



LIVINGSTON BOARD OF EDUCATION VOTING MEETING AGENDA

January 14, 2025

Executive Session - Administration Building - 6:30 p.m.

Public Session - Administration Building - 7:00 p.m.

I. OPEN SESSION

A. Call to Order – Seth Cohen, President

B. Reading of Meeting Notice

Adequate notice of this meeting has been provided by amendment to notice approved at the Board's reorganization meeting on January 2, 2025 and posted at the Board of Education office and communicated to *The Star Ledger*, *West Essex Tribune*, *TAPinto Livingston* and the Livingston Township Clerk.

C. Executive Session

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

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

- student matters and school security

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

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

ROLL CALL VOTE

D. Pledge of Allegiance / Roll Call

E. Superintendent's Report

1. Annual Comprehensive Financial Report - Scott Clelland, PKF O'Connor Davies

F. Board Reports

G. Student Representative's Report

H. Approval of Minutes

The Superintendent recommends the following:

1. Voting Meeting Minutes of December 11, 2024
2. Reorganization Meeting Minutes of January 2, 2025

ROLL CALL VOTE

I. Public Comment

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

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

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

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

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

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

The presiding officer may:

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

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

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

II. RECOMMENDATIONS FOR APPROVAL

1. PROGRAM/CURRICULUM

The Superintendent recommends the following:

1.1 Student Teachers

Resolved, that the Livingston Board of Education approves the student teachers as shown on **Attachment A**.

1.2 Field Trips

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

ROLL CALL VOTE

2. STUDENT SERVICES

The Superintendent recommends the following:

2.1 Out of District Placements

Resolved, that the Livingston Board of Education approves placement for the academic year 2024-2025 for one (1) Livingston student with disabilities and for Extended School Year 2024 (Summer Programs) for one (1) Livingston student with disabilities, as classified and recommended by the Child Study Team, in facilities with tuition costs to be determined within the limits established by the New Jersey Board of Education as shown on **Attachment C**.

ROLL CALL VOTE

3. BUSINESS

The Superintendent recommends the following:

3.1 Payment of Bills

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

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

<u>Fund</u>	<u>Name</u>	<u>Amount</u>
10,11,12	Operating Budget (checks 109831-110227 ;adv 259-266)	\$13,190,516.75
20	Grants (checks 109831-110227 ;adv 259-266)	\$251,891.45
60	Cafeteria (checks 60083-60086)	\$226,810.23
	TOTAL	\$13,669,218.43

3.2 Board Secretary Report – December 2024

Whereas, the Livingston Board of Education has received the Report of the Board Secretary for December 31, 2024, consisting of:

- 1) Interim Balance Sheets

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

Whereas, the Livingston Board of Education has received the report of the Treasurer for December 31, 2024, which report is in agreement with the Report of the Board Secretary, and

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

	Cash Balance	Appropriation Balance	Fund Balance
(10) General Current Exp. Fund	\$20,557,716.76	\$87,899,560.16	\$5,720,541.87
(11) Current Expense			
(12) Capital Outlay			
(20) Special Revenue Fund	\$853,349.08	\$3,182,665.51	(\$120,310.73)
(30) Capital Projects Fund	\$1,718,622.65	\$1,619,600.00	\$3,317,160.50
(40) Debt Service Fund	(\$2,808,862.64)	\$1,084,212.99	\$174,139.87
Total:	\$20,320,825.85	\$93,786,038.66	\$9,091,531.51

Whereas, pursuant to N.J.A.C. 6A:23A-16.10(c3), the Board Secretary has certified that as of December 31, 2024, no budgetary line item account has obligations and payments contractual orders which in total exceed the amount appropriated by the district board of education pursuant to N.J.S.A. 18A:22-8, 18A:22-8.1, now therefore be it

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

Further Resolved, the Livingston Board of Education certifies that, after review of the Secretary's monthly financial report (appropriations section) and upon consultation with the appropriate district officials, to the best of its knowledge no major account or fund has been over-expended in violation of N.J.A.C. 6A:23A-16.10(c4) and that sufficient funds are available to meet the district's financial obligations for the remainder of the fiscal year.

3.3 Transfers

Whereas, the Superintendent of Schools recommends certain transfers among accounts in the 2024-2025 budget for December pursuant to Board of Education Policy 6422, now therefore be it

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

3.4 Conferences and Overnight Trips

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

Resolved, that the Livingston Board of Education approves *Dan Quackenbush, Michael Buonomo, Sarah Rosenberg, Christopher Russoniello* and *Nikola Poposki* to chaperone approximately 50 students participating in the DECA State Competition at the Harrah's Hotel in Atlantic City, New Jersey, from March 4 to 6, 2025.

Resolved, that the Livingston Board of Education approves *Marjorie Duffy, Val Desamours* and *Mike Buonomo* to chaperone approximately 30 student participating in the New Jersey Key Club District Educational Conference (DECON) in Asbury Park, New Jersey, from April 3 to 5, 2025.

Resolved, that the Livingston Board of Education approves *Guy Rabner, Michael Ladocetta, Brian Megaro, Michael Munley, Nicola Poposki, Jessica Rettagliata, Sara Rosenberg, David Richards, Tamara Floruss, Marorie Duffy, Corey Yersak* and *Marisa Vosa* to chaperone approximately 90 members of the LHS Ski and Snowboarding Club on daily ski trips to Camelback Resort in Tannersville, PA or Montage Mountain in Scranton, PA, on January 11 and 25, 2025; February 8 and 22, 2025 and March 8, 2025.

3.5 Board Member Assignments (revised)

Resolved, that the Livingston Board of Education accepts the President's designation of the following revised committee assignments as shown on ***Attachment F***.

3.6 Annual Comprehensive Financial Report - Corrective Action Plan

Resolved, that the Livingston Board of Education approves the Corrective Action Plan for the recommendations included in the Annual Comprehensive Financial Report and accepts the June 30, 2024 audit report.

3.7 Emergency Reserve Withdrawal

Resolved, that the Livingston Board of Education approves that the general fund appropriations include a \$17,000.00 withdrawal from the Emergency Reserve Account for the mobile access and door integration to the Informacast system to improve school security in the district.

3.8 Policies and Regulations

Resolved, that the Livingston Board of Education approves the following Policies and Regulations for first reading:

Regulation #0155 - Board Committees

Policy #2365 - Acceptable Use of Generative Artificial Intelligence (AI)

Regulation #2365 - Statement on Artificial Intelligence (AI)

Policy #7230 - Gifts, Grants and Donations

Policy #8550 - Unpaid Meal Charges/Outstanding Food Service Charges (with revisions)

ROLL CALL VOTE

4. **PERSONNEL**

The Superintendent recommends the following:

4.1 **Resignations & Retirements**

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

Name	Position	Reason	Location	Last Day of Employment
<i>Bobbi Bremmer</i>	Teacher of Biology	Retirement	LHS	June 30, 2025
<i>Michelle Winter</i>	Teacher of Math	Retirement	LHS	June 30, 2025
<i>Susan Latino</i>	Intervention/ Enrichment Specialist	Retirement	Harrison	June 30, 2025
<i>John Manfreda</i>	Teacher of Health & PE	Retirement	BHE	June 30, 2025
<i>Margaret Mitchell</i>	Elementary School Teacher	Retirement	Collins	June 30, 2025
<i>Nora Yukniewicz</i>	Teacher of ELA	Retirement	MPMS	June 30, 2025
<i>Elizabeth Waldron</i>	Kindergarten Aide	Retirement	Collins	June 30, 2025
<i>Sophie Wolf</i>	Instructional Aide	Resignation	Hillside	January 15, 2025
<i>Monalisa Goswami</i>	Instructional Aide	Resignation	HMS	January 17, 2025

**as amended from a previous agenda*

4.2 **Leaves of Absences**

Resolved, that the Livingston Board of Education approves the leaves of absences of:

Name	Location	Position	LOA w/pay and benefits	LOA w/o pay, but with benefits (if applicable)	Extended LOA w/o pay or benefits	Return Date
<i>Jessica D'Annunzio</i>	Collins	Elementary School Teacher	4/1/2025-5/22/2025	5/23/2025-10/16/2025**	10/17/2025-6/30/2026	9/1/2026 (or the first day for staff for 2026-2027 school year)
<i>Isabella Gardner</i>	MPE	TOSD	4/1/2025-5/5/2025	5/6/2025-5/9/2025 & 8/25/2025-10/8/2025**	NA	10/9/2025
<i>Amanda King*</i>	Hillside	Intervention/ Enrichment	3/17/2025-5/6/2025 &	6/12/2025-9/26/2025**	9/29/2025-12/12/2025	12/15/2025

		Specialist	5/7/2025-6/11/2025**			
<i>Megan Jenkins-Kayzerman*</i>	BHE	TOSD	10/15/2024-12/6/2024	12/7/2024-1/1/2025 & 1/2/2025-3/27/2025**	3/28/2025-6/30/2025	8/25/2025
<i>Chani Levine*</i>	Hillside	Reading Interventionist	12/17/2024-1/1/2025 & 2/1/2025-9/30/2025	1/2/2025-1/31/2025**	NA	NA
<i>Nathalie Ricot*</i>	HMS	Teacher of French	11/4/2024-1/24/2025**	NA	1/25/2025-2/28/2025	3/3/2025
<i>Darren DiGeronimo</i>	B&G	Maintenance Person	NA	1/9/2025 (.5)-1/31/2025	2/1/2025 - TBD	TBD
<i>Erica Tucker</i>	Harrison	Instructional Aide	1/2/2025-1/8/2025	NA	1/9/2025-2/21/2025	2/24/2025
<i>Ann Marie Mansfield</i>	RHE	Kindergarten Aide	1/27/2025-2/3/2025(.5)	2/3/2025(.5)-4/3/2025**	NA	4/4/2025
<i>Diane Sigalas*</i>	LHS	Teacher of Science	2/12/2025-3/31/2025	4/1/2025-6/30/2025**	NA	8/25/2025

*as amended from a previous agenda

**Designates time counted toward NJFLA/FMLA

4.3 Transfers

Resolved, that the Livingston Board of Education approves the transfers as listed on **Attachment G**.

4.4 Position Adjustment

Resolved, that the Livingston Board of Education authorizes position 3111-055-RS712-001 to be increased from a .8 FTE to 1.0 FTE effective and retroactive to January 1, 2025.

4.5 Appointments

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

Name	Location	Title	Tenure Track/LOA or LT Replacement	Replacing	Guide	Step	Salary	Effective Date
<i>William Loughran*</i>	LHS	Assistant Principal	Leave Replacement	M. Pretto	LAA LHS AP	1	\$120,174 (prorated)	7/8/2024-12/20/2024
<i>Caitlin Sadowski</i>	Hillside	Elementary School Teacher	Leave Replacement	K. Pezzulo	BA	1	\$55,390 (prorated)	1/1/2025
<i>Cynthia Shah</i>	HMS/LHS /BHE	Occupational Therapist	First Year Tenure Track	S. Lipka	BA	15	\$90,000 (prorated)	1/1/2025
<i>Judith Dinner</i>	BHE	Playground Aide	NA	NA	NA	NA	\$18/hr	1/6/2025
<i>Carly Foy</i>	Hillside	Playground Aide	NA	NA	NA	NA	\$18/hr	1/2/2025

**as amended from a previous agenda*
***begins 60-day probationary period*

Resolved, that the Livingston Board of Education approves the appointment of the ABA Discrete Trial TAs and Instructional Aides as listed on **Attachment H**.

4.6 Substitutes

Resolved, that the Livingston Board of Education approves the appointment of the individuals listed below to serve as substitutes on an as-needed basis for the 2024-2025 school year:

Teachers

Ilyssa Chanin
Jenna Foley
Emily Einhorn
Haley Meierhofer
Samantha Caldera

Resolved, that the Livingston Board of Education approves the appointment of the individual(s) listed below to serve as long-term substitutes as reflected below:

Name	Location	Title	Leave Replacement or Long Term Sub	Replacing	Salary	Effective Date
<i>Emily Verniero*</i>	MPE	Instructional Aide	Long Term Sub	B. Perry	\$277/day**	11/4/2024 - 1/3/2025
<i>Carroll Alston</i>	HMS	Long Term Substitute Teacher	Long Term Sub	M. Smith (transfer)	\$332/day**	1/2/2025
<i>Meghan Dufford</i>	RHE	Kindergarten Aide	Long Term Sub	A. Mansfield	\$141/day	1/27/2025- 4/3/2025

**amended from previous agenda*

***to be paid the difference between their current daily rate and the rate quoted above*

4.7 Extra Period Assignments

Resolved, that the Livingston Board of Education approves the extra period assignments as listed on **Attachment I**.

4.8 Contract Adjustments

Resolved, that the Livingston Board of Education approves the contract adjustments as listed on **Attachment J**.

4.9 Stipends

Resolved, that the Livingston Board of Education approves the individuals on **Attachment K** for athletic stipends at Livingston High School for the 2024-2025 school year in accordance with the contract between the LBOE and the LEA.

Resolved, that the Livingston Board of Education approves the individuals on **Attachment L** for co curricular stipends at Livingston High School for the 2024-2025 school year in accordance with the contract between the LBOE and the LEA.

Resolved, that the Livingston Board of Education approves the individuals on **Attachment M** for co-curricular stipends at Mt. Pleasant Middle School for the 2024-2025 school year in accordance with the contract between the LBOE and the LEA.

4.10 Mentor Fees

Resolved, the Livingston Board of Education amends the individuals on **Attachment N** listed as assigned mentors to receive payment in accordance with the schedule listed.

4.11 ESEA Grant

Resolved, the Livingston Board of Education approves the individuals listed on **Attachment O** to be paid for work performed for the ELL After School HW Support Program from January 7, 2025, through June 12, 2025, at the rate of \$64.94/hour. These funds will be paid through the Title III - Immigrant Funds (Account number: 20-242-100-100-1033-12).

4.12 NJDOE High Intensity Tutoring Grant

Resolved, that the Livingston Board of Education approves the individuals listed on **Attachment P** to be paid for work performed in the High Intensity Tutoring program at the rate of \$64.94 per hour (not to exceed 2 hours per person per day for the duration of the program). The program will run from January 15, 2025 - June 12, 2025. These positions are funded through the NJDOE High Intensity Tutoring Grant (acct #20-451-100-100-1033-12)

ROLL CALL VOTE

5. MISCELLANEOUS

The Superintendent recommends the following:

5.1 HIB Report

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

ROLL CALL VOTE

J. Old Business

K. New Business

III. ADJOURNMENT

EXECUTIVE SESSION

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

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

Resolved, by the Livingston Board of Education that:

- (A) It does hereby determine that it is necessary to meet in executive session on January 14, 2025 to discuss the matters stipulated, in conformance with the subsections of said act which are indicated.
1. Matter rendered confidential by federal law, state statute or rule of court.
 2. Matter in which the release of information would impair a right to receive federal funds.

3. Matter, the disclosure of which would constitute an unwarranted invasion of individual privacy unless the individual concerned shall request in writing that the same be disclosed publicly.
 4. Collective bargaining matters.
 5. Matter involving the purchase, lease or acquisition of real property with public funds, the setting of banking rates, etc. where it would adversely affect the public interest if discussion were disclosed.
 6. Tactics and techniques utilized in protecting public property where disclosure could impair protection.
 7. Investigation of violations or possible violations of law.
 8. Pending or anticipated litigation or contract negotiation other than collective bargaining agreement.
 9. Personnel matters unless the individual employees or appointees affected requested that such matter be discussed at a public meeting.
 10. Deliberations occurring after a public hearing that may result in the imposition of a specific civil penalty.
- (B) The matters discussed will be made public when confidentiality is no longer required and formal action pursuant to said discussion shall take place only at a meeting to which the public has been invited.
- (C) No action will be taken.

Name	School	Type of Placement	In-District Location	Assigned Staff	Date
Ali Cohen	Montclair State University	Administrative	Riker Hill Elementary	Brooke Benavides	12/2024-6/2025

FIELD TRIPS

SCHOOL	GRADE/COURSE	MONTH	DESTINATION
Secondary	Band	February	Rowan University
Secondary	Painting/Metal Arts	March	The Whitney Museum
Secondary	Grade 6 Music	May	Great Adventure

			School Year 2024-2025			Extraordinary Services			Extended School Year			
<u>School</u>	<u>Program Type</u>	<u>Type</u>	<u># of Stud</u>	<u>Tuition 2024-2025</u>	<u>Total Tuition</u>	<u># of Stud</u>		<u>Aide(s)</u>	<u># of Stud</u>	<u>ESY Tuition</u>	<u>Total ESY Tuition</u>	<u>Total School</u>
ECLC of New Jersey	Learning / Language Disabilities Severe	N	1	\$ 42,163.62	\$ 42,163.62				1	\$28,620.00	\$ 28,620.00	\$ 70,783.62
Total			1		\$ 42,163.62				1		\$ 28,620.00	\$ 70,783.62

Type

Renewal (R) indicates that the student has been at that OOD school and is continuing to be placed there.
 New (N) indicates that the student is a newly placed OOD student or an additional service has been added.
 Transfer (T) indicates that the student has been OOD, but has transferred to another OOD school.
 New to District (ND) indicated that the student moved in and was already placed OOD.

Appropriation Adjustment Journal for 2024-25 December

Account Number	Act Description	Tx Id	Date	Tx Description	Current Appropriation	Adjustment	New Appropriation
11-000-218-600-4061-11	Supplies And Materials - Guidance LHS - SS	53725	12/2/2024	Adjustment - HOBY Transfer	4,699.00	-600.00	4,099.00
11-401-100-590-3035-11	Misc Purch Services - LHS	53725	12/2/2024	Adjustment - HOBY Transfer	950.00	600.00	1,550.00
						.00	
11-000-219-580-4060-13	Travel - SS	53840	12/3/2024	Adjustment - Budget Transfer request from 6047 DeMiceli, Erin C IMSE OG for CC	7,000.00	-1,500.00	5,500.00
11-000-230-590-6066-13	Misc Purch Services - SS	53840	12/3/2024	Adjustment - Budget Transfer request from 6047 DeMiceli, Erin C IMSE OG for CC	8,000.00	1,500.00	9,500.00
						.00	
20-502-100-800-8003-12	Compensatory Education	54175	12/4/2024	Adjustment - Chapter 192/193 actuals	50,698.00	9,123.00	59,821.00
20-503-100-800-8003-12	Esl	54175	12/4/2024	Adjustment - Chapter 192/193 actuals	.00	883.00	883.00
20-506-100-800-8004-12	Supplementary Instructio	54175	12/4/2024	Adjustment - Chapter 192/193 actuals	119,357.00	73,101.00	192,458.00
20-507-100-800-8004-12	Initial Examination	54175	12/4/2024	Adjustment - Chapter 192/193 actuals	131,121.00	4,628.00	135,749.00
20-508-100-800-8004-12	Corrective Speech	54175	12/4/2024	Adjustment - Chapter 192/193 actuals	42,332.00	18,118.00	60,450.00
						105,853.00	
11-000-262-420-7076-12	Clean/Repair/Maint Servs - DW	54947	12/9/2024	Adjustment - Budget Transfer request from 4348 Held, Nancy Maintenance/Repair	129,164.00	10,000.00	139,164.00
11-000-262-610-7076-12	General Supplies - DW	54947	12/9/2024	Adjustment - Budget Transfer request from 4348 Held, Nancy Maintenance/Repair	702,500.00	-10,000.00	692,500.00
						.00	
11-190-100-610-0001-99	Instructional Supplies 7-12 Soc. Stud.	54948	12/9/2024	Adjustment - Budget Transfer request from 6031 Homberg, Catherine	3,710.00	293.00	4,003.00
11-190-100-640-0001-99	Textbooks 7-12 Soc. Stud.	54948	12/9/2024	Adjustment - Budget Transfer request from 6031 Homberg, Catherine	20,540.00	-293.00	20,247.00
						.00	
11-000-261-610-7074-10	General Supplies - MPM	55085	12/11/2024	Adjustment - Budget Transfer request from 4348 Held, Nancy Remediation Fee/Gen. Supplies	24,900.00	2,000.00	26,900.00
11-000-262-610-7076-12	General Supplies - DW	55085	12/11/2024	Adjustment - Budget Transfer request from 4348 Held, Nancy Remediation Fee/Gen. Supplies	692,500.00	-2,000.00	690,500.00
						.00	
11-190-100-610-0001-92	Instructional Supplies - 7-12 Science	55086	12/11/2024	Adjustment - Budget Transfer request from 4098 Carey, Brian to cover registration for NJ Science Olympiad	67,503.00	-180.00	67,323.00
11-190-100-890-0001-92	Other Objects 7-12 Science	55086	12/11/2024	Adjustment - Budget Transfer request from 4098 Carey, Brian to cover registration for NJ Science Olympiad	1,000.00	180.00	1,180.00
						.00	
11-000-262-420-7076-12	Clean/Repair/Maint Servs - DW	55087	12/11/2024	Adjustment - Budget Transfer request from 4348 Held, Nancy Repairs	139,164.00	5,000.00	144,164.00
11-000-262-610-7076-12	General Supplies - DW	55087	12/11/2024	Adjustment - Budget Transfer request from 4348 Held, Nancy Repairs	690,500.00	-5,000.00	685,500.00
						.00	

Appropriation Adjustment Journal for 2024-25 December

Account Number	Act Description	Tx Id	Date	Tx Description	Current Appropriation	Adjustment	New Appropriation
11-000-213-600-4062-07	Supplies And Materials - RHE	55112	12/11/2024	Adjustment - AED transfer for RH	887.40	895.00	1,782.40
11-000-213-600-4062-12	Supplies And Materials - Nurses	55112	12/11/2024	Adjustment - AED transfer for RH	28,000.00	-895.00	27,105.00
							.00
11-000-217-320-9091-13	Purch Prof-Educ Services - SS	55188	12/18/2024	Adjustment - Primary Math supplies for each elementary	987,238.62	-27,065.70	960,172.92
11-213-100-610-2053-13	General Supplies - SS	55188	12/18/2024	Adjustment - Primary Math supplies for each elementary	10,400.00	27,065.70	37,465.70
							.00
20-451-100-100-1033-12	High Impact Tutoring Salaries	55502	12/19/2024	Adjustment - HIT Amendment	.00	6,771.78	6,771.78
20-451-100-600-1033-12	High Impact Tutoring Instructional Supplies	55502	12/19/2024	Adjustment - HIT Amendment	.00	-368.00	-368.00
20-451-200-200-1033-12	High Impact Tutoring Benefits	55502	12/19/2024	Adjustment - HIT Amendment	.00	504.68	504.68
20-451-200-300-1033-12	High Impact Tutoring - PD	55502	12/19/2024	Adjustment - HIT Amendment	.00	12,000.00	12,000.00
							18,908.46
20-270-200-300-1033-52	NP Title IIA Prof Purch Svcs - Kushner	55504	12/19/2024	Adjustment - Non Public TITLE II Adjustment	.00	2,146.00	2,146.00
20-270-200-300-1033-53	NP Title IIA Prof Purch Svcs - Aquinas	55504	12/19/2024	Adjustment - Non Public TITLE II Adjustment	.00	464.00	464.00
							2,610.00
20-270-200-300-1033-50	Title II Purch Prof & Tech Svcs Carry Over	55505	12/19/2024	Adjustment - Title II Adjustment	.00	-2,610.00	-2,610.00
							-2,610.00
20-242-100-100-1033-50	Title III Imm Salaries of Teachers Carry Over	55506	12/19/2024	Adjustment - Amend carryover Title III IMM	.00	-3,666.00	-3,666.00
20-242-100-300-1033-50	Title III Imm purch. prof. Carry Over	55506	12/19/2024	Adjustment - Amend carryover Title III IMM	.00	-550.00	-550.00
20-242-100-600-1033-50	Title III Imm Sup Carry Over	55506	12/19/2024	Adjustment - Amend carryover Title III IMM	.00	4,216.00	4,216.00
							.00
11-000-262-300-7076-12	Purch Pro & Tech Service - DW	55513	12/19/2024	Adjustment - Budget Transfer request from 4348 Held, Nancy Inspection	42,162.00	180.00	42,342.00
11-000-262-610-7076-12	General Supplies - DW	55513	12/19/2024	Adjustment - Budget Transfer request from 4348 Held, Nancy Inspection	685,500.00	-180.00	685,320.00
							.00
11-000-262-300-7076-12	Purch Pro & Tech Service - DW	55514	12/19/2024	Adjustment - Budget Transfer request from 4348 Held, Nancy Plumbers License Renewal	42,342.00	230.00	42,572.00
11-000-262-610-7076-12	General Supplies - DW	55514	12/19/2024	Adjustment - Budget Transfer request from 4348 Held, Nancy Plumbers License Renewal	685,320.00	-230.00	685,090.00
							.00

Appropriation Adjustment Journal for 2024-25 December

Summary Page

Fund	Program	Current Appropriation	Adjustment	New Appropriation
11 General Current Expense	000 Undistributed Expenditures	71,025,400.48	-898,395.88	70,127,004.60
	105 Regular Programs- Preschool	92,135.00	55,840.00	147,975.00
	110 Regular Programs - Kindergarten	1,941,208.00	-179,994.00	1,761,214.00
	120 Regular Programs - Grades 1-5	13,256,238.00	103,828.00	13,360,066.00
	130 Regular Programs - Grades 6-8	10,415,314.00	-6,248.00	10,409,066.00
	140 Regular Programs - Grades 9-12	15,517,630.00	59,449.00	15,577,079.00
	150 Regular Programs - Home Instruction	191,000.00	.00	191,000.00
	190 Regular Programs - Undistributed	3,795,499.33	-195,092.97	3,600,406.36
	204 Special Education - Learning and/or Language Disabilities	5,146,734.00	24,096.00	5,170,830.00
	207 Special Education - Auditory Impairments	3,000.00	2,000.00	5,000.00
	209 Special Education - Behavioral Disabilities	.00	10,000.00	10,000.00
	212 Special Education - Multiple Disabilities	2,339,708.00	136,846.05	2,476,554.05
	213 Special Education - Resource Room/Resource Center	6,453,347.00	119,111.19	6,572,458.19
	215 Special Education - Preschool Disabilities - Part-Time	.00	119,599.25	119,599.25
	216 Special Education - Preschool Disabilities - Full-Time	308,117.00	-119,449.25	188,667.75
	230 Basic Skills/Remedial - Instruction	1,464,870.00	29,185.00	1,494,055.00
	240 Bilingual Education - Instruction	959,774.00	-60,090.00	899,684.00
	301 Vocational Programs - Local	58,808.00	.00	58,808.00
	401 School - Sponsored Co-curricular and Extra-curricular Activities	622,877.00	50,600.00	673,477.00
	402 School - Sponsored Athletics	1,300,690.00	5,651.61	1,306,341.61
	403 Other Instructional Programs	45,900.00	-10,000.00	35,900.00
	424 Other Supplemental/At-Risk Programs	1,155,038.00	-38.00	1,155,000.00
		136,093,287.81	-753,102.00	135,340,185.81
12 Capital Outlay	000 Undistributed Expenditures	6,786,747.00	740,666.60	7,527,413.60
	120 Regular Programs - Grades 1-5	51,145.37	397.42	51,542.79
	130 Regular Programs - Grades 6-8	57,283.16	-397.42	56,885.74
	140 Regular Programs - Grades 9-12	14,766.20	-3,747.32	11,018.88
		6,909,941.73	736,919.28	7,646,861.01
13 Special Schools	422 Summer School	45,978.00	16,182.72	62,160.72
		45,978.00	16,182.72	62,160.72
20 Special Revenue Fund	001 Other Local Projects	16,000.00	.00	16,000.00
	231 ESSA Title I, Part A	118,709.00	25,530.00	144,239.00
	241 ESSA Title III	25,783.00	10,193.00	35,976.00
	242 ESSA Title III	15,787.00	4,332.00	20,119.00
	252 IDEA Part B	1,409,531.00	236,528.00	1,646,059.00
	270 ESSA Title IIA / IID	63,215.00	26,996.00	90,211.00
	280 ESSA Title IV	9,555.00	1,028.00	10,583.00
	451 Other Federal Projects	.00	149,662.51	149,662.51

Appropriation Adjustment Journal for 2024-25 December

Fund	Program	Current Appropriation	Adjustment	New Appropriation
	501 Nonpublic Textbooks Aid	38,623.00	2,187.00	40,810.00
	502 Nonpublic Aux Services - Basic Skills/Remedial	50,698.00	9,123.00	59,821.00
	503 Nonpublic Aux - English as a Second Language	.00	883.00	883.00
	506 Nonpublic Hand - Supplemental Instruction	119,357.00	73,101.00	192,458.00
	507 Nonpublic Hand - Handicapped Services	131,121.00	4,628.00	135,749.00
	508 Nonpublic Hand - Corrective Speech	42,332.00	18,118.00	60,450.00
	509 Nonpublic Nursing Services	147,900.00	49,180.00	197,080.00
	510 Nonpublic Technology Initiative Program	60,601.00	11,184.00	71,785.00
	511 Nonpublic Security Aid Program	262,421.00	48,359.00	310,780.00
		2,511,633.00	671,032.51	3,182,665.51
30 Capital Projects Fund	000 Undistributed Expenditures	1,619,600.00	.00	1,619,600.00
		1,619,600.00	.00	1,619,600.00
40 Debt Service Fund	701 Debt Service - Regular	7,420,363.00	.00	7,420,363.00
		7,420,363.00	.00	7,420,363.00
60 Enterprise Fund	910 Food Services	1,881,000.00	.00	1,881,000.00
		1,881,000.00	.00	1,881,000.00
62 Lease Fund	000 Undistributed Expenditures	1,848,045.04	.00	1,848,045.04
		1,848,045.04	.00	1,848,045.04

Conference	Attendee(s)	Date(s)	Location	Cost not to exceed
NJASA Techspo 2025	Mark Stern	January 21-24, 2025	Atlantic City, NJ	\$1,700.00
Jennifer Serravallo Presents: Writing Strategies and Structures - Research-Based Powerful Teaching for Every Classroom	Amanda Blount	January 22, 2025	Virtual	\$159.00
Visualizing and Verbalizing	Kelly Feeney	March 5-26, 2025	Virtual	\$850.00
Visualizing and Verbalizing	Stephanie Crosby	March 5-26, 2025	Virtual	\$850.00
2025 Spring Northeast Innovation Forum	Teresa Rehman	March 1-5, 2025	Boston, MA	\$1,000.00 amended amount
IMSE	Lauren Butera	February 24-28, 2025	Virtual	\$1,500.00
Train-the-Trainer Institute	Rob Rolling	March 13, 2025	Virtual	\$900.00
World War I and the American Century	Ernie Cuneo	March 5, 2025	Valley Forge, PA	\$170.00
2025 Conference on American History	Jeffrey Dunker	April 5, 2025	Chicago, Illinois	\$385.00
2025 Conference on American History	Amy Meyer	April 5, 2025	Chicago, Illinois	\$385.00

CORRECTIVE ACTION PLAN

NAME OF DISTRICT Livingston

COUNTY Essex

TYPE OF AUDIT Annual Comprehensive Financial Report

DATE OF BOARD MEETING January 14, 2025

CONTACT PERSON Jessica Rapp

TELEPHONE NUMBER 973-535-8000 (Ext 8009)

Recommendation Number	Corrective Action Approved by the Board	Method of Implementation	Person(s) Responsible for Implementation	Completion Date of Implementation
(2024-001)	District will perform a detailed review of all open purchase orders at year end to properly classify open orders as reserved for encumbrances or accounts payable and to cancel any open purchase orders that were completed at year end.	Business Administrator or Assistant Business Administrator will review the open orders and ensure that they are properly classified or canceled.	Jessica Rapp and Kylie McGlew	6/30/2025
(2024-002)	District will record and deposit all student activity receipts in a timely manner.	School Administrators will review and ensure that receipts are deposited in a timely manner.	School Principals	6/30/2025

Chief School Administrator

01/14/25
Date

School Business Administrator/Board Secretary

01/14/25
Date

c: County Superintendent

**LBOE Committee Assignments
January 2025 - December 2025**

LPS DISTRICT COMMITTEES	
Committee	Representative(s)
Curriculum, including Technology	Mrs. Gong, Mrs. Khemka
Equity	Mrs. Gong
Finance and Facilities	Mrs. Chirls, Mr. Cohen (Jan-Jun), Mrs. Khemka (Jul-Dec)
Long Range Facilities	Mrs. Chirls, Mr. Cohen, Mrs. Gong, Mrs. Khemka, Mrs. Yelisevich
Mental Health and Wellness	Dr. Fishbein, President, Vice President (designee)
Negotiations: LEA, LAA, and LSA	Mrs. Chirls, Mr. Cohen
Policy	Mrs. Chirls, Mrs. Khemka (Jan-Jun), Mrs. Gong (Jul-Dec)
SEPAC	Mrs. Khemka, Mrs. Chirls
Strategic Planning	Mrs. Chirls, Mr. Cohen, Mrs. Gong, Mrs. Khemka, Mrs. Yelisevich
TOWNSHIP/DISTRICT/BOARD COMMITTEES	
Committee	Representative(s)
Board-Township Liaison	Mrs. Chirls, Mr. Cohen
Chamber of Commerce	Mrs. Yelisevich
Healthy Community, Healthy Youth	Mrs. Chirls, Mrs. Khemka
Livingston Advisory Committee for Disabilities	Mrs. Capone-Steiger, Mrs. Gong, Mrs. Khemka
Livingston Committee for Diversity and Inclusion	Mrs. Chirls, Mrs. Gong
Livingston Education Foundation	Dr. Fishbein, Mr. Cohen, Mrs. Khemka
Livingston Green Team	Mr. Perrette, Mr. Cohen
Livingston Municipal Alliance Committee	Dr. Fishbein, Mrs. Chirls, Mrs. Yelisevich
Livingston Public Broadcasting	Mrs. Rehman, Mrs. Rubin, Mr. Cohen, Mrs. Khemka
Transportation	Mrs. Rapp, Mrs. Bermudez, Mrs. Khemka
Vision 20/20	Dr. Fishbein, Mrs. Rapp, Mr. Cohen
Welcome to Livingston	Mrs. Gong, Mrs. Yelisevich
Youth Sports Council	Mr. Cohen
BOARD REPRESENTATIVES	
Committee	Representative(s)
Delegate to NJSBA	Mrs. Gong
Essex County School Boards Association	Mrs. Yelisevich
Essex Regional Educational Services Commission	Mr. Cohen
Garden State Coalition Delegate	Mrs. Chirls, Mrs. Khemka
NJSBA Legislative District #27 Committee	Mrs. Chirls (appointed by NJSBA)
NJSBA Special Education Committee	Mrs. Khemka (appointed by NJSBA)
PT Council	Mrs. Chirls, Mr. Cohen, Mrs. Gong, Mrs. Khemka, Mrs. Yelisevich
BOARD LIAISONS	
School	Representative(s)
Burnet Hill Elementary School	Mrs. Gong, Mrs. Khemka
Collins Elementary School	Mr. Cohen, Mrs. Gong
Harrison Elementary School	Mrs. Chirls, Mrs. Khemka
Hillside Elementary School	Mrs. Khemka, Mrs. Yelisevich
Mount Pleasant Elementary School	Mr. Cohen, Mrs. Chirls
Riker Hill Elementary School	Mrs. Chirls, Mrs. Yelisevich
Mount Pleasant Middle School	Mr. Cohen, Mrs. Yelisevich
Heritage Middle School	Mrs. Gong, Mrs. Khemka
Livingston High School	Mrs. Chirls, Mr. Cohen

2024-25 PERSONNEL TRANSFERS

Name	Transferring From	Location	Transferring To	Location	Replacing	Effective Date(s)
<i>Samantha Stoddard</i>	TOSD	LHS	TOSD	HMS	M. Smith	12/12/2024

Location	Name	Position	Guide	Step	Salary	Effective Date
BHE	Krystal Borneo	Instructional Aide	I&KA	1	\$27,481 (prorated)	1/13/2025

Name	Position	Location	# Classes	Effective Date
Lisa LeBlanc*	Teacher of World Language	HMS	0.4	11/21/2024 - 2/28/2025
Ruth Morrison*	Teacher of World Language	HMS	0.2	11/21/2024 - 2/28/2025
Alexandra Marzulla*	Supervisor	HMS	0.4	11/21/2024 - 2/28/2025

**amended from previous agenda*

LastFirst	Primary LOC	This Year Column	This Year Step	This Year Base Salary	This Year Longevity	ACE	This Year Total Salary	Effective Date
Alessio, Karen	LHS	Admin Secretary - 12 month	8	\$64,953	\$0	\$800 \$250 \$250	\$66,253	2/1/2025
Byrne, Jessica	BHE	First Secretary -12 month	10	\$70,867	\$0	\$1,200 \$250 \$250	\$72,567	2/1/2025
DeStefano, Elizabeth	LHS	Admin Secretary- 10 month	5	\$49,632	\$0	\$1,200 \$250 \$250	\$51,332	2/1/2025
Do, Sinead	LHS	First Secretary -12 month	11	\$71,905	\$0	\$1,200 \$250 \$250	\$73,605	2/1/2025
Leechow, Filona	BHE	Admin Secretary - 10 month	5	\$49,632	\$0	\$800 \$496 \$250	\$51,178	2/1/2025
Lichtstein, Stefanie	Collins	First Secretary -12 month	9	\$69,068	\$0	\$1,200 \$250 \$250	\$70,768	2/1/2025
Salerno, Jenna	LHS	Admin Secretary- 12 month	8	\$64,953	\$0	\$1,200 \$250 \$250	\$66,653	2/1/2025
Tauro, Rosaria	HMS	Admin Secretary- 10 month	11	\$58,007	\$0	\$1,200 \$250 \$250	\$59,707	2/1/2025
Tone, Angela	LHS	Admin Secretary - 10 month	5	\$49,632	\$0	\$1,200 \$250	\$51,082	2/1/2025
Woytas, Christina	HMS	First Secretary -12 month	11	\$71,905	\$0	\$250 \$250	\$72,405	2/1/2025

Stipend		Last Name	First Name	24-25 Amount
Wrestling	Assistant	Neary (OD)	Sean	\$8,382
Boys Lacrosse	Assistant	Meany (OD)	Kevin	\$8,382
Game Worker		Dzama (OD)	Brad	\$23.22

2024-2025 LHS Cocurricular Stipends			
Position	# of Positions	2024-2025 Amount	Recommended
Detention AM/PM		\$26.76	Swarandeep Anand

2024-25 MPMS Cocurricular Stipends

Position	# of positions	2024-2025	Recommended
MathCounts		VOLUNTEER	Raghunath Khetan (OD)

Last Name	First Name	Position	School	Mentor	Fee	Notes
Sadowski	Caitlin	Elementary	Hillside	Justin Grossman	\$403	first 22 weeks

ELL HOMEWORK CLUB

LHS (3:00 - 4:00 PM)

Sarah Rosenberg (not to exceed 44 hours)

Daria Martin (not to exceed 44 hours)

Compensation: \$64.94/hour

HMS (3:15 - 4:00 PM)

Smruti Shah (not to exceed 48 hours)

Compensation: \$64.94/hour (\$48.70 per session)

NJDOE High Intensity Tutoring Grant

BHE

Carmella Amerise
Effie DiPrenda
Jaime Gibbs
Krystina Riggi

COL

Lexie Calvert
Kelly Feeney
Rhonda Isakower
Katherine Miller
Laura Rutzler
Jenn Vernotica

HAR

Nabila Ammar
Deborah Craig
Jeanne Courtright
Celine Falchetta
Rachel Frieman
Anne Matienzo
Yara Rivera

HIL

Kathryn Destro
Amy Hinds
Samantha Russo
Lauren Szaro
Amanda Veneroso

MPE

Allison Barbag
Amanda Blount
Andrew Chen
James Diegnan
Lorena Dolan
Dana Triana

RHE

Tara Lockwood
Karen Friedman
Nicole Grecco
Stehanie Lopes
Anna Maria Corino

Dina Kandel

MPMS

Liana Gilsenan
Anna Incognito
Kira Steinmark
Tucge Yalt
Nora Yukniewica

HMS

Brooke Newman (Interval 1)
Lenore Gallo (Interval 2)
Susan Tannler (Interval 3)

R 0155 Board Committees

The Livingston Board of Education has established three standing committees: Curriculum, Finance/Facilities and Policy. The following establishes general and specific guidelines related to the newly created committee structure.

General Guidelines

1. Committee meetings shall have specific agendas built cooperatively between the committee chairpersons and the Superintendent or his/her designee. Committee chairpersons will be responsible for ensuring agendas are available to all committee members at least 24 hours before committee meetings. A calendar of meeting dates will be shared with committee members, the Board, and the Superintendent.
2. Preferably, committee meetings should last no longer than necessary to complete the established agenda, respecting committee members' time.
3. Minutes of the meeting will be compiled and distributed to all Board members, a minimum of 24 hours prior to the next Board of Education meeting.

School Board Standing Committees exist to facilitate the work of the school board. Each standing committee has a board member that serves as chair, a second board member as a member of the committee. Each committee will have District administration representation, as well as representation of faculty and staff members, when appropriate. If an assigned committee member cannot attend a meeting, he or she should inform the chair so that the Board President or his/her designee may attend.

Standing committees are not decision-making bodies. They:

1. make recommendations to the full Board.
2. study issues more deeply than time would allow at the board meeting.
3. allow for community or staff input on relevant issues, as needed.



Curriculum Committee

Purpose: review and recommend textbook selection, new programs, curriculum and assessment modifications, test results, various data elements and academic progress to the full Board.

Some of the functions of the Committee are to:

1. Review current instructional materials and options for future materials at all levels. Textbooks and other materials are discussed and examined for course relevance and appropriateness before being presented to the Board of Education for approval.
2. Review recommendations of new textbooks, courseware and other materials and report findings to the Board of Education.
3. Review curriculum adoption and implementation cycle in collaboration with the Directors of Curriculum and Instruction, Assistant Superintendent and Superintendent and report to the Board of Education as appropriate.
4. Receive updates regarding curriculum mandates and ensure that action is taken to implement necessary programs.
5. Ensure that resources are planned for in the area of curriculum review and staff development to support curriculum programs within the community's financial resources.
6. Review standardized test and evaluation results of the District prior to presentation to the Board of Education.
7. Inform and direct the Board of Education's annual approval of learning goals in support of the District's educational mission.
8. Guide the Board of Education in periodic assessment of progress toward achievement of these goals in compliance with the LPS Strategic Plan.
9. Attend information meetings with professional staff members as assigned by the Superintendent or his or her designee, to deal with curriculum items including current and innovative curricular matters as representatives of the Board of Education, as appropriate.



Finance & Facilities

Purpose: Work with the Business Administrator and the Superintendent on the District finances and issues relating to the funding of the District. In addition, the committee will be apprised of the District's physical operating systems and structures, including District buildings and fields, capital projects, maintenance and repairs and construction.

Some functions of the Committee are to:

1. Review and monitor issues related to the District budget.
2. Recommend cost effective and efficient projects and initiatives for consideration by the Board of Education.
3. Review the needs and uses of District buildings and grounds.
4. Study the budgetary impact of suggested improvements.
5. With input from administration, recommend long- and short-term uses and facility improvement plans in the best interest of the community and the District.
6. Explore alternative revenue sources to supplement the District's budget and financial goals.

Policy:

Purpose: Work with the ~~Director~~Manager of Human Resources and the Superintendent to review, revise, and draft District's Bylaws, Policies, and mandated Regulations. The committee brings recommendations to add or change policies to the Board of Education for discussion and adoption.

Some functions of the Committee are to:

1. Review Bylaw, Policy, and Regulation recommendations and mandated updates as submitted by policy consultant.
2. Prepare Bylaws, Policies, and mandated Regulations and appropriate revisions for Board of Education review.
3. Suggest policies that may require review or modification as topics arise within the community that would require the same.
4. Provide an explanation to the Board of any new Bylaws, Policies, or mandated Regulations proposed for adoption and any subsequent changes to the same.



~~Diversity Equity, and Inclusion:~~

~~Purpose: The Diversity, Equity and Inclusion Committee will meet throughout the academic year and work with the Superintendent and Assistant Superintendent and provide support, guidance and information about issues related to diversity, equity and inclusion in our schools, activities, and programs, as appropriate.~~

~~Some functions of the Diversity, Equity and Inclusion Committee are to:~~

- ~~• Promote inclusion and equity for all within our schools by examining issues of institutional equity.~~
- ~~• Review and analyze student performance, program participation and appropriate data to inform Board of Education policy developments and updates.~~
- ~~• Review and analyze the District's Comprehensive Equity Plan.~~
- ~~• Support District efforts and District initiatives that enable the District to hire a more diverse workforce.~~
- ~~• Review and recommendation of new and/or revised language to board policies to guide and support focus that is anti-racist and is supportive of diversity, equity, and inclusion throughout the District.~~
- ~~• Ensure District is progressing in the area of Diversity, Equity and Inclusion, including achievement and support of any stated district-wide goals and action plans.~~

Issued 10/16/17

Revised: April 5, 2022

Revised: November 22, 2022



ACCEPTABLE USE OF GENERATIVE ARTIFICIAL INTELLIGENCE (AI)

2365 ACCEPTABLE USE OF GENERATIVE ARTIFICIAL INTELLIGENCE (AI)

The Board of Education recognizes the use of artificial intelligence (AI) may result in increased and enhanced learning opportunities for students in the school district. The Board adopts this Policy to provide guidelines and expectations for student use of generative AI.

For the purpose of this Policy, “AI” means all types of generative AI technologies that create new content or outputs from a prompt to produce text, images, videos, or music.

For the purpose of this Policy, “AI tools” means software applications and platforms that utilize AI technologies to perform specific tasks and solve problems that typically require human intelligence.

For the purpose of this Policy, “assignment” means any task or work required of a student as part of a student’s educational and co-curriculum program in the district.

The Board recognizes the potential of AI tools to enhance and transform a student’s educational and co-curricular experience in the district. However, AI tools are not inherently knowledgeable and are trained from large amounts of data collected from various sources. Outputs generated by an AI tool may be inaccurate, inappropriate, or incomplete. Therefore, it is important to educate students about the misuse of these tools for plagiarism and perpetuating misinformation or inaccuracy. This policy establishes guidelines for the acceptable use of AI in the district to ensure their responsible and ethical integration into the teaching and learning process. The district is committed to leveraging these tools to support educational goals, while safeguarding student privacy, promoting equity, and fostering critical thinking skills.

The Superintendent or designee may designate an AI Coordinator to oversee the use of all AI tools in the district and may designate additional AI Coordinators and/or committees to monitor the use of all AI tools within the district.

The Superintendent or designee, in consultation with district staff and AI Coordinator(s), shall develop the district’s AI Plan.



ACCEPTABLE USE OF GENERATIVE ARTIFICIAL INTELLIGENCE (AI)

1. Educational Purpose and Goals

- a. AI in K-12 education should primarily serve educational purposes and align with district curriculum standards, learning objectives, and educational goals.
- b. AI tools can enhance teaching and learning experiences, support personalized instruction, facilitate research, promote creativity, and encourage problem-solving and critical thinking skills.
- c. AI tools should be used to extend human creativity, problem solving, and independent judgment, not replace these skills.

2. Privacy and Data Security

- a. The district is committed to protecting student privacy and ensuring compliance with applicable laws, such as the Family Educational Rights and Privacy Act (FERPA) and the Children's Online Privacy Protection Act (COPPA).
- b. AI providers must adhere to strict data privacy and security protocols, and agreements with vendors should clearly outline the responsibilities of both parties regarding the collection, storage, and use of student data.
- c. Systems used in education must adhere to ethical principles and promote responsible AI practices.
- d. Student information should never be used as a prompt in an advanced prompt tool.

3. Instruction about Responsible Digital Citizenship

- a. Teachers and staff should receive appropriate professional development and training to effectively utilize AI in the classroom, ensuring they understand their capabilities, limitations, and ethical implications.
- b. The district will provide ongoing professional development opportunities to effectively support teachers and staff in integrating AI into instructional practices and planning.
- c. Students should be educated about the responsible and ethical use of AI, including understanding these technology's limitations and potential biases.



ACCEPTABLE USE OF GENERATIVE ARTIFICIAL INTELLIGENCE (AI)

- d. Teachers and staff should guide students in critically evaluating information generated by AI, encouraging them to question and verify sources and verify the credibility of AI generated material.
 - e. Students should be taught to respect intellectual property rights, use AI for educational purposes, and adhere to acceptable use policies while interacting with these tools.
- 4. Equity and Access
 - a. The district will ensure equitable access to AI, considering factors such as infrastructure, devices, connectivity, and support services.
 - b. Efforts should be made to address potential disparities in access to AI, ensuring all students have equal opportunities to benefit from their use.
- 5. Monitoring and Evaluation
 - a. The district will periodically review the implementation of AI in K-12 education to assess their effectiveness in achieving educational goals.
 - b. Feedback from teachers, students, parents, and other stakeholders will be collected to inform ongoing improvements and adjustments to the AI integration process.
- 6. Parental Involvement and Communication
 - a. The district will communicate with parents and guardians about the use of AI tools in K-12 education, providing information on their purpose, benefits, and safeguards in place to protect student privacy.
 - b. Parents and guardians should have the opportunity to provide feedback, ask questions, and express concerns regarding using AI in their child's education.
- 7. Policy Review
 - a. This policy will be reviewed regularly to ensure its alignment with evolving educational practices, advancements in AI, and changes in relevant laws and regulations.
- 8. Academic Integrity and Artificial Intelligence (AI) Tools



ACCEPTABLE USE OF GENERATIVE ARTIFICIAL INTELLIGENCE (AI)

- a. In all learning environments, students are expected to cite sources used in generating classroom assignments and adhere to school guidelines for cheating and plagiarism.
- b. Submitting AI-generated material as original content is a form of plagiarism.
- c. Expectations for Teacher Discretion:
 - i. In all scenarios, it is essential to clearly communicate the objectives, expectations, and criteria for learning.

9. Guidelines for Student Use of AI:

- a. Per-Assignment Basis
 - i. AI can be used contingent upon the classroom teacher's explicit inclusion of the technology on a per-assignment basis. These teacher decisions should be clearly communicated to students on their Schoology page, syllabi, and on specific assignments.
 - ii. The teacher can modify the permissions and requirements related to AI tool usage on specific assignments or throughout the course.
- b. Guided by Technology Use Policy
 - i. The use of AI systems in the classrooms will be guided by our established District Policy 2360: Technology Use and aligned with our educational guidelines.
- c. If AI and Prompt-Engineering Tools ARE NOT explicitly permitted, then...
 - i. Students cannot use advanced artificial intelligence, LLM, or prompt-engineering tools (e.g. ChatGPT, Bard, Dall-E 2, PhotoMath, etc.), on this assignment.
 - ii. Students are expected to complete each assignment without outside assistance, including automated tools.
- d. If AI and prompt-engineering tools ARE permitted, then...
 - i. Students are allowed/assigned to use advanced automated tools (e.g. ChatGPT, Bard, Dall-E 2, etc.) on the assignment if they properly document and credit their use.
 - 1. Expectations and acceptable means for use should be clearly stated (brainstorming, collaboration, content, editing, etc.)
- e. Reference and Citation



ACCEPTABLE USE OF GENERATIVE ARTIFICIAL INTELLIGENCE (AI)

- i. When using an AI tool for an assignment, students must include a citation in their assignment to acknowledge the use of the specific tool and its source.
 1. For example, if ChatGPT-3 is utilized, the student should include a citation similar to: “Chat-GPT-3 (YYYY, MM, DD of query). ‘Text of your query.’ Generated using OpenAI. <http://chat.openai.com/>”
 2. Similar citation conventions or prompt logs should be followed for material generated using other AI tools.
- ii. Failure to provide appropriate citations, unless explicitly communicated by the teacher, will be subject to District and school cheating/plagiarism policy outlined in student handbooks.

10. Student Requests

- a. If a student would like to request the use of AI or prompt-engineering tools, then...
 - i. Students must submit a written request to the teacher, clearly stating the purpose and intended use of the AI tool in relation to the assignment.
 - ii. The teacher will evaluate each request and grant permission based on the nature of the assignment and the student’s justification for using the AI tool.
 - iii. If permission is granted, the student can proceed to use the AI tool, as specified in the approved request.
 - iv. If permission is denied, the student must complete the assignment without substantive assistance from others, including automated tools.

11. Violations of Policy

- a. As AI is evolving, it is important that students have ample instruction on how to properly use or not use these tools. Therefore, progressive consequences should be observed that begin with ensuring awareness and understanding of the tool and its appropriate use or misuse.
- b. AI should only be used within the scope of its educational intent to extend and develop independent skills, creativity, and problem solving. The following uses are prohibited.
 - i. **Unattributed Use** - Copying significant portions of AI generated content without appropriate citation is considered plagiarism.



ACCEPTABLE USE OF GENERATIVE ARTIFICIAL INTELLIGENCE (AI)

- ii. **Over-reliance** - Relying on AI to do critical thinking or creative aspects of assignments when that work has been assigned to the student is not acceptable.
- iii. **Substitution** - Using AI to bypass necessary steps in assignments, such as reading or analysis.
- iv. **Use as a sole source** - Using AI as a sole source of an argument or evidence in a writing piece is not allowed. Supporting sources and citations are needed to ensure that the statements in writing are true.
- c. A teacher who believes that a pupil has been academically dishonest in his/her class should resolve the matter in the following manner:
 - i. Teachers will review appropriate use with students to establish expectations and ensure clarity of expectations around the use of AI tools. Expectations and explanations should be age appropriate.
 - ii. Should incidents continue to go against the allowable use by the teacher, teachers may reprimand students orally and/or in writing at their discretion. The teacher is also authorized to withhold credit on the work should it be established that the work is in violation of this policy.
 - iii. If necessary, the teacher shall file a written complaint against the pupil with the Building Principal, requesting additional consequences. The complaint must describe in detail the inappropriate use of AI that is alleged to have taken place and must request that the matter be reviewed by the Building Principal.
 - iv. The Building Principal will determine if further discipline of the pupil is appropriate and will determine the nature of the discipline on a case-by-case basis.
 - v. If the pupil is not in agreement with the disciplinary action of the Building Principal, he/she may appeal the action to the Superintendent. If the pupil is dissatisfied with the Superintendent's disposition of the case, he/she may grieve the action in accordance with the Code of Conduct.

The main purpose of education is for students to learn and grow. While AI can be a helpful tool in that process, it cannot replace a student's active engagement and efforts. The Board of Education seeks to encourage students to use AI responsibly, respecting the principles of academic integrity.



ACCEPTABLE USE OF GENERATIVE ARTIFICIAL INTELLIGENCE (AI)

In the event there is a provision in this Policy that becomes no longer applicable or relevant in a school setting, the Superintendent of Schools may revise or suspend a provision of this Policy. The Superintendent may suspend the entire Policy pending additional investigation, research, or study. In such event, the Superintendent will report to the Board of Education the reason for the revision or suspension and recommend the Board ratify the Superintendent's actions regarding this Policy pending the results of the investigation, research, or study.

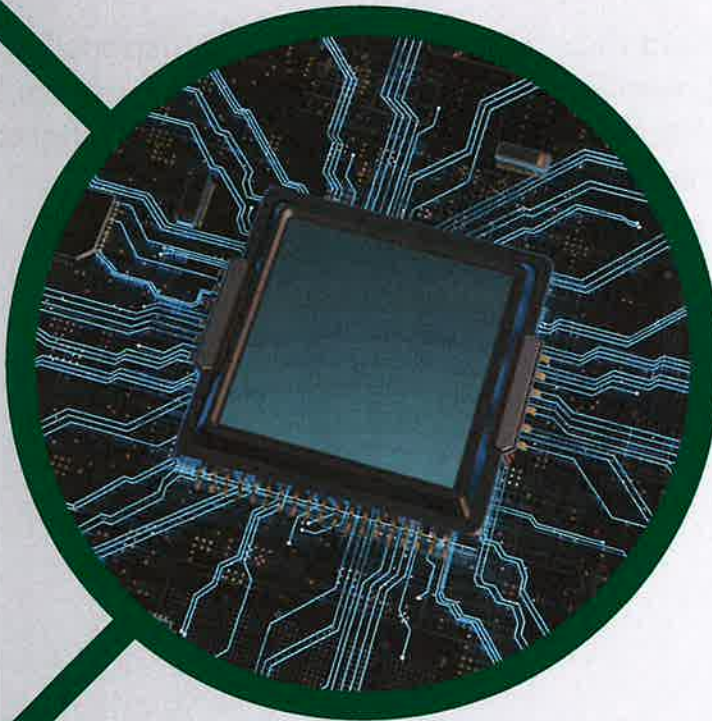
Adopted:



LIVINGSTON PUBLIC SCHOOLS

ARTIFICIAL INTELLIGENCE

STATEMENT



Artificial Intelligence and Education

As we continue to navigate the evolving landscape of education in the 21st century, we are committed to providing our students with the best resources to prepare them for success in an ever-changing world. In this spirit, we recognize Generative Artificial Intelligence (AI), Large Language Models (LLM), and prompt-engineering tools, while still relatively new and evolving daily, can be valuable tools in our educational environment.

Classroom Use of Generative AI:

AI, when integrated thoughtfully, ethically, and responsibly, offers numerous benefits that can enhance the educational experience for our students and support our dedicated educators. However, it is essential to clarify that the use of AI systems in our classrooms will be:



1

Contingent upon classroom teachers' explicit inclusion of the technology on a per-assignment basis.



2

Transparent, with clear explanations of their purpose and function to students and educators. These teacher decisions should be clearly communicated to students on their Schoology page, syllabi, and on specific assignments.



3

Guided by our established district policies

(District Policy 2360: Technology Use) and aligned with our educational guidelines.

Students' personal data and information must be protected in accordance with applicable laws and regulations, and systems used in education must adhere to ethical principles and promote responsible AI practices. Student information should never be used as a prompt in an advanced prompt tool.

Understanding Expectations

Academic Integrity:

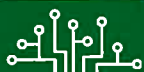
In all learning environments, students are expected to cite sources used in generating classroom assignments and adhere to school guidelines for cheating and plagiarism. Submitting AI-generated material as original content is a form of plagiarism.



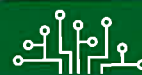
Expectations for Teacher Discretion:

In all scenarios, it is essential to clearly communicate the objectives, expectations, and criteria for learning.

If AI and prompt-engineering tools ARE NOT explicitly permitted, then...

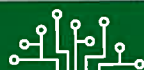


Students cannot use advanced artificial intelligence, LLM, or prompt-engineering tools (e.g., ChatGPT, Bard, Dall-E 2, PhotoMath etc.), on this assignment.



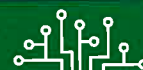
Students are expected to complete each assignment without outside assistance, including automated tools.

If AI and prompt-engineering tools ARE permitted, then...



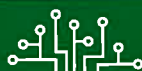
Students are allowed/assigned to use advanced automated tools (e.g., ChatGPT, Bard, Dall-E 2, etc.) on the assignment if they properly document and credit their use.

- Expectations and acceptable means for use should be clearly stated (brainstorming, collaboration, content, editing, etc.)



When using an AI tool for an assignment, students must include a citation in their assignment to acknowledge the use of the specific tool and its source.

- For example, if ChatGPT-3 is utilized, the student should include a citation similar to: "Chat-GPT-3. (YYYY, Month DD of query). 'Text of your query.' Generated using OpenAI. <https://chat.openai.com/>"
- Similar citation conventions or prompt logs should be followed for material generated using other AI tools.



Failure to provide appropriate citations, unless explicitly communicated by the teacher, will be subject to District and school cheating/plagiarism policy outlined in student handbooks.

Student Requests

If a student would like to request the use of AI or prompt-engineering tools, then...

Students must submit a written request to the teacher, clearly stating the purpose and intended use of the AI tool in relation to the assignment.

The teacher will evaluate each request and grant permission based on the nature of the assignment and the student's justification for using the AI tool.

If permission is granted, the student can proceed to use the AI tool as specified in the approved request.

If permission is denied, the student must complete the assignment without substantive assistance from others, including automated tools.



Considerations

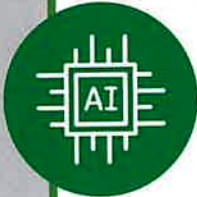
This guidance will be revised as the technology and our use of the prompt-engineering programs continue to evolve.



The teacher can modify the permissions and requirements related to AI tool usage on specific assignments or throughout the course.



Teachers using AI in classrooms are expected to model appropriate, effective, and ethical use of AI tools for students embedded into their lesson goals and specific tasks.



It is the student's responsibility to read and comply with the instructions provided by the instructor for each assignment. Students found in violation will be subject to penalties noted in the student handbook and district policy.



When in doubt, ask!



Please note: ChatGPT was consulted in the development of this statement.



Resources

"Guiding Resource:

Bringing AI to School: Tips For School Leaders (ISTE)

Professional Learning Resources:

edWeb Webinars/Podcasts

1. AI: Embracing the Opportunity
2. Transforming Education with AI: What Educators Need to Know
3. The Future ELA Classroom Is Here: Using Generative AI to Improve Writing Practice, Feedback, and Revision
4. Myndful: How Students Used AI to Create an App for Mental Health Resources
5. Artificial Intelligence in Schools: Allow or Prohibit? Ethical Considerations for Educators
6. Artificial Intelligence in Schools: Allow or Prohibit? Ethical Considerations for Educators Part 2
7. Using Automation to Maximize Instruction and Reduce Teacher Burnout
8. Leveraging Artificial Intelligence to Support English Language Learning
9. Artificial Intelligence: How to Bring Industry-Based AI Into Your Classroom
10. The Future Is Here: Combining Human and Artificial Intelligence to Help Emergent Bilinguals Learn English
11. Exploring ChatGPT and AI in Education: A Paradigm Shift for the Classroom
12. Leading and Implementing Educational Technology Innovations: Hurdles, Accelerators, and Tech Enablers
13. Foundations of Tech: Where Is Industry Going and What Should Students Be Learning
14. Exploring ChatGPT and AI in Education: A Paradigm Shift for the Classroom
15. Show Your Work: How to Use Mind Mapping to Avoid Cheating with ChatGPT
16. MagicSchool.ai
17. Wharton Interactive Crash Course: Practical AI for Instructors and students
18. (Youtube Series)
19. Examples of possible academic integrity policies that address student use of generative AI tools (Carnegie-Mellon University)
20. AI Assignment Checklist

7230 GIFTS, GRANTS, AND DONATIONS

The Board of Education accepts its responsibility to provide from public funds sufficient supplies and equipment for an effective instructional program. The Board recognizes, however, that from ~~time to time~~time-to-time individuals or organizations in the community may wish to contribute funds or additional supplies or equipment to enhance or extend the instructional program, contribute to innovative projects, feasibility studies, long-range planning, and research and development.

The Board may accept by resolution duly passed at a public meeting any gift or grant of land, with or without improvement, and of money or other personal property. Grants of land are subject to the appropriate legal limitations and approvals.

The Board reserves the right to refuse to accept any gift that does not contribute toward the achievement of the goals of the ~~District~~district or any gift the ownership that would tend to deplete the resources of the ~~D~~district.

Any gift accepted by the Board shall become the property of the Board, may not be returned without the approval of the Board, and shall be subject to the same controls and regulations as are other properties of the Board. The Board shall be responsible for the maintenance of any gift it accepts, subject to any joint agreement with another governmental body.

The Board will respect the intent of the donor in its use of a ~~gift, but~~gift but reserves the right to utilize any gift it accepts in the best interests of the students and the educational program of the district. In no case ~~shall~~should acceptance of a gift be considered to be an endorsement by the Board of a commercial product or business enterprise or institution of learning.

The Superintendent shall:

1. Counsel potential donors on the appropriateness of contemplated gifts and encourage such donors to choose as gifts supplies or equipment not likely to be purchased with public ~~funds;~~funds.
2. Encourage individuals and organizations considering a contribution to the schools to consult with the Principal or Superintendent before appropriating funds to that ~~end;~~end.
3. Acknowledge the receipt of any gift accepted by the Board; and



POLICY

LIVINGSTON BOARD OF EDUCATION

Property
7230/Page 2 of 2
GIFTS, GRANTS, AND DONATIONS

4. Prepare fitting means for recognizing or memorializing gifts to the ~~District~~district.

Staff members are encouraged to seek out sources of grants and ~~gifts, and gifts and~~ bring them to the attention of the Superintendent or designee, who shall investigate the conditions of such grants and make recommendations to the Board regarding the advisability of seeking them.

Gifts to School Personnel

~~While the~~ Board discourages the presentation of gifts to teachers and staff members by individual ~~students pupils~~ and their parents/guardians, nominal gifts (up to \$25) may be accepted.

The Board shall consider as always welcome, and in most cases more appropriate than gifts, the writing of letters to staff members expressing gratitude or appreciation. Also appreciated are class or individual donations to non-profit organizations or charities of their choice.

At no time should any gift be given and/or received for goods or services rendered or to garner influence or favor from another individual.

N.J.S.A. 18A:20-4; 18A:20-11 et seq.

Adopted: 21 November 2005

Revised: 03 August 2009

Revised: November 22, 2022



UNPAID MEAL CHARGES/OUTSTANDING FOOD SERVICE CHARGES

8550 UNPAID MEAL CHARGES/OUTSTANDING FOOD SERVICE CHARGES

The Board of Education shall establish a meal charge program to permit students in the district to charge for breakfast or lunch. Collection of any payment for a meal charge program account that is in arrears shall be addressed in accordance with provisions of this Policy.

The Board of Education recognizes a student may forget to bring breakfast or lunch (meal), as applicable, or money to purchase a meal to school on a school day. In this circumstance, the food service program will provide the student a meal and will inform the Principal or designee. The Principal or designee will contact the student's parent to provide notice of an outstanding meal bill and will provide the parent with a period of ten school days to pay the amount due. If the student's parent has not made full payment by the end of the ten school days, the Principal or designee shall again contact the parent with a second notice informing the parent of any action to be taken by the school district in response to a student's school breakfast or school lunch bill being in arrears. Such action may include denying the student school breakfast or lunch. A school district shall report at least biannually to the New Jersey Department of Agriculture the number of students who are denied school breakfast or school lunch in accordance with N.J.S.A. 18A:33-21a. and this Policy.

The school district shall not:

1. Publicly identify or stigmatize a student who cannot pay for a meal or whose school meal bill is in arrears. (For example, by requiring the student to sit at a separate table or wear a wristband, hand stamp, or identifying mark or by serving the student an alternative meal);
2. Require a student who cannot pay for a school meal or whose school meal bill is in arrears to do chores or other work to pay for the school meal; or
3. Require a student to discard a school meal after it has been served because of the student's inability to pay for a school meal or because money is owed for previously provided meals.

If a student owes money for the equivalent of five or more school meals at any time during the school year, the Principal or designee shall:

1. Determine if the student is eligible for a free or reduced-price school meal;
2. Make at least two attempts, not including the application or instructions provided to the parent each school year pursuant to N.J.S.A. 18A:33-21b,



UNPAID MEAL CHARGES/OUTSTANDING FOOD SERVICE CHARGES

to contact the student's parent and have the parent fill out an application for the school lunch program and school breakfast program; and

3. Contact the student's parent to offer assistance with the application for the school lunch and school breakfast program; determine if there are other issues within the household that have caused the child to have insufficient funds to purchase a school breakfast or school lunch; and offer any other appropriate assistance.

The school district shall direct communications about a student's school meal bill being in arrears to the parent and not the student. The school district's contact with the parent may be via email or telephone call. Nothing in N.J.S.A. 18A:33-21 shall prohibit the school district from sending a student home with a letter addressed to a parent.

If the student's meal bill is in arrears, but the student has the money to purchase a meal on a subsequent school day, the student will be provided a meal with payment and the food service program will not use the student's payment to repay previously unpaid charges if the student intended to use the money to purchase that school day's meal. Any student with a negative balance will not be denied the purchase of a meal or water. However, any student with a negative balance will be prohibited from purchasing a-la-carte items (i.e. snacks, drinks, extra slice of pizza, french fries, etc.) until the account balance has been brought into the positive.

A parent who has received a second notice their child's meal bill is in arrears and who has not made payment in full within one week from the date of the second notice will be requested to meet with the Principal or designee to discuss and resolve the matter.

A parent's refusal to meet with the Principal or designee or take other steps to resolve the matter may be indicative of more serious issues in the family or household. However, when a parent's routine failure to provide breakfast or lunch is reasonably suspected to be indicative of child abuse or neglect, the Principal or designee shall immediately report such suspicion to the Department of Children and Families, Division of Child Protection and Permanency as required in N.J.S.A. 9:6-8.10. Such reporting shall not be delayed to accommodate a parent's meeting with the Principal or designee.

Students receiving free meals will not be denied a meal even if they accrued a negative balance from other purchases in the cafeteria.

In accordance with N.J.S.A 18A:33-21b., at the beginning of each school year, and upon initial enrollment in the case of a student enrolling during the school year, the school district shall provide to the parent of each student:



UNPAID MEAL CHARGES/OUTSTANDING FOOD SERVICE CHARGES

1. Information on the National School Lunch Program and the Federal School Breakfast Program, if applicable;
2. An application to apply for the school lunch and school breakfast programs and instructions for completing the application; and
3. Information on the rights of students and their families under N.J.S.A. 18A:22-21 et seq.

The school district may provide the application and information electronically through the means by which the school district communicates with parents electronically. The application and information shall be in a language the parent understands.

The school district's liaison for the education of homeless children shall coordinate with school district personnel to ensure that a homeless student receives free school meals and is monitored according to the school district policies pursuant to N.J.S.A. 18A:33-21c.

The school district may post this Policy on the school district's website provided there is a method in place to ensure this Policy reaches all households without access to a computer or the Internet.

N.J.S.A. 18A:33-21; 18A:33-21a.; 18A:33-21b.; 18A:33-21c.

Adopted: September 25, 2017

Revised: June 21, 2022



**Report of the Secretary to the Board of Education
Livingston Board of Education**

**Fund 10 - Interim Balance Sheet
For the six month period ending 12/31/2024**

Assets and Resources

Assets			
Account Number	Account Name	Subtotal Balance	Balance
101	Cash in Bank		20,557,716.76
116	Investment - Capital Reserve Account		2,925,756.31
118	Investment - Current Expense Emergency Reserve Account		1,000,000.00
121	Tax Levy Receivable		61,876,465.50
	Accounts Receivable:		
132	InterfundAccounts Receivable:	303,000.65	
141	Intergovernmental - StateAccounts Receivable:	6,678,007.40	
153	Other Accounts ReceivableAccounts Receivable:	11,467.97	
154	Allowance for Uncollectible Accounts Receivable (Credit)Accounts Receivable:		6,992,476.02
	Loans Receivable:		
			<u>93,352,414.59</u>

Resources

Account Number	Account Name	Subtotal Balance	Balance
301	Estimated Revenues	135,427,945.54	
302	Less Revenues	136,819,702.15	(1,391,756.61)
			<u>(1,391,756.61)</u>
Total Assets and Resources:			<u><u>91,960,657.98</u></u>

Liabilities and Fund Equity

Liabilities

Account Number	Account Name	Subtotal Balance	Balance
421	Accounts Payable		631,255.95
481	Deferred Revenues		9,300.00
			<u>640,555.95</u>

Fund Balance

Account Number	Account Name	Subtotal Balance	Subtotal Balance 2	Subtotal Balance 3	Balance
	Appropriated:				
753	Reserve for Encumbrances - Current Year		62,129,788.48		
754	Reserve for Encumbrances - Prior Year		710,509.15		
754+753	Reserve for Encumbrances - Current + Prior			62,840,297.63	
	Reserve Fund Balance:				
761	Capital Reserve Account		9,987,624.00		
307	Less: Budgeted Withdrawal from Capital Reserve-Eligible Costs		5,321,262.00		
317	Less: Budgeted Withdrawal from Capital Reserve-Transfer to Debt Service		0.00	4,666,362.00	
766	Current Expense Emergency Reserve Account		1,000,000.00		
312	Less: Budgeted Withdrawal from Current Expense Emergency Reserve		0.00	1,000,000.00	
	Appropriations				
601	Appropriations		144,595,695.08		
602	Less: Expenditures	62,362,496.92			
603	Encumbrances	62,840,297.63	(125,202,794.55)	19,392,900.53	
	Total Appropriated			87,899,560.16	
	Unappropriated				
770	Unassigned Fund Balance			5,720,541.87	
303	Budgeted Fund Balance			2,300,000.00	
					<u>91,320,102.03</u>
Total Liabilities and Fund Equity:					<u><u>91,960,657.98</u></u>

**Report of the Secretary to the Board of Education
Livingston Board of Education**

Fund 10 - Recapitulation of Budgeted Fund Balance

	Budgeted	Actual	Variance
Appropriations	144,595,695.08	125,202,794.55	19,392,900.53
Revenues	(135,427,945.54)	(136,819,702.15)	(-1,391,756.61)
	9,167,749.54	(11,616,907.60)	20,784,657.14
Change in Capital Reserve:			
Less: Budgeted Withdrawal from Cap Reserve (307)	5,321,262.00	5,321,262.00	.00
	(5,321,262.00)	(5,321,262.00)	.00

**Report of the Secretary to the Board of Education
Livingston Board of Education**

**Fund 10 - Interim Statements Comparing Budgeted Revenue with Actual to Date
and Appropriations with Expenditures and Encumbrances to Date
For the six month period ending 12/31/2024**

Revenues/Sources of Funds

Account Number	Line	Revenues/Sources of Funds	Original Budget Certified for Taxes	Budget Transfers	Budgeted / Estimated	Actual to Date	Note	Unrealized Balance
10-1xxx	370	From Local Sources	124,874,289.00	0.00	124,874,289.00	125,207,595.09	Over	(333,306.09)
10-3xxx	520	From State Sources	10,475,318.54	0.00	10,475,318.54	11,554,947.00	Over	(1,079,628.46)
10-4xxx	570	From Federal Sources	78,338.00	0.00	78,338.00	8,679.06	Under	69,658.94
10-5xxx	subtotal	From Other Financing Sources	0.00	0.00	0.00	48,481.00	Over	(48,481.00)
-		Total Revenues/Sources Of Funds	135,427,945.54	0.00	135,427,945.54	136,819,702.15	Over	(1,391,756.61)

General Fund

Current Expense

Account Number	Line	Expenditures Description	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
11-1xx-100-xxx	3200	Regular Programs - Instruction	45,209,024.33	(17,990.88)	45,191,033.45	18,120,555.85	22,671,289.63	4,399,187.97
11-2xx-100-xxx	10300	Special Education - Instruction	14,250,906.00	292,373.17	14,543,279.17	5,550,184.00	7,408,515.33	1,584,579.84
11-230-100-xxx	11160	Basic Skills/Remedial - Instruction	1,464,870.00	36,685.00	1,501,555.00	612,013.75	882,901.23	6,640.02
11-240-100-xxx	12160	Bilingual Education - Instruction	959,774.00	(60,090.00)	899,684.00	359,873.60	539,810.40	0.00
11-3xx-100-xxx	15180	Vocational Programs - Local - Instruction	58,808.00	1,416.43	60,224.43	20,900.98	32,642.85	6,680.60
11-401-100-xxx	17100	School-Sponsored Cocurricular/Extracurricular Activities - Instruction	622,877.00	68,389.86	691,266.86	307,673.06	24,897.70	358,696.10
11-402-100-xxx	17600	School-Sponsored Athletics - Instruction	1,300,690.00	10,907.68	1,311,597.68	562,738.50	204,519.35	544,339.83
11-424-xxx-xxx	22620	Other Supplemental/At-Risk Programs	1,155,038.00	(38.00)	1,155,000.00	462,000.00	693,000.00	0.00
11-4xx-100-xxx	25100	Other Instructional Programs - Instruction	45,900.00	(8,061.50)	37,838.50	1,425.00	21,375.00	15,038.50
	72140	<i>Undistributed Expenditures:</i>						
11-000-100-xxx	29180	Instruction (Tuition)	7,135,517.07	527,351.34	7,662,868.41	2,665,987.38	3,710,594.43	1,286,286.60
11-000-211-xxx	29680	Attendance and Social Work Services	143,557.00	250.00	143,807.00	51,283.60	72,641.40	19,882.00
11-000-213-xxx	30620	Health Services	1,079,871.40	(30,973.96)	1,048,897.44	427,393.59	498,468.68	123,035.17
11-000-216-xxx	40580	Speech, OT, PT and Related Services	1,658,325.32	297,994.04	1,956,319.36	875,716.81	1,062,715.41	17,887.14
11-000-217-xxx	41080	Other Support Services Students - Extraordinary Services	987,238.62	6,797.05	994,035.67	332,728.92	605,633.83	55,672.92
11-000-218-xxx	41660	Guidance	2,901,709.00	(225,358.68)	2,676,350.32	1,124,646.08	1,549,299.80	2,404.44
11-000-219-xxx	42200	Child Study Teams	4,617,685.06	85,977.45	4,703,662.51	1,824,577.56	2,320,392.06	558,692.89
11-000-221-xxx	43200	Improvement of Instruction	2,796,144.57	69,057.20	2,865,201.77	1,476,369.87	1,257,207.49	131,624.41
11-000-222-xxx	43620	Educational Media Services/School Library	1,172,363.00	(108.84)	1,172,254.16	464,020.97	627,546.53	80,686.66
11-000-223-xxx	44180	Instructional Staff Training	809,066.61	14,373.77	823,440.38	353,593.88	278,304.86	191,541.64
11-000-230-xxx	45300	General Administration	1,363,032.60	(28,912.86)	1,334,119.74	449,740.11	581,327.76	303,051.87
11-000-240-xxx	46160	School Administration	4,796,694.64	182,739.68	4,979,434.32	2,380,171.52	2,390,710.87	208,551.93
11-000-251-xxx	47200	Central Services	1,845,758.00	(8,770.85)	1,836,987.15	933,275.63	677,762.04	225,949.48
11-000-252-xxx	47620	Administrative Information Technology	2,208,946.55	36,604.40	2,245,550.95	1,319,475.86	617,233.69	308,841.40
11-000-261-xxx	48580	Required Maintenance for School Facilities	1,610,256.00	118,335.17	1,728,591.17	815,721.41	806,775.86	106,093.90
11-000-262-xxx	49340	Custodial Services	6,751,496.04	414,260.94	7,165,756.98	2,864,517.85	2,766,925.61	1,534,313.52
11-000-263-xxx	50100	Care and Upkeep of Grounds	71,533.00	0.00	71,533.00	35,766.48	35,766.48	0.04
11-000-266-xxx	51100	Security	373,986.00	50,000.00	423,986.00	167,115.84	213,741.72	43,128.44
11-000-270-xxx	52480	Student Transportation	4,853,362.00	389,268.11	5,242,630.11	2,071,917.43	2,402,626.45	768,086.23
11-xxx-xxx-2xx	71260	Employee Benefits	23,848,858.00	(4,486,130.42)	19,362,727.58	11,263,680.81	3,077,859.70	5,021,187.07
		Total General Expense	136,093,287.81	(2,263,654.70)	133,829,633.11	57,895,066.34	58,032,486.16	17,902,080.61

Capital Outlay

**Report of the Secretary to the Board of Education
Livingston Board of Education**

Account Number	Line	Expenditures Description	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
12-xxx-xxx-73x	75880	Equipment	139,314.73	9,800.07	149,114.80	36,885.21	52,082.90	60,146.69
12-000-4xx-xxx	76260	Facilities Acquisition and Construction	6,770,627.00	3,784,159.45	10,554,786.45	4,368,384.65	4,755,728.57	1,430,673.23
		Total Capital Outlay	6,909,941.73	3,793,959.52	10,703,901.25	4,405,269.86	4,807,811.47	1,490,819.92

Special Schools

Account Number	Line	Expenditures Description	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
13-422-100-xxx	77680	Summer School - Instruction	45,978.00	16,182.72	62,160.72	62,160.72	0.00	0.00
		Total Special Schools	45,978.00	16,182.72	62,160.72	62,160.72	0.00	0.00
		Total General Fund	143,049,207.54	1,546,487.54	144,595,695.08	62,362,496.92	62,840,297.63	19,392,900.53

**Report of the Secretary to the Board of Education
Livingston Board of Education**

**Fund 10 - Schedule of Revenues
Actual Compared with Estimate
For the six month period ending 12/31/2024**

Account Number	Line	Account Name	Original Budget Certified For Taxes	Budget Transfers	Estimated	Actual	Unrealized
Revenues/Sources of Funds							
- Local Sources							
10-1210	100	Local Tax Levy	123,752,921.00	0.00	123,752,921.00	123,752,921.00	0.00
10-1310	140	Tuition from Individuals	149,368.00	0.00	149,368.00	154,756.83	(5,388.83)
10-1320	150	Tuition from LEAs Within State	120,000.00	0.00	120,000.00	0.00	120,000.00
10-1410	240	Transportation Fees - from Individuals	250,000.00	0.00	250,000.00	527,603.81	(277,603.81)
10-1910	260	Rents and Royalties	300,000.00	0.00	300,000.00	176,123.92	123,876.08
10-1xxx	340	Interest Earned on Capital Reserve Funds	2,000.00	0.00	2,000.00	52,891.81	(50,891.81)
10-1xxx	350	Other Restricted Miscellaneous Revenues	300,000.00	0.00	300,000.00	543,297.72	(243,297.72)
10-1xxx	370	Total Revenue from Local Sources	124,874,289.00	0.00	124,874,289.00	125,207,595.09	(333,306.09)
- State Sources							
10-3121	420	Categorical Transportation Aid	1,403,282.00	0.00	1,403,282.00	1,380,370.00	22,912.00
10-3131	430	Extraordinary Aid	648,133.54	0.00	648,133.54	1,796,496.00	(1,148,362.46)
10-3132	440	Categorical Special Education Aid	0.00	0.00	0.00	7,752,587.00	(7,752,587.00)
10-3177	470	Categorical Security Aid	648,405.00	0.00	648,405.00	625,494.00	22,911.00
10-3xxx	500	Other State Aids	7,775,498.00	0.00	7,775,498.00	0.00	7,775,498.00
10-3xxx	520	Total Revenue from State Sources	10,475,318.54	0.00	10,475,318.54	11,554,947.00	(1,079,628.46)
- Federal Sources							
10-4200	540	Medicaid Reimbursement	78,338.00	0.00	78,338.00	8,679.06	69,658.94
10-4xxx	570	Total Revenue from Federal Sources	78,338.00	0.00	78,338.00	8,679.06	69,658.94
- Other Financing Sources							
10-5xxx	700	Other Financing Sources	0.00	0.00	0.00	48,481.00	(48,481.00)
10-5xxx	subtotal	Total Other Financing Sources	0.00	0.00	0.00	48,481.00	(48,481.00)
	-	Total Revenues/Sources of Funds	135,427,945.54	0.00	135,427,945.54	136,819,702.15	(1,391,756.61)

**Report of the Secretary to the Board of Education
Livingston Board of Education**

**Fund 10 - Statement of Appropriations
Compared with Expenditures and Encumbrances
For the six month period ending 12/31/2024**

Account Number	Line	Account Name	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
General Fund								
- General Current Expense								
-- Regular Programs - Instruction								
--- Regular Programs - Instruction								
11-105-100-101	2000	Preschool - Salaries of Teachers	92,135.00	93,004.66	185,139.66	55,261.66	129,878.00	0.00
11-110-100-101	2080	Kindergarten - Salaries of Teachers	1,941,208.00	(179,994.00)	1,761,214.00	667,997.80	995,911.20	97,305.00
11-120-100-101	2100	Grades 1-5 - Salaries of Teachers	13,256,238.00	103,828.00	13,360,066.00	5,181,924.14	7,641,709.58	536,432.28
11-130-100-101	2120	Grades 6-8 - Salaries of Teachers	10,415,314.00	(6,248.00)	10,409,066.00	4,027,655.35	5,507,624.08	873,786.57
11-140-100-101	2140	Grades 9-12 - Salaries of Teachers	15,517,630.00	59,449.00	15,577,079.00	6,085,492.91	7,827,616.24	1,663,969.85
subtotal	subtotal	Total Regular Programs - Instruction	41,222,525.00	70,039.66	41,292,564.66	16,018,331.86	22,102,739.10	3,171,493.70
--- Regular Programs - Home Instruction								
11-150-100-101	2500	Salaries of Teachers	140,000.00	0.00	140,000.00	23,319.82	0.00	116,680.18
11-150-100-320	2540	Purchased Professional-Educational Services	51,000.00	24,036.45	75,036.45	22,485.30	39,551.15	13,000.00
subtotal	subtotal	Total Regular Programs - Home Instruction	191,000.00	24,036.45	215,036.45	45,805.12	39,551.15	129,680.18
--- Regular Programs - Undistributed Instruction								
11-190-100-106	3000	Other Salaries for Instruction	528,189.00	75,280.00	603,469.00	308,081.42	266,825.15	28,562.43
11-190-100-320	3020	Purchased Professional-Educational Services	77,600.00	0.00	77,600.00	29,144.16	13,295.00	35,160.84
11-190-100-340	3040	Purchased Technical Services	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
11-190-100-500	3060	Other Purchased Services (400-500 series)	1,006,602.36	(1,046.12)	1,005,556.24	636,568.51	39,039.04	329,948.69
11-190-100-610	3080	General Supplies	1,613,148.48	(174,516.37)	1,438,632.11	688,725.00	208,772.58	541,134.53
11-190-100-640	3100	Textbooks	555,209.49	(11,964.50)	543,244.99	388,824.78	687.68	153,732.53
11-190-100-800	3120	Other Objects	13,250.00	180.00	13,430.00	5,075.00	379.93	7,975.07
subtotal	subtotal	Total Regular Programs - Undistributed Instruction	3,795,499.33	(112,066.99)	3,683,432.34	2,056,418.87	528,999.38	1,098,014.09
11-1xx-100-xxxx	3200	Total Regular Programs - Instruction	45,209,024.33	(17,990.88)	45,191,033.45	18,120,555.85	22,671,289.63	4,399,187.97
-- Special Education Programs								
--- Learning and/or Language Disabilities - Mild/Moderate:								
11-204-100-101	4500	Salaries of Teachers	684,336.00	0.00	684,336.00	237,350.80	353,326.20	93,659.00
11-204-100-106	4520	Other Salaries for Instruction	4,457,298.00	24,096.00	4,481,394.00	1,857,642.16	2,407,928.51	215,823.33
11-204-100-610	4600	General Supplies	5,100.00	89.98	5,189.98	0.00	89.98	5,100.00
11-204-100-xxx	4660	Total Learning and/or Language Disabilities - Mild/Moderate	5,146,734.00	24,185.98	5,170,919.98	2,094,992.96	2,761,344.69	314,582.33
--- Auditory Impairments:								
11-207-100-610	5600	General Supplies	3,000.00	2,000.00	5,000.00	3,291.97	1,198.11	509.92
11-207-100-xxx	5660	Total Auditory Impairments	3,000.00	2,000.00	5,000.00	3,291.97	1,198.11	509.92
--- Emotional Regulation Impairment:								
11-209-100-610	6100	General Supplies	0.00	10,000.00	10,000.00	2,322.60	3,539.89	4,137.51
11-209-100-xxx	6160	Total Emotional Regulation Impairment	0.00	10,000.00	10,000.00	2,322.60	3,539.89	4,137.51
--- Multiple Disabilities:								
11-212-100-101	6500	Salaries of Teachers	288,315.00	24,895.00	313,210.00	124,401.50	177,336.00	11,472.50
11-212-100-106	6520	Other Salaries for Instruction	2,031,893.00	105,921.00	2,137,814.00	477,863.45	667,485.75	992,464.80
11-212-100-610	6600	General Supplies	19,500.00	6,030.05	25,530.05	25,120.02	394.93	15.10
11-212-100-xxx	6660	Total Multiple Disabilities	2,339,708.00	136,846.05	2,476,554.05	627,384.97	845,216.68	1,003,952.40
--- Resource Room/Resource Center:								
11-213-100-101	7000	Salaries of Teachers	6,437,847.00	92,495.49	6,530,342.49	2,722,332.28	3,657,128.14	150,882.07
11-213-100-610	7100	General Supplies	15,500.00	26,695.65	42,195.65	7,721.60	6,173.18	28,300.87
11-213-100-xxx	7160	Total Resource Room/Resource Center	6,453,347.00	119,191.14	6,572,538.14	2,730,053.88	3,663,301.32	179,182.94
--- Preschool Disabilities - Part-Time:								
11-215-100-101	8000	Salaries of Teachers	0.00	82,117.25	82,117.25	3,002.25	0.00	79,115.00
11-215-100-106	8020	Other Salaries for Instruction	0.00	37,482.00	37,482.00	15,768.18	21,713.82	0.00
11-215-100-xxx	8140	Total Preschool Disabilities - Part-Time	0.00	119,599.25	119,599.25	18,770.43	21,713.82	79,115.00
--- Preschool Disabilities - Full-Time:								
11-216-100-101	8500	Salaries of Teachers	245,270.00	(84,142.25)	161,127.75	63,459.75	97,668.00	0.00

**Report of the Secretary to the Board of Education
Livingston Board of Education**

Account Number	Line	Account Name	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
11-216-100-106	8520	Other Salaries for Instruction	35,307.00	(35,307.00)	0.00	0.00	0.00	0.00
11-216-100-320	8540	Purchased Professional-Educational Services	15,300.00	0.00	15,300.00	0.00	13,250.00	2,050.00
11-216-100-600	8600	General Supplies	12,240.00	0.00	12,240.00	9,907.44	1,282.82	1,049.74
11-216-100-xxx	8640	Total Preschool Disabilities - Full-Time	308,117.00	(119,449.25)	188,667.75	73,367.19	112,200.82	3,099.74
subtotal special ed	10300	Total Special Education - Instruction	14,250,906.00	292,373.17	14,543,279.17	5,550,184.00	7,408,515.33	1,584,579.84
-- Basic Skills/Remedial - Instruction								
11-230-100-101	11000	Salaries of Teachers	1,438,370.00	29,485.00	1,467,855.00	587,385.77	880,469.23	0.00
11-230-100-320	11040	Purchased Professional-Educational Services	10,200.00	7,200.00	17,400.00	12,000.00	1,500.00	3,900.00
11-230-100-610	11100	General Supplies	16,300.00	0.00	16,300.00	12,627.98	932.00	2,740.02
11-230-100-xxx	11160	Total Basic Skills/Remedial - Instruction	1,464,870.00	36,685.00	1,501,555.00	612,013.75	882,901.23	6,640.02
-- Bilingual Education - Instruction								
11-240-100-101	12000	Salaries of Teachers	959,774.00	(60,090.00)	899,684.00	359,873.60	539,810.40	0.00
11-240-100-xxx	12160	Total Bilingual Education - Instruction	959,774.00	(60,090.00)	899,684.00	359,873.60	539,810.40	0.00
-- Vocation Programs								
--- Vocational Programs - Local - Instruction								
11-3xx-100-101	13000	Salaries of Teachers	49,128.00	0.00	49,128.00	19,650.96	29,476.44	0.60
11-3xx-100-500	13080	Other Purchased Services (400-500 series)	4,080.00	1,322.68	5,402.68	238.03	1,084.65	4,080.00
11-3xx-100-610	13100	General Supplies	5,100.00	93.75	5,193.75	1,011.99	2,081.76	2,100.00
11-3xx-100-800	13140	Other Objects	500.00	0.00	500.00	0.00	0.00	500.00
11-3xx-100-xxx	13160	Total Vocational Programs - Local - Instruction	58,808.00	1,416.43	60,224.43	20,900.98	32,642.85	6,680.60
subtotal vocational	15180	Total Vocational Programs	58,808.00	1,416.43	60,224.43	20,900.98	32,642.85	6,680.60
-- School-Sponsored Cocurricular/Extracurricular Activities - Instruction								
11-401-100-100	17000	Salaries	548,400.00	50,000.00	598,400.00	284,449.83	8,148.00	305,802.17
11-401-100-500	17020	Purchased Services (300-500 series)	16,565.00	600.00	17,165.00	1,750.00	900.00	14,515.00
11-401-100-600	17040	Supplies and Materials	28,000.00	3,936.91	31,936.91	7,278.66	4,593.00	20,065.25
11-401-100-800	17060	Other Objects	29,912.00	13,852.95	43,764.95	14,194.57	11,256.70	18,313.68
11-401-100-xxx	17100	Total School-Spon. Co/Extra-curricular Actvts. - Inst.	622,877.00	68,389.86	691,266.86	307,673.06	24,897.70	358,696.10
-- School-Sponsored Athletics - Instruction								
11-402-100-100	17500	Salaries	1,048,749.00	0.00	1,048,749.00	456,707.11	141,917.82	450,124.07
11-402-100-500	17520	Purchased Services (300-500 series)	148,781.00	8,178.68	156,959.68	72,859.00	37,312.07	46,788.61
11-402-100-600	17540	Supplies and Materials	103,160.00	2,729.00	105,889.00	33,172.39	25,289.46	47,427.15
11-402-100-xxx	17600	Total School-Sponsored Athletics - Instruction	1,300,690.00	10,907.68	1,311,597.68	562,738.50	204,519.35	544,339.83
-- Other Supplemental/At-Risk Programs								
--- Other Supplemental/At-Risk Programs - Instruction								
11-424-100-179	22060	Salaries of Reading Specialists	1,155,038.00	(38.00)	1,155,000.00	462,000.00	693,000.00	0.00
11-424-100-xxx	22180	Total Other Supplemental/At-Risk Programs - Instruction	1,155,038.00	(38.00)	1,155,000.00	462,000.00	693,000.00	0.00
11-424-xxx-xxx	22620	Total Other Supplemental/At-Risk Programs	1,155,038.00	(38.00)	1,155,000.00	462,000.00	693,000.00	0.00
-- Other Instructional Programs - Instruction								
11-4xx-100-500	25020	Purchased Services (300-500 series)	45,900.00	(8,061.50)	37,838.50	1,425.00	21,375.00	15,038.50
11-4xx-100-xxx	25100	Total Other Instructional Programs - Instruction	45,900.00	(8,061.50)	37,838.50	1,425.00	21,375.00	15,038.50
-- Total Undistributed Expenditures								
--- Undistributed Expenditures - Instruction (Tuition)								
11-000-100-562	29020	Tuition to Other LEAs Within the State-Special	21,060.00	82,409.76	103,469.76	26,090.76	77,379.00	0.00
11-000-100-566	29100	Tuition to Priv. Sch. for the Disabled - Within the State	6,187,946.32	134,918.09	6,322,864.41	2,199,583.11	2,836,995.37	1,286,285.93
11-000-100-567	29120	Tuition to Priv Sch Disabled and Other LEAs-Special, Outside the State	926,510.75	310,023.49	1,236,534.24	440,313.51	796,220.06	0.67
11-000-100-xxx	29180	Total Undistributed Expenditures - Instruction (Tuition)	7,135,517.07	527,351.34	7,662,868.41	2,665,987.38	3,710,594.43	1,286,286.60
--- Undistributed Expenditures - Attendance and Social Work								
11-000-211-100	29500	Salaries	143,557.00	250.00	143,807.00	51,283.60	72,641.40	19,882.00

**Report of the Secretary to the Board of Education
Livingston Board of Education**

Account Number	Line	Account Name	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-211-xxx	29680	Total Attendance and Work	143,557.00	250.00	143,807.00	51,283.60	72,641.40	19,882.00
--- Undistributed Expenditures - Health Services								
11-000-213-100	30500	Salaries	1,040,274.00	(34,608.62)	1,005,665.38	414,663.19	495,652.44	95,349.75
11-000-213-500	30560	Other Purchased Services (400-500 series)	0.00	684.90	684.90	684.90	0.00	0.00
11-000-213-600	30580	Supplies and Materials	39,597.40	2,149.76	41,747.16	12,045.50	2,816.24	26,885.42
11-000-213-616	30585	Supplies - Menstrual Products	0.00	800.00	800.00	0.00	0.00	800.00
11-000-213-xxx	30620	Total Undistributed Expenditures - Health Services	1,079,871.40	(30,973.96)	1,048,897.44	427,393.59	498,468.68	123,035.17
--- Undistributed Expenditures - Speech, OT, PT and Related Services								
11-000-216-100	40500	Salaries	1,260,893.00	226,977.00	1,487,870.00	712,259.43	757,974.00	17,636.57
11-000-216-320	40520	Purchased Professional - Educational Services	385,432.32	61,480.83	446,913.15	146,137.45	300,525.13	250.57
11-000-216-600	40540	Supplies and Materials	12,000.00	9,536.21	21,536.21	17,319.93	4,216.28	0.00
11-000-216-xxx	40580	Total Speech, OT, PT and Related Services	1,658,325.32	297,994.04	1,956,319.36	875,716.81	1,062,715.41	17,887.14
--- Undistributed Expenditures-Other Supp. Serv. Students-Extraordinary Svcs								
11-000-217-320	41020	Purchased Professional - Educational Services	987,238.62	6,797.05	994,035.67	332,728.92	605,633.83	55,672.92
11-000-217-xxx	41080	Total Other Support Services Students-Extraordinary Serv.	987,238.62	6,797.05	994,035.67	332,728.92	605,633.83	55,672.92
--- Undistributed Expenditures - Guidance								
11-000-218-104	41500	Salaries of Other Professional Staff	2,648,808.00	(225,856.20)	2,422,951.80	987,821.05	1,434,914.52	216.23
11-000-218-105	41520	Salaries of Secretarial and Clerical Assistants	203,803.00	749.96	204,552.96	90,385.08	114,167.88	0.00
11-000-218-390	41580	Other Purchased Professional and Technical Services	0.00	350.00	350.00	350.00	0.00	0.00
11-000-218-500	41600	Other Purchased Services (400-500 series)	0.00	601.54	601.54	41.80	112.80	446.94
11-000-218-600	41620	Supplies and Materials	28,098.00	(1,203.98)	26,894.02	25,048.15	104.60	1,741.27
11-000-218-800	41640	Other Objects	21,000.00	0.00	21,000.00	21,000.00	0.00	0.00
11-000-218-xxx	41660	Total Undistributed Expenditures - Guidance	2,901,709.00	(225,358.68)	2,676,350.32	1,124,646.08	1,549,299.80	2,404.44
--- Undistributed Expenditures - Child Study Teams								
11-000-219-104	42000	Salaries of Other Professional Staff	4,126,673.00	(454.98)	4,126,218.02	1,643,908.35	2,032,947.99	449,361.68
11-000-219-105	42020	Salaries of Secretarial and Clerical Assistants	303,463.00	64,576.14	368,039.14	145,328.50	222,710.64	0.00
11-000-219-320	42060	Purchased Professional - Educational Services	117,000.00	18,659.59	135,659.59	22,903.75	53,203.75	59,552.09
11-000-219-390	42080	Other Purchased Prof. and Tech. Services	32,949.06	4,725.00	37,674.06	4,725.00	0.00	32,949.06
11-000-219-500	42100	Other Purchased Services (400-500 series) (voc and cssd only)	9,100.00	(1,528.30)	7,571.70	320.67	3,587.78	3,663.25
11-000-219-600	42160	Supplies and Materials	20,400.00	0.00	20,400.00	7,321.56	7,941.90	5,136.54
11-000-219-800	42180	Other Objects	8,100.00	0.00	8,100.00	69.73	0.00	8,030.27
11-000-219-xxx	42200	Total Child Study Teams	4,617,685.06	85,977.45	4,703,662.51	1,824,577.56	2,320,392.06	558,692.89
--- Undistributed Expenditures - Improvement of Instruction Services								
11-000-221-102	43000	Salaries of Supervisor of Instruction	2,125,678.00	115,854.96	2,241,532.96	1,079,272.49	1,081,469.76	80,790.71
11-000-221-104	43020	Salaries of Other Professional Staff	278,638.57	(48,006.18)	230,632.39	225,397.33	0.00	5,235.06
11-000-221-105	43040	Salaries of Secretarial and Clerical Assist.	327,103.00	430.80	327,533.80	163,856.92	163,676.88	0.00
11-000-221-320	43100	Purchased Professional - Educational Services	25,000.00	(1,517.64)	23,482.36	0.00	0.00	23,482.36
11-000-221-500	43140	Other Purchased Services (400-500)	9,000.00	2,295.26	11,295.26	1,057.07	7,238.19	3,000.00
11-000-221-600	43160	Supplies and Materials	20,000.00	0.00	20,000.00	5,020.85	3,879.68	11,099.47
11-000-221-800	43180	Other Objects	10,725.00	0.00	10,725.00	1,765.21	942.98	8,016.81
11-000-221-xxx	43200	Total Improvement of Instruction Services	2,796,144.57	69,057.20	2,865,201.77	1,476,369.87	1,257,207.49	131,624.41
--- Undistributed Expenditures - Educational Media Services/School Library								
11-000-222-100	43500	Salaries	972,152.00	6,400.00	978,552.00	392,680.80	585,871.20	0.00
11-000-222-500	43560	Other Purchased Services (400-500 series)	7,375.00	3,030.95	10,405.95	3,760.95	3,200.00	3,445.00
11-000-222-600	43580	Supplies and Materials	192,536.00	(9,239.79)	183,296.21	67,579.22	38,475.33	77,241.66
11-000-222-800	43600	Other Objects	300.00	(300.00)	0.00	0.00	0.00	0.00

**Report of the Secretary to the Board of Education
Livingston Board of Education**

Account Number	Line	Account Name	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-222-xxx	43620	Total Educational Media Services/School Library	1,172,363.00	(108.84)	1,172,254.16	464,020.97	627,546.53	80,686.66
--- Undistributed Expenditures - Instructional Staff Training Services								
11-000-223-102	44000	Salaries of Supervisors of Instruction	489,130.00	30,687.36	519,817.36	252,075.30	249,223.20	18,518.86
11-000-223-320	44080	Purchased Professional - Educational Service	140,000.00	(19,199.91)	120,800.09	62,075.00	10,400.00	48,325.09
11-000-223-500	44120	Other Purchased Services (400-500 series)	164,936.61	(648.36)	164,288.25	25,151.90	14,438.66	124,697.69
11-000-223-600	44140	Supplies and Materials	15,000.00	3,534.68	18,534.68	14,291.68	4,243.00	0.00
11-000-223-xxx	44180	Total Instructional Staff Training Services	809,066.61	14,373.77	823,440.38	353,593.88	278,304.86	191,541.64
--- Undistributed Expenditures - Support Services - General Administration								
11-000-230-100	45000	Salaries	459,471.60	(55,923.81)	403,547.79	204,597.68	103,937.40	95,012.71
11-000-230-331	45040	Legal Services	300,000.00	11,446.75	311,446.75	45,740.46	250,812.40	14,893.89
11-000-230-332	45060	Audit Fees	71,652.00	0.00	71,652.00	21,000.00	49,000.00	1,652.00
11-000-230-339	45100	Other Purchased Professional Services	70,149.00	2,637.00	72,786.00	12,832.29	99.96	59,853.75
11-000-230-340	45120	Purchased Technical Services	10,500.00	0.00	10,500.00	8,500.00	0.00	2,000.00
11-000-230-530	45140	Communications / Telephone	227,000.00	0.00	227,000.00	84,948.54	102,200.77	39,850.69
11-000-230-585	45160	BOE Other Purchased Services	5,500.00	(1,500.00)	4,000.00	176.02	1,528.98	2,295.00
11-000-230-590	45180	Misc Purchased Services (400-500 series, O/T 530 and 585)	112,100.00	13,845.00	125,945.00	50,573.77	67,904.89	7,466.34
11-000-230-610	45200	General Supplies	33,660.00	582.20	34,242.20	1,274.29	3,010.50	29,957.41
11-000-230-890	45260	Miscellaneous Expenditures	73,000.00	0.00	73,000.00	20,097.06	2,832.86	50,070.08
11-000-230-xxx	45300	Total Support Services - General Administration	1,363,032.60	(28,912.86)	1,334,119.74	449,740.11	581,327.76	303,051.87
--- Undistributed Expenditures - Support Services - School Administration								
11-000-240-103	46000	Salaries of Principals/Assistant Principals	2,132,325.00	155,331.07	2,287,656.07	1,108,233.17	1,094,202.16	85,220.74
11-000-240-104	46020	Salaries of Other Professional Staff	613,963.00	(288.00)	613,675.00	306,837.48	306,837.36	0.16
11-000-240-105	46040	Salaries of Secretarial and Clerical Assistants	1,649,888.00	(39,604.49)	1,610,283.51	724,278.51	886,005.00	0.00
11-000-240-300	46080	Purchased Professional and Technical Services	31,610.00	30,638.99	62,248.99	26,410.99	29,302.00	6,536.00
11-000-240-500	46100	Other Purchased Services (400-500 series)	66,000.00	(14,733.88)	51,266.12	12,765.28	15,580.74	22,920.10
11-000-240-600	46120	Supplies and Materials	302,908.64	51,395.99	354,304.63	201,646.09	58,783.61	93,874.93
11-000-240-xxx	46160	Total Support Services - School Administration	4,796,694.64	182,739.68	4,979,434.32	2,380,171.52	2,390,710.87	208,551.93
--- Undistributed Expenditures - Central Services								
11-000-251-100	47000	Salaries	1,326,037.00	36,367.17	1,362,404.17	644,045.75	515,408.06	202,950.36
11-000-251-330	47020	Purchased Professional Services	179,290.00	8,844.30	188,134.30	115,175.65	72,958.65	0.00
11-000-251-592	47060	Miscellaneous Purchased Services (400-500 series)	65,150.00	83,204.37	148,354.37	85,617.39	52,301.88	10,435.10
11-000-251-600	47100	Supplies and Materials	112,000.00	(17,836.69)	94,163.31	58,054.90	33,235.81	2,872.60
11-000-251-832	47140	Interest on Lease Purchase Agreements	153,281.00	(120,250.00)	33,031.00	27,846.58	0.00	5,184.42
11-000-251-890	47180	Miscellaneous Expenditures	10,000.00	900.00	10,900.00	2,535.36	3,857.64	4,507.00
11-000-251-xxx	47200	Total Central Services	1,845,758.00	(8,770.85)	1,836,987.15	933,275.63	677,762.04	225,949.48
--- Undistributed Expenditures - Administrative Information Technology								
11-000-252-100	47500	Salaries	1,000,702.00	14,304.05	1,015,006.05	515,341.99	499,664.06	0.00
11-000-252-330	47520	Purchased Professional Services	143,200.00	(4,157.70)	139,042.30	12,778.66	30,545.82	95,717.82
11-000-252-340	47540	Purchased Technical Services	283,507.93	0.00	283,507.93	224,093.84	0.00	59,414.09
11-000-252-500	47560	Other Purchased Services (400-500 series)	739,971.62	19,588.26	759,559.88	554,831.58	87,023.81	117,704.49
11-000-252-600	47580	Supplies and Materials	41,565.00	6,869.79	48,434.79	12,429.79	0.00	36,005.00
11-000-252-xxx	47620	Total Administrative Information Technology	2,208,946.55	36,604.40	2,245,550.95	1,319,475.86	617,233.69	308,841.40
--- Operation and Maintenance of Plant Services								
---- Undistributed Expenditures - Required Maintenance for School Facilities								
11-000-261-100	48500	Salaries	1,056,741.00	0.00	1,056,741.00	528,523.47	508,483.08	19,734.45
11-000-261-420	48520	Cleaning, Repair, and Maintenance Services	305,730.00	139,607.21	445,337.21	197,009.33	188,658.76	59,669.12
11-000-261-610	48540	General Supplies	192,785.00	23,952.96	216,737.96	89,282.36	106,904.02	20,551.58
11-000-261-800	48560	Other Objects	55,000.00	(45,225.00)	9,775.00	906.25	2,730.00	6,138.75
11-000-261-xxx	48580	Total Required Maintenance for School Facilities	1,610,256.00	118,335.17	1,728,591.17	815,721.41	806,775.86	106,093.90

**Report of the Secretary to the Board of Education
Livingston Board of Education**

Account Number	Line	Account Name	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
---- Undistributed Expenditures - Custodial Services								
11-000-262-100	49000	Salaries	3,078,120.00	58,850.00	3,136,970.00	1,429,152.32	1,328,350.56	379,467.12
11-000-262-300	49040	Purchased Professional and Technical Services	42,162.00	28,928.83	71,090.83	46,425.83	24,435.00	230.00
11-000-262-420	49060	Cleaning, Repair, and Maintenance Services	129,164.00	106,602.91	235,766.91	(577,747.76)	59,909.07	753,605.60
11-000-262-441	49080	Rental of Land and Bldg. Oth. than Lease Pur Agrmt	160,000.04	12,859.59	172,859.63	142,331.64	4,212.84	26,315.15
11-000-262-490	49120	Other Purchased Property Services	0.00	640.00	640.00	0.00	640.00	0.00
11-000-262-520	49140	Insurance	921,150.00	150,000.00	1,071,150.00	940,330.38	1,136.41	129,683.21
11-000-262-610	49180	General Supplies	702,500.00	(223,614.63)	478,885.37	269,884.88	131,348.05	77,652.44
11-000-262-621	49200	Energy (Natural Gas)	580,100.00	113,801.17	693,901.17	337,923.95	355,977.22	0.00
11-000-262-622	49220	Energy (Electricity)	1,033,300.00	161,833.07	1,195,133.07	274,216.61	860,916.46	60,000.00
11-000-262-800	49280	Other Objects	105,000.00	4,360.00	109,360.00	2,000.00	0.00	107,360.00
11-000-262-xxx	49340	Total Custodial Services	6,751,496.04	414,260.94	7,165,756.98	2,864,517.85	2,766,925.61	1,534,313.52
---- Undistributed Expenditures - Care and Upkeep of Grounds								
11-000-263-100	50000	Salaries	71,533.00	0.00	71,533.00	35,766.48	35,766.48	0.04
11-000-263-xxx	50100	Total Care And Upkeep Of Grounds	71,533.00	0.00	71,533.00	35,766.48	35,766.48	0.04
---- Undistributed Expenditures - Security								
11-000-266-100	51000	Salaries	373,986.00	6,871.56	380,857.56	167,115.84	213,741.72	0.00
11-000-266-300	51020	Purchased Professional and Technical Services	0.00	43,128.44	43,128.44	0.00	0.00	43,128.44
11-000-266-xxx	51100	Total Security	373,986.00	50,000.00	423,986.00	167,115.84	213,741.72	43,128.44
subtotal of 11- 000-26x-xxx	51120	Total Operation and Maintenance of Plant Services	8,807,271.04	582,596.11	9,389,867.15	3,883,121.58	3,823,209.67	1,683,535.90
--- Undistributed Expenditures - Student Transportation Services								
11-000-270-107	52000	Salaries of Non-Instructional Aides	62,192.00	0.00	62,192.00	24,116.80	36,175.20	1,900.00
11-000-270-160	52020	Salaries for Pupil Trans. (Between Home and Sch)-Regular	1,378,213.00	89,847.00	1,468,060.00	528,853.77	723,248.64	215,957.59
11-000-270-162	52060	Salaries for Pupil Trans. (Other than Between Home and Sch)	300,000.00	(419.30)	299,580.70	182,799.85	0.00	116,780.85
11-000-270-503	52200	Contracted Services-Aid in Lieu Pymts- Non-Public School	349,500.00	0.00	349,500.00	2,330.00	0.00	347,170.00
11-000-270-511	52260	Contracted Services (Between Home and Sch)-Vendors	20,000.00	0.00	20,000.00	500.00	0.00	19,500.00
11-000-270-512	52280	Contracted Services (Other than Between Home and Sch)-Vendors	177,870.00	49,382.06	227,252.06	26,923.11	174,382.06	25,946.89
11-000-270-514	52320	Contracted Services (Special Ed Students)-Vendors	2,258,587.00	248,782.81	2,507,369.81	1,165,857.13	1,341,512.68	0.00
11-000-270-615	52440	Transportation Supplies	300,000.00	4,637.24	304,637.24	138,268.47	125,537.87	40,830.90
11-000-270-800	52460	Other Objects	7,000.00	(2,961.70)	4,038.30	2,268.30	1,770.00	0.00
11-000-270-xxx	52480	Total Student Transportation Services	4,853,362.00	389,268.11	5,242,630.11	2,071,917.43	2,402,626.45	768,086.23
--- Employee Benefits								
---- Unallocated Benefits								
11-000-291-220	71020	Social Security Contributions	1,790,000.00	47,846.60	1,837,846.60	864,229.53	62,980.74	910,636.33
11-000-291-241	71060	Other Retirement Contributions - PERS	2,770,000.00	0.00	2,770,000.00	18,523.37	4,500.00	2,746,976.63
11-000-291-242	71080	Other Retirement Contributions - ERIP	52,250.00	0.00	52,250.00	18,162.99	96.78	33,990.23
11-000-291-260	71160	Worker's Compensation	602,525.00	89,337.99	691,862.99	691,862.99	0.00	0.00
11-000-291-270	71180	Health Benefits	17,958,000.00	(4,703,246.40)	13,254,753.60	9,090,108.51	3,001,836.58	1,162,808.51
11-000-291-280	71200	Tuition Reimbursement	157,890.00	26,264.37	184,154.37	38,583.91	3,811.50	141,758.96
11-000-291-290	71220	Other Employee Benefits	257,000.00	5,753.34	262,753.34	233,102.83	4,634.10	25,016.41
11-000-291-299	71227	Unused Sick Payments to Terminated / Retired Staff	261,193.00	47,913.68	309,106.68	309,106.68	0.00	0.00
total unallocated benefits	71240	11-000-291-2xx	23,848,858.00	(4,486,130.42)	19,362,727.58	11,263,680.81	3,077,859.70	5,021,187.07
11-xxx-xxx-2xx	71260	Total Employee Benefits	23,848,858.00	(4,486,130.42)	19,362,727.58	11,263,680.81	3,077,859.70	5,021,187.07
	72140	Total Undistributed Expenditures	71,025,400.48	(2,587,246.46)	68,438,154.02	31,897,701.60	25,553,534.67	10,986,917.75
	72260	Total General Expense	136,093,287.81	(2,263,654.70)	133,829,633.11	57,895,066.34	58,032,486.16	17,902,080.61
- Capital Outlay								
-- Equipment								
--- Instructional Equipment - Regular Education:								
12-120-100-730	73040	Grades 1-5	51,145.37	397.42	51,542.79	(3,013.29)	42,709.50	11,846.58
12-130-100-730	73060	Grades 6-8	57,283.16	(397.42)	56,885.74	21,383.50	0.00	35,502.24
12-140-100-730	73080	Grades 9-12	14,766.20	(3,747.32)	11,018.88	9,179.00	260.00	1,579.88

**Report of the Secretary to the Board of Education
Livingston Board of Education**

Account Number	Line	Account Name	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
	-	Total Instructional Equipment - Regular Education	123,194.73	(3,747.32)	119,447.41	27,549.21	42,969.50	48,928.70
--- Equipment - Undistributed:								
12-000-240-730	75640	Undistributed Expenditures - School Administration	0.00	2,125.00	2,125.00	2,125.00	0.00	0.00
12-000-262-730	75720	Undistributed Expenditures - Custodial Services	0.00	12,903.00	12,903.00	7,211.00	4,942.40	749.60
12-000-270-733	75800	School Buses - Regular	0.00	4,171.00	4,171.00	0.00	4,171.00	0.00
12-000-300-730	75840	Undistributed Expenditures - Non- Instructional Services	16,120.00	(5,651.61)	10,468.39	0.00	0.00	10,468.39
	-	Total Equipment - Undistributed	16,120.00	13,547.39	29,667.39	9,336.00	9,113.40	11,217.99
12-xxx-xxx-73x	75880	Total Equipment	139,314.73	9,800.07	149,114.80	36,885.21	52,082.90	60,146.69
-- Facilities Acquisition and Construction Services								
12-000-400-334	76040	Architectural/Engineering Services	0.00	286,204.39	286,204.39	188,353.19	97,851.20	0.00
12-000-400-450	76080	Construction Services	5,321,262.00	3,094,017.07	8,415,279.07	2,669,125.74	4,657,877.37	1,088,275.96
12-000-400-721	76140	Lease Purchase Agreements - Principal	1,380,631.00	403,937.99	1,784,568.99	1,510,905.72	0.00	273,663.27
12-000-400-800	76200	Other Objects	68,734.00	0.00	68,734.00	0.00	0.00	68,734.00
12-000-400-xxx	76260	Total Facilities Acquisition and Construction Services	6,770,627.00	3,784,159.45	10,554,786.45	4,368,384.65	4,755,728.57	1,430,673.23
12-xxx-xxx-xxx	76400	Total Capital Outlay	6,909,941.73	3,793,959.52	10,703,901.25	4,405,269.86	4,807,811.47	1,490,819.92
- Special Schools								
-- Summer School - Instruction								
--- Summer School - Instruction								
13-422-100-101	77500	Salaries of Teachers	45,978.00	16,182.72	62,160.72	62,160.72	0.00	0.00
13-422-100-xxx	77680	Total Summer School - Instruction	45,978.00	16,182.72	62,160.72	62,160.72	0.00	0.00
13-422-xxx-xxx	77840	Total Summer School	45,978.00	16,182.72	62,160.72	62,160.72	0.00	0.00
13-xxx-xxx-xxx	83080	Total Special Schools	45,978.00	16,182.72	62,160.72	62,160.72	0.00	0.00
	84060	Total General Fund	143,049,207.54	1,546,487.54	144,595,695.08	62,362,496.92	62,840,297.63	19,392,900.53

**Report of the Secretary to the Board of Education
Livingston Board of Education**

**Fund 20 - Interim Balance Sheet
For the six month period ending 12/31/2024**

Assets and Resources

Assets

Account Number	Account Name	Subtotal Balance	Balance
101	Cash in Bank		853,349.08
	Accounts Receivable:		
141	Intergovernmental - StateAccounts Receivable:	5,482.73	
153,154	Other (net of estimated uncollectible of \$10,000)Accounts Receivable:	6,665.95	
xxx	Other Current AssetsAccounts Receivable:		12,148.68
			<u>865,497.76</u>

Resources

Account Number	Account Name	Subtotal Balance	Balance
301	Estimated Revenues	3,182,665.51	
302	Less Revenues	1,640,852.23	1,541,813.28
			<u>1,541,813.28</u>
	Total Assets and Resources:		<u>2,407,311.04</u>

Liabilities and Fund Equity

Liabilities

Account Number	Account Name	Subtotal Balance	Balance
412	Intergovernmental Accounts Payable - Federal		44,798.00
421	Accounts Payable		194,244.95
			<u>239,042.95</u>

Fund Balance

Account Number	Account Name	Subtotal Balance	Subtotal Balance 2	Subtotal Balance 3	Balance
	Appropriated:				
753	Reserve for Encumbrances - Current Year		1,592,293.29		
754+753	Reserve for Encumbrances - Current + Prior			1,592,293.29	
	Reserve Fund Balance:				
601	Appropriations		3,182,665.51		
602	Less: Expenditures	894,086.69			
603	Encumbrances	1,592,293.29	(2,486,379.98)	696,285.53	
770	Unassigned Fund Balance			(120,310.73)	
					<u>2,168,268.09</u>
	Total Liabilities and Fund Equity:				<u>2,407,311.04</u>

**Report of the Secretary to the Board of Education
Livingston Board of Education**

Fund 20 - Recapitulation of Budgeted Fund Balance

	Budgeted	Actual	Variance
Appropriations	3,182,665.51	2,486,379.98	696,285.53
Revenues	(3,182,665.51)	(1,640,852.23)	(1,541,813.28)
	.00	845,527.75	(845,527.75)

**Report of the Secretary to the Board of Education
Livingston Board of Education**

**Fund 20 - Interim Statements Comparing Budgeted Revenue with Actual to Date
and Appropriations with Expenditures and Encumbrances to Date
For the six month period ending 12/31/2024**

Revenues/Sources of Funds

Account Number	Line	Revenues/Sources of Funds	Original Budget Certified For Taxes	Budget Transfers	Budgeted / Estimated	Actual to Date	Note	Unrealized Balance
20-1xxx	745	From Local Sources	16,000.00	0.00	16,000.00	23,330.17	Over	(7,330.17)
20-3xxx	770	From State Sources	853,053.00	216,763.00	1,069,816.00	753,500.06	Under	316,315.94
20-4xxx	830	From Federal Sources	1,642,580.00	454,269.51	2,096,849.51	864,022.00	Under	1,232,827.51
		Total Revenues/Sources Of Funds	2,511,633.00	671,032.51	3,182,665.51	1,640,852.23	Under	1,541,813.28

Special Revenue Fund

Local Projects

Account Number	Line	Expenditures Description	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
20-xxx-xxx-xxx	84100	Local Projects	16,000.00	0.00	16,000.00	0.00	0.00	16,000.00
		Total Local Projects	16,000.00	0.00	16,000.00	0.00	0.00	16,000.00

State Projects

Account Number	Line	Expenditures Description	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
20-xxx-xxx-xxx	88190	Total Other State Projects	853,053.00	216,763.00	1,069,816.00	269,949.02	510,148.99	289,717.99
20-xxx-xxx-xxx		Total State Projects	853,053.00	216,763.00	1,069,816.00	269,949.02	510,148.99	289,717.99

Federal Projects

Account Number	Line	Expenditures Description	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
20-xxx-xxx-xxx	88500	Title I	118,709.00	25,530.00	144,239.00	34,926.64	52,361.64	56,950.72
20-xxx-xxx-xxx	88520	Title II	63,215.00	26,996.00	90,211.00	29,100.00	27,035.00	34,076.00
20-xxx-xxx-xxx	88540	Title III	41,570.00	14,525.00	56,095.00	36,404.86	0.00	19,690.14
20-xxx-xxx-xxx	88560	Title IV	9,555.00	1,028.00	10,583.00	4,985.52	315.00	5,282.48
20-xxx-xxx-xxx	88620	I.D.E.A. Part B (Handicapped)	1,409,531.00	236,528.00	1,646,059.00	451,153.14	1,002,432.66	192,473.20
20-xxx-xxx-xxx	88700	Other Federal Grant Programs	0.00	149,662.51	149,662.51	67,567.51	0.00	82,095.00
20-xxx-xxx-xxx		Total Federal Projects	1,642,580.00	454,269.51	2,096,849.51	624,137.67	1,082,144.30	390,567.54
		Total Special Revenue Fund	2,511,633.00	671,032.51	3,182,665.51	894,086.69	1,592,293.29	696,285.53

**Report of the Secretary to the Board of Education
Livingston Board of Education**

**Fund 20 - Schedule of Revenues
Actual Compared with Estimate
For the six month period ending 12/31/2024**

Account Number	Line	Account Name	Original Budget Certified For Taxes	Budget Transfers	Estimated	Actual	Unrealized
Revenues/Sources of Funds							
- Local Sources							
20-1xxx	740	Other Revenue from Local Sources	16,000.00	0.00	16,000.00	23,330.17	(7,330.17)
20-1xxx	745	Total Local Sources	16,000.00	0.00	16,000.00	23,330.17	(7,330.17)
- State Sources							
20-3212	762	Nonpublic Teacher STEM Grant	0.00	0.00	0.00	6,903.06	(6,903.06)
20-32xx	765	Other Restricted Entitlements	853,053.00	216,763.00	1,069,816.00	746,597.00	323,219.00
20-3xxx	770	Total from State Sources	853,053.00	216,763.00	1,069,816.00	753,500.06	316,315.94
- Federal Sources							
20-4411-4414	775	Title I	118,709.00	25,530.00	144,239.00	84,968.00	59,271.00
20-4451-4455	780	Title II	63,215.00	26,996.00	90,211.00	44,100.00	46,111.00
20-4491-4494	785	Title III	41,570.00	14,525.00	56,095.00	36,256.00	19,839.00
20-4471-4474	790	Title IV	9,555.00	1,028.00	10,583.00	4,986.00	5,597.00
20-4420-4429	805	I.D.E.A. Part B (Handicapped)	1,409,531.00	236,528.00	1,646,059.00	627,756.00	1,018,303.00
20-4540	814	ARP ESSER	0.00	0.00	0.00	13,388.00	(13,388.00)
20-4xxx	825	Other Federal Programs	0.00	149,662.51	149,662.51	52,568.00	97,094.51
20-4xxx	830	Total from Federal Sources	1,642,580.00	454,269.51	2,096,849.51	864,022.00	1,232,827.51
-	-	Total Revenues/Sources of Funds	2,511,633.00	671,032.51	3,182,665.51	1,640,852.23	1,541,813.28

**Report of the Secretary to the Board of Education
Livingston Board of Education**

**Fund 20 - Statement of Appropriations
Compared with Expenditures and Encumbrances
For the six month period ending 12/31/2024**

Account Number	Line	Account Name	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
Special Revenue Fund								
- Local Projects								
-- Local Projects								
20-xxx-xxx-xxx	84100	Local Projects	16,000.00	0.00	16,000.00	0.00	0.00	16,000.00
20-xxx-xxx-xxx	84100		16,000.00	0.00	16,000.00	0.00	0.00	16,000.00
		Total Local Projects	16,000.00	0.00	16,000.00	0.00	0.00	16,000.00
- State Projects								
-- Other State Projects								
20-xxx-xxx-xxx	88000	Nonpublic Textbooks	38,623.00	2,187.00	40,810.00	35,529.96	3,344.70	1,935.34
20-xxx-xxx-xxx	88020	Nonpublic Auxiliary Services	50,698.00	10,006.00	60,704.00	10,927.74	39,770.26	10,006.00
20-xxx-xxx-xxx	88040	Nonpublic Handicapped Services	292,810.00	95,847.00	388,657.00	38,231.40	254,578.60	95,847.00
20-xxx-xxx-xxx	88060	Nonpublic Nursing Services	147,900.00	49,180.00	197,080.00	59,124.00	137,956.00	0.00
20-xxx-xxx-xxx	88080	Nonpublic Technology Initiative	60,601.00	11,184.00	71,785.00	33,313.07	1,143.93	37,328.00
20-xxx-xxx-xxx	88090	Nonpublic Security Aid	262,421.00	48,359.00	310,780.00	92,822.85	73,355.50	144,601.65
20-xxx-xxx-xxx	88190	Total Other State Projects	853,053.00	216,763.00	1,069,816.00	269,949.02	510,148.99	289,717.99
20-xxx-xxx-xxx	88200	Total State Projects	853,053.00	216,763.00	1,069,816.00	269,949.02	510,148.99	289,717.99
- Federal Projects								
-- Title I								
20-xxx-100-101	88480	Salaries- Instruction- Salaries of Teacher	84,853.00	2,794.00	87,647.00	34,926.64	52,361.64	358.72
20-xxx-100-600	88484	Instructional Supplies- Instruction	0.00	498.00	498.00	0.00	0.00	498.00
20-xxx-200-200	88491	Benefits	33,856.00	22,238.00	56,094.00	0.00	0.00	56,094.00
20-xxx-xxx-xxx	88500	Total Title I	118,709.00	25,530.00	144,239.00	34,926.64	52,361.64	56,950.72
-- Title II								
20-xxx-200-300	88512	Professional Tech Services- Support	63,215.00	26,996.00	90,211.00	29,100.00	27,035.00	34,076.00
20-xxx-xxx-xxx	88520	Total Title II	63,215.00	26,996.00	90,211.00	29,100.00	27,035.00	34,076.00
-- Title III								
20-xxx-100-101	88521	Salaries- Instruction- Salaries of Teacher	0.00	2,200.00	2,200.00	2,200.00	0.00	0.00
20-xxx-100-600	88525	Instructional Supplies- Instruction	41,570.00	(3,811.00)	37,759.00	31,605.86	0.00	6,153.14
20-xxx-100-800	88526	Other Objects-Instruction	0.00	1,658.00	1,658.00	0.00	0.00	1,658.00
20-xxx-200-100	88530	Salaries-Support	0.00	2,245.00	2,245.00	92.00	0.00	2,153.00
20-xxx-200-300	88532	Professional Tech Services- Support	0.00	2,507.00	2,507.00	2,507.00	0.00	0.00
20-xxx-200-500	88534	Other Purchased Services - Support	0.00	9,726.00	9,726.00	0.00	0.00	9,726.00
20-xxx-xxx-xxx	88540	Total Title III	41,570.00	14,525.00	56,095.00	36,404.86	0.00	19,690.14
-- Title IV								
20-xxx-200-300	88552	Professional Tech Services- Support	9,555.00	(1,167.00)	8,388.00	3,500.00	0.00	4,888.00
20-xxx-200-500	88554	Other Purchased Services - Support	0.00	2,195.00	2,195.00	1,485.52	315.00	394.48
20-xxx-xxx-xxx	88560	Total Title IV	9,555.00	1,028.00	10,583.00	4,985.52	315.00	5,282.48
-- I.D.E.A. Part B (Handicapped)								
20-xxx-100-101	88601	Salaries- Instruction- Salaries of Teacher	832,388.00	(490,577.00)	341,811.00	136,724.40	205,086.60	0.00
20-xxx-100-500	88604	Other Purchased Services- Instruction (400-500 series)	560,352.00	270,648.00	831,000.00	302,482.73	527,631.07	886.20
20-xxx-200-200	88611	Benefits	0.00	93,740.00	93,740.00	0.00	0.00	93,740.00
20-xxx-200-300	88612	Professional Tech Services- Support	16,791.00	359,367.00	376,158.00	10,446.01	267,864.99	97,847.00
20-xxx-200-500	88614	Other Purchased Services - Support	0.00	3,350.00	3,350.00	1,500.00	1,850.00	0.00
20-xxx-xxx-xxx	88620	Total I.D.E.A. Part B (Handicapped)	1,409,531.00	236,528.00	1,646,059.00	451,153.14	1,002,432.66	192,473.20
-- Other Federal Grant Programs								
20-xxx-xxx-xxx	88697	Other Federal Expenditures	0.00	149,662.51	149,662.51	67,567.51	0.00	82,095.00
20-xxx-xxx-xxx	88700	Total Other Federal Grant Programs	0.00	149,662.51	149,662.51	67,567.51	0.00	82,095.00
20-xxx-xxx-xxx	88740	Total Federal Projects	1,642,580.00	454,269.51	2,096,849.51	624,137.67	1,082,144.30	390,567.54
20-xxx-xxx-xxx	88760	Total Special Revenue Fund	2,511,633.00	671,032.51	3,182,665.51	894,086.69	1,592,293.29	696,285.53

**Report of the Secretary to the Board of Education
Livingston Board of Education**

**Fund 30 - Interim Balance Sheet
For the six month period ending 12/31/2024**

Assets and Resources

Assets

Account Number	Account Name	Subtotal Balance	Balance
101	Cash in Bank		1,718,622.65
	Accounts Receivable:		
	Loans Receivable:		
			1,718,622.65

Resources

Account Number	Account Name	Subtotal Balance	Balance
301	Estimated Revenues	1,619,600.00	
302	Less Revenues	21,062.15	1,598,537.85
			1,598,537.85
Total Assets and Resources:			<u><u>3,317,160.50</u></u>

Liabilities and Fund Equity

Liabilities

Account Number	Account Name	Subtotal Balance	Balance
			0.00

Fund Balance

Account Number	Account Name	Subtotal Balance	Subtotal Balance 2	Subtotal Balance 3	Balance
	Appropriated:				
753	Reserve for Encumbrances - Current Year			464,800.00	
601	Appropriations		1,619,600.00		
602	Less: Expenditures	321,150.00			
603	Encumbrances	464,800.00	(785,950.00)	833,650.00	
	Unappropriated:				
770	Unassigned Fund Balance		2,018,710.50		
303	Budgeted Fund Balance		0.00	2,018,710.50	
	Total Fund Balance			3,317,160.50	
					3,317,160.50
Total Liabilities and Fund Equity:					<u><u>3,317,160.50</u></u>

**Report of the Secretary to the Board of Education
Livingston Board of Education**

Fund 30 - Recapitulation of Budgeted Fund Balance

	Budgeted	Actual	Variance
Appropriations	1,619,600.00	785,950.00	833,650.00
Revenues	(1,619,600.00)	(21,062.15)	(1,598,537.85)
	.00	764,887.85	(764,887.85)

**Report of the Secretary to the Board of Education
Livingston Board of Education**

**Fund 30 - Interim Statements Comparing Budgeted Revenue with Actual to Date
and Appropriations with Expenditures and Encumbrances to Date
For the six month period ending 12/31/2024**

Revenues/Sources of Funds

Account Number	Line	Revenues/Sources of Funds	Original Budget Certified for Taxes	Budget Transfers	Budgeted / Estimated	Actual to Date	Note	Unrealized Balance
10-1xxx	370	From Local Sources	0.00	0.00	0.00	21,062.15	Over	(21,062.15)
10-3xxx	520	From State Sources	1,619,600.00	0.00	1,619,600.00	0.00	Under	1,619,600.00
	-	Total Revenues/Sources Of Funds	1,619,600.00	0.00	1,619,600.00	21,062.15	Under	1,598,537.85

Total Capital Projects Fund Expenditures

Facilities Acquisition and Construction Services

Account Number	Line	Expenditures Description	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
30-000-4xx-450	89080	Construction Services	1,619,600.00	0.00	1,619,600.00	321,150.00	464,800.00	833,650.00
			1,619,600.00	0.00	1,619,600.00	321,150.00	464,800.00	833,650.00
		Total Capital Projects Fund Expenditures	1,619,600.00	0.00	1,619,600.00	321,150.00	464,800.00	833,650.00

**Report of the Secretary to the Board of Education
Livingston Board of Education**

**Fund 30 - Schedule of Revenues
Actual Compared with Estimate
For the six month period ending 12/31/2024**

Account Number	Line	Account Name	Original Budget Certified For Taxes	Budget Transfers	Estimated	Actual	Unrealized
Revenues/Sources of Funds							
- Local Sources							
30-1510	950	Earnings on Investments	0.00	0.00	0.00	21,062.15	(21,062.15)
10-1xxx	370	Total Revenue from Local Sources	0.00	0.00	0.00	21,062.15	(21,062.15)
- State Sources							
30-3255	945	Additional State School Building Aid - EDA Grant	1,619,600.00	0.00	1,619,600.00	0.00	1,619,600.00
10-3xxx	520	Total Revenue from State Sources	1,619,600.00	0.00	1,619,600.00	0.00	1,619,600.00
-	-	Total Revenues/Sources of Funds	1,619,600.00	0.00	1,619,600.00	21,062.15	1,598,537.85

**Report of the Secretary to the Board of Education
Livingston Board of Education**

**Fund 30 - Statement of Appropriations
Compared with Expenditures and Encumbrances
For the six month period ending 12/31/2024**

Account Number	Line	Account Name	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
Total Capital Projects Fund Expenditures								
- Facilities Acquisition and Construction Services								
-- Construction Services								
30-000-4xx-450	89080	Construction Services	1,619,600.00	0.00	1,619,600.00	321,150.00	464,800.00	833,650.00
30-000-4xx-450	89080		1,619,600.00	0.00	1,619,600.00	321,150.00	464,800.00	833,650.00
	89200		1,619,600.00	0.00	1,619,600.00	321,150.00	464,800.00	833,650.00
	84060	Total Capital Projects Fund Expenditures	1,619,600.00	0.00	1,619,600.00	321,150.00	464,800.00	833,650.00

**Report of the Secretary to the Board of Education
Livingston Board of Education**

**Fund 40 - Interim Balance Sheet
For the six month period ending 12/31/2024**

Assets and Resources

Assets		Subtotal Balance	Balance
Account Number	Account Name		
101	Cash in Bank		(2,808,862.64)
121	Tax Levy Receivable		2,886,680.50
	Accounts Receivable:		
	Loans Receivable:		
			<u>77,817.86</u>

Resources		Subtotal Balance	Balance
Account Number	Account Name		
301	Estimated Revenues	7,420,363.00	
302	Less Revenues	6,239,828.00	1,180,535.00
			<u>1,180,535.00</u>
Total Assets and Resources:			<u>1,258,352.86</u>

Liabilities and Fund Equity

Liabilities		Subtotal Balance	Balance
Account Number	Account Name		
			0.00

Fund Balance					
Account Number	Account Name	Subtotal Balance	Subtotal Balance 2	Subtotal Balance 3	Balance
	Appropriated:				
753	Reserve for Encumbrances - Current Year		1,084,212.49		
754+753	Reserve for Encumbrances - Current + Prior			<u>1,084,212.49</u>	
	Reserve Fund Balance:				
	Appropriations				
601	Appropriations		7,420,363.00		
602	Less: Expenditures	6,336,150.01			
603	Encumbrances	1,084,212.49	(7,420,362.50)	0.50	
	Total Appropriated			<u>1,084,212.99</u>	
	Unappropriated				
770	Unassigned Fund Balance			174,139.87	
					<u>1,258,352.86</u>
Total Liabilities and Fund Equity:					<u>1,258,352.86</u>

**Report of the Secretary to the Board of Education
Livingston Board of Education**

Fund 40 - Recapitulation of Budgeted Fund Balance

	Budgeted	Actual	Variance
Appropriations	7,420,363.00	7,420,362.50	.50
Revenues	(7,420,363.00)	(6,239,828.00)	(1,180,535.00)
	.00	1,180,534.50	(1,180,534.50)

**Report of the Secretary to the Board of Education
Livingston Board of Education**

**Fund 40 - Interim Statements Comparing Budgeted Revenue with Actual to Date
and Appropriations with Expenditures and Encumbrances to Date
For the six month period ending 12/31/2024**

Revenues

Account Number	Line	Revenues/Sources of Funds	Original Budget Certified for Taxes	Budget Transfers	Budgeted / Estimated	Actual to Date	Note	Unrealized Balance
40-52xx	-	Transfers from Other Funds	1,000,000.00	0.00	1,000,000.00	0.00	Under	1,000,000.00
	-	Total Revenue from Local Sources	5,874,077.00	0.00	5,874,077.00	5,773,361.00	Under	100,716.00
	-	Total from Revenue from State Sources	546,286.00	0.00	546,286.00	466,467.00	Under	79,819.00
	-	Total Revenues	7,420,363.00	0.00	7,420,363.00	6,239,828.00	Under	1,180,535.00

Expenditures

Regular Debt Service

Account Number	Line	Expenditures Description	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
40-701-510-910	89560	Redemption of Principal on Early Retirement Bonds	5,140,000.00	0.00	5,140,000.00	5,140,000.00	0.00	0.00
40-701-510-834	89600	Interest on Bonds	2,280,363.00	0.00	2,280,363.00	1,196,150.01	1,084,212.49	0.50
		Total Regular Debt Service Expenditures	7,420,363.00	0.00	7,420,363.00	6,336,150.01	1,084,212.49	0.50
		Total Debt Service Fund Expenditures	7,420,363.00	0.00	7,420,363.00	6,336,150.01	1,084,212.49	0.50

**Report of the Secretary to the Board of Education
Livingston Board of Education**

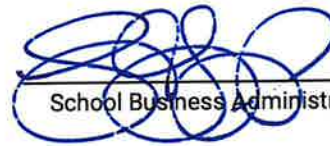
**Fund 40 - Schedule of Revenues
Actual Compared with Estimate
For the six month period ending 12/31/2024**

Account Number	Line	Account Name	Original Budget Certified For Taxes	Budget Transfers	Estimated	Actual	Unrealized
Revenues							
- Transfers from Other Funds							
40-52xx	845	Transfers from Other Funds	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00
40-52xx	-	Total Transfers from Other Funds	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00
- Local Sources							
40-1210	860	Local Tax Levy	5,773,361.00	0.00	5,773,361.00	5,773,361.00	0.00
40-1xxx	870	Other Miscellaneous Revenues	100,716.00	0.00	100,716.00	0.00	100,716.00
-	-	Total Revenue from Local Sources	5,874,077.00	0.00	5,874,077.00	5,773,361.00	100,716.00
- State Sources							
40-3160	890	Debt Service Aid Type II	546,286.00	0.00	546,286.00	466,467.00	79,819.00
-	-	Total from Revenue from State Sources	546,286.00	0.00	546,286.00	466,467.00	79,819.00
-	-	Total Revenues	7,420,363.00	0.00	7,420,363.00	6,239,828.00	1,180,535.00
Expenditures							
-	-	Total Debt Service Fund Expenditures	0.00	0.00	0.00	0.00	0.00

**Report of the Secretary to the Board of Education
Livingston Board of Education**

**Fund 40 - Statement of Appropriations
Compared with Expenditures and Encumbrances
For the six month period ending 12/31/2024**

Account Number	Line	Account Name	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
Expenditures								
- Regular Debt Service								
-- Redemption of Principal on Early Retirement Bonds								
40-701-510-910	89560	Redemption of Principal on Early Retirement Bonds	5,140,000.00	0.00	5,140,000.00	5,140,000.00	0.00	0.00
40-701-510-910	89560		5,140,000.00	0.00	5,140,000.00	5,140,000.00	0.00	0.00
-- Interest on Bonds								
40-701-510-834	89600	Interest on Bonds	2,280,363.00	0.00	2,280,363.00	1,196,150.01	1,084,212.49	0.50
40-701-510-834	89600		2,280,363.00	0.00	2,280,363.00	1,196,150.01	1,084,212.49	0.50
	89660	Total Regular Debt Service Expenditures	7,420,363.00	0.00	7,420,363.00	6,336,150.01	1,084,212.49	0.50
-		Total Debt Service Fund Expenditures	7,420,363.00	0.00	7,420,363.00	6,336,150.01	1,084,212.49	0.50



School Business Administrator Signature

1/9/2025
Date