

1/30 3:31pm

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Lacey Township Board of Education
General Fund - Fund 10
Interim Balance Sheet
For 6 Month Period Ending 12/31/2023

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ASSETS AND RESOURCES

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

| | | | |
|---------|---|----------------|-----------------|
| 101 | Cash in bank | | \$8,221,275.90 |
| 102-107 | Cash and cash equivalents | | \$1,275.00 |
| 116 | Capital reserve Account | | \$3,235,344.00 |
| 117 | Maint. Reserve Account | | \$1,773.00 |
| 121 | Tax levy receivable | | \$25,651,888.00 |
| | Accounts receivable: | | |
| 132 | Interfund | \$1,576,662.96 | |
| 141 | Intergovernmental - State | \$5,570,117.05 | |
| 153,154 | Other (net of est uncollectible of \$_____) | \$7,266.79 | \$7,154,046.80 |
| | Other Current Assets | | \$24,674.44 |

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

| | | | |
|-----|----------------------------|-------------------|-----------------|
| 301 | Estimated Revenues | \$65,670,863.00 | |
| 302 | Less Revenues | (\$64,811,571.24) | |
| | | | \$859,291.76 |
| | | | ===== |
| | Total assets and resources | | \$45,149,568.90 |
| | | | ===== |

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Lacey Township Board of Education
General Fund - Fund 10
Interim Balance Sheet
For 6 Month Period Ending 12/31/2023

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LIABILITIES AND FUND EQUITY

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FUND BALANCE

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

| | | | |
|-----|---|-------------------|-----------------|
| 753 | Reserve for Encumbrances - Current Year | | \$31,809,435.65 |
| 754 | Reserve for Encumbrance - Prior Year | | \$148,940.38 |
| | Reserved fund balance: | | |
| 761 | Capital reserve account - | \$6,699,555.00 | |
| | | | \$6,699,555.00 |
| 764 | Reserve for Maintenance | \$1,051,773.00 | |
| | | | \$1,051,773.00 |
| 601 | Appropriations | \$71,794,351.82 | |
| 602 | Less : Expenditures | \$33,244,428.61 | |
| 603 | Encumbrances | \$31,958,476.29 | |
| | | (\$65,202,904.90) | |
| | | | \$6,591,446.92 |

Total Appropriated

\$46,301,150.95

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

| | | |
|-----|---------------------------|------------------|
| 770 | Unreserved Fund Balance - | \$4,154,461.95 |
| 303 | Budgeted Fund Balance | (\$5,306,044.00) |

TOTAL FUND BALANCE

\$45,149,568.90

TOTAL LIABILITIES AND FUND EQUITY

\$45,149,568.90

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Lacey Township Board of Education
General Fund - Fund 10
Interim Balance Sheet
For 6 Month Period Ending 12/31/2023

| RECAPITULATION OF FUND BALANCE: | Budgeted | Actual | Variance |
|--|-----------------------|-----------------------|-----------------------|
| Appropriations | \$71,794,351.82 | \$65,202,904.90 | \$6,591,446.92 |
| Revenues | (\$65,670,863.00) | | |
| | | (\$64,811,571.24) | |
| | | | (\$859,291.76) |
| | <u>\$6,123,488.82</u> | <u>\$391,333.66</u> | <u>\$5,732,155.16</u> |
| Less: Adjust for prior year encumb. | <u>(\$817,444.82)</u> | <u>(\$817,444.82)</u> | |
| Budgeted Fund Balance | <u>\$5,306,044.00</u> | <u>(\$426,111.16)</u> | <u>\$5,732,155.16</u> |
| | ===== | ===== | ===== |
| Recapitulation of Budgeted Fund Balance by Subfund | | | |
| Fund 10 (includes 10, 11, 12, and 13) | \$5,306,044.00 | (\$426,111.16) | \$5,732,155.16 |
| | | | <u>\$5,732,155.16</u> |
| TOTAL Budgeted Fund Balance | <u>\$5,306,044.00</u> | <u>(\$426,111.16)</u> | <u>\$5,732,155.16</u> |
| | ===== | ===== | ===== |

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Lacey Township Board of Education
GENERAL FUND - FUND 10
INTERIM STATEMENTS COMPARING
BUDGET REVENUE WITH ACTUAL TO DATE AND
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
For 6 Month Period Ending 12/31/2023

| | | BUDGETED ESTIMATED | ACTUAL TO DATE | NOTE: OVER OR (UNDER) | UNREALIZED BALANCE |
|------------------------------------|--|-----------------------|-------------------|--------------------------|-----------------------|
| | | | | | |
| *** REVENUES/SOURCES OF FUNDS *** | | | | | |
| 1XXX | From Local Sources | \$54,508,419.00 | \$54,318,671.50 | | \$189,747.50 |
| 3XXX | From State Sources | \$11,106,372.00 | \$10,470,890.00 | | \$635,482.00 |
| 4XXX | From Federal Sources | \$56,072.00 | \$22,009.74 | | \$34,062.26 |
| TOTAL REVENUE/SOURCES OF FUNDS | | \$65,670,863.00 | \$64,811,571.24 | | \$859,291.76 |
| | | ===== | ===== | ===== | ===== |
| | | APPROPRIATIONS | EXPENDITURES | ENCUMBRANCES | AVAILABLE BALANCE |
| | | | | | |
| --- CURRENT EXPENSE --- | | | | | |
| 11-1XX-100-XXX | Regular Programs - Instruction | \$18,700,924.58 | \$7,940,534.05 | \$9,031,913.92 | \$1,728,476.61 |
| 11-2XX-100-XXX | Special Education - Instruction | \$9,761,133.98 | \$4,032,034.50 | \$4,839,184.22 | \$889,915.26 |
| 11-240-100-XXX | Bilingual Education - Instruction | \$195,050.00 | \$73,902.98 | \$115,576.28 | \$5,570.74 |
| 11-401-100-XXX | School-Spon. Cocurr. Acti-Instr | \$430,721.53 | \$198,129.47 | \$45,268.39 | \$187,323.67 |
| 11-402-100-XXX | School-Spons. Athletics - Instruction | \$972,233.74 | \$485,225.60 | \$91,196.92 | \$395,811.22 |
| --- UNDISTRIBUTED EXPENDITURES --- | | | | | |
| 11-000-100-XXX | Instruction | \$2,334,748.02 | \$887,180.98 | \$1,398,849.21 | \$48,717.83 |
| 11-000-211-XXX | Attendance and Social Work Services | \$234,485.00 | \$106,538.20 | \$98,191.28 | \$29,755.52 |
| 11-000-213-XXX | Health Services | \$835,534.38 | \$335,769.93 | \$390,511.63 | \$109,252.82 |
| 11-000-216-XXX | Speech, OT,PT & Related Svcs | \$1,004,584.88 | \$322,743.04 | \$656,931.01 | \$24,910.83 |
| 11-000-217-XXX | Other Support Serv - Students Extra Srvc | \$277,930.16 | \$277,930.16 | \$0.00 | \$0.00 |
| 11-000-218-XXX | Guidance | \$1,527,815.20 | \$659,323.41 | \$772,532.46 | \$95,959.33 |
| 11-000-219-XXX | Child Study Teams | \$1,505,981.00 | \$625,548.57 | \$809,143.73 | \$71,288.70 |
| 11-000-221-XXX | Improv of Inst. - Instruc Staff | \$1,705,376.44 | \$917,690.59 | \$588,922.48 | \$198,763.37 |
| 11-000-222-XXX | Educational Media Serv/School Library | \$375,854.00 | \$165,768.15 | \$172,151.48 | \$37,934.37 |
| 11-000-223-XXX | Instructional Staff Training Services | \$56,397.40 | \$30,323.62 | \$12,971.73 | \$13,102.05 |
| 11-000-230-XXX | Supp. Serv.-General Administration | \$1,177,832.91 | \$670,210.81 | \$484,178.71 | \$23,443.39 |
| 11-000-240-XXX | Supp. Serv.-School Administration | \$1,625,454.44 | \$806,064.12 | \$696,943.71 | \$122,446.61 |
| 11-000-25X-XXX | Central Serv & Admin. Inform. Tech. | \$1,296,294.63 | \$675,656.81 | \$549,188.12 | \$71,449.70 |
| 11-000-261-XXX | Require Maint. for School Facilities | \$882,051.24 | \$369,809.22 | \$263,395.60 | \$248,846.42 |
| 11-000-262-XXX | Custodial Services | \$4,217,643.65 | \$2,196,711.35 | \$1,653,514.86 | \$367,417.44 |
| 11-000-263-XXX | Care and Upkeep of Grounds | \$381,678.99 | \$155,486.85 | \$142,076.35 | \$84,115.79 |
| 11-000-266-XXX | Security | \$403,734.50 | \$166,929.63 | \$177,865.94 | \$58,938.93 |
| 11-000-270-XXX | Student Transportation Services | \$3,605,230.37 | \$1,751,630.38 | \$1,463,337.35 | \$390,262.64 |
| 11-XXX-XXX-2XX | Allocated and Unallocated Benefits | \$16,383,650.91 | \$8,129,973.36 | \$7,018,017.67 | \$1,235,659.88 |
| TOTAL GENERAL CURRENT EXPENSE | | | | | |
| EXPENDITURES/USES OF FUNDS | | \$69,892,341.95 | \$31,981,115.78 | \$31,471,863.05 | \$6,439,363.12 |
| | | ===== | ===== | ===== | ===== |

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 Lacey Township Board of Education
 GENERAL FUND - FUND 10
 INTERIM STATEMENTS COMPARING
 BUDGET REVENUE WITH ACTUAL TO DATE AND
 APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
 For 6 Month Period Ending 12/31/2023

| *** EXPENDITURES - cont'd *** | APPROPRIATIONS | EXPENDITURES | ENCUMBRANCES | AVAILABLE BALANCE |
|---|---------------------|---------------------|---------------------|----------------------|
| *** CAPITAL OUTLAY *** | | | | |
| 12-XXX-XXX-73X Equipment | \$80,104.07 | \$57,902.67 | \$8,631.86 | \$13,569.54 |
| 12-000-4XX-XXX Facilities acquisition & constr. serv. | \$1,821,905.80 | \$1,205,410.16 | \$477,981.38 | \$138,514.26 |
| | ===== | ===== | ===== | ===== |
| TOTAL CAP OUTLAY EXPEND./USES OF FUNDS | \$1,902,009.87 | \$1,263,312.83 | \$486,613.24 | \$152,083.80 |
| | ===== | ===== | ===== | ===== |
| TOTAL GENERAL FUND EXPENDITURES | \$71,794,351.82 | \$33,244,428.61 | \$31,958,476.29 | \$6,591,446.92 |
| | ===== | ===== | ===== | ===== |

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Lacey Township Board of Education
GENERAL FUND - FUND 10
SCHEDULE OF REVENUES
ACTUAL COMPARED WITH ESTIMATED
For 6 Month Period Ending 12/31/2023

| | | ESTIMATED | ACTUAL | UNREALIZED |
|---------------------------------|---|-----------------|-----------------|--------------|
| | | ----- | ----- | ----- |
| --- LOCAL SOURCES --- | | | | |
| 1210 | Local Tax Levy | \$53,192,929.00 | \$53,192,899.00 | \$30.00 |
| 1310 | Tuition from Individuals | \$83,800.00 | \$22,171.25 | \$61,628.75 |
| 1320 | Tuition from LEAs Within State | \$44,500.00 | \$2,068.02 | \$42,431.98 |
| 1321 | Tuition from Other Govt Sources Within State | | \$2,551.67 | (\$2,551.67) |
| 1410 | Transp Fees from Individuals | \$12,000.00 | \$20,090.55 | (\$8,090.55) |
| 1XXX | Miscellaneous | \$1,175,190.00 | \$1,078,891.01 | \$96,298.99 |
| | | ----- | ----- | ----- |
| | TOTAL LOCAL | \$54,508,419.00 | \$54,318,671.50 | \$189,747.50 |
| | | ===== | ===== | ===== |
| --- STATE SOURCES --- | | | | |
| 3121 | Categorical Transportation Aid | \$228,519.00 | \$228,519.00 | .00 |
| 3131 | Extraordinary Aid | \$635,482.00 | .00 | \$635,482.00 |
| 3132 | Categorical Special Education Aid | \$2,504,516.00 | \$2,504,516.00 | .00 |
| 3176 | Equalization | \$7,254,061.00 | \$7,254,061.00 | .00 |
| 3177 | Categorical Security | \$483,794.00 | \$483,794.00 | .00 |
| | | ----- | ----- | ----- |
| | TOTAL | \$11,106,372.00 | \$10,470,890.00 | \$635,482.00 |
| | | ===== | ===== | ===== |
| --- FEDERAL SOURCES --- | | | | |
| 4200 | Federal Grants including Medicaid Reimbursement | \$56,072.00 | \$16,884.35 | \$39,187.65 |
| 4210 | FFCRA/SEMI and ARRA/SEMI Revenue | | \$5,125.39 | (\$5,125.39) |
| | | ----- | ----- | ----- |
| | TOTAL | \$56,072.00 | \$22,009.74 | \$34,062.26 |
| | | ===== | ===== | ===== |
| --- OTHER FINANCING SOURCES --- | | | | |
| | TOTAL REVENUES/SOURCES OF FUNDS | \$65,670,863.00 | \$64,811,571.24 | \$859,291.76 |
| | | ===== | ===== | ===== |

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Lacey Township Board of Education
GENERAL FUND - FUND 10
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 6 Month Period Ending 12/31/2023

| | Appropriations | Expenditures | Encumbrances | Available Balance |
|---|------------------------|-----------------------|-----------------------|-----------------------|
| *** GENERAL CURRENT EXPENSE *** | | | | |
| --- Regular Programs - Instruction --- | | | | |
| 11-110-100-101 Kindergarten - Salaries of Teachers | \$1,250,116.48 | \$490,465.61 | \$620,306.40 | \$139,344.47 |
| 11-120-100-101 Grades 1-5 - Salaries of Teachers | \$6,000,589.91 | \$2,564,694.44 | \$3,271,364.78 | \$164,530.69 |
| 11-130-100-101 Grades 6-8 - Salaries of Teachers | \$3,717,887.80 | \$1,552,945.35 | \$1,814,035.35 | \$350,907.10 |
| 11-140-100-101 Grades 9-12 - Salaries of Teachers | \$6,176,865.21 | \$2,513,785.27 | \$3,094,142.46 | \$568,937.48 |
| --- Regular Programs - Home Instruction --- | | | | |
| 11-150-100-101 Salaries of Teachers | \$50,000.00 | \$3,237.87 | \$0.00 | \$46,762.13 |
| 11-150-100-320 Purchased Prof.-Ed. Services | \$33,000.00 | \$1,350.75 | \$16,280.00 | \$15,369.25 |
| --- Regular Programs - Undistr. Instruction --- | | | | |
| 11-190-100-106 Other Salaries for Instruction | \$20,677.70 | \$6,579.26 | .00 | \$14,098.44 |
| 11-190-100-320 Purchased Prof.-Ed. Services | \$415,200.80 | \$299,501.15 | \$15,797.00 | \$99,902.65 |
| 11-190-100-340 Purchased Technical Services | \$153,410.92 | \$128,985.56 | \$7,271.00 | \$17,154.36 |
| 11-190-100-500 Other Purch. Serv. (400-500 series) | \$260,819.03 | \$63,354.27 | \$113,780.33 | \$83,684.43 |
| 11-190-100-610 General Supplies | \$548,391.44 | \$305,220.51 | \$70,154.57 | \$173,016.36 |
| 11-190-100-640 Textbooks | \$10,981.26 | .00 | .00 | \$10,981.26 |
| 11-190-100-800 Other Objects | \$62,984.03 | \$10,414.01 | \$8,782.03 | \$43,787.99 |
| TOTAL | \$18,700,924.58 | \$7,940,534.05 | \$9,031,913.92 | \$1,728,476.61 |
| --- SPECIAL EDUCATION - INSTRUCTION --- | | | | |
| Learning and/or Language Disabilities Mild or Moderate: | | | | |
| 11-204-100-101 Salaries of Teachers | \$1,415,829.95 | \$608,315.25 | \$801,883.18 | \$5,631.52 |
| 11-204-100-106 Other Salaries for Instruction | \$849,160.55 | \$357,097.21 | \$377,385.02 | \$114,678.32 |
| 11-204-100-320 Purchased Prof.-Ed. Services | \$880.00 | .00 | .00 | \$880.00 |
| 11-204-100-610 General Supplies | \$17,436.64 | \$9,749.02 | \$53.19 | \$7,634.43 |
| TOTAL | \$2,283,307.14 | \$975,161.48 | \$1,179,321.39 | \$128,824.27 |
| Emotional Regulation Impairment: | | | | |
| 11-209-100-101 Salaries of Teachers | \$374,705.65 | \$158,839.17 | \$215,866.48 | \$0.00 |
| 11-209-100-106 Other Salaries for Instruction | \$294,721.50 | \$125,109.54 | \$150,555.56 | \$19,056.40 |
| 11-209-100-610 General supplies | \$5,034.56 | \$1,984.01 | .00 | \$3,050.55 |
| 11-209-100-800 Other Objects | \$2,000.00 | .00 | .00 | \$2,000.00 |
| TOTAL | \$676,461.71 | \$285,932.72 | \$366,422.04 | \$24,106.95 |
| Multiple Disabilities: | | | | |
| 11-212-100-101 Salaries of Teachers | \$558,670.30 | \$233,067.75 | \$304,777.05 | \$20,825.50 |
| 11-212-100-106 Other Salaries for Instruction | \$456,496.75 | \$188,918.50 | \$226,920.62 | \$40,657.63 |
| 11-212-100-320 Purchased Prof.-Ed. Services | \$1,355.00 | \$198.00 | \$660.00 | \$497.00 |
| 11-212-100-610 General supplies | \$7,276.33 | \$4,193.51 | \$900.00 | \$2,182.82 |
| 11-212-100-800 Other Objects | \$6,000.00 | \$800.00 | \$400.00 | \$4,800.00 |
| TOTAL | \$1,029,798.38 | \$427,177.76 | \$533,657.67 | \$68,962.95 |
| Resource Room/Resource Center: | | | | |
| 11-213-100-101 Salaries of Teachers | \$2,750,940.55 | \$1,169,284.26 | \$1,465,279.61 | \$116,376.68 |
| 11-213-100-106 Other Salaries for Instruction | \$483,788.40 | \$190,873.68 | \$188,766.36 | \$104,148.36 |
| 11-213-100-320 Purchased Prof.-Ed. Services | \$400.00 | \$390.00 | .00 | \$10.00 |
| 11-213-100-500 Other Purch. Serv. (400-500 series) | \$750.00 | .00 | .00 | \$750.00 |

Lacey Township Board of Education
GENERAL FUND - FUND 10
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 6 Month Period Ending 12/31/2023

| | Appropriations | Expenditures | Encumbrances | Available Balance |
|---|-----------------------|-----------------------|-----------------------|----------------------|
| 11-213-100-610 General supplies | \$8,113.30 | \$3,928.74 | \$807.18 | \$3,377.38 |
| 11-213-100-800 Other Objects | \$2,000.00 | .00 | .00 | \$2,000.00 |
| TOTAL | \$3,245,992.25 | \$1,364,476.68 | \$1,654,853.15 | \$226,662.42 |
| Autism: | | | | |
| 11-214-100-101 Salaries of Teachers | \$421,372.10 | \$182,576.36 | \$238,795.68 | \$0.06 |
| 11-214-100-106 Other Salaries for Instruction | \$843,272.77 | \$351,430.19 | \$302,383.15 | \$189,459.43 |
| 11-214-100-610 General Supplies | \$6,849.02 | \$5,460.09 | \$213.23 | \$1,175.70 |
| TOTAL | \$1,271,493.89 | \$539,466.64 | \$541,392.06 | \$190,635.19 |
| Preschool Disabilities - Full-Time: | | | | |
| 11-216-100-101 Salaries of Teachers | \$573,542.72 | \$202,734.18 | \$299,776.53 | \$71,032.01 |
| 11-216-100-106 Other Salaries for Instruction | \$576,986.92 | \$226,070.85 | \$249,961.02 | \$100,955.05 |
| 11-216-100-600 General Supplies | \$6,750.97 | \$4,336.17 | \$800.36 | \$1,614.44 |
| 11-216-100-800 Other Objects | \$1,800.00 | .00 | .00 | \$1,800.00 |
| TOTAL | \$1,159,080.61 | \$433,141.20 | \$550,537.91 | \$175,401.50 |
| Home Instruction: | | | | |
| 11-219-100-101 Salaries of Teachers | \$78,000.00 | \$6,678.02 | \$0.00 | \$71,321.98 |
| 11-219-100-320 Purchased Prof.-Ed. Services | \$17,000.00 | .00 | \$13,000.00 | \$4,000.00 |
| TOTAL | \$95,000.00 | \$6,678.02 | \$13,000.00 | \$75,321.98 |
| TOTAL SPECIAL ED - INSTRUCTION | \$9,761,133.98 | \$4,032,034.50 | \$4,839,184.22 | \$889,915.26 |
| --- Bilingual Education-Instruction --- | | | | |
| 11-240-100-101 Salaries of Teachers | \$195,050.00 | \$73,902.98 | \$115,576.28 | \$5,570.74 |
| TOTAL | \$195,050.00 | \$73,902.98 | \$115,576.28 | \$5,570.74 |
| --- School spons.cocurricular activities-Instruction --- | | | | |
| 11-401-100-100 Salaries | \$387,142.00 | \$190,304.24 | \$39,005.19 | \$157,832.57 |
| 11-401-100-600 Supplies and Materials | \$27,109.53 | \$5,411.23 | \$313.20 | \$21,385.10 |
| 11-401-100-800 Other Objects | \$16,470.00 | \$2,414.00 | \$5,950.00 | \$8,106.00 |
| TOTAL | \$430,721.53 | \$198,129.47 | \$45,268.39 | \$187,323.67 |
| --- School sponsored athletics-Instruct. --- | | | | |
| 11-402-100-100 Salaries | \$630,368.00 | \$409,464.74 | \$725.64 | \$220,177.62 |
| 11-402-100-500 Purchased Services (300-500 series) | \$172,628.75 | \$33,855.91 | \$58,846.36 | \$79,926.48 |
| 11-402-100-600 Supplies and Materials | \$132,310.11 | \$32,840.95 | \$17,406.92 | \$82,062.24 |
| 11-402-100-800 Other Objects | \$36,926.88 | \$9,064.00 | \$14,218.00 | \$13,644.88 |
| TOTAL | \$972,233.74 | \$485,225.60 | \$91,196.92 | \$395,811.22 |
| --- UNDISTRIBUTED EXPENDITURES --- | | | | |
| --- Instruction --- | | | | |
| 11-000-100-562 Tuition to Other LEAs within State Special | \$347,810.32 | \$138,643.38 | \$185,093.94 | \$24,073.00 |
| 11-000-100-563 Tuition to Co.Voc.School Dist.-reg. | \$220,320.00 | \$86,818.80 | \$133,171.20 | \$330.00 |
| 11-000-100-565 Tuition to Co.Spec.Serv. & Reg. Day schls | \$434,188.88 | \$157,000.00 | \$273,700.00 | \$3,488.88 |
| 11-000-100-566 Tuition to Priv Sch for Disbl w/i State | \$1,332,428.82 | \$504,718.80 | \$806,884.07 | \$20,825.95 |
| TOTAL | \$2,334,748.02 | \$887,180.98 | \$1,398,849.21 | \$48,717.83 |

Lacey Township Board of Education
GENERAL FUND - FUND 10
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 6 Month Period Ending 12/31/2023

| | Appropriations | Expenditures | Encumbrances | Available Balance |
|--|-----------------------|---------------------|---------------------|----------------------|
| --- Attendance and social work services --- | | | | |
| 11-000-211-100 Salaries | \$234,485.00 | \$106,538.20 | \$98,191.28 | \$29,755.52 |
| TOTAL | \$234,485.00 | \$106,538.20 | \$98,191.28 | \$29,755.52 |
| --- Health services --- | | | | |
| 11-000-213-100 Salaries | \$555,334.00 | \$209,269.13 | \$263,751.48 | \$82,313.39 |
| 11-000-213-300 Purchased Prof. & Tech. Svc. | \$262,893.08 | \$120,114.83 | \$120,781.55 | \$21,996.70 |
| 11-000-213-600 Supplies and Materials | \$17,307.30 | \$6,385.97 | \$5,978.60 | \$4,942.73 |
| TOTAL | \$835,534.38 | \$335,769.93 | \$390,511.63 | \$109,252.82 |
| --- Speech, OT,PT & Related Svcs --- | | | | |
| 11-000-216-100 Salaries | \$501,584.88 | \$207,846.35 | \$285,531.40 | \$8,207.13 |
| 11-000-216-320 Purchased Prof. Ed. Services | \$502,000.00 | \$114,254.89 | \$371,399.61 | \$16,345.50 |
| 11-000-216-600 Supplies and Materials | \$1,000.00 | \$641.80 | .00 | \$358.20 |
| TOTAL | \$1,004,584.88 | \$322,743.04 | \$656,931.01 | \$24,910.83 |
| --- Other support services - Students - Extra Srvc | | | | |
| 11-000-217-100 Salaries | \$277,930.16 | \$277,930.16 | .00 | .00 |
| TOTAL | \$277,930.16 | \$277,930.16 | \$0.00 | \$0.00 |
| --- Guidance --- | | | | |
| 11-000-218-104 Salaries Other Prof. Staff | \$1,373,407.20 | \$582,177.23 | \$716,992.99 | \$74,236.98 |
| 11-000-218-105 Sal Secr. & Clerical Asst. | \$120,320.00 | \$59,953.85 | \$53,964.47 | \$6,401.68 |
| 11-000-218-320 Purchased Prof. - Ed. Services | \$30,500.00 | \$14,484.95 | \$1,575.00 | \$14,440.05 |
| 11-000-218-600 Supplies and Materials | \$3,588.00 | \$2,707.38 | .00 | \$880.62 |
| TOTAL | \$1,527,815.20 | \$659,323.41 | \$772,532.46 | \$95,959.33 |
| --- Child Study Teams --- | | | | |
| 11-000-219-104 Salaries Other Prof. Staff | \$1,076,947.00 | \$440,076.99 | \$578,326.80 | \$58,543.21 |
| 11-000-219-105 Sal Secr. & Clerical Asst. | \$136,951.00 | \$66,474.00 | \$62,768.97 | \$7,708.03 |
| 11-000-219-320 Purchased Prof. - Ed. Services | \$292,083.00 | \$118,997.58 | \$168,047.96 | \$5,037.46 |
| TOTAL | \$1,505,981.00 | \$625,548.57 | \$809,143.73 | \$71,288.70 |
| --- Improv. of instr. Serv. --- | | | | |
| 11-000-221-102 Salaries Superv. of Instr. | \$866,875.50 | \$392,543.55 | \$417,586.86 | \$56,745.09 |
| 11-000-221-104 Salaries Other Prof. Staff | \$394,631.24 | \$177,771.47 | \$115,287.48 | \$101,572.29 |
| 11-000-221-105 Sal Secr. & Clerical Asst. | \$96,291.76 | \$53,102.13 | \$43,189.63 | .00 |
| 11-000-221-320 Purchased Prof. - Ed. Services | \$285,100.00 | \$254,065.16 | \$9,485.00 | \$21,549.84 |
| 11-000-221-600 Supplies and Materials | \$62,477.94 | \$40,208.28 | \$3,373.51 | \$18,896.15 |
| TOTAL | \$1,705,376.44 | \$917,690.59 | \$588,922.48 | \$198,763.37 |
| --- Educational media serv./sch.library --- | | | | |
| 11-000-222-100 Salaries | \$324,434.00 | \$132,860.42 | \$170,694.79 | \$20,878.79 |
| 11-000-222-300 Purchased Prof. & Tech Svc. | \$24,590.00 | \$23,207.64 | \$1,354.87 | \$27.49 |
| 11-000-222-600 Supplies and Materials | \$26,830.00 | \$9,700.09 | \$101.82 | \$17,028.09 |
| TOTAL | \$375,854.00 | \$165,768.15 | \$172,151.48 | \$37,934.37 |
| --- Instructional Staff Training Services --- | | | | |
| 11-000-223-500 Other Purchased Services (400-500 series) | \$56,397.40 | \$30,323.62 | \$12,971.73 | \$13,102.05 |

Lacey Township Board of Education
GENERAL FUND - FUND 10
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 6 Month Period Ending 12/31/2023

| | Appropriations | Expenditures | Encumbrances | Available Balance |
|---|-----------------------|---------------------|---------------------|----------------------|
| | | | | |
| TOTAL | \$56,397.40 | \$30,323.62 | \$12,971.73 | \$13,102.05 |
| --- Support services-general administration --- | | | | |
| 11-000-230-100 Salaries | \$550,960.00 | \$278,447.40 | \$255,014.34 | \$17,498.26 |
| 11-000-230-331 Legal Services | \$145,750.40 | \$69,766.94 | \$75,152.65 | \$830.81 |
| 11-000-230-332 Audit Fees | \$31,000.00 | .00 | \$31,000.00 | .00 |
| 11-000-230-339 Other Purchased Prof. Svc. | \$27,558.00 | \$18,800.00 | \$6,735.00 | \$2,023.00 |
| 11-000-230-530 Communications/Telephone | \$215,465.00 | \$102,157.54 | \$112,485.41 | \$822.05 |
| 11-000-230-585 BOE Other Purchased Prof. Svc. | \$2,500.00 | \$2,100.00 | .00 | \$400.00 |
| 11-000-230-590 Misc Purchased Services (400-500) | \$153,464.00 | \$153,461.67 | \$0.00 | \$2.33 |
| 11-000-230-610 General Supplies | \$13,532.51 | \$10,313.68 | \$1,563.99 | \$1,654.84 |
| 11-000-230-890 Misc. Expenditures | \$9,603.00 | \$7,944.68 | \$1,658.32 | .00 |
| 11-000-230-895 BOE Membership Dues and Fees | \$28,000.00 | \$27,218.90 | \$569.00 | \$212.10 |
| TOTAL | \$1,177,832.91 | \$670,210.81 | \$484,178.71 | \$23,443.39 |
| --- Support services-school administration --- | | | | |
| 11-000-240-103 Salaries Princ./Asst. Princ. | \$1,213,707.00 | \$604,529.77 | \$538,165.52 | \$71,011.71 |
| 11-000-240-105 Sal Secr. & Clerical Asst. | \$377,848.00 | \$187,101.16 | \$153,321.27 | \$37,425.57 |
| 11-000-240-600 Supplies and Materials | \$33,899.44 | \$14,433.19 | \$5,456.92 | \$14,009.33 |
| TOTAL | \$1,625,454.44 | \$806,064.12 | \$696,943.71 | \$122,446.61 |
| --- Central Services --- | | | | |
| 11-000-251-100 Salaries | \$500,002.00 | \$246,981.71 | \$219,940.06 | \$33,080.23 |
| 11-000-251-330 Purchased Prof. Services | \$47,060.00 | \$40,216.60 | \$6,843.40 | .00 |
| 11-000-251-340 Purchased Technical Services | \$6,739.85 | \$5,552.57 | \$1,187.28 | .00 |
| 11-000-251-600 Supplies and Materials | \$6,764.01 | \$3,278.14 | \$975.33 | \$2,510.54 |
| 11-000-251-89X Other Objects | \$33,384.77 | \$29,409.19 | .00 | \$3,975.58 |
| TOTAL | \$593,950.63 | \$325,438.21 | \$228,946.07 | \$39,566.35 |
| --- Admin. Info. Technology --- | | | | |
| 11-000-252-100 Salaries | \$615,344.00 | \$308,668.60 | \$278,692.05 | \$27,983.35 |
| 11-000-252-340 Purchased Technical Services | \$87,000.00 | \$41,550.00 | \$41,550.00 | \$3,900.00 |
| TOTAL | \$702,344.00 | \$350,218.60 | \$320,242.05 | \$31,883.35 |
| TOTAL Cent. Svcs. & Admin IT | \$1,296,294.63 | \$675,656.81 | \$549,188.12 | \$71,449.70 |
| --- Required Maint.for School Facilities --- | | | | |
| 11-000-261-100 Salaries | \$334,926.63 | \$155,093.69 | \$143,138.05 | \$36,694.89 |
| 11-000-261-420 Cleaning, Repair & Maint. Svc | \$377,099.25 | \$139,888.22 | \$78,357.27 | \$158,853.76 |
| 11-000-261-610 General Supplies | \$169,500.36 | \$74,702.31 | \$41,900.28 | \$52,897.77 |
| 11-000-261-800 Other Objects | \$525.00 | \$125.00 | .00 | \$400.00 |
| TOTAL | \$882,051.24 | \$369,809.22 | \$263,395.60 | \$248,846.42 |
| --- Custodial Services --- | | | | |
| 11-000-262-1XX Salaries | \$2,337,466.42 | \$1,144,938.61 | \$982,763.27 | \$209,764.54 |
| 11-000-262-107 Salaries of Non-Instructional Aids | \$177,671.70 | \$67,205.65 | \$88,251.55 | \$22,214.50 |
| 11-000-262-300 Purchased Prof. & Tech. Svc. | \$62,500.00 | \$20,000.00 | \$42,500.00 | .00 |
| 11-000-262-420 Cleaning, Repair & Maint. Svc. | \$15,470.90 | .00 | .00 | \$15,470.90 |

Lacey Township Board of Education
GENERAL FUND - FUND 10
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 6 Month Period Ending 12/31/2023

| | Appropriations | Expenditures | Encumbrances | Available Balance |
|--|-----------------------|-----------------------|-----------------------|----------------------|
| 11-000-262-490 Other Purchased Property Svc. | \$55,000.00 | \$20,477.00 | \$34,523.00 | .00 |
| 11-000-262-520 Insurance | \$590,513.00 | \$584,609.75 | .00 | \$5,903.25 |
| 11-000-262-580 Travel | \$50.00 | .00 | .00 | \$50.00 |
| 11-000-262-610 General Supplies | \$136,471.60 | \$82,053.24 | \$24,384.05 | \$30,034.31 |
| 11-000-262-621 Energy (Natural Gas) | \$343,500.01 | \$62,388.93 | \$265,061.07 | \$16,050.01 |
| 11-000-262-622 Energy (Electricity) | \$493,000.02 | \$213,677.22 | \$211,392.87 | \$67,929.93 |
| 11-000-262-626 Energy (Gasoline) | \$6,000.00 | \$1,360.95 | \$4,639.05 | .00 |
| TOTAL | \$4,217,643.65 | \$2,196,711.35 | \$1,653,514.86 | \$367,417.44 |
| --- Care and Upkeep of Grounds --- | | | | |
| 11-000-263-100 Salaries | \$277,040.58 | \$141,592.99 | \$128,527.30 | \$6,920.29 |
| 11-000-263-420 Cleaning, Repair, & Maintenance Serv. | \$42,616.66 | \$3,040.11 | \$4,140.00 | \$35,436.55 |
| 11-000-263-610 General Supplies | \$62,021.75 | \$10,853.75 | \$9,409.05 | \$41,758.95 |
| TOTAL | \$381,678.99 | \$155,486.85 | \$142,076.35 | \$84,115.79 |
| --- Security --- | | | | |
| 11-000-266-100 Salaries | \$198,687.90 | \$80,881.53 | \$106,943.85 | \$10,862.52 |
| 11-000-266-300 Purchased Prof. & Tech. Svc. | \$198,438.50 | \$84,526.00 | \$70,912.50 | \$43,000.00 |
| 11-000-266-420 Cleaning, Repair, & Maintenance Serv. | \$5,000.00 | .00 | .00 | \$5,000.00 |
| 11-000-266-610 General Supplies | \$1,608.10 | \$1,522.10 | \$9.59 | \$76.41 |
| TOTAL | \$403,734.50 | \$166,929.63 | \$177,865.94 | \$58,938.93 |
| TOTAL Oper & Maint of Plant Services | \$5,885,108.38 | \$2,888,937.05 | \$2,236,852.75 | \$759,318.58 |
| --- Student transportation services --- | | | | |
| 11-000-270-107 Salaries of Non-Instructional Aids | \$53,256.00 | \$14,570.40 | \$20,034.30 | \$18,651.30 |
| 11-000-270-160 Sal Pupil Trans(Bet Home & Sch)-reg | \$1,416,032.96 | \$574,703.44 | \$722,838.08 | \$118,491.44 |
| 11-000-270-162 Sal Pupil Trans.Other than Bet Home & Sch | \$429,500.00 | \$300,400.39 | \$129,099.18 | \$0.43 |
| 11-000-270-390 Other Purch. Prof. & Tech Svc. | \$26,400.00 | \$10,191.00 | \$10,914.00 | \$5,295.00 |
| 11-000-270-420 Cleaning, Repair & Maint. Svc. | \$16,000.00 | (\$471.54) | | |
| | | | \$300.00 | \$16,171.54 |
| 11-000-270-443 Lease Purch Payments - School Buses | \$298,595.09 | \$256,253.80 | \$37,891.01 | \$4,450.28 |
| 11-000-270-503 Contr Svc-Aid in Lieu Paymnts-Non Pub Sch | \$81,022.00 | \$1,512.57 | \$71,487.14 | \$8,022.29 |
| 11-000-270-518 Contract Svc (Sp Ed) - ESCs | \$706,042.00 | \$278,523.47 | \$280,276.53 | \$147,242.00 |
| 11-000-270-593 Misc. Purchased Svc.- Transp. | \$99,355.64 | \$98,299.14 | \$1,056.50 | .00 |
| 11-000-270-610 General Supplies | \$5,204.84 | \$2,491.81 | \$805.94 | \$1,907.09 |
| 11-000-270-615 Transportation Supplies | \$445,871.84 | \$189,158.14 | \$187,984.67 | \$68,729.03 |
| 11-000-270-800 Misc. Expenditures | \$27,950.00 | \$25,997.76 | \$650.00 | \$1,302.24 |
| TOTAL | \$3,605,230.37 | \$1,751,630.38 | \$1,463,337.35 | \$390,262.64 |
| --- Personal Services-Employee Benefits--- | | | | |
| 11-XXX-XXX-210 Group Insurance | \$1,369.00 | .00 | \$1,369.00 | .00 |
| 11-XXX-XXX-220 Social Security Contributions | \$985,000.00 | \$544,178.07 | \$440,821.93 | .00 |
| 11-XXX-XXX-241 Other Retirement Contrb. - PERS | \$1,290,392.98 | \$60,829.20 | \$1,228,767.00 | \$796.78 |
| 11-XXX-XXX-249 Other Retirement Contrb. - Regular | \$107,500.00 | \$59,193.37 | \$48,306.63 | .00 |
| 11-XXX-XXX-250 Unemployment Compensation | \$95,000.00 | .00 | .00 | \$95,000.00 |
| 11-XXX-XXX-260 Workman's Compensation | \$624,375.00 | \$569,604.40 | .00 | \$54,770.60 |
| 11-XXX-XXX-270 Health Benefits | \$12,222,925.25 | \$6,140,588.70 | \$5,261,545.06 | \$820,791.49 |

Lacey Township Board of Education
GENERAL FUND - FUND 10
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 6 Month Period Ending 12/31/2023

| | Appropriations | Expenditures | Encumbrances | Available Balance |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| 11-XXX-XXX-280 Tuition Reimbursement | \$79,604.19 | \$19,478.88 | \$31,550.31 | \$28,575.00 |
| 11-XXX-XXX-290 Other Employee Benefits | \$523,385.36 | \$317,084.17 | \$5,657.74 | \$200,643.45 |
| 11-XXX-XXX-299 Unused Sick Payment to Term/Ret Staff | \$454,099.13 | \$419,016.57 | .00 | \$35,082.56 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| TOTAL | \$16,383,650.91 | \$8,129,973.36 | \$7,018,017.67 | \$1,235,659.88 |
| | | | | |
| Total Undistributed Expenditures | \$39,832,278.12 | \$19,251,289.18 | \$17,348,723.32 | \$3,232,265.62 |
| *** TOTAL CURRENT EXPENSE EXPENDITURES *** | \$69,892,341.95 | \$31,981,115.78 | \$31,471,863.05 | \$6,439,363.12 |
| *** TOTAL CURRENT EXPENSE EXPENDITURES & TRANSFERS *** | \$69,892,341.95 | \$31,981,115.78 | \$31,471,863.05 | \$6,439,363.12 |
| | ===== | ===== | ===== | ===== |

Lacey Township Board of Education
 GENERAL FUND - FUND 10
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 6 Month Period Ending 12/31/2023

| | Appropriations | Expenditures | Encumbrances | Available Balance |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| *** CAPITAL OUTLAY *** | | | | |
| --- EQUIPMENT --- | | | | |
| 12-000-252-730 Admin. Info. Tech. | \$53,884.08 | \$40,951.30 | \$8,425.44 | \$4,507.34 |
| 12-000-261-730 Undist. Exp.-Req. Maint. Schl Facilities | \$8,519.99 | \$8,101.37 | \$206.42 | \$212.20 |
| Undist. Exp. - Non-instructional Services | | | | |
| 12-000-270-733 School buses - regular | \$17,700.00 | \$8,850.00 | .00 | \$8,850.00 |
| TOTAL | <u>\$80,104.07</u> | <u>\$57,902.67</u> | <u>\$8,631.86</u> | <u>\$13,569.54</u> |
| --- Facilities acquisition and construction services --- | | | | |
| 12-000-400-334 Architectural/Engineering Services | \$170,048.00 | \$33,421.18 | \$49,626.82 | \$87,000.00 |
| 12-000-400-390 Other Purchased Prof. & Tech Services | \$15,000.00 | .00 | \$15,000.00 | .00 |
| 12-000-400-450 Construction Services | \$1,475,505.80 | \$1,010,636.98 | \$413,354.56 | \$51,514.26 |
| 12-000-400-896 Assmt for Debt Service on SDA Funding | \$161,352.00 | \$161,352.00 | .00 | .00 |
| Sub Total | \$1,821,905.80 | \$1,205,410.16 | \$477,981.38 | \$138,514.26 |
| TOTAL | <u>\$1,821,905.80</u> | <u>\$1,205,410.16</u> | <u>\$477,981.38</u> | <u>\$138,514.26</u> |
| TOTAL CAPITAL OUTLAY EXPENDITURES | \$1,902,009.87 | \$1,263,312.83 | \$486,613.24 | \$152,083.80 |

Lacey Township Board of Education
 GENERAL FUND - FUND 10
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 6 Month Period Ending 12/31/2023

| | Appropriations | Expenditures | Encumbrances | Available Balance |
|---------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| TOTAL GENERAL FUND EXPENDITURES | \$71,794,351.82 | \$33,244,428.61 | \$31,958,476.29 | \$6,591,446.92 |

REPORT OF THE SECRETARY CERTIFICATION PAGE

TO THE BOARD OF EDUCATION

Lacey Township Board of Education

General Fund - Fund 10

For 6 Month Period Ending 12/31/2023

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

Assistant [Signature]
Board Secretary/Business Administrator

1/29/24
Date

Accounts that are not included in Details of the REPORT OF THE SECRETARY

| ACCOUNT NUMBER | DESCRIPTION | APPROPRIATION | EXPENDITURE | ENCUMBERANCES | AVAILABLE BALANCE |
|----------------|----------------------|---------------|-------------|---------------|-------------------|
| 11-000-270-109 | TRANSP SAL-ACTIVITIE | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| 11-999-999-999 | PAYROLL NET PAY ADJU | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| ----- | | | | | |

1/30 3:31pm

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Lacey Township Board of Education
Special Revenue Fund - Fund 20
Interim Balance Sheet
For 6 Month Period Ending 12/31/23

=====

ASSETS AND RESOURCES

=====

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

| | | | |
|---------|--|----------------|----------------|
| 101 | Cash in bank | | \$614,844.54 |
| 102-108 | Cash and cash equivalents | | \$10,390.57 |
| | Accounts receivable: | | |
| 141 | Intergovernmental - State | \$3,248,244.00 | |
| 142 | Intergovernmental - Federal | \$647,808.75 | |
| 153,154 | Other (net of estimated uncollectible of \$____) | \$2,608.99 | |
| | | | <hr/> |
| | | | \$3,898,661.74 |
| | Other Current Assets | | \$0.00 |

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

| | | | |
|-----|----------------------------|------------------|-----------------|
| 301 | Estimated Revenues | \$9,875,762.88 | |
| 302 | Less Revenues | (\$4,129,316.39) | |
| | | | <hr/> |
| | | | \$5,746,446.49 |
| | | | <hr/> |
| | Total assets and resources | | \$10,270,343.34 |
| | | | ===== |

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Lacey Township Board of Education
Special Revenue Fund - Fund 20
Interim Balance Sheet
For 6 Month Period Ending 12/31/23

=====

LIABILITIES AND FUND EQUITY

=====

--- L I A B I L I T I E S ---

| | | |
|-------------------|--|----------------|
| 411 | Intergovernmental accounts payable - State | \$0.97 |
| 481 | Deferred revenues | \$333,164.37 |
| | Other current liabilities | \$1,572,728.68 |
| TOTAL LIABILITIES | | \$1,905,894.02 |

F U N D B A L A N C E

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

| | | |
|-----------------------------------|---|------------------|
| 753 | Reserve for encumbrances - Current Year | \$3,168,395.10 |
| 754 | Reserve for encumbrances - Prior Year | \$99,342.71 |
| 758 | Reserve Fund Balance - Student Activities | \$220,912.03 |
| 759 | Reserve Fund Balance - Scholarships | \$19,098.13 |
| | | |
| 601 | Appropriations | \$10,572,937.53 |
| 602 | Less: Expenditures | \$1,850,666.43 |
| 603 | Encumbrances | \$3,168,395.10 |
| | | (\$5,019,061.53) |
| | | \$5,553,876.00 |
| TOTAL FUND BALANCE | | \$9,061,623.97 |
| TOTAL LIABILITIES AND FUND EQUITY | | \$10,967,517.99 |

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Lacey Township Board of Education
Special Revenue Fund - Fund 20
INTERIM STATEMENTS COMPARING
BUDGET REVENUE WITH ACTUAL TO DATE AND
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
For 6 Month Period Ending 12/31/23

| | BUDGETED ESTIMATED | ACTUAL TO DATE | NOTE: OVER OR (UNDER) | UNREALIZED BALANCE |
|---|------------------------|-----------------------|--------------------------|-----------------------|
| *** REVENUES/SOURCES OF FUNDS *** | | | | |
| 1XXX From Local Sources | \$536,927.49 | \$129,961.39 | | \$406,966.10 |
| 3XXX From State Sources | \$3,359,005.00 | \$3,323,279.00 | | \$35,726.00 |
| 4XXX From Federal Sources | \$5,979,830.39 | \$676,076.00 | | \$5,303,754.39 |
| TOTAL REVENUE/SOURCES OF FUNDS | \$9,875,762.88 | \$4,129,316.39 | | \$5,746,446.49 |
| *** EXPENDITURES *** | | | | |
| | APPROPRIATIONS | EXPENDITURES | ENCUMBRANCES | AVAILABLE BALANCE |
| LOCAL PROJECTS: | | | | |
| Other Local Projects (001-199) | \$133,864.34 | \$15,554.47 | \$23,642.94 | \$94,666.93 |
| Student Activity Fund (475) | \$389,497.15 | \$97,527.07 | \$43,886.69 | \$248,083.39 |
| Scholarship Fund (476) | \$21,825.65 | .00 | \$500.00 | \$21,325.65 |
| TOTAL LOCAL PROJECTS | \$545,187.14 | \$113,081.54 | \$68,029.63 | \$364,075.97 |
| STATE PROJECTS: | | | | |
| Preschool Education Aid (218) | \$4,278,878.00 | \$586,657.69 | \$2,218,958.74 | \$1,473,261.57 |
| Nonpublic Teacher STEM Grant (481) | \$15,000.00 | .00 | .00 | \$15,000.00 |
| SDA Emergent Needs & Capital Maintenance (492) | \$70,146.00 | .00 | \$19,120.00 | \$51,026.00 |
| TOTAL STATE PROJECTS | \$4,364,024.00 | \$586,657.69 | \$2,238,078.74 | \$1,539,287.57 |
| FEDERAL PROJECTS: | | | | |
| ARP - IDEA Basic Grant Program (223) | \$48,947.64 | \$48,947.64 | .00 | .00 |
| ESSA Title I - Part A/D (231-239) | \$844,394.12 | \$203,202.31 | \$262,097.38 | \$379,094.43 |
| ESSA Title III - English Lang Enhancement (241-245) | \$17,102.00 | \$6,900.00 | \$379.00 | \$9,823.00 |
| I.D.E.A. Part B (Handicapped) (250-259) | \$1,145,901.16 | \$518,536.65 | \$559,963.60 | \$67,400.91 |
| ESSA Title II - Part A/D (270-279) | \$123,518.94 | \$35,938.02 | \$28,349.00 | \$59,231.92 |
| ESSA Title IV (280-289) | \$101,893.39 | \$12,566.77 | \$396.00 | \$88,930.62 |
| ARRA/Other (450-469) | \$229,998.00 | .00 | .00 | \$229,998.00 |
| CRRSA-ESSER II Grant Program (483) | \$515.00 | \$515.00 | .00 | .00 |
| ARP - ESSER Grant Program (487) | \$3,042,294.19 | \$290,101.03 | .00 | \$2,752,193.16 |
| ARP - ESSER Accelerated Learning Coaching (488) | \$27,590.00 | \$6,750.00 | .00 | \$20,840.00 |
| ARP - ESSER Evidence-Based Summer Learning (489) | \$36,426.25 | \$20,405.03 | .00 | \$16,021.22 |
| ARP - ESSER Evidence-Based Comprehensive (490) | \$970.00 | .00 | .00 | \$970.00 |
| ARP - ESSER NJ Tiered System of Supports (491) | \$44,175.70 | \$7,064.75 | \$11,101.75 | \$26,009.20 |
| TOTAL FEDERAL PROJECTS | \$5,663,726.39 | \$1,150,927.20 | \$862,286.73 | \$3,650,512.46 |
| *** TOTAL EXPENDITURES *** | \$10,572,937.53 | \$1,850,666.43 | \$3,168,395.10 | \$5,553,876.00 |

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Lacey Township Board of Education
SPECIAL REVENUE - FUND 20
SCHEDULE OF REVENUES
ACTUAL COMPARED WITH ESTIMATED
For 6 Month Period Ending 12/31/23

| | | ESTIMATED | ACTUAL | UNREALIZED |
|-------------------------|--|-----------------------|-----------------------|-----------------------|
| 1760 | Student Activity Fund Revenue | \$400,741.95 | \$116,982.90 | \$283,759.05 |
| 1770 | Scholarship Fund Revenue | \$19,409.65 | \$353.79 | \$19,055.86 |
| 1XXX | Other Revenue from Local Sources | \$116,775.89 | \$12,624.70 | \$104,151.19 |
| | Total Revenues from Local Sources | \$536,927.49 | \$129,961.39 | \$406,966.10 |
| | | ===== | ===== | ===== |
| --- STATE SOURCES --- | | | | |
| 3212 | Nonpublic Teacher STEM Grant | \$15,000.00 | .00 | \$15,000.00 |
| 3218 | Preschool Education Aid | \$3,323,279.00 | \$3,323,279.00 | .00 |
| 3257 | SDA Emergent Needs & Capital Maintenance | \$20,726.00 | .00 | \$20,726.00 |
| | Total Revenue from State Sources | \$3,359,005.00 | \$3,323,279.00 | \$35,726.00 |
| | | ===== | ===== | ===== |
| --- FEDERAL SOURCES --- | | | | |
| 4411-16 | Title I | \$946,224.51 | \$242,624.00 | \$703,600.51 |
| 4451-55 | Title II | \$119,873.28 | \$32,874.00 | \$86,999.28 |
| 4491-94 | Title III | \$17,102.00 | .00 | \$17,102.00 |
| 4419 | ARP - IDEA Basic | \$48,947.64 | \$51,095.00 | (\$2,147.36) |
| 4420-29 | I.D.E.A. Part B (Handicapped) | \$1,130,523.16 | \$142,473.00 | \$988,050.16 |
| 4534 | CRRSA Act - ESSER II | \$165,856.91 | .00 | \$165,856.91 |
| 4540 | ARP-ESSER Grant Program | \$3,212,142.94 | \$193,406.00 | \$3,018,736.94 |
| 4541 | ARP-ESSER Accelerated Learning Coaching | \$27,590.00 | .00 | \$27,590.00 |
| 4542 | ARP-ESSER Evidence-Based Summer Learning | \$36,426.25 | .00 | \$36,426.25 |
| 4543 | ARP-ESSER Evidence-Based Comprehensive Beyond the School Day | \$970.00 | \$13,604.00 | (\$12,634.00) |
| 4544 | ARP-ESSER NJ NTiered System of Supports | \$44,175.70 | .00 | \$44,175.70 |
| 4XXX | Other Federal Aids | \$229,998.00 | \$0.00 | \$229,998.00 |
| | Total Revenues from Federal Sources | \$5,979,830.39 | \$676,076.00 | \$5,303,754.39 |
| | | ===== | ===== | ===== |
| | TOTAL REVENUES/SOURCES OF FUNDS | \$9,875,762.88 | \$4,129,316.39 | \$5,746,446.49 |
| | | ===== | ===== | ===== |

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Lacey Township Board of Education
Special Revenue Fund - Fund 20
STATEMENT OF APPROPRIATIONS - RESTRICTED STATE ENTITLEMENTS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 6 Month Period Ending 12/31/23

| | Appropriations | Expenditures | Encumbrances | Available Balance |
|---|-----------------------|---------------------|-----------------------|-----------------------|
| Local Projects: | | | | |
| 20-001-XXX-XXX to 20-199-XXX-XXX Local Projects | \$133,864.34 | \$15,554.47 | \$23,642.94 | \$94,666.93 |
| 20-475-XXX-XXX Student Activity Fund | \$389,497.15 | \$97,527.07 | \$43,886.69 | \$248,083.39 |
| 20-476-XXX-XXX Scholarship Fund | \$21,825.65 | .00 | \$500.00 | \$21,325.65 |
| TOTAL LOCAL PROJECTS | \$545,187.14 | \$113,081.54 | \$68,029.63 | \$364,075.97 |
| State Projects: | | | | |
| --- Preschool Education Aid - Instruction --- | | | | |
| 20-218-100-101 Salaries of Teachers | \$1,416,888.86 | \$128,068.30 | \$918,631.23 | \$370,189.33 |
| 20-218-100-106 Other Sal. For Instruction | \$575,500.00 | \$67,152.96 | \$475,176.10 | \$33,170.94 |
| 20-218-100-500 Other purchased servs. (400-500 series) | \$1,928.58 | .00 | \$1,928.58 | .00 |
| Total Instruction | \$1,994,317.44 | \$195,221.26 | \$1,395,735.91 | \$403,360.27 |
| --- Preschool Education Aid - Support Services --- | | | | |
| 20-218-200-102 Salaries of Supervisors of Instruction | \$50,318.00 | \$8,656.06 | \$39,984.67 | \$1,677.27 |
| 20-218-200-103 Salaries of Program Directors | \$85,320.00 | \$12,496.20 | \$53,325.05 | \$19,498.75 |
| 20-218-200-104 Salaries of Other Professional Staff | \$421,665.00 | \$57,631.37 | \$328,912.30 | \$35,121.33 |
| 20-218-200-105 Salaries of Secr. And Clerical Assistants | \$67,933.00 | \$14,040.16 | \$35,277.96 | \$18,614.88 |
| 20-218-200-110 Other Salaries | \$257,202.62 | \$36,516.20 | \$98,533.25 | \$122,153.17 |
| 20-218-200-173 Salaries of Community Parent Involvement Spec. | \$60,119.00 | \$3,014.80 | .00 | \$57,104.20 |
| 20-218-200-176 Salaries of Master Teachers | \$142,238.00 | \$25,298.45 | \$93,211.10 | \$23,728.45 |
| 20-218-200-200 Personal Services - Employee Benefits | \$641,949.42 | .00 | .00 | \$641,949.42 |
| 20-218-200-330 Other Purchased Professional Services | \$43,000.00 | \$21,420.00 | \$21,580.00 | .00 |
| 20-218-200-420 Cleaning, Repair & Maintenance Services | \$35,420.00 | \$265.00 | \$13,546.40 | \$21,608.60 |
| 20-218-200-511 Contr. Trans. Serv. (Bet. Home & Sch) | \$8,250.00 | .00 | .00 | \$8,250.00 |
| 20-218-200-580 Travel | \$1,750.00 | .00 | \$300.00 | \$1,450.00 |
| 20-218-200-600 Supplies and Materials | \$91,631.00 | \$27,010.98 | \$10,350.67 | \$54,269.35 |
| Total Support Services | \$1,906,796.04 | \$206,349.22 | \$695,021.40 | \$1,005,425.42 |
| --- Facility Acquisition & Constr. Serv. --- | | | | |
| 20-218-400-731 Instructional Equipment | \$64,580.00 | .00 | .00 | \$64,580.00 |
| Total Facility Acquisition & Constr. Serv. | \$64,580.00 | \$0.00 | \$0.00 | \$64,580.00 |
| -- TOTAL Preschool Education Aid -- | \$3,965,693.48 | \$401,570.48 | \$2,090,757.31 | \$1,473,365.69 |
| -- Other State Programs -- | | | | |
| 20-481-XXX-XXX Nonpublic Teacher STEM Grant | \$15,000.00 | .00 | .00 | \$15,000.00 |
| 20-492-XXX-XXX SDA Emergent Needs & Capital Maintenance | \$70,146.00 | .00 | \$19,120.00 | \$51,026.00 |
| -- TOTAL Other State Programs -- | \$85,146.00 | \$0.00 | \$19,120.00 | \$66,026.00 |
| TOTAL STATE PROJECTS | | | | |
| | \$4,050,839.48 | \$401,570.48 | \$2,109,877.31 | \$1,539,391.69 |

| | Appropriations | Expenditures | Encumbrances | Available Balance |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Federal Projects: | | | | |
| --- CARES Act Educational Stabilization Fund --- | | | | |
| --- Bridging the Digital Divide Program | | | | |
| --- Coronavirus Relief Grant Program --- | | | | |
| --- Other Federal Programs --- | | | | |
| 20-223-XXX-XXX ARP-IDEA Basic Grant Program | \$48,947.64 | \$48,947.64 | .00 | .00 |
| 20-231 to 20-239-XXX-XXX ESSA Title I - Part A/D | \$844,394.12 | \$203,202.31 | \$262,097.38 | \$379,094.43 |
| 20-241 to 20-245-XXX-XXX ESSA Title III - Part A/D | \$17,102.00 | \$6,900.00 | \$379.00 | \$9,823.00 |
| 20-25X-XXX-XXX I.D.E.A. Part B | \$1,145,901.16 | \$518,536.65 | \$559,963.60 | \$67,400.91 |
| 20-27X-XXX-XXX ESSA Title II - Part A/D | \$123,518.94 | \$35,938.02 | \$28,349.00 | \$59,231.92 |
| 20-28X-XXX-XXX ESSA Title IV | \$101,893.39 | \$12,566.77 | \$396.00 | \$88,930.62 |
| 20-450 to 20-469-XXX-XXX ARRA/Other | \$229,998.00 | .00 | .00 | \$229,998.00 |
| 20-483-XXX-XXX CRRSA-ESSER II Grant Program | \$515.00 | \$515.00 | .00 | .00 |
| 20-487-XXX-XXX ARP-ESSER Grant Program | \$3,042,294.19 | \$290,101.03 | .00 | \$2,752,193.16 |
| 20-488-XXX-XXX ARP-ESSER Accelerated Learning Coaching | \$27,590.00 | \$6,750.00 | .00 | \$20,840.00 |
| 20-489-XXX-XXX ARP-ESSER Evidence-Based Summer Learning | \$36,426.25 | \$20,405.03 | .00 | \$16,021.22 |
| 20-490-XXX-XXX ARP-ESSER Evidence-Based Comprehensive | \$970.00 | .00 | .00 | \$970.00 |
| 20-491-XXX-XXX ARP-ESSER NJ Tiered System of Supports | \$44,175.70 | \$7,064.75 | \$11,101.75 | \$26,009.20 |
| TOTAL Other Federal Programs | \$5,663,726.39 | \$1,150,927.20 | \$862,286.73 | \$3,650,512.46 |
| | <u>=====</u> | <u>=====</u> | <u>=====</u> | <u>=====</u> |
| TOTAL FEDERAL PROJECTS | \$5,663,726.39 | \$1,150,927.20 | \$862,286.73 | \$3,650,512.46 |
| 20-XXX-XXX-XXX All Other State/Fed/Loc Projects | \$313,184.52 | \$185,087.21 | \$128,201.43 | (\$104.12) |
| | <u>=====</u> | <u>=====</u> | <u>=====</u> | <u>=====</u> |
| TOTAL EXPENDITURES | \$10,572,937.53 | \$1,850,666.43 | \$3,168,395.10 | \$5,553,876.00 |
| | <u>=====</u> | <u>=====</u> | <u>=====</u> | <u>=====</u> |

REPORT OF THE SECRETARY CERTIFICATION PAGE
TO THE BOARD OF EDUCATION
Lacey Township Board of Education

Special Revenue Fund - Fund 20
For 6 Month Period Ending 12/31/23

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

DR
Assistant Board Secretary/Business Administrator

1/29/24
Date

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

1/30 3:31pm

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Lacey Township Board of Education
Debt Service Fund - Fund 40
Interim Balance Sheet
For 6 Month Period Ending 12/31/23

=====

ASSETS AND RESOURCES

=====

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

| | | |
|-----|---------------------------|----------------|
| 101 | Cash in bank | \$310,722.26 |
| 121 | Tax levy receivable | \$2,313,292.00 |
| | Accounts receivable: | |
| 141 | Intergovernmental - State | \$520,411.00 |
| | | <hr/> |
| | | \$520,411.00 |

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

| | | |
|-----|--------------------|------------------|
| 301 | Estimated Revenues | \$3,388,850.00 |
| 302 | Less Revenues | (\$3,388,850.00) |
| | | <hr/> |

| | | |
|----------------------------|--|----------------|
| Total assets and resources | | \$3,144,425.26 |
| | | ===== |

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Lacey Township Board of Education

Debt Service Fund - Fund 40
Interim Balance Sheet
For 6 Month Period Ending 12/31/23

=====

LIABILITIES AND FUND EQUITY

=====

FUND BALANCE

--- Appropriated ---

| | | |
|-----|---|----------------|
| 753 | Reserve for encumbrances - Current Year | \$3,144,425.00 |
| | Reserved fund balance: | |

| | | |
|-----|---------------------|------------------|
| 601 | Appropriations | \$3,388,850.00 |
| 602 | Less : Expenditures | \$244,425.00 |
| 603 | Encumbrances | \$3,144,425.00 |
| | | (\$3,388,850.00) |
| | Total Appropriated | \$3,144,425.00 |

--- Unappropriated ---

| | | |
|-----|--------------|--------|
| 770 | Fund Balance | \$0.26 |
|-----|--------------|--------|

| | |
|-----------------------------------|----------------|
| TOTAL FUND BALANCE | \$3,144,425.26 |
| TOTAL LIABILITIES AND FUND EQUITY | \$3,144,425.26 |

RECAPITULATION OF FUND BALANCE:

| | Budgeted | Actual | Variance |
|----------------|------------------|------------------|----------|
| Appropriations | \$3,388,850.00 | \$3,388,850.00 | \$0.00 |
| Revenues | (\$3,388,850.00) | (\$3,388,850.00) | \$0.00 |

--- Change in Maint. / Capital reserve account ---

| | | | |
|-------------------------------------|--------|--------|--|
| Less: Adjust for prior year encumb. | \$0.00 | \$0.00 | |
|-------------------------------------|--------|--------|--|

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Lacey Township Board of Education

Debt Service Fund - Fund 40
INTERIM STATEMENTS COMPARING
BUDGET REVENUE WITH ACTUAL TO DATE AND
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
For 6 Month Period Ending 12/31/23

| | BUDGETED ESTIMATED | ACTUAL TO DATE | NOTE: OVER OR (UNDER) | UNREALIZED BALANCE |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| *** REVENUES/SOURCES OF FUNDS *** | | | | |
| --- Local Sources --- | | | | |
| 1210 Local tax levy | \$2,827,986.00 | \$2,827,986.00 | | .00 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total Local Sources | \$2,827,986.00 | \$2,827,986.00 | | \$0.00 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| --- State Sources --- | | | | |
| 3160 Debt service aid Type II | \$560,864.00 | \$560,864.00 | | .00 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total State Sources | \$560,864.00 | \$560,864.00 | | \$0.00 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| TOTAL REVENUE/SOURCES OF FUNDS | \$3,388,850.00 | \$3,388,850.00 | | \$0.00 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Lacey Township Board of Education

Debt Service Fund - Fund 40
INTERIM STATEMENTS COMPARING
BUDGET REVENUE WITH ACTUAL TO DATE AND
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
For 6 Month Period Ending 12/31/23

| *** EXPENDITURES *** | APPROPRIATIONS | EXPENDITURES/Enc. | AVAILABLE BALANCE |
|--|-----------------------------|-----------------------------|-----------------------------|
| | <u> </u> | <u> </u> | <u> </u> |
| --- Debt Service - Regular --- | | | |
| 40-701-510-834 Interest on Bonds | \$488,850.00 | \$488,850.00 | .00 |
| 40-701-510-910 Redemption of Principal | \$2,900,000.00 | \$2,900,000.00 | .00 |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL | \$3,388,850.00 | \$3,388,850.00 | \$0.00 |
| | ===== | ===== | ===== |
| | | | |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL USES OF FUNDS BEFORE TRANSFERS | \$3,388,850.00 | \$3,388,850.00 | \$0.00 |
| | ===== | ===== | ===== |
| | | | |
| *** TOTAL USES OF FUNDS *** | \$3,388,850.00 | \$3,388,850.00 | \$0.00 |
| | ===== | ===== | ===== |

REPORT OF THE SECRETARY CERTIFICATION PAGE

TO THE BOARD OF EDUCATION

Lacey Township Board of Education

Debt Service Fund - Fund 40

For 6 Month Period Ending 12/31/23

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

Assistant LA
Board Secretary/Administrator

1/29/24
Date

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

LACEY TOWNSHIP BOARD OF EDUCATION REPORT OF THE TREASURER OF SCHOOL MONIES

For the Month Ending December 31 , 2023

CASH REPORT

| <u>FUNDS</u> | Beginning Cash | Cash Receipts | Cash Disbursements | Adjustments | Ending Cash |
|--|-------------------------------|------------------------------|------------------------------|------------------------------|-------------------------------|
| <i><u>Governmental Funds</u></i> | | | | | |
| General Fund - Fund 10 | \$10,643,399.89 | \$7,817,054.71 | \$7,000,811.70 | \$0.00 | \$11,459,642.90 |
| Special Revenue Fund - Fund 20 | \$1,357,076.43 | \$9,768.47 | \$741,609.79 | \$0.00 | \$625,235.11 |
| Capital Projects Fund - Fund 30 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Debt Service Fund - Fund 40 | \$310,722.26 | \$0.00 | \$0.00 | \$0.00 | \$310,722.26 |
| <i>Total Governmental Funds</i> | <i>\$12,311,198.58</i> | <i>\$7,826,823.18</i> | <i>\$7,742,421.49</i> | <i>\$0.00</i> | <i>\$12,395,600.27</i> |
| <i><u>Enterprise Funds</u></i> | | | | | |
| Cafeteria - Fund 61 | \$463,230.09 | \$189,409.78 | \$155,302.01 | \$0.00 | \$497,337.86 |
| <i>Total Enterprise Funds</i> | <i>\$463,230.09</i> | <i>\$189,409.78</i> | <i>\$155,302.01</i> | <i>\$0.00</i> | <i>\$497,337.86</i> |
| <i><u>Trust & Agency Funds</u></i> | | | | | |
| Payroll Agency | \$213,274.03 | \$2,150.48 | \$2,239,272.56 | \$2,185,385.83 | \$161,537.78 |
| Payroll Net | \$958.89 | \$678.11 | \$0.00 | \$0.00 | \$1,637.00 |
| Unemployment Compensation | \$307,820.51 | \$1,013.62 | \$0.00 | \$0.00 | \$308,834.13 |
| <i>Total Trust & Agency Funds</i> | <i>\$322,053.43</i> | <i>\$3,842.21</i> | <i>\$2,239,272.56</i> | <i>\$2,185,385.83</i> | <i>\$472,008.91</i> |
| TOTAL ALL FUNDS | \$13,296,482.10 | \$8,020,075.17 | \$10,136,996.06 | \$2,185,385.83 | \$13,364,947.04 |


Treasurer of School Monies

Govt + Enterprise \$12,892,938.13

\$678.11