased Prof. Svc.	\$1,000.00	.00	.00	\$1,000.00
11-000-230-590 Other Purchased Services	\$5,000.00	\$600.00	\$431.70	\$3,968.30
11-000-230-610 General Supplies	\$4,000.00	\$1,818.00	\$84.37	\$2,097.63
11-000-230-890 Misc. Expenditures	\$3,000.00	\$250.00	.00	\$2,750.00
11-000-230-895 BOE Membership Dues and Fees	\$7,000.00	.00	.00	\$7,000.00
TOTAL	\$216,861.00	\$61,861.77	\$113,251.87	\$41,747.36
--- Support services-school administration ---				
11-000-240-105 Sal Secr. & Clerical Asst.	\$16,001.00	\$5,645.62	\$10,355.38	.00
11-000-240-600 Supplies and Materials	\$3,500.00	\$34.95	.00	\$3,465.05
11-000-240-800 Other Objects	\$500.00	\$500.00	.00	.00
TOTAL	\$20,001.00	\$6,180.57	\$10,355.38	\$3,465.05
--- Central Services ---				
11-000-251-100 Salaries	\$168,377.00	\$54,968.16	\$113,408.84	.00

Beverly City Board of Education
 GENERAL FUND - FUND 10 (including subfunds 16 and 17)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 4 Month Period Ending 10/31/2016

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-251-340 Purchased Technical Services	\$9,000.00	\$511.20	\$511.20	\$7,977.60
11-000-251-592 Misc Pur Serv (400-500 series)	\$4,000.00	.00	.00	\$4,000.00
11-000-251-600 Supplies and Materials	\$4,000.00	\$381.23	\$28.87	\$3,589.90
11-000-251-890 Other Objects	\$3,200.00	.00	.00	\$3,200.00
TOTAL	\$188,577.00	\$55,860.59	\$113,948.91	\$18,767.50
--- Admin. Info. Technology ---				
11-000-252-340 Purchased Technical Services	\$12,000.00	.00	.00	\$12,000.00
TOTAL	\$12,000.00	\$0.00	\$0.00	\$12,000.00
TOTAL Cent. Svcs. & Admin IT	\$200,577.00	\$55,860.59	\$113,948.91	\$30,767.50
--- Required Maint.for School Facilities ---				
11-000-261-420 Cleaning, Repair & Maint. Svc.	\$66,000.00	\$5,117.75	\$4,593.04	\$56,289.21
11-000-261-610 General Supplies	\$35,000.00	\$10,178.30	\$16,472.38	\$8,349.32
TOTAL	\$101,000.00	\$15,296.05	\$21,065.42	\$64,638.53
--- Custodial Services ---				
11-000-262-1XX Salaries	\$119,190.00	\$43,959.50	\$75,230.50	\$0.00
11-000-262-107 Salaries of Non-Instructional Aids	\$16,152.00	\$1,429.50	\$14,722.50	.00
11-000-262-300 Purchased Prof. & Tech. Svc.	\$25,000.00	\$2,322.10	\$5,146.69	\$17,531.21
11-000-262-420 Cleaning, Repair & Maint. Svc.	\$71,500.00	\$33,478.84	\$37,599.97	\$421.19
11-000-262-441 Rental of Land & Bldgs Other Than Lease	\$18,000.00	\$141.00	\$329.00	\$17,530.00
11-000-262-490 Other Purchased Property Svc.	\$4,000.00	\$292.00	.00	\$3,708.00
11-000-262-520 Insurance	\$28,600.00	.00	.00	\$28,600.00
11-000-262-590 Misc. Purchased Services	\$7,000.00	\$765.97	\$1,237.00	\$4,997.03
11-000-262-610 General Supplies	\$6,000.00	.00	.00	\$6,000.00
11-000-262-621 Energy (Natural Gas)	\$61,000.00	\$399.52	\$15,600.48	\$45,000.00
11-000-262-622 Energy (Electricity)	\$67,500.00	\$12,893.55	\$34,606.45	\$20,000.00
11-000-262-800 Other Objects	\$2,500.00	.00	.00	\$2,500.00
TOTAL	\$426,442.00	\$95,681.98	\$184,472.59	\$146,287.43
TOTAL Oper & Maint of Plant Services	\$527,442.00	\$110,978.03	\$205,538.01	\$210,925.96
--- Student transportation services ---				
11-000-270-161 Sal Pupil Trans(Bet Home & Sch)-Sp Ed	\$14,660.00	\$4,911.20	\$9,748.80	.00
11-000-270-162 Sal Pupil Trans.Other than Bet Home & Sch	\$14,660.00	\$4,911.20	\$9,748.80	.00
11-000-270-511 Contract Svc (btw Home & Sch.)-vendors	\$40,499.00	\$9,259.74	\$21,606.06	\$9,633.20
11-000-270-512 Contract Svc (other btw home & sch)-vndrs	\$10,000.00	\$125.00	\$2,735.84	\$7,139.16
11-000-270-513 Contract Svc (btw home & sch.)-joint agree	\$12,000.00	.00	.00	\$12,000.00
11-000-270-514 Contract Svc (Sp Ed.)-vendors	\$20,000.00	\$4,628.42	.00	\$15,371.58
11-000-270-515 Contract Svc (Sp Ed.)-joint agreements	\$16,000.00	.00	.00	\$16,000.00
11-000-270-517 Contract Svc (reg std) - ESCs	\$92,700.00	\$7,224.96	\$28,925.04	\$56,550.00
11-000-270-518 Contract Svc (Sp Ed) - ESCs	\$185,000.00	\$23,655.95	\$94,844.05	\$66,500.00
11-000-270-503 Contr Svc-Aid in Lieu Paymnts-Non Pub Sch	\$40,000.00	.00	\$40,000.00	.00
TOTAL	\$445,519.00	\$54,716.47	\$207,608.59	\$183,193.94
--- Personal Services-Employee Benefits---				
11-XXX-XXX-210 Group Insurance	\$47,287.00	(\$15,066.29)	.00	\$62,353.29

Beverly City Board of Education
 GENERAL FUND - FUND 10 (including subfunds 16 and 17)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 4 Month Period Ending 10/31/2016

	Appropriations	Expenditures	Encumbrances	Available Balance
11-XXX-XXX-220 Social Security Contributions	\$70,000.00	\$18,126.75	\$51,873.25	.00
11-XXX-XXX-241 Other Retirement Contrb. - Regular	\$56,119.00	.00	\$56,119.00	.00
11-XXX-XXX-242 Other Retirement Contrb. - ERIP	\$1,000.00	.00	.00	\$1,000.00
11-XXX-XXX-250 Unemployment Compensation	\$30,000.00	\$1,227.43	\$28,772.57	.00
11-XXX-XXX-260 Workman's Compensation	\$44,000.00	\$43,928.97	.00	\$71.03
11-XXX-XXX-270 Health Benefits	\$662,608.00	\$179,677.58	\$108,048.83	\$374,881.59
11-XXX-XXX-280 Tuition Reimbursement	\$29,500.00	\$5,880.00	.00	\$23,620.00
11-XXX-XXX-290 Other Employee Benefits	\$26,700.00	\$805.26	\$25,669.15	\$225.59
TOTAL	\$967,214.00	\$234,579.70	\$270,482.80	\$462,151.50
Total Undistributed Expenditures	\$4,721,068.00	\$890,928.34	\$2,269,978.98	\$1,560,160.68
*** TOTAL CURRENT EXPENSE EXPENDITURES ***	\$6,788,578.00	\$1,371,291.59	\$3,766,550.50	\$1,650,735.91
*** TOTAL CURRENT EXPENSE EXPENDITURES & TRANSFERS ***	\$6,788,578.00	\$1,371,291.59	\$3,766,550.50	\$1,650,735.91

Beverly City Board of Education
 GENERAL FUND - FUND 10 (including subfunds 16 and 17)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 4 Month Period Ending 10/31/2016

	Appropriations	Expenditures	Encumbrances	Available Balance
*** CAPITAL OUTLAY ***				
--- EQUIPMENT ---				
Undist. Exp. - Non-instructional Services				
12-000-300-730 Non-instructional services	\$4,000.00	.00	.00	\$4,000.00
TOTAL	\$4,000.00	\$0.00	\$0.00	\$4,000.00
--- Facilities acquisition and construction services ---				
12-000-4XX-721 Lease Purchase Agreements - Principal	\$17,955.00	\$7,387.50	\$10,342.50	\$225.00
Sub Total	\$17,955.00	\$7,387.50	\$10,342.50	\$225.00
TOTAL	\$17,955.00	\$7,387.50	\$10,342.50	\$225.00
TOTAL CAPITAL OUTLAY EXPENDITURES	\$21,955.00	\$7,387.50	\$10,342.50	\$4,225.00

Beverly City Board of Education
GENERAL FUND - FUND 10 (including subfunds 16 and 17)
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 4 Month Period Ending 10/31/2016

	Appropriations	Expenditures	Encumbrances	Available Balance
*** EDUCATION STABILIZATION FUND **				
*** GOVERNMENT SERVICES FUND **				
TOTAL GENERAL FUND EXPENDITURES	\$6,810,533.00	\$1,378,679.09	\$3,776,893.00	\$1,654,960.91

REPORT OF THE SECRETARY CERTIFICATION PAGE
TO THE BOARD OF EDUCATION
Beverly City Board of Education
General Fund - Fund 10 (including subfunds 16 and 17)

For 4 Month Period Ending 10/31/2016

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:23-2.11(a).

Board Secretary/Business Administrator

Date

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

11/5 9:49am

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education
ABBOTT Fund - Fund 15
Interim Balance Sheet
For 4 Month Period Ending 10/31/16

ASSETS AND RESOURCES

--- ASSETS ---

--- RESOURCES ---

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Beverly City Board of Education
ABBOTT Fund - Fund 15
Interim Balance Sheet
For 4 Month Period Ending 10/31/16

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
ABBOTT Fund - Fund 15
Interim Balance Sheet
For 4 Month Period Ending 10/31/16

LIABILITIES AND FUND EQUITY

RECAPITULATION OF FUND BALANCE:

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

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

ABBOTT Fund - FUND 15
INTERIM STATEMENTS COMPARING
BUDGET REVENUE WITH ACTUAL TO DATE
For 4 Month Period Ending 10/31/16

*** 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

ABBOTT Fund - FUND 15
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 4 Month Period Ending 10/31/16

	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
ABBOTT Fund - Fund 15
Interim Balance Sheet
For 4 Month Period Ending 10/31/16

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
ABBOTT Fund - Fund 15

For 4 Month Period Ending 10/31/16

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:23-2.11(a).

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

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 Beverly City Board of Education
 Special Revenue Fund - Fund 20
 Interim Balance Sheet
 For 4 Month Period Ending 10/31/16

 ASSETS AND RESOURCES

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

101	Cash in bank		\$564,566.03
	Accounts receivable:		
141	Intergovernmental - State	\$22,077.10	
142	Intergovernmental - Federal	\$129,735.98	
153,154	Other (net of estimated uncollectible of \$____)	(\$0.27)	
			\$151,812.81
	Other Current Assets		\$0.27

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

301	Estimated Revenues	\$611,254.00	
302	Less Revenues	(\$302,862.00)	
			\$308,392.00
	Total assets and resources		\$1,024,771.11

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 Beverly City Board of Education
 Special Revenue Fund - Fund 20
 Interim Balance Sheet
 For 4 Month Period Ending 10/31/16

 LIABILITIES AND FUND EQUITY

--- LIABILITIES ---

481	Deferred revenues	\$167,726.34
	Other current liabilities	\$339,320.58
	TOTAL LIABILITIES	\$507,046.92

FUND BALANCE

--- Appropriated ---

753	Reserve for encumbrances - Current Year	\$271,814.19
601	Appropriations	\$611,254.00
602	Less: Expenditures	\$93,529.81
603	Encumbrances	\$271,814.19 (\$365,344.00)
		\$245,910.00
	TOTAL FUND BALANCE	\$517,724.19
	TOTAL LIABILITIES AND FUND EQUITY	\$1,024,771.11

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 Beverly City Board of Education
 Special Revenue Fund - Fund 20
 INTERIM STATEMENTS COMPARING
 BUDGET REVENUE WITH ACTUAL TO DATE AND
 APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE

For 4 Month Period Ending 10/31/16

		BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***					
3XXX	From State Sources	\$302,862.00	\$302,862.00		.00
4XXX	From Federal Sources	\$308,392.00	.00		\$308,392.00
TOTAL REVENUE/SOURCES OF FUNDS		\$611,254.00	\$302,862.00		\$308,392.00
*** EXPENDITURES ***					
		APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
STATE PROJECTS:					
	Preschool Education Aid	\$302,862.00	\$42,749.45	\$190,815.55	\$69,297.00
TOTAL STATE PROJECTS		\$302,862.00	\$42,749.45	\$190,815.55	\$69,297.00
FEDERAL PROJECTS:					
	NCLB Title I - Part A/D	\$176,398.00	\$27,999.16	\$70,000.84	\$78,398.00
	I.D.E.A. Part B (Handicapped)	\$101,566.00	.00	.00	\$101,566.00
	NCLB Title II - Part A/D	\$30,428.00	\$22,781.20	\$10,997.80	(\$3,351.00)
TOTAL FEDERAL PROJECTS		\$308,392.00	\$50,780.36	\$80,998.64	\$176,613.00
*** TOTAL EXPENDITURES ***		\$611,254.00	\$93,529.81	\$271,814.19	\$245,910.00

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 Beverly City Board of Education
 Special Revenue Fund - Fund 20
 STATEMENT OF APPROPRIATIONS - RESTRICTED STATE ENTITLEMENTS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 4 Month Period Ending 10/31/16

--- Preschool Education Aid - Instruction ---

20-218-100-101 Salaries of Teachers	\$166,854.00	\$30,663.20	\$136,190.80	.00
20-218-100-106 Other Sal. For Instruction	\$66,711.00	\$12,086.25	\$54,624.75	.00
TOTAL	\$233,565.00	\$42,749.45	\$190,815.55	\$0.00

--- Preschool Education Aid - Support Services ---

20-218-200-200 Personal Services - Employee Benefits	\$59,543.00	.00	.00	\$59,543.00
TOTAL Support Services	\$59,543.00	\$0.00	\$0.00	\$59,543.00
TOTAL PRESCHOOL EDUCATION AID	\$293,108.00	\$42,749.45	\$190,815.55	\$59,543.00
TOTAL EXPENDITURE	\$293,108.00	\$42,749.45	\$190,815.55	\$59,543.00

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

Special Revenue Fund - Fund 20
For 4 Month Period Ending 10/31/16

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:23-2.11(a).

Board Secretary/Business Administrator

Date

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

11/5 9:49am

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 Beverly City Board of Education
 Capital Projects Fund - Fund 30
 Interim Balance Sheet
 For 4 Month Period Ending 10/31/16

 ASSETS AND RESOURCES

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

101	Cash in bank	(\$167,376.13)
-----	--------------	----------------

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

301	Estimated Revenues	\$1.00
		\$1.00

	Total assets and resources	(\$167,375.13)

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

Capital Projects Fund - Fund 30
 Interim Balance Sheet
 For 4 Month Period Ending 10/31/16

 LIABILITIES AND FUND EQUITY

FUND BALANCE

--- Appropriated ---

753	Reserve for encumbrances - Current Year			\$1.00
601	Appropriations		\$1.00	
603	Encumbrances	\$1.00	(\$1.00)	
	Total Appropriated			\$1.00

--- Unappropriated ---

770	Fund balance			(\$167,376.13)
-----	--------------	--	--	----------------

TOTAL FUND BALANCE (\$167,375.13)

TOTAL LIABILITIES AND FUND EQUITY (\$167,375.13)

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

Capital Projects Fund - Fund 30
 INTERIM STATEMENTS COMPARING
 BUDGET REVENUE WITH ACTUAL TO DATE AND
 APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
 For 4 Month Period Ending 10/31/16

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***				
Other	\$1.00	\$0.00		\$1.00
TOTAL REVENUE/SOURCES OF FUNDS	\$1.00	\$0.00		\$1.00
*** EXPENDITURES ***				
	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
--- Facilities acquisition and constr. serv. ---				
30-000-4XX-100 Salaries	\$1.00	.00	\$1.00	.00
Total fac.acq.and constr. serv.	\$1.00	\$0.00	\$1.00	\$0.00
TOTAL EXPENDITURES	\$1.00	\$0.00	\$1.00	\$0.00
*** TOTAL EXPENDITURES AND TRANSFERS	\$1.00	\$0.00	\$1.00	\$0.00

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

Capital Projects Fund - Fund 30
For 4 Month Period Ending 10/31/16

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:23-2.11(a).

Board Secretary/Business Administrator

Date

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

11/5 9:49am

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 Beverly City Board of Education
 Debt Service Fund - Fund 40
 Interim Balance Sheet
 For 4 Month Period Ending 10/31/16

 ASSETS AND RESOURCES

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

101	Cash in bank	\$78,035.00
-----	--------------	-------------

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

301	Estimated Revenues	\$79,194.00
		\$79,194.00

	\$157,229.00
Total assets and resources	\$157,229.00

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

Debt Service Fund - Fund 40
 Interim Balance Sheet
 For 4 Month Period Ending 10/31/16

 LIABILITIES AND FUND EQUITY

FUND BALANCE

--- Appropriated ---

Reserved fund balance:

601 Appropriations	\$79,194.00	
		\$79,194.00
Total Appropriated		\$79,194.00

--- Unappropriated ---

770 Fund Balance		\$78,035.00
------------------	--	-------------

TOTAL FUND BALANCE		\$157,229.00
TOTAL LIABILITIES AND FUND EQUITY		\$157,229.00

RECAPITULATION OF FUND BALANCE:

	Budgeted	Actual	Variance
Appropriations	\$79,194.00	\$0.00	\$79,194.00
Revenues	(\$79,194.00)	\$0.00	(\$79,194.00)
--- Change in Maint. / Capital reserve account ---			
Less: Adjust for prior year encumb.	\$0.00	\$0.00	

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

Debt Service Fund - Fund 40
 INTERIM STATEMENTS COMPARING
 BUDGET REVENUE WITH ACTUAL TO DATE AND
 APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
 For 4 Month Period Ending 10/31/16

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***				
--- Local Sources ---				
1210 Local tax levy	\$79,194.00	.00		\$79,194.00
Total Local Sources	\$79,194.00	\$0.00		\$79,194.00
TOTAL REVENUE/SOURCES OF FUNDS	\$79,194.00	\$0.00		\$79,194.00

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 4 Month Period Ending 10/31/16

*** EXPENDITURES ***	APPROPRIATIONS	EXPENDITURES/Enc.	AVAILABLE BALANCE
	-----	-----	-----
--- Additional State School Bldg. Aid - Ch. 10 ---			
40-703-510-830 Interest	\$24,194.00	.00	\$24,194.00
40-703-510-910 Redemption of principal	\$55,000.00	.00	\$55,000.00
	-----	-----	-----
TOTAL	\$79,194.00	\$0.00	\$79,194.00
	-----	-----	-----
TOTAL USES OF FUNDS BEFORE TRANSFERS	\$79,194.00	\$0.00	\$79,194.00
	-----	-----	-----
*** TOTAL USES OF FUNDS ***	\$79,194.00	\$0.00	\$79,194.00
	-----	-----	-----

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

For 4 Month Period Ending 10/31/16

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:23-2.11(a).

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: OCTOBER 2016

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	<i>General Fund - Fund 10</i>	2,003,522.59	617,733.01	605,493.09	2,015,762.51
2		0.00			0.00
3	<i>ED JOBS - Fund 18</i>	-			-
4	<i>Special Revenue Fund - Fund 20 (see page 2)</i>	565,518.45	32,435.00	41,030.42	556,923.03
5	<i>Capital Project Fund - Fund 30</i>	17,864.23	1.51		17,865.74
	<i>Debt Service Fund - Fund 40</i>	63,607.13			63,607.13
6					
	Total Governmental Funds (Lines 1 thru 5)	2,650,512.40	650,169.52	646,523.51	2,654,158.41
ENTERPRISE FUNDS					
7					
10	<i>Food Program Fund - Fund 60</i>	48,264.10	14,068.35	18,521.14	43,811.31
8					-
9					-
11					-
12					
	Total Operating Account	2,698,776.50	664,237.87	665,044.65	2,697,969.72
TRUST AND AGENCY FUNDS					
13					
14	<i>Payroll</i>	21,795.66	174,903.48	174,903.48	21,795.66
15	<i>Payroll Agency - Fund 90</i>	34,401.09	135,529.40	134,966.78	34,963.71
16	<i>FSA account</i>	202.69	0.02	25.00	177.71
17					
	<i>Other - School Activities</i>	9,568.74	608.12	45.31	10,131.55
18					
	Total Trust & Agency Funds (Lines 13 thru 15)	65,968.18	311,041.02	309,940.57	67,068.63
19					
	Total All Funds (Lines 6,12, and 16)	2,764,744.69	975,278.89	974,985.22	2,765,038.36

Pablo Canela

Treasurer of School Moneys

12/3/2016

Date

REPORT OF THE TREASURER TO THE BOARD OF EDUCATION

BEVERLY CITY SCHOOLS
SPECIAL REVENUE FUND

FOR THE MONTH ENDING: OCTOBER 2016

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	(295,066.03)			(295,066.03)
2	Early Childhood Program Aid	718,261.30	32,435.00	22,998.04	727,698.26
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	92,930.36		13,999.58	78,930.78
13	P.L. 103-382 Title II	(24,867.23)		4,032.80	(28,900.03)
14	P.L. 103-382 Title IV	(58,762.10)			(58,762.10)
15	P.L. 103-382 Title V	727.40			727.40
17	I.D.E.A. Part B (Handicapped)	(91,289.84)			(91,289.84)
18	P.L. 101-392 Vocational	-			-
19	P.L. 91-230 Adult Basic Education	-			-
20	Other -interfund	187,346.36			187,346.36
		-			-
21	Total Special Revenues (Line 1 thru 20) (Must agree with line 3, page 1	565,518.45	32,435.00	41,030.42	556,923.03

Form A - 149

Bank Reconciliation

Bank Name	Beneficial		Prepared by
Account number	General operating Acct		Date:
Statement Date	September 30, 2016		
Fund/Funds	10,,20,40,		
1	Balance per Bank		2,940,610.10
	Reconciling Items		
	Additions		
	Deposits in transit		
	Date	Amount	
2a			
2b			
2c			
2d	Total D.I.T.'s		
2	Misc	2,349.07	
3	Total Additions		2,349.07
	Deductions		
	Outstanding Checks		
	(attached list)	262,855.19	
4			
5	Other (explain)	-	
6	Total Deductions		262,855.19
7	Net Reconciling Items		(260,506.12)
8	Adjusted Balance per Bank As of	September 30, 2016	2,680,103.98
9	Balance per Board Secretary's Records As of	9/30/2016	** 2,607,092.69
	Reconciling Items:		
	Additions		
10	Interest Earned	-	
11	Other (Explain)		Pending journal entries
12	Total Additions		-
	Deductions		
13	Bank Charges		
14	Other (Explain)	(73,011.29)	Pending journal entries
15	Total deductions		(73,011.29)
16	Net Reconciling items		73,011.29
17	Adjusted Board Secretary's Balance As of	September 30, 2016	2,680,103.98
<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 3a			

Form A - 149

Bank Reconciliation

Bank Name		Beneficial		Prepared by	
Account number		REFERENDUM ACCT		Date:	
Statement Date		September 30, 2016			
Fund/Funds		FUND 30			
1	Balance per Bank				17,865.74
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		September 30, 2016		17,865.74
9	Balance per Board Secretary's Records As of		9/30/2016		(167,376.13) **
Reconciling Items:					
Additions					
10	Interest Earned		-		
11	Other (Explain)		185,241.87	Pending journal entries	
12	Total Additions			185,241.87	
Deductions					
13	Bank Charges				
14	Other (Explain)			Pending journal entries	
15	Total deductions			-	
16	Net Reconciling items				185,241.87
17	Adjusted Board Secretary's Balance As of		September 30, 2016		17,865.74
<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 3a.1					

Form A - 149

Bank Reconciliation

Bank Name	Beneficial			Prepared by
Account number	2400000357			Date:
Statement Date	September 30, 2016			
Fund/Funds	Net Payroll			
1	Balance per Bank			28,632.13
	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)		6,836.47	
5	Other (explain)			
6	Total Deductions		6,836.47	
7	Net Reconciling Items			(6,836.47)
8	Adjusted Balance per Bank As of		September 30, 2016	21,795.66
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 3c				

Form A - 149

Bank Reconciliation

Bank Name		Beneficial		Prepared by	
Account number		6101433275		Date:	
Statement Date		September 30, 2016			
Fund/Funds		Payroll Agency (90)			
1 Balance per Bank				59,072.78	
Reconciling Items					
Additions					
Deposits in transit					
		Date	Amount		
2a					
2b					
2c					
2d					
2	MISC		-	-	
3	Total Additions			-	
Deductions					
Outstanding Checks					
4	(attached list)		24,109.07		
5	Other (prior period voids)		-		
6	Total Deductions			24,109.07	
7	Net Reconciling Items				(24,109.07)
8	Adjusted Balance per Bank As of			September 30, 2016	34,963.71
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	Beneficial		Prepared by
Account number	2400000340		Date:
Statement Date	September 30, 2016		
Fund/Funds	School Activities		

1	Balance per Bank		10,131.55
	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	September 30, 2016	10,131.55
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

Page 3h-e

Form A - 149

Bank Reconciliation

Bank Name	Beneficial	Prepared by _____ Date: _____
Account number	9500064390	
Statement Date	September 30, 2016	
Fund/Funds	FSA account	

1		Balance per Bank				177.71
		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		September 30, 2016		177.71

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

BEVERLY CITY SCHOOLS
ANALYSIS OF RECONCILING ITEMS
As of 10-30-2016

FUND-10

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

1,920,680.35

NEEDED GENERAL LEDGER ADJUSTMENTS:

Prior year diff 6-30-16	114,209.46
July - jJune sefv charges	(1,303.83)
Payroll posting/ttansfers	(788.53)
7-19-16 Wire not posted	(4,938.06)
9-2-16wire not posted	(12,096.88)

Interfund July- Dec fund 30 payrolls
 Dec, MAY fund 30 payrolls
 operating account - checks

95,082.16

cash per Treasurer school monies report

2,015,762.51

FUND 20	20		
cash per Board Secretary's Report		<u>-</u>	<u>564,566.03</u>
NEEDED GENERAL LEDGER ADJUSTMENTS:			
ADJ-YTDRec- to be revesed it s/b def revenue		(7,643.00)	
			<u><u>(7,643.00)</u></u>
cash per Treasurer school monies report			556,923.03

FUND 30

cash per Board Secretary's Report

_____ (167,376.13)

NEEDED GENERAL LEDGER ADJUSTMENTS:

Prior year diff 6-30-16

185,235.88

Due to current fund -payroll charges

Due to current fund disb adj

trsnfer from general fund

Interest/ service charges

trsnfer from general fund

5.99

trsnfer from general fund

185,241.87

cash per Treasurer school monies report

17,865.74

FUND 40

cash per Board Secretary's Report

78,035.00

NEEDED GENERAL LEDGER ADJUSTMENTS:

debt servi payment no recored

(14,427.87)

(14,427.87)

cash per Treasurer school monies report

63,607.13

MISC

FUND 60

cash per Balance Sheet.

43,811.31

NEEDED GENERAL LEDGER ADJUSTMENTS:

-

cash per Treasurer school monies report

43,811.31

BEVERLY CITY SCHOOLS
 OUSTANDING CHECK LIST

9/30/2016

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

OPERATING ACCOUNT

PAGE 1

16502	34.65	22084	88,018.80		
17961	867.83	22098	189.00		
18116	1,605.20				
18815	7.50				
18870	180.00				
19035	600.00				
19086	437.50				
19652	12.40				
19653	14.20				
21136	391.68				
21843	193.80				
21845	32,981.00				
21880	1,435.34				
21910	132.00				
21912	2,864.15				
21981	68,063.00				
21982	24,684.80				
22001	100.00				
22042	1,460.50				
22044	250.00				
22051	3,362.49				
22052	32,079.00				
22053	1,100.00				
22055	231.85				
22058	25.00				
22071	56.00				
22072	1,477.50				

174,647.39

88,207.80

-

BEVERLY CITY SCHOOLS
 OUSTANDING CHECK LIST

9/30/2016

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

NET PAYROLL ACCOUNT

202822	182.23	214563	
205215	167.61		



206123	984.06
206225	539.01
207363	128.39
209414	1,470.75
211739	85.80

212824	5.27
--------	------

214192	
214204	87.25
214205	198.20
214517	63.23
214523	85.82
214549	85.72

214592	45.17
214623	162.05
214667	85.82
214681	116.53
214683	460.35
214691	172.90
214699	63.23
214703	1,536.87
214705	110.21

<u>6,836.47</u>	<u>-</u>	<u>-</u>
-----------------	----------	----------

TOTAL O/S CHECKS -PAYROLL ACCT

6,836.47

BEG BAL OS CKS

	8,432.30
ISSUED	17,494.33
CASHED	(19,090.16)

6,836.47

void in prev month

-

BEVERLY CITY SCHOOLS
OUTSTANDING CHECK LIST

9/30/2016

CHECK # AMOUNT CHECK # AMOUNT CHECK # AMOUNT
PAYROLL AGENCY

10539	14.20
11257	495.00
11258	283.16
11259	3,975.00
11260	11,177.52
11261	200.00
11262	1,100.00
11263	4,277.88
11264	355.34
11265	1,895.97
11266	335.00

24,109.07

BEG BAL OS CKS	22,012.96
ISSUED	30,730.21
CASHED	(28,634.10)
void	
	<u>24,109.07</u>

BEVERLY CITY SCHOOLS
OUTSTANDING CHECK LIST

9/30/2016

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

FUND 30 REFERENDUM ACCOUNT

14

-

BEG BAL OS CKS	-
ISSUED	-
CASHED	-
void	-

	-

Beverly City Board of Education Monthly Transfer Report

va_s1701
10/19/2016

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
Regular Programs	11-1XX-100-XXX 12-1XX-100-XXX 13-1XX-100-XXX 15-1XX-100-XXX 18-1XX-100-XXX	1,554,319.00	0.00	1,554,319.00	155,431.90	15,110.00	0.97	170,541.90	78,856.23
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	572,571.00	0.00	572,571.00	57,257.10	45,002.00	7.86	102,259.10	14,900.00
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	18,500.00	0.00	18,500.00	1,850.00	1.00	0.01	1,851.00	6,919.00
Community Services Programs/Operations	1X-800-330-XXX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
UNDISTRIBUTED EXPENDITURES		2,145,390.00	0.00	2,145,390.00					100,675.23
Tuition	11-000-100-XXX 16-000-100-XXX 17-000-100-XXX 18-000-100-XXX	1,570,160.00	0.00	1,570,160.00	157,016.00	(150,768.00)	-9.60	6,248.00	423,868.45
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	493,795.00	0.00	493,795.00	49,379.50	68,000.00	13.77	117,379.50	186,052.92
Improvement of Instruction Services and Instructional Staff Training Services	1X-000-221-XXX 1X-000-223-XXX	210,274.00	0.00	210,274.00	21,027.40	14,000.00	6.66	35,027.40	7,888.00
General Administration	1X-000-230-XXX	216,861.00	0.00	216,861.00	21,686.10	0.00	0.00	21,686.10	41,747.36
School Administration	1X-000-240-XXX	20,001.00	0.00	20,001.00	2,000.10	0.00	0.00	2,000.10	3,465.05
Central Services & Administrative Information Technology	1X-000-25X-XXX	200,577.00	0.00	200,577.00	20,057.70	0.00	0.00	20,057.70	30,767.50
Operation and Maintenance of Plant Services	1X-000-26X-XXX	501,942.00	0.00	501,942.00	50,194.20	25,500.00	5.08	75,694.20	210,925.96
Student Transportation Services	1X-000-270-XXX	480,519.00	0.00	480,519.00	48,051.90	(35,000.00)	-7.28	13,051.90	183,193.94

Beverly City Board of Education Monthly Transfer Report

va_s1701
10/19/2016

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
Personal Services-Employee Benefits	1X-XXX-XXX-2XX	967,014.00	0.00	967,014.00	96,701.40	200.00	0.02	96,901.40	462,151.50
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 GENERAL CURRENT EXPENSE		4,661,143.00	0.00	4,661,143.00		0.00	0.00	400.00	1,550,060.68
Equipment	12-XXX-XXX-73X 15-XXX-XXX-73X	4,000.00	0.00	4,000.00	400.00	0.00	0.00	400.00	4,000.00
Facilities Acquisition and Construction Services	12-000-4XX-XXX	0.00	0.00	0.00	0.00	17,955.00	0.00	17,955.00	225.00
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		4,000.00	0.00	4,000.00		0.00	0.00	0.00	4,225.00
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
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		6,810,533.00	0.00	6,810,533.00		0.00	0.00	1,554,960.91	

School Business Administrator Signature

Date

Beverly City Board of Education

Expense Account Adjustment Analysis By Account#

va_exaa1.082406
10/19/2016

Current Cycle : October

Account #	Account Description	Description	Adj #	Date	User	Old Amount	Adjustment	New Balance
Current Appropriation Adjustments								
11-000-100-562-	TUITION-LEA SPECIAL EDUC		000013	10/19/2016	BSAVAGE	\$258,980.00	(\$39,500.00)	\$219,480.00
11-000-100-565-	TUITION-CSSD & DAY SCHOO	bt - october	000012	10/19/2016	BSAVAGE	\$483,915.00	(\$82,000.00)	\$401,915.00
11-000-100-566-	TUITION-PRIVATE SCHOOL	bt - october	000012	10/19/2016	BSAVAGE	\$170,197.00	\$82,000.00	\$252,197.00
11-000-213-300-	HEALTH PURCHASED PROF/IED	bt - october	000012	10/19/2016	BSAVAGE	\$73,000.00	\$1,500.00	\$74,500.00
11-000-213-610-	HEALTH SUPPLIES	bt - october	000012	10/19/2016	BSAVAGE	\$2,500.00	(\$1,500.00)	\$1,000.00
11-000-223-500-	OTHER PURCHASED SERVICES		000013	10/19/2016	BSAVAGE	\$2,000.00	\$14,000.00	\$16,000.00
11-000-262-420-	OPER CONTRACT SERVICES		000013	10/19/2016	BSAVAGE	\$46,000.00	\$25,500.00	\$71,500.00
11-000-291-280-	TUITION REIMBURSEMENT	bt - october	000012	10/19/2016	BSAVAGE	\$30,000.00	(\$500.00)	\$29,500.00
11-000-291-290-A	OTHER RETIREMENT - DCRP	bt - october	000012	10/19/2016	BSAVAGE	\$1,200.00	\$500.00	\$1,700.00
11-190-100-320-	PURCHASED PROF/IED SVC	bt - october	000012	10/19/2016	BSAVAGE	\$20,000.00	(\$4,000.00)	\$16,000.00
11-190-100-340-	PURCHASED TECH SVC	bt - october	000012	10/19/2016	BSAVAGE	\$62,510.00	\$4,000.00	\$66,510.00
11-190-100-610-	GENERAL SUPPLIES INSTRUC	bt - october	000012	10/19/2016	BSAVAGE	\$98,700.00	\$1,000.00	\$99,700.00
11-190-100-640-	TEXTBOOKS INSTRUCTION	bt - october	000012	10/19/2016	BSAVAGE	\$51,900.00	(\$1,000.00)	\$50,900.00

Total Current Appr.

\$0.00

Beverly City Board of Education

Entered Purchase Order Report By PO Number

10D

ra_poc04.013114
11/16/2016

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

PO#	Control#	Vendor#/Name	Account #	Description	Date	Ba- tch	Entered By	Approval Status (2 needed)	PO Amount
17-00315		3071/NJ COMM BLIND & VISUALLY	11-000-216-320-	SPEECH/OT/PT PROF SER	12/21/16	1	DBRYSONRE CR- Q		1,900 00
17-00316		3106/PRUDENTIAL RETIREMENT-DCRP	11-000-291-290-A	OTHER RETIREMENT - DCRP	12/21/16	1	DBRYSONRE CR- Q		659 36
17-00317		2394/STATE OF NJ HEALTH BENEFITS PR	11-000-291-270-	OTHER HEALTH BENEFITS	12/21/16	1	DBRYSONRE CR- Q		56,212 54
17-00318		2016/HEWITT MD, JAMES L.	11-000-216-320-	SPEECH/OT/PT PROF SER	12/21/16	1	DBRYSONRE CR- Q		1,575 00
17-00319		3268/PARA PLUS TRANSLATIONS, INC.	11-000-216-320-	SPEECH/OT/PT PROF SER	12/21/16	1	DBRYSONRE CR- Q		157 40
17-00320		3189/GREAT PLUMBERS	11-000-262-420-	OPER CONTRACT SERVICES	12/21/16	1	DBRYSONRE CR- Q		1,091 01
17-00321		2842/W B. MASON CO. INC	11-190-100-610-	GENERAL SUPPLIES INSTRUC	12/21/16	1	DBRYSONRE CR- Q		689 10
17-00322		2006/FOUNDATION FOR EDUCATIONAL	11-000-223-580-	WORKSHOPS	12/21/16	1	DBRYSONRE CR- Q		375 00
17-00323		2940/TILLEY FIRE EQUIPMENT COMPANY	11-000-261-420-	MAINT CLEANING/REPAIRS	12/21/16	1	DBRYSONRE CR- Q		49 00
17-00324		3267/RICCARDOS PIZZA	11-190-100-890-	OTHER OBJECTS INSTRUCTIO	12/21/16	1	DBRYSONRE CR- Q		161 50
17-00325		1178/WOLFINGTON LEASING CORP	11-000-270-512-	TRANS FIELD/ATH TRIPS	12/21/16	1	DBRYSONRE CR- Q		190 82
17-00326		1795/SCHOOL HEALTH CORP	11-000-213-610-	HEALTH SUPPLIES	12/21/16	1	DBRYSONRE CR- Q		216 16
17-00327		2884/CDW GOVERNMENT INC.	60-910-310-610-	FOOD SERVICE SUPPLIES	12/21/16	1	DBRYSONRE CR- Q		385 03
17-00328		3419/CDI COMPUTERS US CORP	11-000-251-340-	BUS OFF PURCH TECH SERV	12/21/16	1	DBRYSONRE CR- Q		1,540 84
17-00329		3046/KEYBOARD CONSULTANTS INC	11-190-100-610-	GENERAL SUPPLIES INSTRUC	12/21/16	1	DBRYSONRE CR- Q		1,886 00

Beverly City Board of Education

Entered Purchase Order Report By PO Number

va_po04.013114
11/16/2016

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

PO#	Control#	Vendor#/Name	Account #	Description	Date	Ba- tch	Entered By	Approval Status (2 needed)	PO Amount	
17-00330		2884/CDW GOVERNMENT INC.	11-190-100-610-	GENERAL SUPPLIES INSTRUC	12/21/16	1	DBRYSONRE CR- Q		2,568.00	
17-00331		2945/IMGL PRINTING SOLUTIONS	11-000-251-610-	BUSINESS SUPPLIES	12/21/16	1	DBRYSONRE CR- Q		963.00	
Report Totals										
									Current Entered	\$70,619.76
									Prior Entered	\$0.00
									Total Entered	\$70,619.76

Beverly City Board of Education

17 Fully Approved Requisitions converted into Entered Purchase Orders.

va_aReq1
020514
11/16/2016

Req#	PO#	Req. by	Vendor	Ship	Attention	Total Price
17-00315	17-00315	DBRYSONRE	NJ COMM BLIND & VISUALLY IMPAIRED	000		1,900.00
		Q				
17-00316	17-00316	DBRYSONRE	PRUDENTIAL RETIREMENT-DCRP	000		659.36
		Q				
17-00317	17-00317	DBRYSONRE	STATE OF NJ HEALTH BENEFITS PR	000		56,212.54
		Q				
17-00318	17-00318	DBRYSONRE	HEWITT MD, JAMES L.	000		1,575.00
		Q				
17-00319	17-00319	DBRYSONRE	PARA PLUS TRANSLATIONS, INC.	000		157.40
		Q				
17-00320	17-00320	DBRYSONRE	GREAT PLUMBERS	000		1,091.01
		Q				
17-00321	17-00321	DBRYSONRE	W.B. MASON CO. INC.	000		689.10
		Q				
17-00322	17-00322	DBRYSONRE	FOUNDATION FOR EDUCATIONAL ADM	000		375.00
		Q				
17-00323	17-00323	DBRYSONRE	TILLEY FIRE EQUIPMENT COMPANY	000		49.00
		Q				
17-00324	17-00324	DBRYSONRE	RICCARDOS PIZZA	000		161.50
		Q				
17-00325	17-00325	DBRYSONRE	WOLFINGTON LEASING CORP	000		190.82
		Q				
17-00326	17-00326	DBRYSONRE	SCHOOL HEALTH CORP	000		216.16
		Q				
17-00327	17-00327	DBRYSONRE	CDW GOVERNMENT INC.	000	JACK DOOLEY	385.03
		Q				
17-00329	17-00329	DBRYSONRE	KEYBOARD CONSULTANTS INC	000	JACK DOOLEY	1,886.00
		Q				
17-00330	17-00330	DBRYSONRE	CDW GOVERNMENT INC.	000	JACK DOOLEY	2,568.00
		Q				
17-00328	17-00328	DBRYSONRE	CDI COMPUTERS US CORP	000	JACK DOOLEY	1,540.84
		Q				
17-00331	17-00331	DBRYSONRE	MGL PRINTING SOLUTIONS	000		963.00
		Q				

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

re_po04.013114
1/1/16/2016

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

PO#	Control#	Vendor#/Name	Account #	Description	Date	Ba- tch	Entered By	Approval Status (2 needed)	PO Amount
17-00332		3427/FARRIOR, TOMMIE	11-401-100-500-	COCURR OTH PURCH SVS	12/21/16	1	DBRYSONRE CR- Q		54.00
17-00333		3429/SPENCER, PATRICK	11-401-100-500-	COCURR OTH PURCH SVS	12/21/16	1	DBRYSONRE CR- Q		54.00
17-00334		3174/VARGA, LOU	11-401-100-500-	COCURR OTH PURCH SVS	12/21/16	1	DBRYSONRE CR- Q		108.00
17-00335		2615/HARMON LOIS	11-190-100-610-	GENERAL SUPPLIES INSTRUC	12/21/16	1	DBRYSONRE CR- Q		70.27
17-00336		3388/MCLAUGHLIN, RICHARD	11-000-211-320-	ATTENDANCE SVCS- PRCH SV	12/21/16	1	DBRYSONRE CR- Q		315.00
17-00337		3261/BECKER'S SCHOOL SUPPLY	11-190-100-610-	GENERAL SUPPLIES INSTRUC	12/21/16	1	DBRYSONRE CR- Q		303.49
17-00338		3488/FUN AND FUNCTION	11-190-100-610-	GENERAL SUPPLIES INSTRUC	12/21/16	1	DBRYSONRE CR- Q		144.60

Report Totals

Current Entered \$1,049.36
Prior Entered \$0.00
Total Entered \$1,049.36

Beverly City Board of Education

7 Fully Approved Requisitions converted into Entered Purchase Orders.

va_areq1
020514
11/16/2016

Req#	PO#	Req. by	Vendor	Ship	Attention	Total Price
17-00332	17-00332	DBRYSONRE Q	FARRIOR, TOMMIE	000		54.00
17-00333	17-00333	DBRYSONRE Q	SPENCER, PATRICK	000		54.00
17-00334	17-00334	DBRYSONRE Q	VARGA, LOU	000		108.00
17-00335	17-00335	DBRYSONRE Q	HARMON LOIS	000		70.27
17-00336	17-00336	DBRYSONRE Q	MCLAUGHLIN, RICHARD	000		315.00
17-00337	17-00337	DBRYSONRE Q	BECKER'S SCHOOL SUPPLY	000	RACHEL FOX	303.49
17-00338	17-00338	DBRYSONRE Q	FUN AND FUNCTION	000	RACHEL FOX	144.60

Beverly City Board of Education

Entered Purchase Order Report By PO Number

ra_po04 013114
12/21/2016

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

PO#	Control#	Vendor#Name	Account #	Description	Date	Ba- tch	Entered By	Approval Status (2 needed)	PO Amount
17-00339		3343/EPLUS	11-000-262-300-	OPER PURCH PROF/TECH SVS	12/21/16	1	DBRYSONRE CR- Q		782 00
17-00340		3134/FEDEX	11-000-230-530-	TELEPHONE POSTAGE	12/21/16	1	DBRYSONRE CR- Q		29 83
17-00341		3138/LOWE'S	11-000-261-610-	MAINT SUPPLIES	12/21/16	1	DBRYSONRE CR- Q		975 13
17-00342		1795/SCHOOL HEALTH CORP	11-402-100-610-	ATHLETICS SUPPLIES	12/21/16	1	DBRYSONRE CR- Q		90 96
17-00343		3101/RFP SOLUTIONS INC	11-000-261-420-	MAINT CLEANING/REPAIRS	12/21/16	1	DBRYSONRE CR- Q		267 00
17-00344		1752/SCHOOL SPECIALTY INC	11-000-240-610-	SCHOOL ADMIN-SUPPLIES	12/21/16	1	DBRYSONRE CR- Q		192 41
17-00345		2842/W B. MASON CO. INC	11-190-100-610-	GENERAL SUPPLIES INSTRUC	12/21/16	1	DBRYSONRE CR- Q		76 68
17-00346		3421/DAVID B RUBIN, PC	11-000-230-331-	GEN ADMIN-LEGAL SVC	12/21/16	1	DBRYSONRE CR- Q		795 00
17-00347		2984/STAPLES ADVANTAGE	11-000-222-610-	LIB/MEDIA SUPPLIES	12/21/16	1	DBRYSONRE CR- Q		240 98
17-00348		3109/GIACOBBE, ELIZABETH	11-000-291-280-	TUITION REIMBURSEMENT	12/21/16	1	DBRYSONRE CR- Q		883 65
17-00349		3495/BLISS COMPUTERS 538	11-190-100-610-	GENERAL SUPPLIES INSTRUC	12/21/16	1	DBRYSONRE CR- Q		490 09
17-00350		3489/LEWIS, EDWARD	11-401-100-500-	COCURR OTH PURCH SVS	12/21/16	1	DBRYSONRE CR- Q		112 00
17-00351		3490/GARRETT, JONATHAN	11-401-100-500-	COCURR OTH PURCH SVS	12/21/16	1	DBRYSONRE CR- Q		112 00
17-00352		3491/FONTNO, EDDIE	11-401-100-500-	COCURR OTH PURCH SVS	12/21/16	1	DBRYSONRE CR- Q		56 00
17-00353		3492/COLE, TERRY	11-401-100-500-	COCURR OTH PURCH SVS	12/21/16	1	DBRYSONRE CR- Q		56 00

Beverly City Board of Education

Entered Purchase Order Report By PO Number

ra_po04.013114
12/21/2016

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

PO#	Control#	Vendor#/Name	Account #	Description	Date	Ba- tch	Entered By	Approval Status (2 needed)	PO Amount
17-00354		3493/COLE, JUEL	11-401-100-500-	COCURR OTH PURCH SVS	12/21/16	1	DBRYSONRE CR- Q		56.00
17-00355		3494/TRAWICK, KEITH	11-401-100-500-	COCURR OTH PURCH SVS	12/21/16	1	DBRYSONRE CR- Q		56.00
17-00356		1266/B C S S D.	11-000-100-565-	TUITION-CSSD & DAY SCHOO	12/21/16	1	DBRYSONRE CR- Q		31,641.50
17-00357		2592/NJASBO	11-000-230-895-	BOE MEMBERSHIP/DUES/FEEES	12/21/16	1	DBRYSONRE CR- Q		520.00
17-00358		3150/VERBAL BEHAVIOR INSTITUTE	11-000-219-320-	CST PROF/IED SVS	12/21/16	1	DBRYSONRE CR- Q		6,600.00
17-00359		3155/LANGSCAPES, LLC	11-000-262-420-	OPER CONTRACT SERVICES	12/21/16	1	DBRYSONRE CR- Q		4,000.00

Report Totals

Current Entered \$48,033.23
 Prior Entered \$0.00
 Total Entered \$48,033.23

Beverly City Board of Education

21 Fully Approved Requisitions converted into Entered Purchase Orders.

va_areq1
020514
12/21/2016

Req#	PO#	Req. by	Vendor	Ship	Attention	Total Price
17-00339	17-00339	DBRYSONRE	EPLUS	000	JACK DOOLEY	782.00
		Q				
17-00340	17-00340	DBRYSONRE	FEDEX	000		29.83
		Q				
17-00341	17-00341	DBRYSONRE	LOWE'S	000		975.13
		Q				
17-00342	17-00342	DBRYSONRE	SCHOOL HEALTH CORP	000	MELANIE KRANZ	90.96
		Q				
17-00343	17-00343	DBRYSONRE	RFP SOLUTIONS INC	000		267.00
		Q				
17-00344	17-00344	DBRYSONRE	SCHOOL SPECIALTY INC	000	ANDREA DOLLARD	192.41
		Q				
17-00345	17-00345	DBRYSONRE	W.B. MASON CO. INC.	000	LISA SCARPERIA	76.68
		Q				
17-00346	17-00346	DBRYSONRE	DAVID B. RUBIN, PC	000		795.00
		Q				
17-00347	17-00347	DBRYSONRE	STAPLES ADVANTAGE	000	MS. JOHNSON	240.98
		Q				
17-00348	17-00348	DBRYSONRE	GIACOBBE, ELIZABETH	000		883.65
		Q				
17-00349	17-00349	DBRYSONRE	BLISS COMPUTERS 538 MANAGEMENT,	000	JACK DOOLEY	490.09
		Q				
17-00350	17-00350	DBRYSONRE	LEWIS, EDWARD	000		112.00
		Q				
17-00351	17-00351	DBRYSONRE	GARRETT, JONATHAN	000		112.00
		Q				
17-00352	17-00352	DBRYSONRE	FONTNO, EDDIE	000		56.00
		Q				
17-00353	17-00353	DBRYSONRE	COLE, TERRY	000		56.00
		Q				
17-00354	17-00354	DBRYSONRE	COLE, JUEL	000		56.00
		Q				
17-00355	17-00355	DBRYSONRE	TRAWICK, KEITH	000		56.00
		Q				
17-00356	17-00356	DBRYSONRE	B.C.S.S.S.D.	000		31,641.50
		Q				
17-00358	17-00358	DBRYSONRE	VERBAL BEHAVIOR INSTITUTE	000		6,600.00
		Q				
17-00357	17-00357	DBRYSONRE	NJASBO	000		520.00
		Q				
17-00359	17-00359	DBRYSONRE	LANGSCAPES, LLC	000		4,000.00
		Q				

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

va_po04.013114
12/21/2016

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

PO#	Control#	Vendor#/Name	Account #	Description	Date	Ba- tch	Entered By	Approval Status (2 needed)	PO Amount
17-00360		3368/WELLER, JAMIE	11-000-291-280-	TUITION REIMBURSEMENT	12/21/16	1	DBRYSONRE CR-		7,012.50
							Q		

Report Totals

Current Entered \$7,012.50
 Prior Entered \$0.00
 Total Entered \$7,012.50

Beverly City Board of Education

va_areq1
020514
12/21/2016

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

Req#	PO#	Req. by	Vendor	Ship Attention	Total Price
17-00360	17-00360	DBRYSONRE Q	WELLER, JAMIE	000	7,012.50

Beverly City Board of Education
Bills And Claims Report By Vendor Name
 for Batches 50,51 and Check Date is 12/22/2016

10E

December 21, 2016
Board mtg.

va_bill5.10272014
 12/21/2016

Vendor # / Name	PO #	Account # / Description	Inv #	Check Type * Multi Remit To Check Name	Check Description or	Check #	Check Amount
Posted Checks							
AMERICAN KITCHEN MACHINERY/ 2709	17-00291	60-910-310-420-/ FOOD SERV EQP REPAIR		CF	0152327	22169	2,746.11
ASCEND CONSTRUCTION MANAGEMENT, INC / 3460	17-00264	11-000-262-420-/ OPER CONTRACT SERVICES		CP	APPLICATION # 2	22170	5,745.62
3 C.I.T./ 1952	17-00184	11-000-100-563-/ TUITION-CO VOC SCHOOL		CP	JANUARY 2017	22171	12,342.40
3 C.S.S.D./ 1266	17-00356	11-000-100-565-/ TUITION-CSSD & DAY SCHOO		CP	SEPT/OCT 2016-N.C.	22172	1,649.72
3AYADA NURSES INC/ 2591	17-00153	11-000-213-300-/ HEALTH PURCHASED PROF/ED		CP	11840082	22173	1,192.50
		11-000-213-300-/ HEALTH PURCHASED PROF/ED		CP	11974287	22173	1,560.00
		11-000-213-300-/ HEALTH PURCHASED PROF/ED		CP	12012425	22173	1,316.25
		11-000-213-300-/ HEALTH PURCHASED PROF/ED		CP	12031311	22173	866.25
		11-000-213-300-/ HEALTH PURCHASED PROF/ED		CP	12050508	22173	1,282.50
							\$6,217.50
CLC LOCKSMITHS LLC/ 2272	17-00281	11-000-261-420-/ MAINT CLEANING/REPAIRS		CF	57112	22174	1,154.25
COLE, JUEL/ 3493	17-00354	11-401-100-500-/ COCURRENCE PURCH SVS		CF	12/7/2016	22175	56.00
COLE, TERRY/ 3492	17-00353	11-401-100-500-/ COCURRENCE PURCH SVS		CF	12/7/2016	22176	56.00
COMCAST CABLEVISION/ 1792	17-00102	11-190-100-500-/ OTHER PURCHASED SVC		CP	11/28/16-ACT:8499051170032811	22177	105.90
	17-00137	11-190-100-500-/ OTHER PURCHASED SVC		CP	12/17/2016-8499051170029688	22177	125.95
							\$231.85
COURIER TIMES INC - BURLINGTON TIMES INC/ 1039	17-00289	11-000-230-590-/ GEN AD ADVERTISEMENT		CF	107035376	22178	431.70
	17-00302	11-000-230-590-/ GEN AD ADVERTISEMENT		CF	107036654	22178	484.30
							\$916.00
DAVID B. RUBIN, PC/ 3421	17-00346	11-000-230-331-/ GEN ADMIN-LEGAL SVC		CF	16344-1102/1130	22179	795.00
DIRECT ENERGY BUSINESS/ 3405	17-00143	11-000-262-621-/ OPER ENERGY - GAS		CP	H16264820-1019/1116	22180	554.57

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

Run on 12/15/2016 at 01:27:15 PM

Beverly City Board of Education

Bills And Claims Report By Vendor Name

va_bill5.10272014
12/21/2016

for Batches 50,51 and Check Date is 12/22/2016

Vendor # / Name	PO #	Account # / Description	Inv #	Check Type *	Check Description or Multi Remit To Check Name	Check #	Check Amount
Posted Checks							
E.I.R.C./ 1206	17-00181	11-000-223-580-/ WORKSHOPS		CF	1700773-11/15/2016	22181	149.00
EDUCATIONAL SERVICES UNIT/ 1858	17-00164	11-000-216-320-/ SPEECH/OT/PT PROF SER		CP	17E0309	22182	65.00
	17-00219	11-000-270-503-/ TRANS AID IN LIEU PAY		CP	17E0320-IST AIL PMT	22182	19,492.20
	17-00164	11-000-216-320-/ SPEECH/OT/PT PROF SER		CP	BEV-IE-161130	22182	144.00
		11-000-216-320-/ SPEECH/OT/PT PROF SER		CP	BEV-LD-161031	22182	720.00
		11-000-216-320-/ SPEECH/OT/PT PROF SER		CP	BEV-LD-161130	22182	1,680.00
		11-000-216-320-/ SPEECH/OT/PT PROF SER		CP	BEV-OT-161031	22182	1,052.00
		11-000-216-320-/ SPEECH/OT/PT PROF SER		CP	BEV-OT-161115	22182	789.00
		11-000-216-320-/ SPEECH/OT/PT PROF SER		CP	BEV-OT-161130	22182	401.65
	17-00226	11-000-270-517-/ TRANS CONT REG SVC ESC		CP	DEC16-17E0354	22182	3,835.09
		11-000-270-518-/ TRANS ESC SP ED CONTRACT		CP	DEC16-17E0354	22182	9,731.70
Total for EDUCATIONAL SERVICES UNIT/ 1858							\$37,910.64
EPLUS/ 3343	17-00265	11-000-262-300-/ OPER PURCH PROF/TECH SVS		CF	V1929874	22183	737.50
FARRIOR, TOMMIE/ 3427	17-00332	11-401-100-500-/ COCURRENCE PURCH SVS		CF	12/5/2016	22184	56.00
FEDEX/ 3134	17-00340	11-000-230-530-/ TELEPHONE POSTAGE		CF	5-632-01938	22185	29.83
FILEBANK INC / 2887	17-00105	11-000-251-340-/ BUS OFF PURCH TECH SERV		CP	JANUARY 2017	22186	102.24
FONTNO, EDDIE/ 3491	17-00352	11-401-100-500-/ COCURRENCE PURCH SVS		CF	12/7/2016	22187	56.00
FOUNDATION FOR EDUCATIONAL ADM/ 2006	17-00322	11-000-223-580-/ WORKSHOPS		CF	L. DIPACE 1/18/17-3/1/17	22188	375.00
GARRETT, JONATHAN/ 3490	17-00351	11-401-100-500-/ COCURRENCE PURCH SVS		CF	12/12/2016	22189	112.00
GIACOBBE, ELIZABETH/ 3109	17-00101	11-000-230-530-/ TELEPHONE POSTAGE		CP	JAN 2017	22190	50.00
	17-00348	11-000-291-280-/ TUITION REIMBURSEMENT		CF	TUITION REIMBURSEMENT	22190	883.65
Total for ELIZABETH GIACOBBE/ 3109							\$933.65
GST TRANSPORT, CORP / 2738	17-00186	11-000-270-511-/ TRANS CONT SVS REG		CP	JAN 2017	22191	3,086.58

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

Beverly City Board of Education

Bills And Claims Report By Vendor Name

for Batches 50,51 and Check Date is 12/22/2016

va_bill5.10272014
12/21/2016

Vendor # / Name	PO #	Account # / Description	Inv #	Check Type *	Check Description or Multi Remit To Check Name	Check #	Check Amount
Posted Checks							
HARMON LOIS/ 2615	17-00335	11-190-100-610-/ GENERAL SUPPLIES INSTRUC		CF	GENERAL SUPPLIES INSTRUC	22192	70.27
HORIZON DENTAL OPTION PLAN/ 2999	17-00108	11-000-291-270-/ OTHER HEALTH BENEFITS		CP	DECEMBER 2016	22193	2,901.74
JESUS THE GOOD SHEPARD PARISH/ 3259	17-00182	12-000-400-721-/ LEASE PURCHASE AGREEMENT		CP	JANUARY 2017	22194	1,477.50
LANGSCAPES, LLC/ 3155	17-00359	11-000-262-420-/ OPER CONTRACT SERVICES		CP	293986	22195	1,800.00
		11-000-262-420-/ OPER CONTRACT SERVICES		CF	293987	22195	2,200.00
					Total for LANGSCAPES, LLC/ 3155		\$4,000.00
AUREL ENTERPRISES/ 1573	17-00279	11-000-270-512-/ TRANS FIELD/ATH TRIPS		CF	11/15/2016-TO ROWAN	22196	350.00
LEWIS, EDWARD/ 3489	17-00350	11-401-100-500-/ COCURR OTH PURCH SVS		CF	12/12/2016	22197	112.00
LIGHTSPEED TECHNOLOGIES, INC./ 3309	17-00299	11-000-219-890-/ CST MISC EXPENSES		CF	101598	22198	4,664.00
LOWE'S/ 3138	17-00341	11-000-261-610-/ MAINT SUPPLIES		CF	901655	22199	47.28
		11-000-261-610-/ MAINT SUPPLIES		CP	901949	22199	103.61
		11-000-261-610-/ MAINT SUPPLIES		CP	902064	22199	68.35
		11-000-261-610-/ MAINT SUPPLIES		CP	902286	22199	279.97
		11-000-261-610-/ MAINT SUPPLIES		CP	902744	22199	436.45
		11-000-261-610-/ MAINT SUPPLIES		CP	902911	22199	39.47
					Total for LOWE'S/ 3138		\$975.13
MCLAUGHLIN, RICHARD/ 3388	17-00336	11-000-211-320-/ ATTENDANCE SVCS- PRCH SV		CF	1028/1201	22200	315.00
MESSERSMITH, JAMES/ 3457	17-00268	11-000-223-500-/ OTHER PURCHASED SERVICES		CP	DECEMBER 2016	22201	1,500.00
MGL PRINTING SOLUTIONS/ 2945	17-00331	11-000-251-610-/ BUSINESS SUPPLIES		CF	137184	22202	963.00
MIDDLESEX LAMINATING/ 3462	17-00276	11-000-261-420-/ MAINT CLEANING/REPAIRS		CF	INVOICE 2-10/27/2016	22203	105.00
MOORESTOWN TWP. PUBLIC SCHOOLS/ 1281	17-00295	20-250-100-500-/ IDEA TUITION		CP	DECEMBER 2017-7V0710	22204	6,072.15

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

Run on 12/15/2016 at 01:27:16 PM

Beverly City Board of Education Bills And Claims Report By Vendor Name

va_bill5.10272014
12/21/2016

for Batches 50,51 and Check Date is 12/22/2016

Vendor # / Name	PO #	Account # / Description	Inv #	Check Type *	Check Description or Multi Remit To Check Name	Check #	Check Amount
Posted Checks							
NETWORK SUPPORT LLC/ 2672	17-00142	11-190-100-340-/ PURCHASED TECH SVC	CP	1633		22205	675.00
		11-190-100-340-/ PURCHASED TECH SVC	CP	1634		22205	937.50
		11-190-100-340-/ PURCHASED TECH SVC	CP	1635		22205	450.00
		11-190-100-340-/ PURCHASED TECH SVC	CP	1636		22205	720.00
		11-190-100-340-/ PURCHASED TECH SVC	CP	1637		22205	93.75
		11-190-100-340-/ PURCHASED TECH SVC	CP	1638		22205	540.00
		Total for Network Support LLC/ 2672					\$3,416.25
NJ AMERICAN WATER CO./ 1140	17-00109	11-000-262-300-/ OPER PURCH PROF/TECH SVS	CP	11/23/2016		22206	329.36
NJASBO/ 2592	17-00357	11-000-230-895-/ BOE MEMBERSHIP/DUES/FEES	CF	2016-2017 DUES/ G GAHLES		22207	520.00
NUTRI-SERVE FOOD MGMT/ 2821	17-00187	60-910-310-500-/ FOOD SERVICE COSTS	CP	930111016		22208	3,828.90
		60-910-310-500-/ FOOD SERVICE COSTS	CP	930111716		22208	2,652.35
		60-910-310-500-/ FOOD SERVICE COSTS	CP	930112416		22208	3,493.18
		60-910-310-500-/ FOOD SERVICE COSTS	CP	930120116		22208	2,819.83
		Total for NUTRI-SERVE FOOD MGMT/ 2821					\$12,794.26
PALMYRA BOARD OF EDUCATION/ 1249	17-00263	11-000-100-561-/ TUITION-LEA REGULAR	CP	JANUARY 2017		22209	29,339.60
PEARSON CLINICAL/ 3487	17-00296	11-190-100-610-/ GENERAL SUPPLIES INSTRUC	CP	10961764		22210	775.95
		11-190-100-610-/ GENERAL SUPPLIES INSTRUC	CF	10964713		22210	46.20
		Total for PEARSON CLINICAL/ 3487					\$822.15
PRUDENTIAL RETIREMENT-DCRP PENSION/ 3106	17-00316	11-000-291-290-A/ OTHER RETIREMENT - DCRP	HF	1115/1130 - DCRP		11151130	659.36
PSE & G/ 1141	17-00107	11-000-262-622-/ OPER ENERGY - ELECTRICIT	CP	NOV 2016 - ELECTRICIT		22211	3,552.83
		11-000-262-621-/ OPER ENERGY - GAS	CP	NOV 2016 - GAS		22211	768.99
		Total for PSE & G/ 1141					\$4,321.82
RICCARDOS PIZZA/ 3267	17-00324	11-190-100-890-/ OTHER OBJECTS INSTRUCTIO	CF	16024		22212	161.50

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

Run on 12/15/2016 at 01:27:16 PM

Beverly City Board of Education

Bills And Claims Report By Vendor Name

for Batches 50,51 and Check Date is 12/22/2016

va_bill5.10272014
12/21/2016

Vendor # / Name	PO #	Account # / Description	Inv #	Check Type *	Check Description or Multi Remit To Check Name	Check #	Check Amount
Posted Checks							
SCHOOL MATE/ 2439	17-00290	11-190-100-610-/ GENERAL SUPPLIES INSTRUC		CF	in000458626	22213	52.50
		11-190-100-610-/ GENERAL SUPPLIES INSTRUC		CP	in000458628	22213	96.25
			Total for SCHOOL MATE/ 2439				\$148.75
SCHOOL SPECIALTY INC/ 1752	17-00162	11-190-100-610-/ GENERAL SUPPLIES INSTRUC		CF	208117495270	22214	791.75
	17-00283	11-190-100-610-/ GENERAL SUPPLIES INSTRUC		CF	308102652814	22214	274.27
			Total for SCHOOL SPECIALTY INC/ 1752				\$1,066.02
SPENCER, PATRICK/ 3429	17-00333	11-401-100-500-/ COCURR OTH PURCH SVS		CF	12/5/2016	22215	56.00
STAPLES ADVANTAGE/ 2984	17-00288	11-000-219-610-/ CST SUPPLIES		CF	3323565014	22216	147.59
STATE OF NJ HEALTH BENEFITS PR/ 2394	17-00317	11-000-291-270-/ OTHER HEALTH BENEFITS		HP	DEC 2016	122016	44,339.89
		11-000-291-270-/ OTHER HEALTH BENEFITS		HF	DEC 2016	122016	11,872.65
			Total for STATE OF NJ HEALTH BENEFITS PR/ 2394				\$56,212.54
THE WINTER GROUP, LLC/ 3484	17-00261	11-000-262-300-/ OPER PURCH PROF/TECH SVS		CF	11/19/2016	22217	300.00
TILLEY FIRE EQUIPMENT COMPANY/ 2940	17-00323	11-000-261-420-/ MAINT CLEANING/REPAIRS		CF	305984	22218	49.00
TOWNSHIP OF DELANCO/ 3411	17-00111	11-000-262-622-A/ GASOLINE		CP	NOVEMBER 2016	22219	147.84
TRAWICK, KEITH/ 3494	17-00355	11-401-100-500-/ COCURR OTH PURCH SVS		CF	12/7/2016	22220	56.00
VARGA, LOU/ 3174	17-00334	11-401-100-500-/ COCURR OTH PURCH SVS		CF	12/5/2016	22221	112.00
VERBAL BEHAVIOR INSTITUTE/ 3150	17-00300	11-000-219-320-/ CST PROF/ED SVS		CF	MANSEPT2017	22222	3,262.50
VERIZON/ 1139	17-00123	11-190-100-500-/ OTHER PURCHASED SVC		CP	11/28/2016	22223	142.10
W.B. MASON CO. INC / 2842	17-00306	11-000-251-610-/ BUSINESS SUPPLIES		CF	I39417315	22224	124.68
	17-00305	11-000-261-610-/ MAINT SUPPLIES		CF	I395667288	22224	1,113.37
	17-00321	11-190-100-610-/ GENERAL SUPPLIES INSTRUC		CF	I39764740	22224	689.10
			Total for W.B. MASON CO. INC./ 2842				\$1,927.15

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

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Beverly City Board of Education

Bills And Claims Report By Vendor Name

va_bill5.10272014
12/21/2016

for Batches 50,51 and Check Date is 12/22/2016

Vendor # / Name	PO #	Account # / Description	Inv #	Check Type *	Check Description or Multi Remit To Check Name	Check #	Check Amount
Posted Checks							
WASTE MANAGEMENT OF NJ/ 1169	17-00103	11-000-262-420-/ OPER CONTRACT SERVICES		CP	DECEMBER 2016	22225	486.72
WATERLOGIC EAST, INC / 3453	17-00106	11-000-262-441-/ OPER RENTALS		CP	CNIN029124E-1/1/17-3/31/17	22226	141.00
MELLER, JAMIE/ 3368	17-00360	11-000-291-280-/ TUITION REIMBURSEMENT		CF	TUITION REIMBURSEMENT	22227	7,012.50
WESTERN PEST SERVICES/ 2521	17-00104	11-000-262-300-/ OPER PURCH PROF/TECH SVS		CP	DECEMBER 2016	22228	189.00
WOLFINGTON LEASING CORP/ 1178	17-00270	11-000-270-512-/ TRANS FIELD/ATH TRIPS		CP	12/14/2016	22229	273.48
		11-000-270-512-/ TRANS FIELD/ATH TRIPS		CP	12/19/2016	22229	273.48
		11-000-270-512-/ TRANS FIELD/ATH TRIPS		CP	12/20/2016	22229	273.48
		11-000-270-512-/ TRANS FIELD/ATH TRIPS		CP	12/9/2016	22229	295.11
					Total for WOLFINGTON LEASING CORP/ 1178		\$1,115.55
KTEL COMMUNICATIONS/ 2813	17-00110	11-190-100-500-/ OTHER PURCHASED SVC		CP	11/15/2016	22230	2,471.92
Y A L E SCHOOL INC / 1979	17-00253	11-000-100-566-/ TUITION-PRIVATE SCHOOL		CP	A.S.-DECEMBER 2016-CH/DEC16	22231	7,781.75

Total for Posted Checks **\$234,709.48**

Payroll to Budget Transfer Report

10F

Account#	Check#	Check Date	Check Amount	Check Description
11-000-211-105-	11152016	11/15/2016	1,253.53	ATTEND SVCS- CLER SAL
11-000-213-104-	11152016	11/15/2016	3,148.30	HEALTH SVC SALARIES
11-000-213-105-	11152016	11/15/2016	447.21	HEALTH SVCS- CLER SAL
11-000-216-100-	11152016	11/15/2016	3,713.65	SPEECH TEACHER SALARY
11-000-218-105-	11152016	11/15/2016	631.23	GUID SECY/CLER SALARIES
11-000-219-104-	11152016	11/15/2016	7,956.40	CST SALARIES
11-000-219-105-	11152016	11/15/2016	894.41	CST SECY/CLER SALARIES
11-000-221-102-	11152016	11/15/2016	7,465.30	CURR/INSTR SALARIES
11-000-221-104-	11152016	11/15/2016	335.96	CURR/INSTR PROF SALARIES
11-000-221-105-	11152016	11/15/2016	113.62	CURR/INSTR SECY/CLER SAL
11-000-221-110-	11152016	11/15/2016	244.33	CI OTHER SALARIES
11-000-230-100-	11152016	11/15/2016	4,218.75	GEN ADMIN SPRINTEND SAL
11-000-230-104-	11152016	11/15/2016	170.87	TREASURER SALARIES
11-000-230-105-	11152016	11/15/2016	605.16	GENERAL ADMIN- CLER SAL
11-000-240-105-	11152016	11/15/2016	718.78	SCH ADMIN SEC/CLER SAL
11-000-251-104-	11152016	11/15/2016	4,028.08	BUSINESS ADMIN SALARIES
11-000-251-105-	11152016	11/15/2016	2,842.94	BUS ADMIN/SECY SALARIES
11-000-262-107-	11152016	11/15/2016	467.32	CAFETERIA AIDES
11-000-262-110-	11152016	11/15/2016	4,114.72	OPER/CUST SALARIES
11-000-262-110-OT	11152016	11/15/2016	609.23	OPER/CUSTODIAL OT
11-000-270-161-	11152016	11/15/2016	613.90	SAL. FOR PUPIL TRANS(BET
11-000-270-162-	11152016	11/15/2016	613.90	SAL. FOR PUPIL TRANS(BET
11-110-100-101-	11152016	11/15/2016	6,764.04	KNDG TEACHER SALARIES
11-110-100-101-01	11152016	11/15/2016	640.00	PRESCH/KIND- SUBSTITUTES
11-120-100-101-	11152016	11/15/2016	25,296.49	GR. 1-5 TEACHER SALARIES
11-120-100-101-01	11152016	11/15/2016	520.00	GRADES 1-5 - SUBSTITUTES
11-130-100-101-	11152016	11/15/2016	14,538.52	GR. 6-8 TEACHER SALARIES
11-130-100-101-01	11152016	11/15/2016	95.00	GRADES 6-8 - SUBSTITUTES
11-150-100-101-	11152016	11/15/2016	240.00	HOME INSTRUCT SALARIES T
11-190-100-106-	11152016	11/15/2016	4,078.50	OTHER SALARIES-INSTR
11-204-100-101-	11152016	11/15/2016	7,484.30	LLD TEACHER SALARIES
11-204-100-101-01	11152016	11/15/2016	125.00	LLD-SUBSTITUTES
11-204-100-106-	11152016	11/15/2016	2,001.13	LLD PARA SALARY
11-213-100-101-	11152016	11/15/2016	8,551.00	RR TEACHER SALARIES
11-213-100-101-01	11152016	11/15/2016	575.00	RESOURCE RM- SUBSTITUTES
11-230-100-101-	11152016	11/15/2016	6,544.01	BSC SKILLS TEACHER SALAR
11-240-100-101-	11152016	11/15/2016	2,649.70	BILINGUAL TEACHER SALARI
20-218-100-101-	11152016	11/15/2016	7,665.80	PSEA TEACHER SAL
20-218-100-106-	11152016	11/15/2016	4,313.75	PSEA AIDES SAL
20-231-100-101-	11152016	11/15/2016	6,999.79	TITLE I TEACHER SALARIES
Total # of Payments	40 00	Total Check Amount	144,289.62	

Payroll to Budget Transfer Report

Account#	Check#	Check Date	Check Amount	Check Description
11-000-211-105-	11302016	11/30/2016	1,253.53	ATTEND SVCS- CLER SAL
11-000-213-104-	11302016	11/30/2016	3,148.30	HEALTH SVC SALARIES
11-000-213-105-	11302016	11/30/2016	447.21	HEALTH SVCS- CLER SAL
11-000-216-100-	11302016	11/30/2016	3,713.65	SPEECH TEACHER SALARY
11-000-218-105-	11302016	11/30/2016	473.42	GUID SECY/CLER SALARIES
11-000-219-104-	11302016	11/30/2016	7,956.40	CST SALARIES
11-000-219-105-	11302016	11/30/2016	894.41	CST SECY/CLER SALARIES
11-000-221-102-	11302016	11/30/2016	7,465.30	CURR/INSTR SALARIES
11-000-221-104-	11302016	11/30/2016	335.96	CURR/INSTR PROF SALARIES
11-000-221-105-	11302016	11/30/2016	85.22	CURR/INSTR SECY/CLER SAL
11-000-221-110-	11302016	11/30/2016	244.33	CI OTHER SALARIES
11-000-230-100-	11302016	11/30/2016	4,218.75	GEN ADMIN SPRINTEND SAL
11-000-230-104-	11302016	11/30/2016	170.87	TREASURER SALARIES
11-000-230-105-	11302016	11/30/2016	554.67	GENERAL ADMIN- CLER SAL
11-000-240-105-	11302016	11/30/2016	639.88	SCH ADMIN SEC/CLER SAL
11-000-251-104-	11302016	11/30/2016	4,028.08	BUSINESS ADMIN SALARIES
11-000-251-105-	11302016	11/30/2016	2,842.94	BUS ADMIN/SECY SALARIES
11-000-262-107-	11302016	11/30/2016	342.15	CAFETERIA AIDES
11-000-262-110-	11302016	11/30/2016	3,939.33	OPER/CUST SALARIES
11-000-262-110-OT	11302016	11/30/2016	796.68	OPER/CUSTODIAL OT
11-000-270-161-	11302016	11/30/2016	613.90	SAL. FOR PUPIL TRANS(BET
11-000-270-162-	11302016	11/30/2016	613.90	SAL. FOR PUPIL TRANS(BET
11-110-100-101-	11302016	11/30/2016	6,764.04	KNDG TEACHER SALARIES
11-110-100-101-01	11302016	11/30/2016	369.00	PRESCH/KIND- SUBSTITUTES
11-120-100-101-	11302016	11/30/2016	25,120.49	GR. 1-5 TEACHER SALARIES
11-120-100-101-01	11302016	11/30/2016	660.00	GRADES 1-5 - SUBSTITUTES
11-130-100-101-	11302016	11/30/2016	14,538.52	GR. 6-8 TEACHER SALARIES
11-130-100-101-01	11302016	11/30/2016	181.00	GRADES 6-8 - SUBSTITUTES
11-150-100-101-	11302016	11/30/2016	1,894.00	HOME INSTRUCT SALARIES T
11-190-100-106-	11302016	11/30/2016	2,975.91	OTHER SALARIES-INSTR
11-204-100-101-	11302016	11/30/2016	7,484.30	LLD TEACHER SALARIES
11-204-100-106-	11302016	11/30/2016	1,488.75	LLD PARA SALARY
11-213-100-101-	11302016	11/30/2016	8,551.00	RR TEACHER SALARIES
11-213-100-101-01	11302016	11/30/2016	285.00	RESOURCE RM- SUBSTITUTES
11-230-100-101-	11302016	11/30/2016	6,544.01	BSC SKILLS TEACHER SALAR
11-240-100-101-	11302016	11/30/2016	2,649.70	BILINGUAL TEACHER SALARI
11-401-100-100-	11302016	11/30/2016	66.00	COCURR SALARIES
20-218-100-101-	11302016	11/30/2016	6,404.60	PSEA TEACHER SAL
20-218-100-106-	11302016	11/30/2016	3,207.49	PSEA AIDES SAL
20-231-100-101-	11302016	11/30/2016	6,999.79	TITLE I TEACHER SALARIES
Total # of Payments	40.00	Total Check Amount	140,962.48	

11D

SCHOOL DISTRICT
OF
BEVERLY CITY
OF BURLINGTON COUNTY

Beverly City Board of Education
Beverly, New Jersey

COMPREHENSIVE ANNUAL FINANCIAL REPORT
Fiscal Year Ended June 30, 2016

COMPREHENSIVE ANNUAL
FINANCIAL REPORT

Of the

Beverly City Board of Education
of Burlington County

Beverly, New Jersey

For the Fiscal Year Ended June 30, 2016

Prepared by

Beverly City Board of Education
Finance Department

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OUTLINE FOR COMPREHENSIVE ANNUAL FINANCIAL REPORT

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INTRODUCTORY SECTION



November 29, 2016

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

Dear Board Members:

The comprehensive annual financial report of the Beverly City Board of Education for the fiscal year ended June 30, 2016, is hereby submitted. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the management of the Beverly City Board of Education (Board). To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the District. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included.

The comprehensive annual financial report is presented in four sections: introductory, financial, statistical and single audit. The introductory section includes this transmittal letter, the District's organizational chart and a list of principal officials. The financial section includes the basic financial statements and schedules, as well as the auditors report thereon. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis. The District is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act and Title 2 U.S. Code of Federal Regulations (CFR) Part 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance), and the NJOMB Circular Letter 15-08, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid". Information related to this single audit, including the auditor's report on the internal control structure and compliance with applicable laws and regulations and findings and recommendations, are included in the single audit section of this report.

1. REPORTING ENTITY AND ITS SERVICES: Beverly City School District is an independent reporting entity within the criteria adopted by the GASB as established by NCGA Statement No. 3. All funds and account groups of the District are included in this report. The District provides a full range of educational services appropriate to grade levels Pre-K-8.

Educational services are provided for regular and special education programs for handicapped youngsters. The Beverly City School District (Pre-K through Grade 8) completed the 2016 fiscal year with an enrollment of 303 students.



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

Enrollment, Pre-K-8

<u>Fiscal Year</u>	<u>Student Enrollment Change</u>	<u>Percent</u>
2015-16	303	(0.01%)
2014-15	305	3.4%
2013-14	295	(0.5%)
2012-13	310	1.6%
2011-12	305	2.3%
2010-11	298	25.7%
2009-10	237	8.2%
2008-09	219	(0.4%)
2007-08	220	(1.5%)

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 2015-2016 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.



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, 2016 was \$980,000.

9. CASH MANAGEMENT: The investment policy of the District is guided in large part by state statute as detailed in "Notes to the Financial Statements", Note 6. The District has adopted a cash management plan, which requires it to deposit public funds in public depositories protected from loss under the provisions of the Governmental Unit Deposit Protection Act ("GUDPA"). GUDPA was enacted in 1970 to protect Governmental Units from a loss of funds on deposit with a failed banking institution in New Jersey. The law requires governmental units to deposit public funds only in public depositories located in New Jersey where the funds are secured in accordance with the Act.



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

11. OTHER INFORMATION: Independent Audit - State statutes require an annual audit by independent certified public accountants or registered municipal accountants. The accounting firm of Jump, Perry & Company, LLP, was selected by the Board to provide this service. In addition to meeting the requirements set forth in state statutes, the audit also was designed to meet the requirements of the Single Audit Act of 1996 and the related Uniform Guidance and State Treasury Circular Letter 15-08. The auditor's report on the basic financial statements and combined and individual fund statements and schedules is included in the financial section of this report. The auditor's reports specifically related to the single audit are included in the single audit section of this report.

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

Respectfully submitted,

Ms. Elizabeth Jacobbe
Superintendent of Schools/Principal

Mr. George M Gahles
School Business Administrator

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

Beverly City Board of Education
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 Board of Education
Beverly, New Jersey

Roster of Officials
June 30, 2016

<u>Members of the Board of Education</u>	<u>Term Expires</u>
Richard Wolbert, President	2016
Stacey Atkinson, Vice President	2016
Mary Ellen Knudson	2018
Mary Wolbert	2018
Ronald Murphy	2018
Jean Wetherill	2016
Mary Smith-Jones	2016

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 Board of Education
601 Bentley Avenue
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, NJ 07666

OFFICIAL DEPOSITORIES

Beneficial Bank
1149 Cooper Street
Beverly, New Jersey 08010

FINANCIAL SECTION

JUMP, PERRY AND COMPANY, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

12 LEXINGTON AVENUE · TOMS RIVER, NJ · 08753 · PHONE (732) 240-7377 · FAX (732) 505-8307 · WEBSITE: jumpcpa.com

INDEPENDENT AUDITORS' REPORT

Honorable President and
Members of the Board of Education
Beverly City Board of Education:
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 Board of Education in the County of Burlington, State of New Jersey, as of and for the year ended June 30, 2016, 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 judgement, 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.

BRICK OFFICE: 514 BRICK BOULEVARD · SUITE 3 · BRICK, NJ · 08723 · PHONE (732) 840-1600 · FAX (732) 840-8349

MANAHAWKIN OFFICE: 21 JENNINGS ROAD · MANAHAWKIN, NJ · 08050 · PHONE (609) 978-9500 · FAX (609) 978-9515

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

Opinion

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 Board of Education in the County of Burlington, State of New Jersey as of June 30, 2016 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 as presented 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 Board of Education'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 November 23, 2016 on our consideration of the Board of Education of the Beverly City Board of Education 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 Board of Education in the County of Burlington, State of New Jersey's internal control over financial reporting and compliance.

Respectfully Submitted,

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



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

November 23, 2016
Toms River, New Jersey

REQUIRED SUPPLEMENTARY INFORMATION - PART I

Beverly City Board of Education
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2016
Unaudited

The discussion and analysis of Beverly City Board of Education's financial performance provides an overall review of the district's financial activities for the fiscal year ended June 30, 2016. The intent of this discussion and analysis is to look at the District'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 District's financial performance.

Financial Highlights

Key financial highlights for 2016 are as follows:

In total, net position totaled \$2,736,581, which represents a 303.56 percent increase from 2015.

General revenues accounted for \$8,354,578 in revenue or 92.86 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 \$642,216 or 7.14 percent of total revenues of \$8,996,794.

Total assets changed by \$2,009,008 as cash and cash equivalents changed by \$166,144, receivables changed by \$(81,513) and capital assets changed by \$1,852,117 from 2015.

The District had \$6,938,331 in expenses; only \$642,216 of these expenses were offset by program specific charges for services, grants or contributions. General revenues of \$8,354,578 were adequate to provide for these programs.

Among major funds, the General Fund had \$6,992,363 in revenues and \$6,424,051 in expenditures and transfers. The General Fund's balance increased \$568,312 over 2015. The General Fund's balance is \$2,102,504. The Maintenance Reserve Fund balance is \$300,000, a difference of \$- compared to 2015. The Tuition Reserve Fund balance is \$200,000, a difference of \$0 compared to 2015. The Capital Reserve Fund balance is \$1,193,232, a difference of \$450,000 compared to 2015. The changes were anticipated by the Board of Education.

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 Board of Education 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 District, presenting both an aggregate view of the District'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 District's most significant funds with all other non-major funds presented in total in one column. In the case of Beverly City Board of Education, the General Fund is by far the most significant.

The District as a Whole

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

Table 1 provides a summary comparison of the School District's net position for 2016 and 2015.

Table 1
Statement of Net Position
June 30, 2016 and 2015

	2016	2015
Assets:		
Cash and Cash Equivalents	\$ 1,904,183	\$ 1,738,039
Receivables	57,618	139,131
Inventories	3,969	4,355
Other Assets	225,318	152,672
Capital Assets	<u>2,830,758</u>	<u>978,641</u>
Total Assets	<u>5,021,846</u>	<u>3,012,838</u>
Deferred outflows of resources	<u>228,696</u>	<u>31,768</u>
Liabilities:		
Interfund payable	199,484	126,838
Deferred Revenue	-	-
Noncurrent Liabilities:		
Due Within One Year	45,791	106,710
Due Beyond One Year	<u>2,191,788</u>	<u>2,072,734</u>
Total Liabilities	<u>2,437,063</u>	<u>2,306,282</u>
Deferred inflows of resources	<u>76,898</u>	<u>60,206</u>
Net Position		
Invested in Capital Assets, Net of Related Debt	1,683,374	272,792
Restricted for:		
Capital Projects	1,193,232	743,232
Debt Service	-	-
Other Purposes	980,912	870,952
Unrestricted	<u>(1,120,937)</u>	<u>(1,208,858)</u>
Total Net Position	<u>\$ 2,736,581</u>	<u>\$ 678,118</u>

Table 2 provides a comparison analysis of District-wide changes in net position from fiscal years 2016 and 2015.

Table 2

Changes in Net Position

	2016	2015
<u>Revenues</u>		
Program Revenues:		
Charges for Services	\$ 23,771	\$ 24,014
Operating Grants and Contributions	618,445	581,131
Capital Grants and Contributions	-	-
General Revenues:		
Property Taxes	2,909,868	2,768,851
Grants and Entitlements	5,361,043	4,310,518
Other	<u>83,667</u>	<u>27,777</u>
Total Revenues	<u>8,996,794</u>	<u>7,712,291</u>
<u>Program Expenses</u>		
Instruction	2,467,259	2,261,444
Support Services:		
Pupils and Instructional Staff	2,093,244	2,587,175
General Administration, School Administration		
Business Operations and Maintenance of		
Facilities	1,914,946	2,021,300
Pupil Transportation	269,841	321,680
Food Service	166,836	187,189
Interest on Long-Term Debt	<u>26,205</u>	<u>10,029</u>
Total Expenses	<u>6,938,331</u>	<u>7,388,817</u>
Increase in Net Position	<u>2,058,463</u>	<u>\$ 323,474</u>

The District'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 the resources received from the City 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, 2016, it reported total net position of \$2,736,581 on June 30, 2016. This is a change of 303.56% from the previous year. The balance includes \$300,000 of Maintenance Reserve funds, \$200,000 of Tuition Reserve funds, and \$1,193,232 in Capital Reserve. The Board of Education approved this transfer of funds at the June 2016 meeting. The Reconciliation of the Statement of Revenue & Expenditures and Changes in Fund Balance of Governmental Funds to the Statement of Activities, Exhibit B-3, on page 23 presents the reader with a detailed explanation of the increase in fund balance for the fiscal year.

General Fund Budgeting Highlights

The District'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.

During the course of the fiscal year 2016, the District amended its General Fund budget as needed. The District uses program-based budgeting and the budgeting systems are designed to tightly control total program budgets but provide flexibility for program management. Transfers from one program to another must be approved by the Business Administration, Superintendent and Board of Education. Transfers were necessitated by:

- Staffing changes based on student needs.
- Building required maintenance and renovation projects.
- Changes in appropriations to prevent budget overruns.

While the District final budget for the General Fund anticipated that revenues and expenditures would roughly equal, the actual results for the year show a \$583,138 free balance.

Actual revenues were \$7,146,934.
Actual expenditures and transfers were \$6,563,796.

Capital Assets

At the end of the fiscal year 2016, the School District had \$2,830,758 invested in land, buildings, and machinery and equipment.

Table 3
Capital Assets (net of accumulated depreciation)
June 30, 2016 and 2015

	<u>2016</u>	<u>2015</u>
Land, Buildings, Improvements, CIP	\$ 3,720,942	\$ 1,864,324
Furniture, Vehicles & Equipment	<u>349,610</u>	<u>296,156</u>
Subtotal	4,070,552	2,160,480
Less: Accumulated Depreciation	<u>(1,239,794)</u>	<u>(1,181,839)</u>
Net Capital Assets	<u>\$ 2,830,758</u>	<u>\$ 978,641</u>

Overall capital assets change by \$1,852,117 from fiscal year 2015 to 2016.

For the Future

The Beverly 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 businesses have opened in Beverly through the restoration of vacant properties. There is some speculation about re-development to the downtown area.

The use of Capital Reserve and State Facility Grants provides funding for capital improvements. The District has been diligent in its efforts to fund a maintenance reserve to maintain its investment in its buildings and grounds.

The District Board of Education practices long-term financial planning. The District is proud of its system for financial planning, budgeting, and internal financial controls.

The District anticipates the approved 2016-2017 budget will be adequate to satisfy all financial needs for the fiscal year, barring any significant unexpected situation or conditions unforeseen at this time.

Contacting the School District's Financial Management

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

BASIC FINANCIAL STATEMENTS

BEVERLY CITY SCHOOL DISTRICT
Statement of Net Positions
June 30, 2016

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 1,885,621	\$ 18,562	\$ 1,904,183
Receivables - state	37,905	284	38,189
Receivables - federal	-	19,429	19,429
Receivables - other	-	-	-
Interfund receivable	211,078	14,240	225,318
Inventories	-	3,969	3,969
Capital assets, non-depreciable	-	-	-
Capital assets, net:	2,820,689	10,069	2,830,758
Total assets	<u>4,955,293</u>	<u>66,553</u>	<u>5,021,846</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows - PERS	228,696	-	228,696
	<u>228,696</u>	<u>-</u>	<u>228,696</u>
LIABILITIES			
Accounts payable	-	-	-
Unearned revenue	-	-	-
Other liabilities	21,644	-	21,644
Interfund payable	199,484	-	199,484
Noncurrent liabilities:			
Due within one year	100,791	-	100,791
Due beyond one year	2,115,144	-	2,115,144
Total liabilities	<u>2,437,063</u>	<u>-</u>	<u>2,437,063</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows - PERS	76,898	-	76,898
	<u>76,898</u>	<u>-</u>	<u>76,898</u>
NET POSITION			
Net investment in capital assets	1,673,305	10,069	1,683,374
Restricted for:			
Capital projects	1,193,232	-	1,193,232
Debt service	-	-	-
Other purposes	980,912	-	980,912
Unrestricted	(1,177,421)	56,484	(1,120,937)
Total net position	<u>\$ 2,670,028</u>	<u>\$ 66,553</u>	<u>\$ 2,736,581</u>

BEVERLY CITY SCHOOL DISTRICT
Statement of Activities
For the Fiscal Year Ended June 30, 2016

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Positions			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
Current:							
Regular instruction	\$ 1,873,420	\$ -	\$ -	\$ -	(1,873,420)	\$ -	\$ (1,873,420)
Special education instruction	423,556	-	-	-	(423,556)	-	(423,556)
Other special instruction	170,283	-	-	-	(170,283)	-	(170,283)
Support services and undistributed costs:							
Instruction	1,279,012	-	-	-	(1,279,012)	-	(1,279,012)
Attendance and social work	31,525	-	-	-	(31,525)	-	(31,525)
Health services	123,901	-	-	-	(123,901)	-	(123,901)
Other support services	645,775	-	-	-	(645,775)	-	(645,775)
Improvement of instr. services	-	-	-	-	-	-	-
Educational media services	4,447	-	-	-	(4,447)	-	(4,447)
Instruction staff training	8,584	-	-	-	(8,584)	-	(8,584)
General administrative services	209,900	-	-	-	(209,900)	-	(209,900)
School administrative services	18,813	-	-	-	(18,813)	-	(18,813)
Central services	156,260	-	-	-	(156,260)	-	(156,260)
Admin. information technology	14,376	-	-	-	(14,376)	-	(14,376)
Allowed maintenance for school facilities	69,084	-	-	-	(69,084)	-	(69,084)
Other operation & maintenance of plant	433,082	-	-	-	(433,082)	-	(433,082)
Student transportation services	269,841	-	-	-	(269,841)	-	(269,841)
Other support services	-	-	-	-	-	-	-
Unallocated employee benefits	544,562	-	-	-	(544,562)	-	(544,562)
Non-budgeted expenditures	468,869	-	-	-	-	-	-
Special schools	-	-	-	-	-	-	-
Interest expense	26,205	-	-	-	(26,205)	-	(26,205)
Total governmental activities	6,771,495	-	468,869	-	(6,302,626)	-	(6,302,626)
Business-type activities:							
Enterprise fund	166,836	23,771	149,576	-	-	6,511	6,511
Total business-type activities	166,836	23,771	149,576	-	-	6,511	6,511
Total primary government	\$ 6,938,331	\$ 23,771	\$ 618,445	\$ -	(6,302,626)	6,511	(6,296,115)
General revenues:							
Taxes:							
Property taxes levied for general purpose					2,831,833	-	2,831,833
Index levied for debt service					78,035	-	78,035
Federal and state aid not restricted					5,030,304	-	5,030,304
Federal aid restricted					330,739	-	330,739
Miscellaneous income					81,174	-	81,174
Investment earnings					2,493	-	2,493
Total general revenues, special items, extraordinary items and transfers					8,354,578	-	8,354,578
Change in net positions					2,051,952	6,511	2,058,463
Net position—beginning					618,076	60,042	678,118
Net position—ending					\$ 2,670,028	\$ 66,553	\$ 2,736,581

BEVERLY CITY SCHOOL DISTRICT
Balance Sheet
Governmental Funds
June 30, 2016

	<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	\$ 1,867,761	\$ -	\$ 17,860	\$ -	\$ 1,885,621
Interfund receivable	211,078	-	-	-	211,078
Receivables from federal	-	-	-	-	-
Receivables from State	37,905	-	-	-	37,905
Other receivables	-	-	-	-	-
Total assets	<u>2,116,744</u>	<u>-</u>	<u>17,860</u>	<u>-</u>	<u>2,134,604</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Interfund payable	14,240	-	185,244	-	199,484
Total liabilities	<u>14,240</u>	<u>-</u>	<u>185,244</u>	<u>-</u>	<u>199,484</u>
Fund Balances:					
Restricted for:					
Excess surplus - current year	300,602	-	-	-	300,602
Excess surplus - prior year- designated for Subsequent year's expenditures	-	-	-	-	-
Capital reserve account	1,193,232	-	-	-	1,193,232
Maintenance reserve account	300,000	-	-	-	300,000
Tuition reserve account	200,000	-	-	-	200,000
Debt services	-	-	-	-	-
Committed to:					
Other purposes	-	-	(167,384)	-	(167,384)
Assigned to:					
Designated by the BOE for subsequent year's expenditures	180,310	-	-	-	180,310
Unassigned:					
General fund	(71,640)	-	-	-	(71,640)
Debt service fund	-	-	-	-	-
Capital projects fund	-	-	-	-	-
Permanent fund	-	-	-	-	-
Total fund balances	<u>2,102,504</u>	<u>-</u>	<u>(167,384)</u>	<u>-</u>	<u>1,935,120</u>
Total liabilities and fund balances	<u>\$ 2,116,744</u>	<u>\$ -</u>	<u>\$ 17,860</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 \$4,008,177 and the accumulated depreciation is \$1,187,488.	2,820,689
Deferred outflows related to the PERS pension plan	228,696
Deferred inflows related to the PERS pension plan	(76,898)
Bond premium received upon issuance of debt. Total amount \$12,445.	(11,338)
Accrued interest for the interest due this year but not paid until next year.	(10,306)
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>(2,215,935)</u>
Net position of governmental activities	<u>\$ 2,670,028</u>

See accompanying notes to financial statements.

BEVERLY CITY SCHOOL DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2016

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	GAAP Total Governmental Funds
REVENUES					
Local sources:					
Local tax levy	\$ 2,831,833	\$ -	\$ -	\$ 78,035	\$ 2,909,868
Tuition charges	65,965	-	-	-	65,965
Interest on investments	2,485	-	8	-	2,493
Interest earned on capital reserve funds	-	-	-	-	-
Miscellaneous	15,209	-	-	-	15,209
Total - local sources	2,915,492	-	8	78,035	2,993,535
State sources	4,062,498	295,651	1,126,659	-	5,484,808
Federal sources	14,365	330,739	-	-	345,104
Total revenues	6,992,355	626,390	1,126,667	78,035	8,823,447
EXPENDITURES					
Current:					
Regular instruction	1,365,918	507,502	-	-	1,873,420
Special education instruction	423,556	-	-	-	423,556
Other special instruction	160,566	-	-	-	160,566
School sponsored/other instructional	9,717	-	-	-	9,717
Support services and undistributed costs:					
Instruction	1,279,012	-	-	-	1,279,012
Attendance and social work services	31,525	-	-	-	31,525
Health services	123,901	-	-	-	123,901
Other support services	526,887	118,888	-	-	645,775
Improvement of instr. services	-	-	-	-	-
Educational media services	4,447	-	-	-	4,447
Instruction staff training	8,584	-	-	-	8,584
General administrative services	209,900	-	-	-	209,900
School administrative services	18,813	-	-	-	18,813
Central services	156,260	-	-	-	156,260
Admin. info. technology	14,376	-	-	-	14,376
Allowed maintenance for school facilities	69,084	-	-	-	69,084
Other operation & maintenance of plant	617,045	-	-	-	617,045
Student transportation services	269,841	-	-	-	269,841
Business and other support services	-	-	-	-	-
Unallocated employee benefits	614,833	-	-	-	614,833
Non-budgeted expenditures	468,869	-	-	-	468,869
Special schools	-	-	-	-	-
Debt service:					
Principal	-	-	-	51,000	51,000
Interest and other charges	-	-	-	27,035	27,035
Capital outlay	50,917	-	1,619,194	-	1,670,111
Total expenditures	6,424,051	626,390	1,619,194	78,035	8,747,670
Excess (deficiency) of revenues over expenditures	568,304	-	(492,527)	-	75,777
OTHER FINANCING SOURCES (USES)					
Bond proceeds	-	-	-	-	-
Transfers in	8	-	-	-	8
Transfers out	-	-	(8)	-	(8)
Total other financing sources and uses	8	-	(8)	-	-
Net change in fund balances	568,312	-	(492,535)	-	75,777
Fund balance-July 1	1,534,192	-	325,151	-	1,859,343
Fund balance-June 30	\$ 2,102,504	\$ -	\$ (167,384)	\$ -	\$ 1,935,120

See accompanying notes to financial statements.

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 Fiscal Year Ended June 30, 2016

Total net change in fund balances - governmental funds (from B-2) **\$ 75,777**

Amounts reported for governmental activities in the statement of activities (A-2) are different because:

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

	Depreciation expense	(51,717)	
	Capital outlays	<u>1,905,791</u>	1,854,074

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 59,682

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. 51,000

Payment of a long-term liability is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position and is not reported in the statement of activities. 830

In the statement of activities, certain operating expenses, e.g., compensated absences (sick leave) and special termination benefits (early retirement incentive) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are reported in the amount of financial resources used, essentially, the amounts actually paid. This year, sick leave was decreased. 10,589

Change in net position of governmental activities **\$ 2,051,952**

BEVERLY CITY SCHOOL DISTRICT
Statement of Net Position
Proprietary Funds
June 30, 2016

		<u>Business-type Activities - Enterprise Fund</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$	18,562
Interfund receivable		14,240
Receivable from state		284
Receivable from federal		19,429
Inventories		3,969
Total current assets		<u>56,484</u>
Noncurrent assets:		
Restricted cash and cash equivalents		-
Furniture, machinery and equipment		62,375
Less accumulated depreciation		<u>(52,306)</u>
Total noncurrent assets		<u>10,069</u>
Total assets		<u>66,553</u>
LIABILITIES		
Current liabilities:		
Accounts payable		-
Compensated absences		-
Total current liabilities		<u>-</u>
Noncurrent Liabilities:		
Compensated absences		-
Total noncurrent liabilities		<u>-</u>
Total liabilities		<u>-</u>
NET POSITION		
Net investment in capital assets		10,069
Restricted for:		
Capital projects		-
Unrestricted		<u>56,484</u>
Total net position		<u>66,553</u>
Total liabilities and net position	\$	<u>66,553</u>

See accompanying notes to financial statements.

BEVERLY CITY SCHOOL DISTRICT
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Fiscal Year Ended June 30, 2016

	Business-type Activities - Enterprise Fund
Operating revenues:	
Charges for services:	
Daily sales - reimbursable programs	\$ 13,720
Daily sales - non-reimbursable programs	10,051
Miscellaneous	-
Total operating revenues	23,771
Operating expenses:	
Cost of sales	70,156
Salaries	52,145
Employee benefits	10,313
Other purchased professional services	11,766
General supplies	16,218
Depreciation	6,238
Total Operating Expenses	166,836
Operating income (loss)	(143,065)
Nonoperating revenues (expenses):	
State sources:	
State school lunch program	1,813
Federal sources:	
National school lunch program	93,584
National school breakfast program	35,235
Food distribution program	18,944
Interest and investment revenue	-
Miscellaneous expense	-
Total nonoperating revenues (expenses)	149,576
Change in net position	6,511
Total net position-beginning	60,042
Total net position-ending	\$ 66,553

See accompanying notes to financial statements.

BEVERLY CITY SCHOOL DISTRICT
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2016

	Business-type Activities - Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 23,771
Payments to employees	(62,458)
Payments to suppliers	(78,810)
Net cash provided by (used in) operating activities	(117,497)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
State sources	1,633
Federal sources	117,642
Interest income	-
Net cash provided by (used in) non-capital financing activities	119,275
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Proceeds from revenue anticipation loan	-
Payments of revenue anticipation loan	-
Purchases of capital assets	-
Net cash provided by (used for) capital and related financing activities	-
Net increase (decrease) in cash and cash equivalents	1,778
Balances—beginning of year	16,784
Balances—end of year	\$ 18,562
Reconciliation of operating loss to net cash used in operating activities:	
Operating income	\$ (143,065)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Depreciation	6,238
Federal commodities	18,944
Decrease in interfund receivable, net	-
Decrease in accounts receivable, net	-
Increase in inventories	386
Decrease in interfund payable	-
Increase in accounts payable	-
Total adjustments	25,568
Net cash provided by (used in) operating activities	\$ (117,497)

See accompanying notes to financial statements.

BEVERLY CITY SCHOOL DISTRICT
Statement of Fiduciary Net Position
June 30, 2016

	<u>Student Activity</u>	<u>Agency Fund</u>	<u>Total Fund</u>
ASSETS			
Cash and cash equivalents	\$ 9,872	\$ 61,480	\$ 71,352
Interfund receivable	-	-	-
Total assets	<u>9,872</u>	<u>61,480</u>	<u>71,352</u>
LIABILITIES			
Accounts payable	-	-	-
Payroll deductions and withholdings	-	35,646	35,646
Payable to student groups	9,872	-	9,872
Interfund payable	-	25,834	25,834
Other current liabilities	-	-	-
Total liabilities	<u>9,872</u>	<u>61,480</u>	<u>71,352</u>
NET POSITION			
Held in trust for unemployment claims and other purposes	-	-	-
Total net position	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and net position	<u>\$ 9,872</u>	<u>\$ 61,480</u>	<u>\$ 71,352</u>

See accompanying notes to financial statements.

Beverly City Board of Education

Notes to Financial Statements

For the Year Ended June 30, 2016

1. Summary of Significant Accounting Policies

The Financial statements of the Board of Education ("Board") of the Beverly City Board of Education ("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 Board of Education 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 eight members elected to three-year staggered terms. The purpose of the District is to educate students in grades PreK-8. The Beverly City Board of Education had an approximate enrollment of 290 students at June 30, 2016.

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, Basis of Accounting:

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 Board of Education

Notes to Financial Statements

For the Year Ended June 30, 2016

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 11.

In June 2015, GASB issued Statement No. 74, Financial Reporting For Postemployment Benefits Other Than Pension Plans (Replaces GASB No. 43 and No. 57) and Statement No. 75 Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (Replaces GASB No. 45 and No. 57). The primary objective of these Statements is to improve accounting and financial reporting by state and local governments for postemployment benefits. It also improves information provided by state and local governmental employers about financial support for postemployment benefits that is provided by other entities. These Statements result from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for postemployment benefits with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. The requirements of these Statements will improve the decision-usefulness of information in employer and governmental nonemployer contributing entity financial reports and will enhance its value for assessing accountability and interperiod equity by requiring recognition of the entire net postemployment benefit liability and a more comprehensive measure of benefits expense. The requirements of these Statements are effective for financial statements for periods beginning after June 15, 2016 (GASB No. 74) and June 15, 2017 (GASB No. 75). The effect of these new standards on the School District has not been measured.

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.

Beverly City Board of Education

Notes to Financial Statements

For the Year Ended June 30, 2016

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

B. Basis of Presentation (Cont'd):

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.

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 subfund.

As required by the 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 Fixed Assets for land, existing buildings, improvements of grounds, construction of buildings, additions to or remodeling of buildings and the purchase of built-in equipment. These resources can be transferred from and to Current Expense by Board resolution.

Beverly City Board of Education
Notes to Financial Statements
For the Year Ended June 30, 2016

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

B. Basis of Presentation (Cont'd):

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 District reports the following proprietary funds:

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.

Enterprise (Food Service) Fund - The Enterprise Fund accounts for all revenues and expenses pertaining to the Board's cafeteria operations. The Food Service Fund is utilized to account for operations that are financed and operated in a manner similar to private business enterprises. The stated intent is that the costs (i.e., expenses including depreciation and indirect costs) of providing primarily through user charges.

The District reports the following fund types:

Trust and Agency Funds - The Trust and Agency Funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds.

Expandable Trust Fund - An Expandable Trust Fund is accounted for in essentially the same manner as the governmental fund types, using the same measurement focus and basis of accounting. Expendable Trust Funds account for assets where both the principal and interest may be spent. The Expendable Trust Fund includes the Unemployment Compensation Insurance Fund and the Scholarship Account.

Agency Funds - Agency Funds are used to account for the assets that the District holds on behalf of others as their agent. Agency Funds are custodial in nature and do not involve measurement of results of operations. Agency Funds include payroll and student activities funds.

Beverly City Board of Education

Notes to Financial Statements

For the Year Ended June 30, 2016

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

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 use the modified accrual basis of accounting; the Enterprise Fund and Fiduciary Funds use the accrual basis of accounting. Differences in the accrual basis of accounting arise in the recognition of revenue, the recording of deferred 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. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgements, 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 releases are reported as other financing sources.

All governmental and business-type activities and Enterprise Funds of the District follow FASB Statements and Interpretations issued on or before November 30, 1989, Accounting Principles Board Opinions, and Accounting Research Bulletins, unless those pronouncements conflict with GASB pronouncements.

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".

Beverly City Board of Education

Notes to Financial Statements

For the Year Ended June 30, 2016

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

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 6:20-2A.2(m)1. 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. At June 30, 2016, there was a reconciling difference of \$(154,571) between the budgetary basis and GAAP basis in the General Fund and of \$- in the Special Revenue Fund.

Beverly City Board of Education

Notes to Financial Statements

For the Year Ended June 30, 2016

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 and portions 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 deferred 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. Interfund Transactions

Transfers between Governmental and Business-Type activities on the District-wide statements are reported in the same manner as general revenues.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as Interfund transfers. Interfund transfers are reported as other financing sources/uses in Governmental Funds and after non-operating revenues/expenses to the funds that initially paid for them are not presented on the financial statements.

H. Inventories

Inventory purchases, other than those recorded in the Enterprise Fund, are recorded as expenditures during the first year of purchase. Enterprise Fund inventories are valued at cost, which approximates market, using the first-in/first-out ("FIFO") method.

I. 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.

Beverly City Board of Education

Notes to Financial Statements

For the Year Ended June 30, 2016

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

J. 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 fair market value on the date received. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

All reported Capital Assets except for Land and Construction in Progress are depreciated. Depreciation is computed using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Building and Improvements	7-60 years
Machinery and Equipment	3-20 years
Infrastructure	30 years

K. 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, 2016, no liability existed for compensated absences in the Food Service Fund.

Beverly City Board of Education

Notes to Financial Statements

For the Year Ended June 30, 2016

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

L. Unearned/Deferred Revenue

Unearned/deferred 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, 2016, but which were levied to finance fiscal year 2016 operations, have been recorded as unearned/deferred revenue. Grants and entitlement received before the eligibility requirements are met are also recorded as Unearned/deferred Revenue.

M. 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.

N. Net Position

Net Position represents the difference between assets and liabilities. Net Position invested in capital assets, net of related debt 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.

O. Fund Balance Reserves

The District reserves those portions of Fund Balance which are legally segregated for a specific future use or which do not represent available expendable resources and, therefore, are not available for appropriation in future periods. A Fund Balance Reserve has been established for encumbrances, maintenance, capital and subsequent year's expenditures.

Beverly City Board of Education

Notes to Financial Statements

For the Year Ended June 30, 2016

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

P. 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.

Q. 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.

Beverly City Board of Education

Notes to Financial Statements

For the Year Ended June 30, 2016

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

R. 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.

S. 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.

T. 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.

Beverly City Board of Education
Notes to Financial Statements
For the Year Ended June 30, 2016

2. Capital Reserve Account

A Capital Reserve Account was established by the Beverly City Board of Education 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 excess 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 June 30, 2015 to June 30, 2016 fiscal year is as follows:

Beginning Balance	June 30, 2015	\$ 743,232
Add:		
Increase per Resolution		450,000
Interest Earnings		-
Less:		
Withdrawals		<u>-</u>
Ending Balance,	June 30, 2016	<u>\$ 1,193,232</u>

Beverly City Board of Education

Notes to Financial Statements

For the Year Ended June 30, 2016

3. Maintenance Reserve Account

A maintenance Reserve Account was established by the Beverly City Board of Education for the accumulation of funds for use as maintenance of Capital Projects in subsequent fiscal years. The Maintenance Reserve Account is maintained in the General Fund and its activity is included in the General Fund annual budget.

Funds placed in the Maintenance Reserve Account are restricted to maintenance projects in the District's approved Comprehensive Maintenance Plan (CMP). Upon submission of the CMP to the New Jersey Department of Education, the District may increase the balance in the maintenance reserve by appropriating funds in the annual general fund budget certified for taxes or by transfer by board resolution at year end (June 1 to June 30) of any unanticipated revenue or unexpended line-item appropriation amounts, or both. The District may also appropriate additional amounts during the school year through a Board Resolution. Pursuant to N.J.A.C. 6A:23A-14.2(g), the balance in the account cannot at any time exceed four percent of the replacement cost of the school district's school facilities for the current year.

The balance in the maintenance reserve does not exceed four percent of the replacement cost of the school district's school facilities for the current year at June 30, 2016.

The activity of the Maintenance Reserve for the June 30, 2015 to June 30, 2016 fiscal year is as follows:

Balance, June 30, 2015	\$ 300,000
Add:	
Board Contribution	-
Less:	
Withdrawals	-
	<hr/>
Balance, June 30, 2016	\$ <u>300,000</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 District's tuition reserve account balance of \$200,000 as of June 30, 2016.

Beverly City Board of Education
Notes to Financial Statements
For the Year Ended June 30, 2016

5. Transfers to Capital Outlay

During the year ending June 30, 2016, the District transferred \$- to the Capital Outlay Account.

6. Deposits and Investments

The Board of Education considers petty cash, change funds, cash in banks, certificates of deposit and deposits with the New Jersey Cash Management Fund as Cash and Cash Equivalents.

Type	Carrying Value
Deposits	
Demand Deposits	\$ <u>1,975,535</u>
Total Deposits	\$ <u>1,975,535</u>

The District's Cash & Cash Equivalents are Reported as Follows:

Governmental Activities	\$ 1,885,621
Business-Type Activities	18,562
Fiduciary Funds	<u>71,352</u>
Total Cash & Cash Equivalents	\$ <u>1,975,535</u>

Deposits

The Board's deposits are insured through the Federal Deposit Insurance Corporation ("FDIC") or New Jersey's Governmental Unit Deposit Protection Act. The New Jersey Governmental Unit Deposit Protection Act requires all banks doing business in the State of New Jersey to maintain additional collateral in the amount of 5% of the average public deposits and to deposit these amounts with the Federal Reserve Bank for all deposits not covered by the FDIC.

Custodial Credit Risk Related to Deposits

Custodial Credit Risk is the Risk that, in the event of a bank failure, the Board's deposit might not be recovered. Although the Board does not have a formal policy regarding custodial credit risk, NJSA 17:9-41 et seq. requires that 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 funds 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, bail funds, or funds that may pass to the Board relative to the happening of a future condition. All of the School District's bank balances of \$1,975,535 as of June 30, 2016 were insured and collateralized.

Beverly City Board of Education
Notes to Financial Statements
For the Year Ended June 30, 2016

7. Receivables

Receivables at June 30, 2016, 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:

	<u>Governmental Fund Financial Statements</u>	<u>District-Wide Financial Statements</u>
State Aid	37,905	33,189
Federal Aid	-	19,429
Other	-	-
Interfunds	<u>211,078</u>	<u>225,318</u>
	248,983	277,936
 Less: Allowance for Uncollectibles	 <u>-</u>	 <u>-</u>
 Total Receivables, Net	 <u>\$ 248,983</u>	 <u>\$ 277,936</u>

8. Interfund Balances and Transfers

Balances due to/from other funds at June 30, 2016 consist of the following:

\$ 25,834	Due to General Fund from Trust & Agency Fund representing cash advance.
14,240	Due to Enterprise Fund from General Fund representing cash advance.
-	Due to General Fund from Special Revenue Fund representing cash advance.
<u>185,244</u>	Due to General Fund from Capital Project Fund representing cash advance.
<u>\$ 225,318</u>	

9. Inventory

As of June 30, 2016, the District had the following inventory:

Food	\$ 3,554
Supplies	<u>415</u>
	<u>\$ 3,969</u>

Beverly City Board of Education

Notes to Financial Statements

For the Year Ended June 30, 2016

10. Capital Assets

The following schedule is a summarization of the general fixed assets by source for the fiscal year ended June 30, 2016:

	Beginning <u>Balance</u>	<u>Additions</u>	<u>Retirements</u>	Ending <u>Balance</u>
Governmental Activities:				
Capital Assets Not Being Depreciated				
Construction in Progress	\$ <u>867,349</u>	\$ <u>1,619,194</u>	\$ <u>-</u>	\$ <u>2,486,543</u>
Total Capital Assets Not Being Depreciated	<u>867,349</u>	<u>1,619,194</u>	<u>-</u>	<u>2,486,543</u>
Capital Assets Being Depreciated				
Site Improvements	84,750	-	-	84,750
Building and Building Improvements	912,225	237,424	-	1,149,649
Machinery and Equipment	<u>238,062</u>	<u>49,173</u>	<u>-</u>	<u>287,235</u>
Totals at Historical Cost	<u>1,235,037</u>	<u>286,597</u>	<u>-</u>	<u>1,521,634</u>
Less Accumulated Depreciation for:				
Site Improvements	(84,750)	-	-	(84,750)
Building and Building Improvements	(859,494)	(22,993)	-	(882,487)
Machinery and Equipment	<u>(191,527)</u>	<u>(28,724)</u>	<u>-</u>	<u>(220,251)</u>
Total Accumulated Depreciation	<u>(1,135,771)</u>	<u>(51,717)</u>	<u>-</u>	<u>(1,187,488)</u>
Total Capital Assets Being Depreciated, Net of Accumulated Depreciation	<u>99,266</u>	<u>234,880</u>	<u>-</u>	<u>334,146</u>
Government Activity Capital Assets, Net	<u>966,615</u>	<u>1,854,074</u>	<u>-</u>	<u>2,820,689</u>
Business-Type Activities:				
Capital Assets Being Depreciated:				
Building Improvements	-	-	-	-
Equipment	58,094	4,281	-	62,375
Less Accumulated Depreciation	<u>(46,068)</u>	<u>(6,238)</u>	<u>-</u>	<u>(52,306)</u>
Enterprise Fund Capital Assets, Net	<u>\$ 12,026</u>	<u>\$ (1,957)</u>	<u>\$ -</u>	<u>\$ 10,069</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>51,717</u>
Total	\$ <u>51,717</u>

Beverly City Board of Education
Notes to Financial Statements
For the Year Ended June 30, 2016

11. Long-Term Obligations

A. Long-Term Obligation Activity:

Changes in Long-Term Obligations for the year ended June 30, 2016, are as follows:

	<u>Balance</u> <u>June 30, 2015</u>	<u>Increases/</u> <u>Decreases</u>	<u>Balance</u> <u>June 30, 2016</u>	<u>Amounts</u> <u>Due Within</u> <u>One Year</u>
<u>Governmental</u>				
<u>Activities:</u>				
Compensated				
Absences Payable	\$ 72,500	\$ (10,589)	\$ 61,911	\$ -
Pension Payable	-	-	-	-
Bonds Payable	1,031,000	(51,000)	980,000	55,000
Pension liability -				
PERS	<u>1,053,470</u>	<u>120,554</u>	<u>1,174,024</u>	<u>45,791</u>
	<u>\$ 2,156,970</u>	<u>\$ 58,965</u>	<u>\$ 2,215,935</u>	<u>\$ 100,791</u>

Compensated absences and capital leases, if applicable, have been liquidated in 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.

Beverly City Board of Education
Notes to Financial Statements
For the Year Ended June 30, 2016

11. Long-Term Obligations (continued)

C. Debt Service Requirements:

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

2015 School Bonds

On September 30, 2014, the voters approved a referendum authorizing the issuance of \$1,031,000 in bonds for the purpose of constructing and renovating the roof, HVAC system, boiler and windows. On January 22, 2015, \$1,031,000 of School Bonds were issued. The Bonds mature annually on March 1 of each year from March 2016 and ending 2030. Interest is payable semi-annually at 2.0%-3.125%.

The Bonds are general obligations of the Board and are secured by a pledge of the full faith and credit of the Board for the payment of the principal thereof and the interest thereon and, unless paid from other sources, the Bonds are payable from ad valorem taxes to be levied on all taxable real property in the school district, without limitation as to rate or amount. The Bonds are additionally secured by the provisions of the New Jersey School Bond Reserve Act.

The District, in conjunction with the issuance of the Bonds, has agreed to undertake and provide certain information to bondholders on a continuing basis. The Securities and Exchange Commission ("SEC") Rule 15c2-12(b)(5) "Continuing Disclosure" requirements, which the District has adopted, requires that various financial information about the District and the Municipality be provided annually to various information repositories.

Redemption

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

Debt Service Requirements on serial bonds payable at June 30, 2016 are as follows:

<u>Fiscal Year</u> <u>Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 55,000	\$ 23,827	\$ 78,827
2018	60,000	22,694	82,694
2019	60,000	21,494	81,494
2020	60,000	20,294	80,294
2021	65,000	19,060	84,060
2022-2026	350,000	74,027	424,027
2027-2030	<u>330,000</u>	<u>22,140</u>	<u>352,140</u>
	<u>\$ 980,000</u>	<u>\$ 203,536</u>	<u>\$ 1,183,536</u>

Beverly City Board of Education

Notes to Financial Statements

For the Year Ended June 30, 2016

11. Long-Term Obligations (continued)

D. Bonds Authorized But Not Issued

As of June 30, 2016, the District had no authorized but not issued bonds.

E. Capital Leases

As of June 30, 2016, the District had no capital leases.

12. Operating Leases

As of June 30, 2016, the District had various operating leases.

13. Pension Plans

Description of Plans

All required employees of the District are covered by either the Public Employees' Retirement System ("PERS"), the Teachers' Pension and Annuity Fund ("TPAF") or the Defined Contribution Retirement Program (DCRP) which have been established by State statute and are administered by the New Jersey Division of Pension and Benefits ("Division"). Each plan has a Board of Trustees that is primarily responsible for its administration. The Division issues a publicly available financial report that includes the financial statements and required supplementary information. These reports may be obtained by writing to the Division of Pensions and Benefits, P.O. Box 295, Trenton, New Jersey, 08625.

Teachers' Pension and Annuity Fund ("TPAF")

The Teachers' Pension and Annuity Fund was established as of January 1, 1955 under the provision of N.J.S.A. 18A:66 to provide retirement benefits, death, disability and medical benefits to certain qualified members. The TPAF is considered a cost-sharing multiple-employer plan with a special funding situation as, under current statute, all employer contributions are made by the State of New Jersey on behalf of the District and the System's other related non-contributing employers. Membership is mandatory for substantially all teachers or members of the professional staff certified by the State Board of Examiners, and employees of the Department of Education who have titles that are classified, professional, and certified.

For the year ended June 30, 2016, the District recognized pension expense of \$139,745 and revenue of \$139,745 for support provided by the State on the fund financials. These amounts are not included in the district-wide financials as required by GASB 68.

At June 30, 2016, the District has no deferred outflow, deferred inflows or pension liability for the TPAF plan as all future costs are to be incurred by the State of New Jersey. As detailed in GASB 68 the District's proportionate share of the deferred outflows of resources and deferred inflows of resources and pension liability is required to be disclosed. These items are not included on the district-wide financials. The District's proportionate share is 0.0198012861% of the total plan. The information below was provided from the State of New Jersey June 30, 2015 audit of the TPAF fund and has been adjusted to the District's proportionate share:

Beverly City Board of Education
Notes to Financial Statements
For the Year Ended June 30, 2016

13. Pension Plans (Cont'd)

Description of Plans (Cont'd)

Teachers' Pension and Annuity Fund ("TPAF") (Cont'd)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 63,233	\$ 3,748
Changes of assumptions	1,417,345	-
Net difference between projected and actual earnings on pension plan investments	-	105,385
Changes in proportion and differences between District contributions and proportionate share of contributions	9,051	14,301
District contributions subsequent to the measurement date	<u>-</u>	<u>-</u>
Total	<u>\$ 1,489,629</u>	<u>\$ 123,434</u>

The District's proportionate share of the pension liability at June 30, 2015 as it relates to the District is \$12,515,258.

The District's proportionate share of other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense by the State of New Jersey as follows:

Year ended June 30:	
2016	\$ 162,060
2017	162,060
2018	162,060
2019	248,257
2020	210,112
Thereafter	<u>435,002</u>
Total	<u>1,379,551</u>

Public Employees' Retirement System ("PERS")

The Public Employees' Retirement System was established as of January 1, 1955 under the provisions of N.J.S.A. 43:15A to provide retirement, death, disability and medical benefits to certain qualified members. The PERS is a cost-sharing multiple-employer plan. Membership is mandatory for substantially all full-time employees of the State of New Jersey or any county, municipality, school district, or public agency, provided the employee is not required to be a member of another State-administered retirement system or other state or local jurisdiction.

Beverly City Board of Education

Notes to Financial Statements

For the Year Ended June 30, 2016

13. Pension Plans (Cont'd)

Public Employees' Retirement System ("PERS") (Cont'd)

For the year ended June 30, 2016, the District recognized pension expense of \$44,495. As detailed in GASB 68 the District's proportionate share of the deferred outflows of resources and deferred inflows of resources and pension liability is required to be disclosed and recorded. These items are included on the district-wide financials. The District's proportionate share is 0.0050259860% of the total plan. The information below was provided from the State of New Jersey June 30, 2015 audit of the PERS fund and has been adjusted to the District's proportionate share. At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 26,916	\$ -
Changes of assumptions	121,163	-
Net difference between projected and actual earnings on pension plan investments	-	18,140
Changes in proportion and differences between District contributions and proportionate share of contributions	80,617	58,758
District contributions subsequent to the measurement date	<u>-</u>	<u>-</u>
Total	<u>\$ 228,696</u>	<u>\$ 76,898</u>

The District's proportionate share of the pension liability at June 30, 2015 as it relates to the District is \$1,128,233 and has been recorded on the district-wide financials. The current portion due in April 2017 for the June 30, 2015 liability is \$45,791 and has been included on the district-wide financials. The total PERS pension liability at June 30, 2016 is \$1,174,024.

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:	
2016	\$ 23,655
2017	23,655
2018	23,655
2019	37,675
2020	21,298
Thereafter	<u>-</u>
Total	<u>129,938</u>

Beverly City Board of Education

Notes to Financial Statements

For the Year Ended June 30, 2016

13. Pension Plans (Cont'd)

Long-Term Expected Rate of Return:

In accordance with State statute, the long-term expected rate of return on plan investments is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. Best estimates of arithmetic real rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2015 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	5.00 %	1.04 %
U.S. Treasuries	1.75 %	1.64 %
Investment Grade Credit	10.00 %	1.79 %
Mortgages	2.10 %	1.62 %
High Yield Bonds	2.00 %	4.03 %
Inflation-Indexed Bonds	1.50 %	3.25 %
Broad US Equities	27.25 %	8.52 %
Developed Foreign Equities	12.00 %	6.88 %
Emerging Market Equities	6.40 %	10.00 %
Private Equity	9.25 %	12.41 %
Hedge Funds/Absolute Return	12.00 %	4.72 %
Real Estate (Property)	2.00 %	6.83 %
Commodities	1.00 %	5.32 %
Global Debt ex US	3.50 %	(0.40) %
REIT	4.25 %	5.12 %

Discount Rate:

The discount rate used to measure the total pension liability was 4.90 % as of June 30, 2015. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.9 %, and a municipal bond rate of 3.80 % as of June 30, 2015, based on Bond Buyer Go 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the average of the last five years of contributions made in relation to the last five years of recommended contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2033. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2033, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

Beverly City Board of Education

Notes to Financial Statements

For the Year Ended June 30, 2016

13. Pension Plans (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, 2016 and 2015 respectively, 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 (3.90 %)	Current Discount Rate (4.90 %)	1% Increase (5.90 %)
District's proportionate share of the net pension liability	1,402,256	1,128,233	898,495

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued PERS financial report.

Vesting and Benefit Provisions

The vesting and benefit provisions for PERS are set by the N.J.S.A. 43:15A and 43.3B, and N.J.S.A. 18A:66 for TPAF. All benefits vest after eight to ten years of service, except for medical benefits that vest after 25 years of service. Retirement benefits for age and service are available at age 60 and are generally determined to be 1/60 of the final average salary for each year of service credit, as defined. Final average salary equals the average salary for the final three years or service prior to retirement (or highest three years' compensation if other than the final three years). Members may seek early retirement after achieving 25 years of service credit or they may elect deferred retirement after achieving eight to ten years of service in which case benefits would begin the first day of the month after the member attains normal retirement age. The TPAF and PERS provides for specified medical benefits for members who retire after achieving 25 years of qualified service, as defined, or under the disability provisions of the System.

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.

Beverly City Board of Education
Notes to Financial Statements
For the Year Ended June 30, 2016

13. Pension Plans (Cont'd)

Contribution Requirements

<u>Three-Year Trend Information for PERS</u>			
Year Funding	Annual	Percentage	Net
<u>June 30,</u>	<u>Pension</u>	<u>of APC</u>	<u>Pension</u>
	<u>Cost (APC)</u>	<u>Contributed</u>	<u>Obligation</u>
2016	\$ 44,495	100 %	\$ -
2015	43,410	100 %	-
2014	36,984	100 %	-

<u>Three-Year Trend Information for TPAF (Paid on-behalf of the District)</u>			
Year Funding	Annual	Percentage	Net
<u>June 30,</u>	<u>Pension</u>	<u>of APC</u>	<u>Pension</u>
	<u>Cost (APC)</u>	<u>Contributed</u>	<u>Obligation</u>
2016	\$ 306,142	100 %	\$ -
2015	277,000	100 %	-
2014	205,067	100 %	-

The contribution policy is set by N.J.S.A. 43:15A, Chapter 62, P.L. of 1994, Chapter 115, P.L. of 1997 and N.J.S.A. 18:66, and requires contributions by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation. TPAF and PERS provide for employee contributions of 6.78% of employees' annual compensation, as defined. Employers are required to contribute at an actuarially determined rate in both TPAF and PERS. The actuarially determined contribution included funding for cost-of-living adjustments, noncontributory death benefits, and post-retirement medical premiums. Under current statute the District is a non-contributing employer of the TPAF.

Beverly City Board of Education

Notes to Financial Statements

For the Year Ended June 30, 2016

13. Pension Plans (Cont'd)

Contribution Requirements (Cont'd)

There was a current year contribution to the TPAF post-retirement medical benefits made by the State of New Jersey on behalf of the Board in the amount of \$166,397. The State did not make any normal contributions on behalf of the Board. Also, in accordance with N.J.S.A 18A: 66-66, the State of New Jersey reimbursed the District \$162,727 during the year ended June 30, 2016 for the employer's share of social security contributions for TPAF members as calculated on their base salaries. This amount has been included in the general purpose financial statements, and the combining and individual fund and account group statements and schedules as a revenues and expenditures in accordance with governmental accounting standards.

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, 2016 were \$3,785. There was no liability for unpaid contributions at June 30, 2016.

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

Beverly City Board of Education

Notes to Financial Statements

For the Year Ended June 30, 2016

14. Post-Retirement Benefits

Legislation enacted during 1991 provides early retirement incentives for certain member of TPAF and PERS who met certain age and service requirements and who applied for retirement between certain dates in the 1992 fiscal year. The early retirement incentives included: (a) an additional five years of service credit for employees at least age 50 with a minimum of 25 years service; (b) free health benefits for employees at least 60 years old with at least 20 years of service; and (c) an additional \$500 per month for two years for employees at least age 60 with 10 but less than 20 years of service. The District will assume the increased cost for the early retirement as it affects their district.

P.L. 1987, c 384 and P.L. 1990, c.6 required Teachers' Pensions and Annuity Fund ("TPAF") and the Public Employees' Retirement System ("PERS"), respectively, to fund post-retirement medical benefits for those state employees who retire after accumulating 25 years of credited service or on a disability retirement. P.L. 2007, c.103 amended the law to eliminate the funding of post-retirement medical benefits through the TPAF and PERS. It created separate funds outside of the pension plans for the funding and payment of post-retirement medical benefits for retired state employees and retired educational employees. As of June 30, 2015, there were 107,314 retirees eligible for post-retirement medical benefits, and the State contributed \$1.25 billion on their behalf. The cost of these benefits is funded through contributions by the State in accordance with P.L. 1994, c.62. Funding of post-retirement medical premiums changed from a pre-funding basis to a pay-as-you-go basis beginning in fiscal year 1994.

The State is also responsible for the cost of attributable to P.L. 1992 c. 126, which provides free health benefits to members of PERS and the Alternate Benefit Program who retired from a board of education of county college with 25 years of service. The State paid \$214.1 million toward Chapter 126 benefits for 19,056 eligible retired members in fiscal year 2015.

Beverly City Board of Education

Notes to Financial Statements

For the Year Ended June 30, 2016

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 administrator is as follows:

Prudential

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. Deficit Fund Balances

P.L. 2003, c.97 provides that in the event a state school aid payment is not made until the following school budget year, districts must record the last state aid payment as revenue, for budget purposes only, in the current school budget year. The bill provides legal authority for school districts to recognize this revenue in the current budget year. For intergovernmental transactions, Governmental accounting rules require that recognition (revenue, expenditure, asset, liability) should be in symmetry, i.e., if one government recognizes as asset, the other government recognizes a liability. Since the State is recording the last state aid payment in the subsequent fiscal year, the school district cannot recognize the last state aid payment on the GAAP financial statements until the year the State records the payable. Due to the timing difference of recording the last state aid payment, the Special Revenue Fund balance deficit does not alone indicate that the district is facing financial difficulties.

Beverly City Board of Education

Notes to Financial Statements

For the Year Ended June 30, 2016

18. Deficit Fund Balances (continued)

Pursuant to P.L. 2003, c.97 any negative unreserved, undesignated fund balance that is reported a direct result from a delay in the payment of state aid until the following fiscal year, is not considered in violation of New Jersey statute and regulation nor in need of corrective action. The District deficit in the GAAP funds statements in the General Fund of (\$71,640) is equal to less than the last state payments.

19. Fund Balance Appropriated

Fund balance will be displayed in the following classifications depicting the relative strength of the spending constraints placed on the purposes for which resources can be used.

- Nonspendable Fund Balance - amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund).
- Restricted Fund Balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed Fund Balance - amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the District takes the same highest-level action to remove or change the constraint.
- Assigned Fund Balance - amounts a District intends to use for a specific purpose; intent can be expressed by the Board or by an official or body to which the Board delegates the authority.
- Unassigned Fund Balance - amounts that are available for any purpose; these amounts are reported only in the General Fund.

Fund balance reporting is the result of State Statutes, New Jersey Department of Education regulations and motions (resolutions/ordinances) that are passed at Board meetings. The Board acts on these motions under the guidance of the District's Superintendent and Business Administrator.

The District's policy is to apply expenditures against non-spendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance at the end of each fiscal year, utilizing adjusting journal entries.

First, non-spendable fund balances are determined; then, restricted fund balances for specific purposes are determined (not including non-spendable amounts). Any remaining fund balance amounts for the non-General Funds are classified as restricted fund balances.

There is a potential for the non-General Funds to have negative unassigned fund balance when non-spendable amounts plus the restricted fund balances for specific purpose amounts exceed the positive fund balances for the non-General Funds.

Beverly City Board of Education
Notes to Financial Statements
For the Year Ended June 30, 2016

19. Fund Balance Appropriated (continued)

Classification Totals

Fund	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Total</u>
Balances:					
Restricted	1,993,834	-	-	-	1,993,834
Committed	-	-	-	(167,384)	(167,384)
Assigned	180,310	-	-	-	180,310
Unassigned	(71,640)	-	-	-	(71,640)
	<u>2,102,504</u>	<u>-</u>	<u>-</u>	<u>(167,384)</u>	<u>1,935,120</u>

20. 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, 2016 is \$300,602.

21. Uncertain Tax Positions

The school district had no unrecognized tax benefits at June 30, 2016. The school district files tax returns in the U.S. federal jurisdiction and New Jersey. The school district has no open year prior to June 30, 2013.

22. Subsequent Events

Management has evaluated subsequent events through November 23, 2016, the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION - PART II

BEVERLY CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
For the Fiscal Year Ended June 30, 2016

Exhibit C-1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REVENUES:					
Local sources:					
Local tax levy	\$ 2,845,921	\$ -	\$ 2,845,921	\$ 2,831,833	\$ (14,088)
Tuition - non-residents	-	-	-	65,965	65,965
Interest	-	-	-	2,485	2,485
Miscellaneous	2,000	-	2,000	15,209	13,209
Total - local sources	2,847,921	-	2,847,921	2,915,492	67,571
State sources:					
Transportation aid	196,255	-	196,255	196,255	-
Special education aid	167,839	-	167,839	167,839	-
Equalization aid	2,397,552	-	2,397,552	2,397,552	-
Extraordinary aid	10,000	-	10,000	29,899	19,899
Categorical Security	86,245	-	86,245	86,245	-
Adjustment Aid	863,310	-	863,310	863,310	-
Other state aide	7,100	-	7,100	7,100	-
TPAF pension (on-behalf - Non-budgeted)	-	-	-	306,142	306,142
TPAF social security (reimbursed - Non-budgeted)	-	-	-	162,727	162,727
Total state sources	3,728,301	-	3,728,301	4,217,069	488,768
Federal Sources					
Impact Aid	-	-	-	14,365	14,365
Medicaid reimbursement	-	-	-	-	-
Total Federal Sources	-	-	-	14,365	14,365
Total revenues	6,576,222	-	6,576,222	7,146,926	570,704
EXPENDITURES:					
Current Expense:					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of teachers	149,631	(39,600)	110,031	108,043	1,988
Grades 1-5 - Salaries of teachers	631,797	(33,500)	598,297	598,258	39
Grades 6-8 - Salaries of teachers	314,343	(29,487)	284,856	284,852	4
Regular Programs - Home Instruction:					
Salaries of teachers	5,000	(2,000)	3,000	2,866	134
Purchased professional-educational services	3,000	(3,000)	-	-	-
Regular Programs - Undistributed Instruction					
Other salaries for instruction	148,492	(73,600)	74,892	74,805	87
Purchased professional-educational services	15,000	(15,000)	-	-	-
Purchased technical services	29,421	36,200	65,621	65,572	49
Other purchased services (400-500 series)	23,000	9,900	32,900	32,835	62
General supplies	67,222	128,260	195,482	193,092	2,390
Textbooks	36,119	(31,272)	4,847	4,846	1
Other objects - misc. exp.	6,000	(5,200)	800	746	54
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,429,625	(58,299)	1,370,726	1,365,918	4,808
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of teachers	111,695	53,352	165,037	165,000	37
Other salaries for instruction	-	45,100	45,100	45,060	40
General supplies	1,000	(1,000)	-	-	-
Total Learning and/or Language Disabilities	112,695	97,452	210,137	210,060	77
Resource Room/Resource Center:					
Salaries of teachers	208,776	5,388	214,164	213,496	668
General supplies	3,800	(1,382)	2,418	-	2,418
Total Resource Room/Resource Center	212,576	4,006	216,582	213,496	3,086
TOTAL SPECIAL EDUCATION - INSTRUCTION	325,261	101,458	426,719	423,556	3,163
Basic Skills/Remedial - Instruction					
Salaries of teachers	60,469	48,811	109,280	109,277	3
Total Basic Skills/Remedial - Instruction	60,469	48,811	109,280	109,277	3
Bilingual Education - Instruction					
Salaries of teachers	51,418	1	51,419	51,289	130
Total Bilingual Education - Instruction	51,418	1	51,419	51,289	130
School Sponsored Co-curricular-Instruction					
Salaries	5,500	1,200	6,700	3,122	3,578
Purchased Services (300-500) Series	3,000	(1,596)	1,404	1,404	-
Other Objects	-	600	600	600	-
Total School Sponsored Co-curricular-Instruction	8,500	204	8,704	5,126	3,578
School-Spon. Athletics - Instruction					
Salaries	4,500	-	4,500	4,326	174
Supplies and materials	2,000	(1,703)	297	265	32
Total School-Spon. Athletics - Instruction	6,500	(1,703)	4,797	4,591	206
Total Instruction	1,881,173	90,472	1,971,645	1,959,757	11,888

BEVERLY CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
For the Fiscal Year Ended June 30, 2016

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Instruction:					
Tuition to other LEAs within the state-regular	\$ 634,189	\$ (68,500)	\$ 565,689	\$ 489,321	\$ 76,368
Tuition to other LEAs within the state - special	558,594	(139,001)	419,593	134,982	284,611
Tuition to County Voc. School Dist-regular	149,808	-	149,808	124,176	25,632
Tuition to CSSD & Reg. Day Schools	549,702	-	549,702	464,557	85,145
Tuition to private schools for the handicapped - Within state	147,885	(3,500)	144,385	30,511	113,874
Tuition - State Facilities	35,465	-	35,465	35,465	-
Tuition - Other	-	35,041	35,041	-	35,041
Total Undistributed Expenditures - Instruction:	2,075,643	(175,960)	1,899,683	1,279,012	620,671
Undist. Expend. - Attend & Social Work					
Salaries	26,886	1,050	27,936	26,912	1,024
Purchased professional and technical services	2,000	2,621	4,621	4,613	8
Total Undistributed Expenditures - Attend & Social Work	28,886	3,671	32,557	31,525	1,032
Undist. Expend. - Health Services					
Salaries	70,754	60	70,814	70,764	50
Purchased professional and technical services	3,000	57,200	60,200	51,891	8,309
Supplies and materials	2,500	(1,000)	1,500	1,161	339
Other objects	500	(200)	300	85	215
Total Undistributed Expenditures - Health Services	76,754	56,060	132,814	123,901	8,913
Undist. Expend. - Speech Services					
Salaries of other professional staff	70,424	300	70,724	70,724	-
Purchased professional - educational services	30,000	6,600	36,600	36,533	67
Supplies and materials	2,000	(1,500)	500	407	93
Total Undist. Expend.-Speech Svcs	102,424	5,400	107,824	107,664	160
Undist. Expend. - Other Support Services - Students - Extraordinary Services					
Salaries	13,720	(13,700)	20	-	20
Purchased professional - educational services	8,000	(8,000)	-	-	-
Total Undist. Expend.-Othr Sprt Svcs Students-Extraordinary Sr	21,720	(21,700)	20	-	20
Undist. Expend. - Other Support Services Students-Regular					
Salaries of secretarial and clerical assistants	14,766	50	14,816	14,780	36
Purchased professional - educational services	3,500	4,500	8,000	7,775	225
Total Undist. Expend. - Other Support Services - Students-Regul	18,266	4,550	22,816	22,555	261
Undist. Expend. - Other Support Services - Students-Special					
Salaries of other professional staff	156,579	(22,270)	134,309	134,193	116
Salaries of secretarial and clerical assistants	20,922	500	21,422	21,150	272
Purchased professional - educational services	58,000	(22,100)	35,900	35,813	87
Other purchased professional services	66,000	(64,320)	1,680	978	702
Supplies and materials	2,800	(1,300)	1,500	1,481	19
Other objects	1,780	(1,780)	-	-	-
Total Undist. Expend. - Other Support Services - Students-Speci	306,051	(111,270)	194,811	193,615	1,196
Undist. Expend. - Improvement of Instruction Services					
Salaries of supervisor of instruction	178,318	(10,600)	167,718	167,703	15
Salaries of other professional staff	8,000	-	8,000	7,926	74
Salaries of secretarial and clerical assist.	2,500	189	2,689	2,665	24
Other salaries	6,000	(219)	5,781	5,780	1
Other purchased professional and technical services	-	18,980	18,980	18,979	1
Other purchased services (400-500)	-	-	-	-	-
Supplies and materials	2,600	(2,600)	-	-	-
Total Undist. Expend. - Improvement of Instruction Services	197,418	5,750	203,168	203,053	115
Undist. Expend. - Educational Media Services/School Library					
Purchased professional and technical services	1,420	-	1,420	1,000	420
Other purchased services (400-500 series)	1,500	-	1,500	-	1,500
Supplies and materials	1,000	3,500	4,500	3,447	1,053
Other objects	1,000	-	1,000	-	1,000
Total Undist. Expend. - Educational Media Services/School Libra	4,920	3,500	8,420	4,447	3,973
Undist. Expend. - Instruction Staff Training Services					
Purchased professional- Ed Services	-	1,000	1,000	1,000	-
Purchased professional and technical services	1,000	900	1,900	1,900	-
Other purchased services (400-500 series)	8,000	(2,263)	5,737	5,684	53
Total Undist. Expend. - Instruction Staff Training Services	9,000	(363)	8,637	8,584	53
Undist. Expend. - Support Service - General Administration					
Salaries	142,343	11,987	154,330	154,319	11
Legal services	27,000	(6,850)	20,150	20,141	9
Audit fees	18,000	-	18,000	15,500	2,500
Other purchased professional services	4,000	1,160	5,160	2,323	2,837
Purchased technical services	2,000	(2,000)	-	-	-
Communications/Telephone - Bus	3,000	(3,000)	-	-	-
BCE other purchased prof. svc.	1,000	(1,000)	-	-	-
Other purchased services (400-500 series)	5,000	300	5,300	5,280	20
General supplies	4,000	(462)	3,538	3,538	-
BCE membership dues and fees	7,000	1,455	8,455	8,455	-
Miscellaneous expenditures	3,000	(2,650)	350	344	6
Miscellaneous expenditures - Board of Ed	-	-	-	-	-
Total Undist. Expend. - Support Service - General Administration	216,343	(1,060)	215,283	209,900	5,383

BEVERLY CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
For the Fiscal Year Ended June 30, 2016

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Support Service - School Administration					
Salaries of secretarial and clerical assistants	\$ 15,595	\$ 50	\$ 15,645	\$ 15,611	\$ 34
Supplies and materials	3,500	(680)	2,820	2,702	118
Other objects	500	-	500	500	-
Total Undist. Expend. - Support Service - School Administration	19,595	(630)	18,965	18,813	152
Undist. Expend. - Central Services					
Salaries	141,645	(5,549)	136,096	136,063	33
Purchased technical services	9,000	(1,550)	7,450	7,443	7
Misc. Pur Serv (400-500 series)	4,000	(4,000)	-	-	-
Supplies and materials	4,000	-	8,754	12,754	-
Miscellaneous Expenditures	3,200	(3,200)	-	-	-
Total Undist. Expend. - Central Services	161,845	(5,545)	156,300	156,260	40
Undist. Expend. - Admin. Info. Technology					
Purchased technical services	12,000	2,376	14,376	14,376	-
Total Undist. Expend. - Admin. Info. Technology	12,000	2,376	14,376	14,376	-
Undist. Expend. - Required Maintenance for School Facilities					
Cleaning, repair and maintenance services	66,000	(28,200)	37,800	37,770	30
General supplies	27,000	4,400	31,400	31,314	86
Total Undist. Expend. - Allowed Maintenance for School Facilities	93,000	(23,800)	69,200	69,084	116
Undist. Expend. - Other Operation & Maintenance of Plant					
Salaries - Custodians	106,675	16,251	122,926	122,863	63
Salaries - Cafeteria/Playground Aides	13,264	3,000	16,264	16,261	3
Purchased professional and technical services	20,000	70,221	90,221	90,221	-
Cleaning, repair and maintenance services - up keep	36,000	261,271	297,271	297,271	-
Rental of land and building other than lease	18,000	(17,730)	270	223	47
Other purchased property services	4,000	(2,150)	1,850	1,822	28
Insurance	23,914	6,200	30,114	30,101	13
Miscellaneous purchased services	5,000	(4,000)	1,000	970	30
General supplies	4,000	(2,873)	1,127	1,126	1
Energy (Heat and Electricity)	60,000	(17,300)	42,700	42,627	73
Other objects	2,500	(2,334)	166	166	-
Energy (Natural Gas)	59,000	(45,600)	13,400	13,394	6
Total Undist. Expend. - Other Operation & Maintenance of Plant	352,353	264,956	617,309	617,045	264
Undist. Expend. - Student Transportation Services					
Salaries for pupil transportation (between home and school) - Sp	14,289	150	14,439	14,410	29
Salaries for pupil trans. (other than between home and school)	14,289	150	14,439	14,410	29
Contract services - (between home and school) - Vendor	32,276	-	32,276	30,691	1,585
Contract services (other than between home & school) - Vendor	10,000	-	10,000	5,777	4,223
Contract services - (between home and school) - Joint	12,000	(6,000)	6,000	2,449	3,551
Contract services - (special education students) - Vendors	20,000	(12,021)	7,979	3,556	4,423
Contract services - (special education students) - Joint	16,000	-	16,000	15,566	434
Contract services - (regular students) ESC's & CTSA's	86,364	6,000	92,364	82,524	9,840
Contract services - (special education students) - ESC's & CTSA's	220,000	(40,000)	180,000	65,186	114,814
Aid in lieu of payments	40,000	5,200	45,200	35,272	9,928
Total Undist. Expend. - Student Transportation Services	465,218	(46,521)	418,697	269,841	148,856
UNALLOCATED EMPLOYEE BENEFITS					
Group insurance	44,889	(42,187)	2,702	2,269	433
Social security contributions	70,000	-	70,000	63,119	6,881
Other retirement contributions - PERS	48,232	(3,700)	44,532	44,495	37
Other retirement contributions - Regular	1,000	(1,000)	-	-	-
Unemployment Compensation	30,000	-	30,000	13,514	16,486
Workmen's compensation	35,000	(35,000)	-	-	-
Health benefits	597,149	1,155	598,304	586,664	11,640
Tuition reimbursement	30,000	(16,200)	13,800	13,742	58
Other employee benefits	-	30,857	30,857	30,775	82
TOTAL UNALLOCATED EMPLOYEE BENEFITS	856,270	(66,075)	790,195	754,578	35,617
On-behalf TPAF pension contributions (non-budgeted)	-	-	-	306,142	(306,142)
Reimbursed TPAF social security contributions (non-budgeted)	-	-	-	162,727	(162,727)
TOTAL ON-BEHALF CONTRIBUTIONS	-	-	-	468,869	(468,869)
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	856,270	(66,075)	790,195	1,223,447	(433,252)
TOTAL UNDISTRIBUTED EXPENDITURES	5,017,736	(106,661)	4,911,075	4,553,122	357,953
TOTAL GENERAL CURRENT EXPENSE	6,898,909	(16,189)	6,882,720	6,512,879	369,841

BEVERLY CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
For the Fiscal Year Ended June 30, 2016

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
CAPITAL OUTLAY					
Equipment					
Undistributed:					
Undistributed expenditures - Instruction	\$ -	\$ -	\$ -	\$ -	\$ -
Undistributed expenditures - Instructional equip.	-	-	-	-	-
Undistributed expenditures - Non-Instructional equip.	4,000	33,500	37,500	33,187	4,313
Undistributed expenditures - Support services - Regular	-	-	-	-	-
Undistributed expenditures - Support services - Special	-	-	-	-	-
Undistributed expenditures - General administration	-	-	-	-	-
Undistributed expenditures - School administration	-	-	-	-	-
Undistributed expenditures - Operation & maint. of plant serv.	-	-	-	-	-
Undistributed expenditures - Student transportation	-	-	-	-	-
Undistributed expenditures - Business/Other support services	-	-	-	-	-
Total Equipment	<u>4,000</u>	<u>33,500</u>	<u>37,500</u>	<u>33,187</u>	<u>4,313</u>
Facilities Acquisition and Construction Services					
Construction services	-	-	-	-	-
Other Purchases Prof. & Tech Services	-	-	-	-	-
Lease Purchase Agreements-Principal	-	17,730	17,730	17,730	-
Debt Service Assessment	-	-	-	-	-
Total Facilities Acquisition and Construction Services	<u>-</u>	<u>17,730</u>	<u>17,730</u>	<u>17,730</u>	<u>-</u>
Capital reserve - Transfer to	-	-	-	-	-
TOTAL CAPITAL OUTLAY	<u>4,000</u>	<u>51,230</u>	<u>55,230</u>	<u>50,917</u>	<u>4,313</u>
Transfer of funds to charter schools	<u>35,041</u>	<u>(35,041)</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>6,937,950</u>	<u>-</u>	<u>6,937,950</u>	<u>6,563,796</u>	<u>374,154</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(361,728)</u>	<u>-</u>	<u>(361,728)</u>	<u>583,130</u>	<u>944,858</u>
Other Financing Uses:					
Transfer in- capital projects interest	-	-	-	8	(8)
Total Other Financing Sources:	<u>-</u>	<u>-</u>	<u>-</u>	<u>8</u>	<u>(8)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)	<u>(361,728)</u>	<u>-</u>	<u>(361,728)</u>	<u>583,138</u>	<u>944,850</u>
Fund Balance, July 1	<u>1,885,270</u>	<u>-</u>	<u>1,885,270</u>	<u>1,885,270</u>	<u>-</u>
Fund Balance, June 30	<u>\$ 1,523,542</u>	<u>\$ -</u>	<u>\$ 1,523,542</u>	<u>\$ 2,468,408</u>	<u>\$ 944,850</u>
Recapitulation:					
Restricted Fund Balance:					
Capital reserve				1,193,232	
Maintenance reserve				300,000	
Tuition reserve				200,000	
Excess surplus - Designated for subsequent year's expenditures				-	
Excess surplus - Current year				300,602	
Committed Fund Balance:					
Year-end encumbrances				-	
Assigned Fund Balance:					
Designated for subsequent year's expenditures				180,310	
Unassigned Fund Balance				<u>294,264</u>	
Reconciliation to governmental funds statements (GAAP)					
Last state aid payment not recognized on GAAP basis				(365,904)	
Fund balance per governmental funds (GAAP)				<u>(71,640)</u>	

BEVERLY CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
Special Revenue Fund
For the Fiscal Year Ended June 30, 2016

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REVENUES					
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	295,651	-	295,651	295,651	-
Federal sources	276,729	57,516	334,245	330,739	(3,506)
Total Revenues	572,380	57,516	629,896	626,390	(3,506)
EXPENDITURES					
Instruction:					
Salaries of teachers	266,054	56,296	322,350	318,845	3,505
Other salaries for instruction	66,001	-	66,001	66,000	1
Purchased professional services	-	-	-	-	-
General supplies	6,305	-	6,305	6,305	-
Tuition	98,792	17,560	116,352	116,352	-
Total instruction	437,152	73,856	511,008	507,502	3,506
Support services:					
Salaries of program director	-	-	-	-	-
Personal services	-	-	-	-	-
Purchased professional - educational services	51,983	(25,475)	26,508	26,508	-
Other purchased professional services	-	-	-	-	-
Purchased technical services	-	-	-	-	-
Travel	-	-	-	-	-
Employee Benefits	83,245	9,135	92,380	92,380	-
Miscellaneous purchased services (400-500 series)	-	-	-	-	-
Miscellaneous expenditures	-	-	-	-	-
Supplies & materials	-	-	-	-	-
Total support services	135,228	(16,340)	118,888	118,888	-
EXPENDITURES (CONT'D):					
Facilities acquisition and const. serv.:					
Instructional equipment	-	-	-	-	-
Total facilities acquisition and const. serv.	-	-	-	-	-
Total expenditures	572,380	57,516	629,896	626,390	3,506
Other financing sources (uses)					
Transfer in from general fund	-	-	-	-	-
Contribution to whole school reform	-	-	-	-	-
Total outflows	572,380	57,516	629,896	626,390	3,506
Excess (deficiency) of revenues Over (under) expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Reconciliation to governmental funds statements (GAAP)					
Last state aid payment not recognized on GAAP basis				-	
Fund balance per governmental funds (GAAP)				\$ -	

BEVERLY CITY SCHOOL DISTRICT
 Required Supplementary Information
 Budgetary Comparison Schedule
 Note to Required Supplementary Information
 For the Fiscal Year Ended June 30, 2016

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

	General Fund	Special Revenue Fund
Sources/inflows of resources		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule	[C-1] \$ 7,146,926	[C-2] \$ 626,390
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.	(139,745)	
State aid payment recognized for budgetary purposes, not recognized for GAAP statements until the subsequent year	(365,904)	-
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes	351,078	-
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	[B-2] \$ 6,992,355	[B-2] \$ 626,390
Uses/outflows of resources		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	[C-1] \$ 6,563,796	[C-2] \$ 626,390
Differences - budget to GAAP		
TPAF pension payments completely funded by the State of New Jersey are not included on the GAAP statements.	(139,745)	
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] \$ 6,424,051	[B-2] \$ 626,390

REQUIRED SUPPLEMENTARY INFORMATION - PART III

BEVERLY CITY SCHOOL DISTRICT
 Required Supplementary Information
 Schedule of the District's Proportionate Share of Net Pension Liability-PERS
 For the Fiscal Year Ended June 30, 2016

Last 10 Fiscal Years*

	<u>2015</u>	<u>2016</u>
District's proportion of the net pension liability	0.0053958974%	0.0050259860%
District's proportionate share of the net pension liability	\$ 1,053,470	\$ 1,174,024
District's covered-employee payroll	345,539	359,143
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	-32.80%	30.59%
Plan fiduciary net position as a percentage of the total pension liability	67.89%	61.84%

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 Fiscal Year Ended June 30, 2016

Last 10 Fiscal Years*

	<u>2015</u>	<u>2016</u>
Contractually required contributions	44,483	44,495
Contributions in relation to the contractually required contribution	59,764	44,495
Contribution deficiency (excess)	(15,281)	-
District's covered-employee payroll	345,539	359,143
Contributions as a percentage of covered-employee payroll	0.128735107	0.123892154

* 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 Net Pension Liability-TPAF
 For the Fiscal Year Ended June 30, 2016

Last 10 Fiscal Years*

	<u>2015</u>	<u>2016</u>
District's proportion of the net pension liability	0.0183641908%	0.0198012861%
District's proportionate share of the net pension liability	\$ 9,815,062	\$ 12,515,258
District's covered-employee payroll	1,986,064	2,117,693
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	20.23%	16.92%
Plan fiduciary net position as a percentage of the total pension liability	33.64%	28.71%

The District has a special funding situation as 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 Board of Education

Notes to Required Supplementary Information - Part III

For the Year Ended June 30, 2016

Assumptions

The total pension liability for the June 30, 2015 measurement date was determined by an actuarial valuation as of July 1, 2014, which was rolled forward to June 30, 2015. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation Rate	3.04 %
Salary increases: 2012-2021	2.15 - 4.40 % based on age
Thereafter	3.15 - 5.40 % based on age
Investment rate of return	7.90 %

Mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (setback 1 year for females) with adjustments for mortality improvements from the base year of 2012 based on Projection Scale AA. The RP-2000 Disabled Mortality Tables (setback 3 years for males and setback 1 year for females) are used to value disabled retirees.

The actuarial assumptions used in the July 1, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2008 to June 30, 2011. It is likely that future experience will not exactly conform to these assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates, the larger the impact on future financial statements.

OTHER SUPPLEMENTARY INFORMATION

BEVERLY CITY SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
For the Fiscal Year Ended June 30, 2016

	IDEA PRESCHOOL 15/16	IDEA Basic 15/16	TITLE I 15/16
Revenues:			
Local sources	\$ -	\$ -	\$ -
State sources	-	-	-
Federal sources	3,137	116,352	179,742
Total revenues	<u>3,137</u>	<u>116,352</u>	<u>179,742</u>
Expenditures:			
Instruction:			
Salaries of teachers	3,137	-	142,653
Other salaries/instruction	-	-	-
Purchased professional services	-	-	-
General supplies	-	-	-
Tuition	-	116,352	-
Textbooks	-	-	-
Miscellaneous expenses	-	-	-
Total instruction	<u>3,137</u>	<u>116,352</u>	<u>142,653</u>
Support services:			
Other support services - students - special:			
Other professional staff salaries	-	-	-
Personal Services	-	-	-
Purchased professional services	-	-	-
Other purchased professional services	-	-	-
Purchased technical services	-	-	-
Employee benefits	-	-	37,089
Travel	-	-	-
General supplies	-	-	-
Miscellaneous expenses	-	-	-
Total other support services - students - special	<u>-</u>	<u>-</u>	<u>37,089</u>
Total support services	<u>-</u>	<u>-</u>	<u>37,089</u>
Equipment:			
Regular programs instruction	-	-	-
Non-instructional equipment	-	-	-
Total equipment	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 3,137</u>	<u>\$ 116,352</u>	<u>\$ 179,742</u>

BEVERLY CITY SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
For the Fiscal Year Ended June 30, 2016

(Continued from prior page)

	Preschool Edu. Aid 14/15	Title II Part D 14/15	Total 2016
Revenues:			
Local sources	\$ -	\$ -	\$ -
State sources	295,651	-	295,651
Federal sources	-	31,508	330,739
Total revenues	<u>295,651</u>	<u>31,508</u>	<u>626,390</u>
Expenditures:			
Instruction:			
Salaries of teachers	168,055	5,000	318,845
Other salaries/instruction	66,000	-	66,000
Purchased professional services	-	-	-
General supplies	6,305	-	6,305
Tuition	-	-	116,352
Textbooks	-	-	-
Miscellaneous expenses	-	-	-
Total instruction	<u>240,360</u>	<u>5,000</u>	<u>507,502</u>
Support services:			
Other support services -			
students - special:			
Other professional			
staff salaries	-	-	-
Personal Services	-	-	-
Purchased professional services	-	26,508	33,402
Other purchased professional			
services	-	-	-
Purchased technical services	-	-	-
Employee benefits	55,291	-	92,380
Travel	-	-	-
General supplies	-	-	-
Miscellaneous expenses	-	-	-
Total other support services -			
students - special	<u>55,291</u>	<u>26,508</u>	<u>125,782</u>
Total support services	<u>55,291</u>	<u>26,508</u>	<u>125,782</u>
Equipment:			
Regular programs instruction	-	-	-
Non-instructional equipment	-	-	-
Total equipment	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 295,651</u>	<u>\$ 31,508</u>	<u>\$ 633,284</u>

BEVERLY CITY SCHOOL DISTRICT
 Special Revenue Fund
 Schedule of Preschool Education Aid Expenditures
 Preschool - All Programs
 Budgetary Basis
 For the Fiscal Year Ended June 30, 2016

	Budget	Actual	Variance
EXPENDITURES:			
Instruction:			
Salaries of Teachers	\$ 168,055	\$ 168,055	\$ -
Other Salaries for Instruction	66,000	66,000	-
General Supplies	6,305	6,305	-
Total instruction	<u>240,360</u>	<u>240,360</u>	<u>-</u>
Support services:			
Salaries of Other Professional Staff	-	-	-
Personal Services - Employee Benefits	55,291	55,291	-
Other Purchased Professional Services	-	-	-
Other Objects	-	-	-
Total support services	<u>55,291</u>	<u>55,291</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>\$ 295,651</u>	<u>\$ 295,651</u>	<u>\$ -</u>

CALCULATION OF BUDGET & CARRYOVER

Total 2015-16 PreK/ECPA Aid Allocation	\$ 295,651
Add: Actual PreK/ECPA Aid Carryover June 30, 2015	-
Add: Budgeted Transfer From General Fund	-
Total Funds Available for 2015-16 Budget	<u>295,651</u>
Less: 2014-15 Budgeted PreK/ECPA (Including prior year budgeted carryover)	<u>295,651</u>
Available & Unbudgeted Funds as of June 30, 2017	-
Add: June 30, 2016 Unexpended PreK Aid	-
2016- Actual Carryover - PreK Aid	<u>\$ -</u>
2015-16 PreK Aid Carryover Budgeted in 2017-FY	<u>\$ -</u>

BEVERLY CITY SCHOOL DISTRICT
 Capital Projects Fund
 Summary Schedule of Project Expenditures
 For the Fiscal Year Ended June 30, 2016

Project Title/Issue	Approval Date	Revised Budgetary Appropriations	GAAP Expenditures to Date		Unexpended Appropriations June 30, 2016
			Prior Years	Current Year	
Roof Replacement - SP 0380-025-14-1003-G04	1/6/2014	\$ 767,500	\$ 690,432	\$ 45,319	\$ 31,749
HVAC Replacement - SP 0380-025-14-1002-G04	1/6/2014	804,161	6,336	727,304	\$ 70,521
Boiler Replacement - SP 0380-025-14-1001-G04	1/6/2014	512,000	4,013	375,206	\$ 132,781
Window Replacement - SP 0380-025-14-1004-G04	1/6/2014	640,000	5,068	471,365	\$ 163,567
Totals		<u>\$ 2,723,661</u>	<u>\$ 705,849</u>	<u>\$ 1,619,194</u>	<u>\$ 398,618</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, 2016

Revenues and Other Financing Sources	
State Sources - Grant	1,126,659
Bond proceeds and transfers	-
Capital lease proceeds	-
Transfer from capital reserve	-
Total revenues	<u>1,126,659</u>
Expenditures and Other Financing Uses	
Purchased professional and technical services	43,311
Construction services	1,575,883
Supplies	-
Total expenditures	<u>1,619,194</u>
Excess (deficiency) of revenues over (under) expenditures	(492,535)
Fund balance - beginning	325,151
Fund balance - ending	<u><u>(167,384)</u></u>

BEVERLY CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balance, and Project Status - Budgetary Basis
ROOF REPLACEMENT
For the Fiscal Year Ended June 30, 2016

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources				
State Sources - Grant	\$ -	\$ -	\$ -	\$ 476,767
Bond proceeds and transfers	290,000	-	290,000	290,733
Local Revenue	-	-	-	-
Total revenues	<u>290,000</u>	<u>-</u>	<u>290,000</u>	<u>767,500</u>
Expenditures and Other Financing Uses				
Purchased prof. and technical services	5,702	10,827	16,529	35,500
Construction services	684,730	34,492	719,222	732,000
Supplies	-	-	-	-
Total expenditures	<u>690,432</u>	<u>45,319</u>	<u>735,751</u>	<u>767,500</u>
Excess (deficiency) or revenues over (under) expenditures	<u>\$ (400,432)</u>	<u>\$ (45,319)</u>	<u>\$ (445,751)</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	0.958633225			
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 Fiscal Year Ended June 30, 2016

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
State Sources - Grant	\$ -	\$ -	\$ -	\$ 499,541
Bond proceeds and transfers	304,620	-	304,620	304,620
Local Revenue	-	-	-	-
Total revenues	<u>304,620</u>	<u>-</u>	<u>304,620</u>	<u>804,161</u>
Expenditures and Other Financing Uses				
Purchased prof. and technical services	6,336	10,828	17,164	61,778
Construction services	-	716,476	716,476	742,383
Supplies	-	-	-	-
Total expenditures	<u>6,336</u>	<u>727,304</u>	<u>733,640</u>	<u>804,161</u>
Excess (deficiency) or revenues over (under) expenditures	<u>\$ 298,284</u>	<u>\$ (727,304)</u>	<u>\$ (429,020)</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	0.912304874
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 Fiscal Year Ended June 30, 2016

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources				
State Sources - Grant	\$ -	\$ -	\$ -	\$ 318,052
Bond proceeds and transfers	193,945	-	193,945	193,948
Local Revenue	-	-	-	-
Total revenues	<u>193,945</u>	<u>-</u>	<u>193,945</u>	<u>512,000</u>
Expenditures and Other Financing Uses				
Purchased prof. and technical services	4,013	10,828	14,841	41,112
Construction services	-	364,378	364,378	470,888
Supplies	-	-	-	-
Total expenditures	<u>4,013</u>	<u>375,206</u>	<u>379,219</u>	<u>512,000</u>
Excess (deficiency) or revenues over (under) expenditures	<u>\$ 189,932</u>	<u>\$ (375,206)</u>	<u>\$ (185,274)</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	512,000
Additional Authorized Cost	-
Revised Authorized Cost	512,000
Percentage Increase over Original Authorized Cost	0.00%
Percentage Completion	0.740662109
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 Fiscal Year Ended June 30, 2016

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources				
State Sources - Grant	\$ -	\$ -	\$ -	\$ 397,565
Bond proceeds and transfers	242,435	-	242,435	242,435
Local Revenue	-	-	-	-
Total revenues	<u>242,435</u>	<u>-</u>	<u>242,435</u>	<u>640,000</u>
Expenditures and Other Financing Uses				
Purchased prof. and technical services	5,068	10,828	15,896	40,270
Construction services	-	460,537	460,537	599,730
Supplies	-	-	-	-
Total expenditures	<u>5,068</u>	<u>471,365</u>	<u>476,433</u>	<u>640,000</u>
Excess (deficiency) or revenues over (under) expenditures	<u>\$ 237,367</u>	<u>\$ (471,365)</u>	<u>\$ (233,998)</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	0.744426563
Original target completion date	2016
Revised target completion date	2016

BEVERLY CITY SCHOOL DISTRICT
 Enterprise Fund
 Statement of Net Position
 June 30, 2016

Food
 Services

Assets:

Current assets:	
Cash and cash equivalents	\$ 18,562
Accounts receivable:	
State	284
Federal	19,429
Interfunds	14,240
Inventories	<u>3,969</u>
Total current assets	<u>56,484</u>
Fixed assets:	
Equipment	62,375
Accumulated depreciation	<u>(52,306)</u>
Total fixed assets	<u>10,069</u>
Total assets	<u><u>66,553</u></u>
Liabilities and Net Position:	
Liabilities:	
Accounts payable	-
Revenue anticipation loan	<u>-</u>
Total liabilities	<u>-</u>
Net position:	
Net investment in capital assets	10,069
Restricted for other purposes	-
Unrestricted net position	<u>56,484</u>
Total net position	<u>66,553</u>
Total liabilities and net position	<u><u>\$ 66,553</u></u>

BEVERLY CITY SCHOOL DISTRICT
Enterprise Fund
Statement of Revenues, Expenses and
Changes in Net Position
for the Fiscal Years ended June 30, 2016

	<u>Food Services</u>
Operating revenues:	
Local sources:	
Daily sales-reimbursable programs:	
School breakfast program	\$ 1,465
School lunch program	<u>12,255</u>
Total-daily sales-reimbursable programs	<u>13,720</u>
Daily sales-non-reimbursable programs:	
Adult & Ala carte	10,051
Special functions	<u>-</u>
Total-daily sales-non-reimbursable programs	<u>10,051</u>
Total operating revenues	<u>23,771</u>
Operating expenses:	
Salaries	52,145
Benefits & payroll taxes	10,313
Supplies and materials	16,218
Management fee	11,766
Depreciation	6,238
Cost of sales	<u>70,156</u>
Total operating expenses	<u>166,836</u>
Operating loss	<u>(143,065)</u>
Nonoperating revenues (expenses):	
State sources:	
State school lunch program	1,813
Federal sources:	
National school lunch program	93,584
National school breakfast program	35,235
Food distribution program	18,944
Interest income	<u>-</u>
Total nonoperating revenues	<u>149,576</u>
Change in net position	6,511
Total net position beginning	<u>60,042</u>
Total net position ending	<u>\$ 66,553</u>

BEVERLY CITY SCHOOL DISTRICT
Statement of Cash Flows
Enterprise Funds
For the Fiscal Year Ended June 30, 2016

		Business-type Activities - Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	\$	23,771
Payments to employees		(52,145)
Payments for employee benefits		(10,313)
Payments to suppliers		(78,810)
Net cash provided by (used in) operating activities		(117,497)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
State sources		1,633
Federal sources		117,642
Interest income		-
Net cash provided by (used in) non-capital financing activities		119,275
Net increase (decrease) in cash and cash equivalents		1,778
Balances—beginning of year		16,784
Balances—end of year	\$	18,562
Reconciliation of operating loss to net cash used in operating activities:		
Operating loss	\$	(143,065)
Adjustments to reconcile operating loss to net cash used in operating activities:		
Depreciation		6,238
Federal commodities		18,944
Decrease in interfund receivable, net		-
Increase in accounts receivable, net		-
Decrease in inventories		386
Decrease in interfund payable		-
Increase in accounts payable		-
Total adjustments		25,568
Net cash provided by (used in) operating activities	\$	(117,497)

BEVERLY CITY SCHOOL DISTRICT
Statement of Agency Fund Assets and Liabilities
Fiduciary Funds
June 30, 2016

	Agency Fund	Student Activity	Total
ASSETS			
Cash and cash equivalents	\$ 61,480	\$ 9,872	\$ 71,352
Investments	-	-	-
Intergovernmental accounts receivable	-	-	-
Interfund receivable	-	-	-
Total assets	<u>61,480</u>	<u>9,872</u>	<u>71,352</u>
LIABILITIES			
Accounts payable	-	-	-
Payroll deductions and withholdings	35,646	-	35,646
Payable to student groups	-	9,872	9,872
Interfund payable	25,834	-	25,834
Other current liabilities	-	-	-
Total liabilities	<u>61,480</u>	<u>9,872</u>	<u>71,352</u>
NET POSITION			
Held in trust for unemployment claims and other purposes	-	-	-
Total net position	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and net position	<u>\$ 61,480</u>	<u>\$ 9,872</u>	<u>\$ 71,352</u>

BEVERLY CITY SCHOOL DISTRICT
 Student Activity Agency Fund
 Schedule of Receipts and Disbursements
 For the Fiscal Year ended June 30, 2016

	<u>Balance</u> <u>July 1, 2015</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance</u> <u>June 30, 2016</u>
Class funds	\$ 6,136	\$ 18,601	\$ 14,865	\$ 9,872
Total all schools	<u>\$ 6,136</u>	<u>\$ 18,601</u>	<u>\$ 14,865</u>	<u>\$ 9,872</u>

BEVERLY CITY SCHOOL DISTRICT
 Payroll Agency Fund
 Schedule of Receipts and Disbursements
 For the Fiscal Year ended June 30, 2016

	<u>Balance</u> <u>July 1, 2015</u>	<u>Cash</u> <u>Receipts</u>	<u>Cash</u> <u>Disbursements</u>	<u>Balance</u> <u>June 30, 2016</u>
ASSETS:				
Cash and cash equivalents	\$ 36,422	\$ 3,375,488	\$ 3,350,430	\$ 61,480
Total assets	<u>36,422</u>	<u>3,375,488</u>	<u>3,350,430</u>	<u>61,480</u>
LIABILITIES:				
Payroll deductions and withholdings	10,588	1,439,947	1,414,889	35,646
Accrued salaries and wages	-	1,935,541	1,935,541	-
Interfund payable	25,834	-	-	25,834
Other current liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>\$ 36,422</u>	<u>\$ 3,375,488</u>	<u>\$ 3,350,430</u>	<u>\$ 61,480</u>

BEVERLY CITY SCHOOL DISTRICT
 Long-Term Debt
 Schedule of Serial Bonds
 June 30, 2016

Issue	Date of Issue	Amount Of Issue	Annual Maturities Date	Annual Maturities Amount	Interest Rate	Balance July 1, 2015	Issued	Retired	Balance June 30, 2016
Series 2015 Bonds	2/5/2015	1,031,000							
			2/1/2017	55,000	2.000%				
			2/1/2018	60,000	2.000%				
			2/1/2019	60,000	2.000%				
			2/1/2020	60,000	2.000%				
			2/1/2021	65,000	2.000%				
			2/1/2022	65,000	2.000%				
			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%				
						1,031,000		51,000	980,000
						\$ 1,031,000	\$ -	\$ 51,000	\$ 980,000

BEVERLY CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
Debt Service Fund
for the Fiscal Years ended June 30, 2016

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
REVENUES:					
Local Sources:					
Local Tax Levy	\$ 78,035	\$ -	\$ 78,035	\$ 78,035	\$ -
Interest income	-	-	-	-	-
State Sources:					
Debt Service Aid Type II	-	-	-	-	-
Debt Service Aid Type I	-	-	-	-	-
Total - State Sources	-	-	-	-	-
Total Revenues	78,035	-	78,035	78,035	-
EXPENDITURES:					
Regular Debt Service:					
Interest	27,035	-	27,035	27,035	-
Redemption of Principal	51,000	-	51,000	51,000	-
Total Regular Debt Service	78,035	-	78,035	78,035	-
Total expenditures	78,035	-	78,035	78,035	-
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**

<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.	89-93
Revenue Capacity	
These schedules contain information to help the reader assess the district's most significant local revenue source, the property tax.	94-97
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.	98-101
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.	102-103
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.	104-108

Sources: *Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports (CAFR) for the relevant year. The district implemented GASB Statement 34 in the fiscal year ending June 30, 2003; schedules presenting district-wide information include information beginning in that year.*

BEVERLY CITY SCHOOL DISTRICT
 Net Assets/Position by Component
 Last Ten Fiscal Years
 UNAUDITED

(accrual basis of accounting)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Governmental activities										
Net investment in capital assets										
Restricted	\$ 2,936,588	\$ 3,250,516	\$ 3,436,653	\$ 3,540,631	\$ 3,577,656	\$ 3,536,657	\$ 3,422,237	\$ 117,053	\$ 260,766	\$ 1,673,305
Unrestricted	329,546	386,314	270,313	326,738	514,354	609,483	703,620	1,371,379	1,614,184	2,174,144
Total governmental activities net assets/position	\$ 3,475,444	\$ 3,877,885	\$ 4,012,201	\$ 4,220,096	\$ 4,358,469	\$ 4,364,734	\$ 4,329,664	\$ 1,362,216	\$ (1,256,874)	\$ 2,177,421
Business-type activities										
Net investment in capital assets										
Restricted	\$ -	\$ 919,950	\$ 929,255	\$ 1,065,639	\$ 1,049,925	\$ 1,023,860	\$ 998,028	\$ 16,152	\$ 12,026	\$ 10,069
Unrestricted	720,598	238,132	175,795	149,352	250,461	347,752	352,044	59,457	48,016	56,484
Total business-type activities net assets/position	\$ 720,598	\$ 1,158,082	\$ 1,105,050	\$ 1,214,991	\$ 1,300,386	\$ 1,371,612	\$ 1,350,072	\$ 75,609	\$ 60,042	\$ 66,553
District-wide										
Net investment in capital assets										
Restricted	\$ 2,936,588	\$ 3,250,516	\$ 4,365,908	\$ 4,606,270	\$ 4,627,581	\$ 4,560,517	\$ 4,470,265	\$ 133,205	\$ 272,792	\$ 1,683,374
Unrestricted	329,546	1,306,268	270,313	326,738	514,354	609,483	703,620	1,371,379	1,614,184	2,174,144
Total district net assets/position	\$ 4,196,042	\$ 5,035,967	\$ 5,117,251	\$ 5,435,087	\$ 5,658,855	\$ 5,736,346	\$ 5,679,736	\$ 1,437,825	\$ (1,678,118)	\$ 2,736,581

BEVERLY CITY SCHOOL DISTRICT
Changes in Net Assets/Position
Last Ten Fiscal Years

UNAUDITED

(actual basis of accounting)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Expenses											
Governmental activities											
Instruction											
Regular	\$ 1,035,717	\$ 1,142,415	\$ 1,054,712	\$ 1,061,404	\$ 984,230	\$ 804,778	\$ 691,853	\$ 886,591	\$ 2,189,196	\$ 1,657,659	\$ 1,279,012
Special education	170,087	174,760	230,432	244,326	230,432	244,326	393,282	306,228	416,758	389,920	453,556
Other special education	59,994	75,064	72,998	81,184	81,184	78,568	102,421	122,798	117,006	133,143	170,283
Support Services:											
Instruction	810,496	762,759	1,064,712	1,061,404	984,230	804,778	691,853	886,591	2,189,196	1,657,659	1,279,012
Attendance and social work	20,316	22,239	24,614	24,614	25,521	25,521	25,521	27,360	27,360	28,803	31,525
Health services	48,296	53,319	55,357	61,977	69,609	70,854	65,875	59,376	69,070	72,830	123,901
Improvement of instr. activities	42,097	43,351	44,375	46,527	48,189	48,989	54,314	69,316	69,316	72,830	81,584
Educational media services	55,979	55,413	57,975	47,097	52,726	62,768	47,951	26,272	26,272	2,710	4,441
Instruction staff training	1,022	2,074	16,100	2,369	2,369	4,730	4,088	4,088	5,468	5,468	8,584
School Administrative services	61,540	62,846	72,917	72,917	75,887	77,057	78,339	73,385	20,460	18,341	18,813
Central Services	125,315	123,348	127,431	120,072	133,957	132,716	133,846	128,399	217,921	218,018	209,900
Plant operations and maintenance	84,982	74,593	82,943	78,434	81,526	68,584	78,454	78,454	140,943	140,852	156,260
Administrative information technology	375,443	398,748	377,125	418,970	473,632	444,318	410,104	402,545	469,316	514,151	502,166
Administrative support services	90,890	80,266	82,133	82,133	75,314	3,074	2,615	2,186	13,292	13,824	14,376
Special support services	249,731	286,714	276,234	253,007	301,520	312,464	338,189	312,466	399,825	321,660	269,841
Interest on long-term debt	39,628	26,603	19,350	8,879	3,280	3,280	3,280	3,280	3,280	3,280	619,775
Unallocated employee benefits	415,565	452,388	459,721	467,398	467,398	470,211	470,211	474,699	552,123	660,591	26,205
Total governmental activities expenses	3,633,428	3,735,411	4,077,059	4,305,260	4,339,561	4,219,442	4,237,956	4,317,037	7,016,088	6,769,105	6,302,626
Business-type activities:											
Enterprise fund	-	-	437,464	(188,128)	(188,211)	(84,511)	(70,816)	21,802	16,677	15,567	(6,511)
Child Care	-	-	437,464	(188,128)	(188,211)	(84,511)	(70,816)	21,802	16,677	15,567	(6,511)
Total business-type activities expense	-	-	437,464	(188,128)	(188,211)	(84,511)	(70,816)	21,802	16,677	15,567	(6,511)
Total district expenses	<u>\$ 3,633,428</u>	<u>\$ 3,735,411</u>	<u>\$ 4,514,523</u>	<u>\$ 4,117,332</u>	<u>\$ 4,151,350</u>	<u>\$ 4,134,931</u>	<u>\$ 4,167,140</u>	<u>\$ 4,338,839</u>	<u>\$ 7,032,765</u>	<u>\$ 6,784,672</u>	<u>\$ 6,296,115</u>
Net (Expenses)/Revenue	<u>(3,633,428)</u>	<u>(3,735,411)</u>	<u>(4,077,059)</u>	<u>(4,305,260)</u>	<u>(4,339,561)</u>	<u>(4,219,442)</u>	<u>(4,237,956)</u>	<u>(4,317,037)</u>	<u>(7,016,088)</u>	<u>(6,769,105)</u>	<u>(6,302,626)</u>
Governmental activities											
Property taxes levied for general purposes, 1	\$ 3,187,567	\$ 3,473,180	\$ 3,732,923	\$ 3,872,939	\$ 3,940,715	\$ 4,019,640	\$ 3,939,365	\$ 4,012,242	\$ 2,719,959	\$ 2,768,851	\$ 2,831,833
Taxes levied for debt service	147,768	149,003	99,163	149,350	149,260	45,383	81,716	103,951	3,667,492	3,640,995	5,030,304
Unrestricted grants and contributions	193,755	177,151	222,030	291,260	277,649	66,070	78,637	53,999	756,220	669,523	330,739
State aid - restricted	63,360	59,459	57,047	59,021	76,886	70,919	78,837	53,999	756,220	669,523	330,739
Tuition Received	-	-	-	-	-	-	-	-	-	-	-
Investment earnings	17,790	30,164	20,902	3,551	591	740	40	40	1,889	2,493	-
Miscellaneous income	244	159,807	346,411	63,455	100,335	155,103	149,353	111,729	39,937	25,589	81,174
Transfers	-	-	-	-	-	-	-	-	-	-	-
Total governmental activities	3,610,744	4,068,559	4,479,506	4,439,576	4,547,456	4,357,815	4,249,121	4,284,962	7,185,487	7,107,146	8,354,578
Business-type activities:											
Investment earnings	-	-	-	8,840	730	844	310	262	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
Total business-type activities	-	-	-	8,840	730	844	310	262	-	-	-
Total district-wide	<u>\$ 3,610,744</u>	<u>\$ 4,068,559</u>	<u>\$ 4,479,506</u>	<u>\$ 4,448,416</u>	<u>\$ 4,548,186</u>	<u>\$ 4,358,659</u>	<u>\$ 4,249,431</u>	<u>\$ 4,285,224</u>	<u>\$ 7,185,487</u>	<u>\$ 7,107,146</u>	<u>\$ 8,354,578</u>
Change in Net Assets/Position											
Governmental activities	(23,084)	333,148	402,441	134,316	201,895	138,373	6,265	(35,070)	149,409	339,041	2,051,952
Business-type activities	-	-	-	196,968	109,941	85,395	71,226	(21,540)	(16,677)	(15,567)	9,231
Total district-wide	<u>\$ (23,084)</u>	<u>\$ 333,148</u>	<u>\$ 402,441</u>	<u>\$ 331,284</u>	<u>\$ 311,836</u>	<u>\$ 223,768</u>	<u>\$ 77,491</u>	<u>\$ (56,610)</u>	<u>\$ 132,732</u>	<u>\$ 323,474</u>	<u>\$ 2,061,183</u>

Exhibit J-3

BEVERLY CITY SCHOOL DISTRICT
Fund Balance, Governmental Funds,
Last Ten Fiscal Years

UNAUDITED
(modified accrual basis of accounting)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Fund										
Reserved	\$ 107,137	\$ 130,686	\$ 183,809	\$ 113,242	\$ 514,354	\$ 609,483	\$ 703,620	\$ 1,371,379	\$ 1,614,184	\$ 2,174,144
Unreserved	243,984	258,564	355,204	187,405	296,905	245,565	242,559	(67,635)	(79,992)	(71,640)
Total general fund	\$ 351,121	\$ 389,250	\$ 539,013	\$ 300,647	\$ 811,259	\$ 855,048	\$ 946,179	\$ 1,303,744	\$ 1,534,192	\$ 2,102,504
All Other Governmental Funds										
Reserved	\$ 45,661	\$ 99,786	\$ 5,985	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (167,384)
Unreserved, reported in:										
Special revenue fund	-	-	-	-	-	-	-	-	-	-
Capital projects fund	176,748	165,832	80,519	13,496	-	-	-	-	-	-
Debt service fund	-	-	-	-	-	-	-	-	-	-
Permanent fund	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	\$ 222,409	\$ 265,628	\$ 86,504	\$ 13,496	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (167,384)

BEVERLY CITY SCHOOL DISTRICT
Changes in Fund Balances, Governmental Funds,
Last Ten Fiscal Years

UNAUDITED

(modified accrual basis of accounting)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Revenues										
Tax levy	3,621,783	3,832,116	4,022,289	4,089,985	4,065,023	3,939,365	4,012,243	2,719,959	2,768,851	2,909,868
Tuition charges	-	51,700	79,700	130,954	137,100	144,117	107,743	-	-	65,565
Interest earnings	30,364	20,902	3,581	591	740	-	400	1,869	2,188	2,493
Miscellaneous	159,802	244,711	3,101	1,381	18,003	5,135	3,986	40,657	25,589	15,209
State sources	428,108	559,435	508,673	497,333	286,917	363,281	445,603	4,432,481	4,391,802	5,484,808
Federal sources	88,938	57,037	59,021	78,866	70,919	78,837	53,999	344,010	352,239	345,104
Total revenue	4,299,015	4,765,911	4,676,335	4,997,140	4,578,702	4,530,735	4,623,614	7,538,986	7,540,569	8,623,447
Expenditures										
Instruction										
Regular instruction	1,142,415	1,227,542	1,179,181	1,245,862	1,189,107	1,268,103	1,225,160	1,661,078	1,758,381	1,873,420
Special education instruction	124,760	130,033	244,326	250,424	302,575	393,262	306,228	416,758	369,920	423,556
Other special instruction	75,064	68,764	72,998	81,184	78,568	102,281	122,798	117,006	132,143	170,283
Support Services:										
Tuition	762,759	1,054,712	1,064,404	984,230	804,778	691,863	886,691	2,189,196	1,857,639	1,279,012
Student & inst. related services	176,396	196,847	182,584	199,413	213,352	208,023	164,838	99,394	109,811	168,457
General administration	123,348	127,431	120,072	133,957	132,716	133,846	128,399	217,921	218,018	209,900
School administrative services	62,846	72,778	72,917	75,887	77,057	78,339	73,385	20,460	18,341	18,813
Central services	86,362	74,523	78,434	82,949	81,526	68,584	78,454	140,943	142,852	156,260
Admin. information technology	2,798	3,723	2,926	3,028	3,074	2,615	3,186	13,292	13,824	14,376
Plant operations and maintenance	295,596	316,305	310,126	334,255	310,399	274,311	280,173	417,707	475,746	686,129
Pupil transportation	80,266	69,360	82,133	75,314	121,464	114,042	138,189	399,825	321,680	269,841
Other Support Services	236,714	167,406	276,234	253,007	301,520	288,351	312,466	718,776	619,725	645,775
Employee benefits	669,459	826,158	685,684	701,869	686,127	755,253	804,564	961,526	1,101,468	1,083,702
Special Schools	-	-	-	-	-	-	-	-	-	-
Debt service:										
Principal	120,000	125,000	130,000	135,000	140,000	82,000	-	-	-	51,000
Interest and other charges	28,603	24,163	19,350	14,280	8,879	3,280	-	-	-	27,035
Capital outlay	-	-	-	-	-	-	-	-	-	-
Total expenditures	3,987,386	4,734,553	4,785,696	4,678,014	4,482,086	4,486,947	4,532,483	7,422,553	8,028,515	8,747,670
Excess (deficiency) of revenues over (under) expenditures	311,629	31,348	(29,361)	121,126	96,616	43,789	91,131	116,443	(487,846)	75,777
Other Financing sources (uses)										
Transfers in	-	80,000	-	501	103,496	-	-	-	1,031,000	B
Transfers out	-	(30,000)	-	(32,501)	(103,496)	-	-	-	12,445	(#)
Total other financing sources (uses)	-	50,000	-	(32,000)	-	-	-	-	1,043,445	-
Net change in fund balances	311,629	61,348	(29,361)	89,126	96,616	43,789	91,131	116,443	555,599	75,777
Debt service as a percentage of noncapital expenditures	0.030	0.079	0.067	0.052	0.038	0.021	0.002	0.004	0.117	0.197
Source: District records										

Note: Noncapital expenditures are total expenditures less capital outlay.

Central Service and Administrative Information Technology account classifications were added beginning with year end June 30, 2005.

Prior to June 30, 2005, Central Service and Administrative Information Technology were combined in Other Support Services as Business and Other Support Services.

BEVERLY CITY SCHOOL DISTRICT
General Fund - Other Local Revenue by Source
Last Nine Fiscal Years

UNAUDITED

(modified accrual basis of accounting)

Fiscal Year Ending June 30,	<u>Interest on Investments</u>	<u>Tuition</u>	<u>Transporta tion Fees</u>	<u>Special Revenue Interfund</u>	<u>Refunds</u>	<u>Miscellaneous</u>	<u>Annual Totals</u>
2008	12,128	-	8,915	-	-	19,063	40,106
2009	5,810	-	7,644	-	-	33,269	46,723
2010	1,619	-	-	-	-	17,252	18,871
2011	4,360	-	-	-	-	29,233	33,593
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

Source: District records

**BEVERLY CITY SCHOOL DISTRICT
Assessed Value and Actual Value of Taxable Property,
Last Nine Fiscal Years
UNAUDITED**

Fiscal Year Ended June 30,	Vacant Land	Residential	Commercial	Industrial	Apartment	Total Assessed Value	Public Utilities *	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate ^b
2008	906,100	75,458,000	4,436,900	2,130,200	400,000	83,331,200	90,800	83,422,000	151,158,917	3.103
2009	960,300	75,849,800	4,268,200	1,932,700	800,400	83,811,400	177,817	83,989,217	154,948,050	3.191
2010	851,300	76,204,300	4,128,100	1,932,700	800,400	83,916,800	96,041	84,012,841	149,985,344	3.215
2011	878,000	76,366,500	4,105,900	1,932,700	712,000	83,995,100	87,019	84,082,119	151,039,336	3.206
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	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

Source: Municipal Tax Assessor

BEVERLY CITY SCHOOL DISTRICT
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
UNAUDITED
(rate per \$100 of assessed value)

Fiscal Year Ended June 30,	BEVERLY CITY School District Direct Rate		Overlapping Rates			Total Direct and Overlapping Tax Rate
	Local School	City Of Beverly	Burlington County	County Open Space	Fire District	
2007	3.031	1.437	0.617	0.065	0.160	5.310
2008	3.103	1.422	0.629	0.072	0.159	5.385
2009	3.191	1.444	0.706	0.075	0.159	5.575
2010	3.215	1.542	0.731	0.077	0.159	5.724
2011	3.206	1.700	0.609	0.072	0.162	5.749
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	-	-	-	-	-	-

Source: Municipal Tax Collector

R = Reevaluation

* 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
Principal Property Taxpayers,
Current Year and Nine Years Ago
UNAUDITED**

	2016			2007		
	Taxable Assessed Value	Rank [Optional]	% of Total District Net Assessed Value	Taxable Assessed Value	Rank [Optional]	% of Total District Net Assessed Value
Taxpayer 1	\$ -		0.00%	\$ -		0.00%
Taxpayer 2	-		0.00%	-		0.00%
Taxpayer 3	-		0.00%	-		0.00%
Taxpayer 4	-		0.00%	-		0.00%
Taxpayer 5	-		0.00%	-		0.00%
Taxpayer 6	-		0.00%	-		0.00%
Taxpayer 7	-		0.00%	-		0.00%
Taxpayer 8	-		0.00%	-		0.00%
Taxpayer 9	-		0.00%	-		0.00%
Taxpayer 10	-		0.00%	-		0.00%
Total	\$ -		0.00%	\$ -		0.00%

Source: Municipal Tax Assessor

BEVERLY CITY SCHOOL DISTRICT
Property Tax Levies and Collections,
Last Nine Fiscal Years
UNAUDITED

Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy ^a		Collections in Subsequent Years
		Current Tax Collections	Percentage of Levy	
2008	2,550,119	2,550,119	100.00%	-
2009	2,652,124	2,652,124	100.00%	-
2010	2,702,584	2,702,584	100.00%	-
2011	2,699,728	2,699,728	100.00%	-
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	0.00%	-
2016	2,909,868	2,909,868	0.00%	-

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

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

Fiscal Year Ended June 30,	<u>Business- Type Activities</u>		Percentage of Personal Income ^a	<u>Per Capita ^a</u>
	<u>Capital Leases</u>	<u>Total District</u>		
2008	102,755	102,755	-	-
2009	70,064	70,064	-	-
2010	35,836	35,836	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-

BEVERLY CITY SCHOOL DISTRICT
Ratios of Net 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		
2007	-	-	-	0.0000%	-
2008	-	-	-	0.0000%	-
2009	-	-	-	0.0000%	-
2010	-	-	-	0.0000%	-
2011	-	-	-	0.0000%	-
2012	-	-	-	0.0000%	-
2013	-	-	-	0.0000%	-
2014	-	-	-	0.0000%	-
2015	1,031,000	-	1,031,000	0.0000%	-
2016	980,000	-	980,000	0.0000%	-

BEVERLY CITY SCHOOL DISTRICT
Direct and Overlapping Governmental Activities Debt
As of June 30, 2016
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	\$ 395,252,496	0.295%	\$ 1,165,995
Subtotal, overlapping debt			1,165,995
Total direct and overlapping debt			\$ 1,165,995

Sources: Burlington County 2008 Abstract of Ratables, Beverly City, County of Burlington

BEVERLY CITY SCHOOL DISTRICT
 Legal Debt Margin Information,
 Last Nine Fiscal Years
 UNAUDITED

Legal Debt Margin Calculation for Fiscal Year 2015

Equalized valuation basis	
2016	-
2015	-
2014	-
[A]	-
[A/3]	\$ -
[B]	-
[C]	-
[B-C]	\$ -

Debt limit (3% of average equalization value) [B] - a
 Total Net Debt Applicable to Limit [C] -
 Legal debt margin [B-C] \$ -

	Fiscal Year								
	2008	2009	2010	2011	2012	2013	2014	2015	2015
Debt limit	\$ 4,022,905	\$ 4,382,701	\$ 4,382,701	\$ 4,364,726	\$ 4,460,875	\$ -	\$ -	\$ -	\$ -
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-
Legal debt margin	\$ 4,022,905	\$ 4,382,701	\$ 4,382,701	\$ 4,364,726	\$ 4,460,875	\$ -	\$ -	\$ -	\$ -
Total net debt applicable to the limit as a percentage of debt	0.00%	0.00%	0.63%	0.46%	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

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
2007	2,590	46,295	-
2008	2,569	47,758	11.6%
2009	2,572	47,384	19.1%
2010*	2,575	47,586	20.2%
2011	2,577	49,471	19.7%
2012	2,575	51,149	20.3%
2013	2,561	51,638	14.1%
2014	2,554	-	9.7%
2015	-	-	0.0%
2016	-	-	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 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	2015			2006		
	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 Eight Fiscal Years
UNAUDITED

Function/Program	2009	2010	2011	2012	2013	2014	2015	2016
Instruction								
Regular	15.0	14.00	14.00	17.00	18.00	19.00	18.00	18.00
Special education	7.0	7.0	7.0	6.0	5.0	5.0	5.0	5.0
Other special education	5.0	4.0	4.0	3.0	5.0	5.0	6.0	6.0
Vocational								
Other instruction								
Nonpublic school programs								
Adult/continuing education programs								
Support Services:								
Student & instruction related services	5.0	11.0	11.0	14.0	13.5	11.5	12.0	12.0
School Administrative Services	2.0	3.0	3.0	6.0	2.0	1.5	1.5	1.5
General administration	2.0	3.0	3.0	3.0	3.5	4.5	4.5	4.5
Plant operations and maintenance	2.0	2.0	2.0	3.0	2.5	2.5	2.5	2.5
Pupil transportation								
Business & Other support services	3.0	5.0	5.0	3.0	5.0	5.0	5.0	5.0
Special Schools								
Food Service								
Child Care								
Total	41.0	49.0	49.0	55.0	54.5	48.0	54.5	54.5

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 Eight Fiscal Years
 UNAUDITED

Fiscal Year	Enrollment	Operating Expenditures ^a	Cost Per Pupil	Percentage Change	Teaching Staff ^b	Pupil/Teacher Ratio		Average Daily Enrollment (ADE) ^c	Average Daily Attendance (ADA) ^c	% Change in Average Daily Enrollment	Student Attendance Percentage
						Elementary	Secondary				
2009	219	6,437,662	29,396	-4.20%	23.00	10/1	221.1	207.4	0.50%	93.80%	
2010	237	6,569,841	27,721	-5.70%	25.00	9.5/1	227.8	213.5	3.20%	93.72%	
2011	298	6,668,780	22,378	-19.27%	25.00	12/1	251.6	215.4	11.10%	85.61%	
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	0.00%	18.00	0	287.0	289.0	0.00%	100.70%	

Sources: District 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
 School Building Information
 Last Ten Fiscal Years
 UNAUDITED

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
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	223	220	219	237	298	305	310	277	305	305

Number of Schools at June 30, 2014:
 Elementary = 1

Source: District Facilities Office

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

**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
2006	55,686	55,686
2007	44,123	44,123
2008	31,954	31,954
2009	25,945	25,945
2010	45,160	45,160
2011	51,374	51,374
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
Total School Facilities	\$ 660,513	\$ 660,513

* 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, 2016
UNAUDITED

		<u>Coverage</u>	<u>Deductible</u>
Commercial package policy - SAIF			
Building, Contents, Extra Expense Valuable Papers	\$	5,304,000	-
(Blanket Aggregate)			
Liability (General & Auto		5,000,000	-
Automobile Liability		5,000,000	-
Crime		500,000	-
Student Accident - Bollinger		1,000,000	-
School board legal liability - SAIF		5,000,000	-
Worker's compensation - NJSBAIG	Statutory Plus Supplement	2,000,000	-
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	
Source: District Records			

SINGLE AUDIT SECTION

JUMP, PERRY AND COMPANY, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

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K-1

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

Honorable President and
Members of the Board of Education
Beverly City Board of Education
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 Board of Education in the County of Burlington, State of New Jersey, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise of the Beverly City Board of Education basic financial statements, and have issued our report thereon dated November 23, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Beverly City Board of Education in the County of Burlington, State of New Jersey's internal control over financial reporting (internal control) to determine the 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 Board of Education 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 Board of Education'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.

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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 Board of Education'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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* 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
November 23, 2016

JUMP, PERRY AND COMPANY, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

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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 Board of Education
County of Burlington
Beverly, New Jersey 08010

Report on Compliance for Each Major Federal and State Program

We have audited Beverly City Board of Education'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 Board of Education's major federal and state programs for the year ended June 30, 2016. Beverly City Board of Education'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 Board of Education'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 Board of Education'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 Board of Education's compliance.

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Opinion on Each Major Federal and State Program

In our opinion, Beverly City Board of Education 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, 2016.

Report on Internal Control Over Compliance

Management of Beverly City Board of Education 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 Board of Education'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 Board of Education'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.

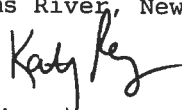
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any 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
November 23, 2016

BEVERLY CITY SCHOOL DISTRICT

Schedule of Expenditures of State Awards, Schedule B
for the Fiscal Year ended June 30, 2016

State Grantor/Program Title	Grant or State Project Number	Program or Award Amount	Grant Period From To	Balance at June 30, 2015		Cash Received	Deferred Revenue (Accounts Receivable)	Budgetary Expenditures	Deferred Interest Payable	Due to Grantor	Budgetary Receivable	Cumulative Total Expenditures
				Balance at June 30, 2015	MPPI							
State Department of Education												
General Fund:												
Transportation Aid	16-495-034-5120-014	196,255	7/1/15	6/30/16	\$ -	\$ -	\$ -	(196,255)	\$ -	\$ -	19,313	\$ 196,255
Special Education Aid	16-495-034-5120-017	167,839	7/1/15	6/30/16	-	-	-	(167,839)	-	-	16,516	167,839
Qualification Aid	16-495-034-5120-078	2,397,552	7/1/15	6/30/16	-	-	-	(2,397,552)	-	-	235,915	2,397,552
Excellence Aid	16-495-034-5120-044	14,300	7/1/14	6/30/15	(14,300)	-	-	-	-	-	-	-
Excellence Aid	16-495-034-5120-044	14,300	7/1/14	6/30/15	-	-	-	-	-	-	-	-
Security Aid	16-495-034-5120-084	86,245	7/1/15	6/30/16	-	-	(29,899)	-	-	-	8,487	86,245
Adjustment Aid	16-495-034-5120-085	853,310	7/1/15	6/30/16	-	-	(86,245)	-	-	-	81,955	86,245
PARCC Readiness	16-495-034-5120-088	3,550	7/1/15	6/30/16	-	-	(3,550)	-	-	-	349	3,550
Per Pupil Growth Aid	16-495-034-5120-087	3,550	7/1/15	6/30/16	-	-	(3,550)	-	-	-	349	3,550
TPAF Pension Contributions	16-495-034-5094-002	306,142	7/1/15	6/30/16	-	-	(306,142)	-	-	-	349	3,550
Reimbursed TPAF Social Security Contributions	16-495-034-5095-022	162,727	7/1/15	6/30/16	-	-	(162,727)	-	-	-	-	162,727
Total General Fund					(14,300)	3,827,560	(4,217,059)				385,904	3,910,927
Special Revenue Fund:												
Preschool Education Aid	16-495-034-5120-086	295,651	7/1/15	6/30/16	-	-	(295,651)	-	-	-	-	295,651
Total Special Revenue Fund						295,651	(295,651)					295,651
Capital Projects Fund												
ECFA Funding		1,192,184	7/1/15	6/30/16	-	-	(1,126,659)	-	-	-	-	1,126,659
Total Capital Projects Fund						1,192,184	(1,126,659)					1,126,659
Food Service Fund:												
National School Lunch Program (State Share)	16-100-010-3360-067	1,813	7/1/15	6/30/16	-	-	(1,813)	-	-	-	-	-
National School Lunch Program (State Share)	16-100-010-3360-067	1,790	7/1/14	6/30/15	(1,790)	-	-	-	-	-	-	-
Total Food Services Fund					(1,790)	-	(1,813)	-	-	-	-	-
Total State Financial Assistance for testing					\$ (14,404)	\$ 4,124,444	\$ (5,641,172)				\$ 165,504	\$ 4,286,518
State Financial Assistance Not Subject to Single Audit Determination						306,142	(306,142)					
Total State Financial Assistance					\$ (14,404)	\$ 3,818,702	\$ (5,947,314)				\$ 165,504	\$ 4,286,518

See accompanying notes to schedules of expenditures.

Beverly City Board of Education

Notes to Schedules of Awards and Financial Assistance

June 30, 2016

1. General

The accompanying schedules of expenditures of award present the activity of all federal and state awards of the Beverly City Board of Education. 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 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 Board of Education

Notes to Schedules of Awards and Financial Assistance (continued)

June 30, 2016

3. Relationship to General Purpose Financial Statements (continued)

The net adjustment to reconcile from the budgetary basis to the GAAP basis is (\$154,571) 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	\$ 14,365	\$ 4,062,498	\$ 4,076,863
Special Revenue Fund	330,739	295,651	626,390
Capital Projects Fund	-	1,126,659	1,126,659
Food Service Fund	<u>147,763</u>	<u>1,813</u>	<u>149,576</u>
Total awards and financial assistance	<u>\$ 492,867</u>	<u>\$ 5,486,621</u>	<u>\$ 5,979,488</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, 2016.

The TPAF post retirement/medical benefits expenditures are not subject to New Jersey OMB Circular 15-08.

Beverly City Board of Education
 Schedule of Findings and Questioned Cost
 June 30, 2016

Section I – Summary of Auditor’s Results

Financial Statement Section

Type of auditor's report issued: Unmodified opinion

Internal control over financial reporting:

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

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

Federal Awards Section 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: Unmodified
 Opinion

Any audit findings disclosed that are
 required to be reported in accordance with
 2 CFR section .516(a) of the Uniform Guidance? yes 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 Board of Education
 Schedule of Findings and Questioned Cost (continued)
 June 30, 2016

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 No

Type of auditor's report issued on compliance for major programs: Unmodified
 Opinion

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

Any audit findings disclosed that are required to be reported in accordance with NJ OMB Circular Letter 15-08? yes 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 Categorical Aid
495-034-5020-084	Security Aid
495-034-5120-098	PARCC Readiness
495-034-5120-097	Per Pupil Assessment Aid

Section II – Financial Statement Findings

No matters were reported for the period ended June 30, 2016.

Section III – State Award Findings and Questioned Costs

No matters were reported for the period ended June 30, 2016.

Beverly City Board of Education
Summary Schedule of Prior Audit Findings

June 30, 2016

This section identifies the status of prior-year findings related to the basic financial statements and federal and state awards that are required to be reported in accordance with Chapter 6.12 of Government Auditing Standards, the Uniform Guidance (section .315 (a)(b)) and New Jersey OMB's Circular 15-08.

No matters were reported for the period ended June 30, 2016.

SCHOOL DISTRICT OF
BEVERLY CITY
COUNTY OF BURLINGTON, NEW JERSEY

AUDITOR'S MANAGEMENT REPORT ON ADMINISTRATIVE
FINDINGS
FINANCIAL, COMPLIANCE AND PERFORMANCE

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

(Reports Dated November 23, 2016)

AUDITOR'S MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS
FINANCIAL, COMPLIANCE AND PERFORMANCE

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INDEPENDENT AUDITOR'S REPORT

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 Beverly City in the County of Burlington for the year ended June 30, 2016, and have issued our report thereon dated November 23, 2016.

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

This report is intended for the information of the 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

November 23, 2016

ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE

Scope of Audit

The audit covered the financial transactions of the School Business Administrator and Treasurer of School Monies, 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 district's CAFR.

Official Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
George M Gahles	Business Administrator	\$ 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, and the Business Administrator/Board Secretary.

Salary withholdings were promptly remitted to the proper agencies, including health benefits withholding due to the general fund.

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, 2016 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 0.0 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.)/ Improving America's School Act (IASA) as reauthorized by the No Child Left Behind Act of 2001

The E.S.E.A./NCLB 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 A and Schedule B located in the CAFR.

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 Single Audit 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 reimbursement forms 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 reimbursement to the State for 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, but prior to the 90 days required by N.J.S.A. 18A:66-90. Accordingly, the expenditure was made in accordance with State law (90 days) and properly reported as obligated and not expended and as an unliquidated balance in the current year's Final Report(s) for all federal awards.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

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

- a. 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 \$29,000, 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 is qualified 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 \$40,000. 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.
- b. 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.A. 18A:18A-2, and shall round the adjustment to the nearest \$1,000. The Governor shall notify all local school districts of the adjustment no later than June 1 of every fifth year. The adjustment shall become effective on July 1 of the year in which it is made.

Any contract made pursuant to this section may be awarded for a period of 24 consecutive months, except that contracts for professional services pursuant to paragraph (1) of subsection a. of N.J.S.A. 18A:18A-5 may be awarded for a period not exceeding 12 consecutive months.

N.J.S.A. 18A:18A-4 states, "Every contract for the provision or performance of any goods or services, the cost of which in the aggregate exceeds the bid threshold, shall be awarded only by resolution of the board of education to the lowest responsible bidder after public advertising for bids and bidding therefore, except as is provided otherwise in this chapter or specifically by any other law."

Contracts and Agreements Requiring Advertisement for Bids (cont'd)

The bid threshold in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$40,000 (with a Qualified Purchasing Agent) and \$29,000 (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 \$18,800 for 2015-16.

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 questions arise 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.

In as much as the system of records did not provide for an accumulation of payments for categories for the performance of any work or the furnishing or hiring of any materials or supplies, the results of such an accumulation could not be reasonably ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed.

The results of our examination indicated that no individual payments, contracts, or agreements were made "for the performance of any work or the furnishing or hiring of any materials or supplies" in excess of the statutory thresholds where there had been no advertising for bids in accordance with the provisions 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

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 SFA had any Child Nutrition Program reimbursement overclaims and 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 financial transactions and statistical records of the school food service fund were reviewed. The financial accounts, meal count records and eligibility applications were reviewed on a test-check basis.

Cash receipts and bank records were reviewed for timely deposit.

Expenditures should be separately recorded as food, labor and other costs. Vendor invoices were reviewed and costs verified. Inventory records on food and supply items were currently maintained and properly applied in determining the cost of food and supplies used.

School Food Service (continued)

The cash disbursement records reflected expenditures for program related goods and services. The appropriate revenue and expenditure records were maintained in order to substantiate the non-profit status of the school food service. Net cash resources did not exceed three months average expenditures.

Time sheets were reviewed and labor costs verified. Payroll records were maintained on all School Food Services employees authorized by the board of education. No exceptions were noted.

The number of meals claimed for reimbursement was compared to sales and meal count records. As part of the claims review process the Edit Check Worksheet was completed. Reimbursement claims were submitted/certified in a timely manner.

Applications for free and reduced price meals were reviewed for completeness and accuracy. The number of free and reduced price meals claimed as served was compared to the number of valid applications and/or to the list of directly certified students on file, times the number of operating days, on a school by school basis. The free and reduced price meal and free milk policy was reviewed for uniform administration throughout the school system. Sites approved to participate in Provisions I and II were examined for compliance with all counting and claiming requirements. The required verification procedures for free and reduced price applications were completed and available for review.

Food Distribution Program commodities were received and a single inventory was maintained on a first-in, first-out basis. No exceptions were noted.

Exhibits reflecting Child Nutrition Program operations are included in the section entitled Enterprise Funds, Section G of the CAFR.

Student Body Activities

During our review of the student activity funds, the following items were noted.

No findings.

Application for State School Aid

Our audit procedures included a test of information reported on the October 15, 2016 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 without exception. The information that was included on the workpapers was verified without exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

Application for State Aid (continued)

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 2015-2016 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. No exceptions were noted in our review of transportation related purchases of goods and services.

Facilities and Capital Assets

There were capital project expenditures in 2015-16. The costs incurred did not exceed budget approved by NJ DOE. Capital outlay expenditures reviewed as part of school purchasing programs.

Miscellaneous

N/A

Follow-up on Prior Years' 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.

BEVERLY CITY BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2015

SCHEDULE OF AUDITED ENROLLMENTS

	2015-2016 Application for State School Aid										Private Schools for Disabled								
	Reported on A.S.A. On Roll		Workpapers On Roll		Errors		Sample Verified per Registers On Roll			Errors per Registers On Roll		Reported on A.S.A. as Private Schools		Sample Verified		Sample Errors			
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	
Half Day Preschool	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Preschool	42	-	42	-	-	-	-	-	22	-	-	-	-	-	-	-	-	-	-
Half Day Kindergarten	16	-	16	-	-	-	-	-	8	-	-	-	-	-	-	-	-	-	-
One	41	1	41	1	-	-	-	-	21	1	1	-	-	-	-	-	-	-	-
Two	22	-	22	-	-	-	-	-	11	-	-	-	-	-	-	-	-	-	-
Three	29	1	29	1	-	-	-	-	15	1	1	-	-	-	-	-	-	-	-
Four	27	-	27	-	-	-	-	-	14	-	-	-	-	-	-	-	-	-	-
Five	20	-	20	-	-	-	-	-	10	10	-	-	-	-	-	-	-	-	-
Six	24	-	24	-	-	-	-	-	12	-	-	-	-	-	-	-	-	-	-
Seven	18	-	18	-	-	-	-	-	9	-	-	-	-	-	-	-	-	-	-
Eight	12	-	12	-	-	-	-	-	6	-	-	-	-	-	-	-	-	-	-
Nine	-	5	-	5	-	-	-	-	4	-	4	-	-	-	-	-	-	-	-
Ten	-	5	-	5	-	-	-	-	4	-	4	-	-	-	-	-	-	-	-
Eleven	-	10	-	10	-	-	-	-	9	-	9	-	-	-	-	-	-	-	-
Twelve	-	11	-	11	-	-	-	-	9	-	9	-	-	-	-	-	-	-	-
Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (15+CR.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (1-14 CR.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	251	33	251	33	-	-	-	-	128	28	128	28	-	-	-	-	-	-	-
Special Ed - Elementary	22	-	22	-	-	-	-	-	19	-	19	-	-	-	-	-	-	-	-
Special Ed - Middle School	17	-	17	-	-	-	-	-	15	-	15	-	-	-	-	-	-	-	-
Special Ed - High School	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	39	-	39	-	-	-	-	-	34	-	34	-	-	-	-	-	-	-	-
Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Co. Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	290	33	290	33	-	-	-	-	162	28	162	28	-	-	-	-	-	-	-
Percentage Error	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes to Auditor:
(a) Sample size obtained from table in Section I, Chapter 3 of the Audit Program. Amount tested for each category obtained from workpapers provided by district.

(b) Sample size based on total contracts using the table in Section I, Chapter 3 of the Audit Program.

SCHEDULE OF AUDITED ENROLLMENTS
BEVERLY CITY BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2015

	Reported on A.S.S.A. as Low Income		Reported on A.S.S.A. as LEP low Income		Sample for Verification		Sample for Verification	
	Low Income	Errors	LEP low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Selected from Workpapers	Verified to Test Score and Register
Half Day Preschool	-	-	-	-	-	-	-	-
Full Day Preschool	-	-	-	-	-	-	-	-
Half Day Kindergarten	15	-	9	-	9	9	-	-
Full Day Kindergarten	26	-	15	-	15	15	-	-
One	16	-	9	-	9	9	-	-
Two	14	-	8	-	8	8	-	-
Three	20	-	11	-	11	11	-	-
Four	12	-	7	-	7	7	-	-
Five	19	-	11	-	11	11	-	-
Six	13	-	7	-	7	7	-	-
Seven	10	-	6	-	6	6	-	-
Eight	5	-	3	-	3	3	-	-
Nine	4	-	2	-	2	2	-	-
Ten	9	-	5	-	5	5	-	-
Eleven	4	-	2	-	2	2	-	-
Twelve	-	-	-	-	-	-	-	-
Post-Graduate	-	-	-	-	-	-	-	-
Adult H.S. (15+CR)	-	-	-	-	-	-	-	-
Adult H.S. (1-14 CR)	-	-	-	-	-	-	-	-
Subtotal	167	-	95	-	95	95	3	3
Special Ed - Elementary	22	-	13	-	13	13	-	-
Special Ed - Middle	17	-	10	-	10	10	-	-
Special Ed - High	-	-	-	-	-	-	-	-
Subtotal	39	-	23	-	23	23	-	-
Ch. Voc. - Regular	-	-	-	-	-	-	-	-
Co. Voc. FL Post Sec.	-	-	-	-	-	-	-	-
Totals	206	-	118	-	118	118	3	3
Percentage Error								

	Reported on DRTRS by DOE/county		Reported on DRTRS by District		Transportation	
	DRTRS by DOE/county	Errors	DRTRS by District	Errors	Tested	Verified
Reg. - Public Schools, col. 1	81	-	81	-	55	55
Reg. - SpEd, col. 4	1	-	1	-	1	1
Non Public-ALL	5	-	5	-	-	-
Transported - Non-Public, col. 3	35	-	35	-	24	24
Special Ed Spec, col. 6	14	-	14	-	10	10
Totals	136	-	136	-	93	93
Percentage Error						

Notes to Auditor:
(c) Sample size based on resident low-income students listed on workpapers using table in Section I, Chapter 3 of the Audit Program.
(d) Sample size obtained from table in Section I, Chapter 3 of the Audit Program

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

Reported	7.1	Recalculated	7.1
	7.1		7.1
	7.5		7.5

BEVERLY CITY BOARD OF EDUCATION

SCHEDULE OF AUDITED ENROLLMENTS

**APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2015**

	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	Sample Errors
Half Day Preschool	-	-	-	-	-
Full Day Preschool	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-
Full Day Kindergarten	-	-	-	-	-
One	-	-	-	-	-
Two	-	-	-	-	-
Three	1	1	1	1	-
Four	1	1	1	1	-
Five	-	-	-	-	-
Six	-	-	-	-	-
Seven	-	-	-	-	-
Eight	-	-	-	-	-
Nine	-	-	-	-	-
Ten	-	-	-	-	-
Eleven	-	-	-	-	-
Twelve	-	-	-	-	-
Post-Graduate	-	-	-	-	-
Adult H.S. (15+CR.)	-	-	-	-	-
Adult H.S. (1-14 CR.)	-	-	-	-	-
Subtotal	2	2	2	2	-
Special Ed - Elementary	1	1	1	1	-
Special Ed - Middle	-	-	-	-	-
Special Ed - High	-	-	-	-	-
Subtotal	1	1	1	1	-
Co. Voc. - Regular	-	-	-	-	-
Co. Voc. Ft. Post Sec.	3	3	3	3	-
Totals	3	3	3	3	-
Percentage Error					-

Notes to Auditor:

(e) Sample size based on resident LEP NOT low-income students listed on workpapers using table in Section 1, Chapter 3 of the Audit Program.

EXCESS SURPLUS CALCULATION

REGULAR DISTRICT/CHARTER SCHOOL/RENAISSANCE SCHOOL PROJECT

SECTION 1

A. 2% Calculation of Excess Surplus

2015-16 Total General Fund Expenditures per the CAFR, Ex. C-1	\$ <u>6,563,796</u> (B)
Increased by:	
Transfer from Capital Outlay to Capital Projects Fund	\$ _____ (B1a)
Transfer from Capital Reserve to Capital Projects Fund	\$ _____ (B1b)
Transfer from General Fund to SRF for PreK-Regular	\$ _____ (B1c)
Transfer from General Fund to SRF for PreK-Inclusion	\$ _____ (B1d)

Decreased by:	
On-Behalf TPAF Pension & Social Security	\$ <u>468,869</u> (B2a)
Assets Acquired Under Capital Leases	\$ _____ (B2b)

Adjusted 2015-16 General Fund Expenditures [(B)+(B1s)-(B2s)] \$ 6,094,927 (B3)

2% of Adjusted 2015-16 General Fund Expenditures [(B3) times .02]	\$ <u>121,849</u> (B4)
Enter Greater of (B4) or \$250,000	\$ <u>250,000</u> (B5)
Increased by: Allowable Adjustment *	\$ <u>44,264</u> (K)

Maximum Unassigned/Undesignated-Unreserved Fund Balance [(B5)+(K)] \$ 294,264 (M)

SECTION 2

Total General Fund - Fund Balances @ 6/30/2016 (Per CAFR Budgetary Comparison Schedule C-1)	\$ <u>2,468,408</u> (C)
Decreased by:	
Year-end Encumbrances	\$ <u>0</u> (C1)
Legally Restricted – Designated for Subsequent Year’s Expenditures	\$ <u>180,310</u> (C2)
Legally Restricted - Excess Surplus – Designated for Subsequent Year’s Expenditures **	\$ <u>0</u> (C3)
Other Restricted Fund Balances ****	\$ <u>1,693,232</u> (C4)
Assigned Fund Balance – Unreserved- Designated for Subsequent Year’s Expenditures	\$ _____ (C5)

Total Unassigned Fund Balance
 [(C)-(C1)-(C2)-(C3)-(C4)-(C5)] \$ 594,866 (U1)

SECTION 3

Restricted Fund Balance – Excess Surplus***[(U1)-(M)] IF NEGATIVE ENTER -0-\$ 300,602 (E)

Recapitulation of Excess Surplus as of June 30, 2016

Reserved Excess Surplus – Designated for Subsequent Year’s Expenditures **	\$ <u>0</u> (C3)
Reserved Excess Surplus ***[(E)]	\$ <u>300,602</u> (E)
Total Excess Surplus [(C3) + (E)]	\$ <u>300,602</u> (D)

Footnotes:

*Allowable adjustment to expenditures on line K must be detailed as follows. This adjustment line (as detailed below) is to be utilized when applicable for:

- (H) Federal Impact Aid. The passage of P.L.2015, c.46 amended N.J.S.A. 18A:7F-41 to permit a board of education to appropriate federal impact aid funds to establish or supplement a federal impact aid legal reserve in the general fund. Accordingly, effective for the year ending June 30, 2016 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	\$ <u>14,365</u> (H)
Sale & Lease-back	\$ <u> </u> (I)
Extraordinary Aid	\$ <u>29,899</u> (J1)
Additional Nonpublic School Transportation Aid	\$ <u> </u> (J2)
Current Year School Bus Advertising Revenue Recognized	\$ <u> </u> (J3)
Family Crisis Transportation Aid	\$ <u> </u> (J4)
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)]	\$ <u>44,264</u> (K)

** This amount represents the June 30, 2016 Excess Surplus (C3 above) and must be included in the Audit Summary Line 90031.

*** Amounts must agree to the June 30, 2016 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	\$ _____
Sale/lease-back reserve	\$ _____
Capital reserve	\$ 1,193,232
Maintenance reserve	\$ 300,000
Emergency reserve	\$ _____
Tuition reserve	200,000
School Bus Advertising 50% Fuel Offset Reserve – current year	\$ _____
School Bus Advertising 50% Fuel Offset Reserve –prior year	\$ _____
Impact Aid General Fund Reserve (Sections 8002 and 8003)	\$ _____
Impact Aid Capital Fund Reserve (Sections 8007 and 8008)	\$ _____
Other state/government mandated reserve	\$ _____
[Other Restricted Fund Balance not noted above]****	\$ _____
 Total Other Restricted Fund Balance	 \$ 1,693,232 (C4)

The following example illustrates the proper calculation of the 2 percent excess surplus for districts not required to use school-based budgeting (SBB). Note that the references (a), (b), etc. are for purposes of this illustration only.

Example: The school district had total general fund expenditures (from exhibit C-1 of 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 2015-16 and recognized \$1,000 of School Bus Advertising Revenue during 2015-16. In the June 30, 2016 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 2014-15 additional spending proposal required to be designated/appropriated in the 2016-17 budget; \$55,000 reserved June 30, 2015 excess surplus required to be designated/appropriated in the 2016-17 budget reported in the “Restricted” fund balance category (GASBS 54); \$100,000 unreserved and designated in the 2016-17 budget reported in the “Assigned” fund balance category (GASBS 54); and \$395,000 unreserved/undesignated reported in the “Unassigned” fund balance category (GASBS 54) prior to calculating June 30, 2016 excess surplus.

2015-16 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)				
Decreased by:				
On-Behalf State Aid Payments	(405,000)			

12A

NAME	DISTRICT	CERT. EXP.
BEEBE, DANIELLE	ALL	9/21/2021
BIHN, PATTI	DEL,EDGE PK,BEV	NEVER
BROWDY, SUSAN	BEV,EDGE PK	NEVER
BOYLE, KRISTINE (N)	DELANCO	9/28/2021
BROWN, DEBRA (N)	ALL	6/8/2021
BROWN, LAUREN J	ALL	NEVER
BUTLER, DONNA	ALL	10/5/2020
CABAQUINI, BRANDIE	ALL	NEVER
CARFAGNO, BONNIE	EDGEWATER PK	NEVER
CASTELLI, JAMES	DEL,EDGE PK	NEVER
CHANG,CHRISTINA	DELANCO	NEVER
COHEN, LINDA	ALL	10/14/2021
COLLAZO, RENEE JOAN	ALL	8/10/2021
COLLINS, BARBARA	ALL	1/15/2021
COOPER HARRIS JOANN	DEL,BEV	1/2/2020
CROSS, ROSANN (WAGNER)	BEV,EDGE PK	NEVER
DANIELS, CARRIE	RIVERTON	NEVER
DAVIS, KIZZY	ALL	NEVER
DECHNIK, SUSAN	ALL	NEVER
DEY, PRATIBHA	RIV	NEVER
DYCH,JAMES	ALL	NEVER
EDWARDS, RASHONDA	ALL	8/1/2021
FOSTER, SUSAN	DEL,EDGE PK, RIV	10/12/2016
FRANK, HAZEL	ALL	12/30/2016
FUSCO,SALLY (N)	ALL	12/19/2019
GRIMES, JOANNE	DEL,BEV,EDGE PK	11/20/2019
GUCKIN, DANA	ALL	3/6/2020
HARRIS, KENNETH	ALL	6/25/2019
HARRIS, STACIANNE	RIV,EDGE PK	7/1/2017
HAWTHORNE, FELICIA	RIVERTON	3/24/2020
HILL, EDNA	ALL	NEVER
JACKSON, JOANNA	ALL	4/20/2021
JACKSON , SILVESTER	ALL	4/1/2020
JACOBSEN, JUDY	ALL	8/10/2021
JENNINGS, DORIS	RIV	2/15/2018
	DEL,EDGE PK	NEVER
		9/22/2020

JIAMPETTI, GARY	EDGE PK	NEVER
JOHNSON, DAVID	ALL	NEVER
KELLEY, BELINDA	EDGE PK	3/27/2018
KIEFFER, RITA	ALL	NEVER
LAMPLUGH, CATHERINE	RIVERTON	9/6/2021
LAVERGNE, ANNE	ALL	NEVER
LE BON, CARLA (N)	ALL	NEVER
LIPPINCOTT, MARILYN	RIV	NEVER
LUMPKIN, TAYLOR	ALL	9/6/2021
MADDRED, SARAH	ALL	9/25/2019
MAURER, NICOLE	ALL	NEVER
MC BREATHY, MAUREEN (N)	ALL	1/30/2019
MC GETTIGAN, CONNOR	ALL	2/5/2021
MC NALLY, DANIELLE (N)	ALL	4/5/2021
MC RAE, CRYSTAL	EDGE PK, BEV, DEL	NEVER
MUHAMMAD, QADRIYYAH	ALL	11/19/2017
MULHERN, JOHN	DEL, RIV, EDGE PK	10/31/2021
MURRAY, CRYSTAL	ALL	3/4/2021
NEMETH, JOHN	ALL	3/11/2018
NEMETH, KAREN	DEL, BEV, EDGE PK	5/2/2021
NILES, CRISTA (N)	BEVERLY	11/18/2020
NILSEN, ALEXANDRIA	BEV, EDGE PK	NEVER
O'HARE, ELIZABETH	EDGE PK	9/23/2018
PAHL (MARY) DIANE	ALL	2/20/2019
PATTERSON, MARY	ALL	1/23/2018
PERICE, LINDA	EDGE PK, DEL, RIV	8/18/2021
PERRY, CAROLYN	EDGE PK	9/24/2018
PLOWMAN, WILLIAM	DEL, RIV	8/11/2019
QUINTON, CHRISTINA	DEL, RIV, EDGE PK	9/16/2019
RAUE, JENNIFER	ALL	5/2/2021
RIZZO, GREGORY	ALL	2/2/2020
ROBINSON, MICHELE	EDGE PK	NEVER
ROBINSON, RHEALIA (N)	ALL	4/11/2021
SANDERS, CRAIG (N)	ALL	8/10/2021
SANDERS, MONICA	ALL	3/4/2021
SCOTT, CHRISTOPHER	ALL	4/11/2021

SCOTT, JERRY	DEL, BEV,EDGE PK	8/4/2019
SHINN,SARAH	EDGE PK,DEL	10/14/2020
SHIVELY, LISA (N)	ALL	5/31/2017
SNOWDEN, PAULINE	DEL, EDGE PK	6/27/2018
SPENCE, DIANE	ALL	4/8/2019
STEELE, DORATHEA	BEV,EDGE PK, RIV	7/20/2020
TATTI, KATHLEEN	DEL,BEV,EDGE PK	NEVER
VAN ZYL,PAMELA (N)	DEL, BEV.	11/20/2019
WENZKE, DONNA	RIVERTON	12/20/2018
WILHELM, BARBARA (N)	ALL	6/25/2019
WILSON, AISYA	ALL	5/23/2021
WINKELSPECHT, JOSEPH	ALL	NEVER
YANSICK, KATHLEEN (N)	RIVERTON	8/12/2021
YOUNG, CHRISTINE	DEL,EDGE PK, RIV	8/4/2020
ZITZLER, MARYELLEN	EDGE PK	NEVER

December 6, 2016

12F

Ms. Elizabeth Giacobbe
Superintendent of Beverly City School
601 Bentley Avenue
Beverly City, NJ 08010

Dear Ms. Giacobbe,

I am expecting the birth of my child on January 18, 2017. A statement from my physician verifying my pregnancy, approximate date of birth, and disability time period will be forthcoming along with the certification of health care provider paperwork. I am requesting the use of FMLA to recover from the birth, as well as NJFLA to care for my newborn baby as laid out in the district policy.

Therefore, I am requesting a Federal Medical Leave Act leave of absence tentatively beginning January 18, 2017 and continuing for four weeks for the purpose of incapacity due to pregnancy. I intend to use 20 of my accumulated sick days, which will establish the date of February 14, 2017 as terminating my FMLA leave of absence.

Further, following the completion of my FMLA leave, I wish to be placed on an unpaid leave of absence in accordance with the New Jersey Family Leave Act for the purpose of caring for a newborn child. This 12-week leave will commence on February 15, 2017 and end on May 18, 2017 (does not include April 14-21, Spring Recess). I will return on May 19, 2017. I intend to apply to the State of New Jersey Insurance Benefits for the maximum period (6 weeks) available under law. I intend to use these benefits beginning on February 15, 2017. After I receive the necessary paperwork for the BOE 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 these leaves. Thank you for your time and consideration.

Sincerely,

Nicole Vermes

Cc: Board of Education

121

Moet Bryant

1020 Woodlane Rd. Apt. 165

Edgewater Park NJ, 08010

To whom it may concern,

It has been a pleasure being employed at the Beverly City School as a paraprofessional in Ms. Foglio's pre- k class. As discussed via phone prior to my employment it was discussed that my employment may be a temporary situation. I regret to inform you that, this letter serves as my notice of separation from the Beverly City School due to other employment opportunities. Thank you for the opportunity and the warm welcome that you and you staff have provided. My last day of work will be January 18, 2016

Best regards,



12/8/16

Moet Bryant

December 14, 2016

12L

Ms. Elizabeth Giacobbe
Superintendent of Beverly City School
601 Bentley Avenue
Beverly City, NJ 08010

Dear Ms. Giacobbe,

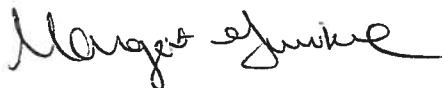
I am expecting the birth of my child on February 12, 2017. A statement from my physician verifying my pregnancy, approximate date of birth, and disability time period will be forthcoming along with the certification of health care provider paperwork. I am requesting the use of FMLA to recover from the birth, as well as NJFLA to care for my newborn baby as laid out in the district policy.

I am requesting a Federal Medical Leave Act leave of absence tentatively beginning February 13, 2017 and continuing for four weeks for the purpose of incapacity due to pregnancy. I intend to use 20 of my accumulated sick days, which will establish the date of March 15, 2017 as terminating my FMLA leave of absence.

Further, following the completion of my FMLA leave, I wish to be placed on an unpaid leave of absence in accordance with the New Jersey Family Leave Act for the purpose of caring for a newborn child. This 12-week leave will commence on March 16, 2017 and end on June 15, 2017. I will return on June 16, 2017. I intend to apply to the State of New Jersey Insurance Benefits beginning March 16, 2017, and continuing for the maximum period available under law, six weeks. After I receive the necessary paperwork for the BOE 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 these leaves. Thank you for your time and consideration.

Sincerely,



Margaret Gunkel

Cc: Board of Education

13A

**Visual Art
Curricular Framework
Grades K-8
2016-2017**



The focus of the Beverly City School art curricular framework is to allow students to express themselves. Providing clear guidelines of the making of art, the curriculum encourages students to show personal creativity while exposing them to the tools and the materials that make this subject so engaging.

Our Art education program aims to improve learning in other subjects and help students gain skills to do well as a 21st Century citizen. Accommodations for all students to succeed are made by art educators, and their ability to succeed in 21st Century Life and Careers is dependent on a strong art curricular framework. Specifics are described following the art standards documents.

In addition, our Art program in Beverly City School provides the following for all students:

- ☞ A challenging curriculum with regular, sequential arts instruction.
- ☞ Celebrates individuality.
- ☞ Encourages unconventional thinking.
- ☞ Develops creativity and imagination.
- ☞ Emphasizes the ability to identify and formulate problems, as well as the capacity to propose and evaluate ways to solve them.
- ☞ Increases the skills to comprehend, develop, and analyze
- ☞ Promotes global understanding.
- ☞ Instills enthusiasm for lifelong learning and continuous growth.

BEVERLY CITY SCHOOL
ART
NJ Core Curriculum Content Standards
Visual and Performing Arts
GRADES K-8

1.1 The Creative Process: All students will demonstrate an understanding of the elements and principles that govern the creation of works of art in dance, music, theatre, and visual art.

1.2 History of the Arts and Culture: All students will understand the role, development, and influence of the arts throughout history and across cultures.

1.3 Performance: All students will synthesize those skills, media, methods, and technologies appropriate to creating, performing, and/or presenting works of art in dance, music, theatre, and visual art.

1.4 Aesthetic Responses & Critique Methodologies: All students will demonstrate and apply an understanding of arts philosophies, judgment, and analysis to works of art in dance, music, theatre, and visual art.

Beverly City School ART EDUCATION GRADES K – 2

KINDERGARTEN - GRADE ONE - GRADE TWO ART EDUCATION PROFICIENCIES AND ELABORATIONS

1.1 The Creative Process: All students will demonstrate an understanding of the elements and principles that govern the creation of works of art in dance, music, theatre, and visual art.

Content Statement	CPI	Student Learning Objective	K	1	2
The basic <u>elements of art and principles of design govern</u> art creation and composition.	1.1.2.D.1 Identify the basic elements of art and principles of design in diverse types of artwork.	by focusing on and examining artist works(employing colorful organic and geometric shapes and straight and curvy lines)...students will be introduced to color,line,	I	D	C

		<p>shape, and space as the basic <i>elements of art</i> used for creating and composing art</p> <ul style="list-style-type: none"> students will use color, line, shape, and space to create works of art 			
		<ul style="list-style-type: none"> students will use shape, pattern and rhythm to create a work of art 		I	D
		<ul style="list-style-type: none"> students will use balance, emphasis and texture to create a work of art 			I

<p>Recognizing the <u><i>elements of art and principles of design</i></u> in artworks of known and emerging artists, as well as peers, is an initial step toward visual literacy.</p>	<p>1.1.2.D.2 Identify elements of art and principles of design in specific works of art and explain how they are used.</p>	<ul style="list-style-type: none"> students will identify the use of line, space and color in their peers' work 		I	D
		<ul style="list-style-type: none"> students will be introduced to the way artists see, imagine, think about, and plan their artwork students will identify the use of line, space and color in the work of 		I	I

		known and emerging artists			
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I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

1.2 History of the Arts and Culture: All students will understand the role, development, and influence of the arts throughout history and across cultures.

Content Statement	CPI	Student Learning Objective	K	1	2
Dance, music, theatre, and visual artwork from diverse cultures and <i>historical eras</i> have distinct characteristics and common themes that are revealed by contextual clues within the works of art.	1.2.2.A.1 Identify characteristic theme-based works of dance, music, theatre, and visual art, such as artworks based on the themes of family and community, from various historical periods and world cultures.	<ul style="list-style-type: none"> students will explore art influenced by natural resources 			

The function and purpose of art-making across cultures is a reflection of societal values and beliefs.	1.2.2.A.2 Identify how artists and specific works of dance, music, theatre, and visual art reflect, and are affected by, past and present cultures.	<ul style="list-style-type: none"> students will explore art influenced by human needs and items used in daily life 			
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I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior



1.3 Performance: All students will synthesize those skills, media, methods, and technologies appropriate to creating, performing, and/or presenting works of art in dance, music, theatre, and visual art.

Content Statement	CPI	Student Learning Objective	K	1	2
Visual statements in art are derived from the basic <i>elements of art</i> regardless of the format and <i>medium used</i> to create the art. There are also a wide variety of art <i>media</i> , each having its own materials, processes, and technical application methods for exploring solutions to creative problems.	1.3.2.D.1 Create two- and three-dimensional works of art using the basic elements of color, line, shape, form, texture, and space, as well as a variety of art mediums and application methods.	<ul style="list-style-type: none"> By using a variety of art mediums (including, but not limited to crayon, tempera, watercolor), and varied application methods students will create two-dimensional works of art while employing the basic elements of art by using a variety of art mediums (including, but not limited to paper, craft sticks, clay) and varied application methods students will create three-dimensional works of art while employing the basic elements of art 	I	D	C

Symbols convey meaning agreed upon by a group or culture. Manipulation of the basic <i>elements of art and principles of design for</i> personal expression results in <i>visual communication that</i>	1.3.2.D.2 Use symbols to create personal works of art based on selected age-appropriate themes,	<ul style="list-style-type: none"> students will create a personal work of art (ie: poster, story page, pamphlet, etc...) to communicate 	I	D	C
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may be relevant in a variety of settings.	using oral stories as a basis for pictorial representation.	and illustrate an idea			
---	---	------------------------	--	--	--

Each of the visual art forms uses various materials, tools, and techniques that are associated with unique verbal and visual vocabularies.	1.3.2.D.3 Employ basic verbal and visual art vocabulary to demonstrate knowledge of the materials, tools, and methodologies used to create and tell visual stories.	· Students will engage in discussions concerning the materials, tools, and methodologies while using the formal vocabulary of art	I	I	D
--	---	---	---	---	---

Knowledge of visual art media necessitates an understanding of a variety of traditional and nontraditional tools, applications, possibilities, and limitations.	1.3.2.D.4 Explore the use of a wide array of <i>art mediums</i> and select tools that are appropriate to the production of works of art in a variety of <i>art media</i> .	· students will compare and contrast the use of a variety of tools within a medium to create the desired result		D	C
---	--	---	--	---	---

Visual awareness stems from acute observational skills and interest in visual objects, spaces, and the relationship of objects to the world.	1.3.2.D.5 Create works of art that are based on observations of the physical world and that illustrate how art is part of everyday life, using a variety of <i>art mediums</i> and <i>art media</i> .	· students will reflect how art is a part of everyday life by creating a work of art (ie: cereal box, candy wrapper, CD cover, etc...) based on	-	I	D
--	---	---	---	---	---

		personal observations of their world			
--	--	--------------------------------------	--	--	--

I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

1.4 Aesthetic Responses & Critique Methodologies: All students will demonstrate and apply an understanding of arts philosophies, judgment, and analysis to works of art in dance, music, theatre, and visual art.

Content Statement	CPI	Student Learning Objective	K	1	2
Each arts discipline (dance, music, theatre, and visual art) has distinct characteristics, as do the artists who create them.	1.4.2.A.1 Identify aesthetic qualities of <u>exemplary works</u> of art in dance, music, theatre, and visual art, and identify characteristics of the artists who created them (e.g., gender, age, absence or presence of training, style, etc.).	· students will study an artist/artists and their work and engage in discussion and comment on the aesthetics as well as the artist's life		I	D

	1.4.2.A.2 Compare and contrast culturally and historically diverse works of dance, music, theatre, and visual art that evoke emotion and that communicate cultural meaning.	· students will use a graphic organizer (ie: Venn diagram) to help create a visual record of comparing and contrasting culturally and historically diverse works of art	I	I	D
	1.4.2.A.3 Use imagination to create a story based on an arts experience that	· students will create a story based on a chosen emotion while using visual	I	I	I

	communicated an emotion or feeling, and tell the story through each of the four arts disciplines (dance, music, theatre, and visual art).	elements to communicate the telling			
	1.4.2.A.4 Distinguish patterns in nature found in works of dance, music, theatre, and visual art.	· students will look at works of art and photography based on 'nature' to discern patterns found within	I	D	C

Relative merits of works of art can be qualitatively and quantitatively assessed using observable criteria.	1.4.2.B.1 Observe the basic arts elements in performances and exhibitions and use them to formulate objective assessments of artworks in dance, music, theatre, and visual art.	· students will observe peer work in both the art room setting as well as school displays as a criteria for forming objective assessments based on the art elements	I	I	D
---	---	---	---	---	---

Constructive criticism is an important evaluative tool that enables artists to communicate more effectively.	1.4.2.B.2 Apply the principles of positive critique in giving and receiving responses to performances.	· students will collaborate with peers to create rubrics for creativity(based on observing, describing, interpreting, and evaluating),which then can be used to inform positive critique to aid in refining work...not to exclude self-critique	I	I	D
--	--	---	---	---	---

Contextual clues are embedded in works	1.4.2.B.3 Recognize the making subject or theme	· while observing works of art, students will	I	I	D
--	--	---	---	---	---

of art and provide insight into artistic intent.	in works of dance, music, theatre, and visual art.	learn to evaluate the theme or subject			
--	--	--	--	--	--

I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

RESOURCES

Book(s):

Print(s): *Senecio* - Klee 1922, poster – Elements of Art, art display card(s)-Elements

Videotapes/DVDs: Artists of the 20th Century –Paul Klee,

Magazine(s): *arts & activities*, *Scholastic Art*

Classroom Art Equipment/Utensils: drawing paper, construction paper, markers, crayons, cray-pas, watercolors and brushes, scissors, glue, glue sticks, glitter

Teacher Resource File: *Elements and Principles of Design-teacher's guide*, *300 Lessons in Art*, Pinterest, Deep Space Sparkle, Incredible @rt Department

Beverly City School ART EDUCATION GRADES 3-4

GRADE THREE – GRADE FOUR ART EDUCATION PROFICIENCIES AND ELABORATIONS

1.1 The Creative Process: All students will demonstrate an understanding of the elements and principles that govern the creation of works of art in dance, music, theatre, and visual art.

Content Statement	CPI	Student Learning Objective	3	4
Understanding the function and purpose of the <i>elements of art</i> and <i>principles of design</i> assists with forming an appreciation of how art and design enhanced functionality and improve quality of living.	1.1.5.D.1 Identify elements of art and principles of design that are evident in everyday life.	· students will identify geometric shapes found in everyday life, and use shape to inspire original artwork	I	D
The <i>elements of art</i> and <i>principles of design</i> are universal.	1.1.5.D.2 Compare and contrast works of art in various mediums that use the same art elements and principles of design.	· students will use a venn diagram to compare and contrast two works of art (paintings, prints, and /or illustrations)...identifying likenesses and dissimilarities in the elements of art and/or principles of design, regardless of medium	I	D

I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

1.2 History of the Arts and Culture: All students will understand the role, development, and influence of the arts throughout history and across cultures.

Content Statement	CPI	Student Learning Objective	3	4
Art and culture reflect and affect each other.	1.2.5.A.1 Recognize works of dance, music, theatre, and visual art as a reflection of societal values and beliefs.	· Thru research and exposure to artists and their pivotal works, students will realize the societal affect and influence	I	D
Characteristic approaches to content, form, style, and design define art genres.	1.2.5.A.2 Relate common artistic elements that define distinctive art genres in dance, music, theatre, and visual art.	· thru research and continued exposure to various artist works, students will identify common art elements that are significantly defining...(Picasso and Cezanne - Cubism...using geometric shapes)	I	D
Sometimes the contributions of an individual artist can influence a generation of artists and signal the beginning of a new <i>art genre</i> .	1.2.5.A.3 Determine the impact of significant contributions of individual artists in dance, music, theatre, and visual art from diverse cultures throughout history.	· Create original work of art inspired by an influential artist...an artist that changed the perception of art and/or art-making methodologies (Mondrian – <i>Composition...</i>)	I	D

I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

1.3 Performance: All students will synthesize those skills, media, methods, and technologies appropriate to creating, performing, and/or presenting works of art in dance, music, theatre, and visual art.

Content Statement	CPI	Student Learning Objective	3	4
The <i>elements of art</i> and <i>principles of design</i> can be applied in an infinite number of ways to express	1.3.5.D.1 Work individually and collaboratively to create two- and three-dimensional works of art that make cohesive	· students will work to create a visual interpretation of a theme or issue of significance...using line, shape ,form, and color in their composition	I	D

personal responses to creative problems.	visual statements and that employ the elements of art and principles of design.			
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Contextual clues to culturally specific thematic content, symbolism, compositional approach, and stylistic nuance are prevalent in works of art throughout the ages.	1.3.5.D.2 Identify common and distinctive characteristics of artworks from diverse cultural and historical eras of visual art using age-appropriate stylistic terminology (e.g., cubist, surreal, optic, impressionistic), and experiment with various compositional approaches influenced by these styles.	students will use observation as an inspiration for their art making, while using their approach from a specific style	I	D
Each of the <i>genres</i> of visual art (e.g., realism, surrealism, abstract/nonobjective art, conceptual art, and others) is associated with appropriate vocabulary and a stylistic approach to art-making.	1.3.5.D.3 Identify common and distinctive characteristics of genres of visual artworks (e.g., realism, surrealism, abstract/nonobjective art, conceptual art, and others) using age-appropriate terminology, and experiment with various compositional approaches influenced by these genres.	students will identify likenesses and dissimilarities in specifically paired genre samples...	I	D
The characteristics and physical properties of the various materials available for use in art-making present infinite possibilities for potential application.	1.3.5.D.4 Differentiate drawing, painting, ceramics, sculpture, printmaking, textiles, and computer imaging by the physical properties of the resulting artworks, and experiment with various art media and art mediums to create original works of art.	students will involve printmaking in their artwork along with drawing and painting to experiment with art mediums	I	D

There are many types of aesthetic arrangements for the exhibition of art. Creating or assembling gallery exhibitions requires effective time management and creative problem-solving skills.	1.3.5.D.5 Collaborate in the creation of works of art using multiple art media and art mediums, and present the completed works in exhibition areas inside and outside the classroom.	· working collaboratively, students will create a sectioned mural to display in the school hallway	I	D
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I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

1.4 Aesthetic Responses & Critique Methodologies: All students will demonstrate and apply an understanding of arts philosophies, judgment, and analysis to works of art in dance, music, theatre, and visual art.

Content Statement	CPI	Student Learning Objective	3	4
Works of art may be organized according to their functions and artistic purposes (e.g., <i>genres</i> , <i>mediums</i> , messages, themes).	1.4.5.A.1 Employ basic, discipline-specific arts terminology to categorize works of dance, music, theatre, and visual art according to established classifications.	· students will talk effectively about art and works of art using proper terminology	I	D
Formalism in dance, music, theatre, and visual art varies according to personal, cultural, and historical contexts.	1.4.5.A.2 Make informed aesthetic responses to artworks based on structural arrangement and personal, cultural, and historical points of view.	· students will identify and debate what is 'new' in any work of art	I	D
Criteria for determining the	1.4.5.A.3	· students will seek out information on the lives and work of artists and	I	D

aesthetic merits of artwork vary according to context. Understanding the relationship between compositional design and <i>genre</i> provides the foundation for making value judgments about the arts.	Demonstrate how art communicates ideas about personal and social values and is inspired by an individual's imagination and frame of reference (e.g., personal, social, political, historical context).	note the reflection of their personal and social situation		
Identifying criteria for evaluating performances results in deeper understanding of art and art-making.	1.4.5.B.1 Assess the application of the elements of art and principles of design in dance, music, theatre, and visual artworks using observable, objective criteria.	· students will foster a deeper understanding of art by evaluating...using a thoughtful artistic judgment	I	D
Decoding simple contextual clues requires evaluation mechanisms, such as rubrics, to sort fact from opinion.	1.4.5.B.2 Use evaluative tools, such as rubrics, for self-assessment and to appraise the objectivity of critiques by peers.	· self-assess work in progress to help determine needs in moving forward...to promote inventive decision-making	I	D
While there is shared vocabulary among the four arts disciplines of dance, music, theatre, and visual art, each also has its own <i>discipline-specific arts terminology</i> .	1.4.5.B.3 Use discipline-specific arts terminology to evaluate the strengths and weaknesses of works of dance, music, theatre, and visual art.	· students can debate the value, power and source of art using arts terminology	I	D
Levels of proficiency can be assessed through analyses of how artists apply the	1.4.5.B.4 Define technical proficiency, using the elements of the arts and principles of design.	· students will come to evaluate an artist's work relative to their use of the elements of the arts and principles of design	I	D

elements of art and principles of design.				
Artists and audiences can and do disagree about the relative merits of artwork. When assessing works of dance, music, theatre and visual art, it is important to consider the context for the creation and performance of the work (e.g., Who was the creator? What purpose does the artwork serve? Who is the intended audience?).	1.4.5.B.5 Distinguish ways in which individuals may disagree about the relative merits and effectiveness of artistic choices in the creation and performance of works of dance, music, theatre, and visual art.	students will respond to art based on noted design elements and principles, as well as considering the reason for it's creation	I	D

I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

RESOURCES:

Book(s): *Camille and the Sunflowers*-Van Gogh, *Vincent Van Gogh-Sunflowers and Swirly Stars*, *Matisse:The King of Color*,*Matisse-Drawing with Scissors*, *Dropping in On Andy Warhol/Matisse*, *Getting to Know the World's Greatest Artists*,-Andy Warhol/Henri Matisse

Print(s):Joan Miro-art print set, *Catalan Landscape-the Hunter* - Miro 1923, *Still Life - Vase with Fifteen Sunflowers*, Van Gogh 1888, *Composition A*1923 and *Broadway Boogie Woogie* 1942 Piet Mondrian, poster – Elements of Art, art display cards)-Elements

Videotapes/DVDs: Artists of the 20th Century –Piet Mondrian, Exploring Color: Using Color Schemes,

Magazine(s): *arts & activities*, *Scholastic Art*

Classroom Art Equipment/Utensils:drawing paper, construction paper, markers, crayons, pastels, cray-pas, tempera paints, watercolors and brushes, scissors, glue, glue sticks,

Teacher Resource File: *Elements and Principles of Design-teacher's guide, 300 Lessons in Art*, Pinterest, Deep Space Sparkle, Incredible @rt Department, Artolazzi,

**Beverly City School
ART EDUCATION
GRADES 5-6**

**GRADE FIVE – GRADE SIX
ART EDUCATION
PROFICIENCIES AND ELABORATIONS**

1.1 The Creative Process: All students will demonstrate an understanding of the elements and principles that govern the creation of works of art in dance, music, theatre, and visual art.

Content Statement	CPI	Student behavior	5	6
Understanding the function and purpose	1.1.5.D.1	the student will identify parallel lines in known works of art that emphasize the	C	M

of the <u>elements of art</u> and <u>principles of design</u> assists with forming an appreciation of how art and design enhance functionality and improve quality of living.	Identify elements of art and principles of design that are evident in everyday life.	convergence of lines to create the illusion of perspective (e.g., photographs by Ansel Adams, Edward Hopper's paintings, etc.)...student will then create artwork emphasizing line as a tool for illusion/ perspective.		
The <u>elements of art</u> and <u>principles of design</u> are universal.	1.1.5.D.2 Compare and contrast works of art in various <u>mediums</u> that use the same art elements and principles of design.	the student will investigate the use of color found in /and utilized in diverse works of art (e.g., Vincent van Gogh, Georges Seurat, Henri Rousseau)...student will then create a work of art that incorporates a specific use of color	C	M

I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

1.2 History of the Arts and Culture: All students will understand the role, development, and influence of the arts throughout history and across cultures.

Content Statement	CPI	Student behavior	5	6
Art and culture reflect and affect each other.	1.2.5.A.1 Recognize works of dance, music, theatre, and visual art as a reflection of societal values and beliefs.	by delving into the work of an artist, students will relate how the artist's work is a reflection of their culture	C	M
Characteristic approaches to content, form, style, and design define art genres.	1.2.5.A.2 Relate common artistic elements that define distinctive <u>art genres</u> in dance, music, theatre, and visual art.	students will use the elements and principles of design to help analyze art works	C	M
Sometimes the contributions of an	1.2.5.A.3	students will discuss how art changes as culture evolves by linking	C	M

individual artist can influence a generation of artists and signal the beginning of a new <u>art genre</u> .	Determine the impact of significant contributions of individual artists in dance, music, theatre, and visual art from diverse cultures throughout history.	specific artists and their work to their evolution and then beyond...as to how it influences others		
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I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

1.3 Performance: All students will synthesize those skills, media, methods, and technologies appropriate to creating, performing, and/or presenting works of art in dance, music, theatre, and visual art.

Content Statement	CPI	Student behavior	5	6
The <u>elements of art</u> and <u>principles of design</u> can be applied in an infinite number of ways to express personal responses to creative problems.	1.3.5.D.1 Work individually and collaboratively to create two- and three-dimensional works of art that make cohesive visual statements and that employ the elements of art and principles of design.	· students will work to and execute a logo design that presents a posed problem and/or theme	C	M
Contextual clues to culturally specific thematic content, symbolism, compositional approach, and stylistic nuance are prevalent in works of art throughout the ages.	1.3.5.D.2 Identify common and distinctive characteristics of artworks from diverse cultural and <u>historical eras</u> of visual art using age-appropriate stylistic terminology (e.g., cubist, surreal, optic, impressionistic), and experiment with various compositional approaches influenced by these styles.	· students will study works of art from various historical periods and use this research to create an original work of art that illustrates a particular theme or image in the styles researched.	C	M
Each of the <u>genres</u> of visual art (e.g., realism, surrealism, abstract/nonobjective art,	1.3.5.D.3 Identify common and distinctive characteristics of genres of visual artworks	· thru the study of the art of G. Seurat, students will create art by experimenting with his color theory and style...pointillism	C	M

conceptual art, and others) is associated with appropriate vocabulary and a stylistic approach to art-making.	(e.g., realism, surrealism, abstract/nonobjective art, conceptual art, and others) using age-appropriate terminology, and experiment with various compositional approaches influenced by these genres.			
The characteristics and physical properties of the various materials available for use in art-making present infinite possibilities for potential application.	1.3.5.D.4 Differentiate drawing, painting, ceramics, sculpture, printmaking, textiles, and computer imaging by the physical properties of the resulting artworks, and experiment with various <u>art media</u> and <u>art mediums</u> to create original works of art.	students will create artworks that demonstrate knowledge of the physical properties of a specific medium	C	M

There are many types of aesthetic arrangements for the exhibition of art. Creating or assembling gallery exhibitions requires effective time management and creative problem-solving skills.	1.3.5.D.5 Collaborate in the creation of works of art using multiple <u>art media</u> and <u>art mediums</u> , and present the completed works in exhibition areas inside and outside the classroom.	student will assume the role of art critic, documentary person, etc...relative to an art display	C	M
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I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

1.4 Aesthetic Responses & Critique Methodologies: All students will demonstrate and apply an understanding of arts philosophies, judgment, and analysis to works of art in dance, music, theatre, and visual art.

Content Statement	CPI	Student behavior	5	6
Works of art may be organized according to their functions and artistic purposes (e.g., <u>genres</u> , <u>mediums</u> , messages, themes).	1.4.5.A.1 Employ basic, <u>discipline-specific arts terminology</u> to categorize works of dance, music, theatre, and visual art according to established classifications.	· students will employ basic, discipline-specific arts terminology to see how artistic pieces can serve a useful purpose in daily lives.	C	M
<u>Formalism</u> in dance, music, theatre, and visual art varies according to personal, cultural, and historical contexts.	1.4.5.A.2 Make informed aesthetic responses to artworks based on structural arrangement and personal, cultural, and historical points of view.	· students can make informed aesthetic responses to artworks based on structural arrangement (Formalism) and know the characteristics that classify artwork as formal.	C	M
Criteria for determining the aesthetic merits of artwork vary according to context. Understanding the relationship between compositional design and <u>genre</u> <u>provides</u> the foundation for making value judgments about the arts.	1.4.5.A.3 Demonstrate how art communicates ideas about personal and social values and is inspired by an individual's imagination and frame of reference (e.g., personal, social, political, historical context).	· students will identify how art communicates ideas about personal and social values and is inspired by an individual's imagination and frame of reference in self-generated, peer and masterworks of art from diverse cultures and eras.	C	M
Identifying criteria for evaluating performances results in deeper understanding of art and art-making.	1.4.5.B.1 Assess the application of the elements of art and principles of design in dance, music, theatre, and visual artworks using observable, objective criteria	· the student will assess the application of the elements of art and principles of design in self-generated, peer and masterworks of visual artworks using measurable criteria.	C	M
Decoding simple contextual clues	1.4.5.B.2	· students will use evaluative tools, such as rubrics, for	C	M

requires evaluation mechanisms, such as rubrics, to sort fact from opinion.	Use evaluative tools, such as rubrics, for self-assessment and to appraise the objectivity of critiques by peers.	self-assessment and to appraise the objectivity of critiques by peers		
While there is shared vocabulary among the four arts disciplines of dance, music, theatre, and visual art, each also has its own <u>discipline-specific arts terminology</u> .	1.4.5.B.3 Use discipline-specific arts terminology to evaluate the strengths and weaknesses of works of dance, music, theatre, and visual art.	<ul style="list-style-type: none"> students will use discipline-specific arts terminology to evaluate the strengths and weaknesses of master works of visual art from various cultures as well as self-generated and peer artwork. 	C	M
Levels of proficiency can be assessed through analyses of how artists apply the elements of art and principles of design.	1.4.5.B.4 Define technical proficiency, using the elements of the arts and principles of design.	<ul style="list-style-type: none"> Use evaluative tools to evaluate the technical proficiency and application of the elements of art and principles of design in self-generated, peer and professional artworks. 	C	M
Artists and audiences can and do disagree about the relative merits of artwork. When assessing works of dance, music, theatre and visual art, it is important to consider the context for the creation and performance of the work (e.g., Who was the creator? What purpose does the artwork serve? Who is the intended audience?).	1.4.5.B.5 Distinguish ways in which individuals may disagree about the relative merits and effectiveness of artistic choices in the creation and performance of works of dance, music, theatre, and visual art.	<ul style="list-style-type: none"> students will learn to distinguish ways in which individuals may disagree about the relative merits of artwork based on the personal, cultural and historical traditions and describe the purpose of the artwork and its intended audience. 	C	M

RESOURCES:

Book(s): *Snowflake Bentley*-Mary Azarian, [Art of the Snowflake: A Photographic Album](#)– K. Libbrecht,

Print(s): assorted maps, *Sunday Afternoon on the Island of La Grande Jatte* Seurat/1884-1886, *Vega-Nor* 1969 and *Vega 200* 1968 Victor Vasarely, poster – Principals of Art, art display card(s)-Principals

Videotapes/DVDs: *Who is the Artist?: Post-Impressionism*, *Impressionists: Seurat*, Peggy Flores-*Optical Illusions*

Magazine(s): *arts & activities*, *Scholastic Art*

Classroom Art Equipment/Utensils:drawing paper, construction paper, colored pencils, markers, crayons, pastels, cray-pas, tempera paints, watercolors and brushes, scissors, glue, glue sticks,

Teacher Resource File: *Elements and Principles of Design-teacher's guide*, *300 Lessons in Art*, *Experimenting with Art-Design and Color*, Pinterest, Deep Space Sparkle, Incredible @rt Department, Artolazzi,

Beverly City School ART EDUCATION GRADES 7-8

GRADE SEVEN – GRADE EIGHT ART EDUCATION PROFICIENCIES AND ELABORATIONS

1.1 The Creative Process: All students will demonstrate an understanding of the elements and principles that govern the creation of works of art in dance, music, theatre, and visual art.

Content Statement	CPI	Student behavior	7	8
Art is a universal language. Visual communication through art crosses cultural and language barriers throughout time.	1.1.8.D.1 Describe the intellectual and emotional significance conveyed by the application of the elements of art and principles of design in different historical eras and cultures.	· student will create an original artwork emphasizing shape as the primary element of art, while using varying approaches to the application of color for emotional effect	C	M
The study of masterworks of art from diverse cultures and different historical eras assists in understanding specific cultures.	1.1.8.D.2 Compare and contrast various masterworks of art from diverse cultures, and identify elements of the works that relate to specific cultural heritages.	· the student will use line to create ideographic artwork stemming from an examination of symbolic line in diverse cultures	C	M

I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

1.2 History of the Arts and Culture: All students will understand the role, development, and influence of the arts throughout history and across cultures.

Content Statement	CPI	Student behavior	7	8
Technological changes have and will continue to substantially	1.2.8.A.1 Map historical innovations in dance, music, theatre, and visual art that were	· by delving into the work of varying contemporary artists, students will be	C	M

influence the development and nature of the arts.	caused by the creation of new technologies.	able to link the creation of that art to current technological advances		
Tracing the histories of dance, music, theatre, and visual art in world cultures provides insight into the lives of people and their values.	1.2.8.A.2 Differentiate past and contemporary works of dance, music, theatre, and visual art that represent important ideas, issues, and events that are chronicled in the histories of diverse cultures.	· students will use artworks with like subjects to identify the common ideas represented in them, despite the era.	C	M
The arts reflect cultural mores and personal aesthetics throughout the ages.	1.2.8.A.3 Analyze the social, historical, and political impact of artists on culture and the impact of culture on the arts.	· students will identify how warm and cool colors or color schemes communicate a given emotion in a social context	C	M

I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

1.3 Performance: All students will synthesize those skills, media, methods, and technologies appropriate to creating, performing, and/or presenting works of art in dance, music, theatre, and visual art.

Content Statement	CPI	Student behavior	7	8
The creation of art is driven by the principles of balance, harmony, unity, emphasis, proportion, and rhythm/movement.	1.3.8.D.1 Incorporate various art elements and the principles of balance, harmony, unity, emphasis, proportion, and rhythm/movement in the creation of two- and three-dimensional artworks, using a broad array of art media and art mediums to enhance the expression of creative ideas (e.g., perspective,	· students will use drawing media to create artwork in one-point perspective... · students will create a non-objective painting using similar geometric and/or organic shapes to emphasize the principle of harmony	C	M

	implied space, illusionary depth, value, and pattern).			
Themes in art are often communicated through symbolism, allegory, or irony. There are a wide variety of art mediums, each having appropriate tools and processes for the production of artwork. Fluency in these mediums, and the use of the appropriate tools associated with working in these mediums, are components of art-making.	1.3.8.D.2 Apply various art media, art mediums, technologies, and processes in the creation of allegorical, theme-based, two- and three-dimensional works of art, using tools and technologies that are appropriate to the theme and goals.	students will use literary sources as inspiration for the creation of multimedia works of art that communicate symbolism.	C	M
The classification of art into various art genres depends on the formal aspects of visual statements (e.g., physical properties, theoretical components, cultural context). Many genres of art are associated with discipline-specific arts terminology.	1.3.8.D.3 Identify genres of art (including realism, abstract/nonobjective art, and conceptual art) within various contexts using appropriate art vocabulary, and solve hands-on visual problems using a variety of genre styles.	students will identify and use appropriate art vocabulary to describe known works of art.	C	M
Universal themes exist in art across historical eras and cultures. Art may embrace multiple solutions to a problem.	1.3.8.D.4 Delineate the thematic content of multicultural artworks, and plan, design, and execute multiple solutions to challenging visual arts problems, expressing similar thematic content.	students will be able to create varying solutions to a single design concept	C	M

Each of the many genres of art is associated with discipline-specific arts terminology and a stylistic approach to art-making.	1.3.8.D.5 Examine the characteristics, thematic content, and symbolism found in works of art from diverse cultural and historical eras, and use these visual statements as inspiration for original artworks.	· create 3D works using allegory, symbolism and/or irony as a base theme		
The visual possibilities and inherent qualities of traditional and contemporary art materials (including digital media) may inform choices about visual communication and art-making techniques.	1.3.8.D.6 Synthesize the physical properties, processes, and techniques for visual communication in multiple art media (including digital media), and apply this knowledge to the creation of original artworks	· pull together the design principles (balance, harmony, unity, emphasis, and rhythm) to express creative ideas		

I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

1.4 Aesthetic Responses & Critique Methodologies: All students will demonstrate and apply an understanding of arts philosophies, judgment, and analysis to works of art in dance, music, theatre, and visual art.

Content Statement	CPI	Student behavior	7	8
Contextual clues to artistic intent are embedded in artworks. Analysis of archetypal or consummate works of art requires knowledge and understanding of	1.4.8.A.1 Generate observational and emotional responses to diverse culturally and historically specific works of dance, music, theatre, and visual art.	· students will apply observed characteristics of exemplars to the creation of works of art.	C	M

culturally specific art within historical contexts.				
Art may be used for utilitarian and non-utilitarian purposes.	1.4.8.A.2 Identify works of dance, music, theatre, and visual art that are used for utilitarian and non-utilitarian purposes.	· students will distinguish between art that is for use purposed and that which is not..	C	M
Performance technique in dance, music, theatre, and visual art varies according to historical era and genre.	1.4.8.A.3 Distinguish among artistic styles, trends, and movements in dance, music, theatre, and visual art within diverse cultures and historical eras.	· students are adept at noting art styles and movements.	C	M
Abstract ideas may be expressed in works of dance, music, theatre, and visual art using a genre's stylistic traits.	1.4.8.A.4 Compare and contrast changes in the accepted meanings of known artworks over time, given shifts in societal norms, beliefs, or values.	· the student will see beyond abstraction to identify meanings of varied artworks.	C	M
Symbolism and metaphor are characteristics of art and art-making.	1.4.8.A.5 Interpret symbolism and metaphors embedded in works of dance, music, theatre, and visual art.	· students will find and speak to the symbolism and metaphors in works of art	C	M
Awareness of basic elements of style and design in dance, music, theatre, and visual art inform the creation of criteria for judging originality.	1.4.8.A.6 Differentiate between "traditional" works of art and those that do not use conventional elements of style to express new ideas.	· by looking at the architectural design of varied public buildings, students will describe the differences relative to history..	C	M

Artwork may be both utilitarian and non-utilitarian. Relative merits of works of art can be assessed through analysis of form, function, craftsmanship, and originality.	1.4.8.A.7 Analyze the form, function, craftsmanship, and originality of representative works of dance, music, theatre, and visual art.	<ul style="list-style-type: none"> Use art analysis to identify the form, function, craftsmanship, and originality of works of art. 	C	M
Assessing a work of art without critiquing the artist requires objectivity and an understanding of the work's content and form.	1.4.8.B.1 Evaluate the effectiveness of a work of art by differentiating between the artist's technical proficiency and the work's content or form.	<ul style="list-style-type: none"> students will learn to critique work using their understanding of the content and form . 	C	M
Visual fluency is the ability to differentiate formal and informal structures and objectively apply observable criteria to the assessment of artworks, without consideration of the artist.	1.4.8.B.2 Differentiate among basic formal structures and technical proficiency of artists in works of dance, music, theatre, and visual art.	<ul style="list-style-type: none"> students will incorporate culturally different art making techniques in creating two and three dimensional works. 		
Universal elements of art and principles of design apply equally to artwork across cultures and historical eras.	1.4.8.B.3 Determine the role of art and art-making in a global society by analyzing the influence of technology on the visual, performing, and multimedia arts for consumers, creators, and performers around the world.	<ul style="list-style-type: none"> students can look globally at the influence of technology on the visual arts. 		

I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

21st Century Life and Careers

Career Ready Practices describe the career-ready skills that all educators in all content areas should seek to develop in their students. The career ready practices are reinforced in the art curricular framework at all grade levels:

CRP4. Communicate clearly and effectively and with reason.

CRP6. Demonstrate creativity and innovation.

CRP8. Utilize critical thinking to make sense of problems and persevere in solving them.

CRP9. Model integrity, ethical leadership and effective management.

CRP10. Plan education and career paths aligned to personal goals.

CRP11. Use technology to enhance productivity.

CRP12. Work productively in teams while using cultural global competence

Between fourth and eighth grade, students in art class will:

9.1.8.A.2 Relate how career choices, education choices, skills, entrepreneurship, and economic conditions affect income.

9.1.8.A.3 Differentiate among ways that workers can improve earning power through the acquisition of new knowledge and skills.

9.1.8.A.4 Relate earning power to quality of life across cultures.

9.1.8.A.5 Relate how the demand for certain skills determines an individual's earning power.

9.1.8.E.3 Compare and contrast product facts versus advertising claims.

9.2.12.C.3 Identify transferable career skills and design alternate career plans.

Accommodations

English Language Learners	Special Education Students	Students at Risk of School Failure	Gifted Students
<ul style="list-style-type: none">• Provide various "minds-on"	<ul style="list-style-type: none">• Provide various "minds-on"	<ul style="list-style-type: none">• Provide various "minds-on"	<ul style="list-style-type: none">• Provide various "minds-on" activities such as:

<p>activities such as: conducting experiments , analyzing concepts, field experiences, etc.</p> <ul style="list-style-type: none"> ● Provide examples of a completed assignment to model correct format ● Assignments and directions should be printed on the board ● Incorporate visuals-gestures, props, pictures, graphic organizers and anchor charts ● Provide a word wall of keywords ● Scaffold and model expected outcomes 	<p>activities such as: conducting experiments , analyzing concepts, field experiences, etc.</p> <ul style="list-style-type: none"> ● Provide examples of a completed assignment to model correct format ● Assignments and directions should be printed on the board ● Use visual or multisensory materials ● Incorporate visuals-gestures, props, pictures, graphic organizers and anchor charts ● Provide a word wall of keywords 	<p>activities such as: conducting experiments , analyzing concepts, field experiences, etc.</p> <ul style="list-style-type: none"> ● Assignments and directions should be printed on the board ● Use visual or multisensory materials ● Provide a word wall of keywords ● Scaffold and model expected outcomes ● Incorporate visuals-gestures, props, pictures, graphic organizers and anchor charts 	<p>conducting experiments, analyzing concepts, field experiences, etc.</p> <ul style="list-style-type: none"> ● Allow students to explore concepts in depth and encourage independent studies or investigations ● Invite students to explore different points of view on a topic of study and compare the two ● Provide learning centers where children can expand on concepts ● Ask students higher level questions that require students to look into causes, experiences, and facts to draw conclusions or make connections to other areas of learning ● If possible, compact curriculum to allow gifted students to move more quickly
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<ul style="list-style-type: none"> ● Allow extra time when completing assignments 	<ul style="list-style-type: none"> ● Scaffold and model expected outcomes ● Allow extra time when completing assignments ● Break large amounts of information or instructions into smaller segments 		<p>through the material</p> <ul style="list-style-type: none"> ● Provide accelerated homework and assignments
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RESOURCES:

Book(s): *Welcome to Uglytown-printable story, West African Wisdom: Adinkra Symbols & Meanings, The Adinkra Dictionary: A visual Primer on the Language of Adinkra, How Artists See..CITIES, Artists Library - Perspective.*

Print(s): *Zebra 1950 Victor Vasarely, Wassily Kandinsky art print set, Black Strokes- W.Kandinsky 1913, poster: Art Theory-Perspective,*

Videotapes/DVDs: *Benn Arts-Relief Collage Sculpture, Junk Sculpture, Peggy Flores-Sculpting with Paper/Making Books, Artists of the 20th Century-Kandinsky*

Magazine(s): *arts & activities, Scholastic Art*

Classroom Art Equipment/Utensils: *watercolor paper, drawing paper, construction paper, colored pencils, markers, crayons, pastels, cray-pas, tempera paints, watercolors and brushes, scissors, glue, glue sticks, cardboard, sewing materials: fleece, thread, needles, floss, felt, and stuffing*

Teacher Resource File: *Elements and Principles of Design-teacher's guide, 300 Lessons in Art*, Pinterest, Deep Space Sparkle, Incredible @rt Department, Artolazzi,

Kindergarten

Marking Period 1

How to Navigate the Art Room/How an artist works (classroom expectations and behaviors)-September

Getting to Know You/Your First Letter – September

Paper-mosaic/5 Little Pumpkins – October

Marking Period 2

Batik-wax resist/MapleLeaf – November

Collage/Chilly Penguin – December/January

Value/painted Heart–January/February

Marking Period 3

Investigating lines/Line Construction – March

Cross curricular/Butterfly– April

Marking Period 4

Concentric circles/Flower Garden – May

Portrait/artist study (Paul Klee) – May/June

Portfolio design – June

First Grade

Marking Period 1

How to Navigate the Art Room/How an artist works (classroom expectations and behaviors)-September

Getting to Know You/Patterned Name –September/October

Mosaic and multimedia collage/Leafy Tree – November/December

Marking Period 2

Mosaic and multimedia collage/Leafy Tree-December

Value painting/Snowmen – January/February

Marking Period 3

Lines/String Prints–March

Directional line/In a Square – April

Marking Period 4

Color wheel/Daisy – May

Portfolio design – June

Grade Three

Marking Period 1

How to Navigate the Art Room/How an artist works (classroom expectations and behaviors)-September

Getting to Know You/Illuminated Name – September/October

Multi-media collage/Fall Leaves – November

Marking Period 2

Artist study/lines and color (Piet Mondrian) – December/January

Collage/artist study Henri Matisse– February

Marking Period 3

Miro landscape/Basic Elements – March

Printmaking (Andy Warhol) – April

Marking Period 4

Recycled paper weaving – May/June

Portfolio design – June

Grade Four

Marking Period 1

How to Navigate the Art Room/How an artist works (classroom expectations and behaviors)-September

Getting to Know You/Repeated Name – September/October

Van Gogh artist study/Sunflowers– November

Marking Period 2

Van Gogh artist study/Sunflowers– November/December/January

Marking Period 3

Multi-media collage – February

Art History-Genre study/Op Art – March

Color Wheel/Warm Hand – April

Marking Period 4

Paper weaving – May

Linear direction/Water Lines – June

Portfolio design – June

Fifth Grade

Marking Period 1

How to Navigate the Art Room/How an artist works (classroom expectations and behaviors)-September

Getting to Know You/Me,Myself, I – September/October

Logo Design – November

Marking Period 2

Observing nature/snowflakes - December

George Seurat Artist Study- January

Pointillism-February

Marking Period 3

Op Art and Perspective- March /April

Marking Period 4

Paper sculpture design – May

Portfolio evaluation – June

Sixth Grade

Marking Period 1

How to Navigate the Art Room/How an artist works (classroom expectations and behaviors)-September

Getting to Know You/ –October

Initial Design-November/December

Marking Period 2

Initial Design-November/December

Jim Dine Artist Study-January/February

Marking Period 3

Imaginary Island Map Design) - March/April

Marking Period 4

Optical Illusion (linear hands) - May

Portfolio Evaluation and Analysis- June

Seventh Grade

Marking Period 1

How to Navigate the Art Room/How an artist works (classroom expectations and behaviors)-September

Illustrated Name-September/October

Marking Period 2

Wassily and Kandinsky Artist study/Abstraction-November through February

Marking Period 3

City Perspective (one point perspective) - March /April

Marking Period 4

Found object sculpture design (L. Nevelson) - May

Portfolio Evaluation and Analysis - June

Eighth Grade

Marking Period 1

How to Navigate the Art Room/How an artist works (classroom expectations and behaviors)-September
Getting to Know You/symbol portrait-September, October

Marking Period 2

Andinkra Cloth November/December
Artist study – January

Marking Period 3

Soft sculpture-toy design/book making - February through April

Marking Period 4

Optical Illusion (linear hands) - May
Portfolio Design and Evaluation - June



13B

**Health and Physical Education
Grades K-8
Curricular Framework
2016-2017**



The grades K-8 Health Physical Education Curricular Framework are a cohesive set of units that will scaffold instruction from one grade level to the next. The units have been developed as building blocks of skills and concepts that will move instruction from one unit to the next. All units are made up of a blended set of standards and cumulative progress indicators that fully encapsulate the major ideas and themes behind the unit. The incorporation of different standards through major, supporting and additional concepts provide a greater opportunity for comprehensive Physical Education and Health instruction in each unit. The units will progress from basic movement education to developing and applying manipulative skills in various isolated and applied situations such as physical fitness and activity, individual skill development, cooperative activities, and sports.

Students participating in the Health and Physical Education classes, students are provided with accommodations to help them meet the standards based on their individual needs. Differentiated instruction and scaffolded outcomes assist students who are English Language Learners, at-risk, Special Education, and also those who are Gifted and Talented. In addition, students are learning 21st century life skills and career focused ideas that are related to the Health and Physical Education subject area. Both accommodations and career ready practices are detailed at the end of each grade strand.

**Beverly City School
Healthy and Physical Education
GRADES K – 2**

KINDERGARTEN - GRADE ONE - GRADE TWO HEALTH AND PHYSICAL EDUCATION PROFICIENCIES AND ELABORATIONS

2.1 Wellness: All students will acquire health promotion concepts and skills to support a healthy, active lifestyle.

21st Century: The Kindergarten through Second Grade focus will be on skills that demonstrate knowledge of principles and concepts for effective rhythmic motor development and strategies of physical activities. These projects will identify the personal, physiological, health and fitness benefits of participating in a variety of physical activities and healthy choices. These skills will assist in developing skills, acquiring knowledge, and achieving health and fitness goals in life.

Student learning objectives are listed as introductory behaviors, developing behaviors, consistent behaviors, or maintenance behaviors and are notated using these initials:
 I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

A. Personal Growth and Development					
Content Statement	CPI	Student Learning Objective	K	1	2
Developing self-help skills and personal hygiene skills promotes healthy habits.	2.1.2.A.1 Define wellness and explain how making healthy choices and having healthy relationships contribute to wellness.	KINDERGARTEN: Define wellness Brainstorm ways to maintain health Complete wellness booklet/handouts	I		
Health-Enhancing behaviors contribute to wellness.		FIRST GRADE: Create a proper hygiene chart Draw a personal journal of health habits Complete health habits booklet		D	
		SECOND GRADE: Describe health promotion and disease prevention strategies			D

	2.1.2.A.2 Describe and demonstrate self-care practices that support wellness, such as brushing and flossing teeth, washing hands, and wearing appropriate attire for weather or sports.	KINDERGARTEN: Model teeth brushing, flossing, gargling Cover sneezes and coughs, hand washing Discuss Doctor/Dentist visit	I		
		FIRST GRADE: Match clothing to weather conditions Discuss proper attire for a variety of situations		D	
		SECOND GRADE: Model proper attire for a variety of activities			D
	2.1.2.A.3 Name and locate body organs and parts.	KINDERGARTEN: Complete body part handout Simon Says – body parts Label Body (organs/body) with Velcro slips	I		
		FIRST GRADE: Review the five senses Discuss major organs Locate bones and body parts'		D	
		SECOND GRADE: List senses, organs and major bones and muscles Identify differences/similarities in children Place body parts in proper place			D
	2.1.2.A.4 Describe how children are alike and how they are different.	KINDERGARTEN: Same and different game Describe/list similarities and differences	I		
		FIRST GRADE: Discuss similar and dissimilar characteristics		D	
		SECOND GRADE: List senses, organs and major bones and muscles Identify differences/similarities in children Place body parts in proper place			D

I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

B. Nutrition

Content Statement	CPI	Student Learning Objective			
		K	1	2	
Developing the knowledge and skills necessary to make nutritious food choices promotes healthy habits.	2.1.2.B.1 Explain why some foods are healthier to eat than others.	I			
Choosing a balance variety of			D		

nutritious foods contributes to wellness.		Reinforce my plate Use flash cards or pictures				
		SECOND GRADE: Compare and contrast healthy/unhealthy foods				D
	2.1.2.B.2 Sort foods according to food groups and food sources	KINDERGARTEN: Identify food groups-sort pictures of food	I			
		FIRST GRADE: Create healthy meals by group Plan healthy meals SECOND GRADE: Organize foods into plate colors			D	
	2.1.2.B.3 Explain what information can be found on food and product labels.	KINDERGARTEN: Analyze snacks and lunch menus Examine food labels	I			
		FIRST GRADE: Use toy foods to practice shopping Make collages of healthy and unhealthy foods Examine food labels of snack foods SECOND GRADE: Interpret and analyze assorted food labels			D	

C. Diseases and Health Conditions		CPI			
Content Statement	Student Learning Objective	K	1	2	
Developing self-help skills and personal hygiene skills promotes healthy habits.	KINDERGARTEN: Discuss illness and what Doctor's do Identify ways to prevent illness Explain clean and healthy habits	I			
Knowledge about diseases and disease prevention promotes health-enhancing behaviors.	FIRST GRADE: In groups discuss how we feel when sick Brainstorm ideas to help one feel better		D		
	SECOND GRADE: Discuss disease prevention strategies. Write diseases and sort into category				D
	KINDERGARTEN: Identify differences between communicable and non-	I			

	disease.	communicable disease				
		FIRST GRADE: Compare and contrast communicable and non-communicable diseases				D
		SECOND GRADE: Discuss disease prevention strategies Compare and contrast different types of diseases				D
	2.1.2.C.3 Discuss symptoms of diseases and health conditions	KINDERGARTEN: List characteristics of illness or sickness Locate body parts affected by illness		I		
		FIRST GRADE: Identify symptoms of common illness				D
		SECOND GRADE: Simulate common disease symptoms				D
	2.1.2.C.4 Explain ways to prevent the spread of diseases such as hand washing, immunizations, covering coughs, and not sharing cups, hats or combs.	KINDERGARTEN: Circles appropriate health behaviors Model positive health traits		I		
		FIRST GRADE: Model disease prevention skills List/draw good disease prevention skills Discuss germ prevention strategies				D
		SECOND GRADE: Role play using disease prevention skills Model positive health behaviors daily.				D

D. Safety							
Content Statement							
Developing an awareness of potential hazards in the environment impacts personal health and safety.	CPI	2.1.2.D.1 Explain and demonstrate ways to prevent injuries, including seat belts and child safety seats in motor vehicles, protective gear, and fire, bus, and traffic safety procedures.	Student Learning Objective		K	1	2
			KINDERGARTEN: Complete safety booklet Bus and car safety Traffic signals, emergency vehicles Fire drills, lock down, evacuation List safety equipment for physical activities Complete safety gear handout		I		
Using personal safety strategies reduces the number of injuries to self and others.			FIRST GRADE: Draw pictures of safety behaviors			D	

			SECOND GRADE: List safety equipment by category Bike, board, skate, car, bus and water safety			D
	2.1.2.D.2 Explain and demonstrate simple first aid procedures, including getting help and calling 911, knowing personal information such as address and phone number, avoiding contact with blood and other body fluids, and caring for small cuts.		KINDERGARTEN: Practice address, phone number, 9-1-1 Discuss finding help Model basic first aid for cuts and scrapes Describe dangers of blood and body fluids	I		
			FIRST GRADE: Model basic first aid procedures Create an emergency card for the home Review blood and body fluid dangers		D	
			SECOND GRADE: Report basic first aid skills and calling for help Demonstrate concern for body fluids			D
	2.1.2.D.3 Distinguish among "good/safe touch", "bad/unsafe touch" and "confusing touch" and explain what to do if touching causes uncomfortable feelings.		KINDERGARTEN: Discuss/model good touches Complete Good/Touch/Bad Touch Booklet	I		
			FIRST GRADE: Explain differences of good/bad/confusing touches		D	
			SECOND GRADE: Display appropriate touch with classmates			D
	2.1.2.D.4 Identify safe and appropriate behavior when interacting with strangers, acquaintances, and trusted adults.		KINDERGARTEN: Construct list of trusted adults for help Discuss stranger danger	I		
			FIRST GRADE: List and explain proper stranger safety		D	
			SECOND GRADE: State where to go for help when in trouble Choose appropriate behaviors with others			D
	2.1.2.D.5 Identify warning labels found on medicines and household products.		KINDERGARTEN: Color and identify safe choice worksheet Show labels of household products-poison Summarize safe medicines Discuss poison control center	I		
			FIRST GRADE: Select safe and unsafe household chemicals		D	
			SECOND GRADE: Demonstrate knowledge of product safety			D

KINDERGARTEN - GRADE ONE - GRADE TWO HEALTH AND PHYSICAL EDUCATION PROFICIENCIES AND ELABORATIONS

2.2 Integrated Skills: All students will develop and use personal and interpersonal skills to support a healthy, active lifestyle

Student learning objectives are listed as introductory behaviors, developing behaviors, consistent behaviors, or maintenance behaviors and are notated using these initials:
 I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

A. Interpersonal Communication		K	1	2
Content Statement	CPI			
Effective communication may be a determining factor in the outcome of health and safety-related situations.	2.2.2.A.1 Identify sources of health information	I		
			D	
				D
	2.2.2.A.2 Express ideas and opinions about wellness issues.	I		
			D	

		SECOND GRADE: Construct opinions on health topics and issues				D
	2.2.A.3 Explain when and how to use refusal skills in health and safety situations.	KINDERGARTEN: Role play refusal skills in various situations Practice good listening skills FIRST GRADE: Role play situations using these skills	I			
		SECOND GRADE: State knowledge of refusal skills for safety KINDERGARTEN: Simulate proper speaking and listening skills Describe a variety of feelings FIRST GRADE: Exhibit appropriate communication skills	I		D	
	2.2.A.4 Demonstrate effective communication and listening skills.	SECOND GRADE: Debate classmates on health information				D

I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

B. Decision-Making and Goal Setting

Content Statement	CPI	Student Learning Objective			
		K	1	2	
Effective decision making skills foster healthier lifestyle choices.	2.2.B.1 Explain the steps to making effective health decisions.	I			
			D		
	2.2.B.2 Discuss how parents, peers, and the media influence health decisions.	I			
				D	
			D		

		SECOND GRADE: Describe peer pressure and its effect Classify positive and negative peer pressure				D
	2.2.2.B.3 Develop a wellness goal and explain why setting a goal is important.	KINDERGARTEN: Create a chart with student's goals Record progress towards a goal Predict success of a wellness goal	I			
		FIRST GRADE: Predict success for completion of your goal			D	
		SECOND GRADE: Construct a plan to achieve a wellness goal				D

C. Character Development

Content Statement		CPI	Student Learning Objective	K	1	2
Character traits are often evident in behaviors exhibited by individuals when interacting with others.	2.2.2.C.1 Explain that a person's character and values are reflected in the way the person thinks, feels, and acts.		KINDERGARTEN: Follow a character education lesson Introduce the pillars of character Model components of character	I		
			FIRST GRADE: Refer to character education curriculum		D	
			SECOND GRADE: Select appropriate character education curriculum			D

D. Advocacy and Service

Content Statement		CPI	Student Learning Objective	K	1	2
Service projects provide an opportunity to have a positive impact on the lives of self and others.	2.2.2.D.1 Act as a leader and a follower		KINDERGARTEN: List leaders in home, school and society Discuss principles of teamwork	I		
			FIRST GRADE: Identify the leaders at home, school and in society		D	
			SECOND GRADE: Organize groups and rotate responsibilities			D
	2.2.2.D.2 Identify factors that lead to group		KINDERGARTEN:	I		

	success and help solve group problems.	Have class brainstorm and problem solve			
		FIRST GRADE: TEAM-Together Everyone Achieve More		D	
		SECOND GRADE: Classify factors affecting group performance			D
	2.2.2.D.3 Motivate group members to work together and provide constructive feedback.	KINDERGARTEN: Demonstrate cooperation and teamwork	I		
		FIRST GRADE: Practice teamwork and communication skills Write or draw positive examples of cooperation		D	
		SECOND GRADE: Follow the guidelines to "Step to Respect"			D
	2.2.2.D.4 Demonstrate respect for varying ideas and opinions.	KINDERGARTEN: Demonstrate tolerance in conversation	I		
		FIRST GRADE: Repeat and clarify others' ideas		D	
		SECOND GRADE: Debate topics related to health and wellness			D
	2.2.2.D.5 Participate in a class or school service activity and explain how volunteering enhances self-esteem.	KINDERGARTEN: Brainstorm service activities Describe feelings while helping others	I		
		FIRST GRADE: List potential ideas for service activities Examine feels when helping others		D	
		SECOND GRADE: Compose lists of potential service activities			D

E. Health Services and Information		CPI			
Content Statement		Student Learning Objective	K	1	2
Developing an awareness of potential hazards in the environment impacts personal health and safety.	2.2.2.E.1 Discuss how community helpers and healthcare workers contribute to personal and community wellness.	KINDERGARTEN: List community helpers and health workers Explain how they contribute to society	I		
		FIRST GRADE: Categorize community health services and careers		D	
		SECOND GRADE: Compose a list of community helpers			D
Knowing how to locate health professionals in the home, at	2.2.2.E.2 Explain when and how to seek help when feeling ill, scared, sad, lonely, or	KINDERGARTEN: Draw sources of help in your neighborhood	I		

school, and in the community assists in addressing health emergencies and obtaining reliable information.	bullied	Design a list of community helpers			
		FIRST GRADE: Explore health occupations Locate and list helpful organizations Find sources of help in your neighborhood		D	
		SECOND GRADE: Discuss local career opportunities Invite guest speakers Summarize health services available			D

I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

KINDERGARTEN - GRADE ONE - GRADE TWO HEALTH AND PHYSICAL EDUCATION PROFICIENCIES AND ELABORATIONS

2.3 Drugs and Medicines: All students will acquire knowledge about alcohol, tobacco, other drugs, and medicines and apply these concepts to support a healthy, active lifestyle

Student learning objectives are listed as introductory behaviors, developing behaviors, consistent behaviors, or maintenance behaviors and are notated using these initials:
I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

A. Medicines		Student Learning Objective		
Content Statement	CPI	K	1	2
Medicines come in a variety of forms (prescription medicines,	2.3.2.A.1 Identify different kinds of medicines.	I		
	KINDERGARTEN: Display different types of medicines			

over-the-counter medicines, medicinal supplements)-are used for numerous reasons, and should be taken as directed in order to be safe and effective.							
							D
							D
	2.3.2.A.2 Explain that medicines can be helpful or harmful and that when used correctly, medicines can help keep people healthy.					I	
							D
							D
	2.3.2.A.3 Discuss basic rules when taking medicines.					I	
							D
							D

I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

B. Alcohol, Tobacco, and Other Drugs

Content Statement

	CPI	Student Learning Objective	K	1	2
Use of drugs in unsafe ways is dangerous and harmful.	2.3.2.B.1 Define drug and give an example of harmful and/or illegal drugs.				
		KINDERGARTEN: Identify alcohol, tobacco, and other drugs	I		
		FIRST GRADE: Contrast good and bad drugs Discuss why people use drugs		D	

C. Dependency, Addiction, and Treatment				
Content Statement	CPI	Student Learning Objective	K	1 2
Substance abuse is caused by a variety of factors.	2.3.2.C.1 Explain that some people cannot control their use of alcohol, tobacco, and other drugs.	KINDERGARTEN: Define dependency and addiction Discuss making wise decisions List and practice healthful life skills	I	
		FIRST GRADE: Discuss control and self-control Date Program Role making and making wise/safe decisions		D
		SECOND GRADE: Report negative effects of dependency		D
	2.3.2.C.2 Explain that people who abuse alcohol, tobacco, and other drugs can get help.	KINDERGARTEN: List/discuss where to get help	I	
		FIRST GRADE: Guidance/SAC counselor visitation Draw pictures of people who help others		D
		SECOND GRADE: Identify treatment alternatives for addiction		D

I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

KINDERGARTEN - GRADE ONE - GRADE TWO HEALTH AND PHYSICAL EDUCATION PROFICIENCIES AND ELABORATIONS

2.4 Human Relationships and Sexuality: All students will acquire knowledge about the physical, emotional, and social aspects of human relationships and sexuality and apply these concepts to support a healthy, active lifestyle

A. Relationships					
Content Statement	CPI	Student Learning Objective	K	1	2
The family unit encompasses the diversity of family forms in contemporary society.	2.4.2.A.1 Identify different kinds of families and explain that families may differ for many reasons.	KINDERGARTEN: Draw a family picture and explain Make a family photo album and describe Discuss familial differences and similarities	I		
		FIRST GRADE: Compare and contrast family portraits Define family members duties and roles		D	
		SECOND GRADE: Create and compare family trees			D
	2.4.2.A.2 Explain that all family members have certain rights and responsibilities that contribute to the successful functioning of the family.	KINDERGARTEN: List and discuss family responsibilities Discuss how some families are different in roles	I		
		FIRST GRADE: Explain how a family works together		D	
		SECOND GRADE: Construct a chart with family responsibilities			D
	2.4.2.A.3 Explain that families experiencing a change or crisis can get help if they need it.	KINDERGARTEN: Identify family resources in times of need	I		
		FIRST GRADE: Identify factors that add to family stress Identify family resources in times of need		D	
		SECOND GRADE: List family health services available to all			D
	2.4.2.A.4 Define friendship and explain that friends are important throughout life.	KINDERGARTEN: List characteristics of good friends Draw pictures of how to treat friends Explain why friends are important Decide to make a new friend each day	I		
		FIRST GRADE: Draw activities you like to do with friends		D	

[2.5http://www.state.nj.us/education/cccs/standards/2/2-3.htm](http://www.state.nj.us/education/cccs/standards/2/2-3.htm) Motor Skill Development

I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

A. Movement Skills and Concepts		CPI			
Content Statement		Student Learning Objective	K	1	2
Developing competence and confidence in gross and fine motor skills provides a foundation for participation in physical activities.	2.5.2.A.1 Perform movement skills (locomotor, nonlocomotor, and manipulative skills) with developmentally appropriate control in isolated (skill practice) and applied (games/sport/dance/recreational) settings.	KINDERGARTEN: Introduce basic locomotor movements Run, hop, skip, jog, jump, walk, and crawl. Fast, slow, high and low, forward and back. To music and/or teacher signal	I		
		FIRST: Model locomotor and non-locomotor skills SECOND: Move with proficiency to a variety of locomotor and non-locomotor skills		D	D
Understanding of fundamental concepts related to effective execution of actions provides the foundation for participation in games, sports, dance and recreational activities.	2.5.2.A.2 Demonstrate smooth transitions between sequential movement skills used in combination.	KINDERGARTEN: Put several movements together	I		
		FIRST: Practice a variety of movement skills Transition from movement to movement SECOND: Demonstrate mature and fluid movement		D	D
	2.5.2.A.3 Demonstrate control in traveling, weight bearing, and balance activities on a variety of body parts.	KINDERGARTEN: Display balance and personal space.	I		
		FIRST: Control balance and speed when moving		D	

	2.5.2.A.10 Demonstrate the use of creative movement in response to music, poetry, or stories.	KINDERGARTEN: Create individual movements	I		
		FIRST: Model creativity by using movement		D	
		SECOND: Display interpretation through movement Create individual movement routines			D
	2.5.2.A.11 Identify body planes and parts.	KINDERGARTEN: Model movement of body parts	I		
		FIRST: Move in different levels and/or planes		D	
		SECOND: Model movement through planes and levels			D
	2.5.2.A.12 Explain how changes in direction, pathways and levels can alter movement.	KINDERGARTEN: Apply changes to movements	I		
		FIRST: Show changes in direction, paths, and speed Move individually and collectively		D	
		SECOND: Redirect movement on command			D
	2.5.2.A.13 Explain how change in rhythm, temp, beat and musical style can alter movement.	KINDERGARTEN: Describe feelings when moving to music Demonstrate knowledge of personal space. Assess/instruct a classmate in movement.	I		
		FIRST: Define and demonstrate personal space Adjust movement to verbal and visual cues		D	
		SECOND: Demonstrate use of rhythm, tempo & force Peer assess classmates or self assess Write movement skills using terminology			D

I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

B. Strategy		Student Learning Objective			
Content Statement	CPI	K	1	2	
Teamwork consists of effective communication and other interactions between team members.	2.5.2.B.1 Differentiate between competitive and cooperative strategies.	KINDERGARTEN: Discuss competition and teamwork	I		
		FIRST: Experience cooperative group activities	D		
		SECOND: •		D	

C. Sportsmanship, Rules, Safety				
Content Statement	CPI	Student Learning Objective	K	1 2
Practicing appropriate and safe behaviors while participating in and viewing games, sports, and other competitive events contributes to enjoyment of the event.	2.5.2.C.1 Explain why good sportsmanship is important and demonstrate positive behaviors during participation.	KINDERGARTEN: Character Education Resources Define sportsmanship Model good sportsmanship Role play situations of poor sportsmanship	I	
		FIRST: Character Education Resources Discuss good/bad sportsmanship Model good sportsmanship during activities		D
		SECOND: Character Education Resources Model and explain safety concerns		D
	2.5.2.C.2 Follow basic activity and safety rules and explain why they are important.	KINDERGARTEN: Evaluate the value of safety rules List examples of safety rules	I	
		FIRST: List factors associated with sportsmanship Explain why safety rules are necessary		D
		SECOND: Discuss the need for safety rules		D
	2.5.2.C.3 Explain that practice and being healthy contribute to safe and improved performance.	KINDERGARTEN: Draw examples of goods sportsmanship Identify how health aids performance	I	
		FIRST: Demonstrate safe and healthy practices		D
		SECOND: Describe how safety rules aid performance		D

I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

[2. http://www.state.nj.us/education/cccs/standards/2/2-3.htm](http://www.state.nj.us/education/cccs/standards/2/2-3.htm) Fitness

I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

A. Fitness and Physical Activity		CPI			
Content Statement		K	1	2	
Developing competence and confidence in gross and fine motor skills provides a foundation for participation in physical activities.	2.6.2.A.1 Identify the components of health-related and skill-related fitness and identify activities that develop each component.	I			
			D		
				D	
Appropriate types and amounts of physical activity enhance personal health.	2.6.2.A.2 Identify body responses associated with moderate to vigorous physical activity including sweating, a fast heart rate and heavy breathing.	I			
			D		
				D	

2.6.2.A.3 Explain that too much or not enough exercise can be harmful.	KINDERGARTEN: List good and bad exercise habits Circle healthy activities on a worksheet	I		
	FIRST: Vary the intensity of exercise and activity		D	
	SECOND: Explain body changes during exercise			D
2.6.2.A.4 Explain that participation in regular physical activity contributes to wellness.	KINDERGARTEN: Describe the value of regular exercise	I		
	FIRST: Discuss how regular activity aids wellness		D	
	SECOND: State how exercise contributes to wellness			D
2.6.2.A.5 Engage in moderate to vigorous physical activity that develops all components of fitness.	KINDERGARTEN: List/draw activities that are good for you.	I		
	FIRST: Display a variety of skills during activity		D	
	SECOND: Displays an interest in a variety of activities			D
2.6.2.A.6 Monitor heart rate and breathing before, during and after exercise.	KINDERGARTEN: Notice the difference in pulse rate before and after exercise	I		
	FIRST: Find your pulse after exhibiting effort Compare and contrast heart-rate before, during, and after vigorous play or activity		D	
	SECOND: Calculate your pulse rate after exercise Estimate heart rate based on activity.			D
2.6.2.A.7 Develop a fitness goal and monitor achievement of the goal.	KINDERGARTEN: List or explain a personal fitness goal	I		
	FIRST: List or draw a fitness goal for good health		D	
	SECOND: Model the pursuit of a fitness goal			D

Accommodations

English Language Learners	Special Education Students	Students at Risk of School Failure	Gifted Students
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<ul style="list-style-type: none"> • Provide various "minds-on" activities • Provide examples of a completed assignment to model correct format • Assignments and directions should be printed on the board • Incorporate visuals- gestures, props, pictures, graphic organizers and anchor charts • Provide a word wall of key words • Scaffold and model expected outcomes • Allow extra time when completing assignments 	<ul style="list-style-type: none"> • Provide various "minds-on" activities • Provide examples of a completed assignment to model correct format • Assignments and directions should be printed on the board • Use visual or multi-sensory materials • Incorporate visuals- gestures, props, pictures, graphic organizers and anchor charts • Provide a word wall of key words • Scaffold and model expected outcomes • Allow extra time when completing assignments • Break large amounts of information or instructions into smaller segments 	<ul style="list-style-type: none"> • Provide various "minds-on" activities • Assignments and directions should be printed on the board • Use visual or multi-sensory materials • Scaffold and model expected outcomes • Incorporate visuals- gestures, props, pictures, graphic organizers and anchor charts • Provide a word wall of key words • Scaffold and model expected outcomes • Allow extra time when completing assignments • Break large amounts of information or instructions into smaller segments 	<ul style="list-style-type: none"> • Provide various "minds-on" activities • Allow students to explore concepts in depth and encourage independent studies or investigations • Invite students to explore different points of view on a topic of study and compare the two • Provide learning centers where children can expand on concepts • Ask students higher level questions that require students to look into causes, experiences, and facts to draw conclusions or make connections to other areas of learning • If possible, compact curriculum to allow gifted students to move more quickly through the material • Provide accelerated homework and assignments
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21st Century Life and Careers

Career Ready Practices describe the career-ready skills that all educators in all content areas should seek to develop in their students. In PE, students learn about a variety of career ready practices and they are at all grade levels. These specific career ready practices are relevant to the Health and Physical Education Curricular Framework:

- CRP4. Communicate clearly and effectively and with reason.
- CRP6. Demonstrate creativity and innovation.
- CRP8. Utilize critical thinking to make sense of problems and persevere in solving them.
- CRP9. Model integrity, ethical leadership and effective management.

- RP10. Plan education and career paths aligned to personal goals.
- RP11. Use technology to enhance productivity.
- RP12. Work productively in teams while using cultural global competence

Between fourth and eighth grade, students in PE/Health class will:

- 1.1.8.A.2 Relate how career choices, education choices, skills, entrepreneurship, and economic conditions affect income.
- 1.1.8.A.3 Differentiate among ways that workers can improve earning power through the acquisition of new knowledge and skills.
- 1.1.8.A.4 Relate earning power to quality of life across cultures.
- 1.1.8.A.5 Relate how the demand for certain skills determines an individual's earning power.
- 1.1.8.E.3 Compare and contrast product facts versus advertising claims.
- 1.2.12.C.3 Identify transferable career skills and design alternate career plans.

RESOURCES

Positive Promotion Workbooks/Workbooks:

- R.B.'s Activity Book: Fun Ways to Learn Health Habits (grade 2)
- Positive Promotion: Be Smart: Have a Safe Summer (grades K-2)
- Positive Promotion: Let's Learn the ABC'S of Fire Safety (grades 1-2)
- Positive Promotions: FIREFIGHTERS: Are My Friends (grades 1-2)
- Positive Promotions: Let's Learn to Manage Anger (k-2)
- Positive Promotions: Let's Learn To Be Germ Busters (grades k-2)
- Positive Promotions: My Health Care Buddies (grades k-2)
- Positive Promotions: Be Smart Don't Start Using Tobacco (grade 2)
- Positive Promotions: HEROES Stand Up Against Drugs (grades 1-2)
- Positive Promotions: The Wonderful Word of You and Me (grades 1-2)
- Positive Promotions: Let's Learn About Safe and Unsafe Touching (grades k-2)
- Positive Promotions: 100 Ways To Show GOOD Character (grade 2)
- Positive Promotions: Eat Smart: The Food Pyramid and You (grades K-2)
- Positive Promotions: Reach for the Stars, Not Drugs (grade 2)
- Sesame Street: Fire Safety Station "color and learn" (grades k-1)
- Fuel Up for Fun: American Heart Association (grades k-2)
- Positive Promotions: Who Can You Trust (grades k-2)

➤Ds: Easy Line Dances, Advanced Line Dances, Workout CD's (stations),

- videotapes/DVDs:** - Scrubby Bear (Video & worksheets, grades k-2)
- The Smoke Detectives (video & worksheets, grade 2)
 - Geena's Great Tooth Adventure (video & worksheets, grade k-2)
 - Clean Up the Classroom (DVD, grade k-2)

Magazine(s): - Schooldays (2000): Dealing with Feelings, Learning about Communities (grades k-2)

- Books:** - GERMS: MAKE ME SICK (grade K-2)
- Learn with moonbird: First Aid (grades K-2)
 - The Gym Teacher from the Black Lagoon
 - The Night Before Summer Vacation
 - Knuffle Bunny (K-2)
 - Fun Facts: About Your Body (2)
 - Friends (K-1)

Classroom Equipment/Utensils

Teacher Resource File:

- Let's Learn About Goof Health (preK-2)
- A Guide for Using The Magic School Bus: Inside the Human Body
- GOOD HYGIENE (prek-k-1 reproducible)
- Learning About Your Body (grades 1-2 reproducible)
- My Body by Patricia Carratello
- Learning About My Body Resource Book (prek-1)
- Scholastic Books: You and Your Body

Film Strip: The Magic School Bus: Inside The Human Body (grades k-2)

Appropriate Internet Resources including many musical current events

1 WELLNESS

www.discoveryhealth.com
www.kidshealth.org

www.healthfinder.gov
www.bodyandmind
www.mypyramid.gov
www.dole5aday.com
www.heanrythehand.com
www.cdc.gov

2.2 INTEGRATED SKILLS

www.healthiergeneration.org
www.healthyschools.net
<http://goodcharacter.com>
www.passport2play.com
www.healthwindows.org
www.dosomething.org/

2.3 DRUGS AND MEDICINES

www.tobaccofree.org
www.americanheart.org
itp://medicineplus.gov/
www.kidshealth.org
www.health.org
www.chef.org

2.4 HUMAN RELATIONSHIPS AND SEXUALITY

www.bodyandmind
www.healthteacher.com
www.urbanlegends@about.com
www.answer.rutgers.edu
www.cdc.gov/features/healthykids

2.5 MOTOR SKILL DEVELOPMENT

www.bodyandmind
www.naspe.org

Beverly City School Healthy and Physical Education GRADES 3-5

Third, Fourth, Fifth HEALTH AND PHYSICAL EDUCATION PROFICIENCIES AND ELABORATIONS

2.1 Wellness: All students will acquire health promotion concepts and skills to support a healthy, active lifestyle.

21st Century: The Third through Fifth Grade focus will be on skills that demonstrate knowledge of principles and concepts for effective rhythmic motor development and strategies of physical activities. These projects will identify the personal, physiological, health and fitness benefits of participating in a variety of physical activities and healthy choices. These skills will assist in developing skills, acquiring knowledge, and achieving health and fitness goals in life.

A. Personal Growth and Development					
Content Statement	CPI	Student Learning Objective	3	4	5
The dimensions of wellness are interrelated and impact overall personal well-being.	2.1.5.A.1 Describe the physical, social, and emotional dimensions of wellness.	THIRD GRADE: Discuss ways to stay healthy Model exemplary personal hygiene practices	1		

		FOURTH GRADE: Explain components of wellness			D	
		FIFTH GRADE: Present and explain a variety of wellness situations				I
	2.1.5.A.2 Describe and demonstrate personal hygiene practices that support wellness.	THIRD GRADE: List responsible health practices.		I		
		FOURTH GRADE: Model and discuss positive personal hygiene			D	
		FIFTH GRADE: Model exemplary personal hygiene				I
	2.1.5.A.3 Analyze the impact of health choices and behaviors on wellness.	THIRD GRADE: Place health suggestions into a box and discuss. Contrast good and bad health practices		I		
		FOURTH GRADE: List good health practices and traits Compare positive and negative health practices Relate character to making health choices			D	
		FIFTH GRADE: Categorize health topics for optimum wellness Display positive health choices and skills				I
	2.1.5.A.4 Describe the structure and function of human body systems.	THIRD GRADE: Discuss the purpose of several body systems. Explain the benefits of rest and exercise.		I		
		FOURTH GRADE: Discuss body parts, systems, and functions			D	
		FIFTH GRADE: Explain the body systems, effect on wellness				I
	2.1.5.A.5 Discuss factors that contribute to healthy physical, social, emotional, and intellectual growth and uniqueness.	THIRD GRADE: List good health practices Summarize individual differences.		I		
		FOURTH GRADE: List factors that affect growth and wellness			D	
		FIFTH GRADE: List positive health promotion skills and traits Explain how technology can impact wellness				I

I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

B. Nutrition					
Content Statement	CPI	Student Learning Objective	3	4	5
Choosing a balance variety of nutritious foods contribute to wellness.	2.1.5.B.1 Differentiate between healthy and unhealthy eating patterns	THIRD GRADE: Separate foods by health benefits.	I		
		FOURTH GRADE: List positive and negative nutritional practices		D	
		FIFTH GRADE: Compare factors affecting appetite			I
	2.1.5.B.2 Classify foods by food groups, food source, nutritional content and nutritional value.	THIRD GRADE: Explore the food pyramid Discuss fresh versus processed foods.	I		
		FOURTH GRADE: Explain components of my pyramid		D	
		FIFTH GRADE: Describe nutrient rich foods and resources Create a personal weekly nutritional journal			I
	2.1.5.B.3 Interpret food product labels	THIRD GRADE: Explain the concept "Eat a Rainbow" Present and explain food labels	I		
		FOURTH GRADE: Evaluate food labels and explain		D	
		FIFTH GRADE: Evaluate foods by informational food labels			I
	2.1.5.B.4 Discuss how healthy eating provides energy, helps to maintain healthy weight, lowers risk of disease, and keeps body systems working.	THIRD GRADE: Explain ideal, overweight and obese List factors that affect body weight Relate nutrition and exercise to body weight	I		
		FOURTH GRADE: Describe the concept "food is fuel"		D	
		FIFTH GRADE: Analyze weight trends, obesity, and health effects			I

C. Diseases and Health Conditions					
Content Statement	CPI	Student Learning Objective	3	4	5
The use of disease prevention	2.1.5.C.1 Discuss the importance of the	THIRD:	I		

strategies in home, school, and community promotes personal health.	early detection of diseases and health conditions	Explore causes of disease.			
		FOURTH GRADE: Model disease prevention skills and strategies		D	
		FIFTH GRADE: Categorize methods of dealing with diseases and health conditions			I
	2.1.5.C.2 Investigate ways to treat common childhood diseases and health conditions.	THIRD GRADE: Discuss disease prevention measures. Describe advantage of early detection.	I		
		FOURTH GRADE: List common childhood diseases		D	
		FIFTH GRADE: Present disease information in groups			I
	2.1.5.C.3 Explain that some diseases and health conditions are preventable and some are not.	THIRD GRADE: Explain the value of disease prevention.	I		
		FOURTH GRADE: Compare and contrast prevention and treatment		D	
		FIFTH GRADE: Analyze and evaluate treatment situations			I
	2.1.5.C.4 Describe the signs and symptoms of diseases and health conditions common in children.	THIRD GRADE: Compare and contrast common diseases	I		
		FOURTH GRADE: Differentiate between preventable and non-preventable diseases and health conditions Explain common childhood diseases and health conditions		D	
		FIFTH GRADE: Discuss age appropriate health concerns Discuss mental and emotional health concerns			I
	2.1.5.C.5 Investigate how the use of universal precautions, sanitation and waste disposal, proper food handling and storage, and environmental controls help to prevent diseases and health conditions.	THIRD GRADE: Explain personal, family and community health practices. Describe the term "environmentally friendly"	I		
		FOURTH GRADE: Identify ways for individuals, schools, families, and communities to promote good health and safety Chart information on mental health		D	

			FIFTH GRADE: Identify resources and services for health issues						
D. Safety									
Content Statement	CPI	Student Learning Objective			3	4	5		
Identifying unsafe situations and choosing appropriate ways to reduce or eliminate risks contributes to the safety of self and others.	2.1.5.D.1 Describe the characteristics of safe and unsafe situations and develop strategies to reduce the risk of injuries at home, school, and community.	THIRD GRADE: Discuss personal and familial safety practices. Describe daily safety precautions List ways to prevent injuries							
		FOURTH GRADE: List risk reduction factors and discuss		D					
		FIFTH GRADE: Evaluate causes of accidents and injuries Evaluate health consequences of injuries							
	2.1.5.D.2 Describe and demonstrate simple first aid procedures, including the assessment of choking and breathing, the control of bleeding, and the care of minor wounds and burns.	THIRD GRADE: Show knowledge of first aid procedures List steps to follow in an emergency							
		FOURTH GRADE: Model and display first aid procedures		D					
		FIFTH GRADE: Compare/contrast risk and protective factors Display basic knowledge of first aid procedures							
	2.1.5.D.3 Explain that abuse can take several forms, including verbal, emotional, sexual, and physical, and identify ways to help should abuse be suspected.	THIRD GRADE: Discuss forms of abuse and ways to get help							
		FOURTH GRADE: Describe ways to seek help for victims of abuse		D					
		FIFTH GRADE: Describe the effects of abuse on individuals							
	2.1.5.D.4 Describe the characteristics of strangers, acquaintances, and trusted adults and demonstrate safe and appropriate ways to deal with each.	THIRD GRADE: Explain safe practices around strangers Model safe and healthy personal habits							
		FOURTH GRADE: Model appropriate safety behaviors when interacting with others. Analyze people and places to seek for help		D					

			FIFTH GRADE: Report resources for all types of emergencies List available health services and resources					
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E. Social and Emotional Health								
Content Statement	CPI	Student Learning Objective	3	4	5			
Many factors at home, school, and in the community impact social and emotional health.	2.1.5.E.1 Describe basic human needs and how individuals and families attempt to meet those needs.	THIRD GRADE: List basic human needs. Discuss how needs are met or fulfilled Describe results of unfulfilled needs/wants	I					
Stress management skills impact an individual's ability to cope with different types of emotional situations.		FOURTH GRADE: Discuss steps to respect Discuss human needs and their fulfillment		D				
		FIFTH GRADE: Discuss dynamics of social and emotional health			I			
	2.1.5.E.2 Discuss how culture, peers, and the media impact the way individuals communicate and express emotions, and how emotions can affect communication, choices, and behaviors.	THIRD GRADE: Explain influences of emotions on one's health. Describe how emotions influence behaviors, choices, and relationships.	I					
		FOURTH GRADE: Choose healthy attitudes and behaviors Describe various emotions List and explain positive health choices		D				
		FIFTH GRADE: Conflict Resolution and Character Education Resources			I			
	2.1.5.E.3 Distinguish among conflict, violence, vandalism, harassment, and bullying and discuss factors that contribute to each.	THIRD GRADE: Explore "conflict resolution" material/resources	I					
		FOURTH GRADE: Bully Prevention Curriculum and Resources		D				
		FIFTH GRADE: DARE Curriculum Bully and Violence Prevention			I			
	2.1.5.E.4 Describe and demonstrate strategies to prevent, reduce, or mediate conflict.	THIRD GRADE: Practice "win/win" guidelines and "I" messages Explain positive ways to reduce stress.	I					

		FOURTH GRADE: Conflict Resolution resources		D	
		FIFTH GRADE: Role play situations demonstrating refusal skills and discuss			I
	2.1.5.E.5 Discuss the causes of stress and demonstrate ways to deal with stressful situations.	THIRD GRADE: List and discuss positive coping skills	I		
		FOURTH GRADE: List positive ways to deal with stress		D	
		FIFTH GRADE: Discuss negative effects stress has on the body			I
	2.1.5.E.6 Explain and demonstrate ways to cope with rejection, loss, and separation.	THIRD GRADE: Compare and contrast empathy and sympathy	I		
		FOURTH GRADE: Summarize ways to deal with disappointment Describe positive ways to deal with stress		D	
		FIFTH GRADE: Present and discuss healthy alternatives to stress List resources of help in times of stress/crisis			I

Third, Fourth, Fifth HEALTH AND PHYSICAL EDUCATION PROFICIENCIES AND ELABORATIONS

2.2 Integrated Skills: All students will develop and use personal and interpersonal skills to support a healthy, active lifestyle

A. Interpersonal Communication

Content Statement	CPI	Student Learning Objective	3	4	5
Effective communication may be a determining factor in the outcome of health-and safety-related situations.	2.2.5.A.1 Explain how to determine the validity and reliability of a health resource.	THIRD GRADE: Find accurate sources of health information	I		
Effective communication is the basis for strengthening interpersonal interactions and relationships and resolving conflict.		FOURTH GRADE: Report ways to find accurate health information		D	
		FIFTH GRADE: Review health information for accuracy			
	2.2.5.A.2 Describe and demonstrate the effective use of communication skills, including refusal , negotiations, and assertiveness.	THIRD GRADE: Formulate situations using refusal skills	I		
		FOURTH GRADE: Model appropriate refusal and risk reduction skills		D	
		FIFTH GRADE: Role play situations demonstrating refusal skills and discuss			I
	2.2.5.A.3 Identify and employ ways to improve listening skills.	THIRD GRADE: Introduce Character Education Curriculum/resources Review "I" messages Model effective listening	I		
		FOURTH GRADE: Demonstrate effective listening skills		D	
		FIFTH GRADE: Practice effective listening skills			I

I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

B. Decision-Making and Goal Setting

Content Statement	CPI	Student Learning Objective	3	4	5
Many health-related situations require the application of a thoughtful decision-making process.	2.2.5.B.1 Outline the steps to making an effective decision.	THIRD GRADE: List decision making skills.	I		
		FOURTH GRADE: List decision making skills.		D	

			Display good decision making skills					
			FIFTH GRADE: List components of decision making skills					I
	2.2.5.B.2 Discuss how parents, peers, and the media influence health decisions and behaviors.		THIRD GRADE: Explain society's effect on health behaviors.		I			
			FOURTH GRADE: Describe peer and social pressure Explain influence of pressures on behavior			D		
			FIFTH GRADE: Describe potential effects of social pressures on making healthy choices					I
	2.2.5.B.3 Describe situations that might require a decision about health and safety.		THIRD GRADE: Review good health and safety habits.		I			
			FOURTH GRADE: Model safe and health decisions in a variety of situations			D		
			FIFTH GRADE: Classify potential health effects of good and bad health choices					I
	2.2.5.B.4 Develop a personal health goal and track progress.		THIRD GRADE: Design a personal health goal or plan		I			
			FOURTH GRADE: Chart health goals and improvement			D		
			FIFTH GRADE: Formulate an individual health and safety plan					I
	2.2.5.B.5 Describe ways to support the achievement of health goals.		THIRD GRADE: Recommend ways to achieve the goal or plan.		I			
			FOURTH GRADE: Discuss strategies to achieve health goals			D		
			FIFTH GRADE: Report on the value of short and long term health goals					I

C. Character Development					
Content Statement	CPI	Student Learning Objective	3	4	5
Personal core ethical values impact the health of oneself and others.	2.2.5.C.1 Describe character traits and core ethical values such as trustworthiness, responsibility, respect, caring, justice, fairness, civic virtue, and citizenship.	THIRD GRADE: Character Education Resources	I		

Character building is influenced by many factors both positive and negative, such as acceptance, discrimination, bullying, abuse, sportsmanship, support, disrespect and violence.		FOURTH GRADE: Character Education Resources	D	
		FIFTH GRADE: Model the "Six Pillars of Character"		I
2.2.5.C.2 Discuss how an individual's character positively impacts individual and group goals and success.		THIRD GRADE: Role play character and values situations	I	
		FOURTH GRADE: TEAM-Together Everyone Achieves More material	D	
		FIFTH GRADE: List qualities of leaders and roles models Character Education Resources		I

D. Advocacy and Service					
Content Statement	CPI	Student Learning Objective	3	4	5
Provide an opportunity to have a positive impact on the lives of self and others.	2.2.5.D.1 Describe and demonstrate the characteristics of an effective leader.	THIRD GRADE: Discuss leadership qualities	I		
		FOURTH GRADE: List leadership characteristics		D	
		FIFTH GRADE: Role play situations emphasizing leadership			I
	2.2.5.D.2 Acknowledge the contributions of group members and choose appropriate ways to motivate them and celebrate their accomplishments.	THIRD GRADE: Display appropriate group work ethic	I		
		FOURTH GRADE: Demonstrate teamwork with classmates		D	
		FIFTH GRADE: Relate qualities of leadership to health and safety			I
	2.2.5.D.3 Demonstrate respect for the	THIRD GRADE:	I		

	opinions and abilities of group members.	Display respect and tolerance of others			
		FOURTH GRADE: Discuss and plan a group project Discuss health and safety issues		D	
		FIFTH GRADE: Work cooperatively with classmates on projects			
	2.2.5.D.4 Develop and articulate group goals.	THIRD GRADE: Summarize group goals and objectives.	I		
		FOURTH GRADE: Create a plan and organize resources to aid the plan		D	
		FIFTH GRADE: Present and discuss group results			I
	2.2.5.D.6 Discuss laws and regulations created to enhance wellness.	THIRD GRADE: Explain laws that promote health and/or safety	I		
		FOURTH GRADE: Discuss laws and regulations that are created to enhance wellness		D	
		FIFTH GRADE: Discuss laws affecting health and safety			I

E. Health Services and Information					
Content Statement	CPI	Student Learning Objective	3	4	5
Communicating health needs to trusted adults and professionals assists in the prevention, early detection, and treatment of health problems.	2.2.5.E.1 Describe health and fitness services provided in the school and community	THIRD GRADE: Report on a variety of health and safety services.	I		
		FOURTH GRADE: List and discuss health and safety services provided in the school and the community		D	
		FIFTH GRADE: Compare/contrast health-fitness services and resources			I
	2.2.5.E.2 Describe and demonstrate how to seek help for a variety of health and fitness concerns.	THIRD GRADE: List career choices in health and fitness.	I		

		FOURTH GRADE: Discuss and describe a variety of health and fitness concerns	D	
		FIFTH GRADE: Advocate for safe and healthy practices		I
	2.2.5.E.2 Discuss wellness and fitness careers.	THIRD GRADE: Discuss health and fitness career	I	
		FOURTH GRADE: Compare/contrast career choices/requirements	D	
		FIFTH GRADE: Analyze fitness health career opportunities		I
		•		

I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

Third, Fourth, Fifth HEALTH AND PHYSICAL EDUCATION PROFICIENCIES AND ELABORATIONS

2.3 Drugs and Medicines: All students will acquire knowledge about alcohol, tobacco, other drugs, and medicines and apply these concepts to support a healthy, active lifestyle

A. Medicines					
Content Statement	CPI	Student Learning Objective	3	4	5
Medicines come in a variety of forms (prescription medicines, over-the-counter medicines,	2.3.5.A.1 Distinguish between over-the-counter and prescription medicines.	THIRD GRADE: Contrast OTC and prescription medications	I		

medicinal supplements), are used for numerous reasons, and should be taken as directed in order to be safe and effective.								
				FOURTH GRADE: Contrast OTC and prescription drugs			D	
				FIFTH GRADE: Explain health concerns when choosing medicines				I
	2.3.5.A.2 Identify commonly used medicines and discuss why they are used.			THIRD GRADE: Describe safe use of medicines		I		
				FOURTH GRADE: List important dangers of misuse of medicines			D	
				FIFTH GRADE: Discuss the effects of individual medications on the body				I
	2.3.5.A.3 Discuss the importance of taking medicines as ordered, not sharing medicines with others, and reporting any side effects to a trusted adult.			THIRD GRADE: Explain uses, misuse and abuse of medications Describe importance of doctor's prescription or supervision		I		
				FOURTH GRADE: Explain safeguards when using medicines			D	
				Explain how to recognize potential side effects				
				FIFTH GRADE: Describe health and safety concerns of using medicines				I
				•				

I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

B. Alcohol, Tobacco, and Other Drugs

Content Statement	CPI	Student Learning Objective				
		3	4	5		
Use of drugs in unsafe ways is dangerous and harmful.	2.3.5.B.1 Explain why it is illegal to use or possess certain drugs/substances.					
		I				
					D	
						I
	2.3.5.B.2 Describe the short- and long-term physical effects of tobacco use.					
		I				

		FOURTH GRADE: Explain health concerns surrounding tobacco use		D	
		FIFTH GRADE: Analyze the negative effects of tobacco on health and wellness			I
	2.3.5.B.3 Discuss the impact of second-hand /passive smoke on the health of non smokers.	THIRD GRADE: Classify harmful effects of tobacco on society	I		
		FOURTH GRADE: Discuss the harmful effects of second-hand /passive smoke on nonsmokers		D	
		FIFTH GRADE: Demonstrate good health practices concerning tobacco			I
	2.3.5.B.4 Identify the short-and long-term physical and behavioral effects of alcohol use and abuse.	THIRD GRADE: Discuss the harmful effects of alcohol	I		
		FOURTH GRADE: Show negative effects of alcohol on the body		D	
		FIFTH GRADE: Discuss negative effects of alcohol on the body			I
	2.3.5.B.5 Identify the physical and behavioral effects of marijuana use.	THIRD GRADE: Explain the hazards of illegal drug use	I		
		FOURTH GRADE: Classify effects of drug use on the body		I	
		FIFTH GRADE: Classify drugs by category			I
	2.3.5.B.6 Explain that brain damage, lung damage, and death can occur from inhaling certain substances, such as solvents, propellants, and medical gases.	THIRD GRADE: Discuss the physiological effects of drug use Classify dangerous and harmful substances	I		
		FOURTH GRADE: Analyze the physiological effects of drug use List dangerous chemicals in the world		I	
		FIFTH GRADE: Show negative effects of individual drugs Present information on drugs			I

C. Dependency, Addiction, and Treatment				
Content Statement	CPI	Student Learning Objective		
		3	4	5

Substance abuse is caused by a variety of factors.	2.3.5.C.1 Discuss signs that a person might have a problem with the use of alcohol, tobacco, and other drugs.	THIRD GRADE: Explain problems related to substance abuse	I	
		FOURTH GRADE: Discuss related negative behaviors of drugs		D
		FIFTH GRADE: Explain the effects of drug use on the body Relate drug use to HIV/AIDS, hepatitis, and other health conditions		I
	2.3.5.C.2 Identify where individuals with a substance abuse problem can get help.	THIRD GRADE: List resources for substance abuse problems	I	
		FOURTH GRADE: Categorize health services for dependency and addiction		I
		FIFTH GRADE: Discuss available resources to help quit substance abuse		I
	2.3.5.C.3 Differentiate among drug use, abuse, and misuse.	THIRD GRADE: Contrast and explain use, misuse, and abuse	I	
		FOURTH GRADE: State symptoms of use/misuse/abuse of drugs		D
		FIFTH GRADE: Demonstrate knowledge of use/misuse/abuse of drug Model and advocate substance abuse prevention skills		I
	2.3.5.C.4 Describe how advertising, peers, and adults influences children and teenagers to try alcohol, tobacco, and other drugs.	THIRD GRADE: State influences of peer and media pressures	I	
		FOURTH GRADE: Discuss effects of social and peer pressure on decisions and choices		D
		FIFTH GRADE: Identify factors and pressures that affect drug use Explain the negative consequences of substance abuse		I

I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

Third, Fourth, Fifth HEALTH AND PHYSICAL EDUCATION PROFICIENCIES AND ELABORATIONS

2.4 Human Relationships and Sexuality: All students will acquire knowledge about the physical, emotional, and social aspects of human relationships and sexuality and apply these concepts to support a healthy, active lifestyle

A. Relationships		Student Learning Objective				
Content Statement	CPI	3	4	5		
The family unity encompasses the diversity of family forms in contemporary society.	2.4.5.A.1 Describe different kinds of families and discuss how families can share love, values, and traditions, provide emotional support, and limits.	I				
			D			
				I		
	2.4.5.A.2 Compare the roles, rights, and responsibilities of various family members.	I				
			D			
				I		
	2.4.5.A.3 Discuss ways that families adjust to change as in the nature or structure of the family>	I				
			D			
				I		
	2.4.5.A.4 Discuss how culture and tradition influence personal and family development.	I				

		FOURTH GRADE: Explain various types of family groups		D	
		FIFTH GRADE: Role play a variety of situations			I
	2.4.5.A.5 Discuss factors that support healthy relationships with friends and family.	THIRD GRADE: Identify ways to support family and friends	I		
		FOURTH GRADE: List factors affecting friendship and relationships		D	
		FIFTH GRADE: Discuss/debate factors that affect friendships and relationships			I
	2.4.5.A.6 Describe the characteristics of a friend.	THIRD GRADE: List health characteristics of friendships	I		
		FOURTH GRADE: List qualities that comprise friendship		D	
		FIFTH GRADE: Chart qualities admired or found in a friend			I
	2.4.5.A.7 Describe appropriate ways to show affection and caring.	THIRD GRADE: Discuss proper ways to show affection	I		
		FOURTH GRADE: Role play behavior skills to demonstrate proper ways to demonstrate caring and affection		D	
		FIFTH GRADE: Discuss and role play safe dating practices Examine different types of peer relationships			I

I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

B. Sexuality

Content Statement	CPI	Student Learning Objective	3	4	5
Puberty is the period of sexual development, determined primarily by heredity, in which the body becomes physically able to produce children.	2.4.5.B.1 Describe the physical, social, and emotional changes that occurring at puberty.	THIRD GRADE: List changes that occur during puberty.	I		
		FOURTH GRADE: Explain changes that occur in puberty		I	
		FIFTH GRADE: Explain the effects of puberty on adolescents			I
	2.4.5.B.2 Discuss why puberty begins and ends at different ages for different people.	THIRD GRADE: Discuss how and when puberty occurs.	I		
		FOURTH GRADE: Discuss the changes of puberty on the body Describe the process of puberty and explain why everyone is affected differently		I	
		FIFTH GRADE: Explain how adolescents teens develop differently			I

Third, Fourth, Fifth HEALTH AND PHYSICAL EDUCATION PROFICIENCIES AND ELABORATIONS

2.5 Motor Skill Development

A. Movement Skills and Concepts					
Content Statement	CPI	Student Learning Objective	3	4	5
Understanding of fundamental concepts related to effective execution of actions provides the foundation for participation in games, sports, dance and recreational activities.	2.5.5.A.1 Perform movements skills with developmentally appropriate form in both isolated and applied settings.	<p>THIRD GRADE:</p> <p>Model and explain: Motor skills Loco-motor movements</p>	I		
		<p>FOURTH GRADE:</p> <p>Demonstrate proficiency in the following: Motor Skills Loco-motor movements State and strength movements</p>		D	
		<p>FIFTH GRADE:</p> <p>Demonstrate proficiency in a variety of movement skills</p>			I
	2.5.5.A.2 Demonstrate smooth transitions between sequential movement skills used in applied settings. (e.g. Creative dance, gymnastic routines, trap-dribble-shoot)	<p>THIRD GRADE:</p> <p>Model and explain: Manipulate objects Mature movements Coordinate movement with others</p>	I		
		<p>FOURTH GRADE:</p> <p>Demonstrate proficiency in the following: Interpretive movements</p>		D	
		<p>FIFTH GRADE:</p>			I

			Modify movement in response, to a stimulus: Music, partner, other players			
	2.5.5.A.3 Demonstrate weight transfer, balance, coordination, and agility while employing various movement skills.		THIRD GRADE: Working with a partner or two Display agility, flexibility, and fluidity	I		
			FOURTH GRADE: Demonstrate proficiency in the following: Agility, flexibility, and balance		D	
			FIFTH GRADE: Analyze and explain movement components such as balance, agility, coordination, and weight transfer in relationship to movement skills.			I
	2.5.5.A.4 Employ various rhythms, tempos, musical styles, relationships, directions, pathways, speeds, and levels during movement.		THIRD GRADE: Change heights or levels and speeds	I		
			FOURTH GRADE: Demonstrate proficiency in the following: Change speeds, levels, and pathways		D	
			FIFTH GRADE: Respond to cues by modifying movement Break skills down into steps or parts			I
	2.5.5.A.5 Modify and adapt movement skills in relation to body parts (e.g. clapping over one's head), other participants (e.g. dance partner, team mate), objects, and boundaries.		THIRD GRADE: Display the following capabilities: Throwing, catching, striking, kicking, Blocking, attacking, defending, teamwork, Sportsmanship, creation, self-expression, Innovation, interpretation.	I		
			FOURTH GRADE: Control an object by oneself/with others Adjust movements in relationships to others/objects		D	
			FIFTH GRADE: Modify movement in relationship to others			I
	2.5.5.A.6 Respond appropriately to visual and verbal cues during physical activity.		THIRD GRADE: Responding to movement cues	I		
			FOURTH GRADE: Modify and adapt movements on cue		D	
			FIFTH GRADE: Respond to cues by modifying movement			I
	2.5.5.A.7 Correct movement errors in response to feedback and explain how the change improve movements.		THIRD GRADE: Respond to verbal, visual and audio movement cues Correct errors to improve movement	I		
			FOURTH GRADE: Modify movements as situation warrants Alter movements on cue or from coaching		D	
			FIFTH GRADE: Modify movement in response to a stimulus			I
	2.5.5.A.8 Apply a learned skill to another movement setting.		THIRD GRADE: Apply skills learned to other movement or activity	I		

		Explain special considerations of personal, general and athletic space in activities				
		FIFTH GRADE: Varying the movements displaying use of the following: Personal, general and team space				I
	2.5.5.A.15 Explain how a movement skill can be used in another movement setting.	THIRD GRADE: Interchange movements with specificity Relate specific movements to other setting.		I		
		FOURTH GRADE: Demonstrate movement skills in a variety of setting			D	
		FIFTH GRADE: Demonstrate proficiency of movement skills in a variety of settings				I
	2.5.5.A.17 Give examples of verbal and visual cues used to improve movement skill performance.	THIRD GRADE: List and describe verbal and visual cues used to improve performance.		I		
		FOURTH GRADE: Use verbal and visual cues to improve performance of self and others			D	
		FIFTH GRADE: Describe and discuss ways verbal and visual cues can influence performance				I
	2.5.5.A.16 Define and use skill and activity-specific vocabulary.	THIRD GRADE: Display use of proper terminology.		I		
		FOURTH GRADE: Display appropriate knowledge of movement terms			D	
		FIFTH GRADE: Display knowledge of appropriate terminology and vocabulary in activity specific setting				I

I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

B. Strategy

Content Statement	CPI	Student Learning Objective	3	4	5
Offensive, defensive, and cooperative strategies are applied in most games, sports, and other activity situations.	2.5.5.B.1 Explain and demonstrate the use of simple strategies, including player positioning, faking and dodging, and defending space.	THIRD GRADE: Demonstrating basics of defending and attacking. Model invasion games and teamwork. Incorporate team building strategies.	I		
		FOURTH GRADE: Display game specific strategies during play Show knowledge of offensive/defensive tactics		I	
		FIFTH GRADE: Exhibit knowledge of strategies and concepts of offense, defense, and cooperative activities			I

C. Sportsmanship, Rules, Safety

Content Statement	CPI	Student Learning Objective	3	4	5

Practicing appropriate and safe behaviors while participating in and viewing games, sports, and other competitive events contribute to enjoyment of the event.	2.5.5.C.1 Discuss the characteristics of good sportsmanship and demonstrate appropriate behavior as both a player and an observer during physical activity.	<p>THIRD GRADE: Character Education Resources Model proper sportsmanship Explore a variety of low organized games</p>	I	
		<p>FOURTH GRADE: Character Education Resources Brainstorm ways to show sportsmanship Exhibit teamwork and sportsmanship to others</p>	D	
		<p>FIFTH GRADE: Character Education Resources List ways to participate and enjoy physical activities</p>		I
	2.5.5.C.2 Describe activity-specific rules, explain their importance for the safety and enjoyment of participants, and follow the rules during physical activity.	<p>THIRD GRADE: Display safety rules at all times Define and respect personal space Allow students to referee own games Teach games playable at recess Organize team building activities. Low organized games with team responsibilities</p>	I	
		<p>FOURTH GRADE: Display safe and fair play during activities Demonstrate knowledge of the rules Self, peer, and team assess</p>		D
		<p>FIFTH GRADE: Exhibit teamwork and sportsmanship</p>		I
	2.5.5.C.3 Describe and demonstrate ways to handle and care for equipment safely and responsibly.	<p>THIRD GRADE: Display ways to care and handle equipment safety</p>	I	
		<p>FOURTH GRADE: Model respect for self, others, and equipment</p>		D
		<p>FIFTH GRADE: Demonstrate knowledge of good safety practices</p>		I

I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

Third, Fourth, Fifth HEALTH AND PHYSICAL EDUCATION PROFICIENCIES AND ELABORATIONS

2.6 Fitness

A. Fitness and Physical Activity		3	4	5	
Content Statement	CPI	Student Learning Objective	3	4	5
Each component of fitness contributes to personal health as well as motor skill performance.	2.6.5.A.1 Discuss the physical, social, and emotional benefits of regular physical activity.	THIRD GRADE: Explain the value of physical fitness and activity			
		FOURTH GRADE: Categorize benefits of physical activity			
		FIFTH GRADE: List wellness benefits of regular exercise			
	2.6.5.A.2 Explain each component of health-related and skill-related fitness and explain how specific activities develop each component.	THIRD GRADE: Discuss and demonstrate health related and skill related fitness concepts in specific activities			
		FOURTH GRADE: Identify various life time activities Relate physical activity to wellness			
		FIFTH GRADE: Compare and contrast skill/health related fitness			
	2.6.5.A.3 Describe how body systems respond to vigorous exercise.	THIRD GRADE: Model activities that display the following: Agility, flexibility, strength, endurance, Working/recovering heart rate. Display pedometers and heart rate monitors			

		FOURTH GRADE: Evaluate fitness using heart rate, pedometers, and BMI.			
		FIFTH GRADE: Describe positive health consequences of activity. Calculate vital personal fitness data and display			
	2.6.5.A.4 Discuss factors such as heredity, training, and diet that influence fitness.	THIRD GRADE: Discuss how heredity, training, and diet influence fitness.			
		FOURTH GRADE: Describe how/why heredity, training, and diet influence fitness			
		FIFTH GRADE: Describe factors impacting fitness/performance			
	2.6.5.A.5 Describe how technology has improved fitness activities.	THIRD GRADE: Construct favorite activity			
		FOURTH GRADE: Create fitness plan to enhance health			
		FIFTH GRADE: Research technology in health, safety and fitness			

Accommodations

English Language Learners	Special Education Students	Students at Risk of School Failure	Gifted Students
<ul style="list-style-type: none"> • Provide various "minds-on" activities • Provide examples of a completed assignment to model correct format • Assignments and directions should be printed on the board • Incorporate visuals- gestures, props, pictures, graphic organizers and anchor charts • Provide a word wall of key words 	<ul style="list-style-type: none"> • Provide various "minds-on" activities • Provide examples of a completed assignment to model correct format • Assignments and directions should be printed on the board • Use visual or multi-sensory materials • Incorporate visuals- gestures, props, pictures, graphic organizers and anchor charts 	<ul style="list-style-type: none"> • Provide various "minds-on" activities • Assignments and directions should be printed on the board • Use visual or multi-sensory materials • Provide a word wall of key words • Scaffold and model expected outcomes • Incorporate visuals- gestures, props, pictures, graphic 	<ul style="list-style-type: none"> • Provide various "minds-on" activities • Allow students to explore concepts in depth and encourage independent studies or investigations • Invite students to explore different points of view on a topic of study and compare the two • Provide learning centers where children can expand on concepts • Ask students higher level questions that require students to look into causes, experiences, and facts to draw conclusions or make connections to

<ul style="list-style-type: none"> • Scaffold and model expected outcomes • Allow extra time when completing assignments • Provide academic support assistance 	<ul style="list-style-type: none"> • Provide a word wall of key words • Scaffold and model expected outcomes • Allow extra time when completing assignments • Break large amounts of information or instructions into smaller segments • Provide academic support assistance 	<p>organizers and anchor charts</p> <ul style="list-style-type: none"> • Provide academic support assistance 	<p>other areas of learning</p> <ul style="list-style-type: none"> • If possible, compact curriculum to allow gifted students to move more quickly through the material • Provide accelerated homework and assignments • Provide academic support assistance
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RESOURCES

TEXT(S): 4th grade: Totally Awesome Health Textbook
5th grade: Totally Awesome Health Textbook

Books: - Stop Bullying Now: Take a Stand. Lend a Hand (grades 3-5)

- Wellness Rules in New Jersey Schools

-Model School Nutrition Policy: Resources and Guidelines

-New Jersey's Quick Steps to Fruits & Vegetables Toolkit

videotapes/DVDs: - The Great Smoke Detective (video and worksheets, grades 3-5)

-About You: Puberty and stuff (separate boys and girls video) (5th grade only)

- The Inside Story: Body Systems: A Closer Look (grade 3-5)

-Good Choices...Bad Choices: Learning To Avoid Peer Pressure (grade 3-5)

-Magic School Bus: For Lunch (grade 3-4)

-Magic School Bus: Inside Ralphie (grade 3-4)

-Magic School Bus: Flexes it Muscles(grade 3-4)

Positive Promotion Workbooks/Workbooks:

-Positive Promotions: 100 Ways to Shoe Good Character (grades 3-4)

-Positive Promotions: Believe in Yourself, Achieve Your Dreams, Set Goals and Succeed

Drug Free (grade 3)

- Positive Promotions: Respect Yourself: Don't Do Drugs (grade 4)
- Positive Promotions: United We Stand For a Drug-Free Land (grade 3)
- Positive Promotions: Let's Learn About Emergency First Aid (grades 4-5)
- Positive Promotions: What to Do in An Emergency: a kids Guide (3-5 pocket guide)
- Positive Promotions: What To Do in An Emergency (grade 3)
- Positive Promotions: Have a Safe Summer (grade 3)
- Positive Promotions: Be Smart... Don't Start Using Tobacco (grade 3)
- Positive Promotions: 101 Things to Know About Tobacco (grade 4-5)
- Positive Promotions: Drug Education Slide Guide (grade 4-5)
- Positive Promotions: My Health Care Buddies (grade 3)

- Magazine(s):** -Scholastic: Ask, Listen, Learn: Kids and Alcohol Don't Mix (Part 1 & 2, grade 5)
- Kids Discover: BONES: YUMMY, MUMMY MEDICINE (grades 3-5)
 - MY BODY (grades 3-5)
 - Weekly Reader: Staying Healthy (grades 3-4)
 - Weekly Reader: Staying Healthy The Body Dealing with Disease, Harmful
 - Current Health 1: Attack of the Killer Breath
 - Current Health 2: Alternative Medicine: A Different Path to Health
 - Bucks County Courier Times: Just Don't Do It: Staying Away from Drugs
 - Current Health 2: Image Isn't Everything, Don't be a slave to the mirror!
 - Current Health 2: The Teen Brain
 - Current Health 1: Ready for Your CLOSE-UP? What you need to know about your mouth.
 - Current Health 2: Smokeless Tobacco: Just as Bad
 - Current Health 2: Sibling Competition Keeping it Fair, Keeping it Fun
 - Current Health 2: The True Value of Friendship
 - Current Health 1: Connections: How Online Friends Fit Into Your Real World
 - Current Health 1: Put on a Happy Face! Great Ways to Brighten your mood

- Current Health 1: Pets, Why They Make Us Happy
- Current Health 1: Giving Back, Making the world a better place
- Current Health 2: Privacy Online, How Much Should You Reveal?

Classroom Materials: Mult-Activities Human Body Sheets with spinner (game)

Teacher Resource File: - Make it Work! BODY The Hands on Approach to Science

Substances, Being Well and Feeling Good

- Science Action Labs: Health Science by Ed Shevick
- American Girl Library: The Care & Keeping of You (The Body Book for Girls)
- Stop Bullying Now: Take a Stand. Lend a Hand Resource Kit

Books: Germs Make Me Sick by Melvin Berger (grades 4)

Film Strip: The Magic School Bus: Inside the Human Body (grade 3)
 Appropriate Internet Resources including many musical current events

Websites:

1.1 WELLNESS:

- www.discoveryhealth.com
- www.kidshealth.org
- www.healthfinder.gov
- www.bodyandmind
- www.mypyramid.gov
- www.dole5aday.com
- www.henrythehand.com
- www.cdc.gov

1.2 INTEGRATED SKILLS:

- www.healthiergeneration.org
- www.healthyschools.net
- <http://goodcharacter.com>
- www.passport2play.com
- www.healthwindows.org
- www.dosomething.org

1.3 DRUGS AND MEDICINE:

- www.tobaccofree.org
- www.americanheart.org
- <http://fhmedicineplus.gov/>
- www.kidshealth.org

www.health.org
www.chef.org

2.4 HUMAN RELATIONSHIPS AND SEXUALITY

www.bodyandmind
www.healthteacher.com
[www.urbanlegends@about.com](mailto:urbanlegends@about.com)
www.answer.rutgers.edu
www.cdc.gov/features/healthykids

2.5 MOTOR SKILL DEVELOPMENT

www.bodyandmind
www.naspe.org
www.pelinks4u.org
www.humanikinetics.org
www.aahperd
www.moveingandlearning.com/
www.pesoftware.com

2.6 FITNESS

www.fitness.gov
www.pcentral
www.teachers.tv/getphysical
www.greatactivities.net
www.kaboom.org
www.teachpe.com/

**Beverly City School
Healthy and Physical Education
GRADES 6-8**

**Sixth, Seventh, and Eighth
HEALTH AND PHYSICAL EDUCATION
PROFICIENCIES AND ELABORATIONS**

2.1 Wellness: All students will acquire health promotion concepts and skills to support a healthy, active lifestyle.

21st Century: The Sixth through Eighth Grade focus will be on skills that demonstrate knowledge of principles and concepts for effective rhythmic motor development and strategies of physical activities. These projects will identify the personal, physiological, health and fitness benefits of participating in a variety of physical activities and healthy choices. These skills will assist in developing skills, acquiring knowledge, and achieving health and fitness goals in life.

A. Personal Growth and Development

Content Statement	CPI	Student Learning Objective	6	7	8
Staying healthy is a lifelong process that includes all dimensions of wellness.	2.1.8.A.1 Discuss the physical, social, emotional, and intellectual dimensions of wellness.	SIXTH GRADE: Examine why and what causes these changes for healthy growth.	I		
		SEVENTH GRADE: List ways to have Totally Awesome Health. Make a Behavior Contract Become a Health Literate Person		D	
		EIGHT GRADE: List ways to have Totally Awesome Health Discuss the Wellness Scale Develop a Behavior Contract/Goal			C
Developing and maintaining wellness requires ongoing evaluation of factors impacting health and modifying lifestyle behaviors accordingly.	2.1.8.A.2 Describe the appropriate use of healthcare and personal hygiene products.	SIXTH GRADE: Identify body cleanliness and grooming (skin, hair, and nails) to promote self-esteem. Plan a camping trip and list products you would bring.	I		
		SEVENTH GRADE: Describe how to care for your teeth, eyes and ears etc List good grooming habits for care of your body. Bring in a sample product container to compare and contrast products uses.		D	
		EIGHTH GRADE: List and describe the different products men and women would use for healthy hygiene. Discuss how advertisements try to lure adolescents to purchase their products.			C
	2.1.8.A.3 Discuss how health data, such as blood pressure, body composition, and cholesterol, can be used to assess and improve wellness.	SIXTH GRADE: List types of health data that is given during a doctors appointment or tests that a doctor can do to gauge health issues.	I		
		SEVENTH GRADE: Discuss signs and symptoms of disease and ways to improve wellness. List Health tests and ways to prevent diseases.		I	
		EIGHTH GRADE: Explain how poor wellness examines can influence our body. How			D

		does the body react to poor choices in diet, exercise, etc...				
	2.1.8.A.4 Compare and contrast body systems, their parts and functions, and explain that body systems must work together to ensure wellness.	SIXTH GRADE: Describe the systems of the body and how they work to support body health.				
		SEVENTH GRADE: Describe how different systems work together and the effects they have on each other.				
		EIGHTH GRADE: Describe diseases in certain body systems and how they can be treated.				D
	2.1.8.A.5 Discuss how heredity and physiological changes contribute to an individual's uniqueness.	SIXTH GRADE: Discuss how heredity plays a part in our body composition and health issues.				
		SEVENTH GRADE: List types of things that we inherit from our family (body type, eye color, diseases and other characteristics). What make a person unique???				
		EIGHTH GRADE: Explain risk factors that we can inherit from our family. Discuss family health history and why it's important to know.				D

I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

B. Nutrition

Content Statement	CPI	Student Learning Objective	6	7	8
Eating patterns are influenced by a variety of factors.	2.1.8.B.1 Compare food choices based on nutrient content and value, calories, and cost and create a healthy meal plan.	SIXTH GRADE: Discuss the importance of the basic six nutrients (i.e. carbohydrate, fat, protein, vitamin, mineral, and water).			
		SEVENTH GRADE: Identify ways to plan health meals while factors influence you.		D	
		EIGHTH GRADE: Explain what the community has done to improve nutrition in the schools.			D
	2.1.8.B.2 Analyze nutrition information on food packages and labels.	SIXTH GRADE: List information that is listed on food packages and why they are important.			
		SEVENTH GRADE: Explain information that is on a food label, what is the correct amount of have daily, why we need to look at food labels.		D	
		EIGHTH GRADE: Explain information that is listed on a food label, what is the correct amount in each category, why it's important to review		D	

		information, and design a food/food label that would be healthy to purchase and consume.				
	2.1.8.B.3 Discuss the short-and-long-term benefits and risks associated with nutritional choices.	SIXTH GRADE: Identify short-term and long-term risks/benefits associated with nutritional choices. SEVENTH GRADE: List diseases that could develop if nutritional choices are unhealthy. EIGHTH GRADE: Explain, list, identify short-term and long-term diseases associated with an unhealthy. How they can be prevented or changed. Explain, list, identify short-term and long-term benefits associated with a healthy diet.	I			
				I		
						D

C. Diseases and Health Conditions		Student Learning Objective	6	7	8
Content Statement	CPI				
The early detection and treatment of diseases and health conditions impact one's health.	2.1.8.C.1 Compare and contrast methods used to diagnose and treat diseases and health conditions.	SIXTH GRADE: List types of procedures a health care facility would perform to detect diseases. SEVENTH GRADE: Identify types of healthcare facilities and ways to select a healthcare provider. List types of procedure a health care facility would perform to detect diseases or illness. EIGHTH GRADE: Explain preventive health measures, immunization, and treatment in prevention.	I		
The prevention and control of diseases and health conditions are affected by many factors.	2.1.8.C.2 Differentiate among communicable, non-communicable, acute, chronic, and inherited diseases and health conditions.	SIXTH GRADE: Explain how body defenses protect against pathogens. SEVENTH GRADE: Identify ways to recognize and manage chronic health conditions. EIGHTH GRADE: List/chart health behaviors needed to change, practice, and	I	I	D

		reduce the risk of exposure to disease.				
	2.1.8.C.3 Compare and contrast diseases and health conditions prevalent in adolescents, including asthma, obesity, and diabetes, Lyme disease, STDs, and HIV/AIDS.	SIXTH GRADE: List and explain diseases, illness, and other health conditions that a prevalent for adolescence.				
		SEVENTH GRADE: Explain and discuss types of diseases, illness, and other health conditions adolescents should be concerned about. Ways to prevent and treat.				
		EIGHTH GRADE: Identify, discuss, and explain how to prevent adolescent health conditions. Discuss how resistant skills, proper diet, prevention strategies, and getting quick treatment can decrease diseases.				D
	2.1.8.C.4 Discuss the use of public health strategies to prevent diseases and health conditions.	SIXTH GRADE: List how the public prevents diseases and other health conditions.				
		SEVENTH GRADE: List public health strategies that help prevent diseases				
		EIGHTH GRADE: List public health strategies that help prevent diseases				D
	2.1.8.C.5 Compare and contrast forms of mental illness such as phobias, anxiety and panic disorders, and depression.	SIXTH GRADE: Define/describe phobia, anxiety, panic disorders, and depression.				
		SEVENTH GRADE: Describe and discuss different types of mental illnesses, symptoms/characteristics, and treatment solutions..				
		EIGHTH GRADE: Examine different types of mental illness and list characteristics and treatment solutions available. Examine the types of mental illnesses that affect adolescents more frequently.				I

D. Safety							
Content Statement	CPI	Student Learning Objective			6	7	8
Identifying unsafe situations and choosing appropriate ways to reduce or eliminate risks contributes to the safety	2.1.8.D.1 Compare and contrast the incidence and characteristics of intentional and unintentional injuries in adolescents.	SIXTH GRADE: List and discuss injuries that occur intentionally. List characteristics of intentionally injuries by adolescents. List and discuss unintentionally injuries and characteristics that					

of self and others.		occur in adolescents.				
		SEVENTH GRADE: Describe characteristics of intentional injuries that occur in adolescence. Describe characteristics of unintentional injuries that occur in adolescence.			I	
		EIGHTH GRADE: Explain the characteristics of intentional and unintentional injuries that occur in adolescence. Describe warning signs for possible intentional injuries and how they can be prevented				D
Applying first-aid procedures can minimize injury and save lives.	2.1.8.D.2 Analyze the short- and long- term impacts of injuries on individuals and families and develop strategies to reduce the incidence of such injuries.	SIXTH GRADE: Describe the physical, emotional, and social affects that injuries have on individuals.		I		
		SEVENTH GRADE: Describe protective factors to reduce the risk of injuries in the school, home, and community.			D	
		EIGHT GRADE: Demonstrate techniques for injuries, and list the warning signs of an injury (RICE, Heimlich)				D
Evaluating the potential for injury prior to engaging in unhealthy/risky behaviors impacts choices.	2.1.8.D.3 Demonstrate and assess basic first aid procedures, including victim and situation assessment, and choking, and care of minor cuts, sprains, and bleeding.	SIXTH GRADE: Demonstrate first aid techniques used in basic first aid. Discuss victim and situation assessment. Demonstrate how to help a choking victim and caring for cuts, sprains, and bleeding.		I		
		SEVENTH GRADE: Demonstrate first aid techniques used in basic first aid. Describe victim and situation assessment. Demonstrate how to help a choking victim, caring for different types of cuts, sprains, bleeding etc....			D	
		EIGHTH GRADE: Demonstrate first aid techniques used in basic first aid. Describe victim and situation assessment. Demonstrate how to help a choking victim, caring for different types of cuts, sprains, bleeding etc....				D
	2.1.8.D.4 Discuss the physical, social, and emotional impacts of all forms of abuse and discuss what to do if any form of abuse is suspected or occurs.	SIXTH GRADE: Define the 3 types of abuse and discuss what to do if abuse is suspected.		I		

		SEVENTH GRADE: List and define the 3 types of abuse. Explain the impact each has on a person. Identify ways to deal with abuse if it is suspected.	I	
		EIGHTH GRADE: List and define the 3 types of abuse. Explain impact each has on a person. List characteristics an adolescent might exhibit if being abused. Identify the resources that can help an abused individual.		D

E. Social and Emotional Health				
Content Statement	CPI	Student Learning Objective	6	7
Social and emotional development impacts all components of wellness.	2.1.8.E.1 Examine how personal assets (e.g. self-esteem, positive peer relationships) and protective factors (e.g. parental involvement) support health social and emotional development.	SIXTH GRADE: Define self-esteem and positive peer relationships. Discuss how peers and parental factors influence self-esteem.	I	
		SEVENTH GRADE: List personal factors that are negatively influenced by low self-esteem and negative peer relationships. Discuss how parental involvement can help social and emotional development.		D
		EIGHTH GRADE: Describe characteristics of an adolescent that has low self-esteem or high self-esteem. List negative effects poor peer relationships can have on an adolescent. List types of support an individual can seek help if needed.		C
Respect and acceptance of individuals regardless of gender, sexual orientation, disability, ethnicity, socioeconomic background, religion, and or culture provide a foundation for prevention and resolution of conflict	2.1.8.E.2 Choose and justify appropriate strategies to deal with conflict, violence, harassment, vandalism, and bullying.	SIXTH GRADE: Identify factors that promote the risk of violence and harassing behaviors.	I	

			SEVENTH GRADE: Examine how a negative or positive environment promotes, protects or hinders an individual's growth.	I	
			EIGHTH GRADE: Report issues and concerns adolescents face during teen years, and provide problem-solving answers to those concerns and questions.		D
Stress management skills impact an individual's ability to cope with different types of emotional situations.	2.1.8.E.3 Describe home, school, and community efforts to prevent conflict, vandalism, bullying, harassment and violence.		SIXTH GRADE: Describe bullying, vandalism, conflict, and violence. Discuss different forms of each.	I	
			SEVENTH GRADE: List and discuss different types of conflict, vandalism, bullying, harassment, and violence. Describe how home, school and the community help prevent such events.	D	
			EIGHTH GRADE: Examine different types of conflict, harassment, bullying, harassment and violence and describe which of each occur more frequently in the home, school or community. Discuss ways to prevent such events in the home, school and community. Where can an adolescent go for help in the home, school and community.		C
	2.1.8.E.4 Describe the physical and emotional signs of stress and the short- and long-term impacts of stress on the human body.		SIXTH GRADE: List signs of physical and emotional stress. Discuss short-term and long-term effects on the body. Develop a plan to manage stress.	I	
			SEVENTH GRADE: Describe situations that may produce stress, describe the body's response to stress, and demonstrate healthy ways to manage stress.	D	
			EIGHTH GRADE: Describe situations that may produce stress, describe the body's response to stress and demonstrate strategies to handle stress in a healthy manner.		C

Sixth, Seventh, and Eighth HEALTH AND PHYSICAL EDUCATION PROFICIENCIES AND ELABORATIONS

2.2 Integrated Skills: All students will develop and use personal and interpersonal skills to support a healthy, active lifestyle

A. Interpersonal Communication					
Content Statement	CPI	Student Learning Objective	6	7	8
Effective communication may be a determining factor in the outcome of health- and safety-related situations.	2.2.8.A.1 Summarize health information from a variety of valid and reliable health resources.	SIXTH GRADE: Evaluate the validity and cost of various health information, products and services.	I		
		SEVENTH GRADE: Discuss the steps to follow to make responsible decisions regarding health issues. 1. Need of information 2. Where to find info 3. Locate and evaluate		I	
		EIGHTH GRADE: List how decisions regarding health behaviors have consequences for one self and others.		D	
Effective communication is the basis for strengthening interpersonal interactions and	2.2.8.A.3 Demonstrate and evaluate the effective use of communication skills, including refusal, negotiation, and	SIXTH GRADE: Describe the 4 levels of communication. Explain how to be an effective listener.	I		

relationships and resolving conflicts.	assertiveness.	List and discuss the ways to Resist Peer Pressure.				
		SEVENTH GRADE: Describe and demonstrate active and reflective listening.		I		
		EIGHTH GRADE: Assess the use of refusal, negotiation, and assertiveness skills and recommend strategies for improvement.				D
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I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

B. Decision-Making and Goal Setting

Content Statement		CPI	Student Learning Objective	6	7	8
Every health-related decision has short- and long-term consequences and affects the ability to reach health goals.	2.2.8.B.1 Demonstrate effective decision making in health and safety situations.		SIXTH GRADE: Explain how to use the Guidelines for Making Responsible Decisions. Explain why you should follow the Guidelines for Making Responsible Decisions. Explain how you can resist peer pressure.	I		
			SEVENTH GRADE: Describe and explain the Guidelines for Making Responsible Decisions. Analyze significant health decisions and discuss how the outcome(s) might be different if a different decision had been made.		D	
			EIGHTH GRADE: Demonstrate and assess the use of decision-making skills in health and safety situations. Describe and explain the Guidelines for Making Responsible Decisions and use them in a variety of situations.			C
	2.2.8.B.2 Analyze the influence of family, peers and the media on health decisions and investigate how conflicting interests may influence decisions and choices.		SIXTH GRADE: Describe how individuals are influenced by others and the media.	I		

		SEVENTH GRADE: Analyze a personal health assessment to determine health strengths and risks.		I	
		EIGHTH GRADE: Describe how the behavior of the family, peers, media, and community affect interpersonal communication.			D
	2.2.8.B.3 Develop strategies to support the achievement of short- and long- term health goals.	SIXTH GRADE: Identify short- and long- term health goals for each life cycle.	I		
		SEVENTH GRADE: Identify factors that support or deter an individual from long-and short-term health goals.		I	
		EIGHTH GRADE: Compare and contrast changes which have occurred during elementary years to the present until now (include physical, social, emotional, and intellectual)			D

C. Character Development

Content Statement	CPI	Student Learning Objective	6	7	8
Personal core ethical values impact the behavior of oneself and others.	2.2.B.C.1 Discuss the characteristics of a role model and how role models influence the personal goals and ethical standards of others.	SIXTH GRADE: Examine realistic and unrealistic role model and their positive and negative impact on preadolescence/adolescence.	I		
Character building is influenced by many factors both positive and negative, such as acceptance, discrimination, bullying, abuse, sportsmanship, support, disrespect and violence.		SEVENTH GRADE: Describe the personal effects of society on character traits (such as honesty, respect, compassion, non-violence, etc.)		I	
Working together toward common goals with individuals of different abilities and from different backgrounds develops and reinforces core		EIGHTH GRADE: List character traits of a positive role model and the values which may be long-term for life time use.			D

ethical values.							
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D. Advocacy and Service							
Content Statement	CPI	Student Learning Objective	6	7	8	7	8
Participation in social and health- or service-organization initiatives have a positive social impact.	2.2.8.D.1 Develop and articulate a group's goals and vision.	SIXTH GRADE: Develop a group goal, articulate groups goal and vision, critique groups success in completing the goal.	I				
Effective advocacy for a health or social issue is based on communicating accurate and reliable research about the issue and developing and implementing strategies to motivate others to address the issue.		SEVENTH GRADE: Describe groups goal, articulate steps the group will take to complete said goal, critique groups success in completing the goal. Discuss any changes group would make if goal was not achieved.		D			
		EIGHTH GRADE: Describe groups goal, articulate steps the group will take to complete said goal, critique groups success or failure in completing the goal. Discuss and modify goal if needed to be successful.					C
	2.2.8.D.2 Discuss how individuals can make a difference by helping others, investigate opportunities for volunteer service, and participate in activities through school or community-based health or service organizations.	SIXTH GRADE: Describe how individuals can influence others in school, family and the community.	I				
		SEVENTH GRADE: Explain how to influence others to make positive choices and work cooperatively with them.				D	
		EIGHTH GRADE: Examine common factors that influence personal health goals.					C

E. Health Services and Information							
Content Statement	CPI	Student Learning Objective	6	7	8	7	8

Health literacy includes the ability to compare and evaluate health resources.	2.2.B.E.1 Categorize health and fitness services available in the school and community and demonstrate how to access them.	<p>SIXTH GRADE: Identify health information, products, and services you need. Locate health information, products and services. Evaluate health information, products, and services. Take action when health information is misleading or your not satisfied with health products/services.</p>	I	
Communicating health needs to trusted adults and professionals assists in the prevention, early detection, and treatment of health problems.		<p>SEVENTH GRADE: Examine sources of health information and health services offered in the community (i.e. physical schools, fitness gyms, YMCA etc.)</p>	I	
		<p>EIGHT GRADE: Examine different careers in health and fitness and the requirements needed.</p>		D

I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

Sixth, Seventh, and Eighth HEALTH AND PHYSICAL EDUCATION PROFICIENCIES AND ELABORATIONS

2.3 Drugs and Medicines: All students will acquire knowledge about alcohol, tobacco, other drugs, and medicines and apply these concepts to support a healthy, active lifestyle

A. Medicines

Content Statement	CPI	Student Learning Objective	6	7	8
Medicines come in a variety of forms (prescription medicines, over-the-counter medicines, medicinal supplements), are used for numerous reasons, and should be taken as directed in order to be safe and effective.	2.3.B.A.1 Discuss factors to consider when choosing an over-the-counter medicine.	<p>SIXTH GRADE: List ways that drugs enter the body. Describe guidelines for using over-the-counter and prescription drugs.</p>	I		
		<p>SEVENTH GRADE: Compare and contrast commonly used over-the-counter medicines. Classify commonly administered medicines and describe the potential side effects of each classification.</p>		I	
		<p>EIGHTH GRADE: Compare and contrast commonly used over-the-counter medicines. Classify commonly administered medicines and describe the potential side effects of each classification.</p>			D
	2.3.B.A.2 Discuss medicines used to treat common diseases and health conditions.	<p>SIXTH GRADE: Describe commonly used over-the-counter drugs and their effect on common ailments.</p>	I		
		<p>SEVENTH GRADE: Examine the different medicines, dosage and their use for common conditions and ailments.</p>		D	
		<p>EIGHTH GRADE: Identify common medicines and possible dangers of using them.</p>			C
	2.3.B.A.3 Discuss the safe administration and storage of over-the-counter and prescription medicines.	<p>SIXTH GRADE: Describe the guidelines for using over-the-counter and prescription drugs.</p>	I		
		<p>SEVENTH GRADE: Compare and contrast commonly used over-the-counter medicines. Recommend safe practices for the use of prescription medicines</p>		F	
		<p>EIGHTH GRADE: Recommend safe practices for the use of prescription medicines.</p>			C

alcohol, tobacco, and other substance abuse problems.	factors that support an individual to quit	their guidelines for quitting drugs.			
		SEVENTH GRADE: Discuss ways to quit using substances and discuss factors that support the ability to quit.		D	
		EIGHTH GRADE: List ways to quit using alcohol, tobacco, and other drugs. Describe possible side effects of each. Discuss support groups that help individuals quit alcohol, tobacco and other drugs.			C
The ability to interrupt a drug dependency/addiction typically requires outside intervention, a strong personal commitment, treatment, and the support of family, friends, and others.	2.3.8.C.3 Discuss factors that contribute to the use and abuse of alcohol, tobacco, and other drugs by adolescents, such as advertising and the media, group pressures, low self-esteem, genetics, and poor role models.	SIXTH GRADE: Explain how the media, peer pressure, self-esteem, genetics, and role models have an effect on drug use/abuse.	I		
		SEVENTH GRADE: Analyze the factors that influence the use and abuse of alcohol, tobacco, and other drugs.		D	
		EIGHTH GRADE: Describe the types of substance abuse and their effect on the body.			C
	2.3.8.C.4 Describe how substance abuse affects the individual and the family and describe ways that family and friends can support a drug-free lifestyle	SIXTH GRADE: Explain how substance abuse can affect the family and list ways the family can offer support to the abuser.	I		
		SEVENTH GRADE: Describe how substance abuse affects the individual, the family, and the community		D	
		EIGHTH GRADE: Explain the effects substance abuse has on the entire family as well as the individual. Explain strategies to support a drug-free lifestyle.			C

I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

Sixth, Seventh, and Eighth HEALTH AND PHYSICAL EDUCATION

PROFICIENCIES AND ELABORATIONS

2.4 Human Relationships and Sexuality: All students will acquire knowledge about the physical, emotional, and social aspects of human relationships and sexuality and apply these concepts to support a healthy, active lifestyle

A. Relationships							
Content Statement	CPI	Student Learning Objective	6	7	8		
Healthy relationships require a mutual commitment.	2.4.8.A.1 Compare and contrast the interconnected and cooperative roles of family members.	SIXTH GRADE: Explain different family structures and how the roles are interconnected. SEVENTH GRADE: Describe the different types of families and the responsibilities regarding the community.	I				
The values acquired from family, culture, personal experiences, and friends impact all types of relationships.				D			
		EIGHTH GRADE: Discuss the responsibilities and the different roles family members play regarding family needs.				C	
	2.4.8.A.2 Describe how peer relationships may change during adolescence.	SIXTH GRADE: Describe peer relationships during adolescence and how they can change over time.	I				
		SEVENTH GRADE: Analyze how relationships evolve over time, focusing on changes in friendships, family, dating relationships, and lifetime commitments such as marriage.			D		
		EIGHTH GRADE: Develop standards for dating situations, such as dating in groups, setting limits, or only dating someone of the same age.				C	

I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

B. Sexuality

Content Statement	CPI	Student Learning Objective	6	7	8
Many significant physical, emotional, and mental growth changes occur during adolescence, but not necessarily at the same rates.	2.4.8.B.1 Describe the individual growth patterns of males and females during adolescence.	<p>SIXTH GRADE: Describe the different growth patterns in girls and boys during adolescence. Label and discuss the changes that occur in boys and girls during puberty. Discuss how adolescences can grow at different rates, everyone is different.</p> <p>SEVENTH GRADE: Explain what changes occur during puberty and explain why (male and female) need to prepare adolescence for adulthood.</p> <p>EIGHTH GRADE: Label, describe, and discuss the male and female reproduction system.</p>	I	D	
Responsible action regarding sexual behavior impact the health of oneself and other.	2.4.8.B.2 Discuss strategies to remain abstinent and resist pressures to become sexually active.	<p>SIXTH GRADE: Examine reasons for not being sexually active, and how adolescences can use responsible decision-making /assertive skills to resist being sexually active.</p> <p>SEVENTH GRADE: Describe the physical, emotional, and social benefits of sexual abstinence and develop strategies to resist pressures to become sexually active.</p> <p>EIGHTH GRADE: Explain how refusal skills can be used to promote abstinence and deal with teenage pressures.</p>	I	D	C
Discussion of topics regarding sexuality requires a safe, supportive environment where sensitivity and respect is show toward all.	2.4.8.B.3 Discuss the possible physical, social, and emotional impacts of adolescent sexual activity.	<p>SIXTH GRADE: Describe the impact of being sexually active can cause physical, social and emotional issues.</p> <p>SEVENTH GRADE: Discuss the potential short-term and long-term physical, emotional, and social impacts of adolescent sexual activity.</p> <p>EIGHTH GRADE: Explain the impact on someone physically, socially, and</p>	I	D	C

Early detection strategies assist in the prevention and treatment of illness or disease.		emotionally if they become sexually active.			
2.4.8.B.4 Describe behaviors that place one at risk for HIV/AIDS, STDS, or unintended pregnancy.		SIXTH GRADE: Explain possible behaviors that can put an adolescent at risk of contracting HIV/AIDS, STDS, and pregnancy. SEVENTH GRADE: Analyze how certain behaviors place one at greater risk for HIV/AIDS, STDS, and unintentional pregnancy. List strategies to abstain from risky behaviors. EIGHTH GRADE: Explain the behaviors that place an adolescent at higher risk of contracting HIV/AIDS, STDS, or unintentional pregnancy. Describe strategies to abstain from these risky behaviors.	I	D	
2.4.8.B.5 Identify sexual feelings common to young adolescents and differentiate between having sexual feelings and acting on them.		SIXTH GRADE: Identify sexual feelings in the adolescent and describe how there is a difference in having them and acting on them. SEVENTH GRADE: Discuss sexual feelings that an adolescent might exhibit and differentiate between having the feelings and acting on those feelings. EIGHT GRADE: Explain sexually feelings . Examine the difference between having sexual feelings and acting on them. What are the possible consequences.	I		C
2.4.8.B.6 Discuss how parents, peers, and the media influence attitudes about sexuality.		SIXTH GRADE: Describe how parents, peers, and the media can influence an adolescence attitude about sexuality. SEVENTH GRADE: Analyze internal and external pressures to become sexually active. EIGHTH GRADE: Explain how parents, peers and the media influence adolescence attitudes about sexuality. Analyze tv shows, movies, books and how they influence teens.	I	D	C

I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

Sixth, Seventh, and Eighth HEALTH AND PHYSICAL EDUCATION PROFICIENCIES AND ELABORATIONS

2.5 Motor Skill Development

A. Movement Skills and Concepts							
Content Statement	CPI	6	7	8	Student Learning Objective	6	7
Understanding of fundamental concepts related to effective execution of actions provides the foundation for participation in games, sports, dance, and recreational activities.	2.5.8.A.1 Demonstrate developmentally appropriate form when using movement skills in applied settings.	I	D	C	SIXTH –EIGHTH GRADE: Combine skills and strategies to participate in regular forms of physical activities.		
Performing movement skills effectively is often based on all individual's ability to analyze one's own performance as well as receive constructive feedback from others.	2.5.8.A.2 Demonstrate the use of force and motion to impact the quality of physical movement.	I	I	D	SIXTH – EIGHTH GRADE: Examine examples, and demonstrate different movements to execute force and motion. Explain factors that influence performance (external and internal)		
Movement skill performance is primarily impacted by the quality of instruction,	2.5.8.A.3 Use visual and verbal cues to improve performance during a physical activity.	I	D	C	SIXTH-EIGHTH GRADE: Improve performance by using visual and verbal cues.		

practice, assessment, feedback and effort.						
	2.5.8.A.4 Apply a learned skill to another movement setting.	SIXTH-EIGHT GRADE: Perform a learned skill in a variety of movement settings.	I	D	C	
	2.5.8.A.5 Perform planned movement sequences based on a theme and using rhythm or music	SIXTH-EIGHTH GRADE: Perform movement sequences and combine balance, weight transfer, and other movement skills to music.	I	D	C	
	2.5.8.A.6 Analyze movement sequences for the proper use of body mechanics and suggest improvements	SIXTH-EIGHTH GRADE: Practice and execute selected games/sport skills to enhance muscular strength and/or endurance	I	D	C	
	2.5.8.A.7 Discuss how practice, regular participation, and appropriate feedback improve performance.	SIXTH-EIGHTH GRADE: Demonstrate competency without a cue in specialized sport/games/skills.	I	I	D	
	2.5.8.A.8 Discuss how movement activities pose opportunities for self-expression, creativity, and teamwork	SIXTH –EIGHTH GRADE: Discuss how activities can be performed to express feelings, emotions, self-expression and teamwork.	I	I	D	

I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

B. Strategy

Content Statement	CPI	Student Learning Objective	6	7	8
There is a relationship between applying effective tactical strategies and achieving individual and team goals when competing in games, sports, and other activity situations.		SIXTH –EIGHTH GRADE: Identify strategies of selected games and sports. Emphasize rules, safety precautions, sportsmanship, and values for each activity. Combine skills, rules, and strategies competently to participate in modified games/sports.	I	D	C

C. Sportsmanship, Rules, Safety

Content Statement	CPI	Student Learning Objective	6	7	8

<p>Practicing appropriate and safe behaviors while participating and viewing games, sports, and other competitive events contributes to enjoyment of the event.</p>	<p>2.5.8.C.1 Compare the roles and responsibilities of participants and observers and recommend strategies to improve behavior, participation, and enjoyment.</p>	<p>SIXTH-EIGHTH GRADE: Understand ground rules and safety precautions cooperatively for an activity in a modified area. Discuss sportsmanship in a variety of sports and cultures. Relate captains/leaders for the variety of physical activities. Describe how the teams are different/similar with new leaders.</p>	I	D	C
<p>Self-initiated behaviors that promote personal and group success include safety practices, adherence to rules, etiquette, cooperation, teamwork, ethical behavior, and positive social interaction.</p>	<p>2.5.8.C.2 Summarize general and special activity rules, describe how they enhance participation and safety and follow them during activities.</p>	<p>SIXTH –EIGHTH GRADE: Identify and apply safety practices doing physical activities during the school environment.</p>	I	D	C

I – Introductory Behavior D – Developing Behavior C – Consistent Behavior M – Maintenance Behavior

Sixth, Seventh, and Eighth HEALTH AND PHYSICAL EDUCATION PROFICIENCIES AND ELABORATIONS

2.6 Fitness

A. Fitness and Physical Activity				
Content Statement	CPI	Student Learning Objective	6	7 8
Knowing and applying a variety of effective fitness principles over time enhances personal fitness level, performance, and health status	2.6.8.A.1 Describe the physical, social, emotional benefits of regular physical activity.	SIXTH-EIGHTH: Recognize the benefits of physical activities as a way of life and their influence on the community.	D	C M
	2.6.8.A.2 Differentiate among activities that improve skill fitness versus health-related fitness.	SIXTH-EIGHTH GRADE: Explain the "fit" fitness? f-frequency i-intensity t-time	I	D C
	2.6.8.A.4 Describe how gender, age, heredity, training, and health behaviors impact fitness.	SIXTH-EIGHTH GRADE: Explain how gender, age, heredity, training and health behaviors affect fitness performance.	I	D C
	2.6.8.A.6 Describe the relationship between physical activity, healthy eating, and body composition.	SIXTH-EIGHTH GRADE: Explain the relationship between physical activity, healthy eating and body composition.	I	I D

Accommodations

English Language Learners	Special Education Students	Students at Risk of School Failure	Gifted Students
<ul style="list-style-type: none"> Provide various "minds-on" activities Provide examples of a completed assignment to model correct format Assignments and directions should be printed on the board 	<ul style="list-style-type: none"> Provide various "minds-on" activities Provide examples of a completed assignment to model correct format Assignments and directions should be printed on the board 	<ul style="list-style-type: none"> Provide various "minds-on" activities Assignments and directions should be printed on the board Use visual or multi-sensory materials Provide a word wall of 	<ul style="list-style-type: none"> Provide various "minds-on" activities Allow students to explore concepts in depth and encourage independent studies or investigations Invite students to explore different points of view on a

<ul style="list-style-type: none"> • Incorporate visuals- gestures, props, pictures, graphic organizers and anchor charts • Provide a word wall of key words • Scaffold and model expected outcomes • Allow extra time when completing assignments • Provide academic support assistance 	<ul style="list-style-type: none"> • Use visual or multi-sensory materials • Incorporate visuals- gestures, props, pictures, graphic organizers and anchor charts • Provide a word wall of key words • Scaffold and model expected outcomes • Allow extra time when completing assignments • Break large amounts of information or instructions into smaller segments • Provide academic support assistance 	<p>key words</p> <ul style="list-style-type: none"> • Scaffold and model expected outcomes • Incorporate visuals- gestures, props, pictures, graphic organizers and anchor charts • Provide academic support assistance 	<p>topic of study and compare the two</p> <ul style="list-style-type: none"> • Provide learning centers where children can expand on concepts • Ask students higher level questions that require students to look into causes, experiences, and facts to draw conclusions or make connections to other areas of learning • If possible, compact curriculum to allow gifted students to move more quickly through the material • Provide accelerated homework and assignments • Provide academic support assistance
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RESOURCES

TEXT(S)/Workbook: Totally Awesome Health Book Grade 6
 Totally Awesome Health Book and Workbook Grade 7
 Totally Awesome Health Book and Workbook Grade 8

CDs: Natural High4: A Substance Abuse Prevention film
 Natural High3: A Substance Abuse Prevention film

Videotapes/DVDs:

- Video, Good Choices...Bad Choices: Learning to avoid peer pressure (6-8)
- Video, In Search of Character: Courage: A closer Look at Trustworthiness (6-8)
- Video, In Search of Character: Diligence: A closer look at Responsibility (6-8)
- Video, Respecting Each Other: Sexual Harassment Prevention (6-8)
- Video, Smoking: Truth or Dare? (School Version) (6-8)
- Video, The Truth About Drinking (School Version) (6-8)
- Video, Overcoming Intolerance in a Multi-Cultural Classroom (6-8)
- Video, Drug Use and Addiction (6-8)
- Video, Too Smart To Start, Too Cool to Smoke (6-8)
- Video, Death in the West (smoking) (6-8)
- Video, Family Talk About Drinking (6-8)
- Video, Peace Talks 1: Preventing Violence (6-8)
- Video, Peace Talks 2: Resolving Conflict (6-8)
- Video, Peace Talks 3: Managing Your Anger (6-8)
- Video, Peace Talks 5: Respecting Yourself and Others (6-8)
- Video, Peace Talks 6: Handling Dating Pressures and Harassment (6-8)
- Video, Peace Talks 7: Bridging Racial Division (6-8)
- Video, Peace Talks 8: Handling Peer Pressure and Gangs (6-8)
- Video, Peace Talks 9: Drugs, Alcohol and Guns: Triggers of Violence (6-8)
- Video, Peace Talks 10: Stepping UP to Peace (6-8)
- Video, Why Abstinence? (7-8)
- Video, The Performance Edge (grade 6-8) with workbook
- Video, Underage Drinking (7-8)
- Video, Safety Belts: For Dummies or People? The Game of Your Life (6-8)
- Video,

Magazine(s)/Booklets:

- Pocket Pal- Walking for Fitness
- Journal : Senior Good Health
- Slide Guide: STD Education
- Slide Guide: Drug Education

Slide Guide: Drinking & Driving
Booklet: Spit Tobacco: a guide for quitting
Drug & Alcohol Awareness Handbook

Teacher Resources:

Substance Abuse Prevention Activities (book)
Sexuality: Health Facts (book)
Puberty & Reproduction (book and workbook)
Abstinence: Pick and Choose Activities for grades 7-12 (book)
STD: Health Facts (book)
HIV & STD: Teacher and Student Resource (book)
Anatomy Transparencies and posters
Escapades: Over 300 Games (card catalog)

Appropriate Internet Resources:

2.1 WELLNESS

www.discoveryhealth.com
www.kidshealth.org
www.healthfinder.gov
www.bodyandmind.BAM
www.mypyramid.gov
www.dole5aday.com
www.henrythehand.com
www.cdc.gov

2.2 INTEGRATED SKILLS

www.healthiergeneration.org
www.healthyschools.net
<http://goodcharacter.com>
www.passport2play.com
www.healthwindows.org
www.dosomething.org/

2.3 DRUGS AND MEDICINE

www.tobaccofree.org

www.americanheart.org

www.kidshealth.org

www.health.org

www.chef.org

<http://medlineplus.gov/>

2.4 HUMAN RELATIONSHIPS AND SEXUALITY

www.bodyandmind.com

www.healthteacher.com

www.urbanlegends@about.com

www.answer.rutgers.edu

www.cdc.gov/features/healthykids

2.5 MOTOR SKILLS DEVELOPMENT

www.bodyandmind.com

www.naspe.org

www.humankinetics.org

www.pelinks4u.org

www.aahperd.com

www.movingandlearning.com/

www.pesoftware.com

2.6

FITNESS

www.fitness.gov

www.pcentral.com

www.teachers.tv/getphysical

www.greatactivities.net

www.kaboom.org

www.teachpe.com/

**PHYSICAL EDUCATION UNITS
GRADES 6-8**

Basketball

- Ball Control
- Dribbling
 - stationary and on the move
- Passing
 - bounce, chest, overhead
- Catching
 - 2 hands
- Shooting
 - lay-ups
 - 2 hands, 1 hand,
 - foul shots
- Offense/Defense, Man to Man or Zone coverage
- Lead up games
- Half court games
- Full court games
- Skills Testing (control dribble, speed dribble, foul shots, and lay-ups_

Developmental Activities

- Balancing Skills
- Conditioning warm-ups
- Stretching cool-downs
- Circuit Training

Floor Hockey

- Review Basic Skills
 - Stick handling
 - playing with a ball or puck

- goal keeper
- Positioning
- Discuss rules
- Modified games

Flag Football

- Simple formation and plays
- Game rules
- Scoring
- Field Markings (playing field and end zone)
- Kick-off positioning of players

Low-Organized Games and Activities

- Chasing and fleeing games
- Dodging games
- Cageball games
- Relays using apparatus, foot and hand

-Parachute activities

- Mass games (games of three or more teams)
- Problem-solving activities
- Circuits
- Obstacle course
- Rope jumping
- Bowling
- Walking
- Badminton
- Frisbee

Physical Fitness

- Circuit Training (strength, flexibility, endurance)

-Physical Fitness Assessment

- Running
- Rope Jumping
- Aerobic training

Soccer

- Review skills
 - kicking, passing, dribbling, trapping(knee and foot)
 - throw ins
- Player positioning, game rules
- Play modified soccer games

Wiffleball (modification of softball and baseball)

- Review previously learned skills
 - throwing, fielding, catching, pitching, bating
- Review field positions and rules
- Play team games
- provide opportunity to play all positions

Volleyball

- Teach and provide opportunities to practice fundamental skills
 - serving, passing, volley, digging
- Review
 - Rotation (2 line clockwise or 3 line Z)
 - Scoring
 - Boundaries and game rules
- Play game of volleyball and stress basic strategy
 - Newcomb
 - Beach Ball
- Skills Testing (bump, set, serve)

Kickball

- Review previously learned skills

- kicking, catching, running bases
- Teach positions and rules
- Play games
 - Regular Kickball
 - Crazy Kickball

Ball Activities

- 4 Square
- 9 Square
- Wall Ball
- Scoops
- Fox Tails

STUDENT COUNT

16A

GRADE/TEACHER

PRE-K

Ms. Scarperia	18
Ms. Foglio	18
Ms. Spratt	11

KINDERGARTEN

Ms. Lokan	15
Mrs. Granville	15

FIRST GRADE

Ms. Borota	14
Ms. Fox	4

SECOND GRADE

Mrs. Arruda	19
Mrs. Odom	20
Ms. Fox	1

THIRD GRADE

Mrs. McCloskey	21
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FOURTH GRADE

Mrs. Singer	14
Mrs. Genovesi	14
Ms. McGuckin	5

FIFTH GRADE HOMEROOM

Mr. Leigh	32
Ms. McGuckin	2

SIXTH GRADE HOMEROOM

Mrs. Druding	26
Ms. Kranz	1

SEVENTH GRADE HOMEROOM

Mr. Shareef	23
Ms. Kranz	3

EIGHTH GRADE HOMEROOM

Mr. Dempster	28
Ms. Kranz	4

TOTAL COUNT 308

16B

Attendance Totals for Beverly Elementary School from 12/01/2016 - 12/14/2016
Report 1005 run on 12/14/2016

Grade	PTC	HR	Total	Days Possible	Days Present	Days Absent	Days Tardy	A-D-E	A-D-A	% ATT
01	All	All	18	180	162	18	11	18	16.2	90
02	All	All	40	400	377	23	14	40	37.7	94.25
03	All	All	21	210	189	21	8	21	18.9	90
04	All	All	34	340	317	23	11	34	31.7	93.235
05	All	All	34	340	326	14	7	34	32.6	95.882
06	All	All	27	270	262	8	6	27	26.2	97.037
07	All	All	26	260	242	18	10	26	24.2	93.077
08	All	All	32	313	295	18	10	31.3	29.5	94.249
3F	All	All	23	230	212	18	32	23	21.2	92.174
4F	All	All	23	230	214	16	12	23	21.4	93.043
KF	All	All	30	300	269	31	6	30	26.9	89.667
TOTAL			308	3,073	2,865	208	127	307.3	286.5	93.231

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
01			18	180	162	18	11	18	16.2	90
02			40	400	377	23	14	40	37.7	94.25
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05			34	340	326	14	7	34	32.6	95.882
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07			26	260	242	18	10	26	24.2	93.077
08			32	313	295	18	10	31.3	29.5	94.249
3F			23	230	212	18	32	23	21.2	92.174
4F			23	230	214	16	12	23	21.4	93.043
KF			30	300	269	31	6	30	26.9	89.667
TOTAL			308	3,073	2,865	208	127			93.231

Total Sum of All Schools ADE: 307.3

Total Sum of All Schools ADA: 286.5

16C



Nurse's Monthly Report

Date Range: 11/9/16-12/16/16
Student Visits: 310
Physicals Processed: 20
Health Screenings Performed: 35
Students Requiring Emergency Services (911): 0
Employee Visits: 3
Documented Contagious Illnesses: 0
Child Study Team Referrals Completed: 2

Other:

- Organized holiday needs with office staff
- Continued screening program
- Processed sports physicals
- Sent additional guidance to parents regarding compliance with NJ-K flu mandate
- Achieved 100% compliance on County health department audit.

Happy Holidays!

Prepared by Jamie Weller
Beverly City School Nurse

Discipline Report by Grade
November 9, 2016
to
December 13, 2016



Grade	Enrollment	Disobedience		Disrespectful		Disruptive	Fighting Assault	Threats	Bullying	Theft/ Stealing	Drugs Alcohol	TOTAL	Suspension	General Detentions with Packets
		Defiance	Profanity	Profanity	Profanity									
PRE-K	47													
K	30													
1	18													
2	40													
3	21													
4	33													3
5	34													2
6	27					2						2		
7	26													
8	32													2
TOTAL	308						2					2	2	7

Suspensions Student	Reason
A.S.	Physical Altercation
M.McL	Physical Altercation

General Detentions with Packets	Student	Reason
D.BJ	Crossing boundaries	S.D
N.F.	Disrupting class	D.C.
L.G.	Disrespecting peers	
A.S.	Disrespecting peers	
C.H.	Disrespecting peers	