

**CALIFON BOARD OF EDUCATION  
REGULAR MEETING MINUTES  
January 20, 2021  
7:00 p.m. Virtual (link on website)**

**\*I. CALL TO ORDER – OPENING STATEMENT**

This meeting is called to order at 7:01 p.m. with the following opening statement read by Mr. Keiser:

“I would like to announce and have placed in the minutes that adequate notice of this meeting of the Califon Board of Education has been provided in accordance with the Open Public Meetings Act. Proper notice of this Regular Meeting was provided to Hunterdon County Democrat, Hunterdon Review and The Express Times. A copy of this notice has also been posted on the public bulletin board in the Municipal Building and filed with the Borough Clerk. The agenda of this meeting has been posted at the Califon School and on the district’s website.

**\*II. THE PLEDGE OF ALLEGIANCE**

All who were present pledged the flag.

**\*III. ROLL CALL**

Mr. Christopher Keiser - President	Present - Remote
Mr. Michael Reaves - Vice President	Present - Remote
Ms. Rebecca Kipp-Newbold	Present - Remote
Ms. Rita Lemley	Present - Remote
Mr. Netz Sacro	Present - Remote

Also present

Dr. Michele Cone, Superintendent	Present - Remote
Ms. Cheryl Zarra, Board Secretary	Present - Remote

**\*IV. PUBLIC COMMENT (resolutions only; time limits: 3 min. /person)**

AT THIS TIME, COMMENT IS INVITED ON RESOLUTIONS ON TONIGHT’S AGENDA ONLY. PLEASE RESPECT THE 3 MINUTE SPEAKING RULE AS PER BOARD OF EDUCATION BYLAW #0167 AND BOARD MEETING PUBLIC COMMENT GUIDELINES POSTED ON THE SCHOOL WEBSITE SO THAT BUSINESS OF THE BOARD MAY PROCEED IN A TIMELY MANNER.

None

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**\*V. APPROVAL OF MINUTES**

1. Motion by Mr. Keiser and Seconded by Mrs. Kipp-Newbold to the following minutes:

December 16, 2020 Regular Session  
January 5, 2021 Regular Session (Reorganizational Meeting)

Motion approved on unanimous roll call vote.

**\*VI. WRITTEN COMMUNICATIONS**

None

**\*VII. SUPERINTENDENT'S REPORT**

Dr. Cone shared the following updates:

- **Preschool & Kindergarten Registration Deadlines**
- **Kindergarten Round Up Dates**
  - **Could be virtual**
- **HIB Report: 0**
- **Enrollment: 90**
- **Updates**
  - **Budget process is under way and on track.**
  - **A new program by Mrs. Sullivan and Mrs. Paterson: Great Kindness Challenge**

**\*VIII. BOARD COMMITTEE REPORTS**

Curriculum & Instruction Committee: Met and discussed the items in the Superintendent's Report.

Policy & Legislation Committee: Met and discussed the mandated policies on tonight's agenda.

Finance, Facilities, & Transportation Committee: Met and discussed early budgeting.

Personnel Committee: Met and discussed the items on tonight's agenda.

Negotiations Committee: Currently in negotiations. Waiting for some clarification.

Long Range Planning, Shared Services: Did not meet.

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**\*IX. CONSENT AGENDA**

Matters listed within the consent agenda have been referred to members of the Board of Education and/or its standing committees, for reading and study and will be enacted with one motion. The Personnel items on the consent agenda are recommended by the Superintendent. If separate discussion is desired, the item may be removed from the consent agenda by Board action.

Motion made by Mr. Reaves and seconded by Mrs. Kipp-Newbold to discuss the Consent Agenda.

Motion approved on unanimous roll call vote.

Mr. Keiser noted the motions approving a per diem credit for Preschool.  
Mrs. Kipp-Newbold noted that our recent audit had no audit findings and congratulated the Business Administrator. Mr. Keiser echoed her comment.

Motion made by Mr. Keiser and seconded by Mrs. Lemley to approve the consent agenda.

Motion approved on unanimous roll call vote.

***Finance/Facilities/Transportation/Personnel***

***Finance:***

1. Motion to approve the bills list dated December 17, 2020 through January 20, 2021 in the amount of \$192,760.47.
2. Motion to accept, certify and file the Treasurer's and Board Secretary report for December 2020 and note that sufficient funds are available to meet the district's financial obligation and that no major account has been over-expended in accordance with N.J.A.C 6A:23A:16.20.
3. Motion for the Califon Board of Education to accept the Comprehensive Annual Financial Report (CAFR) for the fiscal year ending June 30, 2020. The audit synopsis is to be made part of the official minutes. The complete Comprehensive Annual Financial Report and Management Report is on file in the office of the Secretary.
4. Motion for the Califon Board of Education to accept the following Audit Recommendations and Corrective Action Plan for the fiscal year ending June 30, 2020. The Auditor's Report on

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Administrative Findings: Financial, Compliance and Performance with no recommendations is on file in the office of the Secretary.

- |   |      |
|---|------|
| 1. Administrative Practices & Procedures      | None |
| 2. Financial Planning, Accounting & Reporting | None |
| 3. School Purchasing Programs                 | None |
| 4. School Food Service                        | None |
| 5. Student Body Activities                    | None |
| 6. Application for State School Aid           | None |
| 7. Pupil Transportation                       | None |
| 8. Facilities and capital assets              | None |
| 9. Miscellaneous                              | None |
| 10. Follow-up on prior year findings          |      |

A review was performed on the prior year recommendations.

All prior year recommendations have been corrected.

5. Motion to approve suspending per diem tuition for Preschool students during Covid related school closure and providing tuition credit for enrolled students who have prepaid.

6. Motion to approve reduced per diem tuition for Preschool students who are removed from class due to Covid related occurrence and providing tuition credit for enrolled students who have prepaid.

7. Motion to approve reimbursement to Cheryl Zarra in the amount of \$1,000 for the final portion of the mentor fee payment per the 2019-2020 approved Business Administrator contract.

8. Motion to approve the filing of a waiver request to exempt the Califon Borough Board of Education's 2021-22 participation in the Special Education Medicaid Initiative (SEMI) based on the fact that the DOE projects an enrollment of less than 40 students for the district.

9. Motion to approve a withdrawal of funds in the amount of \$16,572 from Maintenance Reserve for the repair of the school's Weil-McLain 1088 boiler.

***Transportation: None***

***Facilities: None***

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***Personnel:***

1. Motion to approve the amendment of Personnel Motion #3 from the December 16, 2020 agenda to reflect a change in effective date for the Google System Administrator stipend position from the 2019-20 school year to the 2020-21 school year.
2. Motion to approve the following stipend position for the 2020-2021 school year at a prorated amount of \$500.00.

Stipend Position	Stipend Amount
Virtual Drama Club	\$500 prorated

3. Motion to approve the following stipend position for the 2020-2021 school year.

Stipend Position	Staff Member	Stipend Amount
Google System Administrator	Bryce Blondina	\$500

4. Motion to approve unpaid maternity leave for Kristen Charleston, Media Teacher, beginning on March 9, 2021 through the end of the 2020-2021 school year.

***C. Curriculum and Instruction***

1. Motion to accept the Health Report for December 2020.
2. Motion to approve the following travel expenditures for staff members or their designated alternate to attend professional development conferences / workshops. This travel is deemed educationally necessary and fiscally prudent. All travel expenditures shall be directly related to and within the scope of the staff member's current responsibilities and professional development plans.

Name	Date	Workshop/Conference	Fee/Mileage
Anne Marie DeAngelo	March 24, 2021	Making Use of Google Classroom to Enhance Science Instruction	No Mileage/ Fee \$279

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**X . POLICY**

Motion made by Mr. Keiser and seconded by Mrs. Kipp-Newbold to approve the motions under Policy.

Motion approved on unanimous roll call vote.

1. Motion to approve Califon Public School District first reading for the following policies

- Policy 6440 Cooperative Purchasing (M) *Revised*
- Policy & Regulation 6470.01 Electronic Funds Transfer & Claimant Cert (M) *New*
- Policy & Regulation 7440 School District Security (M) *Revised*
- Policy 7450 Property Inventory (M) *Revised*
- Policy & Regulation 7510 Use of School Facilities (M) *Revised*

2. Motion to approve Califon Public School District second reading for the following policies:

- Policy 1620 Administrative Employment Contracts (M) *Revised*
- Policy 2431 Athletic Competitions (M) *Revised* and 2431.1 Reg *Revised*
- Policy & Regulation 5330.05 Seizure Action Plan (M) *Revised*
- Policy 8420 Emergency & Crisis Situations (M) *Revised*

**\*XI. OLD BUSINESS**

None

**\*XIII. NEW BUSINESS**

None

**\*XIV. PUBLIC COMMENT (all school-related topics; 3 min. /person)**

AT THIS TIME, COMMENT IS INVITED ON ALL SCHOOL-RELATED TOPICS. PLEASE RESPECT THE 3 MINUTE SPEAKING RULE AS PER BOARD OF EDUCATION BYLAW #0167 AND BOARD MEETING PUBLIC COMMENT GUIDELINES POSTED ON THE SCHOOL WEBSITE SO THAT BUSINESS OF THE BOARD MAY PROCEED IN A TIMELY MANNER.

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Mrs. Smith inquired about the tuition credit to Preschool families.

- Dr. Cone noted that Preschool is more hands-on with a child care component. Students received packets but no formal teaching.
- Mr. Keiser noted that there was no virtual teaching for Preschool during the Covid related closure.

Mrs. Smith inquired about the number of Preschool students.

- Dr. Cone responded that Califon has 13 students in the class.

Mrs. Smith asked if anyone was currently using the facilities.

- Dr. Cone responded that the facility is not being used by any outside groups at this time.

Mr. Keiser stated that he was happy to be back in session and spoke of how other districts are handling the restrictions. He asked if there is an option for students to eat in the lunchroom.

- Dr. Cone responded that the Board of Health urges against it because of pod mixing.

Mr. Keiser is pleased that Califon is able to be in session and is able to adhere to the guidelines.

Mr. Thall asked if there would be sports soon.

- Dr. Cone responded that there would be no sports at this time.
- Mr. Keiser noted that traditionally, Califon did not have spring sports but maybe we could start small.
- Dr. Cone stated that if numbers go down it is a possibility.

Mr. Keiser noted that Tewksbury Lacrosse is open to all surrounding districts.

Mr. Sacro mentioned volleyball is an option out of district.

Mr. Keiser noted volleyball at Califon last year before the shut down was well received.

**\*XV. EXECUTIVE SESSION - None**

**\*XVI. ADJOURNMENT**

Motion made by Mr. Reaves, seconded by Mr. Keiser to adjourn the meeting at 7:28 pm.

Motion approved on a unanimous roll call vote.

Respectfully submitted

Ms. Cheryl Zarra  
Board Secretary

CALIFON BOROUGH SCHOOL DISTRICT

SYNOPSIS OF AUDIT

FOR THE YEAR ENDED

JUNE 30, 2020



CALIFON BOROUGH SCHOOL DISTRICT

Exhibit B-1

BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2020

	GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE FUND	TOTAL GOVERNMENTAL FUNDS
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 555,556	\$ 4,047		\$ 559,603
Receivables from Other Governments	16,070			16,070
Other Receivables	1,175		\$ 70	1,245
Interfund Receivable	70			70
<b>TOTAL ASSETS</b>	<b>\$ 572,871</b>	<b>\$ 4,047</b>	<b>\$ 70</b>	<b>\$ 576,988</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 20,787			\$ 20,787
Interfund Payable	400		\$ 70	470
Deferred Revenue	210	\$ 4,047		4,257
<b>Total Liabilities</b>	<b>21,397</b>	<b>4,047</b>	<b>70</b>	<b>25,514</b>
<b>Fund Balances:</b>				
<u>Restricted for:</u>				
Capital Reserve Account	55,452			55,452
Maintenance Reserve Account	27,947			27,947
Excess Surplus	85,322			85,322
Excess Surplus-Designated for Subsequent Year's Expend.	151,157			151,157
<u>Assigned to:</u>				
Year-End Encumbrances	3,383			3,383
General Fund-Designated for Subsequent Year's Expend.				-
Capital Fund				-
Debt Service Fund				-
<u>Unassigned:</u>				
General Fund	228,213			228,213
<b>Total Fund Balances</b>	<b>551,474</b>			<b>551,474</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 572,871</b>	<b>\$ 4,047</b>	<b>\$ 70</b>	<b>\$ 576,988</b>

Amounts reported for *governmental activities* in the statement of net position (A-1) are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$2,655,470 and the accumulated depreciation is \$1,434,957.	\$ 1,220,513
Deferred Outflows related to pension contributions subsequent to the Net Pension Liability measurement date and other deferred items are not current financial resources and therefore are not reported in the fund statements. (See Note 6)	126,272
Deferred Inflows related to pension actuarial gains from experience and differences in actual return and assumed returns and other deferred items are not reported as liabilities in the fund statements. (See Note 6)	(296,436)
Long-term liabilities, including Net Pension Liability, are not due and payable in the current period and therefore are not reported as liabilities in the funds (see Note 6)	(287,142)
Accrued Interest on Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds (see Note 5)	(5,215)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds (see Note 5)	(440,906)
<b>Net Position of governmental activities</b>	<b>\$ 868,560</b>

The accompanying Notes to Basic Financial Statements are an integral part of this statement.

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>					
<b>Local sources:</b>					
Local Tax Levy	\$ 2,251,449			\$ 127,951	\$ 2,379,400
Tuition	20,830				20,830
Miscellaneous	19,303	\$ 200			19,503
<b>Total - Local Sources</b>	<u>2,291,582</u>	<u>200</u>		<u>127,951</u>	<u>2,419,733</u>
<b>State Sources</b>	694,491			44,096	738,587
<b>Federal Sources</b>		52,535			52,535
<b>Total Revenues</b>	<u>2,986,073</u>	<u>52,735</u>		<u>172,047</u>	<u>3,210,855</u>
<b>EXPENDITURES</b>					
<b>Current:</b>					
Regular Instruction	1,250,272	52,735			1,303,007
Special Education Instruction	269,300				269,300
Other Special Instruction	47,745				47,745
Support services and undistributed costs:					
Tuition	71,512				71,512
Student and Instruction Related Services	465,238				465,238
School Administrative Services	39,179				39,179
Other Administrative Services	107,343				107,343
Plant Operations and Maintenance	223,415				223,415
Pupil Transportation	63,913				63,913
Unallocated Benefits	409,887				409,887
<b>Debt Service:</b>					
Principal				155,000	155,000
Interest and Other Charges				17,047	17,047
<b>Capital Outlay</b>	6,928		-		6,928
<b>Total Expenditures</b>	<u>2,954,732</u>	<u>52,735</u>		<u>172,047</u>	<u>3,179,514</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>31,341</u>				<u>31,341</u>
<u>Other Financing Sources/(Uses):</u>					
Transfer to Food Service Fund	(920)				(920)
Transfer from Capital Projects Fund	531		\$ (531)		
	<u>(389)</u>		<u>(531)</u>		<u>(920)</u>
<b>Net Change in Fund Balances</b>	30,952		(531)		30,421
Fund Balance—July 1	520,522		\$ 531		521,053
<b>Fund Balance—June 30</b>	<u>\$ 551,474</u>		<u>-</u>	<u>-</u>	<u>\$ 551,474</u>

The accompanying Notes to Basic Financial Statements are an integral part of this statement.

CALIFON BOROUGH SCHOOL DISTRICT  
AUDIT RECOMMENDATIONS SUMMARY  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Recommendations:

1. Administrative Practices and Procedures

None

2. Financial Planning, Accounting and Reporting

None

3. School Purchasing Programs

None

4. School Food Service

None

5. Student Body Activities

None

6. Application for State School Aid

None

7. Pupil Transportation

None

8. Facilities and Capital Assets

None

9. Miscellaneous

None

10. Status of Prior Year Audit Findings/Recommendations

A review was performed on the prior year recommendations. All prior year recommendations have been corrected.