

**LINK COMMUNITY CHARTER SCHOOL
BOARD OF TRUSTEES MEETING
July 11, 2022, 6:30 PM
In-Person and Via Zoom
Link Community Charter School
23 Pennsylvania Avenue, Newark, New Jersey 07114**

Approved Minutes

LINK COMMUNITY CHARTER SCHOOL MISSION

Link Community Charter School will provide an outstanding elementary and middle school education for learners of all academic abilities by developing the mind, body and spirit through a strong curriculum, experiential learning, immersion in the arts, and an enduring commitment to Core Values; this will allow them to be successful in competitive high schools and become responsible and resourceful citizens who give back to others.

CALL TO ORDER

The regular meeting of the Link Community Charter School Board of Trustees was called to order at 6:42 pm.

FLAG SALUTE

OPEN PUBLIC MEETINGS NOTICE: READING OF THE “SUNSHINE LAW” STATEMENT

Adequate notice of this meeting of the LCCS Board of Trustees, setting forth time, date and location, was provided by placing a notice with the New Jersey *Star Ledger* and *nj.com*, *Irvington Herald*, *East Orange Record*, *Orange Transcript*, and *Essex Daily News* on June 14, 2022; by email to the city clerks of the four districts of residence and the county superintendent of education on June 14, 2022; by posting notice on the school website; and by communicating same to the Board of Trustees.

ROLL CALL

| Member | Present | Absent |
|---------------------|----------------|---------------|
| Barkley, Ms. | √ | |
| Daughtry, Ms. | √ | |
| Holguin-Veras, Mrs. | √ | |
| Marshall, Mr. | √ | |
| Naar, Mr. | √ | |
| Smith, Mrs. | √ | |

IN ATTENDANCE: NON-VOTING STAFF/BOARD ATTORNEY

Kathleen Hester, Principal
Debbie Paczkowski, Board Recording Secretary
Bima Baje, School Business Administrator
Leslie Baynes, Chief Operating Officer
Arian Rouzbehnia, Esq., Board Attorney
Sharon Machrone, Director of Communications

APPROVAL OF MINUTES

Resolution #071122-01: Be it Resolved that the Board of Trustees accepts and approves the minutes of the special board meeting held on June 27, 2022.

Moved by Ms. Daughtry

Second by Ms. Barkley

Vote: Voice; passed unanimously

APPROVAL OF AGENDA

Resolution #071122-02: Be it Resolved that the Board of Trustees accepts and approves the agenda for the regular board meeting on July 11, 2022.

Moved by Mrs. Smith

Second by Ms. Daughtry

Vote: Voice; passed unanimously

Election of Board of Trustee

Resolution #071122-03: Be it Resolved that the Board of Trustees elects Shawna Ebanks to serve as a trustee on the board for a 3-year term beginning July 1, 2022, and through the LCCS Annual Board Meeting in June 2025, as recommended by the Governance Committee.

Moved by Mrs. Smith

Second by Ms. Daughtry

Discussion: None

Vote: Roll Call; passed unanimously

OATH OF OFFICE, administered by A. Rouzbehnia, Esq., board attorney.

ROLL CALL

| Member | Present | Absent |
|---------------------|----------------|---------------|
| Barkley, Ms. | √ | |
| Daughtry, Ms. | √ | |
| Ebanks, Ms. | √ | |
| Holguin-Veras, Mrs. | √ | |
| Marshall, Mr. | √ | |
| Naar, Mr. | √ | |
| Smith, Mrs. | √ | |

Election of Board of Trustee

Resolution #071122-04: Be it Resolved that the Board of Trustees elects Revelle Clarke-Avignant to serve as a trustee on the board for a one-year term beginning July 1, 2022, and through the LCCS Annual Board Meeting in June 2023, as recommended by the Governance Committee.

Moved by Mrs. Smith

Second by Ms. Daughtry

Discussion: None

Vote: Roll Call; passed unanimously

PUBLIC COMMENT

During the course of the board meeting the Board of Trustees offers members of the public an opportunity to address issues regarding the operation of LCCS. The Board reminds those individuals to take this opportunity to identify themselves by name and address and to limit their comments to items listed on the

agenda and/or items directly related to the operation of the LCCS. Issues raised by members of the public may or may not be responded to by the Board. All comments will be considered, and a response will be forthcoming if and when appropriate. The Board asks that members of the public be courteous and mindful of the rights of other individuals when speaking. Specifically, comments regarding students and employees of the Board are discouraged and will not be responded to by the Board. Students and employees have specific legal rights afforded by the laws of New Jersey. The Board bears no responsibility, nor will it be liable for any comments made by members of the public. Members of the public should consider their comments in light of the legal rights of those affected or identified in their comments and be aware that they are legally responsible and liable for their comments. Comments by each member of the public choosing to speak are limited to 3 minutes.

CLOSING OF PUBLIC COMMENT

Seeing there are no members of the public wishing to speak, Mr. Marshall closed public comments.

ACKNOWLEDGMENT OF CORRESPONDENCE

None.

HEAD OF SCHOOL

- Monthly School Update
See attached.

Affirmation of HIB finding

Resolution #071122-05: Be it Resolved that the Board of Trustees affirms the Head of School's findings of no HIB in HIB case #2021-2022-011, the results of which were first reported to the Board of Trustees by the Head of School at the June 13, 2022, meeting. The Board of Trustees hereby directs the head of School to transmit a copy of the Board of Trustee's decision to the affected students' parents.

Moved by Mrs. Smith

Second by Ms. Ebanks

Discussion: None

Vote: Roll Call; passed unanimously

Approval of contract for services

Resolution #071122-06: Be it Resolved that the Board of Trustees approves the contract for services with For the Love of Literacy, with a daily rate of \$700, up to \$7,000 from July 11 through August 19 for literacy consulting services (including curriculum review, student data analysis, professional development planning, and literacy instruction coaching), as recommended by the head of school.

Moved by Ms. Daughtry

Second by Mrs. Smith

Discussion: None

Vote: Roll Call; passed unanimously, one abstention (Mrs. Holguin-Veras)

Approval of contract for services

Resolution #071122-07: Be it Resolved that the Board of Trustees approves the contract for services with For the Love of Literacy, with a daily rate of \$700, up to \$2,100 from July 11 through August 19 for curriculum consulting services (development and updates for kindergarten and 1st grade), as recommended by the head of school.

Moved by Mrs. Smith

Second by Ms. Daughtry

Discussion: None

Vote: Roll Call; passed unanimously, one abstention (Mrs. Holguin-Veras)

Ratification of resignation

Resolution #071122-08: Be it Resolved that the Board of Trustees ratifies the resignation of the following staff members, as recommended by the head of school.

| Name | Position | Effective Date |
|-----------------------|----------------------------------|-----------------------|
| Da'Cheray Ruth-Thomas | Dean of Students | June 30, 2022 |
| Edward Ortiz | Instructional Operations Manager | July 15, 2022 |
| Sarah Freer | Special Education Teacher | July 6, 2022 |

Moved by Ms. Daughtry

Second by Mrs. Smith

Discussion: None

Vote: Roll Call; passed unanimously

Ratification of resignation

Resolution # 071122-09: Be it Resolved that the Board of Trustees ratifies the resignation of Monique Chantry, a newly hired teacher for the 2022-23 school year, as recommended by the head of school.

Moved by Mrs. Smith

Second by Ms. Daughtry

Discussion: None

Vote: Roll Call; passed unanimously

Approval of payment for summer work

Resolution # 071122-10: Be it Resolved that the Board of Trustees approves Christine Lynskey and Jeffery Locklear working for up to 8 hours at a rate of \$40 per hour during the month of July 2022 to support the IEP process for four students, as recommended by the head of school.

Moved by Ms. Daughtry

Second by Mrs. Smith

Discussion: None

Vote: Roll Call; passed unanimously

Approval of new hires

Resolution #071122-11: Be it Resolved that the Board of Trustees approves the following new hires to the Personnel List for the 2022-2023 school year as recommended by the head of school.

| Name | Position and Status | 10/12 Month | FT/PT | Salary | Effective Date |
|---------------|--|--------------------|--------------|---------------|-----------------------|
| Colleen Kelly | Instructional Program Operations Manager | 12 Month | F/T | \$72,000. | July 11, 2022 |
| Ameenah Brown | Associate Dean of Students | 10 Month | F/T | \$68,000 | August 22, 2022 |

Moved by Ms. Daughtry
Second by Mrs. Smith
Discussion: None
Vote: Roll Call; passed unanimously

Approval of modification for summer salary

Resolution #071122-12: Be it Resolved that the Board of Trustees approve a modification in salary for summer programming, as recommended by the head of school, as follows:

| Name | Position/Program | Previously Approved Salary | Modified Salary | Reason for Modification |
|-------------------------|--|-------------------------------|-----------------|---|
| Roseadra Smith Davis | Rising 1 st Grade Summer LitCamp | \$2,280. | \$855. | Reduced time due to personal commitments |
| Brianna Hinds | Kindergarten Welcome | \$2,280. | \$1,710. | Reduces time due to personal commitments |

Moved by Ms. Daughtry
Second by Mrs. Smith
Discussion: None
Vote: Roll Call; passed unanimously

Approval of payment for summer work

Resolution # 071122-13: Be it Resolved that the Board of Trustees approves Sahirah Johnson for collaborating on the performing arts curriculum at \$750.00 per grade level for grades 5, 6, 7 & 8, as recommended by the head of school.

Moved by Ms. Daughtry
Second by Mrs. Smith
Discussion: None
Vote: Roll Call; passed unanimously

Education Committee

None.

Governance Committee

None.

Approval of the second reading and adoption of policy and regulation revisions

Resolution #071122-14: Be it Resolved that the Board of Trustees approves the second reading and adoption of the revision to the following policies and regulations, as recommended by the Governance Committee:

- P 5410 Promotion and Retention
- R 5410 Promotion and Retention

Moved by Ms. Daughtry
Second by Mrs. Smith
Discussion: None
Vote: Roll Call; passed unanimously

Finance Committee

- Committee Report
See attached.

Approval of payment of membership dues

Resolution #071122-15: Be it Resolved that the Board of Trustees approves the payment of membership dues to the Association of American Educators for all interested staff for the 2022-2023 school year, as recommended by the head of school.

Moved by Ms. Daughtry

Second by Mrs. Smith

Discussion: None

Vote: Roll Call; passed unanimously

Approval for service vendor contracts

Resolution #071122-16: Be it Resolved that the Board of Trustees approves the following service vendor contracts for the 2022-2023 school year, as recommended by the school business administrator.

| Service | Name | Cost |
|----------------|-------------------------|------------------|
| Security | Motivated Security | \$23.36 per hour |
| Custodial | AAA Facilities Services | \$1663.98 weekly |

Moved by Ms. Daughtry

Second by Mrs. Smith

Discussion: None

Vote: Roll Call; passed unanimously

Approval of financial reports

Resolution #071122-17: Be it Resolved that the Board of Trustees accepts and approves the Board Secretary Report and the Treasurer's Report for the month ending June 30, 2022, as recommended by the school business administrator.

Moved by Ms. Daughtry

Second by Mrs. Smith

Discussion: None

Vote: Roll Call; passed unanimously

Approval of bills for payment

Resolution #071122-18: Be it Resolved that the Board of Trustees approves for payment the bills for goods and services provided to Link Community Charter School as listed in the attached Bill List, as recommended by the school business administrator.

Moved by Ms. Daughtry

Second by Mrs. Smith

Discussion: None

Vote: Roll Call; passed unanimously

Approval of budget transfer

Resolution #071122-19: Be it Resolved that the Board of Trustees approves the attached budget transfer, as recommended by the school business administrator.

Moved by Ms. Daughtry

Second by Mrs. Smith

Discussion: None

Vote: Roll Call; passed unanimously

Approval of IDEA submission

Resolution #071122-20: See attached Resolution

Moved by Ms. Daughtry

Second by Ms. Ebanks

Discussion: None

Vote: Roll Call; passed unanimously

Approval of ESEA ESSA submission

Resolution #071122-21: See attached Resolution

Moved by Ms. Daughtry

Second by Ms. Ebanks

Discussion: None

Vote: Roll Call; passed unanimously

Approval of contract with auditor

Resolution #071122-22: Be it Resolved that the Board of Trustees approves the contract with Galleros Robinson, Certified Public Accountants, LLC, for auditing services for the year ending June 30, 2022, at the cost of \$18,700 for the completion of the audit and \$2,500 for completion of the financial statement and Form 990, respectively, as recommended by the school business administrator.

Moved by Ms. Daughtry

Second by Ms. Ebanks

Discussion: None

Vote: Roll Call; passed unanimously

OLD BUSINESS

None.

NEW BUSINESS

None.

ANNOUNCEMENTS

The next regular board meeting will be held on Monday, August 22, 2022.

MOTION TO ADJOURN

Moved by Ms. Daughtry

Second by Ms. Ebanks

Vote: Voice; passed unanimously

The meeting is adjourned at 7:32 pm.

These minutes represent a record of actions taken by the Board of Trustees during the meeting and a summary of the discussions that took place. The minutes are not intended to be, nor are they, a verbatim record of the discussion on a particular item.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Debra Paczkowski", with a long horizontal flourish extending to the right.

Debra Paczkowski, Board Recording Secretary

Date: July 11, 2022

Approved by the Link Community Charter School Board of Trustees: August 22, 2022

Head of School Report July, 2022

Link Enrollment:

| Grade Level | Approved Enrollment For 2021-22 | 21/22 Enrolled & Attending | Approved Enrollment for 2022-23 | Registered for 2022-23 | 22/23 Enrollment Update |
|--------------|--|---|---------------------------------|------------------------|-----------------------------|
| K | 50 | 26 | 50 | 36 | 21 more invited to register |
| 1 | 50 | 0 | 50 | 27 | 11 more invited to register |
| 5 | 50 | 53 | 50 | 39 | 5 more invited to register |
| 6 | 80 | 51 | 50 | 51 | 47 waitlist |
| 7 | 80 | 82 | 80 | 79 | 23 waitlist |
| 8 | 80 | 79 | 80 | 82 | 48 waitlist |
| Total | 340 (100 K-5 span) (240 6-8 span) | 322 (79 K-5 span) (243 6-8 span) | 360 | | |

Staffing:

- The principal and the hiring advisory committee are continuing to work on virtual and in-person job fairs, reviewing candidates, and holding interviews.
- We have filled Leave Replacement VP, Instructional Operations Manager, Associate Dean of Students
- We are still recruiting 7th grade math, 6th grade ELA, and special education, and positions in the finance office.

Student Recruitment and Enrollment:

- We will use the remaining weeks in July and August to continue to attract families for Kindergarten, 1st and 5th grades.

COVID Update:

- None at this time.

Summer Program

- We completed our summer programming:
 - Kindergarten Welcome
 - 1st Grade LitCamp
 - 5th Grade Orientation

- Family Night

Curriculum

- A few areas are being updated by teachers and then will be loaded on Chalk
- 1st grade curriculum being worked on this summer

High School Placement:

- No updates

Strategic Planning Updates

- The first strategic planning session was held, yielding a group of four (4) priority areas to work on this summer. Four committees have been set up and they are working in July. The second full session is scheduled for August 22 and the board will receive a draft that night at the staff meeting.

Special Education

- LCCS is working with the NJ Children's Foundation to support a charter sector wide survey that will yield programming and grants from NJCF next year.



FOR THE LOVE OF LITERACY

Proposal

For the Love of Literacy, LLC.

2668 Farview Drive

Mountainside, NJ 07092

Cell: 908-294-0362

Email: info@fortheLoveofLiteracy.net

July 10, 2022

Attn: Maria Pilar Paradiso
Link Community Charter School

The following proposal outlines professional development and consulting services around the English Language Arts program at Link Community Charter School and includes four key areas outlined in the description below. This quote is customizable based on your school/district's needs and has been prepared based on needs discussed.

| Description | Location | Cost |
|---|---|---|
| Summer 2022 ELA Coaching & Supervision July 11-August 19, 2022 (Proposal not to exceed 10 days) Work conducted during this time will focus on four key areas: 1. GR 5-8 ELA Data Review and Presentation (summarizing the 2021-2022 school year results) 2. Chalk Curriculum ELA Updates (standards gap analysis for ELA) 3. 2022-2023 School Year ELA PD Planning 4. Collaboration with the Admin. Team as needed | Link Community Charter School Newark, NJ *in-person/remote work options | \$700.00 (full-day contract rate for the 2021-2022 school year) <i>* extended to Summer 2022</i> 10 days |
| | Total Amount Due: | • Not to exceed \$7,000.00 |

Checks can be made payable to: For the Love of Literacy, LLC. and sent to the address above. We look forward to your feedback and working with you again in the future!

Sincerely,

Dr. Kenneth Kunz
Literacy Professional Developer

www.fortheLoveofLiteracy.net

Visit us at our Teaching & Learning Center!
615 Sherwood Parkway 2nd Floor
Mountainside, NJ 07092



FOR THE LOVE OF LITERACY

Proposal

For the Love of Literacy, LLC.

2668 Farview Drive

Mountainside, NJ 07092

Cell: 908-294-0362

Email: info@fortheLoveofLiteracy.net

July 10, 2022

Attn: Maria Pilar Paradiso
Link Community Charter School

The following proposal outlines professional development and consulting services around the English Language Arts program at Link Community Charter School and includes support for the K-1 program, as outlined in the description below. This quote is customizable based on your school/district's needs and has been prepared based on needs discussed.

| Description | Location | Cost |
|---|--|--|
| <p>Summer 2022 ELA Coaching & Supervision</p> <hr/> <p>July 11-August 19, 2022 (Proposal not to exceed 3 days)</p> <p>Work conducted during this time will focus on K-1 curriculum development:</p> <ol style="list-style-type: none">1. Supporting the K-4 Supervisor of Instruction with K-1 curriculum development and review with a focus on 1st Grade Social Studies. | <p>Link Community Charter School</p> <p>Newark, NJ</p> <p>*in-person/remote work options</p> | <p>\$700.00 (full-day contract rate for the 2021-2022 school year)</p> <p><i>* extended to Summer 2022</i></p> <p>3 days</p> |
| | <p>Total Amount Due:</p> | <p>• Not to exceed \$2,100.00</p> |

Checks can be made payable to: For the Love of Literacy, LLC. and sent to the address above. We look forward to your feedback and working with you again in the future!

Sincerely,

Dr. Kenneth Kunz
Literacy Professional Developer

www.fortheloveofliteracy.net

Visit us at our Teaching & Learning Center!
615 Sherwood Parkway 2nd Floor
Mountainside, NJ 07092

5410 PROMOTION AND RETENTION (M)

M

The Board of Trustees recognizes that each child develops and grows in a unique pattern and that students should be placed in the educational setting most appropriate to their social, physical, and educational needs. Each student enrolled in this school shall be moved forward in a continuous program of learning in harmony with his/her own development.

Promotion Standards

Standards for student promotion shall be related to the New Jersey Core Curriculum Content Standards and school goals and objectives and to the accomplishments of students. ~~A student in the elementary grades~~ **Students in kindergarten through grade 8** will be promoted to the next succeeding grade level when he/she has completed the course requirements at the presently assigned grade; has achieved the instructional objectives set for the present grade; has demonstrated the proficiencies required for movement into the educational program of the next grade; and has demonstrated the degree of social, emotional, and physical maturation necessary for a successful learning experience in the next grade.

~~To be promoted, a Link student must achieve passing grades in all core subjects. Should a student fail one of these subjects for the year (ending in June), that student will have the opportunity during the summer to achieve the necessary competency level in that subject in order to be promoted. A student who does not achieve the necessary competency during the summer in that subject will be required to repeat the grade. Should a student fail two or more of the core subjects during the regular school year, a student will be required to repeat the grade.~~

Promotion policies and procedures will be provided to parents as appropriate. Parent and students shall be regularly informed during the school year of the student's progress toward meeting promotion standards.

A teacher who determines that a student's progress may not be sufficient to meet promotion standards shall notify the parent and the student and offer immediate consultation to the student's parent. Every effort shall be made to remediate a student's deficiencies before retention is recommended. The parent and, where appropriate, the student shall be notified of the possibility of the student's retention at grade level in advance and, whenever feasible, no later than two weeks prior to the end of the school year.

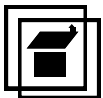


School attendance shall be a factor in the determination of a student's promotion or retention. Only extenuating circumstances should permit the promotion of a student who has been absent more than eighteen days during the school year.

Classroom teachers shall recommend to the Principal the promotion or retention of each student. Parent(s) or legal guardian(s) and adult students may appeal a promotion or retention decision to the Head of School whose decision shall be final.

N.J.S.A. 18A:35-4.9

Adopted: 10 June 2014



R 5410 PROMOTION AND RETENTION (M)

M

The following rules are promulgated in accordance with the policy of the Board of Trustees dealing with the promotion and retention of students.

A. Standards for Student Promotion

~~Grades (five through eight)~~—A **Students in kindergarten through grade 8** will be promoted to the next succeeding grade level when he/she demonstrates the proficiencies required for movement into the next grade.

B. Procedures for Student Promotion

1. A written copy of promotion standards will be given to all parent(s) or legal guardian(s) and students at the beginning of each year.
2. Parent(s) or legal guardian(s) and students will be provided a minimum of three reports each year as to a student's progress towards meeting promotion standards.
3. Teachers who determine that a student's progress may not be sufficient to meet promotion standards shall notify the parent(s) or legal guardian(s) of the student and offer consultation with the parents or legal guardians.
4. Parent(s) or legal guardian(s), and where appropriate the student, will be notified no later than ~~three~~ **two** weeks prior to the end of the year when the possibility of a student not being promoted is determined.
5. A student with fewer than ~~164~~ **162** days attendance in grades five through eight may not be promoted to the next grade level.
6. Extenuating circumstances as determined by the Principal may waive the **162** ~~164~~-day attendance requirements.
7. Classroom teachers shall provide input to the Principal who makes the final decision concerning the promotion or retention of each student.

C. Procedure for Retention or Social Promotion



REGULATION

LINK COMMUNITY CHARTER SCHOOL

BOARD OF TRUSTEES

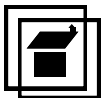
STUDENTS

R 5410/Page 2 of 2

PROMOTION AND RETENTION (M)

1. Classroom teachers must initiate the process by providing to the Principal complete forms in accordance with the specified timelines.
2. The Principal will review each case and in consultation with the teacher render a final decision.
3. Parents may appeal a promotion/retention decision to the Head of School whose decision is final.

Adopted: 10 June 2014





Finance & Facilities Committee Report

July 11, 2022

I. Financial Review

a. Treasurer's Report:

- i. As of June 30, 2022, total operating cash on hand \$1,644,323.91 net \$147,589.54 in unprocessed vendor payments.

Bank Accounts

- **General Fund \$1,425,347.08**
All school operations expenses paid from General Fund & Special Revenue fund; rent, utilities, salaries, employee benefits, insurance, supplies & Title 1
- **Charter Escrow \$75,000**
State mandated security account
- **Enterprise Fund \$23,536.87**
Food services expenses, includes payroll labor & food purchases. Funding includes NSLP subsidies
- **Payroll \$32,077.27**
All salary expenses
- **Payroll Agency \$75,385.09**
Employee contributions to benefit premiums; Pension, vision, dental & health insurances and flexible spending account
- **Student Activities \$12,952.60**
Student activities, aftercare
- **Unemployment \$25.00**

ii. Grant Recap

1. Charter School Grant

As previously discussed, \$1,004,609 was awarded to us by the New Jersey Charter School Fund to help support the first three years of our K-4 program. As of June 30th we have received \$636,453 from the fund. The fourth round reimbursement request was submitted yesterday in the amount of \$182,792. The request included salaries and benefits for staff directly involved with the building of and recruitment for the program, furniture and supplies for Kindergarten and 1st graders, professional development and curriculum writing and implementation and consulting and support for developing the school's strategic plan.

b. Secretary's Report:

i. As of June 30, 2022

- \$6,308,610 in expenses have been paid
- \$1,362,360 in encumbrances are pending request for payment
- \$2,458,164 remains unencumbered; Restricted federal and state funds and grants are included in this total.

c. Operations

Facilities

- District Office at 972 Broad
 - All required permits have been received, furniture and equipment set up and the space is ready for everyone to move in.
- Upgrades and renovations in progress
 - Security system upgrade has started and is on track for completion by the end of the week.

2SECURITY SERVICE AGREEMENT

This Security Service Agreement is by and between Link Community Charter School hereinafter CLIENT and Motivated Security Services®, Inc., hereinafter Motivated. This document represents the entire Agreement between CLIENT and Motivated for the services proposed at the following locations and is subject to change only by mutual signed approval of the parties in writing:

23 Pennsylvania Avenue
Newark, New Jersey NJ 07102

This Security Service Agreement shall remain in full force and effect for an initial **one (1) year** period from date of acceptance by CLIENT and shall automatically self-renew, subject to the right of either party to cancel upon **90** days written notice to the other party.

LEGAL STATUS OF PARTIES:

Motivated is an independent contractor and neither Motivated nor its officers, agents or employees are in law or in fact employees of CLIENT.

SCOPE OF SERVICES; CHANGES:

The security officers furnished by Motivated shall perform such services as agreed upon in writing signed by Motivated and CLIENT. If the management of CLIENT without Motivated's written consent, alters any instructions or directions given by Motivated to any security officers or if CLIENT assumes any supervision of the security officers, CLIENT shall be solely liable for any and all consequences thereof and agrees to indemnify, defend and hold Motivated and its agents, servants and employees harmless from and against any and all losses, claims, expenses or damages sustained or brought by CLIENT, or others arising from or relating to the actions or omissions of such security officers; including any injuries sustained by such security officers.

To alter the instructions given by Motivated to its security officers and agents, servants and employees, the alteration must be specifically approved in writing and signed by the Vice-President of Operations or CEO of Motivated.

LIMITATION OF LIABILITY:

In the event that Motivated's services include or require the observation, reading, recording, or adjustment of gauges, thermostats, thermometers, counters, watchman's clock, or other meter devices, Motivated's liability for losses arising from any error or non-performance shall be limited to one hundred dollars (\$100) notwithstanding the cost or cause of said loss.

CONFIDENTIALITY AND PROPRIETARY NATURE OF INFORMATION:

The parties acknowledge that each may gain access to assets and information deemed confidential and proprietary by the other in the normal course of operating under the Agreement and both parties acknowledge responsibility for stewardship of such assets and information as if these were their own confidential and proprietary assets or information.

EMPLOYMENT OF OTHER PARTIES EMPLOYEES:

The parties agree not to recruit employees from the other. In the event such recruitment takes place and an employee of one is hired knowingly by the other, the hiring party agrees to recompense the other at acceptable industry rates. This includes all employees of the parties and shall be in effect for six months after the employee's termination. CLIENT shall not permit any successor guard company to employ any Motivated employee at CLIENT site(s) during such period. Any breach of this provision shall result in a payment of liquidated damages by CLIENT to Motivated of an amount equal to the costs incurred by Motivated in hiring and training said employee.

PAYMENTS:

CLIENT shall provide Motivated written instructions as to any special information that must accompany invoices for Services performed under the Agreement, and to whom the invoices are to be directed. Motivated will bill CLIENT on a regular basis with invoices payable, without offset, upon receipt. Any dispute or claim regarding the amount of any invoice or the underlying services rendered must be sent in writing by CLIENT to Motivated within twenty-one (21) days from the invoice date, setting forth the nature of the dispute and including all supporting documentation, or it shall for all purposes be deemed waived by CLIENT. CLIENT shall not be entitled to retain any monies due or owing to Motivated hereunder as security for the payment of any and all claims. For purposes of this paragraph, time is of the essence.

The parties agree: that invoices are due and payable upon presentation; that CLIENT will promptly notify Motivated if there is any reason why an invoice cannot be paid upon CLIENT most frequent payment cycle; and that amounts unpaid for more than thirty-days will be subject to a service charge of 1-1/2% of the delinquent balance for each month and fraction thereof that the delinquency continues. CLIENT further agrees to pay Motivated all collection costs including reasonable attorneys' fees for any unpaid or owing amounts under this Agreement.

RATE STABILITY:

The service rates proposed by Motivated are firm for through August 30, 2023 from date of this Agreement, with the following exceptions: in the event of changes in Federal, State, or other regulations, administrative ruling, or collective bargaining agreements affecting hours of work, rates of pay, or the cost of performing the Agreed services over which Motivated can exercise no control; Motivated will notify CLIENT in writing, identifying those changes to be made in hourly service rate or other charges to accommodate the new circumstances, and the effective date of such changes.

The rates from 8/31/2022, to 8/30/2023, are as follows:

| | |
|-----------------------|----------------|
| | |
| Hours Per Week | 120 |
| Bill Rate | \$23.36 |

Approximate Weekly Billing: \$2803.20

Beyond 8/31/2022, and throughout the remaining period of the term of this agreement, Motivated and CLIENT will mutually agree to adjust pay rates and bill rates accordingly, to reflect increases in inflation to minimize staff turnover and to improve staff retention. If additional hours are required, at least a 72-hour prior written notice is required otherwise premium rates will apply. Premium rates are 1.5 times the normal rate of the listed hourly rate. Projected hours for services are totaled at 120 hours per week however; CLIENT will only be billed for the actual hours worked by Motivated's security officers.

HOLIDAYS

The following holidays are considered standard and observed at premium rates: Premium rates are billed at the regular hourly bill rate.

| | | | |
|------------------|----------------|------------------|---------------|
| New Years Day | Presidents Day | Memorial Day | Christmas Day |
| Independence Day | Labor Day | Thanksgiving Day | |

If CLIENT would like Motivated to recognize additional holidays at premium rates, written notification from CLIENT to Motivated is required.

INSURANCE:

Motivated operates under a commercial general liability insurance program which includes coverage for bodily injury, personal injury, property damage, false arrest and false imprisonment with a combined single limit of \$1,000,000.00 per occurrence including excess limits of liability in the amount of \$5,000,000.00. Workers compensation coverage is maintained to statutory limits.

HOLD HARMLESS STATEMENT:

It is expressly understood that Motivated is not an insurer and the amounts payable to Motivated for services provided under this Agreement are based solely upon the value of the services rendered and are unrelated to the value of CLIENT's protected interest or property, or the property of others located on CLIENT's premises. While Motivated shall do its best to protect such interests, property and employees, Motivated makes no warranty, expressed or implied, that the services provided under this Agreement will avert or prevent occurrences, or the consequences therefrom, which may result in loss or damage to CLIENT. Motivated's only liability related to the services provided under this Agreement shall be limited to the insurance coverage set forth in the section above entitled INSURANCE, and no other; evidence of which coverage shall be furnished to CLIENT upon written request. In the event CLIENT desires additional insurance protection, CLIENT shall obtain such at its own expense. Motivated agrees that the services furnished under this agreement shall not give rise to or confer any rights on any third party, and CLIENT agrees to indemnify, defend and hold harmless Motivated against any claims by third parties.

MISCELLANEOUS PROVISIONS:

A. This Agreement supersedes any and all prior and other Agreements, oral or written, between Motivated and CLIENT, and represents the entire Agreement between the parties. No other agreement or representations, oral or written, have been made by Motivated. Any alteration, modification or amendment of this Agreement must be in writing containing the signature of an authorized representative of each party.

B. If any part of this Agreement is determined to be invalid by competent authority through due process, the remainder shall remain in full force and effect. Disputes, if any, shall be resolved under the laws of the State of New Jersey.

C. Any dispute arising hereunder shall be resolved by arbitration. Each party shall appoint an arbitrator of its own choosing. The parties' arbitrators shall select a third arbitrator. The three arbitrators so selected shall constitute the panel to hear and determine said dispute.

CLIENT

Motivated Security Services®, Inc.

By: _____
(Signature) Date

By: _____
(Signature) Date

(Print Name)

Mark Savage_____

Title: _____

Title: Manager of Business
Development

Address: _____

Address: 34 West Main Street – Suite 204
Somerville, New Jersey 08876



2022-23 CUSTODIAL SERVICES AGREEMENT

The date of this Agreement is July 11, 2022.

The parties to this Agreement are AAA FACILITIES SERVICES, (herein after referred to as "COMPANY"), and LINK COMMUNITY CHARTER SCHOOL, a school district in the state of New Jersey (hereinafter referred to as "DISTRICT").

The BACKGROUND of the Agreement is as follows:

- A. COMPANY desires to provide the DISTRICT certain custodial services; and
- B. DISTRICT desires to obtain from COMPANY the performance of such services.

NOW, THEREFORE, the parties agree as follows:

1. Definitions: The following terms shall have the definitions set forth in this paragraph:
 - (a) Custodial Services are the services described in detail in the contract documents for Custodial Services ("Contract Documents").
1. Services: COMPANY agrees to provide Custodial Services as follows:
 - (a) Furnish all management, supervision, training and personnel to accomplish the Custodial Services. These personnel shall be employees of COMPANY and shall include a resident manager who shall be COMPANY'S supervisor at DISTRICT. The DISTRICT shall have the right to approve the appointment of COMPANY'S resident manager before that person commences his duties at DISTRICT. In addition, the DISTRICT shall have the right to require the replacement of any employee of COMPANY employed on DISTRICT'S premises whose continued presence on DISTRICT'S premises, in the opinion of the DISTRICT, is not in the best interest of DISTRICT, its students, or staff, provided such replacement shall not contravene any State or Federal laws.
 - (b) Train, manage and direct all of its employees in the performance of the Custodial Services.
 - (c) Furnish data and information at reasonable request of DISTRICT for purpose of monitoring this Agreement.
 - (d) Maintain control of DISTRICT'S inventory of custodial supplies, maintenance equipment, supplies and grounds equipment if any are utilized by COMPANY and furnish DISTRICT with reports on usage of these items as requested by DISTRICT.

- (e) Provide custodial products as outlined in Section 0400 of the Contract Documents.
 - (f) Perform all other services and responsibilities of COMPANY as set forth in the Contract Documents, which Contract Documents are incorporated in this Agreement and made part hereof as if set forth at length.
2. Payment: In consideration of COMPANY'S performance of its obligations under this Agreement, DISTRICT shall pay COMPANY \$1,663.98 for 5 days per week services, monthly, within thirty (30) days of submission of invoice for services performed. On days when services are not provided (holidays, school closures or when the company does not provide services) a per day rate of \$332.80 will deducted from the monthly payment.
3. Costs Paid by COMPANY: The following costs will be paid by COMPANY:
- (a) The salaries paid to COMPANY'S employees located at LCCS, together with associated payroll taxes, insurance and fringe benefits.
 - (b) The cost of all janitorial supplies necessary to carry out the Custodial Services, including toiletries and paper products.
 - (c) The cost of additional janitorial equipment.
 - (d) The cost of repair and maintenance to janitorial equipment.
 - (e) The cost of starting up COMPANY'S program at LCCS.
 - (f) All costs that are not specifically set forth herein, but that are set forth in the Contract Documents.
4. Costs paid by LCCS: The following costs will be paid by LCCS:
- (a) The cost of leasing the trash dumpsters and the cost of having it emptied and maintained.
 - (b) The cost of all utilities, electric, gas, fuel, water and sewage.
 - (c) The cost of purchased services or subcontracts, for the maintenance, repair and replacement of any equipment, vehicles, or components of the physical plant.
 - (d) All costs that are not specifically set forth herein, but that are set forth in the contract documents.

5. Insurance:

- (a) Workers' Compensation Insurance: COMPANY shall procure Worker's Compensation Insurance or shall maintain a system of workers' compensation self-insurance in conformance with applicable state law covering their respective employees who may be employed for any purpose connected with LCCS' custodial operations and shall provide proof of such coverage or system to the other. Coverage must follow statutory requirements of the State of New Jersey.
- (b) Insurance: COMPANY shall obtain and keep in force during the term of this Agreement for the protection of LCCS and COMPANY, the following Comprehensive General Liability Insurance. Shall deliver a certificate evidencing such policy or policies to DISTRICT within thirty (30) days after execution of this Agreement. The insurance policy or policies shall contain a covenant by the company issuing the same that they shall not be cancelled unless a ten (10) day written notice of cancellation is given to DISTRICT.

| | |
|---------------------|--------------------------------|
| General Liability - | \$3,000,000. General Aggregate |
| | \$1,000,000. Products |
| | \$1,000,000. Personal Injury |
| | \$1,000,000. Each Occurrence |

- (c) Also, the Company must provide automobile coverage of at least \$1,000,000 for personal injuries including wrongful death and \$1,000,000 on account of any one accident.

Important!

The contractor must present to LCCS an insurance certification in the above types and amounts before any work or service begins.

- (d) Lost Key Coverage and fidelity bonding to cover employee dishonesty.

6. Termination: If COMPANY is not performing satisfactorily the services of this Agreement, LCCS may terminate for cause upon thirty (30) days by written notice.

LCCS reserves the right to terminate the contract for convenience and without cause upon thirty (30) days written notice to the Company.

If LCCS exercises its right to terminate the contract for convenience the Company shall only be entitled to payment for work actually performed and supplies retained. The Company shall not be entitled to any compensatory or consequential damages.

7. Term of Contract: The term of this agreement is for one year, subject to two (2) one-year extensions at the discretion of LCCS subject to 18A:18A-42. This agreement shall commence **September 1, 2022 and shall terminate on July 31, 2023**, unless notice of an intention to terminate is given in writing by either party pursuant to paragraph 7 of this Agreement.

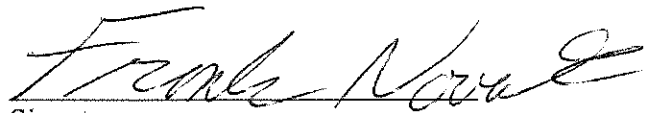
9. Accreditation: COMPANY shall comply with all rules and regulations of any Federal, State, County or City government, Bureau or Department thereof, or any accrediting agency applicable to the custodial services described herein. **Also, all staff Link Community Charter School must furnish proof of New Jersey State Criminal History Background Review.**
10. Emergency Conditions: The consequences, direct or indirect, of labor troubles, fires, accidents, war, failure of supply of raw materials, suspension or curtailment of manufacturing operations, and any like or difference causes which are beyond the control of the parties hereto shall excuse performance hereunder in whole or in part, to the extent performance has been prevented by such consequences. Upon removal of the cause of any such interruption, performance shall be resumed at a specified rate.
11. Written Notice: Any and all notices between LCCS and COMPANY provided for or permitted under this Agreement or by law shall be in writing and shall be deemed duly serviced when personally delivered to one of the parties, or in lieu of such personal service, when deposited in the United States Mail, certified postage prepaid, addressed to such party at the following address:
- TO: LINK COMMUNITY CHARTER SCHOOL
Ms. Bima B. Baje
Board Secretary/ School Business Administrator
23 Pennsylvania Avenue
Newark, NJ 07114
12. Assignment: This Agreement shall be binding upon and insure to the benefit of the successors and assigns of the parties hereto; provided, however, that COMPANY shall not assign this Agreement without the prior written consent of the DISTRICT, which shall not be unreasonably withheld.
13. Interpretation: This Agreement shall be interpreted under the laws of the State of New Jersey. All claims must be brought in the Superior Court of New Jersey, venued in Union County, New Jersey.

Link Community Charter School

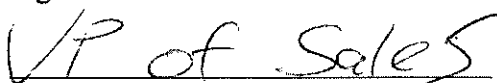
Signature

School Board Secretary/SBA
Title

AAA Facilities Solutions



Signature



Title

Interim Balance Sheet

ASSETS AND RESOURCES

| | | |
|---|-------------------|------------------------|
| ASSETS | | |
| 101 Cash in checking account | \$ 1,639,354.45 | |
| 102-106 Other cash equivalents | \$ 75,000.00 | |
| Total cash | | \$ 1,714,354.45 |
| 111 Investments | | \$ 0.00 |
| 114 Investment interest receivable | | \$ 0.00 |
| 121 Tax levy receivable | | \$ 400,848.76 |
| Accounts receivable | | |
| 132 Interfund | \$ 20,197.50 | |
| 141 Intergovernmental - state | \$ (82,097.80) | |
| 142 Intergovernmental - federal | \$ 0.00 | |
| 143 Intergovernmental - other | \$ 81,483.77 | |
| 153 Other Accounts Receivable | \$ 0.00 | |
| | | \$ 19,583.47 |
| Loans receivable | | |
| 131 Interfund | \$ 0.00 | |
| 151 Other Loans Receivable | \$ 0.00 | |
| | | \$ 0.00 |
| 199 Other current assets | | \$ 13,183.66 |
| RESOURCES | | |
| 301 Estimated revenues (from adjusted budget) | \$ 6,832,399.00 | |
| 302 Less: revenues collected or accrued | \$ (5,509,196.11) | |
| | | \$ 1,323,202.89 |
| TOTAL ASSETS AND RESOURCES | | \$ 3,471,173.23 |

LIABILITIES AND FUND EQUITY

| | | |
|--|----|------------------|
| LIABILITIES | | |
| 401 Interfund loans payable | \$ | 0.00 |
| 402 Interfund accounts payable | \$ | 0.00 |
| 411 Intergovernmental accounts payable - state | \$ | 0.00 |
| 412 Intergovernmental accounts payable - federal | \$ | 0.00 |
| 413 Intergovernmental accounts payable - other | \$ | 0.00 |
| 421 Accounts payable | \$ | 17,228.18 |
| 422 Judgments payable | \$ | 0.00 |
| 430 Compensated absences payable | \$ | 0.00 |
| 431 Contracts payable | \$ | 0.00 |
| 451 Loans payable | \$ | 0.00 |
| 461 Accrued Salaries and Benefits | \$ | (5,111.46) |
| 481 Deferred revenues | \$ | 0.00 |
| 499 Other current liabilities | \$ | 0.00 |
| Total liabilities | \$ | <u>12,116.72</u> |

FUND EQUITY

Appropriated:

| | | | | | | |
|---|----|--------------|----|----------------|--------------|-----------------|
| 753 Reserve for encumbrances - current year | | | | \$ | 1,100,252.79 | |
| 754 Reserve for encumbrances - prior year | | | | \$ | 0.00 | |
| 760 Other reserves | | | | \$ | 0.00 | |
| 771 Designated Fund Balance | | | | \$ | 0.00 | |
| 772 Designated Fund Balance - ARRA/SEMI | | | | \$ | 0.00 | |
| 601 Appropriations | | | \$ | 6,957,170.72 | | |
| 602 Less: expenditures | \$ | 5,378,330.02 | | | | |
| 603 Less: encumbrances | \$ | 1,100,252.79 | \$ | (6,478,582.81) | \$ | 478,587.91 |
| Appropriations less expenditures | | | | | | \$ 1,578,840.70 |

Unappropriated:

| | | |
|---------------------------------|------------------------|------------------------|
| 770 Fund Balance, July 1, 2021 | \$ 2,004,987.53 | |
| 303 Less: budgeted fund balance | <u>\$ (124,771.72)</u> | |
| Unappropriated fund balance | | \$ 1,880,215.81 |
| Total fund equity | | <u>\$ 3,459,056.51</u> |

TOTAL LIABILITIES AND FUND EQUITY

\$ 3,471,173.23

RECAPITULATION OF FUND BALANCE - CURRENT YEAR ACTIVITY

| | Budgeted | Actual | Variance |
|--|-------------------|-------------------|-------------------|
| Appropriations | \$ 6,957,170.72 | \$ 6,478,582.81 | \$ 478,587.91 |
| Less: Revenues | \$ (6,832,399.00) | \$ (5,509,196.11) | \$ (1,323,202.89) |
| Subtotal | \$ 124,771.72 | \$ 969,386.70 | \$ (844,614.98) |
| Less: adjustment to appropriations for Prior Year Encumbrances | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| Total current year budgeted fund balance | \$ 124,771.72 | \$ 969,386.70 | \$ (844,614.98) |
| Add: Unappropriated fund balance | | | \$ 1,880,215.81 |
| Total of budgeted and unappropriated fund balance | | | \$ 1,035,600.83 |

Revenues/Sources of Funds

| Acct Group | Group Title | Budgeted Est. | Transfers | Adj. Budget | Act to Date | Unrealized Under/(Over) |
|--------------|----------------------------|---------------|------------|--------------|--------------|-------------------------|
| Recap | From Recap of Fund Balance | 123,164.72 | 1,607.00 | 124,771.72 | 969,386.70 | (844,614.98) |
| 52xx | From Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1xxx | From Local Sources | 5,409,304.00 | 2,470.00 | 5,411,774.00 | 4,380,551.33 | 1,031,222.67 |
| 2xxx | From Intermediate Sources | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3xxx | From State Sources | 1,424,702.00 | (4,077.00) | 1,420,625.00 | 1,128,644.78 | 291,980.22 |
| 4xxx | From Federal Sources | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5xxx | From Other Sources | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Grand Totals | | 6,957,170.72 | 0.00 | 6,957,170.72 | 6,478,582.81 | 478,587.91 |

Fund 11 (Current Expense Fund)

| Account Group | Group Title | Original Bgt | New App/Tnsf | Revised Bgt | Expenditures | Encumbrances | Avail Balance | Refunds |
|---------------------------|-------------|--------------|--------------|--------------|--------------|--------------|---------------|---------|
| Instructional Expense | | 3,372,496.18 | 25,000.00 | 3,397,496.18 | 2,791,872.15 | 438,366.61 | 167,257.42 | 0.00 |
| Administrative | | 2,276,454.12 | (105,000.00) | 2,171,454.12 | 1,552,856.96 | 372,311.43 | 246,285.73 | 0.00 |
| Support Services | | 1,258,220.42 | 55,000.00 | 1,313,220.42 | 959,678.23 | 288,674.75 | 64,867.44 | 0.00 |
| Grand Totals for fund 11: | | 6,907,170.72 | (25,000.00) | 6,882,170.72 | 5,304,407.34 | 1,099,352.79 | 478,410.59 | 0.00 |

Fund 12 (Capital Outlay Fund)

| Account Group | Group Title | Original Bgt | New App/Tnsf | Revised Bgt | Expenditures | Encumbrances | Avail Balance | Refunds |
|---|-------------|--------------|--------------|--------------|--------------|--------------|---------------|---------|
| Capital Outlay | | 50,000.00 | 25,000.00 | 75,000.00 | 73,922.68 | 900.00 | 177.32 | 0.00 |
| Grand Totals for fund 12: | | 50,000.00 | 25,000.00 | 75,000.00 | 73,922.68 | 900.00 | 177.32 | 0.00 |
| Grand Totals for all Subfunds of Fund 10: | | 6,957,170.72 | 0.00 | 6,957,170.72 | 5,378,330.02 | 1,100,252.79 | 478,587.91 | 0.00 |

Revenues Summary

| Acct Group | Group Title | Budgeted Est. | Transfers | Adj. Budget | Act to Date | Unrealized Under/(Over) |
|-----------------|--------------------------------|---------------|------------|--------------|--------------|-------------------------|
| Recap | From Recap of Fund Balance | 123,164.72 | 1,607.00 | 124,771.72 | 969,386.70 | (844,614.98) |
| 10-1200-000-011 | Equalization/Lcl Lvy Aid-Local | 924,304.00 | 543.00 | 924,847.00 | 682,433.00 | 242,414.00 |
| 10-1200-000-012 | Equalization/Lcl Lvy Aid-State | 4,485,000.00 | 1,927.00 | 4,486,927.00 | 3,688,449.00 | 798,478.00 |
| 10-1510-000-023 | Interest | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-1900-000-023 | Other Sources | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-1920-000-023 | Contributions/Donations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-1920-001-023 | Fundraising | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-1980-000-023 | Refund of Prior Yr Exp | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-1990-000-023 | Miscellaneous Revenue | 0.00 | 0.00 | 0.00 | 9,669.33 | (9,669.33) |
| 10-3100-000-012 | Equalization/Lcl Lvy Aid-State | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-3130-000-015 | Categorical Aid - Spec Ed | 299,108.00 | (3,666.00) | 295,442.00 | 194,452.00 | 100,990.00 |
| 10-3177-000-016 | Categorical Security Aid | 187,132.00 | (411.00) | 186,721.00 | 156,403.00 | 30,318.00 |
| 10-3190-000-021 | Other Unrestricted State Aid | 709,410.00 | 0.00 | 709,410.00 | 649,308.00 | 60,102.00 |
| 10-3195-000-021 | Consolidated Aid | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-3902-000-000 | FICA/TPAF Reimbursement | 229,052.00 | 0.00 | 229,052.00 | 128,481.78 | 100,570.22 |
| 10-4210-000-023 | Federal Charter School Grant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Grand Totals | | 6,957,170.72 | 0.00 | 6,957,170.72 | 6,478,582.81 | 478,587.91 |

Minimum Expense General Ledger Report**Fund 11 (Current Expense Fund)**

| Expend. Account # | Account Title | Original Bgt | New App/Tmsf | Revised Bgt | Expenditures | Encumbrances | Avail Balance | Refunds |
|----------------------------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-------------|
| 11-130-100-101 | Grade 7-8 Teacher | 2,056,913.45 | (7,000.00) | 2,049,913.45 | 1,903,560.84 | 55,878.26 | 90,474.35 | 0.00 |
| 11-190-100-106 | Oth Sal for Inst | 0.00 | 43,345.00 | 43,345.00 | 0.00 | 43,345.00 | 0.00 | 0.00 |
| 11-190-100-320 | Purch Prof Svcs | 572,600.00 | (106,745.00) | 465,855.00 | 434,570.54 | 22,155.60 | 9,128.86 | 0.00 |
| 11-190-100-330 | Other Purch Svcs | 90,000.00 | (30,000.00) | 60,000.00 | 20,761.92 | 84.08 | 39,154.00 | 0.00 |
| 11-190-100-610 | General Supplies | 95,000.00 | 0.00 | 95,000.00 | 55,869.89 | 11,431.87 | 27,698.24 | 0.00 |
| 11-190-100-640 | Textbooks | 51,200.00 | 0.00 | 51,200.00 | 39,677.16 | 11,255.46 | 267.38 | 0.00 |
| 11-190-100-890 | Miscellaneous Expense | 50,000.00 | 0.00 | 50,000.00 | 43,295.22 | 6,415.82 | 288.96 | 0.00 |
| 11-200-100-101 | Special Education Teacher | 416,782.73 | 0.00 | 416,782.73 | 128,982.21 | 287,800.52 | 0.00 | 0.00 |
| 11-421-100-105 | Stipends | 40,000.00 | 125,400.00 | 165,400.00 | 165,154.37 | 0.00 | 245.63 | 0.00 |
| Instructional Expense | | 3,372,496.18 | 25,000.00 | 3,397,496.18 | 2,791,872.15 | 438,366.61 | 167,257.42 | 0.00 |
| 11-000-230-100 | Salaries | 1,120,998.60 | (65,700.00) | 1,055,298.60 | 583,569.73 | 305,837.42 | 165,891.45 | 0.00 |
| 11-000-230-300 | Purch Prof/Tech Svc | 67,000.00 | (4,000.00) | 63,000.00 | 43,768.05 | 2,317.81 | 16,914.14 | 0.00 |
| 11-000-230-331 | Judgements Against Charters | 42,500.00 | 0.00 | 42,500.00 | 28,700.00 | 13,800.00 | 0.00 | 0.00 |
| 11-000-230-332 | Audit Fees | 17,250.00 | 0.00 | 17,250.00 | 0.00 | 0.00 | 17,250.00 | 0.00 |
| 11-000-230-530 | Communications/Telephone | 59,585.00 | 0.00 | 59,585.00 | 55,029.02 | 4,555.98 | 0.00 | 0.00 |
| 11-000-230-590 | Other Purchased Services (400-500 Series) | 57,350.00 | 9,700.00 | 67,050.00 | 66,197.77 | 833.00 | 19.23 | 0.00 |
| 11-000-230-610 | Supplies & Materials | 7,000.00 | 0.00 | 7,000.00 | 6,529.25 | 462.14 | 8.61 | 0.00 |
| 11-000-230-890 | Miscellaneous Expense | 2,400.00 | 0.00 | 2,400.00 | 2,357.89 | 0.00 | 42.11 | 0.00 |
| 11-000-291-230 | Benefits - SS & Medicare | 245,810.26 | 0.00 | 245,810.26 | 222,426.86 | 0.00 | 23,383.40 | 0.00 |
| 11-000-291-232 | Benefits - NJ State Pension | 165,000.00 | (30,000.00) | 135,000.00 | 125,787.00 | 0.00 | 9,213.00 | 0.00 |
| 11-000-291-250 | State Unemployment Ins | 43,678.25 | (15,000.00) | 28,678.25 | 4,601.40 | 24,076.85 | 0.00 | 0.00 |
| 11-000-291-260 | Benefits - Workman's Comp | 35,100.00 | 0.00 | 35,100.00 | 32,481.00 | 0.00 | 2,619.00 | 0.00 |
| 11-000-291-270 | Benefits - Health Insurance | 409,782.01 | 0.00 | 409,782.01 | 379,571.77 | 20,428.23 | 9,782.01 | 0.00 |
| 11-000-291-290 | Benefits - FlexSpending Fees | 3,000.00 | 0.00 | 3,000.00 | 1,837.22 | 0.00 | 1,162.78 | 0.00 |
| Administrative | | 2,276,454.12 | (105,000.00) | 2,171,454.12 | 1,552,856.96 | 372,311.43 | 246,285.73 | 0.00 |
| 11-000-213-610 | Nurse supplies | 0.00 | 2,500.00 | 2,500.00 | 717.26 | 1,782.74 | 0.00 | 0.00 |
| 11-000-216-320 | Purch Prof Tech Svcs - P/OT | 130,000.00 | (49,000.00) | 81,000.00 | 13,733.64 | 13,707.36 | 53,559.00 | 0.00 |
| 11-000-240-110 | Supp Svcs - Salaries | 403,107.42 | 0.00 | 403,107.42 | 206,539.50 | 196,567.92 | 0.00 | 0.00 |
| 11-000-240-500 | Other Purchased Services (400-500 Series) | 197,200.00 | 55,000.00 | 252,200.00 | 192,505.63 | 59,241.37 | 453.00 | 0.00 |
| 11-000-262-441 | Rental of Land & Bldgs | 328,000.00 | 24,000.00 | 352,000.00 | 351,999.96 | 0.00 | 0.04 | 0.00 |
| 11-000-262-520 | Insurance | 72,413.00 | 25,000.00 | 97,413.00 | 84,199.49 | 12,261.51 | 952.00 | 0.00 |
| 11-000-262-610 | Supplies & Materials | 26,000.00 | (7,500.00) | 18,500.00 | 13,440.15 | 362.45 | 4,697.40 | 0.00 |
| 11-000-262-620 | Energy Costs | 76,500.00 | 0.00 | 76,500.00 | 69,072.14 | 2,227.86 | 5,200.00 | 0.00 |
| 11-000-262-890 | Miscellaneous Expense | 25,000.00 | 5,000.00 | 30,000.00 | 27,470.46 | 2,523.54 | 6.00 | 0.00 |
| Support Services | | 1,258,220.42 | 55,000.00 | 1,313,220.42 | 959,678.23 | 288,674.75 | 64,867.44 | 0.00 |
| Grand Totals for fund 11: | | 6,907,170.72 | (25,000.00) | 6,882,170.72 | 5,304,407.34 | 1,099,352.79 | 478,410.59 | 0.00 |

Fund 12 (Capital Outlay Fund)

| Expend. Account # | Account Title | Original Bgt | New App/Tmsf | Revised Bgt | Expenditures | Encumbrances | Avail Balance | Refunds |
|--|-----------------------------|---------------------|------------------|---------------------|---------------------|---------------------|-------------------|-------------|
| 12-000-100-730 | Instructional Equipment | 50,000.00 | 0.00 | 50,000.00 | 48,922.68 | 900.00 | 177.32 | 0.00 |
| 12-000-300-730 | Non-Instructional Equipment | 0.00 | 25,000.00 | 25,000.00 | 25,000.00 | 0.00 | 0.00 | 0.00 |
| Capital Outlay | | 50,000.00 | 25,000.00 | 75,000.00 | 73,922.68 | 900.00 | 177.32 | 0.00 |
| Grand Totals for fund 12: | | 50,000.00 | 25,000.00 | 75,000.00 | 73,922.68 | 900.00 | 177.32 | 0.00 |
| Grand Totals for all Subfunds of Fund 10: | | 6,957,170.72 | 0.00 | 6,957,170.72 | 5,378,330.02 | 1,100,252.79 | 478,587.91 | 0.00 |

Pursuant to N.J.A.C. 6A:23A-16.10(c)3, I certify that as of the date of this report no budgetary line item account has encumbrances and expenditures which in total exceed the line item appropriation in violation of 6A:23A-16.10(a).

Bima Baje, Bus Adm/Bd Secy

Date

Interim Balance Sheet**ASSETS AND RESOURCES**

| | | |
|---|-----------------|-----------------|
| ASSETS | | |
| 101 Cash in checking account | \$ (214,007.37) | |
| 102-106 Other cash equivalents | \$ 0.00 | |
| Total cash | | \$ (214,007.37) |
| 111 Investments | | \$ 0.00 |
| 114 Investment interest receivable | | \$ 0.00 |
| 121 Tax levy receivable | | \$ 0.00 |
| Accounts receivable | | |
| 132 Interfund | \$ 0.00 | |
| 141 Intergovernmental - state | \$ 0.46 | |
| 142 Intergovernmental - federal | \$ 0.00 | |
| 143 Intergovernmental - other | \$ 0.00 | |
| 153 Other Accounts Receivable | \$ 0.00 | |
| | | \$ 0.46 |
| Loans receivable | | |
| 131 Interfund | \$ 0.00 | |
| 151 Other Loans Receivable | \$ 0.00 | |
| | | \$ 0.00 |
| 199 Other current assets | | \$ 0.00 |
| RESOURCES | | |
| 301 Estimated revenues (from adjusted budget) | \$ 796,015.00 | |
| 302 Less: revenues collected or accrued | \$ (653,079.79) | |
| | | \$ 142,935.21 |
| TOTAL ASSETS AND RESOURCES | | \$ (71,071.70) |

LIABILITIES AND FUND EQUITY

| | | |
|--|--------------|--------------|
| LIABILITIES | | |
| 401 Interfund loans payable | \$ 0.00 | |
| 402 Interfund accounts payable | \$ 0.00 | |
| 411 Intergovernmental accounts payable - state | \$ 0.00 | |
| 412 Intergovernmental accounts payable - federal | \$ 0.00 | |
| 413 Intergovernmental accounts payable - other | \$ 0.00 | |
| 421 Accounts payable | \$ 0.00 | |
| 422 Judgments payable | \$ 0.00 | |
| 430 Compensated absences payable | \$ 0.00 | |
| 431 Contracts payable | \$ 0.00 | |
| 451 Loans payable | \$ 0.00 | |
| 481 Deferred revenues | \$ 63,192.53 | |
| 499 Other current liabilities | \$ 0.00 | |
| Total liabilities | | \$ 63,192.53 |

FUND EQUITY

Appropriated:

| | | | | | | |
|---|----|------------|--------------|----------------|----|----------------|
| 753 Reserve for encumbrances - current year | | | \$ | 262,107.80 | | |
| 754 Reserve for encumbrances - prior year | | | \$ | 0.00 | | |
| 760 Other reserves | | | \$ | 0.00 | | |
| 771 Designated Fund Balance | | | \$ | 0.00 | | |
| 601 Appropriations | | \$ | 3,171,963.45 | | | |
| 602 Less: expenditures | \$ | 930,279.58 | | | | |
| 603 Less: encumbrances | \$ | 262,107.80 | \$ | (1,192,387.38) | \$ | 1,979,576.07 |
| Appropriations less expenditures | | | | | \$ | 2,241,683.87 |
| Unappropriated: | | | | | | |
| 770 Fund Balance, July 1, 2021 | | | \$ | 0.35 | | |
| 303 Less: budgeted fund balance | | | \$ | (2,375,948.45) | | |
| Unappropriated fund balance | | | | | \$ | (2,375,948.10) |
| Total fund equity | | | | | \$ | (134,264.23) |
| TOTAL LIABILITIES AND FUND EQUITY | | | | | \$ | (71,071.70) |

Revenues/Sources of Funds

| Acct Group | Group Title | Budgeted Est. | Transfers | Adj. Budget | Act to Date | Unrealized Under/(Over) |
|--------------|---------------------------|---------------|-----------|--------------|--------------|-------------------------|
| Info Only | Revenue Req'd to Balance | 2,375,948.45 | 0.00 | 2,375,948.45 | 539,307.59 | 1,836,640.86 |
| 52xx | From Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1xxx | From Local Sources | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2xxx | From Intermediate Sources | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3xxx | From State Sources | 25,643.00 | 0.00 | 25,643.00 | 0.00 | 25,643.00 |
| 4xxx | From Federal Sources | 770,372.00 | 0.00 | 770,372.00 | 173,776.00 | 596,596.00 |
| 5xxx | From Other Sources | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Grand Totals | | 3,171,963.45 | 0.00 | 3,171,963.45 | 1,192,387.38 | 1,979,576.07 |

Fund 20 (Special Revenue Fund)

| Account Group | Group Title | Original Bgt | New App/Tmsf | Revised Bgt | Expenditures | Encumbrances | Avail Balance | Refunds |
|---|-------------|--------------|--------------|--------------|--------------|--------------|---------------|---------|
| Title IA - Improving Basic Pgms | | 219,532.00 | 0.00 | 219,532.00 | 202,234.75 | 4,546.27 | 12,750.98 | 0.00 |
| IDEA Part B | | 75,062.00 | 0.00 | 75,062.00 | 69,183.10 | 5,878.90 | 0.00 | 0.00 |
| Reallocated Title I | | 7,728.00 | 0.00 | 7,728.00 | 0.00 | 0.00 | 7,728.00 | 0.00 |
| ESSER II | | 495,357.00 | 0.00 | 495,357.00 | 201,683.34 | 230,956.40 | 62,717.26 | 0.00 |
| Accelerated Learning | | 32,038.00 | 0.00 | 32,038.00 | 23,345.00 | 0.00 | 8,693.00 | 0.00 |
| Mental Health | | 45,000.00 | 0.00 | 45,000.00 | 0.00 | 0.00 | 45,000.00 | 0.00 |
| American Rescue (ESSER III) | | 55,000.00 | 0.00 | 55,000.00 | 45,187.03 | 8,219.17 | 1,593.80 | 0.00 |
| ARP ESSER | | 1,121,994.00 | 0.00 | 1,121,994.00 | 19,303.63 | 1,343.86 | 1,101,346.51 | 0.00 |
| ARP ESSER-Accelerated Learning Coaching | | 50,000.00 | 0.00 | 50,000.00 | 0.00 | 0.00 | 50,000.00 | 0.00 |
| ARP-ESSER Evidence Based Summer | | 40,000.00 | 0.00 | 40,000.00 | 0.00 | 0.00 | 40,000.00 | 0.00 |
| Emergent Grants | | 25,643.00 | 0.00 | 25,643.00 | 0.00 | 0.00 | 25,643.00 | 0.00 |
| Charter Grant | | 1,004,609.45 | 0.00 | 1,004,609.45 | 369,342.73 | 11,163.20 | 624,103.52 | 0.00 |
| Grand Totals for fund 20: | | 3,171,963.45 | 0.00 | 3,171,963.45 | 930,279.58 | 262,107.80 | 1,979,576.07 | 0.00 |

Revenues Summary

| Acct Group | Group Title | Budgeted Est. | Transfers | Adj. Budget | Act to Date | Unrealized Under/(Over) |
|-----------------|--------------------------------|---------------|-----------|--------------|--------------|-------------------------|
| Info Only | Revenue Req'd to Balance | 2,375,948.45 | 0.00 | 2,375,948.45 | 539,307.59 | 1,836,640.86 |
| 20-3257-000-000 | SDA Emerg. Needs & Cap. Maint. | 25,643.00 | 0.00 | 25,643.00 | 0.00 | 25,643.00 |
| 20-4411-231-032 | Title I | 186,373.00 | 0.00 | 186,373.00 | 131,683.00 | 54,690.00 |
| 20-4413-234-032 | Title I C/O | 7,728.00 | 0.00 | 7,728.00 | 0.00 | 7,728.00 |
| 20-4415-260-032 | Title VI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-4416-261-032 | Title VI C/O | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-4421-250-032 | IDEA | 0.00 | 0.00 | 0.00 | 42,093.00 | (42,093.00) |
| 20-4422-251-032 | IDEA C/O | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-4451-270-032 | Title II A | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-4452-272-032 | Title II D | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-4453-271-032 | Title II C/O | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-4471-280-032 | Title IV | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-4473-281-032 | Title IV C/O | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-4475-290-032 | Title V | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-4530-000-000 | CARES Act | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-4531-000-000 | Digital Divide | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-4534-000-000 | CRRSA Act - ESSER II | 499,233.00 | 0.00 | 499,233.00 | 0.00 | 499,233.00 |
| 20-4535-000-000 | CRRSA Act - ESSER II | 32,038.00 | 0.00 | 32,038.00 | 0.00 | 32,038.00 |
| 20-4536-000-000 | CRRSA - Mental Health Grant | 45,000.00 | 0.00 | 45,000.00 | 0.00 | 45,000.00 |
| 20-4537-000-000 | ACSERS Program | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-4540-000-000 | ARP-ESSER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-4541-000-000 | ESSER-Accel Lrn Coach&Ed Sup | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-4542-000-000 | ESSER Summer Learn&Enrich Ac | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-4543-000-000 | ESSER-Cmpr Beyond Sch Day Ac | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-5000-000-035 | Link Education Partners | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-6000-000- | Special Education Grant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-6000-000-000 | Charter School Grant | 0.00 | 0.00 | 0.00 | 479,303.79 | (479,303.79) |
| Grand Totals | | 3,171,963.45 | 0.00 | 3,171,963.45 | 1,192,387.38 | 1,979,576.07 |

Minimum Expense General Ledger Report**Fund 20 (Special Revenue Fund)**

| Expend. Account # | Account Title | Original Bgt | New App/Tnsf | Revised Bgt | Expenditures | Encumbrances | Avail Balance | Refunds |
|---|--------------------------------|--------------|--------------|--------------|--------------|--------------|---------------|---------|
| 20-231-100-100 | Title I Sal for Inst | 20,000.00 | 0.00 | 20,000.00 | 20,000.00 | 0.00 | 0.00 | 0.00 |
| 20-231-100-300 | Purchased Services | 175,000.00 | 0.00 | 175,000.00 | 172,623.56 | 2,376.44 | 0.00 | 0.00 |
| 20-231-100-600 | Supplies | 13,532.00 | 0.00 | 13,532.00 | 9,611.19 | 2,169.83 | 1,750.98 | 0.00 |
| 20-231-200-200 | Benefits | 9,000.00 | 0.00 | 9,000.00 | 0.00 | 0.00 | 9,000.00 | 0.00 |
| 20-231-200-600 | Supplies | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 0.00 | 2,000.00 | 0.00 |
| Title IA - Improving Basic Pgms | | 219,532.00 | 0.00 | 219,532.00 | 202,234.75 | 4,546.27 | 12,750.98 | 0.00 |
| 20-250-200-300 | Professional Services | 75,062.00 | 0.00 | 75,062.00 | 69,183.10 | 5,878.90 | 0.00 | 0.00 |
| IDEA Part B | | 75,062.00 | 0.00 | 75,062.00 | 69,183.10 | 5,878.90 | 0.00 | 0.00 |
| 20-235-100-600 | Instructional Supplies | 5,500.00 | 0.00 | 5,500.00 | 0.00 | 0.00 | 5,500.00 | 0.00 |
| 20-235-100-800 | Other Objects-Instruction | 2,228.00 | 0.00 | 2,228.00 | 0.00 | 0.00 | 2,228.00 | 0.00 |
| Reallocated Title I | | 7,728.00 | 0.00 | 7,728.00 | 0.00 | 0.00 | 7,728.00 | 0.00 |
| 20-483-100-101 | Instruction- Sal of Teacher | 245,062.00 | 0.00 | 245,062.00 | 97,474.35 | 147,587.65 | 0.00 | 0.00 |
| 20-483-100-300 | Purchased Services-Instruction | 150,000.00 | 0.00 | 150,000.00 | 65,219.25 | 83,368.75 | 1,412.00 | 0.00 |
| 20-483-200-200 | CRRSA - ESSER II Grant Program | 100,295.00 | 0.00 | 100,295.00 | 38,989.74 | 0.00 | 61,305.26 | 0.00 |
| ESSER II | | 495,357.00 | 0.00 | 495,357.00 | 201,683.34 | 230,956.40 | 62,717.26 | 0.00 |
| 20-484-100-101 | Instruction- Sal of Teacher | 29,000.00 | 0.00 | 29,000.00 | 23,345.00 | 0.00 | 5,655.00 | 0.00 |
| 20-484-100-600 | Instructional Supplies | 820.00 | 0.00 | 820.00 | 0.00 | 0.00 | 820.00 | 0.00 |
| 20-484-200-200 | CRRSA - Learning Accel. Grant | 2,218.00 | 0.00 | 2,218.00 | 0.00 | 0.00 | 2,218.00 | 0.00 |
| Accelerated Learning | | 32,038.00 | 0.00 | 32,038.00 | 23,345.00 | 0.00 | 8,693.00 | 0.00 |
| 20-485-200-300 | CRRSA - Mental Health Grant | 45,000.00 | 0.00 | 45,000.00 | 0.00 | 0.00 | 45,000.00 | 0.00 |
| Mental Health | | 45,000.00 | 0.00 | 45,000.00 | 0.00 | 0.00 | 45,000.00 | 0.00 |
| 20-486-200-600 | Supplies | 55,000.00 | 0.00 | 55,000.00 | 45,187.03 | 8,219.17 | 1,593.80 | 0.00 |
| American Rescue (ESSER III) | | 55,000.00 | 0.00 | 55,000.00 | 45,187.03 | 8,219.17 | 1,593.80 | 0.00 |
| 20-487-100-100 | ARP-ESSER Grant Program | 390,000.00 | 0.00 | 390,000.00 | 0.00 | 0.00 | 390,000.00 | 0.00 |
| 20-487-100-101 | Instruction- Sal of Teacher | 74,929.00 | 0.00 | 74,929.00 | 0.00 | 0.00 | 74,929.00 | 0.00 |
| 20-487-100-600 | Instructional Supplies | 0.00 | 0.00 | 0.00 | 11,249.49 | 0.00 | (11,249.49) | 0.00 |
| 20-487-200-200 | ARP-ESSER Grant Program | 97,065.00 | 0.00 | 97,065.00 | 899.99 | 1,100.01 | 95,065.00 | 0.00 |
| 20-487-200-600 | ARP-ESSER Grant Program | 60,000.00 | 0.00 | 60,000.00 | 7,154.15 | 243.85 | 52,602.00 | 0.00 |
| 20-487-400-720 | ARP-ESSER Grant Program | 500,000.00 | 0.00 | 500,000.00 | 0.00 | 0.00 | 500,000.00 | 0.00 |
| ARP ESSER | | 1,121,994.00 | 0.00 | 1,121,994.00 | 19,303.63 | 1,343.86 | 1,101,346.51 | 0.00 |
| 20-488-100-300 | Purchased Services-Instruction | 50,000.00 | 0.00 | 50,000.00 | 0.00 | 0.00 | 50,000.00 | 0.00 |
| ARP ESSER-Accelerated Learning Coaching | | 50,000.00 | 0.00 | 50,000.00 | 0.00 | 0.00 | 50,000.00 | 0.00 |
| 20-489-100-300 | Purchased Services-Instruction | 40,000.00 | 0.00 | 40,000.00 | 0.00 | 0.00 | 40,000.00 | 0.00 |
| ARP-ESSER Evidence Based Summer | | 40,000.00 | 0.00 | 40,000.00 | 0.00 | 0.00 | 40,000.00 | 0.00 |
| 20-492-200-400 | SDA Emerg. Needs & Cap. Maint. | 25,643.00 | 0.00 | 25,643.00 | 0.00 | 0.00 | 25,643.00 | 0.00 |
| Emergent Grants | | 25,643.00 | 0.00 | 25,643.00 | 0.00 | 0.00 | 25,643.00 | 0.00 |
| 20-500-100-101 | Salaries | 201,212.08 | 0.00 | 201,212.08 | 0.00 | 0.00 | 201,212.08 | 0.00 |
| 20-500-100-300 | Purchased Services | 112,833.33 | 0.00 | 112,833.33 | 5,075.00 | 725.00 | 107,033.33 | 0.00 |
| 20-500-100-600 | Supplies | 87,333.33 | 0.00 | 87,333.33 | 84,820.34 | 916.69 | 1,596.30 | 0.00 |
| 20-500-200-104 | Salary | 252,645.21 | 0.00 | 252,645.21 | 246,591.45 | 0.00 | 6,053.76 | 0.00 |
| 20-500-200-200 | Benefits | 39,168.83 | 0.00 | 39,168.83 | 0.00 | 0.00 | 39,168.83 | 0.00 |
| 20-500-200-300 | Benefits | 102,500.00 | 0.00 | 102,500.00 | 7,050.00 | 0.00 | 95,450.00 | 0.00 |
| 20-500-200-400 | Building Repairs | 165,000.00 | 0.00 | 165,000.00 | 0.00 | 0.00 | 165,000.00 | 0.00 |
| 20-500-200-800 | Other Objects | 43,916.67 | 0.00 | 43,916.67 | 25,805.94 | 9,521.51 | 8,589.22 | 0.00 |
| Charter Grant | | 1,004,609.45 | 0.00 | 1,004,609.45 | 369,342.73 | 11,163.20 | 624,103.52 | 0.00 |
| Grand Totals for fund 20: | | 3,171,963.45 | 0.00 | 3,171,963.45 | 930,279.58 | 262,107.80 | 1,979,576.07 | 0.00 |

Pursuant to N.J.A.C. 6A:23A-16.10(c)3, I certify that as of the date of this report no budgetary line item account has encumbrances and expenditures which in total exceed the line item appropriation in violation of 6A:23A-16.10(a).

Bima Baje, Bus Adm/Bd Secy

Date

**REPORT OF THE TREASURER
TO THE BOARD OF TRUSTEES
LINK COMMUNITY CHARTER SCHOOL
ALL FUNDS**

FOR THE MONTH ENDING JUNE 30, 2022

| | | CASH REPORT | | | |
|--------------|---|-------------------------------------|--|---|---|
| FUNDS | | (1) Beginning Cash Balance | (2) Cash Receipts/Transfers This Month | (3) Cash Disbursements/Transfers This Month | (4) Ending Cash Balance (1) + (2) - (3) |
| | GOVERNMENTAL FUNDS | | | | |
| 1 | General Fund - Fund 10 - Operating | \$ 1,622,730.42 | \$ 400,669.13 | \$ 384,045.10 | \$ 1,639,354.45 |
| 2 | Charter Escrow | 75,000.00 | - | - | \$ 75,000.00 |
| 2 | Special Revenue Fund - Fund 20 | (16,450.03) | - | 197,557.34 | (214,007.37) |
| 3 | Total governmental funds (Lines 1 thru 2) | 1,681,280.39 | 400,669.13 | 581,602.44 | 1,500,347.08 |
| | ENTERPRISE FUND | | | | |
| 4 | Food Service | 23,536.87 | - | - | 23,536.87 |
| | Total Enterprise funds (Lines 4) | 23,536.87 | - | - | 23,536.87 |
| | TRUST & AGENCY FUNDS | | | | |
| 5 | Payroll Account | 48,692.87 | 272,485.46 | 289,101.06 | 32,077.27 |
| 6 | Payroll Agency | 62,088.47 | 58,943.29 | 45,646.67 | 75,385.09 |
| 7 | Unemployment | 25.00 | - | - | 25.00 |
| 8 | Student Activity Account | 12,952.60 | - | - | 12,952.60 |
| 9 | Total Trust & Agency Funds (Lines 5 thru 8) | 123,758.94 | 331,428.75 | 334,747.73 | 120,439.96 |
| 10 | Total All Funds (Lines 3, 4 and 9) | \$ 1,828,576.20 | \$ 732,097.88 | \$ 916,350.17 | \$ 1,644,323.91 |

Prepared and Submitted By:

Leslie Baynes
Chief Operating Officer

07/11/22

Date

**LINK COMMUNITY CHARTER SCHOOL
RECONCILIATION OF BOARD SECRETARY'S REPORT (A-148)
AND TREASURER'S REPORT (A-149)
FOR THE MONTH ENDING JUNE 30, 2022**

| <u>Fund</u> | | |
|--|--------------------------------|-----------------|
| 10.101 | General fund - Regular Account | \$ 1,639,354.45 |
| 10.106 | Charter Escrow | 75,000.00 |
| 20.101 | Special Revenue Fund | (214,007.37) |
| 60.101 | Enterprise Fund | 23,536.87 |
| 90.101 | Payroll Account | 32,077.27 |
| 90.103 | Unemployment | 25.00 |
| 91.101 | Agency Account | 75,385.09 |
| 95.101 | Student Activity Account | 12,952.60 |
| | | <hr/> |
| Total Board Secretary's Records - A-148 | | 1,644,323.91 |
| Total Funds per Treasurer's Report | | <hr/> |
| | | 1,644,323.91 |
| Difference | | <hr/> |
| | | \$ - |

LINK COMMUNITY CHARTER SCHOOL TD
Bank
OPERATING ACCOUNT - 430-2520237
FOR THE MONTH ENDING JUNE 30, 2022

| | <u>BANK</u> | <u>BOOKS</u> <u>G/FUND</u> | <u>BOOKS</u> <u>S/REVENUE</u> | <u>BOOKS</u> <u>TOTAL</u> |
|--------------------------------------|-------------------------------|-------------------------------|----------------------------------|-------------------------------|
| BALANCE BEG. OF MONTH | <u>\$ 1,691,214.31</u> | <u>\$ 1,622,730.42</u> | <u>\$ (16,450.03)</u> | <u>\$ 1,606,280.39</u> |
| <u>Additions</u> | | | | |
| Deposits | 400,669.13 | 400,669.13 | 0.00 | 400,669.13 |
| Total Receipts | <u>400,669.13</u> | <u>400,669.13</u> | <u>0.00</u> | <u>400,669.13</u> |
| <u>Deductions</u> | | | | |
| Cash Disbursements | 518,946.82 | 384,045.10 | 197,557.34 | 581,602.44 |
| Total Disbursements | <u>518,946.82</u> | <u>384,045.10</u> | <u>197,557.34</u> | <u>581,602.44</u> |
| <u>BALANCE END OF MONTH</u> | <u>1,572,936.62</u> | | | |
| <u>RECONCILIATION</u> | | | | |
| Less--Outstanding checks | 147,589.54 | | | |
| Deposit in transit | | | | |
| ADJUSTED BALANCE END OF MONTH | <u>\$ 1,425,347.08</u> | <u>\$ 1,639,354.45</u> | <u>\$ (214,007.37)</u> | <u>\$ 1,425,347.08</u> |

Link Community Charter School Bank Account Balance Report

General: - 0237

Statement Date:06/30/2022

Account Balance Summary

| | | | |
|----------------------------------|----------------|------------------------------------|------------------|
| Beginning Balance: | (\$534,714.95) | Calculated Balance: | (\$800,582.18) |
| + Deposits Cleared: | \$400,669.13 | System Balance: | \$945,333.92 |
| - Checks Cleared: | \$518,946.82 | | |
| +/- Journal Entries Cleared: | \$0.00 | Difference: | (\$1,745,916.10) |
| - Prior Years' Checks Cleared: | \$0.00 | <u>Balance/Adjustment Comments</u> | |
| Cleared Balance: | (\$652,992.64) | | |
| + Deposits Outstanding: | \$0.00 | | |
| - Checks Outstanding: | \$136,881.89 | | |
| +/- Journal Entries Outstanding: | \$0.00 | | |
| - Prior Yr. Checks Outstanding: | \$10,707.65 | | |
| Adjustments: | \$0.00 | | |
| Calculated Balance: | (\$800,582.18) | | |

The following deposits cleared during this statement period:

| <u>DepositNumber</u> | <u>DepositDate</u> | <u>Amount</u> | <u>DepositNumber</u> | <u>DepositDate</u> | <u>Amount</u> |
|-------------------------|--------------------|---------------|----------------------|--------------------|---------------|
| 20220092 | 06/09/2022 | \$16,888.84 | 20220092 | 06/09/2022 | \$72,522.00 |
| 20220092 | 06/09/2022 | \$137,406.84 | 20220092 | 06/09/2022 | \$137,406.84 |
| 20220093 | 06/16/2022 | \$3,608.00 | 20220094 | 06/28/2022 | \$488.36 |
| 20220094 | 06/28/2022 | \$1,406.00 | 20220094 | 06/28/2022 | \$9,094.06 |
| 20220094 | 06/28/2022 | \$21,220.19 | 20220095 | 06/28/2022 | \$628.00 |
| Total deposits cleared: | | \$400,669.13 | | | |

The following checks are outstanding after this statement period:

| <u>Date</u> | <u>Check #</u> | <u>Vendor</u> | <u>Amount</u> | <u>Comment</u> |
|-------------|----------------|---|---------------|---------------------------|
| 09/11/2020 | 03779 | RESOURCES FOR EDUCATORS | \$0.00 | Prior Year Check |
| 01/07/2021 | 03897 | City of Newark Division of Water | \$560.65 | Prior Year Check |
| 03/04/2021 | 03968 | Gordon & Rees | \$1,537.00 | Prior Year Check |
| 05/10/2021 | 04061 | Window Repair Systems, Inc. | \$8,610.00 | Prior Year Check |
| 02/23/2022 | 04472 | E.A. Services Corporation | \$0.00 | |
| 08/06/2021 | 04144 | AT&T Mobility | \$7,992.97 | |
| 04/15/2022 | 04514 | LESLIE BAYNES | \$12,637.81 | Copied from Check#: 04168 |
| 05/04/2022 | 04522 | City of Newark Division of Water | \$711.33 | |
| 03/14/2022 | 04470 | La Hermosa Church | \$500.00 | |
| 05/04/2022 | 04536 | LISA WEBER | \$3,000.00 | |
| 06/08/2022 | 04555 | AT&T Mobility | \$7,682.19 | |
| 06/08/2022 | 04559 | City of Newark Division of Water | \$711.33 | |
| 06/08/2022 | 04560 | Deanslist | \$2,798.00 | |
| 06/08/2022 | 04566 | Horizon BCBS | \$38,213.84 | |
| 06/09/2022 | 04582 | Fuel Education LLC | \$9,000.00 | |
| 06/13/2022 | 04591 | New Jersey Manufacturers Insurance Compai | \$2,971.00 | |
| 06/30/2022 | 04593 | Maschio's Food Service Inc. | \$16,754.28 | |
| 06/30/2022 | 04594 | Essex Regional Services Commission | \$2,255.00 | |
| 06/30/2022 | 04595 | LISA WEBER | \$1,350.00 | |
| 06/30/2022 | 04596 | Net2Phone Global Services | \$251.15 | |
| 06/30/2022 | 04597 | The Goodkind Group, LLC | \$578.66 | |
| 06/30/2022 | 04598 | For The Love of Literacy | \$7,700.00 | |
| 06/30/2022 | 04599 | Gordon & Rees | \$834.50 | |
| 06/30/2022 | 04600 | Worrall Communications Newspapers, Inc. | \$198.84 | |
| 06/30/2022 | 04601 | Verizon Fios | \$428.00 | |
| 06/30/2022 | 04602 | AAA Facility Solutions | \$4,326.40 | |
| 06/30/2022 | 04603 | Motivated Security Services, Inc. | \$5,284.66 | |
| 06/30/2022 | 04604 | Fedex | \$164.50 | |
| 06/30/2022 | 04605 | Outfront Media, LLC | \$2,125.00 | |
| 06/30/2022 | 04606 | Avaya Inc. | \$128.49 | |
| 06/30/2022 | 04607 | Waste Management of New Jersey, Inc. | \$293.76 | |
| 06/30/2022 | 04608 | Staples Advantage | \$390.61 | |
| 06/30/2022 | 04609 | MACHADO LAW GROUP | \$2,000.00 | |
| 06/30/2022 | 04610 | AT & T | \$1,066.78 | |
| 06/30/2022 | 04611 | City of Newark Division of Water | \$774.88 | |
| 06/30/2022 | 04612 | PSE&G | \$2,619.84 | |
| 06/30/2022 | 04613 | Scholastic Inc | \$828.40 | |
| 06/30/2022 | 04614 | Success Communications Group | \$309.67 | |

The total of all checks outstanding this period: \$147,589.54

No Journal Entries remain outstanding after this period.



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STATEMENT OF ACCOUNT



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LINK COMMUNITY CHARTER SCHOOL INC
GENERAL FUND ACCOUNT
23 PENNSYLVANIA AVE
NEWARK NJ 07114

Page: 1 of 7
Statement Period: Jun 01 2022-Jun 30 2022
Cust Ref #: 4302520237-719-E-***
Primary Account #: 430-2520237

TD Business Premier Checking

LINK COMMUNITY CHARTER SCHOOL INC

Account # 430-2520237

ACCOUNT SUMMARY

| | | | |
|---------------------|--------------|--------------------------------|--------------|
| Beginning Balance | 1,231,245.64 | Average Collected Balance | 1,349,521.01 |
| Deposits | 364,224.52 | Interest Earned This Period | 0.00 |
| Electronic Deposits | 36,444.61 | Interest Paid Year-to-Date | 0.00 |
| | | Annual Percentage Yield Earned | 0.00% |
| Checks Paid | 204,133.67 | Days in Period | 30 |
| Electronic Payments | 314,813.15 | | |
| Ending Balance | 1,112,967.95 | | |

DAILY ACCOUNT ACTIVITY

Deposits

| POSTING DATE | DESCRIPTION | AMOUNT |
|--------------|-------------|------------|
| 06/09 | DEPOSIT | 364,224.52 |
| | Subtotal: | 364,224.52 |

Electronic Deposits

| POSTING DATE | DESCRIPTION | AMOUNT |
|--------------|---|-----------|
| 06/16 | CCD DEPOSIT, PLAINFIELDBOE AP LINKCO | 3,608.00 |
| 06/22 | CCD DEPOSIT, ST OF NEW JERSEY EFT PAYMT 46561448700 | 21,220.19 |
| 06/22 | CCD DEPOSIT, ST OF NEW JERSEY EFT PAYMT 46561448700 | 9,094.06 |
| 06/22 | CCD DEPOSIT, ST OF NEW JERSEY EFT PAYMT 46561448700 | 1,406.00 |
| 06/22 | CCD DEPOSIT, ST OF NEW JERSEY EFT PAYMT 46561448700 | 488.36 |
| 06/28 | CCD DEPOSIT, ST OF NEW JERSEY EFT PAYMT 46561448700 | 628.00 |
| | Subtotal: | 36,444.61 |

Checks Paid

No. Checks: 35

*Indicates break in serial sequence or check processed electronically and listed under Electronic Payments

| DATE | SERIAL NO. | AMOUNT | DATE | SERIAL NO. | AMOUNT |
|-------|------------|-----------|-------|------------|-----------|
| 06/08 | 4236 | 28,125.00 | 06/23 | 4565 | 2,100.00 |
| 06/01 | 4552* | 21,259.16 | 06/23 | 4567* | 5,398.75 |
| 06/23 | 4553 | 5,324.80 | 06/28 | 4568 | 28,125.00 |
| 06/24 | 4554 | 1,428.65 | 06/27 | 4569 | 1,000.00 |
| 06/23 | 4556* | 128.49 | 06/23 | 4570 | 251.15 |
| 06/27 | 4558* | 2,798.85 | 06/27 | 4571 | 146.25 |
| 06/24 | 4561* | 11,068.48 | 06/28 | 4572 | 3,000.00 |
| 06/27 | 4562 | 371.83 | 06/24 | 4573 | 3,469.82 |
| 06/23 | 4563 | 372.75 | 06/23 | 4574 | 1,250.00 |
| 06/24 | 4564 | 8,085.00 | 06/24 | 4575 | 4,773.35 |

Call 1-800-937-2000 for 24-hour Bank-by-Phone services or connect to www.tdbank.com

Begin by adjusting your account register as follows:

- Subtract any services charges shown on this statement.
- Subtract any automatic payments, transfers or other electronic withdrawals not previously recorded.
- Add any interest earned if you have an interest-bearing account.
- Add any automatic deposit or overdraft line of credit.
- Review all withdrawals shown on this statement and check them off in your account register.
- Follow instructions 2-5 to verify your ending account balance.

1. Your ending balance shown on this statement is:
2. List below the amount of deposits or credit transfers which do not appear on this statement. Total the deposits and enter on Line 2.
3. Subtotal by adding lines 1 and 2.
4. List below the total amount of withdrawals that do not appear on this statement. Total the withdrawals and enter on Line 4.
5. Subtract Line 4 from 3. This adjusted balance should equal your account balance.

| | | |
|---|-------------------|--------------|
| 1 | Ending Balance | 1,112,967.95 |
| 2 | Total Deposits | + |
| 3 | Sub Total | |
| 4 | Total Withdrawals | - |
| 5 | Adjusted Balance | |

| 2 DEPOSITS NOT ON STATEMENT | DOLLARS | CENTS |
|-----------------------------------|---------|-------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total Deposits | | 2 |

[illegible]

| WITHDRAWALS NOT ON STATEMENT | DOLLARS | CENTS |
|---------------------------------|---------|----------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total Withdrawals | | 4 |

FOR CONSUMER ACCOUNTS ONLY — IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC FUNDS TRANSFERS:

If you need information about an electronic fund transfer or if you believe there is an error on your bank statement or receipt relating to an electronic fund transfer, telephone the bank immediately at the phone number listed on the front of your statement or write to:

**TD Bank, N.A., Deposit Operations Dept, P.O. Box 1377, Lewiston,
Maine 04243-1377**

We must hear from you no later than sixty (60) calendar days after we sent you the first statement upon which the error or problem first appeared. When contacting the Bank, please explain as clearly as you can why you believe there is an error or why more information is needed. Please include:

- Your name and account number.
- A description of the error or transaction you are unsure about.
- The dollar amount and date of the suspected error.

When making a verbal inquiry, the Bank may ask that you send us your complaint in writing within ten (10) business days after the first telephone call.

We will investigate your complaint and will correct any error promptly. If we take more than ten (10) business days to do this, we will credit your account for the amount you think is in error, so that you have the use of the money during the time it takes to complete our investigation.

INTEREST NOTICE

Total interest credited by the Bank to you this year will be reported by the Bank to the Internal Revenue Service and State tax authorities. The amount to be reported will be reported separately to you by the Bank.

FOR CONSUMER LOAN ACCOUNTS ONLY — BILLING RIGHTS SUMMARY

In case of Errors or Questions About Your Bill:

If you think your bill is wrong, or if you need more information about a transaction on your bill, write us at P.O. Box 1377, Lewiston, Maine 04243-1377 as soon as possible. We must hear from you no later than sixty (60) days after we sent you the FIRST bill on which the error or problem appeared. You can telephone us, but doing so will not preserve your rights. In your letter, give us the following information:

- Your name and account number.
- The dollar amount of the suspected error.
- Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about.

You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount you question.

FINANCE CHARGES: Although the Bank uses the Daily Balance method to calculate the finance charge on your Moneyline/Overdraft Protection account (the term "ODP" or "OD" refers to Overdraft Protection), the Bank discloses the Average Daily Balance on the periodic statement as an easier method for you to calculate the finance charge. The finance charge begins to accrue on the date advances and other debits are posted to your account and will continue until the balance has been paid in full. To compute the finance charge, multiply the Average Daily Balance times the Days in Period times the Daily Periodic Rate (as listed in the Account Summary section on the front of the statement). The Average Daily Balance is calculated by adding the balance for each day of the billing cycle, then dividing the total balance by the number of Days in the Billing Cycle. The daily balance is the balance for the day after advances have been added and payments or credits have been subtracted plus or minus any other adjustments that might have occurred that day. There is no grace period during which no finance charge accrues. Finance charge adjustments are included in your total finance charge.

**Bank**

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STATEMENT OF ACCOUNT

LINK COMMUNITY CHARTER SCHOOL INC

Page: 3 of 7
 Statement Period: Jun 01 2022-Jun 30 2022
 Cust Ref #: 4302520237-719-E-***
 Primary Account #: 430-2520237

DAILY ACCOUNT ACTIVITY**Checks Paid (continued)**

*Indicates break in serial sequence or check processed electronically and listed under Electronic Payments

| DATE | SERIAL NO. | AMOUNT | DATE | SERIAL NO. | AMOUNT |
|-------|------------|-----------|-------|------------|----------|
| 06/23 | 4576 | 615.46 | 06/27 | 4585 | 2,160.00 |
| 06/23 | 4577 | 428.00 | 06/27 | 4586 | 3,826.30 |
| 06/23 | 4578 | 432.33 | 06/27 | 4587 | 500.00 |
| 06/27 | 4579 | 768.76 | 06/24 | 4588 | 1,000.00 |
| 06/24 | 4580 | 252.68 | 06/27 | 4589 | 3,463.83 |
| 06/27 | 4581 | 46,946.10 | 06/24 | 4590 | 5,075.00 |
| 06/28 | 4583* | 4,999.50 | 06/27 | 4592* | 291.74 |
| 06/24 | 4584 | 4,896.64 | | | |

Subtotal: 204,133.67

Electronic Payments

| POSTING DATE | DESCRIPTION | AMOUNT |
|--------------|---|------------|
| 06/15 | eTransfer Debit, Online Xfer Transfer to CK 4301373885 | 136,856.27 |
| 06/15 | eTransfer Debit, Online Xfer Transfer to CK 4301373893 | 21,173.42 |
| 06/30 | eTransfer Debit, Online Xfer Transfer to CK 4301373885 | 135,629.19 |
| 06/30 | eTransfer Debit, Online Xfer Transfer to CK 4301373893 | 21,154.27 |

Subtotal: 314,813.15

DAILY BALANCE SUMMARY

| DATE | BALANCE | DATE | BALANCE |
|-------|--------------|-------|--------------|
| 05/31 | 1,231,245.64 | 06/22 | 1,423,872.92 |
| 06/01 | 1,209,986.48 | 06/23 | 1,407,571.19 |
| 06/08 | 1,181,861.48 | 06/24 | 1,367,521.57 |
| 06/09 | 1,546,086.00 | 06/27 | 1,305,247.91 |
| 06/15 | 1,388,056.31 | 06/28 | 1,269,751.41 |
| 06/16 | 1,391,664.31 | 06/30 | 1,112,967.95 |

Call 1-800-937-2000 for 24-hour Bank-by-Phone services or connect to www.tdbank.com

Bank Deposits FDIC Insured | TD Bank, N.A. | Equal Housing Lender

P.O. Box 1001
 Iselin, NJ 08830-1001

Account Number 1127000464
 Statement Date 06/30/2022
 Statement Thru Date 06/30/2022
 Check/Items Enclosed 0
 Page 1

Address Service Requested

00009605 MPBNJDDA070122082908 01 000000000 0000000 002

LINK COMMUNITY CHARTER SCHOOL INC
 23 PENNSYLVANIA AVE
 NEWARK NJ 07114-2007

Customer Support



Contact us by Phone
 800.448.7768



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RELATIONSHIP SUMMARY AND CURRENT STATEMENT ACTIVITY

| Account Type | Account Number | Balance |
|------------------------|----------------|--------------|
| BUSINESSADVANTAGE CKNG | 1127000464 | \$459,968.67 |

BUSINESSADVANTAGE CKNG

Account Number: 1127000464


Account Owner(s): LINK COMMUNITY CHARTER SCHOOL INC

Balance Summary

| | |
|------------------------------------|--------------|
| Beginning Balance as of 06/01/2022 | \$459,968.67 |
| + Deposits and Credits (0) | \$0.00 |
| - Withdrawals and Debits (0) | \$0.00 |
| Ending Balance as of 06/30/2022 | \$459,968.67 |
| Service Charges for Period | \$0.00 |
| Average Balance for Period | \$459,968.00 |

PROMOTIONS AND OFFERS



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ELECTRONIC FUND TRANSFER ACT DISCLOSURES**IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS**

Telephone our Customer Contact Center at 1.800.448.PROV (7768) or write us at Provident Bank P.O. Box 1001, Iselin, NJ 08830-1001 ATTN: Card Management Operations Dept. as soon as you can, if you think your statement or receipt is wrong or if you need more information about a transfer listed on the statement or receipt. We must hear from you no later than sixty (60) days after we sent you the FIRST statement on which the problem or error appeared. When contacting us, please:

- (1) Tell us your name and account number (if any);
- (2) Describe the error or the transfer you are unsure about, and explain as clearly as you can why you believe it is an error or why you need more information;
- (3) Tell us the dollar amount of the suspected error.

If you tell us orally, we may require that you send us your complaint or question in writing within ten (10) business days.

We will determine whether an error occurred within ten (10) business days after we hear from you and will correct any error promptly. If we need more time, however, we may take up to forty-five (45) days to investigate your complaint or question. If we decide to do this, we will credit your account within ten (10) business days for the amount you think is in error, so that you will have the use of the money during the time it takes us to complete our investigation. If we ask you to put your complaint or question in writing and we do not receive it within ten (10) business days, we may not credit your account.

For errors involving new accounts, point-of-sale, or foreign-initiated transactions we may take up to ninety (90) days to investigate your complaint or question. For new accounts, we may take up to twenty (20) business days to credit your account for the amount you think is in error.

We will tell you the results within three (3) business days after completing our investigation. If we decide that there was no error, we will send you a written explanation. You may ask for copies of the documents that we used in our investigation.

PREAUTHORIZED TRANSFERS/CREDITS TO YOUR ACCOUNT

If you have arranged to have direct deposits or other preauthorized electronic transfers made to your account at least once every sixty (60) days from the same person or company, you can call us at 1.800.448.PROV (7768) to find out whether or not the deposit/transfer has been made.

PREAUTHORIZED TRANSFERS FROM YOUR ACCOUNT AND NOTICE OF VARYING AMOUNTS

Preauthorized electronic fund transfer from your account may be authorized only by a written request signed by you. If these regular preauthorized transfers vary in amount, the designated payee should provide you with a written notice of the amount and date the transfer is scheduled to be made at least ten (10) calendar days before the scheduled date of the transfer.

STOP PAYMENTS ORDERS AND LIABILITY FOR FAILURE TO STOP PAYMENTS

If you have told us in advance to make regular payments out of your account, you can stop payment on any of these payments. Here's how: Call us at 1.800.448.PROV (7768) for all stop payment requests or write us at Provident Bank P.O. Box 1001, Iselin, NJ 08830-1001 ATTN: Card Management Operations Dept. We must receive your request at least three (3) business days before the payment is scheduled to be made. The best way to stop a payment is by calling us first. If you call, we may also require you to confirm your request in writing at the address previously noted within fourteen (14) days after your call. We will charge you a fee for each stop-payment order. If you tell us to stop payment on a preauthorized transfer from your account in accordance with these procedures and we do not do so, we will be liable for any direct losses or damages you can prove.

TRUTH-IN-LENDING ACT DISCLOSURES**HOW WE DETERMINE THE BALANCE ON WHICH YOUR FINANCE CHARGE IS CALCULATED**

We figure the Finance Charge in your account by applying the DAILY PERIODIC RATE to the "Average Daily Balance" of your account, including current transactions. To get the "Average Daily Balance", we take the beginning balance of your account each day, add any new advances of credit, and then subtract any payments or credits. This gives us the daily balance. We then add up all the daily balances for the Billing Cycle and divide the total by the number of days in that same Billing Cycle. This gives us the "Average Daily Balance". Once the Average Daily balance is determined, we then calculate the Finance Charge on your account by: (i) multiplying the Average Daily Balance by the applicable DAILY PERIODIC RATE; and (ii) multiplying the results by the number of days in the Billing Cycle.

BILLING RIGHTS SUMMARY: IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR BILL

If you think your bill is wrong, or if you need more information about a transaction on your bill, write us (on a separate sheet) at Provident Bank, P.O. Box 1002, Iselin, NJ 08830-1002 ATTN: Loan Servicing Dept. as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST bill on which the error or problem appeared. You can telephone us at 1.800.448.PROV (7768), but doing so will not preserve your rights.

In your letter, give us the following information:

- (1) Your name and account number,
- (2) The dollar amount of the suspected error,
- (3) Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about

You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount you question.

IMPORTANT INFORMATION FOR LINE OF CREDIT CUSTOMERS

Payments received at Provident Bank, P.O. Box 617, Newark, NJ 07101-0617 will be credited to your account on the day received. Payments presented at Provident branch locations will be credited promptly, but credit may be delayed for up to five (5) calendar days after receipt.

To Reconcile Your Account, Just Follow The Procedure Outlined Below:**List outstanding checks not charged to account**

- | | | |
|---|----------------|--|
| 1. Enter: Ending Balance as shown on this statement | \$ | |
| 2. Enter: Total deposits not credited to this statement period (if any). | \$ | |
| 3. Add: Total of #1 and #2 above. | Total | |
| 4. Enter: Total outstanding checks from column at right. | \$ | |
| 5. Subtract: Amount in #4 minus "Total" from #3 above. | Balance | |
- Balance:** Should agree with checkbook after deducting service fees or other charges and/or adding interest earned

| Check Number | Check Amount | |
|--------------|--------------|-------|
| | Dollars | Cents |
| | \$ | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total | \$ | |



LINK COMMUNITY CHARTER SCHOOL
TD Bank
ACCOUNT #430-6745089
FOR THE MONTH ENDING JUNE 30, 2022

| | <u>BANK</u> | <u>BOOKS</u> |
|--------------------------------------|-----------------------------------|-----------------------------------|
| BALANCE BEG. OF MONTH | <u>\$ 75,000.00</u> | <u>\$ 75,000.00</u> |
| RECEIPTS | | |
| | 0.00 | 0.00 |
| Total Receipts | <u>0.00</u> | <u>0.00</u> |
| DISBURSEMENTS | | |
| Disbursements | 0.00 | 0.00 |
| Total Disbursements | <u>0.00</u> | <u>0.00</u> |
| ADJUSTED BALANCE END OF MONTH | <u><u>\$ 75,000.00</u></u> | <u><u>\$ 75,000.00</u></u> |



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E

STATEMENT OF ACCOUNT



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statements.

LINK COMMUNITY CHARTER SCHOOL INC
CHARTER ESCROW ACCOUNT
23 PENNSYLVANIA AVE
NEWARK NJ 07114

Page: 1 of 2
Statement Period: Jun 01 2022-Jun 30 2022
Cust Ref #: 4356745089-717-E-###
Primary Account #: 435-6745089

TD Business Convenience Plus

LINK COMMUNITY CHARTER SCHOOL INC
CHARTER ESCROW ACCOUNT

Account # 435-6745089

ACCOUNT SUMMARY

| | | | |
|-------------------|-----------|--------------------------------|-----------|
| Beginning Balance | 75,000.00 | Average Collected Balance | 75,000.00 |
| | | Interest Earned This Period | 0.00 |
| Ending Balance | 75,000.00 | Interest Paid Year-to-Date | 0.00 |
| | | Annual Percentage Yield Earned | 0.00% |
| | | Days in Period | 30 |

DAILY ACCOUNT ACTIVITY

No Transactions this Statement Period

Call 1-800-937-2000 for 24-hour Bank-by-Phone services or connect to www.tdbank.com

Bank Deposits FDIC Insured | TD Bank, N.A. | Equal Housing Lender 

Page: 2 of 2

1. Your ending balance shown on this statement is:

2. List below the amount of deposits or credit transfers which do not appear on this statement. Total the deposits and enter on Line 2.

3. Subtotal by adding lines 1 and 2.

4. List below the total amount of withdrawals that do not appear on this statement. Total the withdrawals and enter on Line 4.

5. Subtract Line 4 from 3. This adjusted balance should equal your account balance.

| | | |
|---|-------------------|-----------|
| 1 | Ending Balance | 75,000.00 |
| 2 | Total Deposits | + |
| 3 | Sub Total | |
| 4 | Total Withdrawals | - |
| 5 | Adjusted Balance | |

| 2 DEPOSITS NOT ON STATEMENT | DOLLARS | CENTS |
|-----------------------------------|---------|-------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total Deposits | | 2 |

[illegible]

| WITHDRAWALS NOT ON STATEMENT | DOLLARS | CENTS |
|---------------------------------|---------|----------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total Withdrawals | | 4 |

FOR CONSUMER LOAN ACCOUNTS ONLY — BILLING RIGHTS SUMMARY

In case of Errors or Questions About Your Bill:

- Your name and account number.
- The dollar amount of the suspected error.
- Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about.

**TD Bank, N.A., Deposit Operations Dept, P.O. Box 1377, Lewiston,
Maine 04243-1377**

We must hear from you no later than sixty (60) calendar days after we sent you the first statement upon which the error or problem first appeared. When contacting the Bank, please explain as clearly as you can why you believe there is an error or why more information is needed. Please include:

- Your name and account number.
- A description of the error or transaction you are unsure about.
- The dollar amount and date of the suspected error.

When making a verbal inquiry, the Bank may ask that you send us your complaint in writing within ten (10) business days after the first telephone call.

We will investigate your complaint and will correct any error promptly. If we take more than ten (10) business days to do this, we will credit your account for the amount you think is in error, so that you have the use of the money during the time it takes to complete our investigation.

FINANCE CHARGES: Although the Bank uses the Daily Balance method to calculate the finance charge on your Moneyline/Overdraft Protection account (the term "ODP" or "OD" refers to Overdraft Protection), the Bank discloses the Average Daily Balance on the periodic statement as an easier method for you to calculate the finance charge. The finance charge begins to accrue on the date advances and other debits are posted to your account and will continue until the balance has been paid in full. To compute the finance charge, multiply the Average Daily Balance times the Days in Period times the Daily Periodic Rate (as listed in the Account Summary section on the front of the statement). The Average Daily Balance is calculated by adding the balance for each day of the billing cycle, then dividing the total balance by the number of Days in the Billing Cycle. The daily balance is the balance for the day after advances have been added and payments or credits have been subtracted plus or minus any other adjustments that might have occurred that day. There is no grace period during which no finance charge accrues. Finance charge adjustments are included in your total finance charge.

Total interest credited by the Bank to you this year will be reported by the Bank to the Internal Revenue Service and State tax authorities. The amount to be reported will be reported separately to you by the Bank.

LINK COMMUNITY CHARTER SCHOOL
TD Bank
ACCOUNT #430-1373918
FOR THE MONTH ENDING JUNE 30, 2022

| | <u>BANK</u> | <u>BOOKS</u> |
|------------------------------|----------------------------|----------------------------|
| BALANCE BEG. OF MONTH | \$ 23,536.87 | \$ 23,536.87 |
| RECEIPTS | | |
| | 0.00 | 0.00 |
| Total Receipts | <u>0.00</u> | <u>0.00</u> |
| DISBURSEMENTS | | |
| Disbursements | 0.00 | 0.00 |
| Total Disbursements | <u>0.00</u> | <u>0.00</u> |
| BALANCE END OF MONTH | <u>\$ 23,536.87</u> | <u>\$ 23,536.87</u> |
| FUND 10 transfer | | |
| Outstanding Check | - | |
| BALANCE PER BOOKS | <u>\$ 23,536.87</u> | <u>\$ 23,536.87</u> |



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LINK COMMUNITY CHARTER SCHOOL INC
FOOD SERVICE FUND ACCOUNT
23 PENNSYLVANIA AVE
NEWARK NJ 07114

Page: 1 of 2
Statement Period: Jun 01 2022-Jun 30 2022
Cust Ref #: 4301373918-717-E-###
Primary Account #: 430-1373918

TD Business Convenience Plus

LINK COMMUNITY CHARTER SCHOOL INC
FOOD SERVICE FUND ACCOUNT

Account # 430-1373918

ACCOUNT SUMMARY

| | | | |
|-------------------|-----------|--------------------------------|-----------|
| Beginning Balance | 23,536.87 | Average Collected Balance | 23,536.87 |
| | | Interest Earned This Period | 0.00 |
| Ending Balance | 23,536.87 | Interest Paid Year-to-Date | 0.00 |
| | | Annual Percentage Yield Earned | 0.00% |
| | | Days in Period | 30 |

DAILY ACCOUNT ACTIVITY

No Transactions this Statement Period

Call 1-800-937-2000 for 24-hour Bank-by-Phone services or connect to www.tdbank.com

Bank Deposits FDIC Insured | TD Bank, N.A. | Equal Housing Lender

Begin by adjusting your account register as follows:

- Subtract any services charges shown on this statement.
- Subtract any automatic payments, transfers or other electronic withdrawals not previously recorded.
- Add any interest earned if you have an interest-bearing account.
- Add any automatic deposit or overdraft line of credit.
- Review all withdrawals shown on this statement and check them off in your account register.
- Follow instructions 2-5 to verify your ending account balance.

1. Your ending balance shown on this statement is:
2. List below the amount of deposits or credit transfers which do not appear on this statement. Total the deposits and enter on Line 2.
3. Subtotal by adding lines 1 and 2.
4. List below the total amount of withdrawals that do not appear on this statement. Total the withdrawals and enter on Line 4.
5. Subtract Line 4 from 3. This adjusted balance should equal your account balance.

| | | |
|---|-------------------|-----------|
| 1 | Ending Balance | 23,536.87 |
| 2 | Total Deposits | + |
| 3 | Sub Total | |
| 4 | Total Withdrawals | - |
| 5 | Adjusted Balance | |

| 2 DEPOSITS NOT ON STATEMENT | DOLLARS | CENTS |
|-----------------------------------|---------|-------|
| | | |
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| | | |
| | | |
| | | |
| Total Deposits | | 2 |

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| WITHDRAWALS NOT ON STATEMENT | DOLLARS | CENTS |
|---------------------------------|---------|----------|
| | | |
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| | | |
| | | |
| | | |
| | | |
| Total Withdrawals | | 4 |

FOR CONSUMER ACCOUNTS ONLY — IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC FUNDS TRANSFERS:

If you need information about an electronic fund transfer or if you believe there is an error on your bank statement or receipt relating to an electronic fund transfer, telephone the bank immediately at the phone number listed on the front of your statement or write to:

**TD Bank, N.A., Deposit Operations Dept, P.O. Box 1377, Lewiston,
Maine 04243-1377**

We must hear from you no later than sixty (60) calendar days after we sent you the first statement upon which the error or problem first appeared. When contacting the Bank, please explain as clearly as you can why you believe there is an error or why more information is needed. Please include:

- Your name and account number.
- A description of the error or transaction you are unsure about.
- The dollar amount and date of the suspected error.

When making a verbal inquiry, the Bank may ask that you send us your complaint in writing within ten (10) business days after the first telephone call.

We will investigate your complaint and will correct any error promptly. If we take more than ten (10) business days to do this, we will credit your account for the amount you think is in error, so that you have the use of the money during the time it takes to complete our investigation.

INTEREST NOTICE

Total interest credited by the Bank to you this year will be reported by the Bank to the Internal Revenue Service and State tax authorities. The amount to be reported will be reported separately to you by the Bank.

FOR CONSUMER LOAN ACCOUNTS ONLY — BILLING RIGHTS SUMMARY

In case of Errors or Questions About Your Bill:

If you think your bill is wrong, or if you need more information about a transaction on your bill, write us at P.O. Box 1377, Lewiston, Maine 04243-1377 as soon as possible. We must hear from you no later than sixty (60) days after we sent you the FIRST bill on which the error or problem appeared. You can telephone us, but doing so will not preserve your rights. In your letter, give us the following information:

- Your name and account number.
- The dollar amount of the suspected error.
- Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about.

You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount you question.

FINANCE CHARGES: Although the Bank uses the Daily Balance method to calculate the finance charge on your Moneyline/Overdraft Protection account (the term "ODP" or "OD" refers to Overdraft Protection), the Bank discloses the Average Daily Balance on the periodic statement as an easier method for you to calculate the finance charge. The finance charge begins to accrue on the date advances and other debits are posted to your account and will continue until the balance has been paid in full. To compute the finance charge, multiply the Average Daily Balance times the Days in Period times the Daily Periodic Rate (as listed in the Account Summary section on the front of the statement). The Average Daily Balance is calculated by adding the balance for each day of the billing cycle, then dividing the total balance by the number of Days in the Billing Cycle. The daily balance is the balance for the day after advances have been added and payments or credits have been subtracted plus or minus any other adjustments that might have occurred that day. There is no grace period during which no finance charge accrues. Finance charge adjustments are included in your total finance charge.

LINK COMMUNITY CHARTER SCHOOL
TD Bank
ACCOUNT #430-1373900
FOR THE MONTH ENDING JUNR 30, 2022

| | <u>BANK</u> | <u>BOOKS</u> |
|--------------------------------------|------------------------|------------------------|
| BALANCE BEG. OF MONTH | \$ 25.00 | \$ 25.00 |
| RECEIPTS | | |
| | 0.00 | 0.00 |
| Total Receipts | <u>0.00</u> | <u>0.00</u> |
| DISBURSEMENTS | | |
| Disbursements | 0.00 | 0.00 |
| Total Disbursements | <u>0.00</u> | <u>0.00</u> |
| ADJUSTED BALANCE END OF MONTH | <u>\$ 25.00</u> | <u>\$ 25.00</u> |



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LINK COMMUNITY CHARTER SCHOOL INC
UNEMPLOYMENT TRUST ACCOUNT
23 PENNSYLVANIA AVE
NEWARK NJ 07114

Page: 1 of 2
Statement Period: Jun 01 2022-Jun 30 2022
Cust Ref #: 4301373900-717-E-***
Primary Account #: 430-1373900

TD Business Convenience Plus

LINK COMMUNITY CHARTER SCHOOL INC
UNEMPLOYMENT TRUST ACCOUNT

Account # 430-1373900

ACCOUNT SUMMARY

| | | | |
|-------------------|-------|--------------------------------|-------|
| Beginning Balance | 25.00 | Average Collected Balance | 25.00 |
| | | Interest Earned This Period | 0.00 |
| Ending Balance | 25.00 | Interest Paid Year-to-Date | 0.00 |
| | | Annual Percentage Yield Earned | 0.00% |
| | | Days in Period | 30 |

DAILY ACCOUNT ACTIVITY

No Transactions this Statement Period

Call 1-800-937-2000 for 24-hour Bank-by-Phone services or connect to www.tdbank.com

Begin by adjusting your account register as follows:

- Subtract any services charges shown on this statement.
- Subtract any automatic payments, transfers or other electronic withdrawals not previously recorded.
- Add any interest earned if you have an interest-bearing account.
- Add any automatic deposit or overdraft line of credit.
- Review all withdrawals shown on this statement and check them off in your account register.
- Follow instructions 2-5 to verify your ending account balance.

1. Your ending balance shown on this statement is:
2. List below the amount of deposits or credit transfers which do not appear on this statement. Total the deposits and enter on Line 2.
3. Subtotal by adding lines 1 and 2.
4. List below the total amount of withdrawals that do not appear on this statement. Total the withdrawals and enter on Line 4.
5. Subtract Line 4 from 3. This adjusted balance should equal your account balance.

| | | |
|---|-------------------|-------|
| 1 | Ending Balance | 25.00 |
| 2 | Total Deposits | + |
| 3 | Sub Total | |
| 4 | Total Withdrawals | - |
| 5 | Adjusted Balance | |

| 2 | | |
|---------------------------|---------|-------|
| DEPOSITS NOT ON STATEMENT | DOLLARS | CENTS |
| | | |
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| | | |
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| | | |
| | | |
| | | |
| | | |
| Total Deposits | | 2 |

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| WITHDRAWALS NOT ON STATEMENT | DOLLARS | CENTS |
|---------------------------------|---------|----------|
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| | | |
| | | |
| | | |
| | | |
| | | |
| Total Withdrawals | | 4 |

FOR CONSUMER ACCOUNTS ONLY — IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC FUNDS TRANSFERS:

If you need information about an electronic fund transfer or if you believe there is an error on your bank statement or receipt relating to an electronic fund transfer, telephone the bank immediately at the phone number listed on the front of your statement or write to:

**TD Bank, N.A., Deposit Operations Dept, P.O. Box 1377, Lewiston,
Maine 04243-1377**

We must hear from you no later than sixty (60) calendar days after we sent you the first statement upon which the error or problem first appeared. When contacting the Bank, please explain as clearly as you can why you believe there is an error or why more information is needed. Please include:

- Your name and account number.
- A description of the error or transaction you are unsure about.
- The dollar amount and date of the suspected error.

When making a verbal inquiry, the Bank may ask that you send us your complaint in writing within ten (10) business days after the first telephone call.

We will investigate your complaint and will correct any error promptly. If we take more than ten (10) business days to do this, we will credit your account for the amount you think is in error, so that you have the use of the money during the time it takes to complete our investigation.

INTEREST NOTICE

Total interest credited by the Bank to you this year will be reported by the Bank to the Internal Revenue Service and State tax authorities. The amount to be reported will be reported separately to you by the Bank.

FOR CONSUMER LOAN ACCOUNTS ONLY — BILLING RIGHTS SUMMARY

In case of Errors or Questions About Your Bill:

If you think your bill is wrong, or if you need more information about a transaction on your bill, write us at P.O. Box 1377, Lewiston, Maine 04243-1377 as soon as possible. We must hear from you no later than sixty (60) days after we sent you the FIRST bill on which the error or problem appeared. You can telephone us, but doing so will not preserve your rights. In your letter, give us the following information:

- Your name and account number.
- The dollar amount of the suspected error.
- Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about.

You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount you question.

FINANCE CHARGES: Although the Bank uses the Daily Balance method to calculate the finance charge on your Moneyline/Overdraft Protection account (the term "ODP" or "OD" refers to Overdraft Protection), the Bank discloses the Average Daily Balance on the periodic statement as an easier method for you to calculate the finance charge. The finance charge begins to accrue on the date advances and other debits are posted to your account and will continue until the balance has been paid in full. To compute the finance charge, multiply the Average Daily Balance times the Days in Period times the Daily Periodic Rate (as listed in the Account Summary section on the front of the statement). The Average Daily Balance is calculated by adding the balance for each day of the billing cycle, then dividing the total balance by the number of Days in the Billing Cycle. The daily balance is the balance for the day after advances have been added and payments or credits have been subtracted plus or minus any other adjustments that might have occurred that day. There is no grace period during which no finance charge accrues. Finance charge adjustments are included in your total finance charge.

LINK COMMUNITY CHARTER SCHOOL
TD Bank
PAYROLL ACCOUNT -430-1373885 FOR
THE MONTH ENDING JUNE 30, 2022

| | <u>BANK</u> | <u>BOOKS</u> |
|--------------------------------------|----------------------------|----------------------------|
| BALANCE BEG. OF MONTH | \$ 48,692.87 | \$ 48,692.87 |
| RECEIPTS | | |
| Deposits | 272,485.46 | 272,485.46 |
| Total Receipts | <u>272,485.46</u> | <u>272,485.46</u> |
| Disbursements | 289,101.06 | 289,101.06 |
| Total Disbursements | <u>289,101.06</u> | <u>289,101.06</u> |
| Balance at End of Month | 32,077.27 | 32,077.27 |
| Less: Outstanding Checks | <u>0.00</u> | <u>-</u> |
| ADJUSTED BALANCE END OF MONTH | <u><u>\$ 32,077.27</u></u> | <u><u>\$ 32,077.27</u></u> |

Schedule of Outstanding Checks:

| Employee Name | Date | Check # | Amount |
|---------------|------|---------|--------|
|---------------|------|---------|--------|

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LINK COMMUNITY CHARTER SCHOOL INC
PAYROLL ACCOUNT
23 PENNSYLVANIA AVE
NEWARK NJ 07114

Page: 1 of 2
Statement Period: Jun 01 2022-Jun 30 2022
Cust Ref #: 4301373885-717-E-###
Primary Account #: 430-1373885

TD Business Convenience Plus

LINK COMMUNITY CHARTER SCHOOL INC
PAYROLL ACCOUNT

Account # 430-1373885

ACCOUNT SUMMARY

| | | | |
|---------------------|------------|--------------------------------|-----------|
| Beginning Balance | 48,692.87 | Average Collected Balance | 43,431.26 |
| Electronic Deposits | 272,485.46 | Interest Earned This Period | 0.00 |
| | | Interest Paid Year-to-Date | 0.00 |
| Electronic Payments | 289,101.06 | Annual Percentage Yield Earned | 0.00% |
| Ending Balance | 32,077.27 | Days in Period | 30 |

DAILY ACCOUNT ACTIVITY

Electronic Deposits

| POSTING DATE | DESCRIPTION | AMOUNT |
|--------------|--|------------|
| 06/15 | eTransfer Credit, Online Xfer Transfer from CK 4302520237 | 136,856.27 |
| 06/30 | eTransfer Credit, Online Xfer Transfer from CK 4302520237 | 135,629.19 |
| | Subtotal: | 272,485.46 |

Electronic Payments

| POSTING DATE | DESCRIPTION | AMOUNT |
|--------------|---|------------|
| 06/13 | eTransfer Debit, Online Xfer Transfer to CK 4301373893 | 8,307.80 |
| 06/15 | CCD DEBIT, N7728 LINK COMMU DIR DEP N7728 | 95,422.22 |
| 06/15 | CCD DEBIT, PAYLOCITY CORPOR TAX COL | 40,842.73 |
| 06/15 | CCD DEBIT, N7728 LINK COMMU BILLING N7728 | 591.32 |
| 06/30 | CCD DEBIT, N7728 LINK COMMU DIR DEP N7728 | 94,062.26 |
| 06/30 | CCD DEBIT, PAYLOCITY CORPOR TAX COL | 41,184.13 |
| 06/30 | eTransfer Debit, Online Xfer Transfer to CK 4301373893 | 8,307.80 |
| 06/30 | CCD DEBIT, N7728 LINK COMMU BILLING N7728 | 382.80 |
| | Subtotal: | 289,101.06 |

DAILY BALANCE SUMMARY

| DATE | BALANCE | DATE | BALANCE |
|-------|-----------|-------|-----------|
| 05/31 | 48,692.87 | 06/30 | 32,077.27 |
| 06/13 | 40,385.07 | | |

Call 1-800-937-2000 for 24-hour Bank-by-Phone services or connect to www.tdbank.com

Begin by adjusting your account register as follows:

- Subtract any services charges shown on this statement.
- Subtract any automatic payments, transfers or other electronic withdrawals not previously recorded.
- Add any interest earned if you have an interest-bearing account.
- Add any automatic deposit or overdraft line of credit.
- Review all withdrawals shown on this statement and check them off in your account register.
- Follow instructions 2-5 to verify your ending account balance.

1. Your ending balance shown on this statement is:
2. List below the amount of deposits or credit transfers which do not appear on this statement. Total the deposits and enter on Line 2.
3. Subtotal by adding lines 1 and 2.
4. List below the total amount of withdrawals that do not appear on this statement. Total the withdrawals and enter on Line 4.
5. Subtract Line 4 from 3. This adjusted balance should equal your account balance.

| | | |
|---|-------------------|-----------|
| 1 | Ending Balance | 32,077.27 |
| 2 | Total Deposits | + |
| 3 | Sub Total | |
| 4 | Total Withdrawals | - |
| 5 | Adjusted Balance | |

| 2 DEPOSITS NOT ON STATEMENT | DOLLARS | CENTS |
|-----------------------------------|---------|-------|
| | | |
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| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total Deposits | | 2 |

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| WITHDRAWALS NOT ON STATEMENT | DOLLARS | CENTS |
|---------------------------------|---------|----------|
| | | |
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| | | |
| | | |
| | | |
| | | |
| | | |
| Total Withdrawals | | 4 |

FOR CONSUMER ACCOUNTS ONLY — IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC FUNDS TRANSFERS:

If you need information about an electronic fund transfer or if you believe there is an error on your bank statement or receipt relating to an electronic fund transfer, telephone the bank immediately at the phone number listed on the front of your statement or write to:

**TD Bank, N.A., Deposit Operations Dept, P.O. Box 1377, Lewiston,
Maine 04243-1377**

We must hear from you no later than sixty (60) calendar days after we sent you the first statement upon which the error or problem first appeared. When contacting the Bank, please explain as clearly as you can why you believe there is an error or why more information is needed. Please include:

- Your name and account number.
- A description of the error or transaction you are unsure about.
- The dollar amount and date of the suspected error.

When making a verbal inquiry, the Bank may ask that you send us your complaint in writing within ten (10) business days after the first telephone call.

We will investigate your complaint and will correct any error promptly. If we take more than ten (10) business days to do this, we will credit your account for the amount you think is in error, so that you have the use of the money during the time it takes to complete our investigation.

INTEREST NOTICE

Total interest credited by the Bank to you this year will be reported by the Bank to the Internal Revenue Service and State tax authorities. The amount to be reported will be reported separately to you by the Bank.

FOR CONSUMER LOAN ACCOUNTS ONLY — BILLING RIGHTS SUMMARY

In case of Errors or Questions About Your Bill:

If you think your bill is wrong, or if you need more information about a transaction on your bill, write us at P.O. Box 1377, Lewiston, Maine 04243-1377 as soon as possible. We must hear from you no later than sixty (60) days after we sent you the FIRST bill on which the error or problem appeared. You can telephone us, but doing so will not preserve your rights. In your letter, give us the following information:

- Your name and account number.
- The dollar amount of the suspected error.
- Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about.

You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount you question.

FINANCE CHARGES: Although the Bank uses the Daily Balance method to calculate the finance charge on your Moneyline/Overdraft Protection account (the term "ODP" or "OD" refers to Overdraft Protection), the Bank discloses the Average Daily Balance on the periodic statement as an easier method for you to calculate the finance charge. The finance charge begins to accrue on the date advances and other debits are posted to your account and will continue until the balance has been paid in full. To compute the finance charge, multiply the Average Daily Balance times the Days in Period times the Daily Periodic Rate (as listed in the Account Summary section on the front of the statement). The Average Daily Balance is calculated by adding the balance for each day of the billing cycle, then dividing the total balance by the number of Days in the Billing Cycle. The daily balance is the balance for the day after advances have been added and payments or credits have been subtracted plus or minus any other adjustments that might have occurred that day. There is no grace period during which no finance charge accrues. Finance charge adjustments are included in your total finance charge.

**LINK COMMUNITY CHARTER SCHOOL TD
Bank
Acct# 430-1373893
FOR THE MONTH ENDING JUNE 30, 2022**

| | <u>BANK</u> | <u>BOOKS</u> |
|---|-----------------------------|--------------------------------|
| <u>BALANCE BEG. OF MONTH</u> | <u>\$ 65,590.97</u> | <u>\$ 62,088.47</u> |
| <u>RECEIPTS</u> | | |
| Deposits /Interests | 58,943.29 | 58,943.29 |
| Total Receipts | <u>58,943.29</u> | <u>58,943.29</u> |
| - | | |
| Cash Disbursements | 43,007.89 | 45,646.67 |
| Balance at End of Month | 81,526.37 | 75,385.09 |
| Outstanding Checks | 6,141.28 | |
| <u>ADJUSTED BALANCE END OF MONTH</u> | <u>75,385.09</u> | <u>\$ 75,385.09</u> |
| Employee Name | Date | Check # Amount |
| AXA | | 1212 3,502.50 |
| | | 1214 2,638.78 |
| | | <u>6,141.28</u> |



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LINK COMMUNITY CHARTER SCHOOL INC
PAYROLL AGENCY ACCOUNT
23 PENNSYLVANIA AVE
NEWARK NJ 07114

Page: 1 of 3
Statement Period: Jun 01 2022-Jun 30 2022
Cust Ref #: 4301373893-713-E-###
Primary Account #: 430-1373893

TD Business Simple Checking

LINK COMMUNITY CHARTER SCHOOL INC
PAYROLL AGENCY ACCOUNT

Account # 430-1373893

ACCOUNT SUMMARY

| | | | |
|---------------------|-----------|--------------------------------|-----------|
| Beginning Balance | 65,590.97 | Average Collected Balance | 57,192.58 |
| Electronic Deposits | 58,943.29 | Interest Earned This Period | 0.00 |
| | | Interest Paid Year-to-Date | 0.00 |
| Checks Paid | 4,508.88 | Annual Percentage Yield Earned | 0.00% |
| Electronic Payments | 38,499.01 | Days in Period | 30 |
| Ending Balance | 81,526.37 | | |

DAILY ACCOUNT ACTIVITY

Electronic Deposits

| POSTING DATE | DESCRIPTION | AMOUNT |
|--------------|--|-----------|
| 06/13 | eTransfer Credit, Online Xfer Transfer from CK 4301373885 | 8,307.80 |
| 06/15 | eTransfer Credit, Online Xfer Transfer from CK 4302520237 | 21,173.42 |
| 06/30 | eTransfer Credit, Online Xfer Transfer from CK 4302520237 | 21,154.27 |
| 06/30 | eTransfer Credit, Online Xfer Transfer from CK 4301373885 | 8,307.80 |
| Subtotal: | | 58,943.29 |

Checks Paid

No. Checks: 2

*Indicates break in serial sequence or check processed electronically and listed under Electronic Payments

| DATE | SERIAL NO. | AMOUNT |
|-------|------------|----------|
| 06/27 | 1213 | 3,502.50 |
| 06/30 | 1215* | 1,006.38 |

Subtotal: 4,508.88

Electronic Payments

| POSTING DATE | DESCRIPTION | AMOUNT |
|--------------|---|-----------|
| 06/06 | CCD DEBIT, BENEFLEX INC BT0603 000000179293554 | 142.29 |
| 06/08 | CCD DEBIT, DIV OF PENS&BENE TEPS TPAF 000000015760906 | 20,356.12 |
| 06/08 | CCD DEBIT, DIV OF PENS&BENE TEPS PERS 000000015760959 | 9,810.01 |
| 06/24 | CCD DEBIT, BENEFLEX INC FUNDING BENLINK | 8,190.59 |
| Subtotal: | | 38,499.01 |

Call 1-800-937-2000 for 24-hour Bank-by-Phone services or connect to www.tdbank.com

Page: 2 of 3

1. Your ending balance shown on this statement is:

2. List below the amount of deposits or credit transfers which do not appear on this statement. Total the deposits and enter on Line 2.

3. Subtotal by adding lines 1 and 2.

4. List below the total amount of withdrawals that do not appear on this statement. Total the withdrawals and enter on Line 4.

5. Subtract Line 4 from 3. This adjusted balance should equal your account balance.

| 2 DEPOSITS NOT ON STATEMENT | DOLLARS | CENTS |
|-----------------------------------|---------|-------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total Deposits | | 2 |

[illegible]

| WITHDRAWALS NOT ON STATEMENT | DOLLARS | CENTS |
|---------------------------------|---------|----------|
| | | |
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| | | |
| | | |
| | | |
| | | |
| | | |
| Total Withdrawals | | 4 |

FOR CONSUMER LOAN ACCOUNTS ONLY — BILLING RIGHTS SUMMARY

In case of Errors or Questions About Your Bill:

**TD Bank, N.A., Deposit Operations Dept, P.O. Box 1377, Lewiston,
Maine 04243-1377**

- Your name and account number.
- The dollar amount of the suspected error.
- Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about.

- You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount you question.

FINANCE CHARGES: Although the Bank uses the Daily Balance method to calculate the finance charge on your Moneyline/Overdraft Protection account (the term "ODP" or "OD" refers to Overdraft Protection), the Bank discloses the Average Daily Balance on the periodic statement as an easier method for you to calculate the finance charge. The finance charge begins to accrue on the date advances and other debits are posted to your account and will continue until the balance has been paid in full. To compute the finance charge, multiply the Average Daily Balance times the Days in Period times the Daily Periodic Rate (as listed in the Account Summary section on the front of the statement). The Average Daily Balance is calculated by adding the balance for each day of the billing cycle, then dividing the total balance by the number of Days in the Billing Cycle. The daily balance is the balance for the day after advances have been added and payments or credits have been subtracted plus or minus any other adjustments that might have occurred that day. There is no grace period during which no finance charge accrues. Finance charge adjustments are included in your total finance charge.

Total interest credited by the Bank to you this year will be reported by the Bank to the Internal Revenue Service and State tax authorities. The amount to be reported will be reported separately to you by the Bank.

**Bank**

America's Most Convenient Bank®

STATEMENT OF ACCOUNTLINK COMMUNITY CHARTER SCHOOL INC
PAYROLL AGENCY ACCOUNT

Page: 3 of 3
Statement Period: Jun 01 2022-Jun 30 2022
Cust Ref #: 4301373893-713-E-###
Primary Account #: 430-1373893

DAILY BALANCE SUMMARY

| DATE | BALANCE | DATE | BALANCE |
|-------|-----------|-------|-----------|
| 05/31 | 65,590.97 | 06/15 | 64,763.77 |
| 06/06 | 65,448.68 | 06/24 | 56,573.18 |
| 06/08 | 35,282.55 | 06/27 | 53,070.68 |
| 06/13 | 43,590.35 | 06/30 | 81,526.37 |

Call 1-800-937-2000 for 24-hour Bank-by-Phone services or connect to www.tdbank.comBank Deposits FDIC Insured | TD Bank, N.A. | Equal Housing Lender 

LINK COMMUNITY CHARTER SCHOOL
TD Bank
STUDENT ACTIVITY FUND - 430-1373926
FOR THE MONTH ENDING JUNE 30, 2022

| | <u>BANK</u> | <u>BOOKS</u> |
|---------------------------------|---------------------------------|---------------------------------|
| BALANCE BEG. OF MONTH | \$ 12,952.60 | \$ 12,952.60 |
| Receipts | <hr/> | <hr/> |
| Deposits | 0.00 | 0.00 |
| Total | <hr/> 0.00 <hr/> | <hr/> 0.00 <hr/> |
| Disbursements | | |
| Disbursements | - | - |
| Total | <hr/> - <hr/> | <hr/> - <hr/> |
| Bank Balance | 12,952.60 | 12,952.60 |
| Less: Outstanding checks | | - |
| BALANCE END OF MONTH | <hr/> \$ 12,952.60 <hr/> | <hr/> \$ 12,952.60 <hr/> |



America's Most Convenient Bank®

E

STATEMENT OF ACCOUNT



Go paperless.
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statements.

LINK COMMUNITY CHARTER SCHOOL INC
STUDENT ACTIVITY ACCOUNT
23 PENNSYLVANIA AVE
NEWARK NJ 07114

Page: 1 of 2
Statement Period: Jun 01 2022-Jun 30 2022
Cust Ref #: 4301373926-713-E-###
Primary Account #: 430-1373926

TD Business Simple Checking

LINK COMMUNITY CHARTER SCHOOL INC
STUDENT ACTIVITY ACCOUNT

Account # 430-1373926

ACCOUNT SUMMARY

| | | | |
|-------------------|-----------|--------------------------------|-----------|
| Beginning Balance | 12,952.60 | Average Collected Balance | 12,952.60 |
| | | Interest Earned This Period | 0.00 |
| Ending Balance | 12,952.60 | Interest Paid Year-to-Date | 0.00 |
| | | Annual Percentage Yield Earned | 0.00% |
| | | Days in Period | 30 |

DAILY ACCOUNT ACTIVITY

No Transactions this Statement Period

Call 1-800-937-2000 for 24-hour Bank-by-Phone services or connect to www.tdbank.com

Begin by adjusting your account register as follows:

- Subtract any services charges shown on this statement.
- Subtract any automatic payments, transfers or other electronic withdrawals not previously recorded.
- Add any interest earned if you have an interest-bearing account.
- Add any automatic deposit or overdraft line of credit.
- Review all withdrawals shown on this statement and check them off in your account register.
- Follow instructions 2-5 to verify your ending account balance.

1. Your ending balance shown on this statement is:
2. List below the amount of deposits or credit transfers which do not appear on this statement. Total the deposits and enter on Line 2.
3. Subtotal by adding lines 1 and 2.
4. List below the total amount of withdrawals that do not appear on this statement. Total the withdrawals and enter on Line 4.
5. Subtract Line 4 from 3. This adjusted balance should equal your account balance.

| | | |
|---|-------------------|-----------|
| 1 | Ending Balance | 12,952.60 |
| 2 | Total Deposits | + |
| 3 | Sub Total | |
| 4 | Total Withdrawals | - |
| 5 | Adjusted Balance | |

| 2 DEPOSITS NOT ON STATEMENT | DOLLARS | CENTS |
|-----------------------------------|---------|-------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total Deposits | | 2 |

[illegible]

| WITHDRAWALS NOT ON STATEMENT | DOLLARS | CENTS |
|---------------------------------|---------|----------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total Withdrawals | | 4 |

FOR CONSUMER ACCOUNTS ONLY — IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC FUNDS TRANSFERS:

If you need information about an electronic fund transfer or if you believe there is an error on your bank statement or receipt relating to an electronic fund transfer, telephone the bank immediately at the phone number listed on the front of your statement or write to:

**TD Bank, N.A., Deposit Operations Dept, P.O. Box 1377, Lewiston,
Maine 04243-1377**

We must hear from you no later than sixty (60) calendar days after we sent you the first statement upon which the error or problem first appeared. When contacting the Bank, please explain as clearly as you can why you believe there is an error or why more information is needed. Please include:

- Your name and account number.
- A description of the error or transaction you are unsure about.
- The dollar amount and date of the suspected error.

When making a verbal inquiry, the Bank may ask that you send us your complaint in writing within ten (10) business days after the first telephone call.

We will investigate your complaint and will correct any error promptly. If we take more than ten (10) business days to do this, we will credit your account for the amount you think is in error, so that you have the use of the money during the time it takes to complete our investigation.

INTEREST NOTICE

Total interest credited by the Bank to you this year will be reported by the Bank to the Internal Revenue Service and State tax authorities. The amount to be reported will be reported separately to you by the Bank.

FOR CONSUMER LOAN ACCOUNTS ONLY — BILLING RIGHTS SUMMARY

In case of Errors or Questions About Your Bill:

If you think your bill is wrong, or if you need more information about a transaction on your bill, write us at P.O. Box 1377, Lewiston, Maine 04243-1377 as soon as possible. We must hear from you no later than sixty (60) days after we sent you the FIRST bill on which the error or problem appeared. You can telephone us, but doing so will not preserve your rights. In your letter, give us the following information:

- Your name and account number.
- The dollar amount of the suspected error.
- Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about.

You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount you question.

FINANCE CHARGES: Although the Bank uses the Daily Balance method to calculate the finance charge on your Moneyline/Overdraft Protection account (the term "ODP" or "OD" refers to Overdraft Protection), the Bank discloses the Average Daily Balance on the periodic statement as an easier method for you to calculate the finance charge. The finance charge begins to accrue on the date advances and other debits are posted to your account and will continue until the balance has been paid in full. To compute the finance charge, multiply the Average Daily Balance times the Days in Period times the Daily Periodic Rate (as listed in the Account Summary section on the front of the statement). The Average Daily Balance is calculated by adding the balance for each day of the billing cycle, then dividing the total balance by the number of Days in the Billing Cycle. The daily balance is the balance for the day after advances have been added and payments or credits have been subtracted plus or minus any other adjustments that might have occurred that day. There is no grace period during which no finance charge accrues. Finance charge adjustments are included in your total finance charge.

Link Community Charter School Trial Balance Sheet for Fund 10 (General Fund)

FY2022 Data is Posted to 06/30/22

Printed: 7/11/2022, 12:28:47AM

| Acct # | Account Title | Opening Balance | Debits | Credits | Balance |
|--------|--------------------------------|-----------------|--------------|--------------|--------------|
| 10-101 | CASH-CHECKING | 1,858,229.41 | 5,754,034.79 | 5,972,909.75 | 1,639,354.45 |
| 10-103 | PETTY CASH | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-105 | Cash with Fiscal Agents | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-106 | Charter Escrow | 75,000.00 | 0.00 | 0.00 | 75,000.00 |
| 10-108 | Impact Aid Rsv (General) | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-109 | Impact Aid Rsv (Capital) | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-111 | INVESTMENTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-114 | INTEREST ON INV | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-116 | CAPITAL RSV ACT | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-117 | Maintenance Reserve | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-118 | Emergency Reserve | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-121 | TAX LEVY RECVBL | 293,404.37 | 5,896,396.00 | 5,788,951.61 | 400,848.76 |
| 10-131 | I/F LOANS REC | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-132 | INTERFUND | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-133 | Enterprise | (17,930.47) | 231,311.26 | 263,275.31 | (49,894.52) |
| 10-134 | Interfund Payroll | 32,397.36 | 3,585.26 | 0.00 | 35,982.62 |
| 10-135 | Interfund-Payroll Agency | 41,019.36 | 0.00 | 6,909.96 | 34,109.40 |
| 10-137 | Student Activity | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-141 | STATE A/R | 0.00 | 709,410.00 | 791,507.80 | (82,097.80) |
| 10-142 | FEDERAL A/R | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-143 | OTHER A/R | 81,483.77 | 0.00 | 0.00 | 81,483.77 |
| 10-151 | LOANS RECEIVBL | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-153 | OTHER ACC RECBL | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-199 | OTH CURR ASSETS | 4,550.00 | 8,633.66 | 0.00 | 13,183.66 |
| 10-301 | EST REVENUES | 6,834,006.00 | (1,607.00) | 0.00 | 6,832,399.00 |
| 10-302 | REVENUES | 0.00 | 1,237,231.00 | 6,746,427.11 | 5,509,196.11 |
| 10-303 | BGTD FUND BAL | 123,164.72 | 0.00 | (1,607.00) | 124,771.72 |
| 10-307 | BG WD FR CAPRSV | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-308 | Bud With Sale/Leaseback Res | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-309 | Bud With Cap Res Excess Costs | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-310 | Bud With Maint Res | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-311 | Bud With Tuition Res | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-312 | Bud With Emer. Res | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-314 | Bud With Waiver Offset Res | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-315 | Bud With Bus Ad Rsv for Fuel C | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-317 | Bud With Cap Res xFer to D.S. | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-318 | Bud With Impact Aid Rsv (Gen) | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-319 | Bud With Impact Aid Rsv (Cap) | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-401 | Interfund Loans Payables | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-402 | INTERFUND A/P | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-411 | I/G A/P - STATE | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-412 | I/G A/P-FEDERAL | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-421 | ACCTS PAYABLE | 363,166.27 | 345,938.09 | 0.00 | 17,228.18 |
| 10-422 | JUDGMENTS PBLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-423 | A/P PRIOR YEAR | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-430 | COMP ABS PBLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-431 | CONTRACTS PBLE | 0.00 | 0.00 | 0.00 | 0.00 |

| Acct # | Account Title | Opening Balance | Debits | Credits | Balance |
|--------|--------------------------------|-----------------|---------------|---------------|--------------|
| 10-451 | LOANS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-461 | Health Insurance Emp share | 0.00 | 5,111.46 | 0.00 | (5,111.46) |
| 10-462 | FSA | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-463 | Accrued Salaries | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-481 | DEFRRD REVENUES | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-499 | OTHER CURR LIAB | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-601 | APPROPRIATIONS | 6,957,170.72 | 0.00 | 0.00 | 6,957,170.72 |
| 10-602 | EXPENDITURES | 0.00 | 5,378,330.02 | 0.00 | 5,378,330.02 |
| 10-603 | ENCUMBRANCES | 0.00 | 6,846,547.85 | 5,746,295.06 | 1,100,252.79 |
| 10-604 | INCR IN CAP RES | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-605 | Incr. Sale/Leaseback Rsv | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-606 | Incr. Maintenance Reserve | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-607 | Incr. Emergency Reserve | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-609 | Incr. Waiver Offset Rsv | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-610 | Incr. Bus Ad Reserve for Fuel | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-611 | Incr. Impact Aid Rsv (General) | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-612 | Incr. Impact Aid Rsv (Capital) | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-753 | RSV ENC CURR YR | 0.00 | 5,746,295.06 | 6,846,547.85 | 1,100,252.79 |
| 10-754 | RSV ENC PRI YR | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-755 | Res Fund Bal Bus Ad Rsv Fuel | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-756 | Res Fund Impact Aid Rsv (Gen) | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-757 | Res Fund Impact Aid Rsv (Cap) | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-760 | OTHER RESERVES | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-761 | RES FB-CA RS AC | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-763 | Res Fund Bal S/L Rsv | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-764 | Res Fund Bal Maint Rsv | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-765 | Res Fund Bal Tuition Rsv | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-766 | Res Fund Bal Emer. Rsv | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-768 | Res Fund Bal Waiver Offset Rsv | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-770 | CE SURPLUS | 2,004,987.53 | 0.00 | 0.00 | 2,004,987.53 |
| 10-772 | Res Fund Bal ARRA/SEMI | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | <hr/> | <hr/> | |
| | | | 32,161,217.45 | 32,161,217.45 | |

Link Community Charter School Trial Balance Sheet for Fund 20 (Special Revenue Fund)

FY2022 Data is Posted to 06/30/22

Printed: 7/11/2022, 12:34:14AM

| Acct # | Account Title | Opening Balance | Debits | Credits | Balance |
|--------|-------------------|-----------------|--------------|--------------|--------------|
| 20-101 | CASH-CHECKING | (221,229.58) | 937,501.79 | 930,279.58 | (214,007.37) |
| 20-102 | Cash on Hand | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-111 | INVESTMENTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-114 | INTEREST ON INV | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-116 | CAPITAL RSV ACC | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-121 | TAX LEVY RECVBL | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-131 | I/F LOANS REC | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-132 | INTERFUND A/R | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-141 | STATE A/R | 0.46 | 0.00 | 0.00 | 0.46 |
| 20-142 | FEDERAL A/R | 284,422.00 | 0.00 | 284,422.00 | 0.00 |
| 20-143 | OTHER A/R | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-151 | LOANS RECEIVBL | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-153 | OTHER ACC RECBL | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-199 | OTH CURR | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-301 | EST REVENUES | 796,015.00 | 0.00 | 0.00 | 796,015.00 |
| 20-302 | REVENUES | 0.00 | 0.00 | 653,079.79 | 653,079.79 |
| 20-303 | BGTD FUND BAL | 2,375,948.45 | 0.00 | 0.00 | 2,375,948.45 |
| 20-307 | BGT WD FROM CR | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-402 | I/F ACCTS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-411 | I/G A/P - STATE | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-412 | I/G A/P-FEDERAL | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-421 | ACCTS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-422 | JUDGMENTS PBLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-423 | A/P PRIOR YEAR | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-430 | COMP ABS PBLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-431 | CONTRACTS PBLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-451 | LOANS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-481 | DEFRRD REVENUES | 63,192.53 | 0.00 | 0.00 | 63,192.53 |
| 20-499 | OTHER CURR LIAB | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-601 | APPROPRIATIONS | 3,171,963.45 | 0.00 | 0.00 | 3,171,963.45 |
| 20-602 | EXPENDITURES | 0.00 | 930,279.58 | 0.00 | 930,279.58 |
| 20-603 | ENCUMBRANCES | 0.00 | 824,331.84 | 562,224.04 | 262,107.80 |
| 20-604 | INCR IN CAP RSV | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-753 | RSV ENC CURR YR | 0.00 | 562,224.04 | 824,331.84 | 262,107.80 |
| 20-754 | RSV ENC PRI YR | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-760 | OTHER RESERVES | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-761 | RSV FD BAL CR | 0.00 | 0.00 | 0.00 | 0.00 |
| 20-770 | CE SURPLUS | 0.35 | 0.00 | 0.00 | 0.35 |
| | | | <hr/> | <hr/> | |
| | | | 3,254,337.25 | 3,254,337.25 | |

| Acct # | Account Title | Opening Balance | Debits | Credits | Balance |
|--------|----------------------------|-----------------|--------------|--------------|------------|
| 60-101 | CASH-CHECKING | 23,536.87 | 494,586.57 | 494,586.57 | 23,536.87 |
| 60-102 | Cash on Hand | 0.00 | 0.00 | 0.00 | 0.00 |
| 60-111 | INVESTMENTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 60-114 | INTEREST ON INV | 0.00 | 0.00 | 0.00 | 0.00 |
| 60-121 | TAX LEVY RECVBL | 0.00 | 0.00 | 0.00 | 0.00 |
| 60-131 | I/F LOANS REC | 0.00 | 0.00 | 0.00 | 0.00 |
| 60-133 | Interfund-Fund 10 | 10,536.39 | 263,275.31 | 231,311.26 | 42,500.44 |
| 60-135 | Interfund-Student Activity | 0.00 | 0.00 | 0.00 | 0.00 |
| 60-141 | STATE A/R | 19,768.18 | 0.00 | 19,768.18 | 0.00 |
| 60-142 | FEDERAL A/R | (7,394.08) | 0.00 | 0.00 | (7,394.08) |
| 60-143 | OTHER A/R | 0.00 | 0.00 | 0.00 | 0.00 |
| 60-151 | LOANS RECEIVBL | 0.00 | 0.00 | 0.00 | 0.00 |
| 60-153 | Other Receivable | 0.00 | 0.00 | 0.00 | 0.00 |
| 60-199 | OTH CURR ASSETS | 0.00 | 0.00 | 0.00 | 0.00 |
| 60-301 | EST REVENUES | 0.00 | 0.00 | 0.00 | 0.00 |
| 60-302 | REVENUES | 0.00 | 0.00 | 243,507.13 | 243,507.13 |
| 60-303 | BGTD FUND BAL | 300,000.00 | 0.00 | 0.00 | 300,000.00 |
| 60-411 | I/G A/P - STATE | 0.00 | 0.00 | 0.00 | 0.00 |
| 60-412 | I/G A/P-FEDERAL | 0.00 | 0.00 | 0.00 | 0.00 |
| 60-421 | ACCTS PAYABLE | 9,412.57 | 0.00 | 0.00 | 9,412.57 |
| 60-422 | JUDGMENTS PBLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 60-423 | A/P PRIOR YEAR | 0.00 | 0.00 | 0.00 | 0.00 |
| 60-430 | COMP ABS PBLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 60-431 | CONTRACTS PBLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 60-451 | LOANS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 60-481 | DEFRRD REVENUES | 0.00 | 0.00 | 0.00 | 0.00 |
| 60-499 | OTHER CURR LIAB | 0.00 | 0.00 | 0.00 | 0.00 |
| 60-601 | APPROPRIATIONS | 300,000.00 | 0.00 | 0.00 | 300,000.00 |
| 60-602 | EXPENDITURES | 0.00 | 231,311.26 | 0.00 | 231,311.26 |
| 60-603 | ENCUMBRANCES | 0.00 | 309,966.07 | 231,311.26 | 78,654.81 |
| 60-753 | RSV ENC CURR YR | 0.00 | 231,311.26 | 309,966.07 | 78,654.81 |
| 60-754 | RSV ENC PRI YR | 0.00 | 0.00 | 0.00 | 0.00 |
| 60-760 | OTHER RESERVES | 0.00 | 0.00 | 0.00 | 0.00 |
| 60-770 | CE SURPLUS | 37,034.79 | 0.00 | 0.00 | 37,034.79 |
| | | | 1,530,450.47 | 1,530,450.47 | |

| Acct # | Account Title | Opening Balance | Debits | Credits | Balance |
|--------|-------------------------------|-----------------|--------------|--------------|-----------|
| 90-101 | CASH-CHECKING | 40,981.72 | 3,091,355.87 | 3,100,260.32 | 32,077.27 |
| 90-102 | Payroll Agency | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-103 | Unemployment | 25.00 | 0.00 | 0.00 | 25.00 |
| 90-104 | PPP Account | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-111 | INVESTMENTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-114 | INTEREST ON INV | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-121 | TAX LEVY RECVBL | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-131 | I/F LOANS REC | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-132 | Interfund Accounts Receivable | (8,307.80) | 8,307.80 | 0.00 | 0.00 |
| 90-133 | Interfund | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-141 | STATE A/R | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-142 | FEDERAL A/R | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-143 | OTHER A/R | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-151 | LOANS RECEIVBL | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-153 | OTHER ACC RECBL | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-199 | OTH CURR ASSETS | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-301 | EST REVENUES | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-302 | REVENUES | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-303 | BGTD FUND BAL | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-402 | Interfund Accounts Payable | 32,397.36 | 3,091,952.52 | 3,091,355.87 | 31,800.71 |
| 90-403 | Interfund Payable | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-411 | I/G A/P - STATE | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-412 | I/G A/P-FEDERAL | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-421 | ACCTS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-422 | JUDGMENTS PBLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-423 | A/P PRIOR YEAR | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-430 | COMP ABS PBLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-431 | CONTRACTS PBLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-451 | LOANS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-471 | SUI | 14.21 | 0.00 | 0.00 | 14.21 |
| 90-472 | AXA | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-481 | DEFRRD REVENUES | 287.36 | 0.00 | 0.00 | 287.36 |
| 90-482 | Withholding-FSA | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-483 | Withholding-TSA | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-484 | vision | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-485 | Dental | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-486 | Dependent Care | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-487 | Garnishment | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-488 | TPAF Payable | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-489 | PERS Payable | (0.01) | 0.00 | 0.00 | (0.01) |
| 90-490 | UNPDT | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-491 | DCRP | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-499 | OTHER CURR LIAB | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-601 | APPROPRIATIONS | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-602 | EXPENDITURES | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-603 | ENCUMBRANCES | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-753 | RSV ENC CURR YR | 0.00 | 0.00 | 0.00 | 0.00 |

| Acct # | Account Title | Opening Balance | Debits | Credits | Balance |
|--------|----------------|-----------------|--------------|--------------|---------|
| 90-754 | RSV ENC PRI YR | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-760 | OTHER RESERVES | 0.00 | 0.00 | 0.00 | 0.00 |
| 90-770 | CE SURPLUS | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | <hr/> | <hr/> | |
| | | | 6,191,616.19 | 6,191,616.19 | |

| Acct # | Account Title | Opening Balance | Debits | Credits | Balance |
|--------|-------------------------------|-----------------|------------|------------|-------------|
| 91-101 | CASH-CHECKING | 56,396.19 | 543,064.82 | 524,075.92 | 75,385.09 |
| 91-102 | Payroll Agency | 0.00 | 0.00 | 0.00 | 0.00 |
| 91-103 | Unemployment | 0.00 | 0.00 | 0.00 | 0.00 |
| 91-111 | INVESTMENTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 91-114 | INTEREST ON INV | 0.00 | 0.00 | 0.00 | 0.00 |
| 91-121 | TAX LEVY RECVBL | 0.00 | 0.00 | 0.00 | 0.00 |
| 91-131 | I/F LOANS REC | 0.00 | 0.00 | 0.00 | 0.00 |
| 91-132 | Interfund Accounts Receivable | (41,019.36) | 3,590.00 | 6,471.26 | (43,900.62) |
| 91-133 | Interfund | 0.00 | 0.00 | 0.00 | 0.00 |
| 91-134 | Interfund Payroll | 8,307.80 | 0.00 | 8,307.80 | 0.00 |
| 91-141 | STATE A/R | 0.00 | 0.00 | 0.00 | 0.00 |
| 91-142 | FEDERAL A/R | 0.00 | 0.00 | 0.00 | 0.00 |
| 91-143 | OTHER A/R | 0.00 | 0.00 | 0.00 | 0.00 |
| 91-151 | LOANS RECEIVBL | 0.00 | 0.00 | 0.00 | 0.00 |
| 91-153 | OTHER ACC RECBL | 0.00 | 0.00 | 0.00 | 0.00 |
| 91-199 | OTH CURR ASSETS | 0.00 | 0.00 | 0.00 | 0.00 |
| 91-301 | EST REVENUES | 0.00 | 0.00 | 0.00 | 0.00 |
| 91-302 | REVENUES | 0.00 | 0.00 | 0.00 | 0.00 |
| 91-303 | BGTD FUND BAL | 0.00 | 0.00 | 0.00 | 0.00 |
| 91-402 | Interfund Accounts Payable | 0.00 | 0.00 | 0.00 | 0.00 |
| 91-403 | Interfund Payable | 0.00 | 0.00 | 0.00 | 0.00 |
| 91-411 | I/G A/P - STATE | 0.00 | 0.00 | 0.00 | 0.00 |
| 91-412 | I/G A/P-FEDERAL | 0.00 | 0.00 | 0.00 | 0.00 |
| 91-421 | ACCTS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 91-422 | JUDGMENTS PBLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 91-423 | A/P PRIOR YEAR | 0.00 | 0.00 | 0.00 | 0.00 |
| 91-430 | COMP ABS PBLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 91-431 | CONTRACTS PBLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 91-451 | LOANS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 91-471 | SUI | 0.00 | 0.00 | 0.00 | 0.00 |
| 91-472 | AXA | 0.00 | 46,021.25 | 43,647.92 | (2,373.33) |
| 91-473 | AFLAC | 715.06 | 9,618.08 | 10,986.74 | 2,083.72 |
| 91-474 | AFLAC- Post Tax | 0.00 | 0.00 | 0.00 | 0.00 |
| 91-481 | DEFRRD REVENUES | 0.00 | 0.00 | 0.00 | 0.00 |
| 91-482 | Withholding-FSA | 0.00 | 0.00 | 22,289.41 | 22,289.41 |
| 91-483 | Withholding-TSA | 0.00 | 0.00 | 0.00 | 0.00 |
| 91-484 | vision | 0.00 | 8,985.13 | 2,572.86 | (6,412.27) |
| 91-485 | Dental | 0.00 | 41,930.47 | 29,692.76 | (12,237.71) |
| 91-486 | Dependent Care | 0.00 | 5,993.60 | 4,894.71 | (1,098.89) |
| 91-487 | Garnishment | 0.00 | 0.00 | 0.00 | 0.00 |
| 91-488 | TPAF Payable | 13,995.01 | 177,834.00 | 180,017.31 | 16,178.32 |
| 91-489 | PERS Payable | 7,819.66 | 229,278.24 | 230,065.87 | 8,607.29 |
| 91-490 | UNPDT | (0.31) | 0.00 | 0.00 | (0.31) |
| 91-491 | DCRP | 1,155.21 | 825.15 | 4,118.18 | 4,448.24 |
| 91-499 | OTHER CURR LIAB | 0.00 | 0.00 | 0.00 | 0.00 |
| 91-601 | APPROPRIATIONS | 0.00 | 0.00 | 0.00 | 0.00 |
| 91-602 | EXPENDITURES | 0.00 | 0.00 | 0.00 | 0.00 |

Link Community Charter School Trial Balance Sheet for Fund 91 (Payroll Agency Fund)

FY2022 Data is Posted to 06/30/22

Printed: 7/11/2022, 12:35:24AM

| Acct # | Account Title | Opening Balance | Debits | Credits | Balance |
|--------|-----------------|-----------------|--------------|--------------|---------|
| 91-603 | ENCUMBRANCES | 0.00 | 0.00 | 0.00 | 0.00 |
| 91-753 | RSV ENC CURR YR | 0.00 | 0.00 | 0.00 | 0.00 |
| 91-754 | RSV ENC PRI YR | 0.00 | 0.00 | 0.00 | 0.00 |
| 91-760 | OTHER RESERVES | 0.00 | 0.00 | 0.00 | 0.00 |
| 91-770 | CE SURPLUS | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | <hr/> | <hr/> | |
| | | | 1,067,140.74 | 1,067,140.74 | |

Link Community Charter School Trial Balance Sheet for Fund 95 (Student Activity Fund)

FY2022 Data is Posted to 06/30/22

Printed: 7/11/2022, 12:36:05AM

| Acct # | Account Title | Opening Balance | Debits | Credits | Balance |
|--------|----------------------|-----------------|--------|---------|-----------|
| 95-101 | CASH-CHECKING | 12,952.60 | 0.00 | 0.00 | 12,952.60 |
| 95-111 | INVESTMENTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 95-114 | INTEREST ON INV | 0.00 | 0.00 | 0.00 | 0.00 |
| 95-121 | TAX LEVY RECVBL | 0.00 | 0.00 | 0.00 | 0.00 |
| 95-131 | I/F LOANS REC | 0.00 | 0.00 | 0.00 | 0.00 |
| 95-132 | Interfund Receivable | (250.00) | 0.00 | 0.00 | (250.00) |
| 95-133 | Interfund-Enterprise | 0.00 | 0.00 | 0.00 | 0.00 |
| 95-141 | STATE A/R | 0.00 | 0.00 | 0.00 | 0.00 |
| 95-142 | FEDERAL A/R | 0.00 | 0.00 | 0.00 | 0.00 |
| 95-143 | OTHER A/R | 0.00 | 0.00 | 0.00 | 0.00 |
| 95-151 | LOANS RECEIVBL | 0.00 | 0.00 | 0.00 | 0.00 |
| 95-153 | OTHER ACC RECBL | 0.00 | 0.00 | 0.00 | 0.00 |
| 95-199 | OTH CURR ASSETS | 0.00 | 0.00 | 0.00 | 0.00 |
| 95-301 | EST REVENUES | 0.00 | 0.00 | 0.00 | 0.00 |
| 95-302 | REVENUES | 0.00 | 0.00 | 0.00 | 0.00 |
| 95-303 | BGTD FUND BAL | 0.00 | 0.00 | 0.00 | 0.00 |
| 95-411 | I/G A/P - STATE | 0.00 | 0.00 | 0.00 | 0.00 |
| 95-412 | I/G A/P-FEDERAL | 0.00 | 0.00 | 0.00 | 0.00 |
| 95-421 | ACCTS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 95-422 | JUDGMENTS PBLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 95-423 | A/P PRIOR YEAR | 0.00 | 0.00 | 0.00 | 0.00 |
| 95-430 | COMP ABS PBLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 95-431 | CONTRACTS PBLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 95-451 | LOANS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 95-481 | DEFRRD REVENUES | 2,909.00 | 0.00 | 0.00 | 2,909.00 |
| 95-499 | OTHER CURR LIAB | 0.00 | 0.00 | 0.00 | 0.00 |
| 95-601 | APPROPRIATIONS | 0.00 | 0.00 | 0.00 | 0.00 |
| 95-602 | EXPENDITURES | 0.00 | 0.00 | 0.00 | 0.00 |
| 95-603 | ENCUMBRANCES | 0.00 | 0.00 | 0.00 | 0.00 |
| 95-753 | RSV ENC CURR YR | 0.00 | 0.00 | 0.00 | 0.00 |
| 95-754 | RSV ENC PRI YR | 0.00 | 0.00 | 0.00 | 0.00 |
| 95-760 | OTHER RESERVES | 0.00 | 0.00 | 0.00 | 0.00 |
| 95-770 | CE SURPLUS | 9,793.60 | 0.00 | 0.00 | 9,793.60 |
| | | | <hr/> | <hr/> | |
| | | | 0.00 | 0.00 | |

All Bank Accounts Included

| <u>Check#</u> | <u>Date</u> | <u>Vendor (Payee)/Check Line Comments</u> | <u>Amount</u> | <u>PO or Bal Sht</u> | <u>Exp. Acct. or Balance Sheet Title</u> |
|---------------|-------------|---|---------------|----------------------|--|
| A:04593 | 6/30/22 | Maschio's Food Service Inc. Meals program June | 16,754.28 | P202200096 | 60-910-310-600-000-000 |
| A:04594 | 6/30/22 | Essex Regional Services Commission Home Instruction 2021-22 | 2,255.00 | P202200155 | 11-190-100-320-000-045 |
| | | Home Instruction 2021-22 | 0.00 | P202200155 | 11-190-100-320-000-045 |
| | | Home Instruction 2021-22 | 0.00 | P202200155 | 11-190-100-320-000-045 |
| | | Total Check Amount: | 2,255.00 | | |
| A:04595 | 6/30/22 | LISA WEBER Power School Tech Support | 1,350.00 | P202200228 | 11-000-230-300-000-055 |
| A:04596 | 6/30/22 | Net2Phone Global Services Net2Phone Unlimited Plan w/Yealink Rental 21-2 | 251.15 | P202200192 | 11-000-230-530-000-057 |
| A:04597 | 6/30/22 | The Goodkind Group, LLC Paras 2021-2022 Student Tech | 578.66 | P202200181 | 20-231-100-300-000-096 |
| A:04598 | 6/30/22 | For The Love of Literacy Kindergarten PD | 6,600.00 | P202200206 | 20-500-200-104-000-000 |
| | | Kindergarten teacher coaching & support | 1,100.00 | P202200229 | 20-500-200-300-000-000 |
| | | Total Check Amount: | 7,700.00 | | |
| A:04599 | 6/30/22 | Gordon & Rees legal fees | 215.92 | P202200230 | 11-190-100-330-000-046 |
| | | 2021-2022 Legal Services | 294.00 | P202200075 | 11-000-230-331-000-055 |
| | | Atty fees | 27.00 | P202200230 | 11-000-230-500-000-056 |
| | | Atty fees | 297.58 | P202200230 | 11-000-230-500-000-056 |
| | | Total Check Amount: | 834.50 | | |
| A:04600 | 6/30/22 | Worrall Communications Newspapers, Inc. 2021-22 ADS | 53.84 | P202200008 | 11-190-100-890-000-049 |
| | | Enrollment Ads-Online | 145.00 | P202200223 | 20-500-100-600-000-000 |
| | | Total Check Amount: | 198.84 | | |
| A:04601 | 6/30/22 | Verizon Fios 2021-2022 Fios 972 Broad | 139.00 | P202200057 | 11-000-230-530-000-057 |
| | | 2021-2022 Fios | 289.00 | P202200057 | 11-000-230-530-000-057 |
| | | Total Check Amount: | 428.00 | | |
| A:04602 | 6/30/22 | AAA Facility Solutions Cleaning services 2021-22 June | 4,326.40 | P202200116 | 11-000-240-500-000-068 |
| A:04603 | 6/30/22 | Motivated Security Services, Inc. Security services | 5,284.66 | P202200170 | 11-000-240-500-000-068 |
| A:04604 | 6/30/22 | Fedex 2021-2022 Shipping Expenses | 105.77 | P202200062 | 11-000-262-890-000-075 |
| | | 2021-2022 Shipping Expenses | 58.73 | P202200062 | 11-000-262-890-000-075 |
| | | Total Check Amount: | 164.50 | | |

All Bank Accounts Included

| <u>Check#</u> | <u>Date</u> | <u>Vendor (Payee)/Check Line Comments</u> | <u>Amount</u> | <u>PO or Bal Sht</u> | <u>Exp. Acct. or Balance Sheet Title</u> |
|---|-------------|--|---------------|----------------------|--|
| A:04621 | 6/30/22 | Nine 11 Communications Group Security Monitoring System | 13,136.50 | P202200235 | 20-492-200-400-000-000 |
| A:N0371 | 6/30/22 | Link Community Charter School- Payroll | (5,248.28) | 10 - 461 | Health Insurance Emp share |
| | | Sal - Teachers 6-8 | 94,339.75 | P202299999 | 11-130-100-101-000-043 |
| | | Special Education Teacher | 6,142.01 | P202299999 | 11-200-100-101-000-043 |
| | | Stipends | 7,526.51 | P202299999 | 11-421-100-105-000-044 |
| | | Sal - Administration | 25,966.37 | P202299999 | 11-000-230-100-000-052 |
| | | Finance & Operation Coord | 6,596.22 | P202299999 | 11-000-230-104-001-053 |
| | | | 382.80 | P202299999 | 11-000-230-500-000-056 |
| | | Supp Svs - Salaries | 10,013.29 | P202299999 | 11-000-240-110-000-066 |
| | | | 10,803.87 | P202299999 | 11-000-291-230-220-054 |
| | | | 209.08 | P202299999 | 11-000-291-250-000-054 |
| | | | 51.84 | P202299999 | 11-000-291-290-000-054 |
| Total Check Amount: | | | 156,783.46 | | |
| D:01218 | 6/30/22 | AFLAC | 1,006.38 | 91 - 473 | AFLAC |
| D:01219 | 6/30/22 | AXA Equitable Equi-Vest | 3,902.50 | 91 - 472 | AXA |
| The Grand Total of all Checks from Fund 10 is: | | | (5,119.79) | | |
| The Grand Total of all Checks from Fund 11 is: | | | 194,739.66 | | |
| The Grand Total of all Checks from Fund 20 is: | | | 27,663.44 | | |
| The Grand Total of all Checks from Fund 60 is: | | | 16,754.28 | | |
| The Grand Total of all Checks from Fund 91 is: | | | 4,908.88 | | |
| The Grand total of all checks for this period is: | | | 238,946.47 | | |

All Bank Accounts Included

| <u>Check#</u> | <u>Date</u> | <u>Vendor (Payee)/Check Line Comments</u> | <u>Amount</u> | <u>PO or Bal Sht</u> | <u>Exp. Acct. or Balance Sheet Title</u> |
|--|-------------|---|------------------|----------------------|--|
| A:04615 | 7/10/22 | Horizon BCBS Health ins July | 36,047.47 | P202300003 | 11-000-291-270-000-054 |
| A:04616 | 7/10/22 | Horizon BCBS July Dental | 2,507.09 | 10 - 461 | Health Insurance Emp share |
| A:04617 | 7/10/22 | Link High Technologies Inc. Info Tech Serv 2022-23 Datto Backup | 561.25 | P202300008 | 11-000-230-300-000-055 |
| | | G Suite Backup | 137.50 | P202300008 | 11-000-230-300-000-055 |
| | | IT Services 2022-23 | 4,700.00 | P202300008 | 11-000-230-300-000-055 |
| Total Check Amount: | | | 5,398.75 | | |
| A:04618 | 7/10/22 | Optimum Internet service | 146.25 | P202300007 | 11-000-230-530-000-057 |
| A:04619 | 7/10/22 | New Jersey Manufacturers Insurance Company Workmans Compensation | 2,971.00 | P202300006 | 11-000-291-260-000-054 |
| The Grand Total of all Checks from Fund 10 is: | | | 2,507.09 | | |
| The Grand Total of all Checks from Fund 11 is: | | | 44,563.47 | | |
| The Grand total of all checks for this period is: | | | 47,070.56 | | |

All Bank Accounts Included

| <u>Check#</u> | <u>Date</u> | <u>Vendor (Payee)/Check Line Comments</u> | <u>Amount</u> | <u>PO or Bal Sht</u> | <u>Exp. Acct. or Balance Sheet Title</u> |
|---------------|-------------|---|---------------|----------------------|--|
| A:04593 | 6/30/22 | Maschio's Food Service Inc. Meals program June | 16,754.28 | P202200096 | 60-910-310-600-000-000 |
| A:04594 | 6/30/22 | Essex Regional Services Commission Home Instruction 2021-22 | 2,255.00 | P202200155 | 11-190-100-320-000-045 |
| | | Home Instruction 2021-22 | 0.00 | P202200155 | 11-190-100-320-000-045 |
| | | Home Instruction 2021-22 | 0.00 | P202200155 | 11-190-100-320-000-045 |
| | | Total Check Amount: | 2,255.00 | | |
| A:04595 | 6/30/22 | LISA WEBER Power School Tech Support | 1,350.00 | P202200228 | 11-000-230-300-000-055 |
| A:04596 | 6/30/22 | Net2Phone Global Services Net2Phone Unlimited Plan w/Yealink Rental 21-2 | 251.15 | P202200192 | 11-000-230-530-000-057 |
| A:04597 | 6/30/22 | The Goodkind Group, LLC Paras 2021-2022 Student Tech | 578.66 | P202200181 | 20-231-100-300-000-096 |
| A:04598 | 6/30/22 | For The Love of Literacy Kindergarten PD | 6,600.00 | P202200206 | 20-500-200-104-000-000 |
| | | Kindergarten teacher coaching & support | 1,100.00 | P202200229 | 20-500-200-300-000-000 |
| | | Total Check Amount: | 7,700.00 | | |
| A:04599 | 6/30/22 | Gordon & Rees legal fees | 215.92 | P202200230 | 11-190-100-330-000-046 |
| | | 2021-2022 Legal Services | 294.00 | P202200075 | 11-000-230-331-000-055 |
| | | Atty fees | 27.00 | P202200230 | 11-000-230-500-000-056 |
| | | Atty fees | 297.58 | P202200230 | 11-000-230-500-000-056 |
| | | Total Check Amount: | 834.50 | | |
| A:04600 | 6/30/22 | Worrall Communications Newspapers, Inc. 2021-22 ADS | 53.84 | P202200008 | 11-190-100-890-000-049 |
| | | Enrollment Ads-Online | 145.00 | P202200223 | 20-500-100-600-000-000 |
| | | Total Check Amount: | 198.84 | | |
| A:04601 | 6/30/22 | Verizon Fios 2021-2022 Fios 972 Broad | 139.00 | P202200057 | 11-000-230-530-000-057 |
| | | 2021-2022 Fios | 289.00 | P202200057 | 11-000-230-530-000-057 |
| | | Total Check Amount: | 428.00 | | |
| A:04602 | 6/30/22 | AAA Facility Solutions Cleaning services 2021-22 June | 4,326.40 | P202200116 | 11-000-240-500-000-068 |
| A:04603 | 6/30/22 | Motivated Security Services, Inc. Security services | 5,284.66 | P202200170 | 11-000-240-500-000-068 |
| A:04604 | 6/30/22 | Fedex 2021-2022 Shipping Expenses | 105.77 | P202200062 | 11-000-262-890-000-075 |
| | | 2021-2022 Shipping Expenses | 58.73 | P202200062 | 11-000-262-890-000-075 |
| | | Total Check Amount: | 164.50 | | |

All Bank Accounts Included

| <u>Check#</u> | <u>Date</u> | <u>Vendor (Payee)/Check Line Comments</u> | <u>Amount</u> | <u>PO or Bal Sht</u> | <u>Exp. Acct. or Balance Sheet Title</u> |
|---------------------|-------------|---|-----------------|----------------------|--|
| A:04605 | 6/30/22 | Outfront Media, LLC | | | |
| | | Advertising & Marketing | 125.00 | P202200204 | 20-500-200-800-000-000 |
| | | Advertising & Marketing | 1,000.00 | P202200204 | 20-500-200-800-000-000 |
| | | Advertising & Marketing | 1,000.00 | P202200204 | 20-500-200-800-000-000 |
| Total Check Amount: | | | <u>2,125.00</u> | | |
| A:04606 | 6/30/22 | Avaya Inc. | | | |
| | | 2020-2021 Phone/Voicemail Service | 128.49 | P202100024 | 10-421: A/P |
| A:04607 | 6/30/22 | Waste Management of New Jersey, Inc. | | | |
| | | | 118.76 | P202200231 | 11-000-262-620-000-074 |
| | | | 175.00 | P202200231 | 11-000-262-620-000-074 |
| Total Check Amount: | | | <u>293.76</u> | | |
| A:04608 | 6/30/22 | Staples Advantage | | | |
| | | Building Supplies | 390.61 | P202200221 | 11-000-262-610-000-071 |
| A:04609 | 6/30/22 | MACHADO LAW GROUP | | | |
| | | 2021-2022 Legal Services | 2,000.00 | P202200072 | 11-000-230-331-000-055 |
| A:04610 | 6/30/22 | AT & T | | | |
| | | | 400.00 | P202200232 | 11-000-230-300-000-055 |
| | | | 666.78 | P202200232 | 11-000-230-530-000-057 |
| Total Check Amount: | | | <u>1,066.78</u> | | |
| A:04611 | 6/30/22 | City of Newark Division of Water | | | |
| | | 2021-2022 Water | 774.88 | P202200077 | 11-000-262-620-000-074 |
| A:04612 | 6/30/22 | PSE&G | | | |
| | | 2021-2022 Energy Costs | 2,619.84 | P202200054 | 11-000-262-620-000-074 |
| A:04613 | 6/30/22 | Scholastic Inc | | | |
| | | LitCamp: Red Bunk Grades K-1 | 760.00 | P202200216 | 20-500-100-600-000-000 |
| | | S&H | 68.40 | P202200216 | 20-500-100-600-000-000 |
| Total Check Amount: | | | <u>828.40</u> | | |
| A:04614 | 6/30/22 | Success Communications Group | | | |
| | | Board meeting Ad | 309.67 | P202200233 | 11-000-230-300-000-055 |

All Bank Accounts Included

| Check# | Date | Vendor (Payee)/Check Line Comments | Amount | PO or Bal Sht | Exp. Acct. or Balance Sheet Title |
|---------|---------|---|------------|---------------|-----------------------------------|
| A:N0371 | 6/30/22 | Link Community Charter School- Payroll | | | |
| | | | (5,248.28) | 10 - 461 | Health Insurance Emp share |
| | | Sal - Teachers 6-8 | 94,339.75 | P202299999 | 11-130-100-101-000-043 |
| | | Special Education Teacher | 6,142.01 | P202299999 | 11-200-100-101-000-043 |
| | | Stipends | 7,526.51 | P202299999 | 11-421-100-105-000-044 |
| | | Sal - Administration | 25,966.37 | P202299999 | 11-000-230-100-000-052 |
| | | Finance & Operation Coord | 6,596.22 | P202299999 | 11-000-230-104-001-053 |
| | | | 382.80 | P202299999 | 11-000-230-500-000-056 |
| | | Supp Svs - Salaries | 10,013.29 | P202299999 | 11-000-240-110-000-066 |
| | | | 10,803.87 | P202299999 | 11-000-291-230-220-054 |
| | | | 209.08 | P202299999 | 11-000-291-250-000-054 |
| | | | 51.84 | P202299999 | 11-000-291-290-000-054 |
| | | Total Check Amount: | 156,783.46 | | |
| | | | | | |
| | | The Grand Total of all Checks from Fund 10 is: | (5,119.79) | | |
| | | The Grand Total of all Checks from Fund 11 is: | 184,435.33 | | |
| | | The Grand Total of all Checks from Fund 20 is: | 11,377.06 | | |
| | | The Grand Total of all Checks from Fund 60 is: | 16,754.28 | | |
| | | | | | |
| | | The Grand total of all checks for this period is: | 207,446.88 | | |

All Bank Accounts Included

| <u>Check#</u> | <u>Date</u> | <u>Vendor (Payee)/Check Line Comments</u> | <u>Amount</u> | <u>PO or Bal Sht</u> | <u>Exp. Acct. or Balance Sheet Title</u> |
|---|-------------|---|---------------|----------------------|--|
| A:04592 | 7/10/22 | Horizon BCBS Health ins July | 36,047.47 | P202300003 | 11-000-291-270-000-054 |
| A:04593 | 7/10/22 | Horizon BCBS July Dental | 2,507.09 | 10 - 461 | Health Insurance Emp share |
| A:04594 | 7/10/22 | Link High Technologies Inc. Info Tech Serv 2022-23 Datto Backup | 561.25 | P202300008 | 11-000-230-300-000-055 |
| | | G Suite Backup | 137.50 | P202300008 | 11-000-230-300-000-055 |
| | | IT Services 2022-23 | 4,700.00 | P202300008 | 11-000-230-300-000-055 |
| Total Check Amount: | | | 5,398.75 | | |
| A:04595 | 7/10/22 | Optimum Internet service | 146.25 | P202300007 | 11-000-230-530-000-057 |
| A:04596 | 7/10/22 | New Jersey Manufacturers Insurance Company Workmans Compensation | 2,971.00 | P202300006 | 11-000-291-260-000-054 |
| The Grand Total of all Checks from Fund 10 is: | | | 2,507.09 | | |
| The Grand Total of all Checks from Fund 11 is: | | | 44,563.47 | | |
| The Grand total of all checks for this period is: | | | 47,070.56 | | |

Link Community Charter School Budget Transfers printed on 7/11/2022
Report Includes Effective Dates from Jun 01, 2022 to Jun 30, 2022

| <u>Date</u> | <u>Source Account/Title</u> | <u>Target Account/Title</u> | <u>Comments</u> | <u>Amount</u> |
|---|--|--|-------------------|-----------------|
| 06/30/22 | 11-000-230-100-000-052 Sal - Administration | 11-000-230-500-000-056 Other Purchased Services | to cover shortage | 700.00 |
| 06/30/22 | 11-130-100-101-000-043 Sal - Teachers 6-8 | 11-421-100-105-000-044 Stipends | to cover shortage | 7,000.00 |
| The total of all transfers within fund 10 is: | | | | 7,700.00 |

**Link Community Charter School
Board of Trustees
23 Pennsylvania Avenue
Newark, NJ 07114**

Resolution # 071122-19

**AUTHORIZATION TO SUBMIT THE INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA),
PART B, FISCAL YEAR 2022-2023 APPLICATION**

WHEREAS, Link Community Charter School is entitled to approximately \$81,177 in funds; and

WHEREAS, the application covers the period from 2022-2023; and

WHEREAS, the entitlement amount is based on a formula per pupil cost from the 2021-2022 school year;

WHEREAS, the application adheres to the guidelines of the Individuals with Disabilities Education Act (IDEA).

Now Therefore Be It Resolved that the Board of Trustees of Link Community Charter School authorizes the submission of the Individuals with Disabilities Education Act (IDEA), Part B, Fiscal Year 2022-2023 Application to the New Jersey Department of Education.

**Link Community Charter School
Board of Trustees
23 Pennsylvania Avenue
Newark, NJ 07114**

Resolution #071122-20

AUTHORIZATION TO SUBMIT THE 2022-2023 ESEA-ESSA APPLICATION

WHEREAS, Link Community Charter School is entitled to the amount of \$241,091;

WHEREAS, the application covers the period beginning 2022-2023; and

WHEREAS, the entitlement amount is based on a formula per pupil from the 2021-2022 school year; and

Now therefore be it resolved that the Board of Trustees of Link Community Charter School, authorizes the submission of the ESEA-ESSA Application for the 2022-2023 school year to the New Jersey Department of Education.



June 10, 2022

Ms. Bima Baje
School Business Administrator
Link Community Charter School
23 Pennsylvania Avenue
Newark, NJ 07114

Dear Ms. Baje:

We are pleased to confirm our understanding of the services we are to provide Link Community Charter School (the "Charter School") for the year ended June 30, 2022.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Charter School as of and for the year ended June 30, 2022. Accounting standards generally accepted in the United States of America (GAAS) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Charter School's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Charter School's RSI in accordance auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles (GAAP) and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison Schedules
- 3) Schedules Related to Accounting and Reporting for Pensions (GASB 68)
- 4) Schedules Related to Accounting and Reporting for Other than Pension Benefits (GASB 75)

We have also been engaged to report on supplementary information other than RSI that accompanies Charter School's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole:

- 1) Schedule of Expenditures of Federal Awards (SEFA)
- 2) Schedule of State Financial Assistance (SSFA)
- 3) Combining Statements
- 4) Individual Fund Financial Schedules

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

- 1) Introductory Section
- 2) Statistical Information

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America, and to report on the fairness of the supplementary information referred to in the first paragraph when considered in relation to the financial statements as whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and New Jersey OMB Letter Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid* (NJ OMB Letter Circular 15-08).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance and NJ OMB Letter Circular 15-08, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance and NJ OMB Letter Circular 15-08, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the school district or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors. Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the school district's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of

receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management override of controls
- Improper revenue recognition

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the school district and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance and NJ OMB Letter Circular 15-08, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal and state award programs. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance and NJ OMB Letter Circular 15-08.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA's professional standards, *Government Auditing Standards*, the Uniform Guidance, and the audit requirements as prescribed by the Division of Finance, Department of Education, State of New Jersey and NJ OMB Letter Circular 15-08.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Charter School's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance and NJ OMB Letter Circular 15-08 requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal and state statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* and *New Jersey State Aid Grant Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Charter School's major programs. The purpose of these procedures will be to express an opinion on the Charter School's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and NJ OMB Letter Circular 15-08.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards and the schedule of state financial assistance (the Schedules), and related notes of the Charter School in conformity with accounting principles generally accepted in the United States of America, the Uniform Guidance and NJ OMB Letter Circular 15-08 based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will also assist in preparing the Charter School's federal informational returns, IRS Form 990. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, the Schedules and related notes services previously defined and the preparation of the Charter School's federal informational returns, Form 990. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, the Schedules, and related notes, the preparation of the federal informational returns, IRS Form 990 and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the Schedules, and related notes and the IRS Form 990, and that you have reviewed and approved the financial statements, the Schedules, and related notes and the IRS Form 990 prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and

objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, the Schedules, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal and state statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, the Schedules, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance and NJ OMB Letter Circular 15-08; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; the Schedules; federal and state award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the school district involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the school district received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the school district complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance and NJ OMB Letter Circular 15-08, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on September 12, 2022.

You are responsible for identifying all federal and state awards received and understanding and complying with the compliance requirements and for the preparation of the schedules of

expenditures of federal awards and state financial assistance (including notes and noncash assistance received) in conformity with the Uniform Guidance and NJ OMB Letter Circular 15-08. You agree to include our report on the schedules of expenditures of federal awards and state financial assistance in any document that contains and indicates that we have reported on the schedules of expenditures of federal awards and state financial assistance. You also agree to include the audited financial statements with any presentation of the schedules of expenditures of federal awards and state financial assistance that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedules of expenditures of federal awards and state financial assistance in accordance with the Uniform Guidance and NJ OMB Letter Circular 15-08; (2) you believe the schedules of expenditures of federal awards and state financial assistance, including its form and content, is stated fairly in accordance with the Uniform Guidance and NJ OMB Letter Circular 15-08; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedules of expenditures of federal awards and state financial assistance.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form, if required, that summarizes our audit findings. It is management's responsibility

to submit the reporting package (including financial statements, schedules of expenditures of federal awards and state financial assistance, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the Federal Clearinghouse and New Jersey Department of Education. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the school district; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Galleros Robinson CPAs, LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to New Jersey Department of Education or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Galleros Robinson CPAs, LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release or for any additional period requested by the New Jersey Department of Education. If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation

Leonora Galleros, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign them. We will reach out to discuss the start dates for both the preliminary and year-end procedures.

Our fees will be \$18,700 for audit, and \$2,500 for the financial statement audit and the preparation of the annual information Form 990, respectively. Our invoices for these fees will include a retainer and periodic billings will be rendered as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs

Reporting

We will issue a written report upon completion of our Single Audit. Our report will be addressed to the Board of Directors of the Link Community Charter School. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than

unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance and NJ OMB Letter Circular 15-08 reports on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and NJ OMB Letter Circular 15-08. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to Link Community Charter School and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,
Galleros Robinson CPAs, LLP



Nora Galleros
Partner

RESPONSE:

This letter correctly sets forth the understanding of the Link Community Charter School.

Officer signature: _____

Title: _____

Date: _____