

Report of the Secretary to the Board of Education
Paulsboro Board of Education
2023-24 July

10 General Fund

Assets and Liabilities

Assets

101	Cash in Bank		(1,666,515.10)
102-107	Cash on hand and equivalents		1,000.00
121	Tax Levy Due From the Borough of Paulsboro		6,666,478.00
	Accounts Receivable:		
141F	FICA Reimb State of NJ	(8,613.42)	(8,613.42)
	Total Other Assets		(6,230.40)

Resources

301	Estimated Revenues (Control Account / Normal Debit Balance)	29,016,585.00	
302	Revenues (Control Account / Normal Credit Balance)	(6,669,431.84)	
			22,347,153.16
	Total assets and resources:		27,333,272.24

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Liabilities and Fund Equity

Liabilities			
421	Accounts Payable	<u>(1,369,622.32)</u>	(1,369,622.32)
Fund Balance			
	Appropriated		
	Reserve for Encumbrances		
753	Reserve for Encumbrances - Current Year	4,484,247.67	
754	Reserve for Encumbrances - Prior Year	64,313.77	
601	Appropriations (Control Account/Normal Credit Balance)	32,203,361.16	
602	Expenditures/Expenses (Control Account/Normal Debit Balance)	313,690.44	
603	Encumbrances (Control Account/Normal Debit or Credit Balance)	<u>4,548,561.44</u>	
	Less: Expenditures and Encumbrances	(4,862,251.88)	
	Total Appropriations	<u></u>	31,889,670.72
	Reserved Fund Balance		
610	Add:Increase in Bus Advertising Reserve for Fuel Costs		
315	Less:Withdrawal from Bus Advertising Reserve for Fuel Costs		
611	Add:Increase in Federal Impact Aid Reserve (General)		
318	Less:Withdrawal from Federal Impact Aid Reserve (General)		
612	Add:Increase in Federal Impact Aid Reserve (Capital)		
319	Less:Withdrawal from Federal Impact Aid Reserve (Capital)		
761	Capital Reserve		
604	Add:Increase in Capital Reserve /Interest Deposit to Capital Reserve	500,050.00	
307	Less:Budgeted Withdrawal from Capital Reserve		
309	Less:Budgeted Withdrawal from Capital Reserve - Excess Costs and Other Capital Projects	<u></u>	500,050.00
605	Add:Increase in Sale/Leaseback Reserve		
308	Less:Budgeted Withdrawal From Sale/Leaseback Reserve		
764	Reserve for Maintenance		
606	Add:Increase in Maintenance Reserve	50,000.00	
310	Less:Budgeted Withdrawal from Maintenance Reserve	<u></u>	50,000.00
311	Less:Budgeted Withdrawal from Tuition Reserve		
607	Add:Increase in Current Expense Emergency Reserve/Interest Deposits		

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312	Less: Budgeted Withdrawal from Current Expense Emergency Reserve		
608	Add: Increase in Debt Service Reserve		
313	Less: Budgeted Withdrawal from Debt Service Reserve		
75X,76x	Other Reserves	.00	
	Total Reserved Fund Balance:		550,050.00
	Unappropriated:		
303	Budgeted Fund Balance	(3,672,512.39)	
317	Withdrawal from Capital Reserve - Transfer to Debt Service		
770	Unassigned Fund Balance	(64,313.77)	
771	Designated Fund Balance		
	Total Unappropriated:		(3,736,826.16)
	Total Liabilities and Fund Balance		27,333,272.24

**Report of the Secretary to the Board of Education
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Recapitulation of Budgeted Fund Balance

	Budgeted	Actual	Variance
Appropriations	32,203,361.16	4,862,251.88	27,341,109.28
Revenues	(29,016,585.00)	(6,669,431.84)	(22,347,153.16)
	3,186,776.16	(1,807,179.96)	4,993,956.12
Change in Bus Advertising Reserves:			
Plus: Increase in Bus Advertising Reserve for Fuel Costs (610)			
Less: Withdrawal from Bus Advertising Reserve for Fuel Costs (315)			
	.00	.00	.00
Change in Federal Impact Aid Reserve (General):			
Plus: Increase in Federal Impact Aid Reserve (General) (611)			
Less: Withdrawal from Federal Impact Aid Reserve (General) (318)			
	.00	.00	.00
Change in Federal Impact Aid Reserve (Capital):			
Plus: Increase in Federal Impact Aid Reserve (Capital) (612)			
Less: Withdrawal from Federal Impact Aid Reserve (Capital) (319)			
	.00	.00	.00
Change in Capital Reserve:			
Plus: Increase in Capital Reserve /Interest Deposit to Capital Reserve (604)	500,050.00	500,050.00	.00
Less: Budgeted Withdrawal from Capital Reserve (307)			
Less: Budgeted Withdrawal from Capital Reserve - Excess Costs and Other Capital Projects (309)			
Less: Withdrawal from Capital Reserve - Transfer to Debt Service (317)			
	500,050.00	500,050.00	.00
Change in Sales/Leaseback reserve:			
Plus: Increase in Sale/Leaseback Reserve (605)			
Less: Budgeted Withdrawal From Sale/Leaseback Reserve (308)			
	.00	.00	.00
Change in Maintenance Reserve:			
Plus: Increase in Maintenance Reserve (606)	50,000.00	50,000.00	.00
Less: Budgeted Withdrawal from Maintenance Reserve (310)			
	50,000.00	50,000.00	.00
Change in Tuition Reserve:			
Less: Budgeted Withdrawal from Tuition Reserve (311)			
	.00	.00	.00
Change in Emergency Reserve:			
Plus: Increase in Current Expense Emergency Reserve/Interest Deposits (607)			

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Less: Budgeted Withdrawal from Current Expense Emergency Reserve (312)			
	<u>.00</u>	<u>.00</u>	<u>.00</u>
Change in Debt Service Reserve:			
Plus: Increase in Debt Service Reserve (608)			
Less: Budgeted Withdrawal from Debt Service Reserve (313)			
	<u>.00</u>	<u>.00</u>	<u>.00</u>
Less: Reserve for Encumbrances - Prior Year	64,313.77	64,313.77	.00
Budgeted Fund Balance:	<u>3,672,512.39</u>	<u>-1,321,443.73</u>	<u>4,993,956.12</u>

10 General Fund

**Interim Statements Comparing
Budget Revenue with Actual to Date and
Appropriations with Expenditures and Encumbrances to Date**

Revenue/sources of funds		Budgeted Estimated	Actual To Date	Unrealized Balance	
1XXX	From Local Sources	8,192,112.00	6,669,431.84	1,522,680.16	
3XXX	From State Sources	20,764,108.00	.00	20,764,108.00	
4XXX	From Federal Sources	60,365.00	.00	60,365.00	
		29,016,585.00	6,669,431.84	22,347,153.16	
Expenditures		Appropriations	Expenditures	Encumbrances	Available Balance
General Current Expenses					
11-1xx-100-xxx	Regular Programs	7,084,741.50	6,356.72	300,468.41	6,777,916.37
11-2xx-100-xxx	Special Education	2,417,538.41	.00	11,686.67	2,405,851.74
11-230-100-xxx	Basic Skills / Remedial	32,580.00	.00	2,358.42	30,221.58
11-240-100-xxx	Bilingual Education	213,581.97	.00	3,250.97	210,331.00
11-401-100-xxx	School-sponsored Co/Extra-Curricular Activities	121,312.00	.00	.00	121,312.00
11-402-100-xxx	School-sponsored Athletics	755,949.50	5,627.44	71,921.30	678,400.76
		10,625,703.38	11,984.16	389,685.77	10,224,033.45
Undistributed Expenditures					
11-xxx-xxx-2xx	Personal Services - Employee Benefits	69,200.00	.00	.00	69,200.00
11-000-xxx-xxx	Other	19,407,729.64	270,639.02	3,574,618.04	15,562,472.58
10-000-100-56X	Transfer to Charter Schools	468,107.00	.00	449,889.00	18,218.00
		19,945,036.64	270,639.02	4,024,507.04	15,649,890.58
Capital Outlay					
xx-xxx-xxx-73x	Equipment	131,541.74	.00	25,263.22	106,278.52
12-000-4xx-xxx	Facilities Acquisition and Construction Services	1,257,471.00	.00	.00	1,257,471.00
		1,389,012.74	.00	25,263.22	1,363,749.52
Special Schools					
		.00	.00	.00	.00
Other					
11-*	Other General Current Expense	243,608.40	31,067.26	109,105.41	103,435.73
		243,608.40	31,067.26	109,105.41	103,435.73
		32,203,361.16	313,690.44	4,548,561.44	27,341,109.28

**Report of the Secretary to the Board of Education
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**Schedule Of Revenues
Actual Compared with Estimated**

		Estimated	Actual	Unrealized
	Revenues from Local Sources			
10-1210	Ad Valorem Taxes - Local Tax Levy	6,666,478.00	6,666,478.00	.00
10-1317	Tuition from Other LEA's current year	100,000.00	.00	100,000.00
10-1319	Tuition from Other LEA's Prior Year Tution Adjustments (2yrs prior)	.00	116.71	-116.71
10-1320	Tuition from Other LEAs within the State	1,322,133.00	.00	1,322,133.00
10-1510	Interest On Investments	3,501.00	2,698.39	802.61
10-1990	Miscellaneous Revenue from Local Sources	100,000.00	138.74	99,861.26
		8,192,112.00	6,669,431.84	1,522,680.16
	Revenues from State Sources			
10-3116	School Choice Aid	20,770.00	.00	20,770.00
10-3121	Categorical Transportation Aid	179,476.00	.00	179,476.00
10-3131	Extraordinary Aid.	300,000.00	.00	300,000.00
10-3132	Categorical Special Education Aid	715,226.00	.00	715,226.00
10-3176	Equalization Aid.	18,750,420.00	.00	18,750,420.00
10-3177	Categorical Security Aid	498,216.00	.00	498,216.00
10-3192	Maintenance of equity state aid	300,000.00	.00	300,000.00
		20,764,108.00	.00	20,764,108.00
	Revenues from Federal Sources			
10-4210	ARRA/SEMI Revenue	60,365.00	.00	60,365.00
		60,365.00	.00	60,365.00
		29,016,585.00	6,669,431.84	22,347,153.16

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**Statement of Appropriations
Compared with Expenditures and Encumbrances**

		Appropriations	Expenditures	Encumbrances	Available Balance
Regular Programs - Instruction					
11-105-100-936	Local Contribution - Transfer to Special Revenue Fund - Inclusion	143,000.00	.00	.00	143,000.00
11-110-100-101	Kindergarten - Salaries of Teachers	348,586.00	.00	.00	348,586.00
11-120-100-101	Grades 1-5 - Salaries of Teachers	1,924,562.00	.00	.00	1,924,562.00
11-130-100-101	Grades 6-8 - Salaries of Teachers	1,111,594.00	.00	.00	1,111,594.00
11-140-100-101	Grades 9-12 - Salaries of Teachers	2,369,601.00	-2,835.00	.00	2,372,436.00
11-140-100-299	Unused Sick Payment to Terminated / Retired Staff	69,200.00	.00	.00	69,200.00
		5,966,543.00	-2,835.00	.00	5,969,378.00
Regular Programs - Home Instruction					
11-150-100-101	Salaries of Teachers	36,000.00	.00	.00	36,000.00
11-150-100-320	Purchased Professional-Educational Services	32,025.00	.00	.00	32,025.00
		68,025.00	.00	.00	68,025.00
Regular Programs - Undistributed Instruction					
11-190-100-106	Other Salaries for Instruction	3,300.00	.00	.00	3,300.00
11-190-100-320	Purchased Professional-Educational Services	287,783.00	9,012.72	12,582.30	266,187.98
11-190-100-340	Purchased Technical Services	45,600.00	.00	6,266.77	39,333.23
11-190-100-440	Other Purchased Services (400-500 series)	60,068.64	.00	.00	60,068.64
11-190-100-600	General Supplies	439,691.86	.00	107,716.34	331,975.52
11-190-100-640	Textbooks	260,500.00	.00	173,903.00	86,597.00
11-190-100-800	Other Objects	22,430.00	179.00	.00	22,251.00
		1,119,373.50	9,191.72	300,468.41	809,713.37
Special Education - Learning and/or Language Disabilities					
11-204-100-101	Salaries of Teachers	877,910.00	.00	.00	877,910.00
11-204-100-106	Other Salaries for Instruction	167,010.00	.00	.00	167,010.00
11-204-100-340	Purchased Technical Services	7,000.00	.00	.00	7,000.00
11-204-100-600	General Supplies	13,345.37	.00	6,233.62	7,111.75
11-204-100-640	Textbooks	1,500.00	.00	.00	1,500.00
		1,066,765.37	.00	6,233.62	1,060,531.75
LLD - Learning Language Disabilities					
11-208-100-640	Textbooks	4,500.00	.00	.00	4,500.00
		4,500.00	.00	.00	4,500.00

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		Appropriations	Expenditures	Encumbrances	Available Balance
	Special Education - Behavioral Disabilities				
11-209-100-101	Salaries of Teachers	230,025.00	.00	.00	230,025.00
11-209-100-106	Other Salaries for Instruction	83,571.00	.00	.00	83,571.00
11-209-100-600	General Supplies	3,568.98	.00	2,303.17	1,265.81
		<u>317,164.98</u>	<u>.00</u>	<u>2,303.17</u>	<u>314,861.81</u>
	Special Education - Multiple Disabilities				
11-212-100-101	Salaries of Teachers	564,729.00	.00	.00	564,729.00
11-212-100-106	Other Salaries for Instruction	110,571.00	.00	.00	110,571.00
11-212-100-600	General Supplies	6,121.00	.00	2,149.97	3,971.03
11-212-100-640	Textbooks	1,000.00	.00	.00	1,000.00
		<u>682,421.00</u>	<u>.00</u>	<u>2,149.97</u>	<u>680,271.03</u>
	Special Education - Resource Room/Resource Center				
11-213-100-101	Salaries of Teachers	272,633.00	.00	.00	272,633.00
11-213-100-106	Other Salaries for Instruction	46,007.06	.00	.00	46,007.06
11-213-100-320	Purchased Professional-Educational Services	1,500.00	.00	.00	1,500.00
11-213-100-600	General Supplies	2,073.00	.00	999.91	1,073.09
		<u>322,213.06</u>	<u>.00</u>	<u>999.91</u>	<u>321,213.15</u>
	Special Education - Preschool Disabilities - Part-Time				
11-215-100-610	General Supplies	73.00	.00	.00	73.00
		<u>73.00</u>	<u>.00</u>	<u>.00</u>	<u>73.00</u>
	Special Education - Preschool Disabilities - Full-Time				
11-216-100-106	Other Salaries for Instruction	22,128.00	.00	.00	22,128.00
11-216-100-600	General Supplies	2,273.00	.00	.00	2,273.00
		<u>24,401.00</u>	<u>.00</u>	<u>.00</u>	<u>24,401.00</u>
	Basic Skills/Remedial - Instruction				
11-230-100-106	Other Salaries for Instruction	27,857.00	.00	.00	27,857.00
11-230-100-320	Purchased Professional-Educational Services	1,500.00	.00	.00	1,500.00
11-230-100-600	General Supplies	3,223.00	.00	2,358.42	864.58
		<u>32,580.00</u>	<u>.00</u>	<u>2,358.42</u>	<u>30,221.58</u>
	Bilingual Education - Instruction				
11-240-100-101	Salaries of Teachers	204,331.00	.00	.00	204,331.00
11-240-100-600	General Supplies	6,250.97	.00	3,250.97	3,000.00
11-240-100-640	Textbooks	3,000.00	.00	.00	3,000.00
		<u>213,581.97</u>	<u>.00</u>	<u>3,250.97</u>	<u>210,331.00</u>
	School - Sponsored Co-curricular and Extra-curricular Activities				
11-401-100-100	Salaries	121,312.00	.00	.00	121,312.00

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		Appropriations	Expenditures	Encumbrances	Available Balance
		121,312.00	.00	.00	121,312.00
School - Sponsored Athletics					
11-402-100-100	Salaries	394,241.50	8,755.56	96,311.16	289,174.78
11-402-100-500	Purchased Services (300-500 series)	199,000.00	.00	.00	199,000.00
11-402-100-610	Supplies and Materials	152,900.00	-310.86	.00	153,210.86
11-402-100-800	Other Objects	36,415.00	-600.00	.00	37,015.00
		782,556.50	7,844.70	96,311.16	678,400.64
Summer School					
11-422-100-101	Salaries of Teachers	103,520.00	25,970.00	.00	77,550.00
11-422-100-610	General Supplies	7,865.85	.00	.00	7,865.85
11-422-200-100	Salaries	20,900.00	2,880.00	.00	18,020.00
		132,285.85	28,850.00	.00	103,435.85
Other State Projects					
11-431-264-300	Purchased Services (300-500 series)	84,715.55	.00	84,715.55	.00
		84,715.55	.00	84,715.55	.00
UNDISTRIBUTED EXPENDITURES					
Instruction					
11-000-100-561	Tuition to Other LEAs Within the State-Regular	98,068.00	-3,500.00	.00	101,568.00
11-000-100-562	Tuition to Other LEAs Within the State-Special	34,878.00	.00	.00	34,878.00
11-000-100-563	Tuition to County Vocational School District - Regular	54,432.00	.00	.00	54,432.00
11-000-100-565	Tuition to CSSD and Regional Day Schools	927,258.00	.00	.00	927,258.00
11-000-100-566	Tuition to APSSD Within the State	1,453,816.00	-2,431.80	.00	1,456,247.80
11-000-100-568	Tuition - State Facilities	79,744.00	.00	.00	79,744.00
11-000-100-569	Tuition - Other	10,000.00	.00	.00	10,000.00
		2,658,196.00	-5,931.80	.00	2,664,127.80
Attendance and Social Work Services					
11-000-211-105	Salaries	25,552.00	1,090.42	11,994.62	12,466.96
11-000-211-300	Purchased Professional and Technical Services	32,500.00	.00	.00	32,500.00
11-000-211-610	Supplies and Materials	1,500.00	.00	.00	1,500.00
		59,552.00	1,090.42	11,994.62	46,466.96
Health Services					
11-000-213-104	Salaries	260,082.00	.00	.00	260,082.00
11-000-213-300	Purchased Professional and Technical Services	356,350.00	.00	.00	356,350.00
11-000-213-580	Travel - All Other	500.00	.00	.00	500.00
11-000-213-600	Supplies and Materials	12,221.00	.00	4,105.69	8,115.31
11-000-213-890	Other Objects	250.00	.00	.00	250.00
		629,403.00	.00	4,105.69	625,297.31

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		Appropriations	Expenditures	Encumbrances	Available Balance
	Speech/Occupational Therapy/Physical Therapy and Related Services				
11-000-216-104	Salaries	160,129.00	.00	.00	160,129.00
11-000-216-320	Purchased Professional - Educational Services	75,000.00	.00	.00	75,000.00
11-000-216-600	Supplies and Materials	3,138.00	.00	999.45	2,138.55
		<u>238,267.00</u>	<u>.00</u>	<u>999.45</u>	<u>237,267.55</u>
	Extraordinary Services				
11-000-217-1060	Salaries	244,918.00	.00	.00	244,918.00
		<u>244,918.00</u>	<u>.00</u>	<u>.00</u>	<u>244,918.00</u>
	Guidance Services				
11-000-218-103	Salaries of Other Professional Staff	484,496.00	.00	.00	484,496.00
11-000-218-105	Salaries of Secretarial and Clerical Assistants	85,696.00	5,254.58	49,693.38	30,748.04
11-000-218-320	Purchased Professional - Educational Services	4,800.00	.00	.00	4,800.00
11-000-218-500	Other Purchased Services (400-500 series)	500.00	.00	.00	500.00
11-000-218-600	Supplies and Materials	12,265.00	.00	6,967.55	5,297.45
11-000-218-890	Other Objects	450.00	.00	.00	450.00
		<u>588,207.00</u>	<u>5,254.58</u>	<u>56,660.93</u>	<u>526,291.49</u>
	Child Study Teams				
11-000-219-104	Salaries of Other Professional Staff	491,190.00	16,729.58	116,925.38	357,535.04
11-000-219-105	Salaries of Secretarial and Clerical Assistants	53,214.00	4,434.50	48,779.50	.00
11-000-219-320	Purchased Professional - Educational Services	50,425.00	2,140.00	18,671.51	29,613.49
11-000-219-600	Supplies and Materials	8,438.00	.00	2,184.25	6,253.75
11-000-219-890	Other Objects	2,125.00	.00	.00	2,125.00
		<u>605,392.00</u>	<u>23,304.08</u>	<u>186,560.64</u>	<u>395,527.28</u>
	Improvement of Instruction Services				
11-000-221-102	Salaries of Supervisor of Instruction	31,200.00	.00	.00	31,200.00
11-000-221-104	Salaries of Other Professional Staff	300,551.30	17,042.20	187,464.20	96,044.90
11-000-221-105	Salaries of Secretaries and Clerical Assistants	27,960.00	2,329.96	25,629.56	.48
11-000-221-590	Other Purchased Services (400-500)	66,570.00	.00	11,898.63	54,671.37
11-000-221-580	Travel - All Other	6,000.00	.00	284.10	5,715.90
11-000-221-610	Supplies and Materials	52,500.00	.00	.00	52,500.00
11-000-221-890	Other Objects	8,380.00	.00	.00	8,380.00
		<u>493,161.30</u>	<u>19,372.16</u>	<u>225,276.49</u>	<u>248,512.65</u>
	Educational Media/Library Services				
11-000-222-101	Salaries - Regular	172,894.00	.00	.00	172,894.00
11-000-222-177	Salaries of Technology Coordinators	190,545.00	15,968.70	147,165.70	27,410.60
11-000-222-330	Purchased Professional and Technical Services	36,568.00	1,323.00	5,590.28	29,654.72

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		Appropriations	Expenditures	Encumbrances	Available Balance
11-000-222-500	Other Purchased Services (400-500 series)	187,400.00	.00	.00	187,400.00
11-000-222-600	Supplies and Materials	14,717.00	.00	7,144.00	7,573.00
		602,124.00	17,291.70	159,899.98	424,932.32
Instructional Staff Training Services					
11-000-223-105	Salaries of Secretarial and Clerical Assistants	27,960.00	2,329.96	25,629.56	.48
11-000-223-320	Purchased Professional - Educational Services	3,000.00	.00	.00	3,000.00
11-000-223-590	Other Purchased Services (400-500 series)	2,000.00	.00	.00	2,000.00
11-000-223-580	Travel - All Other	1,000.00	.00	.00	1,000.00
11-000-223-600	Supplies and Materials	500.00	.00	.00	500.00
		34,460.00	2,329.96	25,629.56	6,500.48
Support Services - General Administration					
11-000-230-103	Salaries	231,029.34	18,492.23	203,414.42	9,122.69
11-000-230-331	Legal Services (Note: APSSD - Not Litigation Related Legal Services)	50,000.00	.00	15,000.00	35,000.00
11-000-230-332	Audit Fees	49,000.00	.00	.00	49,000.00
11-000-230-339	Other Purchased Professional Services	24,200.00	.00	.00	24,200.00
11-000-230-340	Purchased Technical Services	15,750.00	.00	.00	15,750.00
11-000-230-530	Communications / Telephone	76,445.00	.00	.00	76,445.00
11-000-230-580	Travel - All Other	500.00	.00	.00	500.00
11-000-230-585	BOE Other Purchased Services	5,000.00	.00	.00	5,000.00
11-000-230-590	Miscellaneous Purchased Services (400-500) [Other than 530 and 585]	125,877.00	30,925.00	90,302.00	4,650.00
11-000-230-610	General Supplies	8,500.00	.00	.00	8,500.00
11-000-230-630	BOE In-House Training/Meeting Supplies	1,500.00	.00	.00	1,500.00
11-000-230-820	Judgments Against the School Entity	15,000.00	.00	.00	15,000.00
11-000-230-890	Miscellaneous Expenditures	3,400.00	.00	500.00	2,900.00
11-000-230-895	BOE Membership Dues and Fees	12,000.00	.00	2,228.00	9,772.00
		618,201.34	49,417.23	311,444.42	257,339.69
Support Services - School Administration					
11-000-240-103	Salaries of Principals / Assistant Principals / Program Directors	673,998.62	56,166.54	617,831.72	.36
11-000-240-104	Salaries of Other Professional Staff	12,000.00	.00	.00	12,000.00
11-000-240-105	Salaries of Secretarial and Clerical Assistants	176,277.38	7,982.10	87,803.10	80,492.18
11-000-240-500	Other Purchased Services (400-500 series)	14,000.00	.00	2,400.00	11,600.00
11-000-240-600	Supplies and Materials	20,800.00	.00	5,118.22	15,681.78
11-000-240-890	Other Objects	900.00	.00	.00	900.00
		897,976.00	64,148.64	713,153.04	120,674.32
Central Services					
11-000-251-104	Salaries	323,899.00	24,150.74	265,658.14	34,090.12

**Report of the Secretary to the Board of Education
Paulsboro Board of Education
2023-24 July**

		Appropriations	Expenditures	Encumbrances	Available Balance
11-000-251-340	Purchased Technical Services	27,035.00	.00	.00	27,035.00
11-000-251-580	Travel - All Other	1,900.00	.00	.00	1,900.00
11-000-251-600	Supplies and Materials	1,500.00	.00	60.02	1,439.98
11-000-251-890	Miscellaneous Expenditures	1,415.00	.00	1,250.00	165.00
		355,749.00	24,150.74	266,968.16	64,630.10
Administrative Information Technology					
11-000-252-104	Salaries	54,424.00	.00	.00	54,424.00
11-000-252-330	Purchased Professional Services	123,000.00	.00	.00	123,000.00
11-000-252-580	Travel - All Other	15,000.00	.00	.00	15,000.00
		192,424.00	.00	.00	192,424.00
Required Maintenance for School Facilities					
11-000-261-104	Salaries	143,115.00	7,467.20	82,139.20	53,508.60
11-000-261-420	"Cleaning, Repair, and Maintenance Services"	771,838.00	1,508.88	45,262.61	725,066.51
11-000-261-610	General Supplies	135,188.00	.00	48,100.00	87,088.00
11-000-261-800	Other Objects	309,100.00	.00	.00	309,100.00
		1,359,241.00	8,976.08	175,501.81	1,174,763.11
Custodial Services					
11-000-262-104	Salaries	770,533.00	43,482.11	469,981.38	257,069.51
11-000-262-107	Salaries of Non-Instructional Aides	68,780.00	200.00	.00	68,580.00
11-000-262-300	Purchased Professional and Technical Services	28,851.00	.00	4,483.41	24,367.59
11-000-262-420	"Cleaning, Repair, and Maintenance Services"	55,079.00	.00	11,794.38	43,284.62
11-000-262-490	Other Purchased Property Services	135,000.00	.00	.00	135,000.00
11-000-262-520	Insurance	538,910.00	.00	538,910.00	.00
11-000-262-581	Travel for Regular Business	600.00	.00	.00	600.00
11-000-262-610	General Supplies	100,059.00	.00	.00	100,059.00
11-000-262-621	Energy (Natural Gas)	205,000.00	.00	.00	205,000.00
11-000-262-622	Energy (Electricity)	275,000.00	.00	.00	275,000.00
11-000-262-890	Other Objects	435.00	435.00	.00	.00
		2,178,247.00	44,117.11	1,025,169.17	1,108,960.72
Care and Upkeep of Grounds					
11-000-263-110	Salaries	42,341.00	2,849.25	31,341.64	8,150.11
11-000-263-104	Unused Vacation Payment to Terminated / Retired Staff	.00	15,000.00	.00	-15,000.00
11-000-263-420	"Cleaning, Repair, and Maintenance Services"	100,326.00	.00	63,466.60	36,859.40
11-000-263-610	General Supplies	31,824.00	.00	.00	31,824.00
11-000-263-299	Unused Sick Payment to Terminated / Retired Staff	15,000.00	.00	.00	15,000.00
		189,491.00	17,849.25	94,808.24	76,833.51
Security					

**Report of the Secretary to the Board of Education
Paulsboro Board of Education
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		Appropriations	Expenditures	Encumbrances	Available Balance
11-000-266-104	Salaries	70,000.00	.00	.00	70,000.00
11-000-266-500	Purchased Professional and Technical Services	261,000.00	.00	.00	261,000.00
11-000-266-610	General Supplies	3,000.00	.00	.00	3,000.00
11-000-266-730	Equipment	39,000.00	.00	4,939.00	34,061.00
		373,000.00	.00	4,939.00	368,061.00
Student Transportation Services					
11-000-270-105	Salaries of Non-Instructional Aides	97,857.00	2,610.49	24,389.64	70,856.87
11-000-270-160	Salaries for Pupil Transportation (Between Home and School) - Regular	143,098.00	.00	.00	143,098.00
11-000-270-161	Salaries for Pupil Transportation (Between Home and School) - Special Education	31,049.00	.00	.00	31,049.00
11-000-270-162	Salaries for Pupil Transportation (Other than Between Home and School)	21,500.00	.00	.00	21,500.00
11-000-270-420	"Cleaning, Repair, and Maintenance Services"	10,000.00	.00	.00	10,000.00
11-000-270-505	Contract Services - Aid in Lieu Payments-Choice School	76,650.00	.00	.00	76,650.00
11-000-270-511	Contract Services (Between Home and School)-Vendors	20,000.00	.00	.00	20,000.00
11-000-270-512	Contract Services (Other than Between Home and School)-Vendors	25,000.00	-3,600.00	.00	28,600.00
11-000-270-514	Contract Services (Special Ed Students)-Vendors	20,000.00	.00	.00	20,000.00
11-000-270-515	Contract Services (Special Ed Students)-Joint Agreements	1,000,000.00	.00	.00	1,000,000.00
11-000-270-593	Miscellaneous Purchased Services - Transportation	60,500.00	.00	350.00	60,150.00
11-000-270-610	General Supplies	31,000.00	.00	30,000.00	1,000.00
11-000-270-615	Transportation Supplies	10,000.00	.00	.00	10,000.00
11-000-270-890	Other Objects	1,250.00	.00	.00	1,250.00
11-000-270-299	Unused Sick Payment to Terminated / Retired Staff	9,000.00	.00	.00	9,000.00
		1,556,904.00	-989.51	54,739.64	1,503,153.87
Personnel Services - Unallocated Employee Benefits					
11-000-291-220	Social Security Contributions	339,000.00	.00	.00	339,000.00
11-000-291-240	Other Retirement Contributions - PERS	320,000.00	.00	.00	320,000.00
11-000-291-250	Unemployment Compensation	60,000.00	.00	.00	60,000.00
11-000-291-260	Workmen's Compensation	269,167.00	.00	259,686.00	9,481.00
11-000-291-270	Health Benefits	4,519,600.00	.00	.00	4,519,600.00
11-000-291-280	Tuition Reimbursement	36,914.00	.00	1,914.00	35,000.00
11-000-291-290	Other Employee Benefits	27,135.00	258.38	106.20	26,770.42
		5,571,816.00	258.38	261,706.20	5,309,851.42
Facilities Acquisition and Construction Services					
12-000-400-334	Architectural/Engineering Services	215,000.00	.00	.00	215,000.00

**Report of the Secretary to the Board of Education
Paulsboro Board of Education
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		Appropriations	Expenditures	Encumbrances	Available Balance
12-000-400-450	Construction Services	1,035,000.00	.00	.00	1,035,000.00
12-000-400-896	Assessment for Debt Service on SDA Funding	7,471.00	.00	.00	7,471.00
		1,257,471.00	.00	.00	1,257,471.00
	Equipment				
12-130-100-730	Grades 6-8	2,217.52	.00	.00	2,217.52
12-402-100-732	School-Sponsored and Other Instructional Programs	20,324.22	.00	20,324.22	.00
12-000-262-730	Undistributed Expenditures - Custodial Services	70,000.00	.00	.00	70,000.00
		92,541.74	.00	20,324.22	72,217.52
	Contribution (Transfer) of Funds to Charter Schools				
10-000-100-56X	Transfer of Funds to Charter Schools	468,107.00	.00	449,889.00	18,218.00
		468,107.00	.00	449,889.00	18,218.00
	General Fund	32,203,361.16	313,690.44	4,548,561.44	27,341,109.28

School Business Administrator Signature

Date

20 Special Revenue Fund

Assets and Liabilities

Assets

101	Cash in Bank		207,264.11
	Scholarships		
	Student Activity Funds		(3,369.40)

Resources

301	Estimated Revenues (Control Account / Normal Debit Balance)	6,065,682.60	
302	Revenues (Control Account / Normal Credit Balance)	(455,245.00)	
			<u>5,610,437.60</u>
	Total assets and resources:		5,814,332.31

20 Special Revenue Fund

Liabilities and Fund Equity

Liabilities			
421	Accounts Payable	(144,630.40)	
			(144,630.40)
Fund Balance			
	Appropriated		
	Reserve for Encumbrances		
753	Reserve for Encumbrances - Current Year	689,724.93	
754	Reserve for Encumbrances - Prior Year	122,632.50	
601	Appropriations (Control Account/Normal Credit Balance)	6,266,540.09	
602	Expenditures/Expenses (Control Account/Normal Debit Balance)	103,350.49	
603	Encumbrances (Control Account/Normal Debit or Credit Balance)	812,357.43	
	Less: Expenditures and Encumbrances	(915,707.92)	
	Total Appropriations		6,163,189.60
	Reserved Fund Balance		
75X,76x	Other Reserves	.00	
	Total Reserved Fund Balance:		.00
	Unappropriated:		
303	Budgeted Fund Balance	(78,224.99)	
770	Unassigned Fund Balance	(122,632.50)	
	Scholarships		
	Student Activity Funds	(3,369.40)	
	Total Unappropriated:		(204,226.89)
	Total Liabilities and Fund Balance		5,814,332.31

Report of the Secretary to the Board of Education
Paulsboro Board of Education
2023-24 July

20 Special Revenue Fund

Recapitulation of Budgeted Fund Balance

	Budgeted	Actual	Variance
Appropriations	6,266,540.09	915,707.92	5,350,832.17
Revenues	(6,065,682.60)	(455,245.00)	(5,610,437.60)
	200,857.49	460,462.92	(259,605.43)
Less: Reserve for Encumbrances - Prior Year	122,632.50	122,632.50	.00
Budgeted Fund Balance:	78,224.99	337,830.42	-259,605.43

20 Special Revenue Fund

**Interim Statements Comparing
Budget Revenue with Actual to Date and
Appropriations with Expenditures and Encumbrances to Date**

Revenue/sources of funds		Budgeted Estimated	Actual To Date	Unrealized Balance	
1XXX	From Local Sources	35,000.00	.00	35,000.00	
3XXX	From State Sources	1,919,667.00	8,545.00	1,911,122.00	
4XXX	From Federal Sources	3,968,015.60	446,700.00	3,521,315.60	
5XXX	From Other Sources	143,000.00	.00	143,000.00	
		6,065,682.60	455,245.00	5,610,437.60	
Expenditures		Appropriations	Expenditures	Encumbrances	Available Balance
Local Projects					
		.00	.00	.00	.00
State Projects					
20-218-xxx-xxx	Preschool Education Aid	1,696,511.86	6,199.04	98,367.61	1,591,945.21
20-220-xxx-xxx	Preschool Expansion Grant	1,863.04	.00	1,863.04	.00
20-471-xxx-xxx	Climate Awareness	6,660.00	.00	.00	6,660.00
20-501-xxx-xxx	Nonpublic Textbooks Aid	4,625.00	.00	643.44	3,981.56
20-502-xxx-xxx	Nonpublic Aux Services - Basic Skills/Remedial	38,000.00	.00	.00	38,000.00
20-505-xxx-xxx	Nonpublic Aux - Transportation	3,110.00	.00	.00	3,110.00
20-506-xxx-xxx	Nonpublic Hand - Supplemental Instruction	9,800.00	.00	.00	9,800.00
20-507-xxx-xxx	Nonpublic Hand - Handicapped Services	21,659.00	.00	.00	21,659.00
20-508-xxx-xxx	Nonpublic Hand - Corrective Speech	6,300.00	.00	.00	6,300.00
20-509-xxx-xxx	Nonpublic Nursing Services	9,600.00	.00	.00	9,600.00
20-510-xxx-xxx	Nonpublic Technology Initiative Program	3,920.00	.00	.00	3,920.00
20-511-xxx-xxx	Nonpublic Security Aid Program	19,113.00	.00	2,713.00	16,400.00
20-43x-xxx-xxx	Other State Projects	220,454.00	.00	220,327.72	126.28
		2,041,615.90	6,199.04	323,914.81	1,711,502.05
Federal Projects					
20-23x-xxx-xxx	ESSA Title I, Part A	1,039,287.44	.00	17,762.71	1,021,524.73
20-25x-xxx-xxx	I.D.E.A. Part B	461,116.60	1,440.00	.00	459,676.60
20-27x-xxx-xxx	ESSA Title IIA / IID	83,152.60	.00	.00	83,152.60
20-28x-xxx-xxx	ESSA Title IV	83,984.19	.00	.00	83,984.19
20-29x-xxx-xxx	Other Special Programs	25,000.00	.00	.00	25,000.00
20-483-xxx-xxx	CRRSA Act-ESSER II Grant Program	546,683.67	55,560.00	290,591.91	200,531.76
20-484-xxx-xxx	CRRSA Act-Learning Acceleration Grant Program	30,916.74	.00	2,750.00	28,166.74

**Report of the Secretary to the Board of Education
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20-485-xxx-xxx	CRRSA Act-Mental Health Grant Program	25,556.70	.00	.00	25,556.70
20-487-xxx-xxx	ARP-ESSER Grant Program	1,676,367.08	38,160.00	177,338.00	1,460,869.08
20-488-xxx-xxx	ARP ESSER Subgrant (ALCES)	79,978.00	.00	.00	79,978.00
20-489-xxx-xxx	ARP ESSER Subgrant (EBSLEA)	18,083.51	1,991.45	.00	16,092.06
20-490-xxx-xxx	ARP Evidence Based Learning Beyond the Sch Day	40,000.00	.00	.00	40,000.00
20-491-xxx-xxx	ARP ESSER Subgrant (NJTSS)	79,501.00	.00	.00	79,501.00
20-496-xxx-xxx	ARP Homeless Children and Youth II	35,296.66	.00	.00	35,296.66
		<u>4,224,924.19</u>	<u>97,151.45</u>	<u>488,442.62</u>	<u>3,639,330.12</u>
		6,266,540.09	103,350.49	812,357.43	5,350,832.17

20 Special Revenue Fund

**Schedule Of Revenues
Actual Compared with Estimated**

		Estimated	Actual	Unrealized
	Revenues from Local Sources			
20-1760	Student Activity Fund Revenues	10,000.00	.00	10,000.00
20-1770	Scholarship Fund Revenues	25,000.00	.00	25,000.00
		35,000.00	.00	35,000.00
	Revenues from State Sources			
20-3000	Revenue from State Sources	220,454.00	.00	220,454.00
20-3218	Preschool Education Aid and Prior Year Carryover	1,555,375.00	.00	1,555,375.00
20-3231	Nonpublic Textbook Aid	4,625.00	4,625.00	.00
20-3232	Nonpublic Auxiliary Services Aid - Compensatory	40,459.00	.00	40,459.00
20-3235	Nonpublic Auxiliary/Handicapped Transportation Aid	3,013.00	.00	3,013.00
20-3236	Nonpublic Handicapped Aid - Supplemental Instruction	10,738.00	.00	10,738.00
20-3237	Nonpublic Handicapped Aid	12,323.00	.00	12,323.00
20-3238	Nonpublic Handicapped Aid - Speech Correction	11,160.00	.00	11,160.00
20-3239	Nonpublic Nursing Services Aid.	9,600.00	.00	9,600.00
20-3240	Nonpublic Technology Initiative Aid	3,920.00	3,920.00	.00
20-3241	Nonpublic Security Aid	16,400.00	.00	16,400.00
20-3290	Other Special State Projects	25,000.00	.00	25,000.00
20-3291	Climate Awareness Education Grant	6,600.00	.00	6,600.00
		1,919,667.00	8,545.00	1,911,122.00
	Revenues from Federal Sources			
20-4411	Title I-Part A	708,636.00	.00	708,636.00
20-4412	Title I-Part A	224,400.00	.00	224,400.00
20-4420	I.D.E.A. Part B	461,116.60	.00	461,116.60
20-4451	Title II-A	69,546.00	.00	69,546.00
20-4471	Title IV - Part A - Student Support and Acad Enrichment	51,317.00	.00	51,317.00
20-4534	CRRSA Act - ESSER II	345,000.00	444,362.00	-99,362.00
20-4540	ARP-ESSR	1,875,000.00	.00	1,875,000.00
20-4541	ARP ESSER Accelerated Learning Coaching/Ed Support	70,000.00	.00	70,000.00
20-4542	ARP ESSER Evid-Based Sum Learning & Enrichment Act	15,000.00	.00	15,000.00
20-4543	ARP ESSER Evid-Based Comp Beyond the School Day Act	37,000.00	.00	37,000.00
20-4544	ARP ESSER NJTSS Mental Health Support Staffing	75,000.00	.00	75,000.00
20-4546	ARP Homeless Children and Youth II	36,000.00	2,338.00	33,662.00

**Report of the Secretary to the Board of Education
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3,968,015.60	446,700.00	3,521,315.60
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Revenues from Other Financing Sources

20-5200

Interfund Transfers

143,000.00	.00	143,000.00
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143,000.00	.00	143,000.00
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6,065,682.60	455,245.00	5,610,437.60
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**Report of the Secretary to the Board of Education
Paulsboro Board of Education
2023-24 July**

**20 Special Revenue Fund
Statement of Appropriations
Compared with Expenditures and Encumbrances**

		Appropriations	Expenditures	Encumbrances	Available Balance
Preschool Education					
20-218-100-101	Salaries of Teachers	406,451.00	.00	.00	406,451.00
20-218-100-106	Other Salaries for Instruction	183,354.00	.00	.00	183,354.00
20-218-100-321	Purchased Professional-Educational Services	181,391.00	.00	10,974.50	170,416.50
20-218-100-500	Other Purchased Services (400-500 series)	7,500.00	.00	.00	7,500.00
20-218-100-600	General Supplies	19,593.96	.00	8,893.67	10,700.29
20-218-100-800	Other Objects	3,500.00	.00	.00	3,500.00
20-218-200-102	Salaries of Supervisors of Instruction	121,375.90	3,485.32	38,338.52	79,552.06
20-218-200-104	Salaries of Other Professional Staff	94,256.00	.00	.00	94,256.00
20-218-200-105	Salaries of Secretarial and Clerical Assistants	15,964.00	886.90	9,755.90	5,321.20
20-218-200-110	Other Salaries	39,865.00	1,826.82	20,095.02	17,943.16
20-218-200-173	Salaries of Community Parent Involvement Specialists	139,437.00	.00	.00	139,437.00
20-218-200-270	Personal Services - Employee Benefits	329,124.00	.00	.00	329,124.00
20-218-200-329	Other Purchased Professional - Education Services	35,000.00	.00	.00	35,000.00
20-218-200-330	Other Purchased Professional Services	17,700.00	.00	.00	17,700.00
20-218-200-420	"Cleaning, Repair and Maintenance Services"	50,000.00	.00	4,560.00	45,440.00
20-218-200-516	Contract Services - Transportation (Field Trips)	2,000.00	.00	.00	2,000.00
20-218-200-600	Supplies and Materials	15,000.00	.00	.00	15,000.00
20-218-200-800	Other Objects	5,000.00	.00	.00	5,000.00
20-218-400-731	Non-instructional Equipment	30,000.00	.00	5,750.00	24,250.00
		<u>1,696,511.86</u>	<u>6,199.04</u>	<u>98,367.61</u>	<u>1,591,945.21</u>
Preschool Expansion Grant					
20-220-100-600	Program Expenditures	1,863.04	.00	1,863.04	.00
		<u>1,863.04</u>	<u>.00</u>	<u>1,863.04</u>	<u>.00</u>
ESSA Title I, Part A					
20-231-100-100	Salaries of Teachers	480,439.00	.00	.00	480,439.00
20-231-100-600	Instructional Supplies	65,691.00	.00	17,762.71	47,928.29
20-231-200-200	Employee Benefits	168,593.00	.00	.00	168,593.00
20-231-200-600	Supplies and Materials	9,588.00	.00	.00	9,588.00
		<u>724,311.00</u>	<u>.00</u>	<u>17,762.71</u>	<u>706,548.29</u>
ESSA Title I, Part A					
20-233-100-101	Salaries of Teachers	110,040.00	.00	.00	110,040.00
20-233-100-300	Purchased Services	30,450.00	.00	.00	30,450.00

**Report of the Secretary to the Board of Education
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		Appropriations	Expenditures	Encumbrances	Available Balance
20-233-100-500	Other Purchased Services (400-500 Series)	20,705.00	.00	.00	20,705.00
20-233-100-600	Instructional Supplies	63,205.00	.00	.00	63,205.00
		224,400.00	.00	.00	224,400.00
ESSA Title I, Part A					
20-235-100-100	Salaries of Teachers	844.44	.00	.00	844.44
20-235-100-600	Instructional Supplies	4,873.00	.00	.00	4,873.00
20-235-200-300	Professional Technical Services	2,623.00	.00	.00	2,623.00
20-235-200-600	Supplies and Materials	2,328.00	.00	.00	2,328.00
		10,668.44	.00	.00	10,668.44
ESSA Title I, Part A					
20-236-100-100	Salaries of Teachers	3,000.00	.00	.00	3,000.00
20-236-100-600	Instructional Supplies	73,908.00	.00	.00	73,908.00
20-236-200-300	Professional Technical Services	3,000.00	.00	.00	3,000.00
		79,908.00	.00	.00	79,908.00
IDEA Part B					
20-250-100-500	Tuition - Private/Out of State (Includes to APSSDs)	386,560.00	.00	.00	386,560.00
20-250-200-104N	Salaries - Support	.00	1,440.00	.00	-1,440.00
20-250-200-300	Professional Technical Services	17,500.00	.00	.00	17,500.00
20-250-100-600	Supplies and Materials	4,402.00	.00	.00	4,402.00
		408,462.00	1,440.00	.00	407,022.00
IDEA Part B					
20-253-200-600	Program Expenditures	15,499.00	.00	.00	15,499.00
		15,499.00	.00	.00	15,499.00
IDEA Part B					
20-255-100-560	Tuition - Private/Out of State (Includes to APSSDs)	25,436.75	.00	.00	25,436.75
20-255-200-300	Professional Technical Services	830.00	.00	.00	830.00
20-255-100-600	Supplies and Materials	181.14	.00	.00	181.14
		26,447.89	.00	.00	26,447.89
IDEA Part B					
20-257-200-300	Professional Technical Services	425.28	.00	.00	425.28
20-257-100-600	Supplies and Materials	10,282.43	.00	.00	10,282.43
		10,707.71	.00	.00	10,707.71
ESSA Title IIA / IID					
20-270-100-100	Salaries of Teachers	39,603.00	.00	.00	39,603.00
20-270-200-200	Employee Benefits	25,346.00	.00	.00	25,346.00
20-270-200-300	Professional Technical Services	4,597.00	.00	.00	4,597.00
		69,546.00	.00	.00	69,546.00

**Report of the Secretary to the Board of Education
Paulsboro Board of Education
2023-24 July**

		Appropriations	Expenditures	Encumbrances	Available Balance
	ESSA Title IIA / IID				
20-275-100-100	Salaries of Teachers	6,342.60	.00	.00	6,342.60
20-275-200-200	Employee Benefits	4,569.00	.00	.00	4,569.00
20-275-200-300	Professional Technical Services	2,695.00	.00	.00	2,695.00
		<u>13,606.60</u>	<u>.00</u>	<u>.00</u>	<u>13,606.60</u>
	ESSA Title IV				
20-280-100-100	Salaries of Teachers	29,219.00	.00	.00	29,219.00
20-280-100-600	Instructional Supplies	1,656.00	.00	.00	1,656.00
20-280-200-200	Employee Benefits	18,700.00	.00	.00	18,700.00
20-280-200-300	Professional Technical Services	514.00	.00	.00	514.00
20-280-200-600	Supplies and Materials	1,228.00	.00	.00	1,228.00
		<u>51,317.00</u>	<u>.00</u>	<u>.00</u>	<u>51,317.00</u>
	ESSA Title IV				
20-285-100-100	Salaries of Teachers	12,062.90	.00	.00	12,062.90
20-285-100-600	Instructional Supplies	4,838.29	.00	.00	4,838.29
20-285-200-200	Employee Benefits	13,591.00	.00	.00	13,591.00
20-285-200-300	Professional Technical Services	1,849.00	.00	.00	1,849.00
20-285-200-800	Other Objects	326.00	.00	.00	326.00
		<u>32,667.19</u>	<u>.00</u>	<u>.00</u>	<u>32,667.19</u>
	Other Special Programs.				
20-291-200-102	Program Expenditures	25,000.00	.00	.00	25,000.00
		<u>25,000.00</u>	<u>.00</u>	<u>.00</u>	<u>25,000.00</u>
	Other State Projects				
20-431-264-300	Program Expenditures	220,454.00	.00	220,327.72	126.28
		<u>220,454.00</u>	<u>.00</u>	<u>220,327.72</u>	<u>126.28</u>
	Climate Awareness Eduction Grant				
20-471-100-600	Program Expenditures	6,660.00	.00	.00	6,660.00
		<u>6,660.00</u>	<u>.00</u>	<u>.00</u>	<u>6,660.00</u>
	CRRSA Act-ESSER II Grant Program				
20-483-100-101	Program Expenditures	546,683.67	55,560.00	290,591.91	200,531.76
		<u>546,683.67</u>	<u>55,560.00</u>	<u>290,591.91</u>	<u>200,531.76</u>
	CRRSA Act-Learning Acceleration Grant Program				
20-484-100-100	Program Expenditures	30,916.74	.00	2,750.00	28,166.74
		<u>30,916.74</u>	<u>.00</u>	<u>2,750.00</u>	<u>28,166.74</u>
	CRRSA Act-Mental Health Grant Program				
20-485-100-300	Program Expenditures	25,556.70	.00	.00	25,556.70

**Report of the Secretary to the Board of Education
Paulsboro Board of Education
2023-24 July**

		Appropriations	Expenditures	Encumbrances	Available Balance
		25,556.70	.00	.00	25,556.70
	ARP-ESSER Grant Program				
20-487-100-100	Program Expenditures	1,676,367.08	38,160.00	177,338.00	1,460,869.08
		1,676,367.08	38,160.00	177,338.00	1,460,869.08
	ARP ESSER Subgrant (ALCES)				
20-488-100-100	Program Expenditures	79,978.00	.00	.00	79,978.00
		79,978.00	.00	.00	79,978.00
	ARP ESSER Subgrant (EBSLEA)				
20-489-100-100	Program Expenditures	18,083.51	1,991.45	.00	16,092.06
		18,083.51	1,991.45	.00	16,092.06
	ARP Evidence Based Learning Beyond the School Day				
20-490-100-100	ARP ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	37,000.00	.00	.00	37,000.00
20-490-100-600	ARP ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	3,000.00	.00	.00	3,000.00
		40,000.00	.00	.00	40,000.00
	ARP ESSER Subgrant (NJTSS)				
20-491-200-300	Program Expenditures	79,501.00	.00	.00	79,501.00
		79,501.00	.00	.00	79,501.00
	ARP Homeless Children and Youth II				
20-496-200-100	Program Expenditures	35,296.66	.00	.00	35,296.66
		35,296.66	.00	.00	35,296.66
	Nonpublic Textbooks Aid				
20-501-100-600	Program Expenditures	4,625.00	.00	643.44	3,981.56
		4,625.00	.00	643.44	3,981.56
	Nonpublic Aux Services - Basic Skills/Remedial				
20-502-100-320	Program Expenditures	38,000.00	.00	.00	38,000.00
		38,000.00	.00	.00	38,000.00
	Nonpublic Aux - Transportation				
20-505-100-320	Program Expenditures	3,110.00	.00	.00	3,110.00
		3,110.00	.00	.00	3,110.00
	Nonpublic Hand - Supplemental Instruction				
20-506-100-320	Program Expenditures	9,800.00	.00	.00	9,800.00
		9,800.00	.00	.00	9,800.00
	Nonpublic Hand - Handicapped Services				

**Report of the Secretary to the Board of Education
Paulsboro Board of Education
2023-24 July**

		Appropriations	Expenditures	Encumbrances	Available Balance
20-507-100-320	Program Expenditures	21,659.00	.00	.00	21,659.00
		21,659.00	.00	.00	21,659.00
	Nonpublic Hand - Corrective Speech				
20-508-100-320	Program Expenditures	6,300.00	.00	.00	6,300.00
		6,300.00	.00	.00	6,300.00
	Nonpublic Nursing Services				
20-509-100-320	Program Expenditures	9,600.00	.00	.00	9,600.00
		9,600.00	.00	.00	9,600.00
	Nonpublic Technology Initiative Program				
20-510-100-600	Program Expenditures	3,920.00	.00	.00	3,920.00
		3,920.00	.00	.00	3,920.00
	Nonpublic Security Aid Program				
20-511-100-320	Program Expenditures	19,113.00	.00	2,713.00	16,400.00
		19,113.00	.00	2,713.00	16,400.00
	Special Revenue Fund	6,266,540.09	103,350.49	812,357.43	5,350,832.17

School Business Administrator Signature

Date

30 Capital Projects Fund

Assets and Liabilities

Assets

101	Cash in Bank		1,394.42
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Resources

301	Estimated Revenues (Control Account / Normal Debit Balance)		
302	Revenues (Control Account / Normal Credit Balance)	(1,394.42)	
			<u>(1,394.42)</u>

Total assets and resources:

30 Capital Projects Fund
Liabilities and Fund Equity

Liabilities			
			.00
Fund Balance			
	Appropriated		
	Reserve for Encumbrances		
753	Reserve for Encumbrances - Current Year		
754	Reserve for Encumbrances - Prior Year	118,701.50	
601	Appropriations (Control Account/Normal Credit Balance)	118,701.50	
602	Expenditures/Expenses (Control Account/Normal Debit Balance)		
603	Encumbrances (Control Account/Normal Debit or Credit Balance)	118,701.50	
	Less: Expenditures and Encumbrances	(118,701.50)	
	Total Appropriations		118,701.50
	Reserved Fund Balance		
75X,76x	Other Reserves	.00	
	Total Reserved Fund Balance:		.00
	Unappropriated:		
303	Budgeted Fund Balance		
770	Unassigned Fund Balance	(118,701.50)	
	Total Unappropriated:		(118,701.50)
Total Liabilities and Fund Balance			

30 Capital Projects Fund

Recapitulation of Budgeted Fund Balance

	Budgeted	Actual	Variance
Appropriations	118,701.50	118,701.50	.00
Revenues	(.00)	(1,394.42)	(-1,394.42)
	118,701.50	117,307.08	1,394.42
Less: Reserve for Encumbrances - Prior Year	118,701.50	118,701.50	.00
Budgeted Fund Balance:	.00	-1,394.42	1,394.42

30 Capital Projects Fund

Interim Statements Comparing
Budget Revenue with Actual to Date and
Appropriations with Expenditures and Encumbrances to Date

Revenue/sources of funds		Budgeted Estimated	Actual To Date	Unrealized Balance	
1XXX	From Local Sources	.00	1,394.42	-1,394.42	
		.00	1,394.42	-1,394.42	
Expenditures		Appropriations	Expenditures	Encumbrances	Available Balance

30 Capital Projects Fund

Schedule Of Revenues
Actual Compared with Estimated

		Estimated	Actual	Unrealized
	Revenues from Local Sources			
30-1511	Interest/Dividends Earned from Invest. of Tuition Revenue	.00	1,394.42	-1,394.42
		.00	1,394.42	-1,394.42
		.00	1,394.42	-1,394.42

30 Capital Projects Fund

Statement of Appropriations
Compared with Expenditures and Encumbrances

		Appropriations	Expenditures	Encumbrances	Available Balance
30-000-400-450	Undistributed Expenditures				
	Construction Services	118,701.50	.00	118,701.50	.00
		118,701.50	.00	118,701.50	.00
	Capital Projects Fund	118,701.50	.00	118,701.50	.00

School Business Administrator Signature

Date

40 Debt Service Fund

Assets and Liabilities

Assets

101	Cash in Bank	
121	Tax Levy Due From the Borough of Paulsboro	213,295.00

Resources

301	Estimated Revenues (Control Account / Normal Debit Balance)	213,295.00
302	Revenues (Control Account / Normal Credit Balance)	(213,295.00)
		.00
	Total assets and resources:	213,295.00

40 Debt Service Fund

Liabilities and Fund Equity

Liabilities			
			.00
Fund Balance			
	Appropriated		
	Reserve for Encumbrances		
753	Reserve for Encumbrances - Current Year	213,295.00	
601	Appropriations (Control Account/Normal Credit Balance)	213,295.00	
602	Expenditures/Expenses (Control Account/Normal Debit Balance)		
603	Encumbrances (Control Account/Normal Debit or Credit Balance)	213,295.00	
	Less: Expenditures and Encumbrances	(213,295.00)	
	Total Appropriations		213,295.00
	Reserved Fund Balance		
767	Reserve for Debt Service		
75X,76x	Other Reserves	.00	
	Total Reserved Fund Balance:		.00
	Unappropriated:		
303	Budgeted Fund Balance		
770	Unassigned Fund Balance		
	Total Unappropriated:		.00
Total Liabilities and Fund Balance			213,295.00

40 Debt Service Fund

Recapitulation of Budgeted Fund Balance

	Budgeted	Actual	Variance
Appropriations	213,295.00	213,295.00	.00
Revenues	(213,295.00)	(213,295.00)	(.00)
	.00	.00	.00
Budgeted Fund Balance:	.00	.00	.00

40 Debt Service Fund

Interim Statements Comparing
Budget Revenue with Actual to Date and
Appropriations with Expenditures and Encumbrances to Date

Revenue/sources of funds		Budgeted Estimated	Actual To Date	Unrealized Balance	
1XXX	From Local Sources	213,295.00	213,295.00	.00	
		213,295.00	213,295.00	.00	
Expenditures		Appropriations	Expenditures	Encumbrances	Available Balance
Repayment of Debt					
40-701-510-xxx	Repayment of Debt - Regular	213,295.00	.00	213,295.00	.00
		213,295.00	.00	213,295.00	.00
Other					
40-*	Other Debt Service Fund	.00	.00	.00	.00
		.00	.00	.00	.00
		213,295.00	.00	213,295.00	.00

40 Debt Service Fund

Schedule Of Revenues
Actual Compared with Estimated

		Estimated	Actual	Unrealized
	Revenues from Local Sources			
40-1210	Ad Valorem Taxes - Local Tax Levy	213,295.00	213,295.00	.00
		213,295.00	213,295.00	.00
		213,295.00	213,295.00	.00

40 Debt Service Fund

Statement of Appropriations
Compared with Expenditures and Encumbrances

		Appropriations	Expenditures	Encumbrances	Available Balance
	Regular Debt Service				
40-701-510-910	Redemption of Principal-Early Retirement Bonds	145,000.00	.00	145,000.00	.00
40-701-510-834	Interest on Bonds	68,295.00	.00	68,295.00	.00
		213,295.00	.00	213,295.00	.00
	Debt Service Fund	213,295.00	.00	213,295.00	.00

School Business Administrator Signature

Date