



WEST ORANGE BOARD OF EDUCATION
Public Board Meeting March 20, 2023
6:30 P.M. Executive Session
7:30 P.M. Public Session
West Orange High School
51 Conforti Avenue

Agenda

I. ROLL CALL OF THE MEMBERS

II. NOTICE OF MEETING: Please take notice that adequate notice of this meeting has been provided in the following manner:

The New Jersey Open Public Meetings Law was enacted to ensure the right of the public to have advance notice and to attend the meetings of public bodies at which any business affecting their interests are discussed or acted upon. In accordance with the provisions of the Act:

- A written notice was sent from the Office of the Secretary of the Board on January 6, 2023.
- That said notice was sent by regular mail to the West Orange Township Clerk and the Editors of the West Orange Chronicle and by email to the Star-Ledger.
- That said notice was posted in the lobby of the Administration Building of the Board of Education and posted on the district website at www.woboe.org
- Please be advised that this meeting is being recorded and may be broadcasted on local TV and the district's website at a future date.

III. EXECUTIVE SESSION

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

RESOLVED: The Board of Education adjourns to closed session to discuss personnel, legal and miscellaneous confidential matters. Be it further

RESOLVED: The minutes of this closed session will be made public when the need for confidentiality no longer exists.

IV. PUBLIC SESSION AT 7:30 P.M.

V. PLEDGE OF ALLEGIANCE

VI. CONSIDERATION OF THE CLOSED AND PUBLIC MEETING MINUTES OF March 8, 2023
(Att. #1)

VII. STUDENT LIAISON REPORT

VIII. SUPERINTENDENT/BOARD COMMITTEE REPORTS

- A. 2023/2023 Preliminary Budget Presentation
- B. HIB Report



IX. BOARD POLICY (IES)

A. Upon recommendation of the Superintendent of Schools approval by the Board of Education of the Second Reading/Adoption of the following By Law(s) / Board Policy(ies)/Regulation(s):

1. Second Reading of the following Policy (ies) (Att. #2)
2. Second Reading of the following Regulation(s): (Att. #3)

Policy #	Regulation #	Name
2415.05 Revised	N/A	Student Surveys, Analysis, Evaluations, Examinations, Testing, or Treatment (M)
2431.4 Revised	2431.4 Revised	Prevention and Treatment of Sports-Related Concussions and Head Injuries (M)
N/A	2460.30 New	Additional/Compensatory Special Education and Related Services (M)
2622 Revised	2622 New	Student Assessment (M)
5460 Revised	N/A	High School Graduation (M)
8465 Revised	8465 Revised	Bias Crimes and Bias-Related Acts (M)
9560 Revised	N/A	Administration of School Surveys (M)

X. QUESTIONS FROM THE PUBLIC ON AGENDA ITEMS

XI. REPORTS, DISCUSSIONS, AND RECOMMENDATIONS

A. PERSONNEL

1. Resignations / Retirements

a. Upon recommendation of the Superintendent of Schools approval by the Board of Education of the following certificated staff resignation(s) / retirement(s):

Name	Location	Position	Reason	Effective Date
Consuelo Brennan	Gregory	Grade 5	Retirement 28 years	7/1/23
Phyllis Seibert	Hazel	Kindergarten	Retirement 18 years	7/1/23

b. Upon recommendation of the Superintendent of Schools approval by the Board of Education of the following non-certificated staff resignation(s) / retirement(s):

Name	Location	Position	Reason	Effective Date
Sarah Denburg	Roosevelt	Paraprofessional	Resignation	3/2/23 amended from 3/9/23
Mirian Rodriguez	Mt. Pleasant	Lunch Aide	Resignation	3/3/23



Name	Location	Position	Reason	Effective Date
Jordan Wood	Roosevelt	Paraprofessional	Resignation	2/17/23 amended from 2/28/23

2. Rescissions

- a. Upon recommendation of the Superintendent of Schools approval by the Board of Education of the following rescission(s):

Name	Location	Position	Effective Date
Brian Dillon	Roosevelt	Baseball	2/27/23
Joe Spina	Roosevelt	Softball	3/13/23

3. Appointments

a. 2022-2023 School Year

- 1) Upon recommendation of the Superintendent of Schools approval by the Board of Education of the following certificated staff appointment(s).

Name	Location	Position	Replacement / New	Guide	Step	Salary	Effective Dates
Gabriela Jerez	.5 Redwood / .5 Washington	ESL / Spanish Extended Assignment Sub	Nieves	N/A	N/A	\$200 per diem	3/30/23* - 4/17/23
Gabriela Jerez	.5 Redwood / .5 Washington	Spanish Extended Assignment Sub	Pirovano	N/A	N/A	\$200 per diem	4/18/23 - 5/12/23
Meghan Reeves	WOHS	Family & Consumer Science Leave Replacement	Thompson	MA	N/A	\$335 per diem	4/27/23 - 6/21/23

*pending completion of onboarding process

- 2) Upon recommendation of the Superintendent of Schools approval by the Board of Education of the following non-certificated staff appointment(s).

Name	Location	Position	Replacement / New	Guide	Step	Salary	Effective Dates
Douglas Adams	WOHS	Paraprofessional	Negron	Non-Degree	3	\$30,755 prorated	3/21/23 - 6/30/23
Pierre Casimir	Transportation	Bus Driver Part-time	Garnica Bello	N/A	N/A	\$25.60 per hour	3/14/23 - 6/21/23

- 3) Upon recommendation of the Superintendent of Schools approval by the Board of Education of the following additional teaching assignment(s):

Name	Location	Position	Effective Dates
Meara Franowicz	Roosevelt	Science-Leave of Absence Jennings	3/15/23 - 6/21/23
Julian Rodriguez	Roosevelt	Science-Leave of Absence Jennings	3/15/23 - 6/21/23
Hillary Rubenstein	Roosevelt	Science-Leave of Absence Jennings	3/15/23 - 6/21/23



- 4) Upon recommendation of the Superintendent of Schools approval by the Board of Education of the following negotiated co-curricular assignment(s):

Name	Location	Position	Stipend	Effective Dates
Pamela Halstead-Stewart	Edison	Girls on the Run	\$391 prorated	4/1/23 - 6/30/23
Corinn Giaquinto	Edison	Girls on the Run	\$391 prorated	4/1/23 - 6/30/23
Anton Carrera	Edison	Video Game Club	\$260.66	2022-2023
Spyridon Mantzas	Edison	Video Game Club	\$260.66	2022-2023
Kevin Wilton	Edison	Video Game Club	\$260.66	2022-2023
Amanda Marcelin District Substitute	Roosevelt	Track: Co-Coach	\$5,392	2022-2023
Anthony Vitale	Roosevelt	Softball	\$5,392	2022-2023
Andrew Mazurek Redwood	WOHS	Flag Football	\$2,500*	2022-2023

*via NY Jets grant funds

- 5) Upon recommendation of the Superintendent of Schools approval by the Board of Education of the following additional assignment(s):

Name	Location	Position	Stipend	Effective Dates
Francesca Romain	Hazel	Grades K-5 After School Homework Club	\$2,000	3/20/23 - 6/20/23
Jennifer Sissman	Hazel	Grades K-5 After School Homework Club	\$2,000 amended from \$4,000	1/2/23 - 3/17/23 amended from 1/2/23 - 6/20/23
Catherine Connors	WOHS	Bias in the Classroom PD Instructor	\$79.53 per hour not to exceed 3 hours	3/27/23
Jodi Costanza	WOHS	Bias in the Classroom PD Instructor	\$79.53 per hour not to exceed 3 hours	3/27/23
Karen Green	WOHS	Bias in the Classroom PD Instructor	\$79.53 per hour not to exceed 3 hours	3/27/23
Krista Romanyshyn	WOHS	Bias in the Classroom PD Instructor	\$79.53 per hour not to exceed 3 hours	3/27/23
Michelle Iftode	WOHS	Career Education and Library Science PD Instructor	\$79.53 per hour* not to exceed 5 hours	3/27/23
Catherine Connors	WOHS	College and Career Night assist with CTE Department	\$42.49 per hour* not to exceed 2 hours	4/20/23
Maria Frangos	WOHS	College and Career Night assist with CTE Department	\$42.49 per hour* not to exceed 2 hours	4/20/23
Ferdinand Christian	WOHS	Play Unified: Coach Advisor	\$1,500^ prorated	9/1/22 - 2/5/23 5/8/23 - 6/21/23
Daniel Contreras	WOHS	Play Unified: Coach Advisor	\$1,500^ prorated	2/6/23 - 5/5/23
Gina Piserchio	WOHS	Play Unified: Coach Advisor	\$1,500^	2022-2023
Sarah Augustine	WOHS	School Nurse assigned to student during Track season	\$58.76 per hour not to exceed 300 hours	3/1/23 - 6/21/23

*funded via Perkins Grant

^Play Unified Grant



- 6) Upon recommendation of the Superintendent of Schools approval by the Board of Education for the following Student Teacher assignments:

Student Teacher/ Intern Candidate	Affiliated University	Assigned School	Effective Dates
Alexandros Konstantakis	Caldwell University	WOHS	3/1/23 - 5/31/23

- 7) Upon recommendation of the Superintendent of Schools approval by the Board of Education of the following substitute appointment(s) at the appropriate substitute rates for 2022-2023:

Name	Certification Code	Administrator	Teacher	Paraprofessional	Administrative Assistant	Lunch Aide	Nurse	Custodian
Frank Corrado	Standard	X						
Andrea Jones	Standard	X						
Meghan Reeves	Standard		X					
Victoria Varghese	Substitute		X					

b. 2023-2024 school Year

- 1) Upon recommendation of the Superintendent of Schools approval by the Board of Education of the following certificated staff appointment(s).

Name	Location	Position	Replacement / New	Guide	Step	Salary	Effective Dates
Stephan Zichella	WOHS	Acting Director of Athletics	Bligh	N/A	N/A	\$157.87 per diem	7/1/23 - 8/31/23
Stephan Zichella	WOHS	Director of Athletics	Bligh	Director	11	\$166,404* prorated includes longevity of \$6,404	9/1/23 - 6/30/24

*step and salary may be adjusted upon ratification of collective bargaining agreement

4. Leaves of Absence:

- a. Upon recommendation of the Superintendent of Schools approval by the Board of Education of the following leaves of absence for certificated staff:

Name	Location	Paid Leave	Unpaid Leave with Benefits	Unpaid Leave without Benefits	Anticipated Return Date
4109 Medical	WOHS	1/2/23 - 3/24/23 amended from 1/2/23 - 3/17/23 a.m.	N/A amended from 3/17/23 p.m. only - 3/24/23	N/A	3/27/23
4150 Medical	WOHS	1/23/23 - 6/30/23 amended from 1/23/23 - 3/20/23	N/A amended from 3/21/23 - 6/30/23	N/A	9/1/23
8913 Family	WOHS	N/A	5/30/23 - 6/30/23	N/A	9/1/23
4761 Medical	.6 St. Cloud	1/2/23 - 6/30/23 M, W, Th each week amended from 1/2/23 - 3/24/23 M, W, Th each week	N/A	N/A	9/1/23 amended from 3/27/23
4481 Family	Hazel	3/20/23 - 5/10/23 amended from 3/20/23 - 5/9/23	5/11/23 - 6/30/23 amended from 5/10/23 - 6/30/23	N/A	9/1/23



Name	Location	Paid Leave	Unpaid Leave with Benefits	Unpaid Leave without Benefits	Anticipated Return Date
7012 Family	St. Cloud	9/5/23 - 9/22/23	9/26/23 - 1/31/24	N/A	2/1/24

- b. Upon recommendation of the Superintendent of Schools approval by the Board of Education of the following leaves of absence for non-certificated staff:

Name	Location	Paid Leave	Unpaid Leave with Benefits	Unpaid Leave without Benefits	Anticipated Return Date
8605 Medical	Washington	4/8/23 - 4/27/23	4/28/23 - 5/8/23	N/A	5/9/23
5177 Medical	Roosevelt	N/A	N/A	2/6/23 - TBD	TBD
9086 Medical	Redwood	N/A	N/A	3/1/23 - 3/27/23	3/28/23
7786 Family	WOHS	4/17/23 - 4/21/23	N/A	4/24/23 - 6/30/23 9/1/23 - 9/22/23	9/26/23
5205 Medical	WOHS	3/8/23 - 3/21/23	N/A	N/A	4/3/23
5133 Medical	Edison	3/2/23 - 3/17/23	3/20/23 - 3/22/23	N/A	3/23/23

- c. Upon recommendation of the Superintendent of Schools approval by the Board of Education for the following leave(s) of absence:

Employee #	Leave Dates	Type of Leave	Anticipated Return Date
6693	3/17/23 - TBD	Paid Administrative	TBD

B. CURRICULUM AND INSTRUCTION

1. Upon recommendation of the Superintendent of Schools, approval by the Board of Education of the Applications for School Business requests. (Att. #4)
2. Upon recommendation of the Superintendent of Schools, approval by the Board of Education of the following field trip destination for the 2022-2023 school year.

Destination	City	State
Demarest Farm	Hillsdale	NJ
Miller-Cory House	Westfield	NJ
New York Historical Society	New York	NY
Tenement Museum	New York	NY

3. Upon recommendation of the Superintendent of Schools, approval by the Board of Education of the field trips for the 2022-2023 school year. (Att. #5)
4. Upon recommendation of the Superintendent of Schools, approval by the Board of Education of the following course name change for the 2023-2024 school year.



New Course Name	Former Course Name	Department	Grade(s)
Ninth Grade Choir	Choir for Tenor / Bass Voices and Choir for Treble Voices	Visual and Performing Arts	9

- Upon recommendation of the Superintendent of Schools, approval by the Board of Education of the Spanish for Educators Program at Roosevelt Middle School between April 2023 - June 2023 in the amount of \$1,689.00 funded by Title IIA Grant.

C. FINANCE

a.) Special Services

- Upon recommendation of the Superintendent of Schools approval by the Board of Education of the following out of district placements for the 2022-2023 school year:

Student #	Placement	Tuition	Budgeted/Unbudgeted
2113056	Summit Speech School	1:1 Aide 5,907.78 46 days @ \$128.43/day	Unbudgeted

- Upon recommendation of the Superintendent of Schools approval by the Board of Education for the following tuition/extraordinary aide services adjustments as certificate by the State of NJ Division of Administration and Finance:

School	Year	Certificate Rates Less Adjustments	Tuition Paid	Tuition Adjustments
Glenview Academy	2021 - 2022	\$262,846.08 Tuition \$141,429.00 1:1 Aide Services	\$250,685.76 \$139,920.00	\$12,160.32 \$1,509.00
Gramon School	2021 - 2022	\$288,489.60 Tuition \$102,744.00 1:1 Aide Services	\$274,802.88 \$93,280.00	\$13,686.72 \$9,464.00
New Beginnings	2021 - 2022	\$176,125.36 Tuition \$29,277.00 1:1 Aide Services	\$170,736.32 \$27,500.00	\$5,389.04 \$1,777.00
Phoenix Center	2021 - 2022	\$149,851.00 1:1 Aide Services	\$139,896.00	\$9,955.00

- Upon recommendation of the Superintendent of Schools approval by the Board of Education of the following service providers for Independent Specialist Evaluations for the 2022-2023 school year:

Provider	Type of Service	Cost	Not to Exceed	Budgeted
Helene A. Miller, MD	Psychiatric Evaluation/Report School Clearance Report	\$795.00 \$795.00	\$6,000.00	Budgeted



Dr. Rina Goldberg, MD, Neurological Institute	Neurological Assessment/Report	\$950.00	\$5,000.00	Budgeted
Dr. Marilyn A. Kubichek, L.L.C.	Neurological/Evaluation/Report	\$650.00	\$10,000.00 (previously posted at \$30,000.00)	
Advancing Opportunities	AAC/AT Evaluation/Report and Support	AT Evaluation * -\$1,200 AAC Evaluation* - \$1,400 AT Support and Training* - \$180 per hour AAC Support and Training* -\$200 per hour * <i>travel included</i>	\$10,000.00 (previously posted at \$20,000.00)	

b.) Business Office

1. Upon recommendation of the Superintendent of Schools approval by the Board of Education of the March 20, 2023 Bills List in the amount of \$20,023,000.34.
2. Upon recommendation of the Superintendent of Schools approval by the Board of Education of the February 2023 transfers within the 2022-2023 budget in compliance with N.J.A.C. 6A:23-2.11(A)2. (Att. #6)
3. Upon recommendation of the Superintendent of Schools acceptance by the Board of Education of the Board Secretary's Financial Report for the month of February 2023, based upon the certification of the Board Secretary, pursuant to N.J.A.C. 6A:23A-16.10(c) (3), that no major account or fund has been over expended, and that sufficient funds are available to meet the district's financial obligations for the remainder of the fiscal year. (Att. #7)
4. Upon recommendation of the Superintendent of Schools approval by the Board of Education acknowledgement and acceptance of the Report of the Treasurer of School Monies for the month of February 2023, which report is in agreement with the Secretary's Report. (Att. #8)
5. Upon the recommendation of the Superintendent of Schools approval of the Third Amendment to Settlement Agreement between the parents of Student #1901008 and the West Orange Board of Education.
6. Upon the recommendation of the Superintendent of Schools approval of the Settlement Agreement between the parent(s) of Student #2013039 and the West Orange Board of Education.
7. Upon the recommendation of the Superintendent of Schools approval of the following Resolution:



WHEREAS, The Board of Education of West Orange Public School District in the County of Essex, New Jersey (the “Board”), desires to proceed with a school facilities project consisting generally of:

**WATER INFILTRATION, STRUCTURAL REPAIRS
&
WAREHOUSE ROOF REPLACEMENT
AT
ADMINISTRATION BUILDING**

WHEREAS, the Board now seeks to take the initial steps in order to proceed with the Project:

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION OF WEST ORANGE PUBLIC SCHOOL DISTRICT IN THE COUNTY OF ESSEX, STATE OF NEW JERSEY, as follows:

Section 1. In accordance with the requirements of Section 6A:26-3 of the New Jersey Administrative Code, the Board hereby approves the Schematic Plans prepared in connection with the Project and the Board further authorizes the submission of same to the Essex County Superintendent of Schools and the New Jersey Department of Education for approval.

Section 2. The Board hereby authorizes the amendment to its Long-Range Facilities Plan in order to reflect the proposed Project(s).

Section 3. The School Administration and such other officers and agents of the Board as are necessary, including the Board attorney, bond counsel and architect, are hereby authorized to perform such other acts, to execute such other documents and to do such other things as are necessary to implement the determinations of the Board set forth in this resolution. Including the submission of Information to the New Jersey Department of Education as set forth in Section 5(d) of P.L. 2000, c72 in connection with receipt of a ROD Grant with respect to the proposed Project.

Section 4. This resolution shall take effect immediately.

8. Upon the recommendation of the Superintendent of Schools approval of the following Resolution:

WHEREAS, The Board of Education of West Orange Public School District in the County of Essex, New Jersey (the “Board”), desires to proceed with a school facilities project consisting generally of:

**AUTOMATION OF HVAC UNIT VENT CONTROLS AT CONFORTI SECTION
ROOMS
&
AUTOMATION OF AUDITORIUM HVAC AHU THERMOSTATIC CONTROL
RETROFIT
&
LMC HVAC VAV REPLACEMENTS
AT**



WEST ORANGE HIGH SCHOOL

WHEREAS, the Board now seeks to take the initial steps in order to proceed with the Project:

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION OF WEST ORANGE PUBLIC SCHOOL DISTRICT IN THE COUNTY OF ESSEX, STATE OF NEW JERSEY, as follows:

Section 1. In accordance with the requirements of Section 6A:26-3 of the New Jersey Administrative Code, the Board hereby approves the Schematic Plans prepared in connection with the Project and the Board further authorizes the submission of same to the Essex County Superintendent of Schools and the New Jersey Department of Education for approval.

Section 2. The Board hereby authorizes the amendment to its Long-Range Facilities Plan in order to reflect the proposed Project(s).

Section 3. The School Administration and such other officers and agents of the Board as are necessary, including the Board attorney, bond counsel and architect, are hereby authorized to perform such other acts, to execute such other documents and to do such other things as are necessary to implement the determinations of the Board set forth in this resolution. Including the submission of Information to the New Jersey Department of Education as set forth in Section 5(d) of P.L. 2000, c72 in connection with receipt of a ROD Grant with respect to the proposed Project.

Section 4. This resolution shall take effect immediately.

9. Upon the recommendation of the Superintendent of Schools approval of the following Resolution:

WHEREAS, The Board of Education of West Orange Public School District in the County of Essex, New Jersey (the "Board"), desires to proceed with a school facilities project consisting generally of:

PRESCHOOL RENOVATION AT ST. CLOUD ELEMENTARY SCHOOL

WHEREAS, the Board now seeks to take the initial steps in order to proceed with the Project:

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION OF WEST ORANGE PUBLIC SCHOOL DISTRICT IN THE COUNTY OF ESSEX, STATE OF NEW JERSEY, as follows:

Section 1. In accordance with the requirements of Section 6A:26-3 of the New Jersey Administrative Code, the Board hereby approves the Schematic Plans prepared in connection with the Project and the Board further authorizes the submission of same to the Essex County Superintendent of Schools and the New Jersey Department of Education for approval.



Section 2. The Board hereby authorizes the amendment to its Long-Range Facilities Plan in order to reflect the proposed Project(s).

Section 3. The School Administration and such other officers and agents of the Board as are necessary, including the Board attorney, bond counsel and architect, are hereby authorized to perform such other acts, to execute such other documents and to do such other things as are necessary to implement the determinations of the Board set forth in this resolution. Including the submission of Information to the New Jersey Department of Education as set forth in Section 5(d) of P.L. 2000, c72 in connection with receipt of a ARP for Expansion of Preschool Facilities Grant with respect to the proposed Project.

Section 4. This resolution shall take effect immediately.

10. Upon recommendation of the Superintendent of Schools approval by the Board of Education of the Coordinated Transportation Services Agreement between Somerset County Educational Services Commission and the West Orange Board of Education for the transportation of special education, public and vocational school students to specific destinations for the 2022-2023 school year.
11. Upon recommendation of the Superintendent of Schools approval by the Board of Education of the following out of district placement(s) for the 2022-2023 school year:

Student #	Placement	Tuition	Budgeted/Unbudgeted
1104109	Somerset Secondary Academy	\$47,144.00	Unbudgeted

12. Upon recommendation of the Superintendent of Schools acceptance by the Board of Education of the financial audit and synopsis of the 2021-2022 school year as prepared by the firm Lerch, Vinci & Higgins, LLP. (Att. #9)
13. Upon recommendation of the Superintendent of Schools approval by the Board of Education of an audit corrective action plan for the remediation of recommendations noted in the financial audit of the 2021-2022 school year. (Att. #10)
14. Upon recommendation of the Superintendent of Schools approval of the following Preliminary Budget Resolution:

Be It Resolved, that the preliminary budget be approved for the 2023-2024 School Year using the 2023-2024 State Aid figures and the Secretary to the Board of Education be authorized to submit the following tentative budget to the Executive County Superintendent of Schools for approval:

	General Fund	Special Revenues	Debt Service	Total
2023-2024 Total Appropriations	\$195,471,209	\$11,085,844	\$5,898,046	\$212,455,099
Less: Anticipated Revenues	\$43,838,741	\$11,085,844	\$1,000,592	\$55,925,177



Taxes to be raised	\$151,632,468	\$0	\$4,897,454	\$156,529,922
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Be It Further Resolved, that a public hearing be held on May 8, 2023 for the purpose of conducting a public hearing on the budget for the 2023-2024 school year.

15. Be It Resolved, that the West Orange School District includes in the proposed budget the adjustment for banked cap in accordance with N.J.A.C. 6A:23A-10.3(b). The district has fully exhausted all eligible statutory spending authority and must increase the base budget in the amount of \$972,006 for the purpose of funding educational needs within the 2023-2024 budget. The district intends to complete said purposes by June 2024 and they cannot be deferred or incrementally completed over a longer period of time.

16. Upon recommendation of the Superintendent of Schools approval by the Board of Education of the Maximum Travel Expenditures for the Pre-Budget Year, the YTD Expenditures, and the Ensuing Budget Year:

Object Code	Pre-Budget Year 2022-2023	YTD Expenditures	Proposed 2023-2024
58X	\$133,714	\$26,408	\$112,438

17. Upon recommendation of the Superintendent of Schools approval by the Board of Education for the submission of the Final PEA 2023-2024 District Enrollment and Planning Workbook.

D. REPORTS

1. Upon recommendation of the Superintendent of Schools approval by the Board of Education of the acceptance of the HIB Report ending March 20, 2023.

2. Harassment, Intimidation and Bullying

“Whereas, pursuant to Board Policy and the requirements of N.J.S.A. 18A:37-17(b)(6)(c), at its meeting on March 8, 2023, the Superintendent reported HIB Incident Number(s) 034, 035 to the Board; and

Whereas, on March 10, 2023 the parents and/or guardians of the students who are parties to the investigation received information about the investigation pursuant to N.J.S.A. 18A:37-17(b)(6)(d); and

Now, therefore, be it Resolved that the Board affirms the decision of the Superintendent concerning HIB Incident Number(s) 034, 035 for the 2022-2023 school year for the reasons conveyed to the Board.”

XII. PETITIONS AND HEARINGS OF CITIZENS

XIII. NEXT BOARD MEETING to be held at 7:30 p.m. on April 24, 2023 at West Orange High School.

XIV. EXECUTIVE SESSION (as deemed necessary)



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

RESOLVED: The Board of Education adjourns to closed session to personnel, legal and miscellaneous confidential matters. Be it further

RESOLVED: The minutes of this closed session will be made public when the need for confidentiality no longer exists.

XV. ADJOURNMENT

2415.05 STUDENT SURVEYS, ANALYSIS, EVALUATIONS, EXAMINATIONS, TESTING, OR TREATMENT

The Protection of Pupil Rights Amendment (PPRA) (20 USC §1232h; 34 CFR Part 98) applies to school districts that receive funding from the United States Department of Education (USDOE). The PPRA requires written consent from parents or the emancipated student the opportunity to opt out of participation in a survey, analysis, evaluation, examination, testing, or treatment funded in whole or in part by a program of the United States Department of Education that concerns one or more of the areas outlined in this Policy.

A. Definitions

“Instructional material” means instructional content that is provided to a student, regardless of its format, including printed or representational materials, audiovisual materials, and materials in electronic or digital formats (such as materials accessible through the Internet). The term does not include academic tests or academic assessments. 20 USC §1232h(c)(6)(A).

“Invasive physical examination” means any medical examination that involves the exposure of private body parts, or any act during such examination that includes incision, insertion, or injection into the body, but does not include a hearing, vision, or scoliosis screening. 20 USC §1232h(c)(6)(B).

“Prior consent” means prior consent of the student, if the student is an adult or emancipated minor or prior written consent of the parent, if the student is an unemancipated minor. 34 CFR §98.4(b).

“Psychiatric or psychological examination or test” means a method of obtaining information, including a group activity, that is not directly related to academic instruction and that is designed to elicit information about attitudes, habits, traits, opinions, beliefs, or feelings. 34 CFR §98.4(c)(1).

“Psychiatric or psychological treatment” means an activity involving the planned, systematic use of methods or techniques that are not directly related to academic instruction and that is designed to affect behavioral, emotional, or attitudinal characteristics of an individual or group. 34 CFR §98.4(c)(2).



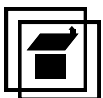
- “Research or experimentation program or project” means any program or project in any program that is funded in whole or in part by the Federal Government and is designed to explore or develop new or unproven teaching methods or techniques. 34 CFR §98.3(b).
- B. Parents’ or Emancipated Students’ Right to Inspection of Materials - 34 CFR §98.3 and 20 USC §1232(c)
1. All instructional material, including teachers’ manuals, films, tapes, or other supplementary instructional material which will be used in connection with any survey, analysis, or evaluation as part of any applicable program or any research or experimentation program or project shall be available for inspection by the parents of the children engaged in such program or project in accordance with 20 USC §1232h(a) and 34 CFR §98.3(a).
 - a. The district shall provide reasonable access to instructional material within a reasonable period of time after the request is received in accordance with 20 USC §1232h(c)(1)(C)(ii).
 2. The parent shall have the right, upon request, to inspect a survey created by a third party before the survey is administered or distributed to their student pursuant to 20 USC §1232h(c)(1)(A)(i).
 - a. The district shall provide reasonable access to such survey within a reasonable period of time after the request is received in accordance with 20 USC §1232h(c)(1)(A)(ii).
 3. The parent shall have the right, upon request, to inspect any instrument used in the collection of personal information from students for the purpose of marketing or for selling that information (or otherwise providing that information to others for that purpose), before the instrument is administered or distributed to their student pursuant to 20 USC §1232h(c)(1)(F)(i).
 - a. The district shall provide reasonable access to such instrument within a reasonable period of time after the request is received in accordance with 20 USC §1232h(c)(1)(F)(ii).



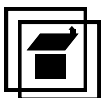
- C. Protection of Students' Privacy in Examination, Testing, or Treatment with Prior Consent - 34 CFR §98.4
1. In accordance with 34 CFR §98.4(a) no student shall be required, as part of any program funded in whole or in part by a program of the USDOE, to submit without prior consent to psychiatric examination, testing, or treatment, or psychological examination, testing, or treatment, in which the primary purpose is to reveal information concerning one or more of the following:
 - a. Political affiliations;
 - b. Mental and psychological problems potentially embarrassing to the student or the student's family;
 - c. Sex behavior and attitudes;
 - d. Illegal, anti-social, self-incriminating, and demeaning behavior;
 - e. Critical appraisals of other individuals with whom the student has close family relationships;
 - f. Legally recognized privileged and analogous relationships, such as those of lawyers, physicians, and ministers; or
 - g. Income, other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under a program.
- D. Protections of Students' Rights for Surveys, Analysis, or Evaluation - 20 USC §1232h
1. In accordance with 20 USC §1232h(b) no student shall be required, as part of any applicable program, to submit to a survey, analysis, or evaluation, without prior consent, that reveals information concerning:
 - a. Political affiliations or beliefs of the student or the student's parent;
 - b. Mental and psychological problems of the student or the student's family;
 - c. Sex behavior or attitudes;



- d. Illegal, anti-social, self-incriminating, or demeaning behavior;
 - e. Critical appraisals of other individuals with whom the student has close family relationships;
 - f. Legally recognized privileged and analogous relationships, such as those of lawyers, physicians, and ministers;
 - g. Religious practices, affiliations, or beliefs of the student or student's parent; or
 - h. Income, (other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under a program).
2. Parents' or Emancipated Students' Right to Opt Out - 20 USC §1232h(c)(2)
- a. The district shall provide notice and offer an opportunity for parents to opt their student out or for emancipated students to opt out of participation in the following activities:
 - (1) Activities involving the collection, disclosure, or use of personal information collected from students for the purpose of marketing or for selling that information (or otherwise providing that information to others for that purpose).
 - (2) The administration of any survey containing one or more of the items listed in D.1. above.
 - (3) Any nonemergency, invasive physical examination or screening that is:
 - (a) Required as a condition of attendance;
 - (b) Administered by the school and scheduled by the school in advance; and
 - (c) Not necessary to protect the immediate health and safety of the student, or of other students.



- b. The district shall directly notify parents at least annually at the beginning of the school year of the specific or approximate dates during the school year when activities described in D.2.a. above are scheduled or expected to be scheduled in accordance with 20 USC §1232h(c)(2)(B).
- 3. Exceptions – 20 USC §1232h(c)(4)
 - a. The provisions of 20 USC §1232h do not apply to the collection, disclosure, or use of personal information collected from students for the exclusive purpose of developing, evaluating, or providing educational products or services for, or to, students or educational institutions, such as the following:
 - (1) College or other postsecondary education recruitment, or military recruitment in accordance with Policy 9713;
 - (2) Book clubs, magazines, and programs providing access to low-cost literary products;
 - (3) Curriculum and instructional materials used by schools in the district;
 - (4) Tests and assessments used by schools in the district to provide cognitive, evaluative, diagnostic, clinical, aptitude, or achievement information about students (or to generate other statistically useful data for the purpose of securing such tests and assessments) and the subsequent analysis and public release of the aggregate data from such tests and assessments;
 - (5) The sale by students of products or services to raise funds for school-related or education-related activities; and
 - (6) Student recognition programs.
 - b. The provisions of this Policy:
 - (1) Shall not be construed to preempt applicable provisions of New Jersey law that require parental notification; and



- (2) Do not apply to any physical examination or screening that is permitted or required by an applicable New Jersey law, including physical examinations or screenings permitted without parental notification.

4. Policy Adoption or Revision – 20 USC §1232h(c)(2)(A)(i)

The district shall provide this Policy to parents and students at least annually at the beginning of the school year, and provide notice within a reasonable period of time after any substantive change is made to this Policy.

E. Student Privacy – 20 USC §1232h and 34 CFR §98

The district shall ensure a student's privacy is protected regarding any information collected in accordance with this Policy.

F. Violations of the PPRA – 20 USC §1232h and 34 CFR §98

Parents or students who believe their rights under PPRA may have been violated may file a complaint with the USDOE.

In addition to the provisions of 20 USC §1232h, 34 CFR §98, and this Policy, the Superintendent or designee shall ensure compliance with the provisions of N.J.S.A. 18A:36-34 and Policy 9560 – Administration of School Surveys before students are required to participate in any academic or nonacademic survey, assessment, analysis, or evaluation.

The Protection of Pupil Rights Amendment (PPRA)

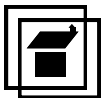
20 USC §1232h

34 CFR Part 98

Elementary and Secondary Education Act of 1965 (20 USC 2701 et seq.) as
amended by the Every Student Succeeds Act

N.J.S.A 18A:36-34

Adopted:



2431.4 PREVENTION AND TREATMENT OF SPORTS-RELATED CONCUSSIONS AND HEAD INJURIES

A concussion is a traumatic brain injury caused by a blow or motion to the head or body that disrupts the normal functioning of the brain and can cause significant and sustained neuropsychological impairments including, but not limited to, problem solving, planning, memory, and behavioral problems. In order to ensure safety, it is imperative that students participating in athletic competition, coaches, and parents are educated about the nature and treatment of sports-related concussions and other head injuries. Allowing a student to return to athletic competition before recovering from a concussion increases the chance of a more serious brain injury.

For the purpose of this Policy and Regulation 2431.4, programs of athletic competition shall include high school interscholastic athletic programs, middle school interscholastic athletic programs where school teams or squads play teams or squads from other school districts, intramural athletic programs within a school or among schools in the district, and any cheerleading program or activity in the school district.

The school district shall adopt an athletic head injury safety training program. The program shall be completed by the school physician, any individual who coaches in an athletic competition, an athletic trainer involved in any athletic competition, and the school nurse. The training program shall be in accordance with guidance provided by the New Jersey Department of Education (NJDOE) and the requirements of N.J.S.A. 18A:40-41.2.

The school district shall annually distribute the NJDOE-developed educational fact sheet regarding sports-related concussions and other head injuries to all parents of students participating in any athletic competition or practice and shall obtain a signed acknowledgement of the receipt of the fact sheet by the student and their parent in accordance with N.J.S.A. 18A:40-41.2(c).

A student who participates in an athletic competition or practice and who sustains or is suspected of sustaining a concussion or other head injury shall be immediately removed from athletic competition or practice. A student removed from athletic competition or practice shall not participate in further athletic competition or practice until they are evaluated by a physician or other licensed healthcare provider trained in the evaluation and management of concussions and receives written clearance from a physician trained in the evaluation and management of concussions to return to athletic competition or practice; and the student returns to regular school activities and is no longer experiencing symptoms of the injury when conducting those activities in accordance with N.J.S.A. 18A:40-41.4.



The return of a student to athletic competition or practice shall also be in accordance with the graduated, six-step “Return to Play Progression” recommendations and any subsequent changes or other updates to these recommendations as developed by the Centers for Disease Control and Prevention (CDC). The Board shall revise this Policy and Regulation 2431.4 whenever the CDC changes or otherwise updates the “Return to Play Progression” recommendations.

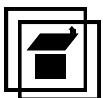
The school district shall provide a copy of this Policy and Regulation 2431.4 to all youth sports team organizations that operate on school grounds. In accordance with the provisions of N.J.S.A. 18A:40-41.5, the school district shall not be liable for the injury or death of a person due to the action or inaction of persons employed by, or under contract with, a youth sports team organization that operates on school grounds, if the youth sports team organization provides the school district proof of an insurance policy of an amount of not less than \$50,000 per person, per occurrence insuring the youth sports team organization against liability for any bodily injury suffered by a person and a statement of compliance with this Policy and Regulation 2431.4.

Pursuant to N.J.S.A. 18A:40-41.5 and for the purpose of this Policy, a “youth sports team organization” means one or more sports teams organized pursuant to a nonprofit or similar charter or which are member teams in a league organized by or affiliated with a county or municipal recreation department.

This Policy and Regulation 2431.4 shall be reviewed and approved by the school physician annually and updated as necessary to ensure it reflects the most current information available on the prevention, risk, and treatment of sports-related concussions and other head injuries in accordance with N.J.S.A. 18A:40-41.3.

N.J.S.A. 18A:40-41.1; 18A:40-41.2; 18A:40-41.3; 18A:40-41.4; 18A:40-41.5

Adopted:



2622 STUDENT ASSESSMENT

State assessments provide parents with important information about their child's progress; detailed diagnostic information about each individual student's performance that educators, parents, and students can utilize to enhance foundational knowledge and student achievement; and include item analysis which will clarify a student's level of knowledge and understanding of a particular subject or area of a subject. The data derived from State assessments are utilized by teachers and administrators to pinpoint areas of difficulty and customize instruction accordingly. Such data can be accessed and utilized as a student progresses to successive school levels.

The Commissioner of Education, in accordance with N.J.S.A. 18A:7C-1 et seq. and 18A:7E-2 and 3, may implement assessments of student achievement in any grade(s) and by such assessments as the Commissioner deems appropriate. The system and related schedule of Statewide assessments shall be approved by the New Jersey State Board of Education. The school district shall, according to a schedule prescribed by the Commissioner, administer the applicable Statewide assessments pursuant to N.J.A.C. 6A:8-4.1(c) and (d).

Pursuant to N.J.A.C. 6A:8-4.1(c), all students at grade levels three through twelve, and at any other grade(s) designated by the Commissioner pursuant to N.J.A.C. 6A:8-4.1(a), shall take all appropriate Statewide assessments as scheduled. The school district will provide accommodations or modifications to the Statewide assessment system in accordance with the provisions of N.J.A.C. 6A:8-4.1(d).

Students with disabilities as defined in N.J.A.C. 6A:14-1.3 shall participate in Statewide assessments in accordance with N.J.A.C. 6A:14-4.10. The school district shall administer the alternative State assessment for students with disabilities in accordance with the provisions of N.J.A.C. 6A:8-4.1(d)3.

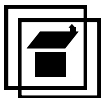
The school district shall implement alternative ways for students to demonstrate graduation proficiency in accordance with N.J.A.C. 6A:8-5.1(a)6, (f), (g), (h), or (i), as applicable.

The school district shall maintain an accurate record of each student's performance on Statewide assessments and maintain for every student a ninth grade through graduation transcript in accordance with the provisions of N.J.A.C. 6A:8-4.2(d). The Superintendent shall report assessment results to the public and provide educators, parents, and students with assessment results in accordance with the provisions of N.J.A.C. 6A:8-4.3.

N.J.S.A. 18A:7C-1 et seq.; 18A:7E-2; 18A:7E-3

N.J.A.C. 6A:8-4.1 et seq.; 6A:8-5.1; 6A:14-1.1 et seq.; 6A:14-3.7; 6A:14-4.10

Adopted:



STUDENTS

5460/page 1 of 15

High School Graduation

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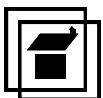
5460 HIGH SCHOOL GRADUATION

The Board of Education will recognize the successful completion of the secondary school instructional program by the award of a State-endorsed diploma certifying the student has met all State and local requirements for high school graduation in accordance with N.J.A.C. 6A:8-5.1 et seq. The Board will annually certify to the Executive County Superintendent each student who has been awarded a diploma and has met the requirements for graduation.

As defined in N.J.A.C. 6A:8-1.3, “credit” means the award for the equivalent of a class period of instruction, which meets for a minimum of forty minutes, one time per week during the school year or as approved through N.J.A.C. 6A:8-5.1(a)2 and A.1.b. below.

A. High School Graduation Requirements – N.J.A.C. 6A:8-5.1

1. For a State-endorsed diploma, the Board shall develop, adopt, and implement graduation requirements that prepare students for success in post-secondary degree programs, careers, and civic life in the 21st century, and that include the following:
 - a. A graduating student must have earned a minimum of 135 credits in courses designed to meet all of the New Jersey Student Learning Standards (NJSLS), including, but not limited to, the following credits:
 - (1) **At least twenty** credits in English language arts aligned to grade nine through twelve standards;
 - (2) **At least fifteen** credits in mathematics, including Algebra I or the content equivalent; geometry or the content equivalent; and a third year of mathematics that builds on the concepts and skills of algebra and geometry and that prepares students for college and 21st century careers;

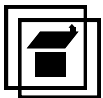


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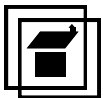
5460/page 2 of 15

High School Graduation

- (3) **At least fifteen** credits in science, including at least five credits in laboratory biology/life science or the content equivalent; one additional laboratory/inquiry-based science course, which shall include chemistry, environmental science, or physics; and one additional laboratory/inquiry-based science course;
- (4) **At least fifteen** credits in social studies, including satisfaction of N.J.S.A. 18A:35-1 and 18A:35-2; five credits in world history; and the integration of civics, economics, geography, and global content in all course offerings;
- (5) **At least two and one-half** credits in financial, economic, business, and entrepreneurial literacy;
- (6) **At least three and three-quarters** credits in health, safety, and physical education during each year of enrollment, distributed as one hundred fifty minutes per week, as required by N.J.S.A. 18A:35-5, 7, and 8;
- (7) **At least five** credits in visual and performing arts;
- (8) **At least five** credits in world languages or student demonstration of proficiency as set forth in N.J.A.C. 6A:8-5.1(a)2ii(2) and A.1.b.(2)(b) below;
- (9) Technological literacy, consistent with the NJSLs, integrated throughout the curriculum;
- (10) **At least five** credits in 21st century life and careers, or career-technical education; and
- (11) Electives as determined by the high school program sufficient to total a minimum of 135 credits.



- b. The 135-credit requirement set forth in N.J.A.C. 6A:8-5.1(a)1. and in A.1.a. above may be met in whole or in part through program completion of a range of experiences that enable students to pursue a variety of individualized learning opportunities, as follows:
 - (1) The district shall establish a process to approve individualized student learning opportunities that meet or exceed the NJSLs.
 - (a) Individualized student learning opportunities in all NJSLs areas include, but are not limited to, the following:
 - (i) Independent study;
 - (ii) Online learning;
 - (iii) Study abroad programs;
 - (iv) Student exchange programs; and
 - (v) Structured learning experiences, including, but not limited to, work-based programs, internships, apprenticeships, and service learning experiences.
 - (b) Individualized student learning opportunities based upon specific instructional objectives aimed at meeting or exceeding the NJSLs shall:
 - (i) Be based on student interest and career goals as reflected in the Personalized Student Learning Plans;
 - (ii) Include demonstration of student competency;

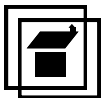


STUDENTS

5460/page 4 of 15

High School Graduation

- (iii) Be certified for completion based on the district process adopted according to N.J.A.C. 6A:8-5.1(a)2.ii. and A.1.b.(2) below; and
 - (iv) Be on file in the school district and subject to review by the Commissioner of Education or designee.
 - (c) Group programs based upon specific instructional objectives aimed at meeting or exceeding the NJSLS shall be permitted and shall be approved in the same manner as other approved courses.
- (2) The district shall establish a process for granting of credits through successful completion of assessments that verify student achievement in meeting or exceeding the NJSLS at the high school level, including standards achieved by means of the individualized student learning opportunities enumerated at N.J.A.C. 6A:8-5.1(a)2 and A.1.b. above. Such programs or assessments may occur all or in part prior to a student's high school enrollment; no such locally administered assessments shall preclude or exempt student participation in applicable Statewide assessments at grades three through twelve.
 - (a) The district shall choose assessments that are aligned with or exceed the NJSLS and may include locally designed assessments.
 - (b) The district shall choose from among the following assessment options to determine if students have achieved the level of language proficiency designated as Novice-High as



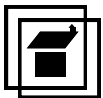
STUDENTS

5460/page 5 of 15

High School Graduation

defined by the American Council on the Teaching of Foreign Languages (ACTFL) and recognized as fulfilling the world languages requirement of the NJSLS:

- (i) The Standards-based Measurement of Proficiency (STAMP) online assessment;
 - (ii) The ACTFL Oral Proficiency Interview (OPI) or the Modified Oral Proficiency Interview (MOPI); or
 - (iii) New Jersey Department of Education-approved locally designed competency-based assessments.
- (3) The district shall establish a process to approve post-secondary learning opportunities that may consist of Advanced Placement (AP) courses, College-Level Examination Program (CLEP), or concurrent/dual enrollment at accredited higher education institutions.
 - (a) The district shall award credit for successful completion of an approved, accredited college course that assures achievement of knowledge and skills that meets or exceeds the NJSLS.
- c. Local student attendance requirements;
- e. Any statutorily mandated requirements for earning a high school diploma;

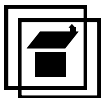


STUDENTS

5460/page 6 of 15

High School Graduation

- f. The requirement that all students demonstrate proficiency by achieving a passing score on the English Language Arts (ELA) and mathematics components of the State graduation proficiency test or through the alternative means at N.J.A.C. 6A:8-5.1(h) and A.7. below, if applicable, or for students who take the State graduation proficiency test but do not achieve a passing score through the alternative means set forth at N.J.A.C. 6A:8-5.1(g) and (i) and A.6. and A.8. below:
 - (1) Students in the graduating classes of 2019, 2020, 2021, and 2022 shall be required to demonstrate proficiency by achieving a passing score on the high school end-of-course PARCC assessments in ELA 10 and Algebra I or through alternative means set forth at N.J.A.C. 6A:8-5.1(f), (h), and (i) and A.5., A.7., and A.8. below.
- g. For students who have not demonstrated proficiency on the ELA and/or mathematics components of the State graduation proficiency test, the opportunity for the following will be provided:
 - (1) Remediation, pursuant to N.J.S.A. 18A:7C-3.; and
 - (2) One or more additional opportunities to demonstrate proficiency on the State graduation proficiency test, pursuant to N.J.S.A. 18A:7C-6; and
- h. Students graduating from an adult high school shall demonstrate proficiency in the ELA and mathematics components of the State graduation proficiency test, or through alternative means set forth at N.J.A.C. 6A:8-5.1(f) through (i) and A.5. through A.8. below.

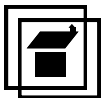


STUDENTS

5460/page 7 of 15

High School Graduation

2. In the development of Personalized Student Learning Plans according to N.J.A.C. 6A:8-3.2(a), the district shall actively encourage all students who have otherwise met the requirements for high school graduation according to N.J.A.C. 6A:8-5.1(a)1 through 3 and A.1.a. through A.1.c. above, to include in their programs of study the following additional credits:
 - a. Five credits in mathematics during each year of enrollment, aimed at preparation for entrance into post-secondary programs or 21st century careers;
 - b. Five credits in a laboratory science during each year of enrollment, aimed at preparation for entrance into post-secondary programs or 21st century careers;
 - c. Five credits in social studies during each year of enrollment, aimed at preparation for entrance into post-secondary programs or 21st century careers; and
 - d. Five credits in world languages during each year of enrollment, aimed at preparation for entrance into post-secondary programs or 21st century careers.
3. The district shall provide to the Executive County Superintendent the district's graduation requirements each year they are evaluated through Quality Single Accountability Continuum (QSAC) and update the district's filed copy each time the graduation policy is revised.
4. The district shall provide each student entering high school and their parents with a copy of the district's requirements for a State-endorsed diploma and the programs available to assist students in attaining a State-endorsed diploma, in accordance with N.J.S.A. 18A:7C-5.
5. To ensure adequate transition to the new Statewide assessment systems, the district shall provide students in the graduating classes of 2018, 2019, 2020, 2021, and 2022 who have not demonstrated proficiency on the high school end-of-course PARCC assessments in ELA 10 and Algebra I with the opportunity to demonstrate competence through one of the alternative means set forth below:



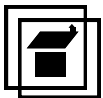
- a. For the graduating classes of 2018, 2019, 2020, 2021, and 2022, students who did not take the ELA 10 and the Algebra I end-of-course PARCC assessment or who take but do not achieve a passing score on both assessments, as required by N.J.A.C. 6A:8-5.1(a)6 and A.1.f. above, may satisfy the State requirement to demonstrate proficiency in English language arts and/or mathematics in one of the following ways:
 - (1) Achieve a passing score, as determined by the Commissioner of Education, on a corresponding substitute competency test in English language arts and/or mathematics, as applicable, or substitute a passing score on another end-of-course PARCC assessment, including ELA 9, ELA 11, Geometry, or Algebra II; or
 - (2) Meet the criteria of the portfolio appeals process.
- 6. For students in the graduating classes of 2023, 2024, and 2025, the alternative means referenced at N.J.A.C. 6A:8-5.1(a)6 and A.1.f. above shall be as follows:
 - a. Achieve a passing score, as determined by the Commissioner of Education and approved by the New Jersey State Board of Education, on a corresponding substitute competency test in English language arts and/or mathematics, as applicable; and/or
 - b. Demonstrate proficiency through the portfolio appeals process, pursuant to N.J.S.A. 18A:7C-3.
- 7. All English language learners (ELLs) shall satisfy the requirements for high school graduation, except ELLs may demonstrate they have attained State minimum levels of proficiency through passage of the portfolio appeals process in their native language, when available, and passage of a New Jersey Department of Education-approved, English fluency assessment.



8. Students, including students with disabilities as defined in N.J.A.C. 6A:14-1.3 or eligible under Section 504 of the Rehabilitation Act who participate in the alternative assessment for students with disabilities, are not required to participate in repeated administrations of high school assessment components required at N.J.A.C. 6A:8-4.1(c).
9. For students in the graduating classes of 2019, 2020, 2021, and 2022, the New Jersey Department of Education (NJDOE) shall consider high school end-of-course State assessments to be equivalent to the corresponding high school end-of-course PARCC assessments.

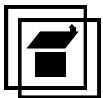
B. High School Diplomas – N.J.A.C. 6A:8-5.2

1. The Board of Education shall award a State-endorsed high school diploma to prospective graduates who have met all of the requirements adopted in accordance with N.J.A.C. 6A:8-5.1(a), (c), or N.J.A.C. 6A:8-5.2(d) and A.1 above, C.1. below, or B.4. below.
2. The Board shall not issue a high school diploma to any student not meeting the criteria specified in the rule provisions referenced in B.1. above.
 - a. The district shall provide students exiting grade twelve without a diploma the opportunity for continued high school enrollment to age twenty or until the requirements for a State-endorsed diploma have been met, whichever comes first.
 - b. The district shall allow any out-of-school individual to age twenty who has otherwise met all State and local graduation requirements but has failed to pass the State proficiency test to demonstrate proficiency through alternative means as set forth at N.J.A.C. 6A:8-5.1(a)6 through N.J.A.C. 6A:8-5.1(i) and in A.1.f. through A.8. above, as applicable, pursuant to the standards applicable to the student's graduating class. Students in graduating classes prior to 2018 shall demonstrate proficiency as set



forth for the classes of 2018 through 2022 at N.J.A.C. 6A:8-5.1(f)1 and A.5.a. above. Upon certification of passing the test applicable to the student's class in accordance with N.J.A.C. 6A:8 and this Policy, a State-endorsed diploma shall be granted by the high school of record.

3. Pursuant to N.J.A.C. 6A:20-1.4, the Commissioner of Education shall award a State-issued high school diploma based on achieving the Statewide standard score on the General Education Development test (GED) or other adult education assessments to individuals age sixteen or older who are no longer enrolled in school and have not achieved a high school credential.
4. The Commissioner of Education shall award a State-issued high school diploma to individuals age sixteen or older and no longer enrolled in high school based on official transcripts showing at least thirty general education credits leading to a degree at an accredited institution of higher education. Included in the thirty general education credits must be a minimum of fifteen credits with at least three credits in each of the five general education categories as follows: English; mathematics; science; social science; and the humanities.
5. The Board shall award a State-endorsed high school diploma to any currently enrolled student, regardless of grade level, who:
 - a. Has demonstrated proficiency in the State graduation proficiency test, pursuant to N.J.A.C. 6A:8-5.1(a)6 and A.1.f. above, or as set forth at N.J.A.C. 6A:8-5.1(g) and A.6. above:
 - (1) The Board shall award a State-endorsed high school diploma to any currently enrolled student in the graduating classes of 2019, 2020, 2021, and 2022 who has demonstrated proficiency in the high school end-of-course PARCC assessments in ELA 10 and Algebra I, or as set forth in N.J.A.C. 6A:8-5.1(f) and in A.5. above;

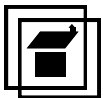


STUDENTS

5460/page 11 of 15

High School Graduation

- b. Has presented official transcripts showing at least thirty general education credits leading to a degree at an accredited institution of higher education; and
 - c. Has formally requested such early award of a State-endorsed high school diploma.
- 6. Pursuant to N.J.S.A. 18A:7C-7 and 18A:7E-3, the Superintendent shall report annually to the Board at a public meeting not later than September 30, and to the Commissioner of Education:
 - a. The total number of students graduated;
 - b. The number of students graduated under the substitute competency test process;
 - c. The number of students graduated under the portfolio appeals process;
 - d. The number of students receiving State-endorsed high school diplomas as a result of meeting any alternate requirements for graduation as specified in their individualized education programs (IEP);
 - e. The total number of students denied graduation from the twelfth grade class; and
 - f. The number of students denied graduation from the twelfth grade class solely because of failure to pass the high school end-of-course PARCC assessments, the State graduation proficiency test, substitute competency tests, or portfolio appeals process based on the provisions of N.J.A.C. 6A:8.
- C. Students with Disabilities – N.J.A.C. 6A:8-5.1(c) and N.J.A.C. 6A:14-4.11
 - 1. Through the IEP process set forth at N.J.A.C. 6A:14-3.7 and pursuant to N.J.A.C. 6A:14-4.11, the Board may specify alternate requirements for a State-endorsed diploma for individual students with disabilities as defined at N.J.A.C. 6A:14-1.3.

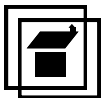


STUDENTS

5460/page 12 of 15

High School Graduation

- a. The district shall specifically address any alternate requirements for graduation in a student's IEP, in accordance with N.J.A.C. 6A:14-4.11.
 - b. The district shall develop and implement procedures for assessing whether a student has met the specified alternate requirements for graduation individually determined in an IEP.
2. The IEP of a student with a disability who enters a high school program shall specifically address the graduation requirements. The student shall meet the high school graduation requirements pursuant to N.J.A.C. 6A:8-5.1 and A. above, except as specified in the student's IEP. The IEP shall specify which requirements would qualify the student with a disability for the State-endorsed diploma issued by the Board responsible for the student's education.
3. Graduation with a State-endorsed diploma is a change of placement that requires written notice pursuant to N.J.A.C. 6A:14-2.3(f) and (g).
 - a. As part of the written notice, the parent shall be provided with a copy of the procedural safeguards statement published by the NJDOE.
 - b. As with any proposal to change the educational program or placement of a student with a disability, the parent may resolve a disagreement with the proposal to graduate the student by requesting mediation or a due process hearing prior to graduation.
 - c. In accordance with N.J.A.C. 6A:14-3.8(d), a reevaluation shall not be required.
 - d. When a student graduates or exceeds the age of eligibility, the student shall be provided a written summary of their academic achievement and functional performance prior to the date of the student's graduation or the conclusion of the school year in which the student exceeds the age of eligibility. The summary shall include recommendations to assist the student in meeting their postsecondary goals.

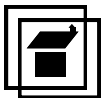


STUDENTS

5460/page 13 of 15

High School Graduation

4. If a student attends a school other than that of the school district of residence that is empowered to grant a diploma, the student shall have the choice of receiving the diploma of the school attended or the diploma of the school district of residence.
 - a. If the school the student is attending declines to issue a diploma to the student, the Board of the school district of residence shall issue the student a diploma if the student has satisfied all State and local graduation requirements, as specified in the student's IEP.
 5. If the Board grants an elementary school diploma, a student with a disability who fulfills the requirements of their IEP shall qualify for and receive a diploma.
 6. Students with disabilities who meet the standards for graduation according to N.J.A.C. 6A:14-4.11 and C. of this Policy shall have the opportunity to participate in graduation exercises and related activities on a nondiscriminatory basis.
- D. State Seal of Biliteracy – N.J.A.C. 6A:8-5.3
1. The Board may award a State Seal of Biliteracy to any student who has met all requirements in N.J.A.C. 6A:8-5.2 and B. above and demonstrates proficiency in the following:
 - a. One or more world languages via an approved assessment pursuant to N.J.A.C. 6A:8-5.3(f) and D.6. below during the student's next to last or final year of high school; and
 - (1) Pursuant to N.J.S.A. 18A:7C-15, a foreign language other than English also shall include, but not be limited to, American Sign Language, Latin, and Native American languages.
 - b. English language arts as set forth in N.J.A.C. 6A:8-5.1(a)6 and A.1.f. above.

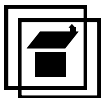


STUDENTS

5460/page 14 of 15

High School Graduation

2. A Board that chooses to award the State Seal of Biliteracy shall incorporate the process into the developed, adopted, and implemented Policy 5460 – High School Graduation pursuant to N.J.A.C. 6A:8-5.1(a) and A.1. above, denoting participation in the voluntary program. A Board choosing to participate shall submit, in accordance with N.J.A.C. 6A:8-5.1(d) and A.3. above, a copy of Policy 5460 – High School Graduation that reflects the option for students to participate in the State Seal of Biliteracy.
3. The Board of Education shall pay the costs for related assessments and transcript insignias.
4. The Board of Education shall do the following:
 - a. Provide the NJDOE with information regarding students who qualify for the State Seal of Biliteracy pursuant to N.J.A.C. 6A:8-5.3(a) and D.1. above;
 - b. Present each student who qualifies pursuant to D.1. above with a New Jersey Department of Education-issued certificate;
 - c. Include the Commissioner of Education-developed insignia on the student's transcript; and
 - d. Maintain appropriate records to identify students who have earned the State Seal of Biliteracy.
5. The Board shall not award a State Seal of Biliteracy to any student who does not meet the criteria in N.J.A.C. 6A:8-5.3(a) and D.1. above and shall not include the Commissioner of Education-developed insignia on the student's transcript.
6. A list of New Jersey Department of Education-approved, nationally recognized assessments and the Statewide scores necessary for a student to satisfy requirements for the State Seal of Biliteracy shall be set by a resolution approved by the New Jersey State Board of Education.



STUDENTS

5460/page 15 of 15

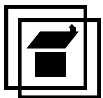
High School Graduation

- a. If an approved assessment, pursuant to N.J.A.C. 6A:8-5.3(f) and D.6. above, does not exist for a particular language, the Board may administer a NJDOE-approved, locally designed proficiency-based assessment.]

N.J.S.A. 18A:7C-3; 18A:7C-5; 18A:7C-6, 18A:7C-7; 18A:7C-15; 18A:7E-3
18A:35-1; 18A:35-2; 18A:35-5; 18A:35-7; 18A:35-8

N.J.A.C. 6A:8-1.3; 6A:8-5.1 et seq.; 6A:14-1.3; 6A:14-2.3; 6A:14-3.7
6A:14-3.8; 6A:14-4.11; 6A:20-1.4

Adopted:



8465 BIAS CRIMES AND BIAS-RELATED ACTS

The Board of Education is committed to providing a safe and healthy environment for all children in the school district. Bias crimes and bias-related acts involving students can lead to further violence and retaliation. Bias crimes and bias-related acts, by their nature are confrontational, inflame tensions, and promote social hostility and will not be tolerated by the school district. School district employees will work closely with local law enforcement and the county prosecutor's office to report or eliminate the commission of bias crimes and bias-related acts.

Definitions

A "bias crime" means any criminal offense where the person or persons committing the offense acted with a purpose to intimidate an individual or group of individuals because of race; color; religion; gender; disability; sexual orientation; gender identity or expression; national origin; or ethnicity.

A "bias-related act" means an act directed at a person, group of persons, private property, or public property that is motivated in whole or in part by racial; gender; disability; religion; sexual orientation; gender identity or expression; national origin; or ethnic prejudice. A bias-related act need not involve conduct that constitutes a criminal offense.

All bias crimes are also bias-related acts, but not all bias-related acts will constitute a bias crime.

Required Actions

School employees shall immediately notify the Principal and the Superintendent or designee when in the course of their employment they develop reason to believe a bias crime or bias-related act has been committed or is about to be committed in accordance with N.J.A.C. 6A:16-6.3(e).

The Superintendent or designee shall promptly notify the local police department and the bias investigation officer for the county prosecutor's office when a bias crime or bias-related act has been committed or is about to be committed in accordance with N.J.A.C. 6A:16-6.3(e)1.

The Superintendent or designee shall immediately notify the local police department and the bias investigation officer for the county prosecutor's office where there is reason to believe that a bias crime or bias-related act that involves an act of violence has been or is about to be physically committed against a student, or there is otherwise reason to believe that a life has been or will be threatened in accordance with N.J.A.C. 6A:16-6.3(e)2.



It is understood a referral to the local police department or county prosecutor's office pursuant to the Memorandum of Agreement between Education and Law Enforcement Officials is only a transmittal of information that might be pertinent to a law enforcement investigation and is not an accusation or formal charge.

Unless the local police department or the county prosecutor's office request otherwise, the school district may continue to investigate a suspected bias crime or bias-related act occurring on school grounds and may take such actions as necessary and appropriate to redress and remediate any such acts.

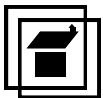
School officials will secure and preserve any such graffiti or other evidence of a suspected bias crime or bias-related act pending the arrival of the local police department or the county prosecutor's office. The school officials, where feasible, will cover or conceal such evidence until the arrival of the local police department or county prosecutor's office.

N.J.S.A. 2C:16-1

N.J.A.C. 6A:16-6.1; 6A:16-6.2; 6A:16-6.3

State Memorandum of Agreement approved by the Department
of Law & Public Safety and the Department of Education

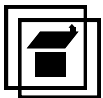
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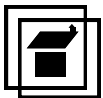
9560 ADMINISTRATION OF SCHOOL SURVEYS

The Board of Education believes the administration of school surveys may be necessary and valuable to the educational program in the school district. The Board recognizes certain student information is personal and some students or parents may not want this information shared with the school district. Therefore, the Board shall ensure school surveys are administered in accordance with N.J.S.A. 18A:36-34 and 18A:36-34.1 and this Policy.

- A. School Surveys, Certain, Parental Consent Required Before Administration – N.J.S.A. 18A:36-34
1. Unless the school district receives prior written informed consent from a student's parent and provides for a copy of the document to be available for viewing at convenient locations and time periods, the school district shall not administer to a student any academic or nonacademic survey, assessment, analysis, or evaluation which reveals information concerning:
 - a. Political affiliations;
 - b. Mental and psychological problems potentially embarrassing to the student or the student's family;
 - c. Sexual behavior and attitudes;
 - d. Illegal, anti-social, self-incriminating, and demeaning behavior;
 - e. Critical appraisals of other individuals with whom a respondent has a close family relationship;
 - f. Legally recognized privileged or analogous relationships, such as lawyers, physicians, and ministers;
 - g. Income, other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under a program; or
 - h. Social security number.
 2. The school district shall request prior written informed consent at least two weeks prior to the administration of the survey, assessment, analysis, or evaluation.



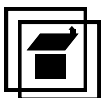
3. A student shall not participate in any survey, assessment, analysis, or evaluation that concerns the issues listed in A.1. above and N.J.S.A. 18A:36-34.a. unless the school district has obtained prior written informed consent from the student's parent.
- B. Voluntary Survey for Students with Prior Parental Written Notification – N.J.S.A. 18A:36-34.1
1. In accordance with N.J.S.A. 18A:36-34.1 and notwithstanding, N.J.S.A. 18A:36-34 and A. above, or any other law, rule, or regulation to the contrary, if the school district sends prior written notification to the parent of the student, the school district may administer an anonymous, voluntary survey, assessment, analysis, or evaluation to the student which reveals information concerning any of the following issues:
 - a. Use of alcohol, tobacco, drugs, and vaping;
 - b. Sexual behavior and attitudes;
 - c. Behaviors that may contribute to intentional or unintentional injuries or violence; or
 - d. Physical activity and nutrition-related behaviors.
 2. Written notification provided by the school district to the parent of the student shall be delivered to the parent by regular mail, electronic mail, or a written acknowledgement form to be delivered by the student at least two weeks prior to administration of the survey, assessment, analysis, or evaluation. Written notification shall contain, at minimum, the following information:
 - a. A description of the survey, assessment, analysis, or evaluation;
 - b. The purpose for which the survey, assessment, analysis, or evaluation is needed;
 - c. The entities and persons that will have access to the information generated by the survey, assessment, analysis, or evaluation;



- d. Specific instruction as to when and where the survey, assessment, analysis, or evaluation will be available for parental review prior to its administration;
 - e. The method by which the parent can deny permission to administer the survey, assessment, analysis, or evaluation to the student; a form specifically providing for such denial shall be included with this notice;
 - f. The names and contact information of persons to whom questions can be directed; and
 - g. A statement advising that failure to respond indicates approval of participation in the survey, assessment, analysis, or evaluation.
 - 3. Information obtained through a survey, assessment, analysis, or evaluation administered to a student in accordance with N.J.S.A. 18A:36-34.1 and B. above, shall be submitted to the New Jersey Department of Education and the New Jersey Department of Health. Information may be used to develop public health initiatives and prevention programs. Information shall not be used for marketing or other commercial purposes that are not related to student health.
- C. Violations – N.J.S.A. 18A:36-34.d.
- A violation by the school district of N.J.S.A. 18A:36-34; 18A:36-34.1, and this Policy shall be subject to such monetary penalties as determined by the New Jersey Commissioner of Education.
- D. Compliance with Federal Law
- In addition to compliance with the provisions of N.J.S.A. 18A:36-34, 18A:36-34.1, and this Policy, the Superintendent or designee shall ensure compliance with the provisions of Policy 2415.05 – Student Surveys, Analysis, Evaluations, Examinations, Testing, or Treatment before students are required to participate in a survey, analysis, evaluation, examination, testing, or treatment funded in whole or part by a program of the United States Department of Education that concerns one or more of the areas outlined in Policy 2415.05.

N.J.S.A. 18A:36-34; 18A:36-34.1

Adopted:



R 2431.4 PREVENTION AND TREATMENT OF SPORTS-RELATED CONCUSSIONS AND HEAD INJURIES

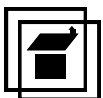
A concussion is a traumatic brain injury caused by a blow or motion to the head or body that disrupts the normal functioning of the brain and can cause significant and sustained neuropsychological impairments including, but not limited to, problem solving, planning, memory, and behavioral problems. Allowing a student to return to athletic competition or practice before recovering from a concussion increases the chance of a more serious brain injury. The following procedures shall be followed to implement N.J.S.A. 18A:40-41.1 et seq. and Policy 2431.4.

A. Athletic Head Injury Safety Training Program

1. The school district will adopt an athletic head injury safety training program.
2. The training program shall be completed by the school physician, any individual who coaches in an athletic competition, an athletic trainer involved in any athletic competition, and the school nurse.
3. This training program shall be in accordance with the guidance provided by the New Jersey Department of Education (NJDOE) and the requirements of N.J.S.A. 18A:40-41.2.

B. Prevention

1. The school district may require pre-season baseline testing of students before the student begins participation in athletic competition or practice. The baseline testing program shall be reviewed and approved by the school physician trained in the evaluation and management of sports-related concussions and other head injuries.
2. The Principal or designee will review educational information for students participating in athletic competition or practice on the prevention of concussions.
3. All school staff members, students participating in athletic competition or practice, and parents of students participating in athletic competition or practice shall be annually informed through the distribution of the NJDOE Concussion and Head Injury Fact Sheet and Parent/Guardian Acknowledgement Form and other communications from the Principal and coaches on the importance of early identification and treatment of concussions to improve recovery.



C. Signs or Symptoms of Concussion or Other Head Injury

1. Possible signs of concussions may be observed by coaches, athletic trainer, school or team physician, school nurse, or other school staff members. Possible signs of a concussion may be, but are not limited to:
 - a. Appearing dazed, stunned, or disoriented;
 - b. Forgetting plays or demonstrating short-term memory difficulty;
 - c. Exhibiting difficulties with balance or coordination;
 - d. Answering questions slowly or inaccurately; and/or
 - e. Losing consciousness.
2. Possible symptoms of concussion shall be reported by the student participating in athletic competition or practice to coaches, athletic trainer, school or team physician, school nurse, and/or parent. Possible symptoms of a concussion may be, but are not limited to:
 - a. Headache;
 - b. Nausea/vomiting;
 - c. Balance problems or dizziness;
 - d. Double vision or changes in vision;
 - e. Sensitivity to light or sound/noise;
 - f. Feeling sluggish or foggy;
 - g. Difficulty with concentration and short-term memory;
 - h. Sleep disturbance; or
 - i. Irritability.



D. Medical Attention for a Student Suspected of a Concussion or Other Head Injury

1. A student who participates in athletic competition or practice and who sustains or is suspected of having sustained a concussion or other head injury while engaged in an athletic competition or practice shall be immediately removed from athletic competition or practice.
 - a. A staff member supervising the student during the athletic competition or practice shall immediately contact the school physician, athletic trainer, or school nurse to examine the student.
 - (1) The school physician, athletic trainer, or school nurse shall determine if the student has sustained or may have sustained a concussion or other head injury. The school physician, athletic trainer, or school nurse shall determine if emergency medical responders shall be called to athletic competition or practice.
 - (2) In the event the school physician, athletic trainer, or school nurse determine the student did not sustain a concussion or other head injury, the student shall not be permitted to participate in any further athletic competition or practice until written medical clearance is provided in accordance with E. below.
2. The staff member supervising a student who has been removed from athletic competition or practice in accordance with D.1. above or another staff member shall contact the student's parent and the Principal or designee as soon as possible after the student has been removed from the athletic competition or practice.
 - a. A parent shall monitor their student for symptoms of a concussion or other head injury upon receiving such notification.

E. Medical Examination and Written Medical Clearance

1. A student who was removed from athletic competition or practice in accordance with D.1. shall not participate in further athletic competition or practice until:
 - a. The student is examined by a physician or other licensed healthcare provider trained in the evaluation and management of concussions;
 - b. The student receives written medical clearance from a physician trained in the evaluation and management of concussions to return to competition or practice; and



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- c. The student returns to regular school activities and is no longer experiencing symptoms of the injury while conducting those activities.
2. The student's written medical clearance from a physician must indicate a medical examination has determined:
 - a. The student's injury was not a concussion or other head injury, the student is asymptomatic at rest, and the student may return to regular school activities and is no longer experiencing symptoms of the injury while conducting those activities; or
 - b. The student's injury was a concussion or other head injury and the student's physician will monitor the student to determine when the student is asymptomatic at rest and when the student may return to regular school activities and is no longer experiencing symptoms of the injury while conducting those activities.
 3. The student's written medical clearance must be reviewed and approved by the school physician.
 4. The student may not begin the graduated return to athletic competition and practice protocol in F. below until the student receives a medical examination and provides the required written medical clearance.
 5. A written medical clearance not in compliance with the provisions of E. will not be accepted.
- F. Graduated Return to Athletic Competition and Practice Protocol
1. The return of a student to athletic competition and practice shall be in accordance with the graduated, six-step "Return to Play Progression" recommendations and any subsequent changes or updates to those recommendations as developed by the Centers for Disease Control and Prevention.
 - a. Back to Regular Activities (Such as School)

The student is back to their regular activities (such as school) and has the green-light from the student's physician approved by the school physician to begin the return to play process. A student's return to regular activities involves a stepwise process. It starts with a few days of rest (two-three days) and is followed by light activity (such as short walks) and moderate activity (such as riding a stationary bike) that do not worsen symptoms.



b. Light Aerobic Activity

Begin with light aerobic exercise only to increase the student's heart rate. This means about five to ten minutes on an exercise bike, walking, or light jogging. No weight lifting at this point.

c. Moderate Activity

Continue with activities to increase the student's heart rate with body or head movement. This includes moderate jogging, brief running, moderate-intensity stationary biking, and/or moderate-intensity weightlifting (less time and/or less weight from their typical routine).

d. Heavy, Non-Contact Activity

Add heavy non-contact physical activity, such as sprinting/running, high-intensity stationary biking, regular weightlifting routine, and/or non-contact sport-specific drills (in three planes of movement).

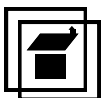
e. Practice and Full Contact

The student may return to practice and full contact (if appropriate for the athletic competition) in controlled practice.

f. Athletic Competition

The student may return to athletic competition or practice.

2. It is important for a student's parent(s) and coach(es) to watch for concussion symptoms after each day's "Return to Play Progression" activity. A student should only move to the next step if they do not have any new symptoms at the current step.
3. If a student's symptoms return or if they develop new symptoms, this is a sign that a student is pushing too hard. The student should stop these activities and the student's health care provider should be contacted. After more rest and no concussion symptoms, a student can start at the previous step if approved by the student's healthcare provider and provides written medical clearance to the school physician.



- G. Temporary Accommodations for Student's Participating in Athletic Competition with Sports-Related Head Injuries
1. The concussed brain is affected in many functional aspects as a result of the injury. Memory, attention span, concentration, and speed of processing significantly impact learning. Further, exposing the concussed student to the stimulating school environment may delay the resolution of symptoms needed for recovery. Accordingly, consideration of the cognitive effects in returning to the classroom is also an important part of the treatment of sports-related concussions and head injuries.
 2. To recover, cognitive rest is just as important as physical rest. Reading, studying, computer usage, testing, texting, and watching movies if a student is sensitive to light/sound can slow a student's recovery. The Principal or designee may look to address the student's cognitive needs as described below. Students who return to school after a concussion may need to:
 - a. Take rest breaks as needed;
 - b. Spend fewer hours at school;
 - c. Be given more time to take tests or complete assignments (all courses should be considered);
 - d. Receive help with schoolwork;
 - e. Reduce time spent on the computer, reading, and writing; and/or
 - f. Be granted early dismissal from class to avoid crowded hallways.

Adopted:



R 2460.30 ADDITIONAL/COMPENSATORY SPECIAL EDUCATION AND RELATED SERVICES

The Board of Education shall provide additional or compensatory special education and related services to students with disabilities beyond the age of twenty-one pursuant to N.J.S.A. 18A:46-6.3.

As used in N.J.A.C. 18A:46-6.3(h) and this Regulation, “parent” means the natural or adoptive parent, the legal guardian, resource family parent when willing to so serve, a surrogate parent, or a person acting in the place of a parent, such as a grandparent or stepparent with whom the student lives, or a person legally responsible for the student’s welfare. “Parent” shall also include an adult student who has attained the age of eighteen, who is not under legal guardianship, and who is entitled to receive special education and related services.

A. Additional Special Education and Related Services

1. Notwithstanding the provisions of N.J.S.A. 18A:46-6, N.J.S.A. 18A:46-8, or of any other law, rule, or regulation concerning the age of eligibility for special education and related services to the contrary, the Board shall:
 - a. In the 2021-2022 school year, provide special education and related services contained in an Individualized Education Program (IEP) to a student with disabilities who attains the age of twenty-one during the 2020-2021 school year, provided the parent of the student and the IEP team determine that the student requires additional or compensatory special education and related services, including transition services, during the 2021-2022 school year.
 - (1) A student receiving special education and related services pursuant to N.J.S.A. 18A:46-6.3.a. and A.1. shall not be eligible to receive such education and services beyond June 30, 2022, unless otherwise provided in a student’s IEP or as ordered by a hearing officer, complaint investigation, or court of competent jurisdiction.
2. Notwithstanding the provisions of N.J.S.A. 18A:46-6, N.J.S.A. 18A:46-8, or of any other law, rule, or regulation concerning the age of eligibility for special education and related services to the contrary, the Board shall:



a. In the 2022-2023 school year, provide special education and related services contained in an IEP to a student with disabilities who attains the age of twenty-one during the 2021-2022 school year, provided the parent of the student and the IEP team determine that the student requires additional or compensatory special education and related services, including transition services, during the 2022-2023 school year.

(1) A student receiving special education and related services pursuant to N.J.S.A. 18A:46-6.3.b. and A.2. shall not be eligible to receive such education and services beyond June 30, 2023, unless otherwise provided in a student's IEP or as ordered by a hearing officer, complaint investigation, or court of competent jurisdiction.

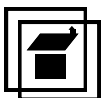
3. Notwithstanding the provisions of N.J.S.A. 18A:46-6, N.J.S.A. 18A:46-8, or of any other law, rule, or regulation concerning the age of eligibility for special education and related services to the contrary, the Board shall:

a. In the 2023-2024 school year, provide special education and related services contained in an IEP to a student with disabilities who attains the age of twenty-one during the 2022-2023 school year, provided that the parent of the student and the IEP team determine that the student requires additional or compensatory special education and related services, including transition services, during the 2023-2024 school year.

(1) A student receiving special education and related services pursuant to N.J.S.A. 18A:46-6.3.c. and A.3. shall not be eligible to receive such education and services beyond June 30, 2024, unless otherwise provided in a student's IEP or as ordered by a hearing officer, complaint investigation, or court of competent jurisdiction.

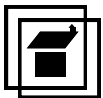
B. Rights, Privileges, and Remedies

1. A student receiving special education and related services, including transition services, pursuant to N.J.S.A. 18A:46-6.3 and this Regulation shall be afforded the same rights, privileges, and remedies provided to students with disabilities pursuant to State law, New Jersey State Board of Education regulations concerning special education, and the Federal "Individuals with Disabilities Education Act," (IDEA) 20 USC §1400 et seq.



2. Any disputes that arise with respect to the provision or nature of services provided to a student with disabilities in the additional year as provided in accordance with N.J.S.A. 18A:46-6.3.a., b. and c., and A. above may be addressed as determined by the parent of the student with disabilities, by either:
 - a. Mediation;
 - b. A written request for a complaint investigation submitted to the Director of the Office of Special Education Policy and Dispute Resolution in the New Jersey Department of Education; or
 - c. A special education due process hearing pursuant to IDEA, N.J.S.A. 18A:46, or administrative code.
- C. Funding
1. The special education and related services, including transition services, provided to students with disabilities pursuant to the provisions of N.J.S.A. 18A:46-6.3 and this Regulation, to the extent permitted by Federal law, be paid for from the monies received by the State or a school district under the Federal “Coronavirus Aid, Relief, and Economic Security (CARES) Act,” Pub.L.116-136, the Federal “Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, 2021,” Pub.L.116-260, the Federal “American Rescue Plan (ARP) Act,” Pub.L.117-2, or any other Federal funding provided to address the impact of the coronavirus pandemic on elementary and secondary schools as it becomes available.
 2. To the extent the Federal funds described in N.J.S.A. 18A:46-6.3.e.(1) and C.1. above do not cover the costs borne by the school district to provide the special education and related services, including transition services, to students with disabilities pursuant to the provisions of N.J.S.A. 18A:46-6.3 and this Regulation, the State of New Jersey shall appropriate funds as necessary from the Property Tax Relief Fund to reimburse the school district for these costs.
 3. The special education and related services funded pursuant to the provisions of N.J.S.A. 18A:46-6.3.e. may include, but are not limited to, the additional staff, programs, and facilities deemed necessary by the school district to provide the special education and related services, including transition services, required under N.J.S.A. 18A:46-6.

Adopted:



R 2622 STUDENT ASSESSMENT

A. Statewide Assessment System – N.J.A.C. 6A:8-4.1

1. The school district shall, according to a schedule prescribed by the Commissioner of Education, administer the applicable Statewide assessments, including the following major components: the elementary assessment component for grades three through five; the middle school assessment component for grades six through eight; the high school assessment component; and the alternative State assessment for students with disabilities; and provide notification to each student entering grades three through twelve of the Statewide assessment schedule.
2. Pursuant to N.J.A.C. 6A:8-4.1(c), all students at grade levels three through twelve, and at any other grade(s) designated by the Commissioner of Education pursuant to N.J.A.C. 6A:8-4.1(a), shall take all appropriate Statewide assessments as scheduled.
 - a. The school district shall provide all appropriate accommodations or modifications to the Statewide assessment system as specified by the New Jersey Department of Education (NJDOE) for English language learners (ELLs) and students with disabilities as defined in N.J.A.C. 6A:14-1.3 or eligible under Section 504 of the Rehabilitation Act as specified in a student's Individualized Education Program (IEP) or 504 plan in accordance with N.J.A.C. 6A:8-4.1(d)1.
 - (1) The school district may administer the Statewide assessments in mathematics to ELLs in their native language, when available, and/or English.
 - (2) The school district shall have the option for a first-year ELL of substituting a NJDOE-approved language proficiency test only for the English language arts component of the Statewide assessment, when the student has entered the United States after June 1 of the calendar year prior to the test administration.
 - b. The school district shall ensure students with disabilities as defined in N.J.A.C. 6A:14-1.3 participate in Statewide assessments in accordance with N.J.A.C. 6A:14-4.10.



- c. At specific times prescribed by the Commissioner of Education, the school district shall administer the alternative State assessment for students with disabilities to students with severe disabilities who cannot participate in other assessments due to the severity of their disabilities in accordance with N.J.A.C. 6A:8-4.1(d)3.
- d. The school district shall implement alternative ways for students to demonstrate graduation proficiency in accordance with N.J.A.C. 6A:8-5.1(a)6, (f), (g), (h), or (i), as applicable.

3. Test Administration Procedures and Security Measures

- a. The school district shall be responsible for ensuring the security of all components of the Statewide assessment system that are administered within the school district.
- b. All Statewide assessments shall be administered in accordance with the NJDOE's required test administration procedures and security measures.
- c. Any breach of such procedures or measures shall be immediately reported to the Superintendent or designee.

B. Documentation of Student Achievement – N.J.A.C. 6A:8-4.2

- 1. After each test administration, the NJDOE shall provide the Superintendent the following:
 - a. Rosters of student performance in each content area;
 - b. Individual student reports; and
 - c. School and school district summary data, including school and school district means, numbers tested, and percent achieving at each performance level.
 - (1) The school district summary data shall be aggregated and disaggregated, and school summary data shall be disaggregated, for students with disabilities as defined in N.J.A.C. 6A:14-1.3 and for ELLs.



2. The school district shall transmit within ten business days any official records, including transcripts, of students who transfer to other school districts or institutions.
 3. The school district shall maintain an accurate record of each student's performance on Statewide assessments.
 4. The school district shall maintain for every student a ninth grade through graduation transcript that contains the following, as available:
 - a. Results of all applicable State assessments, including assessments that satisfy graduation requirements set forth at N.J.A.C. 6A:8-5.1(a)6;
 - b. Results of any English language proficiency assessments according to N.J.A.C. 6A:8-5.1(h);
 - c. Evidence of instructional experience and performance in the New Jersey Student Learning Standards (NJSLS);
 - d. Evidence of technological literacy;
 - e. Evidence of career education instructional experiences and career development activities;
 - f. Evidence of State-issued occupational licenses and credentials, industry-recognized occupational credentials, and/or technical skill assessments for students enrolled in NJDOE-approved career and technical education programs pursuant to N.J.A.C. 6A:19-3.2; and
 - g. Any other information deemed appropriate by the school district.
- C. Accountability – N.J.A.C. 6A:8-4.3
1. The Superintendent shall report final results of annual assessments to the Board and members of the public at a public meeting within sixty days of receipt of the information from the NJDOE.
 2. The Superintendent shall provide educators, parents, and students with results of annual assessments as required under N.J.A.C. 6A:8-4.2(a) and B.1. above, within thirty days of receipt of information from the NJDOE.



3. The school district shall provide appropriate instruction to improve skills and knowledge for students performing below the established levels of student proficiency in any content area either on the Statewide or local assessments.
 4. All students shall be expected to demonstrate the knowledge and skills of the NJSLs as measured by the Statewide assessment system.
- D. Annual Review and Evaluation of School Districts – N.J.A.C. 6A:8-4.4
1. The NJDOE shall review the performance of schools and school districts by using a percent of students performing at the proficient level as one measure of annual measurable objective (AMO) and incorporating a progress criterion indicative of systemic reform.
 - a. The review shall include the performance of all students, including students with disabilities as defined by N.J.A.C. 6A:14-1.3, students from major racial and ethnic groups, economically disadvantaged students, and ELLs.
 - b. The review shall take place at each grade level in which Statewide assessments are administered, using the AMO targets.
- E. Public Reporting – N.J.A.C. 6A:8-4.5
1. In accordance with the requirements of N.J.A.C. 6A:8-4.5, the NJDOE shall report annually to the New Jersey State Board of Education and the public on the progress of all students and student subgroups in meeting the NJSLs as measured by the Statewide assessment system by publishing and distributing the NJDOE's annual New Jersey School Report Card in accordance with N.J.S.A. 18A:7E-2 through 5.
 2. After each test administration, the NJDOE shall report to the Board on the performance of all students and of student subgroups.
- F. Parental Notification
- Parents shall be informed of the school district assessment system and of any special tests that are to be administered to their children.

Adopted:



R 8465 BIAS CRIMES AND BIAS-RELATED ACTS

A. Definitions

1. A bias crime means any criminal offense where the person or persons committing the offense acted with a purpose to intimidate an individual or group of individuals because of race; color; religion; gender; disability; sexual orientation; gender identity or expression; national origin; or ethnicity.
2. A bias-related act means an act directed at a person, group of persons, private property, or public property that is motivated in whole or in part by racial; gender; disability; religion; sexual orientation; gender identity or expression; national origin; or ethnic prejudice. A bias-related act need not involve conduct that constitutes a criminal offense.
3. All bias crimes are also bias-related acts, but not all bias-related acts will constitute a bias crime.

B. Procedure For Reporting Bias Crimes and Bias-Related Acts

1. A school employee shall immediately notify the Principal and the Superintendent or designee when in the course of their employment, they develop reason to believe that:
 - a. A bias crime or a bias-related act has been committed or is about to be committed on school grounds;
 - b. A bias crime or a bias-related act has been or is about to be committed by student on or off school grounds, and whether such offense was or is to be committed during operating school hours; or
 - c. A student enrolled in the school has been or is about to become the victim of a bias crime or bias-related act on or off school grounds, or during operating school hours.
2. The Superintendent or designee shall promptly notify the local police department and the bias investigation officer for the county prosecutor's office when a bias crime or bias-related act has been committed or is about to be committed on school grounds, or has been or is about to be committed by a student on or off school grounds, and whether such offense was or is to be committed during operating school hours, or a student enrolled in the school has been or is about to become the victim of a bias crime or bias-related act on or off school grounds, or during operating school hours.



3. The Superintendent or designee shall immediately notify the local police department and the bias investigation officer for the county prosecutor's office where there is reason to believe a bias crime or bias-related act that involves an act of violence has been or is about to be physically committed against a student, or there is otherwise reason to believe a life has been or will be threatened.

C. Nature of Referral

1. The mandatory referral for suspected or committed bias crimes and bias-related acts as described in N.J.A.C. 6A:16-6.3(e) and this Regulation is only a request to the law enforcement agencies to conduct an investigation and is nothing more than the transmittal of information which may be pertinent to any such law enforcement investigation.

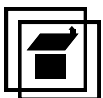
D. Concurrent Jurisdiction

1. Unless the local police department or the county prosecutor's office request otherwise, school officials may continue to investigate a suspected bias crime or bias-related act occurring on school grounds and may take such actions as necessary and appropriate to redress and remediate any such acts.
2. School officials will immediately discontinue any ongoing school investigation if the local police department or the county prosecutor's office believe the school investigation could jeopardize an on-going law enforcement investigation or otherwise endanger the public safety.
 - a. Upon notice provided in D.2. above, school officials will take no further action without providing notice to and receiving the assent of the local police department or the county prosecutor's office.

E. Preservation of Evidence

1. School officials will secure and preserve any such graffiti or other evidence of a suspected bias crime or bias-related act pending the arrival of the local police department or the county prosecutor's office.
2. The school officials, when feasible, will cover or conceal such evidence until the arrival of the local police department or county prosecutor's office in a manner designed to minimize the harm and continued exposure to students by such evidence.

Issued:



Applications for Absence for School Business 2022-2023
3-20-2023

Name	Position	School	Conference	Dates	Amount	Funded
Michael Cimmino	Buildings & Grounds Director	Administration Building	New Jersey School Buildings & Ground Association Expo Atlantic City, NJ	3/20/23, 3/21/23, 3/22/23	\$667.49	Local
Kimya Jackson	Principal	Redwood	2023 AERA Annual Meeting: Culturally Responsive Practice in US Suburban Elementary Schools Literature Review Chicago, IL	4/14/23	\$762.50	Local
Kathleen Kelly	Speech Therapist	Gregory	2023 New Jersey Speech-Language Hearing Association (NJSHA) Convention Long Branch, NJ	4/20/23, 4/21/23	\$280.00	Local
Nick Munoz	Buildings & Grounds Assistant Director	Administration Building	New Jersey School Buildings & Ground Association Expo Atlantic City, NJ	3/20/23, 3/21/23, 3/22/23	\$667.49	Local

West Orange School District Field Trips

Out of State

2022-2023 School Year

March 20, 2023

School	Grades	Course / Group	Destination	City	State
WOHS	10	INSTITUTE OF HUMANITIES HONORS ENGLISH	Tenement Museum	New York	NY
WOHS	9-12	INSTITUTE FOR CITIZEN EMPOWERMENT	New York Historical Society	New York	NY

INSTITUTE FOR CITIZEN EMPOWERMENT

Overnight

2022-2023 School Year

March 20, 2023

School	Grades	Course / Group	Destination	City	State
WOHS	9-12	ROTC	Valley Forge Military Academy & College	Wayne	PA

February 2023 Transfers					
From			To		
11-000-100-566	Tuition-Private Sch	47,000	11-000-100-561	Tuition-Oth Reg Ed	47,000
11-000-216-100	Sal-Related Srv	16,000			
11-000-217-106	Sal-One to One Aides	10,000	11-000-216-320	Related Srv-Pur Prof Srv	26,000
11-000-219-104	Salaries-CST	4,000	11-000-219-105	CST-Sec-Subs	4,000
11-000-219-320	CST-Prof Ed Srv	500	11-000-219-580	CST-Travel	500
			11-000-230-332	Audit Fees	100
			11-000-230-339	Purchased Prof-Negotiator	10,000
			11-000-230-340	Purchased Tech Srv	5,000
			11-000-230-530	Communications	29,000
11-000-230-331	Legal Srv	50,900	11-000-251-199	Business Off-Vac payout	6,800
11-000-291-270	Health Benefits	10,000	11-000-240-103	Sal-Principal's Subs	10,000
			11-000-251-330	Business Off-Pur Prof Srv	9,500
			11-000-251-600	Business Off-Supplies	6,300
11-000-251-100	Business Off-Sal	18,400	12-000-251-732	Business Off-Equipment	2,600
11-000-252-340	Technology-Purch Tech Srv	2,500			
11-000-252-580	Technology-Travel	3,000	11-000-252-600	Technology-Supplies	5,500
11-000-261-610	Required Maint-Supplies	34,000	11-000-261-420	Required Maint-Srv	184,000
11-000-291-270	Health Benefits	222,000	11-000-262-420	Contracted Srv	72,000
			11-000-270-350	Transp-Admin Fee	3,000
11-000-270-420	Transp-Maint/Repairs	3,000	11-000-270-615	Transp-Vehicle Supplies	2,000
11-000-270-511	Transp-Home/School	60,000	11-000-270-518	Transp-Sp Ed	58,000
11-190-100-440	Rental-Instructional	1,500	11-190-100-610	Pupil Supplies	1,500
11-219-100-101	Sal-Home Instruction-Sp ED	10,000	11-150-100-320	Home Instruction-Reg ED	10,000
11-209-100-106	ERI Program-Aides	3,000	11-212-100-106	MD Program-Aides	3,000
			12-000-217-730	Equipment-Sp ED	3,200
12-000-252-730	Equipment-Technology	18,200	12-000-218-730	Equipment-Guidance	15,000
Total		514,000	Total		514,000

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REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
West Orange Board of Education
General Fund - Fund 10
Interim Balance Sheet
For 8 Month Period Ending 02/28/2023

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ASSETS AND RESOURCES

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

101	Cash in bank		\$14,912,029.11
102-107	Cash and cash equivalents		\$27,959.74
116	Capital reserve Account		\$2,368,551.89
117	Maint. Reserve Account		\$2,000,115.62
121	Tax levy receivable		\$61,544,306.33
	Accounts receivable:		
141	Intergovernmental - State	\$11,937,904.26	
153,154	Other (net of est uncollectible of \$_____)	\$2,625,187.44	\$14,563,091.70
	Other Current Assets		\$21,578.00

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

301	Estimated Revenues	179,971,198.00	
302	Less Revenues	(177,475,290.34)	
			\$2,495,907.66
	Total assets and resources		\$97,933,540.05

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
West Orange Board of Education
General Fund - Fund 10
Interim Balance Sheet
For 8 Month Period Ending 02/28/2023

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LIABILITIES AND FUND EQUITY

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

421	Accounts Payable	\$4,930,116.11
	Other current liabilities including Net Assets	\$5,955,449.34

TOTAL LIABILITIES

\$10,885,565.45

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FUND BALANCE

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

753	Reserve for Encumbrances - Current Year	\$66,770,572.09
754	Reserve for Encumbrance - Prior Year	\$382,072.41
	Reserved fund balance:	
761	Capital reserve account -	\$2,368,499.41
604	Add: Increase in capital reserve	\$100.00
		\$2,368,599.41
769	Restricted Balance for Unemployment Fund	\$452,898.59
580	Unemployment Trust Liability	\$138,438.45
		\$138,438.45
764	Reserve for Maintenance	\$2,000,035.06
606	Add: Increase in Maintenance Reserve	\$100.00
		\$2,000,135.06
601	Appropriations	186,741,697.96
602	Less : Expenditures	115,435,774.50
603	Encumbrances	\$67,152,644.50 (182,588,419.00)
		\$4,153,278.96

Total Appropriated

\$76,265,994.97

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

770	Unreserved Fund Balance -	\$14,675,472.63
303	Budgeted Fund Balance	(\$3,893,493.00)

TOTAL FUND BALANCE

\$87,047,974.60

TOTAL LIABILITIES AND FUND EQUITY

\$97,933,540.05

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West Orange Board of Education
General Fund - Fund 10
Interim Balance Sheet
For 8 Month Period Ending 02/28/2023

RECAPITULATION OF FUND BALANCE:

	Budgeted	Actual	Variance
Appropriations	186,741,697.96	182,588,419.00	\$4,153,278.96
Revenues	(179,971,198.00)	(177,475,290.34)	(\$2,495,907.66)
	<u>\$6,770,499.96</u>	<u>\$5,113,128.66</u>	<u>\$1,657,371.30</u>
Change in Capital Reserve accounts:			
604 Plus - Increase in reserve	\$100.00		
Change in Tuition Reserve accounts:			
Change in Maintenance Reserve account:			
606 Plus - Increase in reserve	\$100.00		
Change in Unemployment Fund account:			
580 Plus - Increase in reserve	\$138,438.45		
Subtotal Reserve Adjustments	<u>\$138,638.45</u>	<u>\$138,638.45</u>	
Less: Adjust for prior year encumb.	(\$2,877,206.96)	(\$2,877,206.96)	
Budgeted Fund Balance	<u>\$4,031,931.45</u>	<u>\$2,374,560.15</u>	<u>\$1,657,371.30</u>
Recapitulation of Budgeted Fund Balance by Subfund			
Fund 10 (includes 10, 11, 12, and 13)	\$4,031,931.45	\$2,374,560.15	\$1,518,932.85
TOTAL Budgeted Fund Balance	<u>\$4,031,931.45</u>	<u>\$2,374,560.15</u>	<u>\$1,657,371.30</u>

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
West Orange Board of Education
GENERAL FUND - FUND 10
INTERIM STATEMENTS COMPARING
BUDGET REVENUE WITH ACTUAL TO DATE AND
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
For 8 Month Period Ending 02/28/2023

		BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***					
1XXX	From Local Sources	148,065,135.00	148,052,353.45		\$12,781.55
3XXX	From State Sources	\$31,672,985.00	\$29,279,667.35		\$2,393,317.65
4XXX	From Federal Sources	\$233,078.00	\$140,474.61		\$92,603.39
52XX	From Transfers		\$2,794.93		(\$2,794.93)
TOTAL REVENUE/SOURCES OF FUNDS		179,971,198.00	177,475,290.34		\$2,495,907.66
*** EXPENDITURES ***					
		APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
--- CURRENT EXPENSE ---					
11-1XX-100-XXX	Regular Programs - Instruction	\$52,056,582.60	\$31,837,936.08	\$19,514,442.35	\$704,204.17
11-2XX-100-XXX	Special Education - Instruction	\$19,172,612.00	\$11,450,205.78	\$7,517,822.78	\$204,583.44
11-230-100-XXX	Basic Skills - Remedial Instruction	\$3,300,014.00	\$1,985,119.30	\$1,311,132.69	\$3,762.01
11-240-100-XXX	Bilingual Education - Instruction	\$1,773,556.00	\$1,073,095.76	\$694,566.05	\$5,894.19
11-401-100-XXX	School-Spon. Cocurr. Acti-Instr	\$738,895.00	\$202,011.32	\$445,936.96	\$90,946.72
11-402-100-XXX	School-Spons. Athletics - Instruction	\$1,738,028.61	\$922,582.44	\$689,341.22	\$126,104.95
--- UNDISTRIBUTED EXPENDITURES ---					
11-000-100-XXX	Instruction	\$11,556,155.69	\$8,138,316.74	\$2,807,207.65	\$610,631.30
11-000-211-XXX	Attendance and Social Work Services	\$268,077.00	\$204,155.24	\$61,555.68	\$2,366.08
11-000-213-XXX	Health Services	\$1,717,400.94	\$991,984.06	\$704,637.80	\$20,779.08
11-000-216-XXX	Speech, OT,PT & Related Svcs	\$2,768,603.00	\$1,527,334.93	\$1,174,877.35	\$66,390.72
11-000-217-XXX	Other Support Serv - Students Extra Srvc	\$891,184.00	\$415,000.25	\$464,587.05	\$11,596.70
11-000-218-XXX	Guidance	\$3,527,030.00	\$2,186,571.67	\$1,232,742.55	\$107,715.78
11-000-219-XXX	Child Study Teams	\$4,719,326.00	\$2,806,277.77	\$1,786,447.54	\$126,600.69
11-000-221-XXX	Improv of Inst. - Instruc Staff	\$2,254,219.17	\$1,234,656.62	\$979,970.64	\$39,591.91
11-000-222-XXX	Educational Media Serv/School Library	\$1,377,745.46	\$883,750.75	\$487,956.44	\$6,038.27
11-000-223-XXX	Instructional Staff Training Services	\$364,314.10	\$101,598.92	\$27,147.31	\$235,567.87
11-000-230-XXX	Supp. Serv.-General Administration	\$2,639,741.71	\$1,780,120.17	\$827,240.62	\$32,380.92
11-000-240-XXX	Supp. Serv.-School Administration	\$6,685,076.09	\$4,284,014.30	\$2,345,419.45	\$55,642.34
11-000-25X-XXX	Central Serv & Admin. Inform. Tech.	\$3,483,415.71	\$2,303,367.43	\$1,122,970.09	\$57,078.19
11-000-261-XXX	Require Maint. for School Facilities	\$2,131,730.34	\$1,544,237.77	\$484,462.27	\$103,030.30
11-000-262-XXX	Custodial Services	\$10,797,992.16	\$6,457,229.73	\$4,187,065.99	\$153,696.44
11-000-263-XXX	Care and Upkeep of Grounds	\$1,092,158.86	\$568,151.72	\$367,621.41	\$156,385.73
11-000-266-XXX	Security	\$1,071,091.58	\$733,783.84	\$277,009.01	\$60,298.73
11-000-270-XXX	Student Transportation Services	\$15,634,149.13	\$10,687,913.66	\$4,715,292.80	\$230,942.67
11-XXX-XXX-2XX	Allocated and Unallocated Benefits	\$29,546,453.24	\$17,387,360.05	\$11,587,538.87	\$571,554.32
TOTAL GENERAL CURRENT EXPENSE		181,305,552.39	111,706,776.30	\$65,814,992.57	\$3,783,783.52
EXPENDITURES/USES OF FUNDS					

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
West Orange Board of Education
GENERAL FUND - FUND 10
SCHEDULE OF REVENUES
ACTUAL COMPARED WITH ESTIMATED
For 8 Month Period Ending 02/28/2023

	ESTIMATED	ACTUAL	UNREALIZED
	<u> </u>	<u> </u>	<u> </u>
--- LOCAL SOURCES ---			
1210 Local Tax Levy	147,706,335.00	147,706,335.00	.00
1310 Tuition from Individuals	\$10,000.00	\$900.00	\$9,100.00
1320 Tuition from LEAs Within State	\$155,351.00	\$232,693.50	(\$77,342.50)
1910 Rents and Royalties	\$50,000.00	\$18,065.00	\$31,935.00
1XXX Miscellaneous	\$143,449.00	\$94,359.95	\$49,089.05
	<u> </u>	<u> </u>	<u> </u>
TOTAL LOCAL	148,065,135.00	148,052,353.45	\$12,781.55
	<u> </u>	<u> </u>	<u> </u>
--- STATE SOURCES ---			
3121 Categorical Transportation Aid	\$3,033,009.00	\$3,033,009.00	.00
3131 Extraordinary Aid	\$2,250,000.00	.00	\$2,250,000.00
3132 Categorical Special Education Aid	\$4,159,988.00	\$4,159,988.00	.00
3176 Equalization	\$20,313,635.00	\$20,313,635.00	.00
3177 Categorical Security	\$1,866,353.00	\$1,773,035.35	\$93,317.65
3190 Other Unrestricted State Aid	\$50,000.00	.00	\$50,000.00
	<u> </u>	<u> </u>	<u> </u>
TOTAL	\$31,672,985.00	\$29,279,667.35	\$2,393,317.65
	<u> </u>	<u> </u>	<u> </u>
--- FEDERAL SOURCES ---			
4200 Federal Grants including Medicaid Reimbursement	\$233,078.00	\$109,485.40	\$123,592.60
	<u> </u>	<u> </u>	<u> </u>
4210 FFCRA/SEMI and ARRA/SEMI Revenue		\$30,989.21	(\$30,989.21)
	<u> </u>	<u> </u>	<u> </u>
TOTAL	\$233,078.00	\$140,474.61	\$92,603.39
	<u> </u>	<u> </u>	<u> </u>
--- OTHER FINANCING SOURCES ---			
52XX Transfers from other funds		\$2,794.93	(\$2,794.93)
	<u> </u>	<u> </u>	<u> </u>
TOTAL	\$0.00	\$2,794.93	(\$2,794.93)
	<u> </u>	<u> </u>	<u> </u>
TOTAL REVENUES/SOURCES OF FUNDS	179,971,198.00	177,475,290.34	\$2,495,907.66
	<u> </u>	<u> </u>	<u> </u>

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
West Orange Board of Education
GENERAL FUND - FUND 10
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 8 Month Period Ending 02/28/2023

	Appropriations	Expenditures	Encumbrances	Available Balance
*** GENERAL CURRENT EXPENSE ***				
--- Regular Programs - Instruction ---				
11-105-100-936 Local Contrib-Tfr to Spc Rev-Inclusion	\$53,106.00	\$53,106.00	.00	.00
11-110-100-101 Kindergarten - Salaries of Teachers	\$2,432,693.00	\$1,419,031.53	\$969,253.09	\$44,408.38
11-120-100-101 Grades 1-5 - Salaries of Teachers	\$16,896,010.00	\$10,040,093.69	\$6,705,141.57	\$150,774.74
11-130-100-101 Grades 6-8 - Salaries of Teachers	\$11,232,325.00	\$6,690,623.93	\$4,539,509.32	\$2,191.75
11-140-100-101 Grades 9-12 - Salaries of Teachers	\$16,418,456.00	\$9,870,598.58	\$6,518,745.69	\$29,111.73
--- Regular Programs - Home Instruction ---				
11-150-100-101 Salaries of Teachers	\$133,650.00	\$72,131.75	\$42,248.97	\$19,269.28
11-150-100-320 Purchased Prof.-Ed. Services	\$110,350.00	\$46,835.25	\$63,514.75	.00
--- Regular Programs - Undistr. Instruction ---				
11-190-100-106 Other Salaries for Instruction	\$949,481.00	\$548,117.84	\$400,216.16	\$1,147.00
11-190-100-320 Purchased Prof.-Ed. Services	\$519,950.00	\$410,651.51	\$9,000.00	\$100,298.49
11-190-100-340 Purchased Technical Services	\$3,000.00	.00	\$2,925.00	\$75.00
11-190-100-500 Other Purch. Serv. (400-500 series)	\$771,178.00	\$638,504.52	\$54,860.46	\$77,813.02
11-190-100-610 General Supplies	\$2,402,905.60	\$1,966,407.99	\$204,865.59	\$231,632.02
11-190-100-640 Textbooks	\$82,503.00	\$58,884.48	\$2,638.75	\$20,979.77
11-190-100-800 Other Objects	\$50,975.00	\$22,949.01	\$1,523.00	\$26,502.99
TOTAL	\$52,056,582.60	\$31,837,936.08	\$19,514,442.35	\$704,204.17
--- SPECIAL EDUCATION - INSTRUCTION ---				
Cognitive - Mild:				
11-201-100-101 Salaries of Teachers	\$787,676.00	\$493,782.04	\$293,876.03	\$17.93
11-201-100-106 Other Salaries for Instruction	\$794,746.00	\$491,856.61	\$301,972.87	\$916.52
11-201-100-610 General Supplies	\$5,125.00	\$2,336.57	\$585.99	\$2,202.44
11-201-100-800 Other Objects	\$5,800.00	\$2,262.79	\$370.00	\$3,167.21
TOTAL	\$1,593,347.00	\$990,238.01	\$596,804.89	\$6,304.10
Learning and/or Language Disabilities Mild or Moderate:				
11-204-100-101 Salaries of Teachers	\$2,390,657.00	\$1,454,579.73	\$915,704.86	\$20,372.41
11-204-100-106 Other Salaries for Instruction	\$1,263,987.00	\$763,317.05	\$500,225.06	\$444.89
11-204-100-610 General Supplies	\$20,107.00	\$4,014.56	.00	\$16,092.44
TOTAL	\$3,674,751.00	\$2,221,911.34	\$1,415,929.92	\$36,909.74
Behavioral Disabilities:				
11-209-100-101 Salaries of Teachers	\$398,100.00	\$224,643.00	\$159,360.40	\$14,096.60
11-209-100-106 Other Salaries for Instruction	\$200,786.00	\$111,393.40	\$83,997.60	\$5,395.00
11-209-100-610 General supplies	\$13,364.00	\$7,050.41	\$3,113.33	\$3,200.26
11-209-100-800 Other Objects	\$350.00	\$150.00	\$195.00	\$5.00
TOTAL	\$612,600.00	\$343,236.81	\$246,666.33	\$22,696.86
Multiple Disabilities:				
11-212-100-101 Salaries of Teachers	\$217,985.00	\$131,483.28	\$86,501.20	\$0.52
11-212-100-106 Other Salaries for Instruction	\$460,363.00	\$281,687.84	\$178,674.18	\$0.98
11-212-100-610 General supplies	\$6,450.00	\$2,708.28	\$3,036.69	\$705.03
TOTAL	\$684,798.00	\$415,879.40	\$268,212.07	\$706.53

West Orange Board of Education
 GENERAL FUND - FUND 10
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 8 Month Period Ending 02/28/2023

	Appropriations	Expenditures	Encumbrances	Available Balance
Resource Room/Resource Center:				
11-213-100-101 Salaries of Teachers	\$6,047,361.00	\$3,607,408.17	\$2,424,795.43	\$15,157.40
11-213-100-106 Other Salaries for Instruction	\$847,543.00	\$489,181.52	\$358,360.54	\$0.94
11-213-100-610 General supplies	\$23,838.00	\$9,045.68	\$260.48	\$14,531.84
TOTAL	\$6,918,742.00	\$4,105,635.37	\$2,783,416.45	\$29,690.18
Autism:				
11-214-100-101 Salaries of Teachers	\$1,004,445.00	\$604,299.34	\$383,427.40	\$16,718.26
11-214-100-106 Other Salaries for Instruction	\$1,493,537.00	\$902,259.09	\$591,275.46	\$2.45
11-214-100-610 General Supplies	\$84,516.00	\$53,207.44	\$4,045.81	\$27,262.75
11-214-100-800 Other Objects	\$500.00	.00	.00	\$500.00
TOTAL	\$2,582,998.00	\$1,559,765.87	\$978,748.67	\$44,483.46
Preschool Disabilities - Full-Time:				
11-216-100-101 Salaries of Teachers	\$1,125,601.00	\$685,432.86	\$438,166.84	\$2,001.30
11-216-100-106 Other Salaries for Instruction	\$1,636,387.00	\$965,296.10	\$652,466.22	\$18,624.68
11-216-100-600 General Supplies	\$69,388.00	\$58,983.75	\$6,551.55	\$3,852.70
TOTAL	\$2,831,376.00	\$1,709,712.71	\$1,097,184.61	\$24,478.68
Home Instruction:				
11-219-100-101 Salaries of Teachers	\$185,000.00	\$93,939.76	\$66,248.35	\$24,811.89
11-219-100-320 Purchased Prof.-Ed. Services	\$89,000.00	\$9,886.51	\$64,611.49	\$14,502.00
TOTAL	\$274,000.00	\$103,826.27	\$130,859.84	\$39,313.89
TOTAL SPECIAL ED - INSTRUCTION	\$19,172,612.00	\$11,450,205.78	\$7,517,822.78	\$204,583.44
--- Basic Skills/Remedial-Instruction ---				
11-230-100-101 Salaries of Teachers	\$3,291,739.00	\$1,980,720.92	\$1,311,016.64	\$1.44
11-230-100-610 General Supplies	\$8,275.00	\$4,398.38	\$116.05	\$3,760.57
TOTAL	\$3,300,014.00	\$1,985,119.30	\$1,311,132.69	\$3,762.01
--- Bilingual Education-Instruction ---				
11-240-100-101 Salaries of Teachers	\$1,734,311.00	\$1,037,502.95	\$694,566.05	\$2,242.00
11-240-100-610 General Supplies	\$29,745.00	\$26,092.81	.00	\$3,652.19
11-240-100-640 Textbooks	\$9,500.00	\$9,500.00	.00	.00
TOTAL	\$1,773,556.00	\$1,073,095.76	\$694,566.05	\$5,894.19
--- School spons.cocurricular activities-Instruction ---				
11-401-100-100 Salaries	\$542,261.00	\$118,328.14	\$423,819.60	\$113.26
11-401-100-500 Purchased Services (300-500 series)	\$94,750.00	\$35,592.18	\$10,600.00	\$48,557.82
11-401-100-600 Supplies and Materials	\$78,725.00	\$42,434.00	\$11,517.36	\$24,773.64
11-401-100-800 Other Objects	\$23,159.00	\$5,657.00	.00	\$17,502.00
TOTAL	\$738,895.00	\$202,011.32	\$445,936.96	\$90,946.72
--- School sponsored athletics-Instruct. ---				
11-402-100-100 Salaries	\$1,239,048.00	\$672,085.53	\$566,962.47	.00
11-402-100-500 Purchased Services (300-500 series)	\$301,638.50	\$140,166.29	\$98,256.87	\$63,215.34
11-402-100-600 Supplies and Materials	\$134,392.11	\$100,657.62	\$24,121.88	\$9,612.61
11-402-100-800 Other Objects	\$62,950.00	\$9,673.00	.00	\$53,277.00

West Orange Board of Education
GENERAL FUND - FUND 10
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 8 Month Period Ending 02/28/2023

	Appropriations	Expenditures	Encumbrances	Available Balance
TOTAL	\$1,738,028.61	\$922,582.44	\$689,341.22	\$126,104.95
--- UNDISTRIBUTED EXPENDITURES ---				
--- Instruction ---				
11-000-100-561 Tuition to Other LEAs within State Regular	\$67,000.00	\$17,488.88	\$2,186.12	\$47,325.00
11-000-100-562 Tuition to Other LEAs within State Special	\$1,388,445.00	\$881,963.33	\$481,964.06	\$24,517.61
11-000-100-563 Tuition to Co.Voc.School Dist.-reg.	\$41,466.00	\$24,826.20	\$16,550.80	\$89.00
11-000-100-564 Tuition to Co.Voc. School Dist.-spec.	\$60,072.00	\$35,227.42	\$23,948.58	\$896.00
11-000-100-565 Tuition to Co.Spec.Serv. & Reg. Day schls	\$397,034.00	\$205,124.92	\$178,258.08	\$13,651.00
11-000-100-566 Tuition to Priv Sch for Disbl w/i State	\$9,035,356.00	\$6,694,476.75	\$1,943,178.01	\$397,701.24
11-000-100-569 Tuition - Other	\$566,782.69	\$279,209.24	\$161,122.00	\$126,451.45
TOTAL	\$11,556,155.69	\$8,138,316.74	\$2,807,207.65	\$610,631.30
--- Attendance and social work services ---				
11-000-211-100 Salaries	\$184,993.00	\$122,111.36	\$61,255.68	\$1,625.96
11-000-211-300 Purchased Prof. & Tech. Svc.	\$82,184.00	\$81,789.65	\$300.00	\$94.35
11-000-211-600 Supplies and Materials	\$900.00	\$254.23	.00	\$645.77
TOTAL	\$268,077.00	\$204,155.24	\$61,555.68	\$2,366.08
--- Health services ---				
11-000-213-100 Salaries	\$1,549,213.00	\$909,329.19	\$637,980.44	\$1,903.37
11-000-213-300 Purchased Prof. & Tech. Svc.	\$124,975.00	\$53,540.61	\$64,329.25	\$7,105.14
11-000-213-500 Other Purchd. Serv. (400-500 series)	\$4,500.00	.00	.00	\$4,500.00
11-000-213-600 Supplies and Materials	\$34,942.94	\$27,122.26	\$2,005.11	\$5,815.57
11-000-213-800 Other Objects	\$3,770.00	\$1,992.00	\$323.00	\$1,455.00
TOTAL	\$1,717,400.94	\$991,984.06	\$704,637.80	\$20,779.08
--- Speech, OT,PT & Related Svcs ---				
11-000-216-100 Salaries	\$2,069,653.00	\$1,249,616.10	\$814,395.20	\$5,641.70
11-000-216-320 Purchased Prof. Ed. Services	\$669,958.00	\$270,515.35	\$360,482.15	\$38,960.50
11-000-216-600 Supplies and Materials	\$27,992.00	\$7,203.48	.00	\$20,788.52
11-000-216-800 Other Objects	\$1,000.00	.00	.00	\$1,000.00
TOTAL	\$2,768,603.00	\$1,527,334.93	\$1,174,877.35	\$66,390.72
--- Other support services - Students - Extra Srvc				
11-000-217-100 Salaries	\$348,640.00	\$180,462.85	\$158,807.45	\$9,369.70
11-000-217-320 Purchased Prof. Ed. Services	\$542,444.00	\$234,537.40	\$305,779.60	\$2,127.00
11-000-217-600 Supplies and Materials	\$100.00	.00	.00	\$100.00
TOTAL	\$891,184.00	\$415,000.25	\$464,587.05	\$11,596.70
--- Guidance ---				
11-000-218-104 Salaries Other Prof. Staff	\$2,795,308.00	\$1,691,700.74	\$1,063,782.50	\$39,824.76
11-000-218-105 Sal Secr. & Clerical Asst.	\$487,500.00	\$316,152.07	\$165,242.25	\$6,105.68
11-000-218-390 Other Purch. Prof. & Tech Svc.	\$204,097.00	\$167,800.16	.00	\$36,296.84
11-000-218-500 Other Purchased Services (400-500 series)	\$1,240.00	.00	\$713.53	\$526.47
11-000-218-600 Supplies and Materials	\$35,570.00	\$10,518.70	\$3,004.27	\$22,047.03
11-000-218-800 Other Objects	\$3,315.00	\$400.00	.00	\$2,915.00

West Orange Board of Education
GENERAL FUND - FUND 10
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 8 Month Period Ending 02/28/2023

	Appropriations	Expenditures	Encumbrances	Available Balance
TOTAL	\$3,527,030.00	\$2,186,571.67	\$1,232,742.55	\$107,715.78
--- Child Study Teams ---				
11-000-219-104 Salaries Other Prof. Staff	\$3,980,868.00	\$2,368,245.27	\$1,552,611.06	\$60,011.67
11-000-219-105 Sal Secr. & Clerical Asst.	\$469,859.00	\$312,689.74	\$157,168.76	\$0.50
11-000-219-320 Purchased Prof. - Ed. Services	\$116,500.00	\$31,425.00	\$69,575.00	\$15,500.00
11-000-219-390 Other Purch. Prof. & Tech Svc.	\$74,803.00	\$29,802.59	.00	\$45,000.41
11-000-219-592 Misc Purch Ser(400-500 O/than Resid costs)	\$7,339.00	\$6,980.89	\$0.00	\$358.11
11-000-219-600 Supplies and Materials	\$69,457.00	\$56,734.28	\$7,092.72	\$5,630.00
11-000-219-800 Other Objects	\$500.00	\$400.00	.00	\$100.00
TOTAL	\$4,719,326.00	\$2,806,277.77	\$1,786,447.54	\$126,600.69
--- Improv. of instr. Serv. ---				
11-000-221-102 Salaries Superv. of Instr.	\$1,757,890.00	\$1,011,126.19	\$723,443.81	\$23,320.00
11-000-221-104 Salaries Other Prof. Staff	\$119,000.00	\$393.00	\$118,500.00	\$107.00
11-000-221-105 Sal Secr. & Clerical Asst.	\$172,982.00	\$101,580.98	\$57,589.76	\$13,811.26
11-000-221-176 Sal. Facilitators,Math, Literacy Coaches	\$200,216.00	\$119,882.00	\$80,334.00	.00
11-000-221-500 Other Purchased Services (400-500 series)	\$500.00	\$172.58	\$103.07	\$224.35
11-000-221-600 Supplies and Materials	\$2,631.17	\$1,323.87	.00	\$1,307.30
11-000-221-800 Other Objects	\$1,000.00	\$178.00	.00	\$822.00
TOTAL	\$2,254,219.17	\$1,234,656.62	\$979,970.64	\$39,591.91
--- Educational media serv./sch.library ---				
11-000-222-100 Salaries	\$1,226,143.00	\$739,714.08	\$486,428.92	.00
11-000-222-300 Purchased Prof. & Tech Svc.	\$19,117.25	\$15,807.43	.00	\$3,309.82
11-000-222-500 Other Purchased Services (400-500 series)	\$500.00	.00	.00	\$500.00
11-000-222-600 Supplies and Materials	\$131,685.21	\$127,947.24	\$1,527.52	\$2,210.45
11-000-222-800 Other Objects	\$300.00	\$282.00	.00	\$18.00
TOTAL	\$1,377,745.46	\$883,750.75	\$487,956.44	\$6,038.27
--- Instructional Staff Training Services ---				
11-000-223-104 Salaries Other Prof. Staff	\$18,657.00	\$3,883.96	\$14,773.04	.00
11-000-223-390 Other Purch. Prof. & Tech Svc.	\$247,812.00	\$73,206.26	.00	\$174,605.74
11-000-223-500 Other Purchased Services (400-500 series)	\$87,295.10	\$24,119.70	\$12,374.27	\$50,801.13
11-000-223-600 Supplies and Materials	\$5,900.00	.00	.00	\$5,900.00
11-000-223-800 Other Objects	\$4,650.00	\$389.00	.00	\$4,261.00
TOTAL	\$364,314.10	\$101,598.92	\$27,147.31	\$235,567.87
--- Support services-general administration ---				
11-000-230-100 Salaries	\$814,710.00	\$510,708.53	\$303,998.71	\$2.76
11-000-230-331 Legal Services	\$384,790.00	\$232,130.24	\$135,929.76	\$16,730.00
11-000-230-332 Audit Fees	\$74,455.00	\$68,775.00	\$5,625.00	\$55.00
11-000-230-334 Architectural/Engineering Services	\$128,047.54	\$35,030.00	\$92,500.00	\$517.54
11-000-230-339 Other Purchased Prof. Svc.	\$84,205.00	\$62,976.96	\$18,899.95	\$2,328.09
11-000-230-340 Purchased Tech. Services	\$32,546.00	\$10,185.92	\$22,000.00	\$360.08
11-000-230-530 Communications/Telephone	\$492,806.80	\$287,336.84	\$205,153.91	\$316.05
11-000-230-580 Travel - All Other	\$3,500.00	\$214.26	.00	\$3,285.74
11-000-230-585 BOE Other Purchased Prof. Svc.	\$5,750.00	\$3,520.49	\$262.00	\$1,967.51
11-000-230-590 Misc Purchased Services (400-500)	\$527,887.00	\$520,389.01	\$6,986.18	\$511.81

West Orange Board of Education
GENERAL FUND - FUND 10
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 8 Month Period Ending 02/28/2023

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-230-610 General Supplies	\$16,937.50	\$10,881.63	\$2,313.50	\$3,742.37
11-000-230-630 BOE In-House Training/Meeting Supplies	\$4,250.00	\$785.26	\$3,214.74	\$250.00
11-000-230-890 Misc. Expenditures	\$42,856.87	\$10,523.33	\$30,356.87	\$1,976.67
11-000-230-895 BOE Membership Dues and Fees	\$27,000.00	\$26,662.70	.00	\$337.30
TOTAL	\$2,639,741.71	\$1,780,120.17	\$827,240.62	\$32,380.92
--- Support services-school administration ---				
11-000-240-103 Salaries Princ./Asst. Princ.	\$4,648,016.00	\$3,030,516.27	\$1,615,397.23	\$2,102.50
11-000-240-105 Sal Secr. & Clerical Asst.	\$1,833,108.00	\$1,148,338.96	\$684,768.58	\$0.46
11-000-240-199 Unused Vac Payment to Term/Ret Staff	\$39,200.00	\$36,325.19	.00	\$2,874.81
11-000-240-300 Purchased Prof. & Tech. Svc.	\$1,000.00	.00	.00	\$1,000.00
11-000-240-500 Other Purchased Services (400-500 series)	\$49,650.00	\$1,417.57	\$23,611.50	\$24,620.93
11-000-240-600 Supplies and Materials	\$110,577.09	\$64,296.31	\$21,492.14	\$24,788.64
11-000-240-800 Other Objects	\$3,525.00	\$3,120.00	\$150.00	\$255.00
TOTAL	\$6,685,076.09	\$4,284,014.30	\$2,345,419.45	\$55,642.34
--- Central Services ---				
11-000-251-100 Salaries	\$1,543,290.00	\$1,039,494.35	\$503,193.27	\$602.38
11-000-251-199 Unused Vac Payment to Term/Ret Staff	\$18,800.00	\$18,269.71	\$15.64	\$514.65
11-000-251-330 Purchased Prof. Services	\$116,278.00	\$85,200.63	\$30,909.72	\$167.65
11-000-251-340 Purchased Technical Services	\$88,515.00	\$85,882.14	.00	\$2,632.86
11-000-251-592 Misc Pur Serv (400-500 series)	\$63,697.00	\$29,756.11	\$18,885.07	\$15,055.82
11-000-251-600 Supplies and Materials	\$43,798.04	\$33,479.08	\$9,635.73	\$683.23
11-000-251-89X Other Objects	\$8,150.00	\$5,337.00	.00	\$2,813.00
TOTAL	\$1,882,528.04	\$1,297,419.02	\$562,639.43	\$22,469.59
--- Admin. Info. Technology ---				
11-000-252-100 Salaries	\$1,349,227.00	\$860,016.69	\$480,116.18	\$9,094.13
11-000-252-340 Purchased Technical Services	\$151,152.00	\$96,699.34	\$36,500.00	\$17,952.66
11-000-252-500 Other Pur Serv. (400-500 series)	\$7,840.00	\$1,306.39	.00	\$6,533.61
11-000-252-600 Supplies and Materials	\$89,158.67	\$45,421.13	\$43,714.48	\$23.06
11-000-252-800 Other Objects	\$3,510.00	\$2,504.86	.00	\$1,005.14
TOTAL	\$1,600,887.67	\$1,005,948.41	\$560,330.66	\$34,608.60
TOTAL Cent. Svcs. & Admin IT	\$3,483,415.71	\$2,303,367.43	\$1,122,970.09	\$57,078.19
--- Required Maint.for School Facilities ---				
11-000-261-420 Cleaning, Repair & Maint. Svc	\$1,814,980.34	\$1,355,422.72	\$439,986.71	\$19,570.91
11-000-261-421 Lead Testing of Drinking Water	\$35,000.00	.00	\$2,681.00	\$32,319.00
11-000-261-610 General Supplies	\$257,675.00	\$172,969.05	\$41,519.56	\$43,186.39
11-000-261-800 Other Objects	\$24,075.00	\$15,846.00	\$275.00	\$7,954.00
TOTAL	\$2,131,730.34	\$1,544,237.77	\$484,462.27	\$103,030.30
--- Custodial Services ---				
11-000-262-1XX Salaries	\$4,883,262.00	\$3,301,705.35	\$1,577,576.50	\$3,980.15
11-000-262-107 Salaries of Non-Instructional Aids	\$727,016.00	\$399,825.53	\$320,156.47	\$7,034.00
11-000-262-199 Unused Vac Payment to Term/Ret Staff	\$80,000.00	\$30,258.42	\$44,659.14	\$5,082.44
11-000-262-300 Purchased Prof. & Tech. Svc.	\$356,900.00	\$232,459.00	\$108,267.00	\$16,174.00

West Orange Board of Education
GENERAL FUND - FUND 10
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 8 Month Period Ending 02/28/2023

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-262-420 Cleaning, Repair & Maint. Svc.	\$463,340.00	\$272,098.84	\$186,637.76	\$4,603.40
11-000-262-441 Rental of Land & Bldgs Other Than Lease	\$553,809.00	\$297,190.49	\$208,307.18	\$48,311.33
11-000-262-444 Lease Purch Paymts - Energy Saving	\$674,306.00	\$337,152.25	\$337,152.25	\$1.50
11-000-262-490 Other Purchased Property Svc.	\$159,800.00	\$106,843.21	\$51,833.24	\$1,123.55
11-000-262-520 Insurance	\$335,119.00	\$335,070.42	.00	\$48.58
11-000-262-580 Travel	\$4,700.00	.00	.00	\$4,700.00
11-000-262-610 General Supplies	\$490,422.16	\$427,806.93	\$12,211.36	\$50,403.87
11-000-262-621 Energy (Natural Gas)	\$704,813.00	\$162,912.96	\$541,900.04	.00
11-000-262-622 Energy (Electricity)	\$1,314,075.00	\$530,683.45	\$783,088.30	\$303.25
11-000-262-626 Energy (Gasoline)	\$40,380.00	\$20,881.65	\$15,276.75	\$4,221.60
11-000-262-8XX Other Objects	\$10,050.00	\$2,341.23	\$0.00	\$7,708.77
TOTAL	\$10,797,992.16	\$6,457,229.73	\$4,187,065.99	\$153,696.44
--- Care and Upkeep of Grounds ---				
11-000-263-100 Salaries	\$617,585.00	\$427,048.81	\$190,343.69	\$192.50
11-000-263-420 Cleaning, Repair, & Maintenance Serv.	\$387,582.52	\$109,239.10	\$171,059.60	\$107,283.82
11-000-263-610 General Supplies	\$86,991.34	\$31,863.81	\$6,218.12	\$48,909.41
TOTAL	\$1,092,158.86	\$568,151.72	\$367,621.41	\$156,385.73
--- Security ---				
11-000-266-100 Salaries	\$773,879.00	\$510,469.37	\$263,407.92	\$1.71
11-000-266-199 Unused Vac Payment to Term/Ret Staff	\$5,200.00	\$5,182.08	\$17.92	.00
11-000-266-300 Purchased Prof. & Tech. Svc.	\$29,150.00	\$26,225.00	\$1,650.00	\$1,275.00
11-000-266-420 Cleaning, Repair, & Maintenance Serv.	\$109,296.00	\$55,463.63	\$5,035.00	\$48,797.37
11-000-266-610 General Supplies	\$153,566.58	\$136,443.76	\$6,898.17	\$10,224.65
TOTAL	\$1,071,091.58	\$733,783.84	\$277,009.01	\$60,298.73
TOTAL Oper & Maint of Plant Services	\$15,092,972.94	\$9,303,403.06	\$5,316,158.68	\$473,411.20
--- Student transportation services ---				
11-000-270-107 Salaries of Non-Instructional Aids	\$422,132.00	\$287,533.15	\$134,598.10	\$0.75
11-000-270-160 Sal Pupil Trans (Bet Home & Sch)-reg	\$549,096.00	\$346,536.19	\$202,125.77	\$434.04
11-000-270-161 Sal Pupil Trans (Bet Home & Sch)-Sp Ed	\$537,822.00	\$377,293.57	\$160,527.50	\$0.93
11-000-270-162 Sal Pupil Trans. Other than Bet Home & Sch	\$165,000.00	\$105,506.06	\$59,493.94	.00
11-000-270-199 Unused Vac Payment to Term/Ret Staff	\$3,900.00	\$3,877.50	.00	\$22.50
11-000-270-350 Management Fee - ESC Transp. Prog.	\$230,330.00	\$166,120.34	\$63,503.38	\$706.28
11-000-270-390 Other Purch. Prof. & Tech Svc.	\$34,598.00	\$30,285.62	\$3,705.00	\$607.38
11-000-270-420 Cleaning, Repair & Maint. Svc.	\$160,350.00	\$54,052.57	\$64,185.32	\$42,112.11
11-000-270-443 Lease Purch Payments - School Buses	\$249,008.00	\$246,972.23	.00	\$2,035.77
11-000-270-503 Contr Svc-Aid in Lieu Paymnts-Non Pub Sch	\$661,000.00	\$154,311.00	\$445,689.00	\$61,000.00
11-000-270-511 Contract Svc (btw Home & Sch.)-vendors	\$5,344,550.00	\$4,123,571.55	\$1,219,250.00	\$1,728.45
11-000-270-512 Contract Svc (other btw home & sch)-vndrs	\$356,353.00	\$222,348.93	\$44,781.07	\$89,223.00
11-000-270-514 Contract Svc (Sp Ed.)-vendors	\$45,165.00	\$22,736.44	\$9,557.16	\$12,871.40
11-000-270-515 Contract Svc (Sp Ed.)-joint agreements	\$1,300.00	.00	.00	\$1,300.00
11-000-270-517 Contract Svc (reg std) - ESCs	\$324,000.00	\$174,795.00	\$141,405.00	\$7,800.00
11-000-270-518 Contract Svc (Sp Ed) - ESCs	\$6,322,500.00	\$4,187,400.17	\$2,131,428.35	\$3,671.48
11-000-270-580 Travel	\$2,000.00	\$289.29	\$400.00	\$1,310.71

West Orange Board of Education
GENERAL FUND - FUND 10
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 8 Month Period Ending 02/28/2023

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-270-593 Misc. Purchased Svc.- Transp.	\$98,587.00	\$98,035.00	.00	\$552.00
11-000-270-610 General Supplies	\$5,000.00	\$4,128.42	\$614.84	\$256.74
11-000-270-615 Transportation Supplies	\$114,558.13	\$75,670.63	\$33,829.37	\$5,058.13
11-000-270-800 Misc. Expenditures	\$6,900.00	\$6,450.00	\$199.00	\$251.00
TOTAL	\$15,634,149.13	\$10,687,913.66	\$4,715,292.80	\$230,942.67
--- Personal Services-Employee Benefits---				
11-XXX-XXX-210 Group Insurance	\$3,100.00	\$1,346.30	.00	\$1,753.70
11-XXX-XXX-220 Social Security Contributions	\$2,100,000.00	\$1,442,828.75	\$657,148.08	\$23.17
11-XXX-XXX-241 Other Retirement Contrb. - PERS	\$2,825,688.24	.00	\$2,743,461.24	\$82,227.00
11-XXX-XXX-248 Other Retirement - Deferred PERS	\$77,000.00	.00	\$72,603.00	\$4,397.00
11-XXX-XXX-249 Other Retirement Contrb. - Regular	\$85,000.00	\$33,847.03	\$38,374.97	\$12,778.00
11-XXX-XXX-250 Unemployment Compensation	\$50,000.00	.00	.00	\$50,000.00
11-XXX-XXX-260 Workman's Compensation	\$455,316.00	\$223,909.89	\$4,375.00	\$227,031.11
11-XXX-XXX-270 Health Benefits	\$22,390,814.00	\$14,902,568.77	\$7,303,797.03	\$184,448.20
11-XXX-XXX-280 Tuition Reimbursement	\$285,000.00	\$155,861.85	\$129,138.15	.00
11-XXX-XXX-290 Other Employee Benefits	\$952,050.00	\$335,844.46	\$609,253.40	\$6,952.14
11-XXX-XXX-299 Unused Sick Payment to Term/Ret Staff	\$322,485.00	\$291,153.00	\$29,388.00	\$1,944.00
TOTAL	\$29,546,453.24	\$17,387,360.05	\$11,587,538.87	\$571,554.32
Total Undistributed Expenditures	102,525,864.18	\$64,235,825.62	\$35,641,750.52	\$2,648,288.04
*** TOTAL CURRENT EXPENSE EXPENDITURES ***	181,305,552.39	111,706,776.30	\$65,814,992.57	\$3,783,783.52
*** TOTAL CURRENT EXPENSE EXPENDITURES & TRANSFERS ***	181,305,552.39	111,706,776.30	\$65,814,992.57	\$3,783,783.52

West Orange Board of Education
 GENERAL FUND - FUND 10
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 8 Month Period Ending 02/28/2023

	Appropriations	Expenditures	Encumbrances	Available Balance
*** CAPITAL OUTLAY ***				
--- EQUIPMENT ---				
Regular programs-instruction				
12-120-100-730 Grades 1-5	\$9,186.00	.00	\$9,186.00	.00
12-130-100-730 Grades 6-8	\$12,000.00	\$11,954.00	.00	\$46.00
12-140-100-730 Grades 9-12	\$44,178.00	\$18,541.63	\$18,261.28	\$7,375.09
Special education - instruction				
12-4XX-100-730 School-spons. & oth instr prog	\$130,045.95	\$65,673.09	\$34,338.85	\$30,034.01
Undistributed expenses				
12-000-210-730 Support services-students-reg.	\$15,000.00	\$0.00	\$14,752.86	\$247.14
12-000-21X-730 Support services-Related & Extraord.	\$5,776.00	.00	\$5,694.15	\$81.85
12-000-220-730 Support services-instruc. staff	\$87,955.98	\$86,076.04	.00	\$1,879.94
12-000-240-730 School administration	\$17,493.48	\$9,325.00	\$8,168.48	.00
12-000-251-730 Central Services	\$2,600.00	.00	\$2,568.97	\$31.03
12-000-252-730 Admin. Info. Tech.	\$176,193.16	\$70,911.10	\$82,416.52	\$22,865.54
12-000-262-730 Undist. Exp.-Custodial Services	\$51,094.00	\$47,301.87	\$3,792.00	\$0.13
12-000-266-730 Undist. Exp.-Security	\$4,400.00	.00	.00	\$4,400.00
Undist. Exp. - Non-instructional Services				
TOTAL	\$555,922.57	\$309,782.73	\$179,179.11	\$66,960.73
--- Facilities acquisition and construction services ---				
12-000-400-334 Architectural/Engineering Services	\$157,775.00	\$67,561.25	\$14,178.75	\$76,035.00
12-000-400-450 Construction Services	\$4,139,015.00	\$2,983,175.62	\$935,454.67	\$220,384.71
12-000-400-896 Assmt For Debt Service on SDA Funding	\$114,991.00	\$68,994.60	\$45,996.40	.00
Sub Total	\$4,411,781.00	\$3,119,731.47	\$995,629.82	\$296,419.71
TOTAL	\$4,411,781.00	\$3,119,731.47	\$995,629.82	\$296,419.71
TOTAL CAPITAL OUTLAY EXPENDITURES	\$4,967,703.57	\$3,429,514.20	\$1,174,808.93	\$363,380.44

West Orange Board of Education
 GENERAL FUND - FUND 10
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 8 Month Period Ending 02/28/2023

	Appropriations	Expenditures	Encumbrances	Available Balance
10-000-100-56X Transfer of Funds to Charter Schls.	\$468,442.00	\$299,484.00	\$162,843.00	\$6,115.00
TOTAL GENERAL FUND EXPENDITURES	186,741,697.96	115,435,774.50	\$67,152,644.50	\$4,153,278.96

REPORT OF THE SECRETARY CERTIFICATION PAGE
TO THE BOARD OF EDUCATION
West Orange Board of Education
General Fund - Fund 10

For 8 Month Period Ending 02/28/2023

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


Board Secretary/Business Administrator

3/17/23
Date

3/16 4:52pm

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
West Orange Board of Education
Special Revenue Fund - Fund 20
Interim Balance Sheet
For 8 Month Period Ending 02/28/2023

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ASSETS AND RESOURCES

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

101	Cash in bank		\$220,924.77
	Accounts receivable:		
141	Intergovernmental - State	\$701,547.43	
142	Intergovernmental - Federal	\$467,798.56	
153,154	Other (net of estimated uncollectible of \$____)	\$5,000.00	
			\$1,174,345.99

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

301	Estimated Revenues	\$11,832,119.64	
302	Less Revenues	(\$5,673,288.79)	
			\$6,158,830.85
	Total assets and resources		\$7,554,101.61

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REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
West Orange Board of Education
Special Revenue Fund - Fund 20
Interim Balance Sheet
For 8 Month Period Ending 02/28/2023

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LIABILITIES AND FUND EQUITY

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--- LIABILITIES ---

421	Accounts Payable	\$532,142.24
TOTAL LIABILITIES		\$532,142.24

FUND BALANCE

--- Appropriated ---

753	Reserve for encumbrances - Current Year	\$2,668,105.63
754	Reserve for encumbrances - Prior Year	\$304,190.85
758	Reserve Fund Balance - Student Activities	\$218,907.59
601	Appropriations	\$11,832,119.64
602	Less: Expenditures	\$5,333,258.71
603	Encumbrances	\$2,668,105.63 (\$8,001,364.34)
		\$3,830,755.30
TOTAL FUND BALANCE		\$7,021,959.37
TOTAL LIABILITIES AND FUND EQUITY		\$7,554,101.61

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
West Orange Board of Education
Special Revenue Fund - Fund 20
INTERIM STATEMENTS COMPARING
BUDGET REVENUE WITH ACTUAL TO DATE AND
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
For 8 Month Period Ending 02/28/2023

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***				
1XXX From Local Sources	\$352,221.52	\$270,374.57		\$81,846.95
2XXX From Intermediate Sources	\$60,655.14	\$49,252.71		\$11,402.43
3XXX From State Sources	\$3,065,405.18	\$2,651,106.11		\$414,299.07
4XXX From Federal Sources	\$8,353,837.80	\$2,702,555.40		\$5,651,282.40
TOTAL REVENUE/SOURCES OF FUNDS	\$11,832,119.64	\$5,673,288.79		\$6,158,830.85
*** EXPENDITURES ***				
	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
LOCAL PROJECTS:				
Other Local Projects (001-199)	\$112,876.66	\$25,324.29	.00	\$87,552.37
Student Activity Fund (475)	\$300,000.00	\$206,454.44	.00	\$93,545.56
TOTAL LOCAL PROJECTS	\$412,876.66	\$231,778.73	\$0.00	\$181,097.93
STATE PROJECTS:				
Preschool Education Aid (218)	\$2,075,897.00	\$1,069,350.35	\$683,567.41	\$322,979.24
Nonpublic Teacher STEM Grant (480-481)	\$7,965.18	\$1,686.09	.00	\$6,279.09
SDA Emergent Needs & Capital Maintenance (492)	\$161,176.00	.00	\$161,176.00	.00
Nonpublic textbooks (501)	\$93,258.00	\$91,771.49	\$1,122.86	\$363.65
Nonpublic auxiliary services (502)	\$43,603.00	\$2,054.40	\$13,875.60	\$27,673.00
Nonpublic handicapped services (506)	\$175,288.00	\$38,717.78	\$123,546.22	\$13,024.00
Nonpublic nursing services (509)	\$158,592.00	\$95,155.20	\$63,436.80	.00
Nonpublic Technology Aid (510)	\$59,346.00	\$9,174.66	\$35,933.43	\$14,237.91
Nonpublic School Programs (511)	\$290,280.00	\$173,632.34	\$91,525.19	\$25,122.47
TOTAL STATE PROJECTS	\$3,065,405.18	\$1,481,542.31	\$1,174,183.51	\$409,679.36
FEDERAL PROJECTS:				
ESSA Title I - Part A/D (231-239)	\$1,221,282.00	\$418,418.54	\$271,319.09	\$531,544.37
ESSA Title III - English Lang Enhancement (241-245)	\$105,393.00	\$63,347.65	.00	\$42,045.35
I.D.E.A. Part B (Handicapped) (250-259)	\$1,942,188.00	\$1,395,515.69	\$377,485.86	\$169,186.45
ESSA Title II - Part A/D (270-279)	\$318,829.00	\$71,647.28	\$73,076.20	\$174,105.52
ESSA Title IV (280-289)	\$142,177.00	\$49,018.25	\$68,040.00	\$25,118.75
Vocational Education (361-389)	\$57,181.00	\$36,735.88	\$10,942.00	\$9,503.12
CARES Act Education Stabilization Fund (477)	\$54,431.93	.00	.00	\$54,431.93
CRRSA-ESSER II Grant Program (483)	\$25,919.65	\$25,919.00	.00	\$0.65
CRRSA Act-Learning Acceleration Grant Program (484)	\$123,341.61	.00	.00	\$123,341.61
CRRSA Act-Mental Health Grant Program (485)	\$8,225.00	\$6,458.98	.00	\$1,766.02
ACERS Program (486)	\$675,365.00	\$497,201.85	\$164,835.25	\$13,327.90
ARP - ESSER Grant Program (487)	\$2,976,062.89	\$935,554.46	\$378,963.69	\$1,661,544.74
ARP - ESSER Accelerated Learning Coaching (488)	\$540,033.72	\$55,632.13	\$121,500.00	\$362,901.59
ARP - ESSER Evidence-Based Summer Learning (489)	\$44,729.00	\$27,080.98	\$8,271.02	\$9,377.00
ARP - ESSER Evidence-Based Comprehensive (490)	\$44,729.00	\$26,499.99	\$18,229.01	.00
ARP - ESSER NJ Tiered System of Supports (491)	\$45,000.00	\$2,256.99	\$1,260.00	\$41,483.01
ARP - Homeless Children & Youth II (496)	\$28,950.00	\$8,650.00	.00	\$20,300.00

*** EXPENDITURES ***	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FEDERAL PROJECTS	\$8,353,837.80	\$3,619,937.67	\$1,493,922.12	\$3,239,978.01
*** TOTAL EXPENDITURES ***	<u>\$11,832,119.64</u>	<u>\$5,333,258.71</u>	<u>\$2,668,105.63</u>	<u>\$3,830,755.30</u>

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
West Orange Board of Education
SPECIAL REVENUE - FUND 20
SCHEDULE OF REVENUES
ACTUAL COMPARED WITH ESTIMATED
For 8 Month Period Ending 02/28/2023

		ESTIMATED	ACTUAL	UNREALIZED
1760	Student Activity Fund Revenue	\$300,000.00	\$218,153.05	\$81,846.95
1XXX	Other Revenue from Local Sources	\$52,221.52	\$52,221.52	\$0.00
	Total Revenues from Local Sources	\$352,221.52	\$270,374.57	\$81,846.95

INTERMEDIATE SOURCES ---				
2XXX	From Intermediate Sources	\$60,655.14	\$49,252.71	\$11,402.43
	Total Revenue Intermediate Sources	\$60,655.14	\$49,252.71	\$11,402.43

STATE SOURCES ---				
3212	Nonpublic Teacher STEM Grant	\$7,965.18	.00	\$7,965.18
3218	Preschool Education Aid	\$2,075,897.00	\$1,848,046.11	\$227,850.89
3257	SDA Emergent Needs & Capital Maintenance	\$161,176.00	\$161,176.00	.00
32XX	Other Restricted Entitlements	\$820,367.00	\$641,884.00	\$178,483.00
	Total Revenue from State Sources	\$3,065,405.18	\$2,651,106.11	\$414,299.07

FEDERAL SOURCES ---				
4411-16	Title I	\$1,221,282.00	\$344,660.00	\$876,622.00
4451-55	Title II	\$318,829.00	\$45,728.00	\$273,101.00
4491-94	Title III	\$105,393.00	\$48,113.00	\$57,280.00
4471-74	Title IV	\$142,177.00	\$46,518.00	\$95,659.00
4420-29	I.D.E.A. Part B (Handicapped)	\$1,942,188.00	\$1,062,005.00	\$880,183.00
4430	Vocational Education	\$57,181.00	\$34,964.00	\$22,217.00
4530	CARES Act Education Stabilization Fund	\$54,431.93	.00	\$54,431.93
4534	CRRSA Act - ESSER II	\$25,919.65	\$25,919.00	\$0.65
4535	CRRSA Act - Learning Acceleration Grant	\$123,341.61	.00	\$123,341.61
4536	CRRSA Act - Mental Health Grant	\$8,225.00	\$6,458.00	\$1,767.00
4537	ACSERS Special Ed and Related Services	\$675,365.00	\$339,333.00	\$336,032.00
4540	ARP-ESSER Grant Program	\$2,976,062.89	\$629,794.40	\$2,346,268.49
4541	ARP-ESSER Accelerated Learning Coaching	\$540,033.72	\$55,632.00	\$484,401.72
4542	ARP-ESSER Evidence-Based Summer Learning	\$44,729.00	\$27,081.00	\$17,648.00
4543	ARP-ESSER Evidence-Based Comprehensive Beyond the School Day	\$44,729.00	\$26,500.00	\$18,229.00
4544	ARP-ESSER NJ NTiered System of Supports	\$45,000.00	\$1,200.00	\$43,800.00
4546	ARP - Homeless Children & Youth II	\$28,950.00	\$8,650.00	\$20,300.00
	Total Revenues from Federal Sources	\$8,353,837.80	\$2,702,555.40	\$5,651,282.40

	TOTAL REVENUES/SOURCES OF FUNDS	\$11,832,119.64	\$5,673,288.79	\$6,158,830.85

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
West Orange Board of Education
Special Revenue Fund - Fund 20
STATEMENT OF APPROPRIATIONS - RESTRICTED STATE ENTITLEMENTS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 8 Month Period Ending 02/28/2023

	Appropriations	Expenditures	Encumbrances	Available Balance
Local Projects:				
20-001-XXX-XXX to 20-199-XXX-XXX Local Projects	\$112,876.66	\$25,324.29	.00	\$87,552.37
20-475-XXX-XXX Student Activity Fund	\$300,000.00	\$206,454.44	.00	\$93,545.56
TOTAL LOCAL PROJECTS	\$412,876.66	\$231,778.73	\$0.00	\$181,097.93
State Projects:				
--- Preschool Education Aid - Instruction ---				
20-218-100-101 Salaries of Teachers	\$257,584.00	\$159,471.19	\$98,112.29	\$0.52
20-218-100-106 Other Sal. For Instruction	\$126,062.00	\$72,575.50	\$53,486.00	\$0.50
20-218-100-321 Purchased Prof & Ed Services	\$31,359.00	\$17,472.00	.00	\$13,887.00
20-218-100-600 General Supplies	\$128,793.00	\$85,547.21	\$15,139.04	\$28,106.75
Total Instruction	\$543,798.00	\$335,065.90	\$166,737.33	\$41,994.77
--- Preschool Education Aid - Support Services ---				
20-218-200-102 Salaries of Supervisors of Instruction	\$103,883.00	\$55,282.50	\$48,600.00	\$0.50
20-218-200-104 Salaries of Other Professional Staff	\$57,848.00	\$29,800.15	\$28,047.20	\$0.65
20-218-200-105 Salaries of Secr. And Clerical Assistants	\$33,780.00	\$17,200.52	\$16,578.80	\$0.68
20-218-200-176 Salaries of Master Teachers	\$63,366.00	\$27,250.56	\$36,115.20	\$0.24
20-218-200-200 Personal Services - Employee Benefits	\$238,183.00	.00	.00	\$238,183.00
20-218-200-321 Purchased Educ. Services-Contracted Pre-K	\$480,570.00	\$288,342.00	\$192,228.00	.00
20-218-200-325 Purchased Educ. Services-Head Start	\$437,295.00	\$238,977.00	\$159,318.00	\$39,000.00
20-218-200-440 Rentals	\$90,000.00	\$60,000.00	\$30,000.00	.00
20-218-200-516 Contr. Trans. Serv. (Field Trips.)	\$3,600.00	\$1,331.00	\$660.00	\$1,609.00
20-218-200-580 Travel	\$1,500.00	.00	.00	\$1,500.00
20-218-200-600 Supplies and Materials	\$22,074.00	\$16,100.72	\$5,282.88	\$690.40
Total Support Services	\$1,532,099.00	\$734,284.45	\$516,830.08	\$280,984.47
-- TOTAL Preschool Education Aid --	\$2,075,897.00	\$1,069,350.35	\$683,567.41	\$322,979.24
-- Other State Programs --				
20-501-XXX-XXX to 20-511-XXX-XXX Nonpublic Programs	\$820,367.00	\$410,505.87	\$329,440.10	\$80,421.03
20-480-XXX-XXX Nonpublic Teacher STEM Grant	\$7,965.18	\$1,686.09	.00	\$6,279.09
20-492-XXX-XXX SDA Emergent Needs & Capital Maintenance	\$161,176.00	.00	\$161,176.00	.00
-- TOTAL Other State Programs --	\$989,508.18	\$412,191.96	\$490,616.10	\$86,700.12
TOTAL STATE PROJECTS	\$3,065,405.18	\$1,481,542.31	\$1,174,183.51	\$409,679.36
Federal Projects:				
--- CARES Act Educational Stabilization Fund ---				
-- Instruction --				
20-477-100-600 Instructional Supplies	\$18,797.00	.00	.00	\$18,797.00

	Appropriations	Expenditures	Encumbrances	Available Balance
Total Instruction	\$18,797.00	\$0.00	\$0.00	\$18,797.00
--- Support Services ---				
20-477-200-300 Professional Tech Services	\$7,200.00	.00	.00	\$7,200.00
20-477-200-400 Purchased Property	\$24,504.00	.00	.00	\$24,504.00
20-477-200-500 Other Purchased Services	\$1,918.00	.00	.00	\$1,918.00
20-477-200-600 Supplies and Materials	\$2,012.93	.00	.00	\$2,012.93
Total Support Services	\$35,634.93	\$0.00	\$0.00	\$35,634.93
TOTAL CARES Act Education Stabilization Fund	\$54,431.93	\$0.00	\$0.00	\$54,431.93
--- Bridging the Digital Divide Program				
--- Coronavirus Relief Grant Program ---				
--- Other Federal Programs ---				
20-231 to 20-239-XXX-XXX ESSA Title I - Part A/D	\$1,221,282.00	\$418,418.54	\$271,319.09	\$531,544.37
20-241 to 20-245-XXX-XXX ESSA Title III - Part A/D	\$105,393.00	\$63,347.65	.00	\$42,045.35
20-25X-XXX-XXX I.D.E.A. Part B	\$1,942,188.00	\$1,395,515.69	\$377,485.86	\$169,186.45
20-27X-XXX-XXX ESSA Title II - Part A/D	\$318,829.00	\$71,647.28	\$73,076.20	\$174,105.52
20-28X-XXX-XXX ESSA Title IV	\$142,177.00	\$49,018.25	\$68,040.00	\$25,118.75
20-361 to 20-389-XXX-XXX Vocational Education	\$57,181.00	\$36,735.88	\$10,942.00	\$9,503.12
20-483-XXX-XXX CRRSA-ESSER II Grant Program	\$25,919.65	\$25,919.00	.00	\$0.65
20-484-XXX-XXX CRRSA Act-Learning Acceleration Grant Program	\$123,341.61	.00	.00	\$123,341.61
20-485-XXX-XXX CRRSA Act-Mental Health Grant Program	\$8,225.00	\$6,458.98	.00	\$1,766.02
20-486-XXX-XXX ACSERS Special Ed and Related Services Program	\$675,365.00	\$497,201.85	\$164,835.25	\$13,327.90
20-487-XXX-XXX ARP-ESSER Grant Program	\$2,976,062.89	\$935,554.46	\$378,963.69	\$1,661,544.74
20-488-XXX-XXX ARP-ESSER Accelerated Learning Coaching	\$540,033.72	\$55,632.13	\$121,500.00	\$362,901.59
20-489-XXX-XXX ARP-ESSER Evidence-Based Summer Learning	\$44,729.00	\$27,080.98	\$8,271.02	\$9,377.00
20-490-XXX-XXX ARP-ESSER Evidence-Based Comprehensive	\$44,729.00	\$26,499.99	\$18,229.01	.00
20-491-XXX-XXX ARP-ESSER NJ Tiered System of Supports	\$45,000.00	\$2,256.99	\$1,260.00	\$41,483.01
20-496-XXX-XXX ARP - Homeless Children & Youth II	\$28,950.00	\$8,650.00	.00	\$20,300.00
TOTAL, Other Federal Programs	\$8,299,405.87	\$3,619,937.67	\$1,493,922.12	\$3,185,546.08
TOTAL FEDERAL PROJECTS	\$8,353,837.80	\$3,619,937.67	\$1,493,922.12	\$3,239,978.01
20-XXX-XXX-XXX All Other State/Fed/Loc Projects	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES	\$11,832,119.64	\$5,333,258.71	\$2,668,105.63	\$3,830,755.30

REPORT OF THE SECRETARY CERTIFICATION PAGE
TO THE BOARD OF EDUCATION
West Orange Board of Education

Special Revenue Fund - Fund 20
For 8 Month Period Ending 02/28/2023

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



Board Secretary/Business Administrator

3/17/23
Date

3/16 4:49pm

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
West Orange Board of Education
Capital Projects Fund - Fund 30
Interim Balance Sheet
For 8 Month Period Ending 02/28/23

ASSETS AND RESOURCES

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

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

301	Estimated Revenues	\$247,783.47	
302	Less Revenues	(\$250,578.40)	
		<hr/>	(\$2,794.93)
			<hr/>
	Total assets and resources		(\$2,794.93)
			<hr/> <hr/>

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
West Orange Board of Education

Capital Projects Fund - Fund 30
Interim Balance Sheet
For 8 Month Period Ending 02/28/23

LIABILITIES AND FUND EQUITY

FUND BALANCE

--- Appropriated ---

601	Appropriations		\$247,783.47	
602	Less : Expenditures	\$250,578.40		
			(\$250,578.40)	
				(\$2,794.93)
	Total Appropriated			(\$2,794.93)

--- Unappropriated ---

TOTAL FUND BALANCE (\$2,794.93)

TOTAL LIABILITIES AND FUND EQUITY (\$2,794.93)

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
West Orange Board of Education

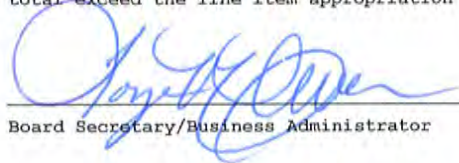
Capital Projects Fund - Fund 30
INTERIM STATEMENTS COMPARING
BUDGET REVENUE WITH ACTUAL TO DATE AND
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
For 8 Month Period Ending 02/28/23

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***				
1510 Earnings on Investments		\$2,794.93		(\$2,794.93)
Other Revenue/Source of Funds	\$247,783.47	\$247,783.47		\$0.00
TOTAL REVENUE/SOURCES OF FUNDS	\$247,783.47	\$250,578.40		(\$2,794.93)
*** EXPENDITURES ***				
	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
30-XXX-XXX-73X Equipment	\$247,783.47	\$247,783.47	.00	.00
30-000-4XX-930 Transfer from Capital Projects		\$2,794.93	.00	(\$2,794.93)
Total fac.acq.and constr. serv.	\$0.00	\$2,794.93	\$0.00	(\$2,794.93)
TOTAL EXPENDITURES	\$247,783.47	\$250,578.40	\$0.00	(\$2,794.93)
30-000-520-930 Transfers to other funds		\$2,794.93	.00	(\$2,794.93)
*** TOTAL EXPENDITURES AND TRANSFERS	\$247,783.47	\$253,373.33	\$0.00	(\$5,589.86)

REPORT OF THE SECRETARY CERTIFICATION PAGE
TO THE BOARD OF EDUCATION
West Orange Board of Education

Capital Projects Fund - Fund 30
For 8 Month Period Ending 02/28/23

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


Board Secretary/Business Administrator

3/17/23
Date

3/16 4:49pm

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
West Orange Board of Education
Debt Service Fund - Fund 40
Interim Balance Sheet
For 8 Month Period Ending 02/28/23

=====

ASSETS AND RESOURCES

=====

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

101	Cash in bank		(\$1,574,295.84)
121	Tax levy receivable		\$2,119,445.44
	Accounts receivable:		
141	Intergovernmental - State	\$56,644.00	
			<hr/>
			\$56,644.00

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

301	Estimated Revenues	\$5,895,768.00	
302	Less Revenues	(\$5,895,768.00)	
			<hr/>
			<hr/>
	Total assets and resources		\$601,793.60

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
West Orange Board of Education

Debt Service Fund - Fund 40
Interim Balance Sheet
For 8 Month Period Ending 02/28/23

=====

LIABILITIES AND FUND EQUITY

=====

FUND BALANCE

--- Appropriated ---

753	Reserve for encumbrances - Current Year	\$412,759.00
	Reserved fund balance:	

601	Appropriations		\$5,895,768.00	
602	Less : Expenditures	\$5,483,006.75		
603	Encumbrances	\$412,759.00	(\$5,895,765.75)	
				\$2.25

Total Appropriated	\$412,761.25
--------------------	--------------

--- Unappropriated ---

770	Fund Balance	\$189,032.35
-----	--------------	--------------

TOTAL FUND BALANCE	\$601,793.60
--------------------	--------------

TOTAL LIABILITIES AND FUND EQUITY	\$601,793.60
-----------------------------------	--------------

RECAPITULATION OF FUND BALANCE:

	Budgeted	Actual	Variance
Appropriations	\$5,895,768.00	\$5,895,765.75	\$2.25
Revenues	(\$5,895,768.00)	(\$5,895,768.00)	\$0.00
	\$0.00	(\$2.25)	\$2.25
--- Change in Maint. / Capital reserve account ---			
Subtotal	\$0.00	(\$2.25)	\$2.25
Less: Adjust for prior year encumb.	\$0.00	\$0.00	
Budgeted Fund Balance	\$0.00	(\$2.25)	\$2.25

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
West Orange Board of Education

Debt Service Fund - Fund 40
INTERIM STATEMENTS COMPARING
BUDGET REVENUE WITH ACTUAL TO DATE AND
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
For 8 Month Period Ending 02/28/23

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
	_____	_____	_____	_____
*** REVENUES/SOURCES OF FUNDS ***				
--- Local Sources ---				
1210 Local tax levy	\$5,086,669.00	\$5,086,669.00		.00
	_____	_____	_____	_____
Total Local Sources	\$5,086,669.00	\$5,086,669.00		\$0.00
	=====	=====	=====	=====
--- State Sources ---				
3160 Debt service aid Type II	\$809,099.00	\$809,099.00		.00
	_____	_____	_____	_____
Total State Sources	\$809,099.00	\$809,099.00		\$0.00
	=====	=====	=====	=====
TOTAL REVENUE/SOURCES OF FUNDS	\$5,895,768.00	\$5,895,768.00		\$0.00
	=====	=====	=====	=====

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
West Orange Board of Education

Debt Service Fund - Fund 40
INTERIM STATEMENTS COMPARING
BUDGET REVENUE WITH ACTUAL TO DATE AND
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
For 8 Month Period Ending 02/28/23

*** EXPENDITURES ***	APPROPRIATIONS	EXPENDITURES/Enc.	AVAILABLE BALANCE
	<u> </u>	<u> </u>	<u> </u>
--- Debt Service - Regular ---			
40-701-510-723 Princ. Payments-Comm. Appr. Lease Pur. Agr.	\$2,480,000.00	\$2,480,000.00	.00
40-701-510-833 Interest Payments-Comm. Appr. Lease Pur. Agr.	\$708,551.00	\$708,550.00	\$1.00
40-701-510-834 Interest on Bonds	\$190,217.00	\$190,215.75	\$1.25
40-701-510-910 Redemption of Principal	\$2,517,000.00	\$2,517,000.00	.00
	<u> </u>	<u> </u>	<u> </u>
TOTAL	\$5,895,768.00	\$5,895,765.75	\$2.25
	<u>=====</u>	<u>=====</u>	<u>=====</u>
	<u> </u>	<u> </u>	<u> </u>
TOTAL USES OF FUNDS BEFORE TRANSFERS	\$5,895,768.00	\$5,895,765.75	\$2.25
	<u>=====</u>	<u>=====</u>	<u>=====</u>
*** TOTAL USES OF FUNDS ***	\$5,895,768.00	\$5,895,765.75	\$2.25
	<u>=====</u>	<u>=====</u>	<u>=====</u>

REPORT OF THE SECRETARY CERTIFICATION PAGE

TO THE BOARD OF EDUCATION

West Orange Board of Education

Debt Service Fund - Fund 40

For 8 Month Period Ending 02/28/23

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


Board Secretary/Administrator

3/17/23
Date

REPORT OF THE TREASURER
TO THE BOARD OF EDUCATION

DISTRICT OF WEST ORANGE

ALL FUNDS

FOR THE MONTH ENDING FEBRUARY 28, 2023

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
GOVERNMENTAL FUNDS				
General Fund - Fund 10	23,879,050.44	4,140,492.32	17,949,041.56	10,070,501.20
Capital Reserve -Fund 10	2,368,533.72	18.17		2,368,551.89
Maintenance Reserve -Fund 10	2,000,080.27	35.35		2,000,115.62
Workers Comp Claims Fund-Fund 10	90,000.00			90,000.00
Unemployment Trust Fund-Fund 10	619,541.43	4.54	43,062.11	576,483.86
Payroll Agency-Fund 10	3,536,296.65	5,523,197.56	4,885,582.34	4,173,911.87
Flex Account-Fund 10	467.58	38,680.24	38,015.64	1,132.18
Flex Account-Fiscal Agent-Fund 10	27,959.74			27,959.74
Special Revenue Fund - Fund 20	(892,634.60)	1,834,037.78	951,084.61	(9,681.43)
Student Activity Fund - Fund 20	237,158.65	23,220.68	29,773.13	230,606.20
Capital Projects Fund - Fund 30	0.00			0.00
Debt Service Fund - Fund 40	(1,574,295.84)			(1,574,295.84)
Total Governmental Funds	30,292,158.04	11,559,686.64	23,896,559.39	17,955,285.29
ENTERPRISE FUNDS				
Food Service Fund - Fund 60	2,791,609.75	637,596.42	500,324.43	2,928,881.74
Enrichment Fund - Fund 61	18,312.86			18,312.86
Total Enterprise Funds	2,809,922.61	637,596.42	500,324.43	2,947,194.60
AGENCY FUNDS				
Payroll	1,280.82	5,741,417.24	5,742,698.06	0.00
Total Agency Funds	1,280.82	5,741,417.24	5,742,698.06	0.00
TOTAL ALL FUNDS	33,103,361.47	17,938,700.30	30,139,581.88	20,902,479.89



Treasurer of School Monies

3/17/23

Date

**WEST ORANGE BOARD OF EDUCATION
AUDITOR'S MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS -
FINANCIAL, COMPLIANCE AND PERFORMANCE
JUNE 30, 2022**

**WEST ORANGE BOARD OF EDUCATION
TABLE OF CONTENTS**

**AUDITOR'S MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS
- FINANCIAL, COMPLIANCE AND PERFORMANCE**

	<u>Page No.</u>
Report of Independent Auditor	1
Scope of Audit	2
Administrative Practices and Procedures	2
Financial Planning, Accounting and Reporting	2-4
School Purchasing Programs	5
School Food Service	5-6
Summer Enrichment Program	6
Student Body Activities	6
Application for State School Aid	6
Pupil Transportation	7
Facilities and Capital Assets	7
Testing for Lead of all Drinking Water in Educational Facilities	7
Follow-up on Prior Year Findings	7
Suggestions to Management	7
Schedule of Meal County Activity – Not Applicable	8
Schedule of Net Cash Resources	9
Schedule of Audited Enrollments	10-12
Excess Surplus Calculation	13
Recommendations	14-15
Acknowledgement	15



LERCH, VINCI & BLISS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

DIETER P. LERCH, CPA, RMA, PSA
GARY J. VINCI, CPA, RMA, PSA
JEFFREY C. BLISS, CPA, RMA, PSA
PAUL J. LERCH, CPA, RMA, PSA
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ROBERT W. HAAG, CPA, RMA, PSA
DEBRA GOLLE, CPA
MARK SACO, CPA
ROBERT LERCH, CPA
CHRISTOPHER M. VINCI, CPA, PSA
CHRISTINA CUIFFO, CPA

AUDITOR'S MANAGEMENT REPORT


Honorable President and
Members of the Board of Education
West Orange Board of Education
West Orange, New Jersey


We have audited in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards issued by the Comptroller General of the United States, the basic financial statements of the West Orange Board of Education as of and for the fiscal year ended June 30, 2022 and have issued our report thereon dated January 30, 2023.

As part of our audit, we performed procedures required by the Office of School Finance, Department of Education, State of New Jersey and the findings and results thereof are disclosed on the following pages, as listed in the accompanying table of contents.

This report is intended solely for the information and use of West Orange Board of Education's management, the Board of Trustees, others within the District and the New Jersey State Department of Education. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,


LERCH, VINCI & BLISS, LLP
Certified Public Accountants
Public School Accountants


Dieter P. Lerch
Public School Accountant
PSA Number CS00756

Fair Lawn, New Jersey
January 30, 2023

**WEST ORANGE BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Scope of Audit

The audit covered the financial transactions of the Business Administrator/Board Secretary and Treasurer of School Monies, the activities of the Board of Education, the records of the various funds under the auspices of the Board of Education.

Administrative Practices and Procedures

Insurance

Fire insurance coverage was carried in the amounts as detailed on the Schedule of Insurance contained in the Statistical Section of the District's Comprehensive Annual Financial Report (the "CAFR").

Official Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Tonya Flowers	Business Administrator/ Board Secretary	\$550,000
Melissa Simmons	Treasurer of School Monies	\$600,000

There is a Public Employees' Faithful Performance Blanket Bond with the Selective Insurance Company covering all other employees with multiple coverage of \$100,000.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The Board made a proper adjustment, as applicable, to the billings to sending districts in accordance with N.J.A.C. 6A:23A-17.1(f)3.

P.L 2020, c. 44

Our audit procedures included an inquiry and subsequent review of health benefits data required per N.J.S.A. 18A:16-3.3 (Chapter 44) submitted for the year of audit. The Chapter 44 summary report was reviewed for reasonableness.

Financial Planning, Accounting and Reporting

Examination of Claims

An examination of claims paid during the period under review did not indicate any discrepancies with respect to signatures, certification or supporting documentation.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6A:23A-16.2(f) as part of our test of transactions of expenditure items. We also reviewed the coding of all expenditures included in our compliance and single audit testing procedures. In addition to randomly selecting a test sample, our sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-8.3.

**WEST ORANGE BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Financial Planning, Accounting and Reporting (Continued)

Payroll/Personnel

The net salaries of all employees of the Board were deposited in the Payroll Account. Employees' payroll deductions and employer's share of fringe benefits were deposited in the Payroll Agency Account.

Payrolls were approved by the Superintendent and were certified by the President of the Board, the Treasurer and the Chief School Administrator.

Salary withholdings were properly remitted to the proper agencies including health benefits withholding due to the general fund.

The District filed the required certification (E-CERT1) of compliance with requirements for income tax compensation of certain administrators with the NJ Department of Treasury.

Employee Position Control Roster

The Board has implemented and maintains a personnel tracking and accounting (Position Control) system.

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made as of June 30, for goods not yet received or services not yet rendered to determine that no blanket purchase orders were included in the balance of the reserves for encumbrances. Also, unpaid purchase orders included in the balance of accounts payable were reviewed for propriety and to determine that goods were received and services were rendered, as of June 30.

Finding 2022-1 - Our audit indicated that a an outstanding purchase order for office renovations was not encumbered for the amount of the contractual obligation.

Recommendation - Open purchase order balances be reviewed to ensure amounts encumbered agree with contractual obligations.

Travel

The Board of Trustees has adopted a travel policy that complies with N.J.S.A. 18A:11-12.

Board Secretary's Records

The financial records, books of account and minutes maintained by the Board Secretary were in very good condition.

The prescribed contractual order system was followed.

Bids received were summarized in the minutes (N.J.S.A. 18A:18A-21).

**WEST ORANGE BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Financial Planning, Accounting and Reporting (Continued)

Board Secretary's Records (Continued)

Acknowledgement of the Board's receipt of the Board Secretary and Treasurer's monthly financial reports was included in the minutes. The monthly certification of the availability of line item appropriations and fund balances were also approved.

The Board Secretary's and Treasurer's monthly reports were presented to the Board on a timely basis and were submitted to the Executive County Superintendent as prescribed by N.J.S.A. 18A:17-9 and 18A:17-36.

Treasurer's Records

The Treasurer did perform cash reconciliations for all accounts required.

All cash receipts were promptly deposited.

Unemployment Compensation Insurance

The Board has adopted the direct reimbursement method and has established an Unemployment Compensation Insurance Trust Fund. The financial transactions of this fund are reported in the Expendable Trust Fund.

Elementary and Secondary Education Act (E.S.E.A.)/as amended by the Every Student Succeeds Act (ESSA)

The E.S.E.A. financial exhibits are contained within the Special Revenue section of the ACFR. This section of the ACFR documents the financial position pertaining to the projects under Title I, II, III, and IV of the Elementary and Secondary Education Act, as amended.

The audit indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

I.D.E.A. Part B

Separate accounting records were maintained for each approved project grant application approvals and acceptance of grant funds were made by Board resolution.

Other Special Federal and/or State Projects

The district's Special Projects were approved as listed on Exhibit K-3 and Exhibit K-4 located in the CAFR.

Our audit indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

The financial exhibits are contained within the Special Revenue section of the CAFR. This section of the CAFR documents the financial position pertaining to the aforementioned special projects.

T.P.A.F. Reimbursements

Our audit procedures included a test of the semi-monthly reimbursement forms filed with the Department of Education for district employees who are members of the Teachers Pension and Annuity Fund. No exceptions were noted.

TPAF Reimbursement to the State for Federal Salary Expenditures

The amount of the expenditure charged to the current year's Final Reports for all federal awards for the school district to reimburse the State for the TPAF/FICA payments made by the State on-behalf of the school district for those employees whose salaries are identified as being paid from federal funds was made prior to the end of the 90-day grant liquidation period required by the Office of Grants Management. The expenditure was reviewed subsequent to the reimbursement and no exceptions were noted.

Nonpublic State Aid

Project Completion Reports were finalized and transmitted to the State by the due date.

**WEST ORANGE BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$44,000 (with a Qualified Purchasing Agent) and \$32,000 (without a Qualified purchasing Agent), respectively. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18A:39-3 is currently \$20,200. The Board has designated the Business Administrator/Board Secretary as the qualified purchasing agent.

The Board of Education has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the fiscal year. Where question arises as to whether any contract or agreement might result in violation of the statute, the Board Attorney's opinion should be sought before a commitment is made.

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or the furnishing or hiring of any materials or supplies, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed.

Resolutions were adopted authorizing the awarding of contracts or agreements for "Professional Services" per N.J.S.A. 18A:18A-5.

The system of records did not provide for an accumulation of purchases for which the school board used contracts entered into by the State Department of Purchase and Property pursuant to Ch. 114, P.L. 1977, therefore, the extent of such purchases could not reasonably be ascertained. Our examination did reveal, however, that purchases were made through the use of State contracts.

School Food Service

Public Health Emergency

In accordance with the Governor's Declaration of Emergency pertaining to the public health emergency all Public, Charter, Non-Public schools were ordered to close effective as of March 18, 2020 for an undetermined period to limit the spread of the virus. As a result, School Food Authorities (SFA) were required to institute alternate procedures to provide meals to eligible students during the period of school closures. Governor Murphy's emergency declaration ended on June 4, 2021; however, the United States Department of Agriculture's federal waiver continued through June 30, 2022. Food Service Agencies operated under this federal waiver.

As a result, School Food Authorities (SFA's) were required to provide meals in accordance with the regulations governing the National School Nutrition Seamless Summer Option (SSO). SFA's could also choose to participate in the National School Lunch Program utilizing standard counting and claiming practices.

SFAs were authorized to solicit and award emergency noncompetitive procurements and contracts with Food Service Management Companies in accordance with 2 CFR 200.320 and N.J.S.A. 18A:18A-7. The SFA's were also authorized to submit contract modifications to their existing cost reimbursable or fixed price contracts as necessary to ensure the feeding of Free and Reduced Price meal eligible students.

SFA's were notified of the requirement to maintain and report separate meal count records and financial records of all applicable costs incurred in providing meals to all students during the emergency.

The school food service program was not selected as a major federal and/or state program. However, the program expenditures exceeded \$100,000 in federal support. Accordingly, we inquired of school management, or appropriate school food service personnel, as to whether the School Food Authority (SFA) had any Child Nutrition Program reimbursement overclaims or underclaims. No exceptions were noted.

**WEST ORANGE BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School Food Service (Continued)

We inquired of management about the public health emergency procedures/practices that the SFA instituted to provide meals to all students, maintenance of all applicable production records; meal counts; noncompetitive procurements; modification of existing contracts and applicable financial records to document the specific costs applicable to the emergency operations. We also inquired if the FSMC received a loan in accordance with the Payroll Protection Plan and whether the funds were used to pay for costs applicable to the Food Service Programs. We also inquired if the PPP loan was subsequently forgiven and the FSMC refunded or credited the applicable amounts to the SFA.

Finding 2022-2 - Our audit indicated that the District's net cash resources in the food service fund exceeded the maximum allowed of three months' average expenditures.

Recommendation - The District develop a plan to reduce net cash resources in the food service fund below the maximum allowed of three months' average expenditures.

Finding 2022-3 - Our audit indicated that the food service fund collections were not always deposited in a timely manner.

Recommendation - Food service collections be deposited in a timely manner.

Summer Enrichment Program

The financial records of the Summer Enrichment Program were maintained in good condition.

Student Body Activities

The Board has a policy which clearly established the regulation of student activity funds.

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2021 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the disabled, bilingual and low-income. We also performed a review of the District procedures related to its completion. The information on the A.S.S.A. was compared to District workpapers with immaterial exceptions. The information on the workpapers was verified with immaterial exceptions. The results of our procedures are presented in the Schedule of Audited Enrollments.

The District maintained workpapers on the prescribed state forms or their equivalent.

The District has adequate written procedures for the recording of student enrollment data.

**WEST ORANGE BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Pupil Transportation

Our audit procedures included a test of on roll status reported in the 2021-22 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report with immaterial exceptions. The information on the DRTRS was verified with immaterial exceptions. The results of our procedures are presented in the Schedule of Audited Enrollments.

Our procedures also included a review of transportation related contracts and purchases. Based on our review, the District complied with proper bidding procedures and award of contracts. No exceptions were noted in our review of transportation related purchases of goods and services.

Facilities and Capital Assets

Our procedures included a review of the District's capital assets and related depreciation.

Testing for Lead of all Drinking Water in Educational Facilities

The school district adhered to all requirements of N.J.A.C. 26-1.2 and 12.4 related to the testing for lead of all drinking water in educational facilities.

The school district did submit the annual Statement of Assurance to the Department of Education, pursuant to N.J.A.C. 6A:26-12.4(g).

Follow-up on Prior Year Findings

In accordance with government auditing standards, our procedures included a review of all prior year recommendations, including findings.

Suggestion to Management

- The state required anti-hazing policy be adopted and implemented.
- The state required payroll verification procedure be performed.

**WEST ORANGE BOARD OF EDUCATION
FOOD SERVICE FUND
NUMBER OF MEALS SERVED AND (OVER)/UNDERCLAIM
ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Not Applicable

**WEST ORANGE BOARD OF EDUCATION
FOOD SERVICE FUND
NET CASH RESOURCE SCHEDULE
ENTERPRISE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Net cash resources did exceed three months of expenditures
Proprietary Funds - Food Service
FYE 2022

Current Assets

Cash & Cash Equiv.	\$ 2,499,318
Due from Other Gov'ts	385,237
Accounts Receivable	68,201

Current Liabilities

Less Accounts Payable	(13,889)
Unearned Revenue	(58,331)

Net Cash Resources	<u>\$ 2,880,536.00</u>
---------------------------	-------------------------------

Net Adjusted Total Operating Expense:

B-5	Total Operating Exp.	4,051,453
B-5	Less Depreciation	(42,264)
	Adjusted Total Operating Exp.	<u>\$ 4,009,189.00</u>

<u>Average Monthly Operating Expense:</u>	<u>\$ 400,918.90</u>
--	-----------------------------

<u>Three times monthly Average:</u>	<u>\$ 1,202,756.70</u>
--	-------------------------------

Total Net Cash Resources	\$ 2,880,536.00
Three Times Monthly Average	<u>\$ 1,202,756.70</u>
Amount Above Allowable Net Cash Resources	<u>\$ 1,677,779.30</u>

**WEST ORANGE BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 15, 2021
SCHEDULE OF AUDITED ENROLLMENTS**

	2022-2023 Application for State School Aid						Sample for Verification						On Roll - Special Education			Private Schools for Disabled			
	Reported on A.S.S.A. On Roll		Reported on Workpapers On Roll		Errors		Sample Selected from Workpapers		Verified per Register On Roll		Errors per Registers On Roll		Sample for Verifi- cation	Sample Verified	Sample Errors	Reported on A.S.S.A. as Private Schools	Sample for Verifi- cation	Sample Verified	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared							
Half Day Preschool 3 Years Old	-				-	-					-								-
Half Day Preschool 4 Years Old	15		14		1	-	15		14		1								-
Full Day Preschool 3 Years Old	-				-	-					-								-
Full Day Preschool 4 Years Old	-				-	-					-								-
Half Day Kindergarten	-				-	-					-								-
Full Day Kindergarten	403		403		-	-	69		69		-								-
Grade 1	429		429		-	-	58		58		-								-
Grade 2	406		406		-	-	52		52		-								-
Grade 3	423		423		-	-	58		58		-								-
Grade 4	404		404		-	-	71		71		-								-
Grade 5	400		400		-	-	55		55		-								-
Grade 6	355		355		-	-	355		355		-								-
Grade 7	456		456		-	-	213		213		-								-
Grade 8	436		436		-	-	240		240		-								-
Grade 9	447		447		-	-	447		447		-								-
Grade 10	440		440		-	-	440		440		-								-
Grade 11	422		422		-	-	422		422		-								-
Grade 12	416		416		-	-	416		416		-								-
Subtotal	5,452	-	5,451	-	1	-	2,911	-	2,910	-	1	-	-	-	-	-	-	-	-
Sp Ed - Elementary	406		406		-	-	31		31		-	-	25	25	-	19	9	9	-
Sp Ed - Middle School	285		285		-	-	112		112		-	-	18	18	-	31	15	15	-
Sp Ed - High School	410		411		(1)	-	410		411		(1)	-	26	26	-	51	25	25	-
Subtotal	1,101	-	1,102	-	(1)	-	553	-	554	-	(1)	-	69	69	-	101	49	49	-
Totals	6,553	-	6,553	-	-	-	3,464	-	3,464	-	-	-	69	69	-	101	49	49	-
Percentage Error					0.00%				0.00%						0.00%	-			0.00%

WEST ORANGE BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 15, 2021
SCHEDULE OF AUDITED ENROLLMENTS

	Low Income			Sample for Verification		
	Reported on A.S.S.A as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application Workpapers	Sample Errors
Half Day Preschool 3 Years Old	-	1	(1)	-	-	-
Half Day Preschool 4 Years Old	-	-	-	-	-	-
Full Day Preschool 3 Years Old	-	-	-	-	-	-
Full Day Preschool 4 Years Old	-	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-
Full Day Kindergarten	86	82.0	4	2	2	-
Grade 1	179	179	-	4	4	-
Grade 2	211	209	2	5	5	-
Grade 3	202	200	2	5	5	-
Grade 4	203	203	-	5	5	-
Grade 5	187	186	1	4	3	1
Grade 6	165	165	-	4	4	-
Grade 7	240	238	2	5	5	-
Grade 8	217	216	1	5	5	-
Grade 9	197	197	-	5	4	1
Grade 10	210	210	-	5	5	-
Grade 11	212	212	-	5	4	1
Grade 12	191	190	1	4	3	1
Subtotal	2,500	2,488	12	58	54	4
Sp Ed - Elementary	189	188	1	4	4	-
Sp Ed - Middle School	164	164	-	4	4	-
Sp Ed - High School	222	223	(1)	5	5	-
Subtotal	575	575	-	13	13	-
Totals	3,075	3,063	12	71	67	4
Percentage Error			0.39%			5.63%

	Resident LEP Low Income			Sample for Verification		
	Reported on ASSA as LEP low Income	Reported on Workpapers as LEP low Income	Errors	Sample Selected	Verified to Test Score and Register	Errors
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	14	14	-	5	5	-
	19	20	(1)	7	7	-
	18	18	-	6	6	-
	13	13	-	4	4	-
	12	13	(1)	4	4	-
	9	9	-	3	3	-
	1	1	-	-	-	-
	12	12	-	4	4	-
	6	6	-	2	2	-
	10	10	-	3	2	1
	6	6	-	2	2	-
	4	4	-	1	1	-
	5	5	-	2	2	-
	129	131	(2)	43	42	-
	12	13	(1)	4	4	-
	4	4	-	1	1	-
	2	2	-	1	1	-
	18	19	(1)	6	6	-
	147	150	(3)	49	48	1
			-2.04%			2.04%

	Transportation					
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Reg. - Public Schools	2,535	2,535	-	50	50	-
Transported - Non Public	299	299	-	6	5	1
AIL Non-Public	421	421	-	8	8	-
Regular - Special Ed	82	82	-	2	2	-
Special Needs	288	288	-	6	6	-
	3,625	3,625	-	72	71	1
Percentage Error			0.00%			1.39%

**WEST ORANGE BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 15, 2021
SCHEDULE OF AUDITED ENROLLMENTS**

	Resident LEP Not Low Income			Sample for Verification		
	Reported on ASSA as NOT Low Income	Reported on Workpapers as NOT low Income	Errors	Sample Selected From Workpapers	Verified to Application	Errors
Half Day Preschool 3 Years Old			-			-
Full Day Preschool 3 Years Old			-			-
Half Day Preschool 4 Years Old			-			-
Full Day Preschool 4 Years Old			-			-
Half Day Kindergarten			-			-
Full Day Kindergarten	34	34	-	10	10	-
Grade 1	20	21	(1)	6	6	-
Grade 2	13	13	-	4	4	-
Grade 3	17	17	-	5	5	-
Grade 4	9	9	-	3	3	-
Grade 5	6	6	-	2	2	-
Grade 6	10	11	(1)	3	3	-
Grade 7	9	9	-	3	3	-
Grade 8	10	10	-	3	3	-
Grade 9	9	9	-	3	3	-
Grade 10	5	5	-	1	1	-
Grade 11	16	16	-	5	5	-
Grade 12	7	7	-	2	2	-
Subtotal	165	167	(2)	50	50	-
Sp Ed - Elementary	4	4	-	1	1	-
Sp Ed - Middle School	2	2	-	1	1	-
Sp Ed - High School	1	1	-	-	-	-
Subtotal	7	7	-	2	2	-
Totals	172	174	(2)	52	52	-
Percentage Error			-1.16%			0.00%

**WEST ORANGE BOARD OF EDUCATION
CALCULATION OF EXCESS SURPLUS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

2021-2022 Total General Fund Expenditures per the CAFR		\$ 204,910,369
Decreased by:		
On-Behalf TPAF Pension & Social Security		<u>39,221,977</u>
Adjusted 2021-2022 General Fund Expenditures		<u>\$ 165,688,392</u>
4% of Adjusted 2021-2022 General Fund Expenditures		\$ 6,627,536
Increased by:		
Allowable Adjustment *		<u>3,341,955</u>
Maximum Unassigned Fund Balance		<u>\$ 9,969,491</u>
Total General Fund - Fund Balance at June 30, 2022		\$ 22,374,069
Decreased by:		
Reserved for Encumbrances	\$ 2,877,207	
Other Restricted Fund Balance - Capital Reserve	2,368,500	
Other Restricted Fund Balance - Maintenance Reserve	2,000,035	
Other Restricted Fund Balance - Unemployment Reserve	452,854	
Designated for Subsequent Year's Expenditures	<u>3,893,493</u>	
		<u>11,592,089</u>
Total Unassigned Fund Balance		<u>\$ 10,781,980</u>
Fund Balance - Excess Surplus		<u>812,489</u>
<u>Recapitulation of Excess Surplus as of June 30, 2022</u>		
Excess Surplus- Designated in Subsequent Year's Budget	\$ 455,878	
Excess Surplus	<u>812,489</u>	
		<u>\$ 1,268,367</u>
* <u>Detail of Allowable Adjustments</u>		
Unbudgeted Extraordinary Aid	\$ 3,183,155	
Unbudgeted Additional Nonpublic School Transportation Aid	<u>158,800</u>	
Total Adjustments		<u>\$ 3,341,955</u>

**WEST ORANGE BOARD OF EDUCATION
RECOMMENDATIONS**

I. Administrative Practices and Procedures

There are none.

II. Financial Planning, Accounting and Reporting

1. It is recommended that open purchase order balances be reviewed to ensure amounts encumbered agree with contractual obligations.

III. School Purchasing Program

There are none.

IV. School Food Services

It is recommended that:

2. The District develop a plan to reduce net cash resources in the food service fund below the maximum allowed of three months' average expenditures.
3. Food service collections be deposited in a timely manner.

V. Summer Enrichment Program

There are none.

VI. Student Body Activities

There are none.

VII. Application for State School Aid

There are none.

VIII. Pupil Transportation

There are none.

IX. Facilities and Capital Assets

There are none.

X. Miscellaneous

There are none.

**WEST ORANGE BOARD OF EDUCATION
RECOMMENDATIONS**

XI. Status of Prior Years' Audit Findings/Recommendations

A review was performed on all prior years' recommendations and corrective action was taken on all.

ACKNOWLEDGEMENT

We received the complete cooperation of all the officials of the school district and we greatly appreciate the courtesies extended to us.

Respectfully submitted,

LERCH, VINCI & BLISS, LLP



Dieter P. Lerch
Public School Accountant
PSA Number CS00756

WEST ORANGE BOARD OF EDUCATION
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

West Orange, New Jersey

ANNUAL COMPREHENSIVE

FINANCIAL REPORT

of the

West Orange Board of Education

West Orange, New Jersey

For The Fiscal Year Ended June 30, 2022

Prepared by

Business Office

**WEST ORANGE BOARD OF EDUCATION
TABLE OF CONTENTS**

Page

INTRODUCTORY SECTION

Letter of Transmittal	i-iv
Organizational Chart	v
Roster of Officials	vi
Consultants and Advisors	vii

FINANCIAL SECTION

Independent Auditor's Report	1-3
Management's Discussion and Analysis	4-16

Basic Financial Statements

A. District-wide Financial Statements

A-1 Statement of Net Position	17
A-2 Statement of Activities	18-19

B. Fund Financial Statements

Governmental Funds

B-1 Balance Sheet	20-21
B-2 Statement of Revenues, Expenditures, and Changes in Fund Balances	22
B-3 Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds	23

Proprietary Funds

B-4 Statement of Net Position	24
B-5 Statement of Revenues, Expenses, and Changes in Net Position	25
B-6 Statement of Cash Flows	26

Fiduciary Funds – Not Applicable

Notes to the Financial Statements	27-75
--	--------------

REQUIRED SUPPLEMENTARY INFORMATION - PART II

C. Budgetary Comparison Schedules

C-1 Budgetary Comparison Schedule – General Fund	76-82
C-2 Budgetary Comparison Schedule – Special Revenue Fund	83
C-3 Budgetary Comparison Schedule – Note to Required Supplementary Information	84

**WEST ORANGE BOARD OF EDUCATION
TABLE OF CONTENTS**

		<u>Page</u>
REQUIRED SUPPLEMENTARY INFORMATION - PART III		
L.	Schedules Related to Accounting and Reporting for Pensions and OPEB	
L-1	Required Supplementary Information – Schedule of the District’s Proportionate Share of the Net Pension Liability – Public Employees Retirement System	85
L-2	Required Supplementary Information – Schedule of District Contributions – Public Employees Retirement System	86
L-3	Required Supplementary Information – Schedule of the District’s Proportionate Share of the Net Pension Liability – Teachers Pension and Annuity Fund	87
L-4	Required Supplementary Information – Schedule of the District’s Proportionate Share of the Net Pension Liability – Board of Education Employees’ Pension of Essex County	88
L-5	Required Supplementary Information – Schedule of the District’s Proportionate Share of the Net Pension Liability – Board of Education Employees’ Pension of Essex County	89
L-6	Notes to Required Supplementary Information – Net Pension Liability	90
L-7	Required Supplementary Information – District’s Proportionate Share of Total OPEB Liability	91
L-8	Notes to Required Supplementary Information – OPEB Liability	92
 OTHER SUPPLEMENTARY INFORMATION		
D.	School Level Schedules (Not Applicable)	
E.	Special Revenue Fund	
E-1	Combining Schedule of Program Revenues and Expenditures Special Revenue Fund – Budgetary Basis	93-94
E-2	Schedule of Preschool Education Aid Expenditures – Budgetary Basis – Not Applicable	95
F.	Capital Projects Fund	
F-1	Summary Schedule of Project Expenditures	96
F-2	Summary Schedule of Revenues, Expenditures and Changes in Fund Balance – Budgetary Basis	97
F-2a	Schedule of Project Revenues, Expenditures and Project Balances and Project Status – Acquisition of School Vehicles	98
G.	Proprietary Funds	
	<i>Enterprise Fund</i>	
G-1	Statement of Net Position - Not Applicable	99
G-2	Statement of Revenues, Expenses and Changes in Net Position - Not Applicable	99
G-3	Statement of Cash Flows - Not Applicable	99
	<i>Internal Service Fund – Not Applicable</i>	

WEST ORANGE BOARD OF EDUCATION

TABLE OF CONTENTS

	<u>Page</u>
H. Fiduciary Funds – Not Applicable	
I. Long-Term Debt	
I-1 Schedule of Serial Bonds Payable	100
I-2 Schedule of Obligations Under Capital Financing Agreements and Other Financing Agreements	101
I-3 Budgetary Comparison Schedule	102
 J. STATISTICAL SECTION (Unaudited)	
Introduction to the Statistical Section	
Financial Trend	
J-1 Net Position by Component	103
J-2 Changes in Net Position	104-105
J-3 Fund Balances – Governmental Funds	106
J-4 Changes in Fund Balances – Governmental Funds	107
J-5 Governmental Fund Other Local Revenue by Source	108
Revenue Capacity	
J-6 Assessed Value and Actual Value of Taxable Property	109
J-7 Direct and Overlapping Property Tax Rates	110
J-8 Principal Property Taxpayers	111
J-9 Property Tax Levies and Collections	112
Debt Capacity	
J-10 Ratios of Outstanding Debt by Type	113
J-11 Ratios of Net General Bonded Debt Outstanding	114
J-12 Direct and Overlapping Government Activities Debt	115
J-13 Legal Debt Margin Information	116
Demographic and Economic Information	
J-14 Demographic Statistics	117
J-15 Principal Employers	118
Operating Information	
J-16 Full Time Equivalent District Employees by Function/Program	119
J-17 Operating Statistics	120
J-18 School Building Information	121-122
J-19 Schedule of Required Maintenance for School Facilities	123
J-20 Schedule of Insurance	124-125

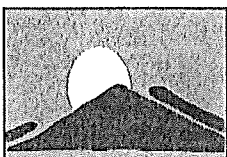
**WEST ORANGE BOARD OF EDUCATION
TABLE OF CONTENTS**

Page

K. SINGLE AUDIT SECTION

K-1	Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards	126-127
K-2	Report on Compliance with Requirements for each Major Federal and State Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards as Required by the U. S. Uniform Guidance and Schedule of Expenditures of State Financial Assistance as Required by New Jersey OMB Circular 15-08-Independent Auditor's Report	128-130
K-3	Schedule of Expenditures of Federal Awards	131-132
K-4	Schedule of Expenditures of State Financial Assistance	133-134
K-5	Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance	135-136
K-6	Schedule of Findings and Questioned Costs – Part 1 – Summary of Auditor's Results	137-138
K-6	Schedule of Findings and Questioned Costs – Part 2 – Schedule of Financial Statement Findings	139
K-6	Schedule of Findings and Questioned Costs – Part 3 – Schedule of Federal and State Award Findings and Questioned Costs	140
K-7	Summary Schedule of Prior Year Findings	141

INTRODUCTORY SECTION



West Orange Board of Education

179 Eagle Rock Avenue
West Orange, New Jersey

C. Lauren Schoen, Ed. D.
Interim Superintendent of Schools

Tonya M. Flowers
Business Administrator/Board Secretary

The Honorable President and Members of the Board of Education
West Orange School District
County of Essex, New Jersey

Dear Board Members:

The Comprehensive Annual Financial Report of the West Orange School District (the "District") for the fiscal year ended June 30, 2022, is hereby submitted. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the management of the Board of Education (the "Board"). To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is reported in a manner designed to present fairly the basic financial statements and results of operations of the District. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included.

The Comprehensive Annual Financial Report is presented in four sections: introductory, financial, statistical and single audit. The introductory section includes this transmittal letter, the District's organizational chart and a list of principal officials. The financial section includes the Independent Auditors' Report, management's discussion and analysis, the basic financial statements and notes providing an overview of the District's financial position and operating results, and supplementary schedules providing detailed budgetary information. The statistical section includes selected economic and demographic information, financial trends, and the fiscal capacity of the District, generally presented on a multi- year basis. The District is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act and U.S. Uniform Guidance, and New Jersey's OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Information related to this single audit, including the auditors' reports on internal control and compliance with applicable laws, regulations, contracts and grants, along with findings and questioned costs, are included in the single audit section of this report.

1) **REPORTING ENTITY AND ITS SERVICES:** The West Orange School District is an independent reporting entity within the criteria adopted by the Governmental Accounting Standards Board ("GASB") in codification section 2100. All funds of the District are included in this report. The West Orange School District and its schools constitute the District's reporting entity.

The District provides a full range of educational services appropriate to grade levels Pre-K through 12 for the students residing in West Orange Township. The District completed the 2021-2022 fiscal year with an enrollment of 6,639 students.

2) **ECONOMIC CONDITION AND OUTLOOK**: West Orange School District has enjoyed a positive reputation in the education community due primarily to the success of our graduates. State testing continues to demonstrate the District's ability to meet the needs of our community. The trend of additional financial support from the state and federal governments has continued, if somewhat lessened. This money combined with the great support of the community through property taxes continues to provide for an exemplary school system.

3) **MAJOR INITIATIVES**: Coping with the financial restraints imposed by the State of New Jersey is the major challenge for the Board of Education and administration of the District. The needs of the students are increasing as well as the expectations of these students as they enter the workplace or ongoing education environments.

The goal of the business office is to identify and achieve cost savings in all areas of the budget. Some items utilized include:

- Participating with the Sussex County Regional Transportation Cooperative to reduce costs for out of district transportation.
- Ongoing cooperative purchasing with other schools in the state to acquire office, instructional and custodial supplies.
- Ongoing cooperation with the Township of West Orange for the purchase of fuel and road salt and shared expenditures such as facility usage, emergency shelter and lining of fields.
- Participating with Ed-Data, educational service commissions and utilizing NJ State contracts to reduce costs in other areas of purchasing.

Other initiatives pursued by the District include:

- The effective implementation of curriculum, assessment, and instructional strategies to accelerate learning and address learning loss, to include:
 - prioritizing content and learning by focusing on the depth of instruction, rather than on the pace
 - compacting curriculum aligned to student achievement
 - providing a wide range of opportunities for social and emotional learning
 - improving equitable access to grade level content and high quality resources for each student
 - implementing a K-12 accelerated learning cycle to identify student learning gaps and scaffold instruction
 - providing comprehensive professional development around accelerated learning, assessing student learning / learning loss, instructional strategies that address gaps in learning due to prolonged remote and hybrid instruction
 - tiering intervention and providing direct support for Tier I intervention
 - A comprehensive focus on the integration of diversity, equity, access and inclusion across the curriculum, including effectively addressing all NJ mandates in each respective content area and adding diverse texts

- Identifying and implementing technology based formative and benchmark assessments in order to meaningfully inform instruction with greater frequency and real time access to student performance results
- Providing support to K-5 ELA teachers in the area of Balanced Literacy through professional learning opportunities and by unpacking the Units of Study as a resource for providing clear teaching points and mini lessons that support reading and writing development as aligned to the curriculum and NJSLs.
- Implementing district initiatives around diversity, equity and access across the district in the areas of history, implicit bias, microaggressions, curriculum development, and the adoption of resources that represent all student groups.

4) **INTERNAL ACCOUNTING CONTROLS:** Management of the District is responsible for establishing and maintaining an internal control system designed to ensure that the assets of the District are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP). The internal control system is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

As a recipient of federal and state awards, the District also is responsible for ensuring that an adequate internal control system is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control system is also subject to periodic evaluation by the District's management.

As part of the District's single audit described earlier, tests are made to determine the adequacy of the internal control system, including that portion related to federal and state award programs, as well as to determine that the District has complied with major applicable laws, regulations, contracts and grants.

5) **BUDGETARY CONTROLS:** In addition to internal accounting controls, the District maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Board of Education. Annual appropriated budgets are adopted for the general fund, the special revenue fund, and the debt service fund. Project-length budgets are approved for the capital improvements accounted for in the capital projects fund. The final budget amount as amended for the fiscal year is reflected in the financial section.

An encumbrance accounting system is used to record outstanding purchase commitments on a line item basis. Open encumbrances at year-end are either canceled or are included as reappropriations of fund balance in the subsequent year. Those amounts to be reappropriated are reported as fund balance restrictions, commitments and assignments at June 30, 2021.

6) **ACCOUNTING SYSTEM AND REPORTS:** The District's accounting records reflect generally accepted accounting principles, as promulgated by the GASB. The accounting system

of the District is organized on the basis of funds. These funds are explained in "Notes to the Financial Statements", Note 1.

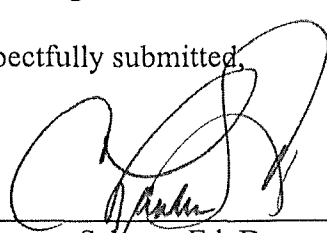
7) **CASH MANAGEMENT**: The investment policy of the District is guided in large part by state statute as detailed in "Notes to the Financial Statements". The District has adopted a cash management plan which requires it to deposit public funds in public depositories protected from loss under the provisions of the Governmental Unit Deposit Protection Act ("GUDPA"). GUDPA was enacted in 1970 to protect governmental units from a loss of funds on deposit with a failed banking institution in New Jersey. The law requires governmental units to deposit public funds only in public depositories located in New Jersey, where the funds are secured in accordance with the Act.

8) **RISK MANAGEMENT**: The West Orange Board of Education carries various forms of insurance, including, but not limited to, Property, General Liability, Auto Liability/Physical Damage, Crime, Boiler and Machinery, School Board Legal Liability, Cyber Liability, Student Accident and Excess Coverage. A Schedule of Insurance can be found in Exhibit J-20. The District is insured by Glatfelter Public Practice/American Alternative Insurance Company. The Board is Self-Insured for their Workers' Compensation Coverage. An Excess Workers' Compensation Insurance Policy has been purchased by the Board for claims above the Self-Insured Retention Limit of \$500,000.

9) **OTHER INFORMATION**: Independent Audit - State statutes require an annual audit by independent certified public accountants or registered municipal accountants. The accounting firm of Lerch, Vinci & Bliss, LLP, CPAs, was selected by the Board. In addition to meeting the requirements set forth in state statutes, the audit also was designed to meet the requirements of the Single Audit Act and the related U.S. Uniform Guidance, and New Jersey's OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. The auditors' report on the basic financial statements and specific required supplementary information is included in the financial section of this report. The auditors' reports related specifically to the single audit and *Government Auditing Standards* are included in the single audit section of this report.

10) **ACKNOWLEDGMENTS**: We would like to express our appreciation to the members of the West Orange School Board for their concern in providing fiscal accountability to the citizens and taxpayers of the school District and thereby contributing their full support to the development and maintenance of our financial operation. The preparation of this report could not have been accomplished without the efficient and dedicated services of the financial and accounting staff.

Respectfully submitted,

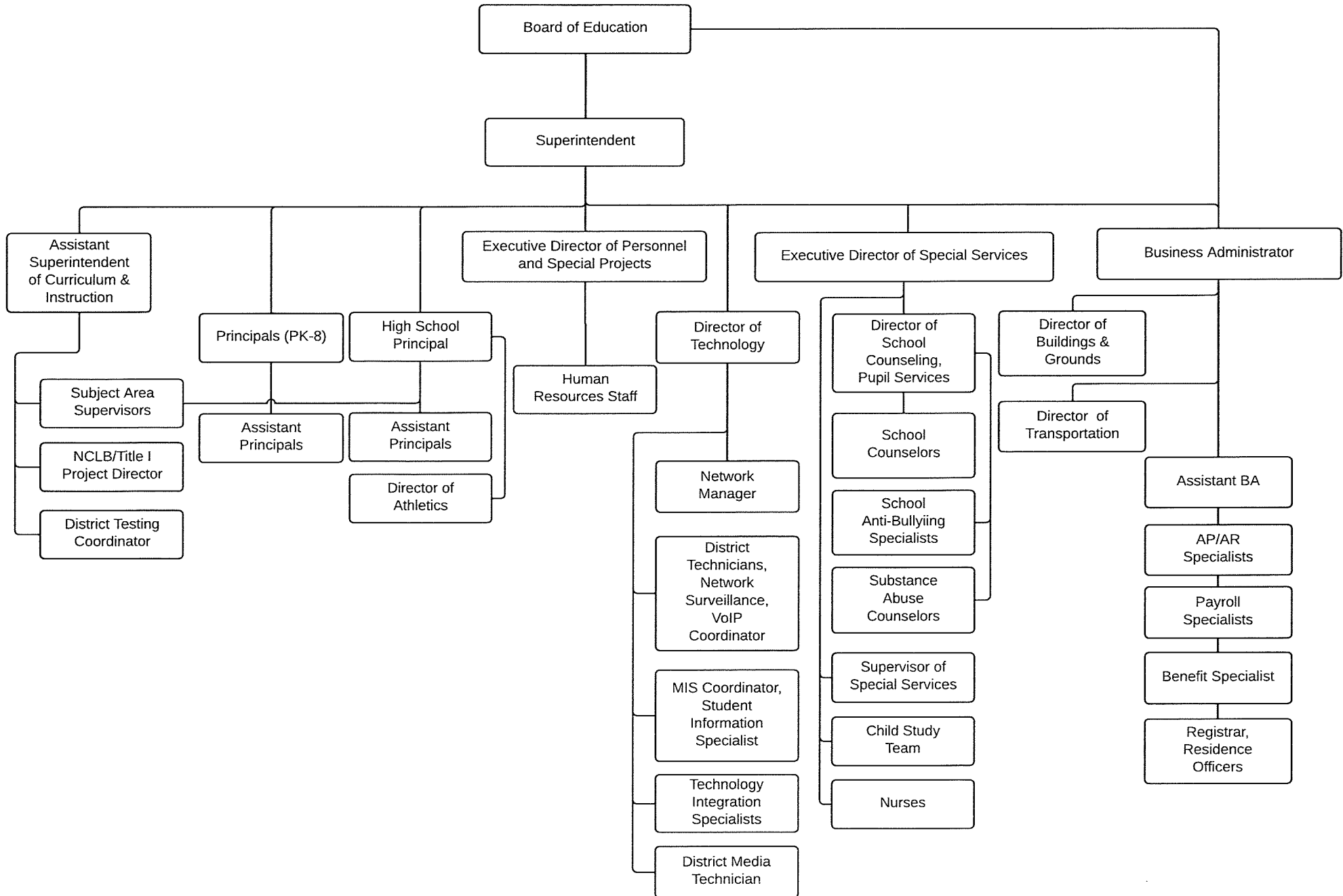


C. Lauren Schoen, Ed. D.
Interim Superintendent of Schools

Tonya M. Flowers
Business Administrator/Board Secretary

WEST ORANGE PUBLIC SCHOOLS

Organization Chart



WEST ORANGE SCHOOL DISTRICT
Roster of Officials
June 30, 2022

<u>Members of the Board of Education</u>	<u>Term Expires</u>
Jennifer Tunnicliffe, President	2023
Gary Rothstein, Vice President	2023
Melinda Huerta	2024
Brian Rock	2025
Eric Stevenson	2025

Other Officials

C. Lauren Schoen, Ed. D.	Interim Superintendent of Schools
Eveny de Mendez	Assistant Superintendent of Curriculum & Instruction
Tonya Flowers	Board Secretary/School Business Administrator
Melissa Simmons	Treasurer of School Monies

WEST ORANGE SCHOOL DISTRICT
Consultants and Advisors

Attorneys

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Cleary Giacobbe Alfieri Jacobs LLC
169 Ramapo Valley Road
Oakland, New Jersey 07436

Eric Harrison
Methfessel & Werbel, Esqs.
2025 Lincoln Highway, Suite 200
PO Box 3012
Edison, New Jersey 08818

Auditor

Lerch, Vinci & Bliss, LLP
17-17 Route 208
Fair Lawn, New Jersey 07410

Bond Counsel

McManimon & Scotland, LLC
75 Livingston Ave, 2nd Floor
Roseland, New Jersey 07068

Official Depository

PNC Bank
30 Main Street
West Orange, New Jersey 07052

FINANCIAL SECTION

DIETER P. LERCH, CPA, RMA, PSA
GARY J. VINCI, CPA, RMA, PSA
JEFFREY C. BLISS, CPA, RMA, PSA
PAUL J. LERCH, CPA, RMA, PSA
JULIUS B. CONSONI, CPA, PSA
ANDREW D. PARENTE, CPA, RMA, PSA

ELIZABETH A. SHICK, CPA, RMA, PSA
ROBERT W. HAAG, CPA, RMA, PSA
DEBRA GOLLE, CPA
MARK SACO, CPA
ROBERT LERCH, CPA
CHRISTOPHER VINCI, CPA, PSA
CHRISTINA CUIFFO, CPA, PSA

INDEPENDENT AUDITOR'S REPORT

Honorable President and Members
of the Board of Education
West Orange Board of Education
West Orange, New Jersey

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the West Orange Board of Education as of and for the fiscal year ended June 30, 2022 and the related notes to the financial statements, which collectively comprise the Board of Education's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the West Orange Board of Education as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the West Orange Board of Education and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the West Orange Board of Education's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of Financial Statements

Our objectives 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 to issue an auditor's report that includes our opinions. 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 generally accepted auditing standards, Government Auditing Standards and audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, will always detect a material misstatement when it exists. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards and audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the West Orange Board of Education's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the West Orange Board of Education's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, pension information and other postemployment benefits information be presented to supplement the basic financial statements. Such information is the responsibility of management and 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the West Orange Board of Education's basic financial statements. The accompanying schedule of expenditures of federal awards as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and schedule of expenditures of state financial assistance as required by New Jersey OMB Circular 15-08, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid, are presented for purposes of additional analysis and are not a required part of the basic financial statements of the West Orange Board of Education. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of expenditures of federal awards and state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.

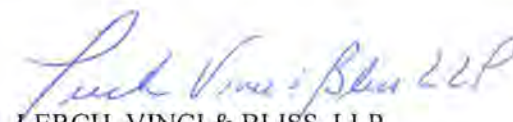
Other Information


Management is responsible for the other information included in the annual report. The other information comprises the introductory section, financial schedules and statistical section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the 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.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated January 30, 2023 on our consideration of the West Orange Board of Education's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the West Orange Board of Education's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the West Orange Board of Education's internal control over financial reporting and compliance.


LERCH, VINCI & BLISS, LLP
Certified Public Accountants
Public School Accountants


Dieter P. Lerch
Public School Accountant
PSA Number CS00756

Fair Lawn, New Jersey
January 30, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

**WEST ORANGE BOARD OF EDUCATION
WEST ORANGE, NEW JERSEY**

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2022**

This section of the West Orange Board of Education' annual comprehensive financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2022. Please read it in conjunction with the transmittal letter at the front of this report and the District's financial statements, which immediately follows this section.

The Management's Discussion and Analysis (MD&A) is an element of Required Supplementary Information specified in the Governmental Accounting Standard Board's (GASB) Statement No. 34 – Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments. Certain comparative information between the current year (2021-2022) and the prior year (2020-2021) is required to be presented in the MD&A.

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2021-2022 fiscal year include the following:

- The liabilities and deferred inflows of resources of the West Orange Board of Education exceeded its assets and deferred outflows of resources at the close of the fiscal year by \$9,167,325 (deficit net position).
- Overall revenues were \$225,698,047. General revenues accounted for \$161,694,384, or 72% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$64,003,663, or 28% of total revenues.
- The school district had \$202,998,090 in expenses for governmental activities; only \$58,590,474 of these expenses was offset by program specific charges, grants or contributions. General revenues (predominantly property taxes) of \$161,691,368 were adequate to provide for these programs.
- As of the close of the current fiscal year, the District's governmental funds reported a combined ending fund balance of \$16,112,333.
- The General Fund fund balance at June 30, 2022 was \$15,704,393 an increase of \$5,651,142 when compared with the beginning balance at July 1, 2021 of \$10,053,251, as restated.

**WEST ORANGE BOARD OF EDUCATION
WEST ORANGE, NEW JERSEY**

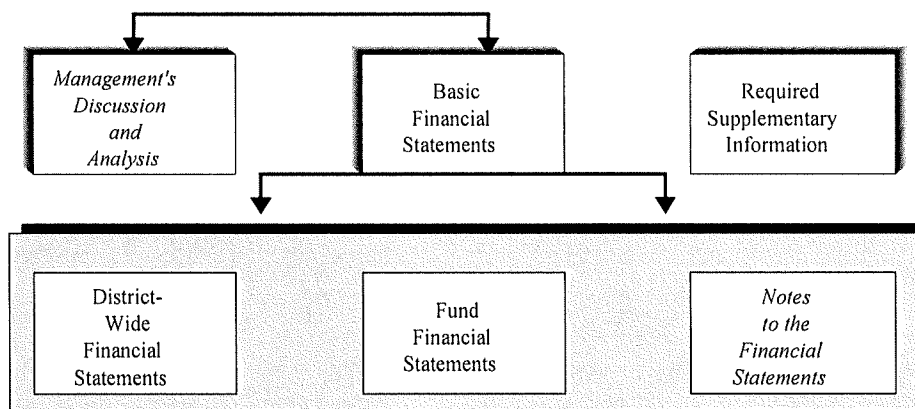
**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial section of the annual report consists of four parts – Independent Auditor's Report, required supplementary information which includes the management's discussion and analysis (this section), the basic financial statements, and supplemental information. The basic financial statements include two kinds of statements that present different views of the District:

- The first two statements are district wide financial statements that provide both short-term and long-term information about the District's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District's operations in more detail than the district-wide statements.
 - The Governmental funds statements tell how basic services were financed in the short term as well as what remains for future spending.
 - Proprietary funds statements offer short-term and long-term financial information about the activities the district operated like businesses.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The chart below shows how the various parts of this annual report are arranged and related to one another.



WEST ORANGE BOARD OF EDUCATION WEST ORANGE, NEW JERSEY

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2022

The table summarizes the major features of the District's financial statements, including the portion of the District's activities they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the statements.

Major Features of the District-Wide and Fund Financial Statements

	District-Wide Statements	Fund Financial Statements	
		Governmental Funds	Proprietary Funds
Scope	Entire district (except fiduciary funds)	The activities of the district that are not proprietary or fiduciary, such as regular and special education and building maintenance, food service and community education.	Activities the district operates similar to private businesses: Enterprise funds
Required financial statements	Statements of Net Position Statement of Activities	Balance Sheet Statement of Revenues, Expenditures and Changes in Fund balances	Statement of Net Position Statement of Revenue, Expenses, and Changes in Fund Net Position Statement of Cash Flows
Accounting Basis and Measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus	Accrual accounting and economic resources focus
Type of asset/liability/Deferred inflows/outflows of resources information	All asset, liabilities, and deferred inflows/outflows, both financial and capital short-term and long-term	Generally assets expected to be utilized and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included	All asset, liabilities, and deferred inflows/outflows, both financial and capital short-term and long-term
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable.	All revenues and expenses during the year, regardless of when cash is received or paid.

District-Wide Financial Statements

The district-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the District's assets, deferred outflows/inflows of resources and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two district-wide statements report the District's net position and how they have changed. Net position – the difference between the District's total assets and deferred outflows of resources and total liabilities and deferred inflows of resources– is one way to measure the District's financial health or position.

**WEST ORANGE BOARD OF EDUCATION
WEST ORANGE, NEW JERSEY**

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2022**

District-Wide Financial Statements (continued)

- Over time, increases or decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District you need to consider additional non-financial factors such as changes in the District's property tax base and the condition of school buildings and other facilities.

In the district-wide financial statements the District's activities are shown in two categories:

- *Governmental Activities* – Most of the District's basic services are included here, such as regular and special education, transportation, administration and plant operations and maintenance. Property taxes and state aids finance most of these activities.
- *Business Type Activities* – These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The District's Food Service Fund and Summer Enrichment Fund are included under this category.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's funds – focusing on its most significant or “major” funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by State law and bond covenants.
- The District establishes other funds in accordance with the State of New Jersey Uniform Chart of Accounts to control and manage money for particular purposes or to show that it is properly using certain revenues (federal and state grants).

The District has two kinds of funds:

- *Governmental Funds* – Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, we provide additional information at the bottom of the governmental funds statements that explain the relationship (or differences) between them.
- *Proprietary Funds* – Services for which the District charges a fee are generally reported in proprietary funds. Proprietary funds are reported in the same way as the district-wide statements.

**WEST ORANGE BOARD OF EDUCATION
WEST ORANGE, NEW JERSEY**

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2022**

Fund Financial Statements (continued)

Enterprise Funds – This fund is established to account for operations that are financed and operated in a manner similar to private business enterprises. The stated intent is that costs of providing goods or services to the students on a continuing basis are financed or recovered primarily through user charges. The District currently has two enterprise funds:

- Food Service (Cafeteria)
- Summer Enrichment Fund

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the district-wide and fund financial statements. The notes to the financial statements can be found following the financial statements.

Other Information

In addition to the financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's budget process. The District adopts an annual expenditure budget for the general, special revenue and debt service funds. A budgetary comparison statement has been provided for these funds as required supplementary information. The required supplementary information can be found following the notes to the financial statements.

Combining statements and schedules are presented immediately following the major budgetary comparisons.

DISTRICT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. In the case of the District, liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$9,167,325 and \$27,636,162 as of June 30, 2022 and June 30, 2021, respectively. The deficit in unrestricted net position in the Governmental Activities is attributable to the unfunded long-term liabilities such as the net pension liability for the District employees participating in the NJ Public Employee Retirement System, compensated absences, capital and other financing agreements, and serial bonds. These liabilities are reported in the district-wide statements but not on the fund financial statements. This deficit is not an indication that the District is facing financial difficulties as there is currently no mechanism available to fund these liabilities in advance and they are being funded on a pay-as-you-go basis.

**WEST ORANGE BOARD OF EDUCATION
WEST ORANGE, NEW JERSEY**

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2022**

By far the largest portion of the District's net position reflects its investment in capital assets (e.g., land and improvements, buildings and improvements, vehicles, furniture and equipment); less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to its students; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

**Net Position
As of June 30, 2022 and 2021**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Assets						
Current Assets	\$ 28,575,034	\$ 22,848,992	\$ 3,212,386	\$ 2,218,437	\$ 31,787,420	\$ 25,067,429
Capital Assets, Net	64,294,786	63,876,896	340,243	253,889	64,635,029	64,130,785
Total Assets	<u>92,869,820</u>	<u>86,725,888</u>	<u>3,552,629</u>	<u>2,472,326</u>	<u>96,422,449</u>	<u>89,198,214</u>
Deferred Outflows of Resources						
Deferred Amounts on Refunding of Debt	847,031	1,536,970	-	-	847,031	1,536,970
Deferred Amounts on Net Pension Liability	1,121,883	4,108,380	-	-	1,121,883	4,108,380
Total Deferred Outflows of Resources	<u>1,968,914</u>	<u>5,645,350</u>	<u>-</u>	<u>-</u>	<u>1,968,914</u>	<u>5,645,350</u>
Total Assets and Deferred Outflows of Resources	<u>94,838,734</u>	<u>92,371,238</u>	<u>3,552,629</u>	<u>2,472,326</u>	<u>98,391,363</u>	<u>94,843,564</u>
Liabilities						
Long-Term Liabilities	76,518,008	91,676,184	-	-	76,518,008	91,676,184
Other Liabilities	12,807,722	12,872,864	253,276	375,555	13,060,998	13,248,419
Total Liabilities	<u>89,325,730</u>	<u>104,549,048</u>	<u>253,276</u>	<u>375,555</u>	<u>89,579,006</u>	<u>104,924,603</u>
Deferred Inflows of Resources						
Deferred Commodities Revenue			20,497		20,497	
Deferred Amounts on Net Pension Liability	17,959,185	17,555,123	-	-	17,959,185	17,555,123
Total Deferred Inflows of Resources	<u>17,959,185</u>	<u>17,555,123</u>	<u>20,497</u>	<u>-</u>	<u>17,979,682</u>	<u>17,555,123</u>
Total Liabilities and Deferred Inflows of Resources	<u>107,284,915</u>	<u>122,104,171</u>	<u>273,773</u>	<u>375,555</u>	<u>107,558,688</u>	<u>122,479,726</u>
Net Position						
Net Investment in Capital Assets	18,514,434	12,733,874	340,243	253,889	18,854,677	12,987,763
Restricted	5,229,329	3,015,871			5,229,329	3,015,871
Unrestricted	(36,189,944)	(45,482,678)	2,938,613	1,842,882	(33,251,331)	(43,639,796)
Total Net Position	<u>\$ (12,446,181)</u>	<u>\$ (29,732,933)</u>	<u>\$ 3,278,856</u>	<u>\$ 2,096,771</u>	<u>\$ (9,167,325)</u>	<u>\$ (27,636,162)</u>

**WEST ORANGE BOARD OF EDUCATION
WEST ORANGE, NEW JERSEY**

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2022**

**Changes in Net Position
For The Fiscal Years Ended June 30, 2022 and 2021**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Revenues						
Program Revenues						
Charges for Services	\$ 663,917	\$ 345,748	\$ 636,427	\$ 20,936	\$ 1,300,344	\$ 366,684
Operating Grants and Contributions	54,775,586	67,731,333	4,776,762	2,622,740	59,552,348	70,354,073
Capital Grants and Contributions	3,150,971	14,876			3,150,971	14,876
General Revenues						
Property Taxes	148,961,771	146,840,146			148,961,771	146,840,146
State Aid	11,340,830	6,042,564			11,340,830	6,042,564
Other	1,391,767	723,891	16	6	1,391,783	723,897
Total Revenues	<u>220,284,842</u>	<u>221,698,558</u>	<u>5,413,205</u>	<u>2,643,682</u>	<u>225,698,047</u>	<u>224,342,240</u>
Expenses						
Instruction						
Regular	82,598,834	87,405,934			82,598,834	87,405,934
Special Education	36,554,345	37,098,984			36,554,345	37,098,984
School Sponsored Activities and Athletics	7,569,499	2,810,733			7,569,499	2,810,733
Other Instruction	3,077,855	7,681,376			3,077,855	7,681,376
Support Services						
Student and Instruction Related Services	24,933,586	27,490,408			24,933,586	27,490,408
School Administrative Services	9,078,413	9,976,453			9,078,413	9,976,453
General Administrative Services	2,842,395	2,611,880			2,842,395	2,611,880
Plant Operations and Maintenance	17,690,209	19,343,934			17,690,209	19,343,934
Pupil Transportation	13,010,901	9,157,145			13,010,901	9,157,145
Business and Other Support Services	4,288,988	4,747,279			4,288,988	4,747,279
Interest on Long-Term Debt	1,353,065	1,866,622			1,353,065	1,866,622
Food Service			4,051,453	1,776,049	4,051,453	1,776,049
Other-Summer Enrichment	-	-	179,667	-	179,667	-
Total Expenses	<u>202,998,090</u>	<u>210,190,748</u>	<u>4,231,120</u>	<u>1,776,049</u>	<u>207,229,210</u>	<u>211,966,797</u>
Change in Net Position	17,286,752	11,507,810	1,182,085	867,633	18,468,837	12,375,443
Net Position (Deficit), Beginning of Year	<u>(29,732,933)</u>	<u>(41,240,743)</u>	<u>2,096,771</u>	<u>1,229,138</u>	<u>(27,636,162)</u>	<u>(40,011,605)</u>
Net Position (Deficit), End of Year	<u>\$ (12,446,181)</u>	<u>\$ (29,732,933)</u>	<u>\$ 3,278,856</u>	<u>\$ 2,096,771</u>	<u>\$ (9,167,325)</u>	<u>\$ (27,636,162)</u>

**WEST ORANGE BOARD OF EDUCATION
WEST ORANGE, NEW JERSEY**

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2022**

Governmental Activities. The District's total governmental activities' revenues, which includes State and Federal grants, were \$220,284,842 and \$221,698,558 for the fiscal years ended June 30, 2022 and June 30, 2021, respectively. Property taxes of \$148,961,771 and \$146,840,146 represented 68% and 66% of revenues. Another portion of revenues came from State and Federal aid; total State, Federal and formula aid was \$66,116,416 and \$73,773,897 which was represented 29% and 33% of the revenues for fiscal years ended June 30, 2022 and 2021, respectively. The significant decrease in this revenue type is attributable to the adjustment to the On-Behalf pension contribution to recognize the actuarially determined contribution that should have been contributed on behalf of the District in accordance with GASB Statement No. 68 for the fiscal year ended June 30, 2022. Capital contributions of \$3,150,971 and \$14,876 represented 1% and less than 1% of total revenues for the fiscal years ended June 30, 2022 and 2021, respectively. The balance of revenues for fiscal year June 30, 2022 and 2021, respectively is charges for services (\$663,917 and \$345,748) and miscellaneous income (\$1,391,767 and \$723,891).

The total cost of all governmental activities programs and services was \$202,998,090 and \$210,190,748 for the fiscal years ended June 30, 2022 and 2021, respectively. The District's expenses are predominantly related to educating and caring for students. Instruction totaled \$129,800,533 and \$134,997,027 (64% and 64%) of total expenses for each of the fiscal years, respectively. Student and Instruction Related Services totaled \$24,933,586 and \$27,490,408 or (12% and 13%) of total expenses. Plant operations and maintenance services totaled \$17,690,209 and \$19,343,934 (9% and 9%) of total expenses. Administrative services were \$16,209,796 and \$17,335,612 or (8% and 8%) of total expenses. Pupil transportation totaled \$13,010,901 and \$9,157,145 (6% and 5%), respectively of total expenses. Interest on long-term debt accounted for \$1,353,065 and \$1,866,622 (1% and 1%) of total expenses.

Total governmental activities revenues exceeded expenses resulting in net position increasing \$17,286,752 over the previous year.

**WEST ORANGE BOARD OF EDUCATION
WEST ORANGE, NEW JERSEY**

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2022**

Total and Net Cost of Governmental Activities. The District's total cost of services was \$202,998,090 and \$210,190,748 for the fiscal years ended June 30, 2022 and 2021. After applying program revenues, derived from charges for services of \$663,917 and \$345,748, operating grants and contributions of \$54,775,586 and \$67,731,333 and capital contributions of \$3,150,971 and \$14,876, the net cost of services of the District is \$144,407,616 and \$142,098,971, respectively

**Total and Net Cost of Governmental Activities
For the Fiscal Years Ended June 30, 2022 and 2021**

	<u>Total Cost of Services</u>		<u>Net Cost of Services</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Instruction				
Regular	\$ 82,598,834	\$ 87,405,934	\$ 61,975,130	\$ 57,773,782
Special Education	36,554,345	37,098,984	20,230,713	20,902,658
Other Instruction	7,569,499	7,681,376	5,740,665	5,038,126
School Sponsored Activities and Athletics	3,077,855	2,810,733	2,359,529	2,310,183
Support Services			-	
Student and Instruction Related Services	24,933,586	27,490,408	19,070,017	18,281,299
School Administrative Services	9,078,413	9,976,453	7,298,359	7,295,874
General Administrative Services	2,842,395	2,611,880	2,598,940	2,238,232
Plant Operations and Maintenance	17,690,209	19,343,934	10,423,455	16,474,207
Pupil Transportation	13,010,901	9,157,145	9,562,499	5,727,133
Business and Other Support Services	4,288,988	4,747,279	3,921,145	4,390,996
Interest on Long-Term Debt	<u>1,353,065</u>	<u>1,866,622</u>	<u>1,227,164</u>	<u>1,666,301</u>
Total	<u>\$ 202,998,090</u>	<u>\$ 210,190,748</u>	<u>\$ 144,407,616</u>	<u>\$ 142,098,791</u>

Business-Type Activities – The District's total business-type activities revenues were \$5,413,205 and \$2,643,682 for the fiscal years ended June 30, 2022 and 2021, respectively. Charges for services accounted for 12% and 1% of total revenues for the fiscal years, respectively. Operating grants and contributions of \$4,776,762 and \$2,622,740 accounted for 88% and 99% of total revenue for each of the fiscal years. The balance of the revenues, \$16 and \$6 represents investment earnings.

The total cost of all business-type activities programs and services was \$4,231,120 and \$1,776,049 for the fiscal years ended June 30, 2022 and 2021. The District's expenses are related to Food Service programs provided to all students, teachers and administrators and the operation of the Summer Enrichment Program within the District.

The significant increase in both revenues and expenses of business-type activities are primarily the result of the return to pre-pandemic levels of service in both the food service and summer enrichment programs.

**WEST ORANGE BOARD OF EDUCATION
WEST ORANGE, NEW JERSEY**

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2022**

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unrestricted fund balance may serve as a useful measure of the District's net resources available for spending at the end of the fiscal year.

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed the year ended June 30, 2022, its governmental funds reported a combined fund balance of \$16,112,333. At June 30, 2021, the fund balance was \$10,333,191.

Revenues and other financing sources for the District's governmental funds were \$245,000,876 while total expenditures and other financing uses were \$239,221,734, thereby increasing fund balance by \$5,779,142 for the fiscal year ended June 30, 2022.

General Fund - The General Fund is the chief operating fund of the District and includes the primary operations in providing educational services to students from pre-kindergarten through grade 12 including pupil transportation activities and capital outlay projects.

The following schedule presents a summary of General Fund Revenues.

	Fiscal Year Ended <u>June 30, 2022</u>	Fiscal Year Ended <u>June 30, 2021</u>	Amount of Increase (Decrease)	Percent Change
Local Sources				
Property Taxes	\$ 143,613,547	\$ 141,491,179	\$ 2,122,368	2%
Interest	3,330	4,711	(1,381)	-29%
State/Federal Sources	65,270,983	48,255,031	17,015,952	35%
Miscellaneous	<u>1,673,619</u>	<u>935,928</u>	<u>737,691</u>	79%
Total General Fund Revenues	<u>\$ 210,561,479</u>	<u>\$ 190,686,849</u>	<u>\$ 19,874,630</u>	10%

Total General Fund Revenues increased by \$19,874,630, or 10% over the previous year.

Local property taxes increased \$2,122,368, or 2% over the previous year. State and federal aid revenues increased \$17,015,952, or 35%, predominantly attributable to an increase in state On-Behalf TPAF pension costs contributed by the state.

**WEST ORANGE BOARD OF EDUCATION
WEST ORANGE, NEW JERSEY**

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2022**

The following schedule presents a summary of General Fund expenditures.

	Fiscal Year Ended <u>June 30, 2022</u>	Fiscal Year Ended <u>June 30, 2021</u>	Amount of Increase (Decrease)	Percent Change
Instruction	\$ 130,886,421	\$ 117,987,915	\$ 12,898,506	11%
Support and Undistributed Services	71,415,396	64,687,267	6,728,129	10%
Capital Outlay	1,132,170	1,491,124	(358,954)	-24%
Debt Service	<u>1,476,382</u>	<u>1,488,977</u>	<u>(12,595)</u>	-1%
Total Expenditures	<u>\$ 204,910,369</u>	<u>\$ 185,655,283</u>	<u>\$ 19,255,086</u>	10%

Total General Fund expenditures increased \$19,255,086 or 10%, over the previous year.

The District realized increases in instruction costs as well as support and undistributed services costs.

In 2021-2022, General Fund revenues and other financing sources exceeded expenditures and other financing uses by \$5,651,142. As a result, total fund balance increased to \$15,704,393 at June 30, 2022. After deducting transfers and reserves, the unrestricted, unassigned fund balance decreased from a balance of \$3,631,408 at June 30, 2021 to a balance of 3,299,815 at June 30, 2022.

Special Revenue Fund - The Special Revenue Fund includes all restricted Federal, State and Local sources utilized in the operations of the district in providing educational services to students.

Revenues of the Special Revenue Fund were \$10,142,252 for the year ended June 30, 2022. Federal sources accounted for the majority of Special Revenue Fund's revenue which represented 86% of the total revenue for the year.

Expenditures of the Special Revenue Fund were \$10,203,281. Instructional expenditures were \$6,009,478, or 59% of total expenditures.

Capital Projects – The activity during the 2021/22 school year in the Capital Projects Fund related solely to the acquisition of a school bus through a capital financing agreement., the proceeds of which were received and fully expended during 2021/22.

**WEST ORANGE BOARD OF EDUCATION
WEST ORANGE, NEW JERSEY**

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2022**

Proprietary Funds

The District maintains the Enterprise Funds to account for activities which are supported in part through user fees.

Enterprise Fund - The District uses Enterprise Funds to report activities related to the Food Services program as well as the Summer Enrichment Program. The District's Enterprise Funds provides the same type of information found in the district-wide financial statements, business-type activities, but in more detail. Factors concerning the finances of this Fund have already been addressed in the discussion of the District's business-type activities.

GENERAL FUND BUDGETARY HIGHLIGHTS

The District's budget is prepared according to New Jersey Department of Education guidelines, and is based on accounting for certain transactions on the basis of cash receipts, disbursements and encumbrances. The most significant budgetary fund is the General Fund.

Over the course of the year, the District revised the annual operating budget several times. These budget amendments fall into two categories

- Implementing budgets for specially funded projects, which include both federal and state grants/additional state aid and reinstating prior year purchase orders being carried over.

CAPITAL ASSETS

The District's investment in capital assets for its governmental and business-type activities as of June 30, 2022 amounts to \$64,635,029 net of accumulated depreciation). The capital assets consist of land improvements, buildings and building improvements, construction in progress, computers, specialized machinery and various other types of equipment. Depreciation charges for fiscal year 2021-2022 amounted to \$4,002,982 for governmental activities and \$42,264 for business-type activities.

Capital Assets at June 30, 2022 and 2021
(Net of Accumulated Depreciation)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Land	\$ 4,565,829	\$ 4,565,829			\$ 4,565,829	\$ 4,565,829
Construction in Progress	100,537	12,000			100,537	12,000
Site Improvements	2,855,094	3,273,374			2,855,094	3,273,374
Building and Building Improvements	52,826,116	52,507,853			52,826,116	52,507,853
Machinery and Equipment	3,947,210	3,517,840	\$ 340,243	\$ 253,889	4,287,453	3,771,729
Total Capital Assets, Net	\$ 64,294,786	\$ 63,876,896	\$ 340,243	\$ 253,889	\$ 64,635,029	\$ 64,130,785

Additional information on the District's capital assets is presented in the "Notes to the Financial Statements" of this report.

**WEST ORANGE BOARD OF EDUCATION
WEST ORANGE, NEW JERSEY**

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2022**

LONG TERM LIABILITIES

At year end, the District's long-term liabilities of the governmental activities consisted of compensated absences payable of \$3,942,701, bonds payable (including unamortized premium) of \$18,574,887 capital and other financing agreements of \$28,397,008, deferred pension obligation payable of \$170,535, net pension liability – Essex County of \$120,695 and net pension liability – PERS payable of \$25,312,182.

Additional information on the District's long-term liabilities is presented in the "Notes to the Financial Statements" of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

Many factors were considered by the District's administration during the process of developing the fiscal year 2022-2023 budget. The primary factors were the District's projected student population, anticipated state and federal aid as well as increasing special education costs, out of district tuition, tuition for charter schools, energy and employee related benefit costs.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional information contact the Business Office, West Orange Board of Education, 179 Eagle Rock Ave., West Orange, NJ 07052.

BASIC FINANCIAL STATEMENTS

**WEST ORANGE BOARD OF EDUCATION
STATEMENT OF NET POSITION
AS OF JUNE 30, 2022**

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
ASSETS			
Cash and Cash Equivalents	\$ 22,736,206	\$ 2,693,879	\$ 25,430,085
Receivables, net			
Receivables from Other Governments	5,685,837	385,237	6,071,074
Accounts Receivable	131,413	68,201	199,614
Prepaid Deposits	21,578		21,578
Inventory		65,069	65,069
Capital Assets			
Not Being Depreciated	4,666,366		4,666,366
Being Depreciated, net	<u>59,628,420</u>	<u>340,243</u>	<u>59,968,663</u>
Total Assets	<u>92,869,820</u>	<u>3,552,629</u>	<u>96,422,449</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Amount on Refunding of Debt	847,031	-	847,031
Deferred Amounts on Net Pension Liability	<u>1,121,883</u>	<u>-</u>	<u>1,121,883</u>
Total Deferred Outflows of Resources	<u>1,968,914</u>	<u>-</u>	<u>1,968,914</u>
Total Assets and Deferred Outflows of Resources	<u>94,838,734</u>	<u>3,552,629</u>	<u>98,391,363</u>
LIABILITIES			
Accounts Payable and Other Liabilities	9,716,009	13,889	9,729,898
Intergovernmental Payable	112,323		112,323
Accrued Interest Payable	345,021		345,021
Unearned Revenue	2,634,369	239,387	2,873,756
Noncurrent Liabilities			
Due Within One Year	6,282,058		6,282,058
Due Beyond One Year	<u>70,235,950</u>	<u>-</u>	<u>70,235,950</u>
Total Liabilities	<u>89,325,730</u>	<u>253,276</u>	<u>89,579,006</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Amounts on Net Pension Liability	17,959,185		17,959,185
Deferred Commodities Revenue	<u>-</u>	<u>20,497</u>	<u>20,497</u>
Total Liabilities and Deferred Inflows of Resources	<u>107,284,915</u>	<u>273,773</u>	<u>107,558,688</u>
NET POSITION			
Net Investment in Capital Assets	18,514,434	340,243	18,854,677
Restricted for:			
Capital Projects	2,368,500		2,368,500
Maintenance	2,000,035		2,000,035
Debt Service	189,033		189,033
Other Purposes	671,761		671,761
Unrestricted	<u>(36,189,944)</u>	<u>2,938,613</u>	<u>(33,251,331)</u>
Total Net Position	<u>\$ (12,446,181)</u>	<u>\$ 3,278,856</u>	<u>\$ (9,167,325)</u>

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

**WEST ORANGE BOARD OF EDUCATION
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	
Governmental Activities:							
Instruction							
Regular	\$ 82,598,834	\$ 68,664	\$ 20,555,040		\$ (61,975,130)		\$ (61,975,130)
Special Education	36,554,345	170,559	16,153,073		(20,230,713)		(20,230,713)
Other Instruction	7,569,499		1,828,834		(5,740,665)		(5,740,665)
School Sponsored Activities and Athletics	3,077,855	378,703	339,623		(2,359,529)		(2,359,529)
Support Services							
Student and Instruction Related Services	24,933,586		5,863,569		(19,070,017)		(19,070,017)
School Administrative Services	9,078,413		1,780,054		(7,298,359)		(7,298,359)
General Administrative Services	2,842,395		243,455		(2,598,940)		(2,598,940)
Plant Operations and Maintenance	17,690,209	45,991	4,069,792	\$ 3,150,971	(10,423,455)		(10,423,455)
Pupil Transportation	13,010,901		3,448,402		(9,562,499)		(9,562,499)
Business and Other Support Services	4,288,988		367,843		(3,921,145)		(3,921,145)
Interest on Long-Term Debt and Other Charges	1,353,065	-	125,901	-	(1,227,164)	-	(1,227,164)
 Total Governmental Activities	 202,998,090	 663,917	 54,775,586	 3,150,971	 (144,407,616)	 -	 (144,407,616)
Business-Type Activities:							
Summer Enrichment	179,667	128,760				\$ (50,907)	(50,907)
Food Service	4,051,453	507,667	4,776,762	-	-	1,232,976	1,232,976
 Total Business-Type Activities	 4,231,120	 636,427	 4,776,762	 -	 -	 1,182,069	 1,182,069
 Total Primary Government	 \$ 207,229,210	 \$ 1,300,344	 \$ 59,552,348	 \$ 3,150,971	 (144,407,616)	 1,182,069	 (143,225,547)

Continued

**WEST ORANGE BOARD OF EDUCATION
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Net (Expense) Revenue and Changes in Net Position		
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Total Primary Government (Carried Forward)	\$ (144,407,616)	\$ 1,182,069	\$ (143,225,547)
General Revenues			
Taxes:			
Property Taxes, Levied for General Purposes	143,613,547		143,613,547
Taxes Levied for Debt Service	5,348,224		5,348,224
Federal and State Aid - Unrestricted	10,735,605		10,735,605
State Aid Restricted for Debt Service	605,225		605,225
Investment Earnings	3,362	16	3,378
Miscellaneous Income	1,388,405	-	1,388,405
Total General Revenues	161,694,368	16	161,694,384
Change in Net Position	17,286,752	1,182,085	18,468,837
Net Position Beginning of Year	(29,732,933)	2,096,771	(27,636,162)
Net Position End of Year	\$ (12,446,181)	\$ 3,278,856	\$ (9,167,325)

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

FUND FINANCIAL STATEMENTS

WEST ORANGE BOARD OF EDUCATION
GOVERNMENTAL FUNDS
BALANCE SHEET
AS OF JUNE 30, 2022

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total</u>
ASSETS					
Cash and Cash Equivalents	\$ 22,059,959	\$ 239,226		\$ 189,033	\$ 22,488,218
Receivables, Net					
Receivables From Other Governments	847,824	4,838,013			5,685,837
Accounts	123,855	7,558			131,413
Due from Other Funds	1,948,469				1,948,469
Prepaid Deposits	21,578				21,578
Restricted Assets					
Cash with Fiscal Agents	-	-	\$ 247,988	-	247,988
Total Assets	<u>\$ 25,001,685</u>	<u>\$ 5,084,797</u>	<u>\$ 247,988</u>	<u>\$ 189,033</u>	<u>\$ 30,523,503</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts Payable	\$ 1,102,369	\$ 555,526			\$ 1,657,895
Accrued Salaries and Wages	555,521				555,521
Due to Other Funds		1,948,469			1,948,469
Deposits Payable	4,859,739				4,859,739
Payroll Deductions and Withholdings Payable	899,799				899,799
Payable to State Governments		112,323			112,323
Unearned Revenue	136,809	2,249,572	247,988		2,634,369
Claims and Judgments Payable	1,743,055	-	-	-	1,743,055
Total Liabilities	<u>9,297,292</u>	<u>4,865,890</u>	<u>247,988</u>	<u>-</u>	<u>14,411,170</u>
Fund Balances					
Restricted					
Capital Reserve	2,368,500				2,368,500
Maintenance Reserve	2,000,035				2,000,035
Unemployment Compensation Reserve	452,854				452,854
Excess Surplus	812,489				812,489
Excess Surplus - Designated for Subsequent Year's Expenditures	455,878				455,878
Student Activities		218,907			218,907
Debt Service				\$ 189,033	189,033
Committed					
Year-end Encumbrances	1,903,297				1,903,297
Assigned					
Year-end Encumbrances	973,910				973,910
Designated for Subsequent Year's Expenditures	3,437,615				3,437,615
Unassigned	3,299,815	-	-	-	3,299,815
Total Fund Balances	<u>15,704,393</u>	<u>218,907</u>	<u>-</u>	<u>189,033</u>	<u>16,112,333</u>
Total Liabilities and Fund Balances	<u>\$ 25,001,685</u>	<u>\$ 5,084,797</u>	<u>\$ 247,988</u>	<u>\$ 189,033</u>	<u>\$ 30,523,503</u>

**WEST ORANGE BOARD OF EDUCATION
GOVERNMENTAL FUNDS
BALANCE SHEET
AS OF JUNE 30, 2022**

Total Fund Balance (Exhibit B-1) \$ 16,112,333

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$137,296,779 and the accumulated depreciation is \$73,001,993.

64,294,786

The District has financed capital assets through the issuance of serial bonds and capital/other financing agreements.

The interest accrual at year end is:

(345,021)

Long-term liabilities, including bonds payable, lease purchase agreements, compensated absences, claims and judgments payable and net pension liability are not due and payable in the current period and therefore are not reported as liabilities in the funds (see Note 2A)

(76,518,008)

Amounts resulting from the refunding of debt are reported as deferred outflows of resources on the statement of net position and amortized over the life of the debt.

847,031

Certain amounts resulting from the measurement of the net pension liability are reported as either deferred inflows of resources or deferred outflows of resources on the statement of net position and deferred over future years.

Deferred Outflows of Resources - PERS

\$ 1,121,883

Deferred Inflows of Resources - PERS

(17,907,435)

Deferred Inflows of Resources - Essex County

(51,750)

(16,837,302)

Net Position of Governmental Activities (Exhibit A-1)

\$ (12,446,181)

WEST ORANGE BOARD OF EDUCATION
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total</u>
REVENUES					
Local Sources					
Property Taxes	\$ 143,613,547			\$ 5,348,224	\$ 148,961,771
Tuition	239,223				239,223
Rents	45,991				45,991
Interest	3,330		\$ 32		3,362
Miscellaneous	<u>1,388,405</u>	<u>\$ 488,673</u>	<u>-</u>	<u>-</u>	<u>1,877,078</u>
Total - Local Sources	145,290,496	488,673	32	5,348,224	151,127,425
State Sources	64,245,597	957,754		731,126	65,934,477
Federal Sources	<u>1,025,386</u>	<u>8,695,825</u>	<u>-</u>	<u>-</u>	<u>9,721,211</u>
Total Revenues	<u>210,561,479</u>	<u>10,142,252</u>	<u>32</u>	<u>6,079,350</u>	<u>226,783,113</u>
EXPENDITURES					
Current					
Regular Instruction	83,416,986	3,165,572			86,582,558
Special Education Instruction	36,575,390	2,286,174			38,861,564
Other Instruction	7,975,470	118,000			8,093,470
School Sponsored Activities and Athletics	2,918,575	439,732			3,358,307
Support Services					
Student and Instruction Related Services	25,600,651	842,623			26,443,274
General Administrative Services	2,785,752				2,785,752
School Administrative Services	9,789,128				9,789,128
Plant Operations and Maintenance	15,289,637	200,209			15,489,846
Pupil Transportation	13,321,577				13,321,577
Business and Other Support Services	4,628,651				4,628,651
Debt Service					
Principal	1,212,454			4,876,000	6,088,454
Interest and Other Charges	263,928			1,120,030	1,383,958
Capital Outlay	<u>1,132,170</u>	<u>3,150,971</u>	<u>137,731</u>	<u>-</u>	<u>4,420,872</u>
Total Expenditures	<u>204,910,369</u>	<u>10,203,281</u>	<u>137,731</u>	<u>5,996,030</u>	<u>221,247,411</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>5,651,110</u>	<u>(61,029)</u>	<u>(137,699)</u>	<u>83,320</u>	<u>5,535,702</u>
OTHER FINANCING SOURCES (USES)					
Refunding Bond Proceeds				18,080,000	18,080,000
Payment to Refunding Escrow Agent				(17,974,291)	(17,974,291)
Transfers In	32				32
Transfers Out			(32)		(32)
Capital Financing Agreement Proceeds	<u>-</u>	<u>-</u>	<u>137,731</u>	<u>-</u>	<u>137,731</u>
Total Other Financing Sources (Uses)	<u>32</u>	<u>-</u>	<u>137,699</u>	<u>105,709</u>	<u>243,440</u>
Net Change in Fund Balances	5,651,142	(61,029)	-	189,029	5,779,142
Fund Balance, Beginning of Year	<u>10,053,251</u>	<u>279,936</u>	<u>-</u>	<u>4</u>	<u>10,333,191</u>
Fund Balance, End of Year	<u>\$ 15,704,393</u>	<u>\$ 218,907</u>	<u>\$ -</u>	<u>\$ 189,033</u>	<u>\$ 16,112,333</u>

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

**WEST ORANGE BOARD OF EDUCATION
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Total Net Change in Fund Balances - Governmental Funds (Exhibit B-2) **\$ 5,779,142**

Amounts reported for governmental activities in the statement of activities (A-2) are different because:

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the statement and allocated over their estimated useful lives as annual depreciation expense. This is the amount by which depreciation exceeds capital outlay in the current period.

Depreciation Expense	\$ (4,002,982)	
Capital Outlay	<u>4,420,872</u>	
		417,890

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Additionally, governmental funds report the effect of premiums, discounts and similar items when the debt is issued, whereas, these amounts are deferred and amortized in the statement of activities. This amount represents the net effect of these activities (See Note 2B) 5,845,014

In the statement of activities, certain operating expenses- compensated absences, claims and judgements for self insurance claims and net pension expense- are measured by the amounts earned or incurred during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (paid):

Net Increase in Compensated Absences	(1,415,017)	
Net Decrease in Pension Expense-PERS	6,585,756	
Net Increase in Pension Expense- Essex County	(16,294)	
Net Decrease in Deferred Pension Obligation	<u>59,368</u>	
		5,213,813

Governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement activities.

Amortization of Original Issue Premium	278,112	
Amortization of Deferred Amount on Refunding of Debt	<u>(259,261)</u>	
		18,851

Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recorded as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.

Decrease in Accrued Interest		<u>12,042</u>
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Change in Net Position of Governmental Activities (Exhibit A-2) **\$ 17,286,752**

WEST ORANGE BOARD OF EDUCATION
 PROPRIETARY FUNDS
 STATEMENT OF NET POSITION
 AS OF JUNE 30, 2022

	Business-Type Activities		
	Enterprise Fund		
	Other Non-Major		
	<u>Food Services</u>	<u>Summer Enrichment</u>	<u>Total</u>
ASSETS			
Current Assets			
Cash and Cash Equivalents	\$ 2,499,318	\$ 194,561	\$ 2,693,879
Intergovernmental Receivable			
State	7,462		7,462
Federal	377,775		377,775
Other	68,201		68,201
Inventories	<u>65,069</u>	<u>-</u>	<u>65,069</u>
Total Current Assets	<u>3,017,825</u>	<u>194,561</u>	<u>3,212,386</u>
Capital Assets			
Furniture, Machinery and Equipment	1,816,612		1,816,612
Less: Accumulated Depreciation	<u>(1,476,369)</u>	<u>-</u>	<u>(1,476,369)</u>
Total Capital Assets, Net	<u>340,243</u>	<u>-</u>	<u>340,243</u>
Total Assets	<u>3,358,068</u>	<u>194,561</u>	<u>3,552,629</u>
LIABILITIES			
Current Liabilities			
Accounts Payable and Other Liabilities	13,889		13,889
Unearned Revenue	<u>58,331</u>	<u>181,056</u>	<u>239,387</u>
Total Current Liabilities	<u>72,220</u>	<u>181,056</u>	<u>253,276</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Commodities Revenue	<u>20,497</u>	<u>-</u>	<u>20,497</u>
Total Deferred Outflows of Resources	<u>20,497</u>	<u>-</u>	<u>20,497</u>
NET POSITION			
Investment in Capital Assets	340,243		340,243
Unrestricted	<u>2,925,108</u>	<u>13,505</u>	<u>2,938,613</u>
Total Net Position	<u>\$ 3,265,351</u>	<u>\$ 13,505</u>	<u>\$ 3,278,856</u>

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

WEST ORANGE BOARD OF EDUCATION
 PROPRIETARY FUNDS
 STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN NET POSITION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Business-Type Activities		
	Enterprise Fund		
	Other Non-Major		
	Food Services	Summer Enrichment	Total
OPERATING REVENUES			
Charges for Services			
Daily Sales - Reimbursable	\$ 53,049		\$ 53,049
Daily Sales- Non-Reimbursable	385,335		385,335
Special Functions	61,856		61,856
Miscellaneous	7,427		7,427
Program Fees	-	\$ 128,760	128,760
	<u>507,667</u>	<u>128,760</u>	<u>636,427</u>
Total Operating Revenues			
	<u>507,667</u>	<u>128,760</u>	<u>636,427</u>
OPERATING EXPENSES			
Salaries and Wages	1,515,144	149,876	1,665,020
Employee Benefits		11,465	11,465
Cost of Sales			
Reimbursable Programs	1,779,604		1,779,604
Non-Reimbursable Programs	127,623		127,623
Repairs	111,440		111,440
Purchased Services		1,980	1,980
Insurance	223,721		223,721
Supplies	53,068	15,991	69,059
Miscellaneous	5,834	355	6,189
Depreciation Expense	42,264		42,264
Administrative Expenses	48,555		48,555
Management Fee	144,200	-	144,200
	<u>4,051,453</u>	<u>179,667</u>	<u>4,231,120</u>
Total Operating Expenses			
	<u>4,051,453</u>	<u>179,667</u>	<u>4,231,120</u>
Operating Income (Loss)	<u>(3,543,786)</u>	<u>(50,907)</u>	<u>(3,594,693)</u>
NONOPERATING REVENUES			
State Sources			
State School Lunch Program	90,414		90,414
Federal Sources			
School Breakfast Program	575,623		575,623
Federal School Lunch Program	3,845,614		3,845,614
Fresh Fruits & Vegetables Program	24,959		24,959
Food Distribution Program	240,152		240,152
Local Sources- Donation			-
Interest Income	16	-	16
	<u>4,776,778</u>	<u>-</u>	<u>4,776,778</u>
Total Nonoperating Revenues			
	<u>4,776,778</u>	<u>-</u>	<u>4,776,778</u>
Change in Net Position	1,232,992	(50,907)	1,182,085
Net Position, Beginning of Year	2,032,359	\$ 64,412	2,096,771
Net Position, End of Year	<u>\$ 3,265,351</u>	<u>\$ 13,505</u>	<u>\$ 3,278,856</u>

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

**WEST ORANGE BOARD OF EDUCATION
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Business-Type Activities		
	Enterprise Fund		
	Other Non-Major		
	Food Services	Summer Enrichment	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Received from Customers	\$ 510,473	\$ 191,696	\$ 702,169
Cash Payments for Employees' Salaries and Benefits	(1,515,144)	(161,341)	(1,676,485)
Cash Payments to Suppliers for Goods and Services	(2,440,115)	(18,326)	(2,458,441)
Net Cash Provided by (Used for) Operating Activities	(3,444,786)	12,029	(3,432,757)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Cash Received from Donations	-	-	-
Cash Received from State and Federal Subsidy Reimbursements	4,409,361	-	4,409,361
Net Cash Provided by Noncapital and Related Activities	4,409,361	-	4,409,361
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchase of Capital Assets	(128,618)	-	(128,618)
Net Cash (Used for) Capital Financing Activities	(128,618)	-	(128,618)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on Investments	16	-	16
Net Cash Provided by Investing Activities	16	-	16
Net Change in Cash and Cash Equivalents	835,973	12,029	848,002
Cash and Cash Equivalents, Beginning of Year	1,663,345	182,532	1,845,877
Cash and Cash Equivalents, End of Year	\$ 2,499,318	\$ 194,561	\$ 2,693,879
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH (USED) FOR OPERATING ACTIVITIES			
Operating (Loss)	\$ (3,543,786)	\$ (50,907)	\$ (3,594,693)
Adjustments to Reconcile Operating (Loss) to Net Cash (Used) for Operating Activities			
Depreciation	42,264		42,264
Federal Food Distribution Program	240,152		240,152
Change in Assets and Liabilities			
(Increase)/Decrease in Inventories	(18,974)		(18,974)
(Increase)/Decrease in Other Accounts Receivable	(2,224)	2,500	276
Increase/(Decrease) in Accounts Payable	(167,248)		(167,248)
Increase/(Decrease) in Unearned Revenue	5,030	60,436	65,466
Total Adjustments	99,000	62,936	161,936
Net Cash Provided by (Used for) Operating Activities	\$ (3,444,786)	\$ 12,029	\$ (3,432,757)
Non-Cash Investing, Capital and Related Financing Activities			
Fair Value of Food Distribution Program- National School Lunch Program	\$ 260,649		260,649

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

NOTES TO THE FINANCIAL STATEMENTS

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The West Orange Board of Education (the “Board” or the “District”) is an instrumentality of the State of New Jersey, established to function as an education institution. The Board consists of five elected officials and is responsible for the fiscal control of the District. A Superintendent of Schools is appointed by the Board and is responsible for the administrative control of the District. A School Business Administrator/Board Secretary is also appointed by the Board and oversees the business functions of the District. Under existing statutes, the Board's duties and powers include, but are not limited to, the development and adoption of a school program; the establishment, organization and operation of schools; and the acquisition, maintenance and disposition of school property. The Board currently operates a Pre-Kindergarten through grade twelve (12) school district.

The Board also has broad financial responsibilities, including the approval of the annual budget and the establishment of a system of accounting and budgetary controls. The Superintendent of Schools is the Chief Administrative Officer of the District who is responsible for general supervision of all schools, planning and operational functions of the District. The School Business Administrator/Board Secretary is the Chief Financial Officer and is responsible for budgeting, financial accounting and reporting and reports through the Superintendent of Schools to the Board.

The reporting entity is composed of the primary government, component units, and other organizations that are included to ensure that the financial statements of the District are not misleading. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the District. For the West Orange Board of Education this includes general operations, food service, summer enrichment program and student related activities of the District.

Component units are legally separate organizations for which the District is financially accountable. The District is financially accountable for an organization if the District appoints a voting majority of the organization's governing board and (1) the District is able to significantly influence the programs or services performed or provided by the organization; or (2) the District is legally entitled to or can otherwise access the organization's resources; the District is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the District is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the District in that the District approves the budget, the issuance of debt or the levying of taxes. Based on the foregoing criteria, the District has no component units. Furthermore, the District is not includable in any other reporting entity as a component unit.

B. New Accounting Standards

During fiscal year 2022, the District adopted the following GASB statements:

- GASB Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract.
- GASB Statement No. 89, *Accounting for Interest Costs Incurred Before the End of a Construction Period*. The objectives of this Statement is to improve financial reporting by providing users of financial statements with more relevant information about capital assets and the cost of borrowing for a reporting period. The resulting information also will enhance the comparability of information about capital assets and the cost of borrowing for a reporting period for both governmental activities and business-type activities.

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. New Accounting Standards Continued)

- GASB Statement No. 92, *Omnibus 2020*. The objective of this Statement is to enhance comparability in the application of accounting and financial reporting requirements and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics.
- GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – An Amendment of GASB Statements No. 14 and No.84, and a Supersession of GASB Statement No. 32*. The objective of this Statement is to provide more consistent financial reporting of defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans, while mitigating the costs associated with reporting those plans. The requirements also will enhance the relevance, consistency, and comparability of (1) the information related to Section 457 plans that meet the definition of a pension plan and the benefits provided through those plans and (2) investment information for all Section 457 plans.
- GASB Statement No. 98, *The Annual Comprehensive Financial Report*. This Statement establishes the term *annual comprehensive financial report* and its acronym *ACFR*. That new term and acronym replace instances of *comprehensive annual financial report* and its acronym in generally accepted accounting principles for state and local governments.

Other accounting standards that the District is currently reviewing for applicability and potential impact on the financial statements include:

- GASB No. 96, *Subscription – Based Information Technology Arrangements*, will be effective beginning with the fiscal year ending June 30, 2023. The objective of this Statement will be to improve financial reporting by establishing a definition for subscription-based information technology arrangements (SBITAs) and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. That definition and uniform guidance will result in greater consistency in practice. Establishing the capitalization criteria for implementation costs also will reduce diversity and improve comparability in financial reporting by governments. This Statement also will enhance the relevance and reliability of a government's financial statements by requiring a government to report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement. The disclosures will allow users to understand the scale and important aspects of a government's SBITA activities and evaluate a government's obligations and assets resulting from SBITAs.
- GASB Statement No. 99, *Omnibus 2022*, the section applicable to the District will be effective beginning with the fiscal year ending June 30, 2023. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees.
- GASB Statement No. 100, *Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62*, will be effective beginning with the fiscal year ending June 30, 2024. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.
- GASB Statement No. 101, *Compensated Absences*, will be effective beginning with the fiscal year ending June 30, 2025. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation - Financial Statements

The financial statements include both district-wide financial statements (based on the District as a whole) and fund financial statements (based on specific District activities or objectives). Both the district-wide and fund financial statements categorize activities as either governmental activities or business-type activities. While separate district-wide and fund financial statements are presented, they are interrelated. In the district-wide financial statements, the governmental activities column incorporates data from governmental funds while business-type activities incorporate data from the District's enterprise funds. Fiduciary funds are excluded from the district-wide financial statements. Currently the District has no fiduciary funds.

District-Wide Financial Statements

The district-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Board of Education. All fiduciary activities are reported only in the fund financial statements. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by property taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. In the statement of net position, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, and (b) reflect on a full accrual economic resource basis, which incorporates long-term assets and receivables as well as long-term debt and obligations.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or other governmental entities, including other school districts, who purchase, use, or directly benefit from goods or services provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Property taxes, unrestricted state aid and other items not properly included among program revenues are reported instead as general revenues.

As a general rule the effect of interfund activity has been eliminated from the district-wide financial statements. Exceptions to this general rule are charges between the Board's proprietary funds since elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Fund Financial Statements

Separate fund financial statements are provided for governmental and proprietary activities. The emphasis of fund financial statements is on major individual governmental and enterprise funds, each reported as separate columns in the fund financial statements. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. The District considers all of its governmental funds and food service enterprise fund to be major funds.

The District reports the following major governmental funds:

The *general fund* is the School District's primary operating fund. It accounts for all financial resources of the District, except those to be accounted for in another fund.

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation - Financial Statements (Continued)

Fund Financial Statements (Continued)

The *special revenue fund* accounts for the proceeds of specific revenue sources legally restricted to expenditures for specified purposes. This fund accounts for federal, state and local financial programs, with the exception of grants for major capital projects and the child nutrition programs, student activity funds derived from athletic events or other activities of pupil organizations.

The *capital projects fund* accounts for the proceeds from the sale of bonds, financing agreements and other revenues used for the acquisition or construction of capital facilities and other capital assets, other than those financed by the proprietary funds.

The *debt service fund* accounts for the accumulation of resources that are restricted, committed or assigned for the payment of principal and interest on long-term general obligation debt of governmental funds.

The District reports the following major proprietary fund which is organized to be self-supporting through user charges:

The *food service fund* accounts for the activities of the school cafeteria, which provides food service to students as well as a la carte and catering services for administrators, teachers and special events.

The District reports the following non-major proprietary fund which is organized to be self-supporting through user charges:

The *summer enrichment fund* accounts for the activities of the District's summer enrichment program which provides a continuum that bridges essential skills from one grade level to the next.

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the district-wide financial statements as "internal balances".

Reclassifications

Certain amounts presented in the prior year data may have been reclassified in order to be consistent with the current year's presentation.

D. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Measurement Focus and Basis of Accounting (Continued)

The district-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. All assets, all liabilities and all deferred outflows/inflows of resources associated with these operations are included on the Statement of Net Position. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when susceptible to accrual (i.e. when they are both measurable and available). Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Board considers revenues to be available if they are collected within 60 days after year-end. Expenditures are recorded when a liability is incurred, as under accrual basis of accounting, with the exception of debt service expenditures as well as expenditures related to compensated absences and claims and judgments which are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt, acquisitions under financing agreements and leases payable for intangible right-to-use assets are reported as other financing sources.

Property taxes, tuition, unrestricted state aid, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements (formula-type grants and aid) are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source. Expenditure-driven grants and similar awards (reimbursement-type grants and awards) are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements imposed by the grantor or provider have been met, and the amount is received during the period or within the availability period for this revenue source. All other revenue items are considered to be measurable and available only when cash is received by the District.

When both restricted and unrestricted resources are available for use, it is the Board's policy to use restricted resources first, then unrestricted resources as they are needed.

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash, Cash Equivalents and Investments

Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments are reported at fair value and are limited by N.J.S.A. 18A:20-37.

2. Receivables

All receivables are reported at their gross value, and where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

3. *Inventories*

The cost of inventories of the governmental fund types are recorded as expenditures at the time individual inventory items are purchased.

Food Service Fund inventories, exclusive of the federal commodities, are valued at cost, using the first-in first-out (FIFO) method and consist of food and expendable supplies. The cost of such inventories is recorded as expenses when consumed rather than when purchased. The United States Department of Agriculture (USDA) commodity portion of the Food Service Fund inventory consists of food donated by the USDA. It is valued at estimated market prices by the USDA.

4. *Restricted Assets*

Certain assets are classified as restricted on the balance sheet because they are maintained in separate bank accounts and their use is limited by Capital Financing Agreements.

5. *Capital Assets*

Capital assets, which include property, plant and equipment, are reported in the applicable governmental or business-type activities columns in the district-wide financial statements. Capital assets are defined by the Board as assets with an initial, individual cost of \$2,000 and an estimated useful life in excess of two years. The District was able to estimate the historical cost for the initial reporting of these capital assets through back trending. As the District constructs or acquires additional capital assets each period, they are capitalized and reported at historical cost except for intangible right-to-use leased assets, the measurement of which is discussed in Note 1E. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Land and construction in progress are not depreciated. The other property, plant, and equipment of the District is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Site Improvements	5-30
Buildings	20-50
Right-to-use Leased Buildings	3-5
Building Improvements	15-20
Heavy Equipment	8-20
Office Equipment and Furniture	5-10
Computer Equipment	5
Right-to-use Leased Equipment	5-10

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Board has two items which arise only under the accrual basis of accounting that qualify for reporting in this category. One item is the deferred amount on refunding of debt which results from a debt refunding reported in the district-wide statement of net position. Deferred amounts on debt refunding result from the difference on the transaction when the debt's reacquisition price is greater than the carrying value of the refunded debt. These amounts are deferred and amortized over the shorter of the life of the refunded or refunding debt. The other item that qualifies for reporting in this category is the deferred amounts on net pension liability. Deferred amounts on net pension liability are reported in the district-wide statement of net position and result from: (1) differences between expected and actual experience; (2) changes in assumptions; (3) net difference between projected and actual investment earnings on pension plan investments; (4) changes in proportion and differences between employer contributions and proportionate share of contributions; and (5) contributions made subsequent to the measurement date. These amounts are deferred and amortized over future years.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The Board has one type of item, which arises only under the accrual basis of accounting that qualifies for reporting in this category. The item that qualifies for reporting in this category are the deferred amounts on net pension liability. Deferred amounts on net pension liability are reported in the district-wide statement of net position and result from: (1) differences between expected and actual experience; (2) changes in assumptions; (3) net difference between projected and actual investment earnings on pension plan investments; and (4) changes in proportion and differences between employer contributions and proportionate share of contributions. These amounts are deferred and amortized over future years.

7. Compensated Absences

It is the District's policy to permit employees to accumulate (with certain restrictions) earned but unused sick leave benefits. A long-term liability of accumulated vacation, personal and sick leave and salary related payments has been recorded in the governmental activities in the district-wide financial statements, representing the Board's commitment to fund such costs from future operations. A liability is reported in the governmental funds only to the amount actually due at year end as a result of employee resignations and retirements.

8. Pensions

In the district-wide financial statements and proprietary fund types in the fund financial statements, for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the retirement systems sponsored and administered by the State of New Jersey and additions to/deductions from these retirement systems' fiduciary net position have been determined on the same basis as they are reported by the retirement systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

In the governmental fund financial statements, net pension liabilities represent amounts normally expected to be liquidated with expendable available financial resources for required pension contributions that are due and payable at year end. Pension expenditures are recognized based on contractual pension contributions that are required to be made to the pension plan during the fiscal year.

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

9. Financing Agreements

Capital financing agreements and other financing agreements are financed purchase contracts that transfer ownership of the underlining assets or items (i.e. expendable supplies) to the District by the end of the agreement and do not contain termination options. Capital financing agreements and other financing agreements are recognized as long-term liabilities along with the related capital asset or expenses being financed, respectively, in the district-wide and proprietary fund type financial statements.

In the fund financial statements, capital financing agreements and other financing agreements are recognized as other financing sources at the face amount of the financed purchase contract. Assets and supplies financed under these agreements are reported as capital outlay or current expenditures, respectively.

10. Long-Term Obligations

In the district-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Differences resulting from debt refundings are classified as deferred inflows of resources or as deferred outflows of resources. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Differences resulting from debt refundings are also deferred and amortized over the life of the refunded bonds or new bonds whichever is less using the effective interest method. Bonds payable are reported with the unamortized bond premium or discount. Bond issuance costs (other than for prepaid insurance) are treated as an expense.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

11. Net Position/Fund Balance

District-Wide Statements

In the district-wide statements, there are three classes of net position:

- **Net Investment in Capital Assets** – consists of net capital assets (cost less accumulated depreciation) reduced by outstanding balances of related debt obligations from the acquisition, construction or improvement of those assets. Deferred outflows of resources and deferred inflows of resources attributable to the acquisition, construction or improvement of those assets or related debt also should be included.
- **Restricted Net Position** – reports net position when constraints placed on the residual amount of noncapital assets are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.
- **Unrestricted Net Position** – any portion of net position not already classified as either net investment in capital assets or net position – restricted is classified as net position – unrestricted.

Governmental Fund Statements

Fund balance categories are designed to make the nature and extent of the constraints placed on the District's fund balance more transparent. These categories are comprised of a hierarchy based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

11. *Net Position/Fund Balance (Continued)*

Governmental Fund Statements (Continued)

Restricted Fund Balance – Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

Capital Reserve – This restriction was created by the District in accordance with NJAC 6A:23A-14.1 to fund future capital expenditures (See Note 3B).

Maintenance Reserve – This restriction was created by the Board in accordance with NJAC 6A:23A-14.2 to accumulate funds for the required maintenance of school facilities in accordance with the EFCA (NJSA 18A:7G-9) for a thorough and efficient education. (See Note 3C).

Unemployment Compensation Reserve – This restriction was created in accordance with R.S. 43:21-7.3 to reserve funds for unemployment compensation claims reimbursable to the State under the District's election for payment in lieu of contributions (benefit reimbursement method). (See Note 5A).

Excess Surplus – This restriction was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2022 audited excess surplus that is required to be appropriated in the 2023/2024 original budget certified for taxes.

Excess Surplus – Designated for Subsequent Year's Expenditures - This restriction was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2021 audited excess surplus that was appropriated in the 2022/2023 original budget certified for taxes.

Student Activities – This restriction was created in accordance with NJAC 6A:23A-16.12 to represent the accumulation of funds derived from athletic events and other student organizations reserved for the payment of student group activities.

Debt Service – Represents fund balance restricted specifically for the repayment of long-term debt principal and interest in the Debt Service Fund.

Committed Fund Balance – Amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint.

Year-End Encumbrances – Represents outstanding purchase orders at year end for contracts awarded by formal action of the Board of Trustee's for specific purposes from available resources of the current year for which the goods and materials have not yet been received or the services have not yet been rendered at June 30.

Assigned Fund Balance – Amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

Year-End Encumbrances – Represent outstanding purchase orders for goods or services approved by management for specific purposes from available resources of the current year for which the goods and materials have not yet been received or the services have not yet been rendered at June 30.

Designated for Subsequent Year's Expenditures – This designation was created to dedicate the portion of fund balance appropriated in the adopted 2022/2023 District budget certified for taxes.

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

11. Net Position/Fund Balance (Continued)

Governmental Fund Statements (Continued)

Unassigned Fund Balance – Represents fund balance that has not been restricted, committed or assigned to specific purposes within the governmental funds.

In the general operating fund and other governmental funds (capital projects and debt service fund types), it is the District's policy to consider restricted resources to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted (i.e., committed, assigned or unassigned) fund balances are available, followed by committed and then assigned fund balances. Unassigned amounts are used only after the other resources have been used.

12. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The Board of Education itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the District's highest level of decision-making authority. The Board of Trustees is the highest level of decision-making authority for the School District that can, by adoption of a resolution or formal Board action prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the Board of Education for specific purposes but do not meet the criteria to be classified as committed. The Board has authorized the School Business Administrator/Board Secretary to assign fund balance. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

F. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as program revenues in the district-wide statement of activities include 1) charges to customers or applicants for goods or services, provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all property taxes, unrestricted state aid, investment earnings and miscellaneous revenues.

2. Property Taxes

Property taxes are levied pursuant to law and are collected by the municipality and are transferred to the District as requested. Property tax revenues are recognized in the year they are levied and become available. Property taxes collected in advance of the year-end for which they are levied and transferred to the District are reported as deferred inflows of resources. The tax bills are mailed annually in June by the municipal tax collector and are levied and due in four quarterly installments on August 1, November 1, February 1 and May 1 of the fiscal year. When unpaid, taxes or any other municipal lien, or part thereof, on real property, remains in arrears on April 1st in the year following the calendar year levy when the same became in arrears, the tax collector of the municipality shall, subject to the provisions of New Jersey Statute, enforce the lien by placing the property on a tax sale. The municipality may institute annual "in rem" tax foreclosure proceedings to enforce the tax collection or acquisition of title to the property.

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Revenues and Expenditures/Expenses (Continued)

3. *Tuition Revenues and Expenditures*

Tuition Revenues - Tuition charges were established by the Board of Education based on estimated costs. The charges are subject to adjustment when the final costs are determined and certified by the State Department of Education.

Tuition Expenditures - Tuition charges for the fiscal years 2020-2021 and 2021-2022 were based on rates established by the receiving district. These rates are subject to change when the actual costs have been certified by the State Department of Education.

4. *Proprietary Funds, Operating and Nonoperating Revenues and Expenses*

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the food service enterprise fund and of the summer enrichment enterprise fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. Federal and State subsidies for the food service operation are considered nonoperating revenues.

NOTE 2 RECONCILIATION OF DISTRICT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the district-wide statement of net position

The governmental fund balance sheet includes a reconciliation between fund balance – total governmental funds and net position– governmental activities as reported in the district-wide statement of net position. One element of that reconciliation explains that “long-term liabilities, including bonds payable, lease purchase agreements, compensated absences, claims and judgements payable and net pension liability are not due and payable in the current period and therefore are not reported in the funds.” The details of this difference are as follows:

Bonds Payable	\$ 17,799,000
Add: Issuance premium (to be amortized over life of debt)	775,887
Capital Financing Agreements	28,052,496
Other Financing Agreements	344,512
Compensated Absences	3,942,701
Deferred Pension Obligation	170,535
Net Pension Liability - Essex County	120,695
Net Pension Liability - PERS	<u>25,312,182</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net position - governmental activities	<u>\$ 76,518,008</u>

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 2 RECONCILIATION OF DISTRICT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the district-wide statement of activities

Another element of that reconciliation states that “the issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Additionally, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.” The details of this difference are as follows:

Debt issued or incurred:	
Refunding Bonds	\$ (18,080,000)
Capital Financing Agreements	(137,731)
Principal Repayments	
Bonds Payable	2,881,000
Payment to Escrow Agent for Refunding	17,974,291
Capital Financing Agreements	2,706,259
Other Financing Agreements	<u>501,195</u>
Net adjustment to increase net changes in fund balances - total	
governmental funds to arrive at changes in net position of	
governmental activities	<u>\$ 5,845,014</u>

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

In accordance with the requirements of the New Jersey Department of Education (“the Department”), the District annually prepares its operating budget for the forthcoming year. The budget, except for the general fund and special revenue fund, which is more fully explained below and in the notes to the required supplementary information, is prepared in accordance with accounting principles generally accepted in the United States of America and serves as a formal plan for expenditures and the proposed means for financing them. Lease transactions are accounted for on the GAAP basis.

The annual budget is adopted in the spring of the preceding year for the general, special revenue and debt service funds. The District is not required to adopt an annual budget for the capital projects fund. The budget is submitted to the county superintendent for review and approval prior to adoption. Districts that have their school board members elected in November no longer have to submit their budgets that meet levy cap requirements for voter approval beginning with the 2012/2013 budget year. Only a school board decision to exceed the tax levy cap would require voter approval for the additional amount on the November ballot. The Board adopted a resolution to move its annual election to the date of the general elections in accordance with the law; therefore voter approval of the annual budget is not required.

Budget adoptions and amendments are recorded in the District's board minutes. The budget is amended by the Board of Trustees as needed throughout the year. The budget for revenues, other resources, other uses, and fund balances is prepared by fund source and amount. The budget for expenditures is prepared by fund, program, function, object and amount. The legal level of budgetary control is established at the line item account within each fund. Line item accounts are defined as the lowest (most specific) level of detail as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6:20-2A.2(m)1. The Board approved several budget transfers during 2021/2022. Also, during 2021/2022 the Board increased the original general fund budget by \$2,404,305 and the original special revenue fund budget by \$13,903,629. The increase in the general fund budget was funded by the appropriation of capital and emergency reserves and the reappropriation of prior year general fund encumbrances. The increase in the special revenue fund budget was funded by additional grant awards.

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

A. Budgetary Information (Continued)

Formal budgetary integration into the accounting system is employed as a management control device during the year. For governmental funds there are no substantial differences between the budgetary basis of accounting and accounting principles generally accepted in the United States of America, with the exception of the legally mandated revenue recognition of certain state aid payments for budgetary purposes only and the treatment of encumbrances in the special revenue fund as described in the Notes to Required Supplementary Information (RSI). Encumbrance accounting is also employed as an extension of formal budgetary integration in the governmental fund types. Unencumbered appropriations lapse at fiscal year end.

Encumbrance accounting is employed in the governmental funds. Under encumbrance accounting, purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve a portion of the applicable appropriation. Open encumbrances in governmental funds other than the special revenue fund are reported as committed and/or assigned fund balances at fiscal year end as they do not constitute expenditures or liabilities but rather commitments related to unperformed contracts for goods and services which are reappropriated and honored during the subsequent fiscal year.

B. Capital Reserve

A capital reserve account was established by the District. The accumulation of funds will be used for capital outlay expenditures in subsequent fiscal years. The capital reserve is maintained in the general fund and its activity is included in the general fund annual budget.

Funds placed in the capital reserve are restricted to capital projects in the district's approved Long Range Facilities Plan (LRFP). Upon submission of the LRFP to the Department, a district may increase the balance in the capital reserve by appropriating funds in the annual general fund budget certified for taxes or by transfer by board resolution at year end of any unanticipated revenue or unexpended line-item appropriation amounts or both. A district may also appropriate additional amounts when the express approval of the voters has been obtained either by a separate proposal at budget time or by a special question at one of the four special elections authorized pursuant to N.J.S.A. 19:60-2. Pursuant to N.J.A.C. 6:23A-14.1(g), the balance in the reserve cannot at any time exceed the local support costs of uncompleted capital projects in its approved LRFP.

The activity of the capital reserve for the fiscal year ended June 30, 2022 is as follows:

Balance, July 1, 2021		\$ 1,333,141
Increased by:		
Interest Earnings	\$ 42	
Deposits Approved by Board Resolution	2,000,000	
Unexpended Withdrawals	<u>34,317</u>	
Total Increases		<u>2,034,359</u>
		3,367,500
Decreased by:		
Withdrawals Approved in District Budget	300,000	
Withdrawals Approved by Board Resolution	<u>699,000</u>	
		<u>999,000</u>
Balance, June 30, 2022		<u>\$ 2,368,500</u>

The LRFP balance of local support costs for uncompleted capital projects is \$45,191,422.

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

C. Maintenance Reserve

A maintenance reserve account was established by the District. The accumulation of funds will be used for required maintenance of school facilities expenditures in subsequent fiscal years. The maintenance reserve is maintained in the General Fund and its activity is included in the General Fund annual budget.

Funds placed in the maintenance reserve are restricted to required maintenance activities for a school facility as reported in the comprehensive maintenance plan. A District may appropriate funds into the maintenance reserve in the annual General Fund budget certified for taxes or by transfer by board resolution at year end of any unanticipated revenue or unexpended line item appropriation amounts or both. Pursuant to N.J.A.C. 6A:23A-14.2(g), the balance in the reserve cannot at any time exceed four percent of the replacement cost of the school district's school facilities for the current year.

The activity of the maintenance reserve for the fiscal year ended June 30, 2022 is as follows:

Balance, July 1, 2021		\$	1,000,000
Increased by			
Interest earnings	\$	35	
Deposits Approved by Board Resolution		<u>1,000,000</u>	
			<u>1,000,035</u>
Balance, June 30, 2022		\$	<u>2,000,035</u>

The June 30, 2022 comprehensive maintenance plan indicated a maximum maintenance reserve amount of \$6,244,101.

D. Emergency Reserve

An emergency reserve account was established by the District. The accumulation of funds will be used to finance unanticipated General Fund current expenditures required for a thorough and efficient education in subsequent fiscal years.

Funds placed in the emergency reserve are restricted to finance reasonably unforeseeable costs and shall not include additional costs due to poor planning. A District may appropriate funds into the emergency reserve in the annual General Fund budget certified for taxes or by transfer by board resolution at year end of any unanticipated revenue or unexpended line item appropriation amounts or both. Withdrawals from the reserve require the approval of the Commissioner unless the withdrawal is necessary to meet an increase in total health care costs in excess of four percent or the withdrawal is included in the original budget certified for taxes to finance school security improvements to school facilities pursuant to 18A:7G-6(c)1. Pursuant to NJAC 6A:23A-14.4(A), the balance in the reserve cannot at any time exceed the greater of \$250,000 or one percent of the school district's General Fund budget as certified for taxes up to a maximum of \$1,000,000.

The activity of the emergency reserve for the fiscal year ended June 30, 2022 is as follows:

Balance, July 1, 2021		\$	664,429
Withdrawals			
Cancelled and Restored to Unassigned Fund Balance	\$	25	
Approved by Commissioner of Education		<u>664,404</u>	
Total Withdrawals			<u>664,429</u>
Balance, June 30, 2022		\$	<u>-</u>

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

E. Calculation of Excess Surplus

In accordance with N.J.S.A. 18A:7F-7, as amended, the restricted fund balance for Excess Surplus is a required calculation pursuant to the New Jersey Comprehensive Educational Improvement and Financing Act of 1996 (CEIFA). New Jersey school districts are required to restrict General Fund fund balance in excess of 4% of budget expenditures at the fiscal year end of June 30 if they did not appropriate a required minimum amount as budgeted fund balance in their subsequent year's budget. The excess fund balance at June 30, 2022 is \$1,268,367. Of this amount, \$455,878 was designated and appropriated in the 2022/2023 original budget certified for taxes and the remaining amount of \$812,489 is required to be appropriated in the 2023/2024 original budget certified for taxes.

NOTE 4 DETAILED NOTES ON ALL FUNDS

A. Cash Deposits and Investments

Cash Deposits

The Board's deposits are insured through either the Federal Deposit Insurance Corporation (FDIC), National Credit Union Share Insurance Fund (NCUSIF), Securities Investor Protection Corporation (SIPC) or New Jersey's Governmental Unit Deposit Protection Act (GUDPA). The Board is required to deposit their funds in a depository which is protecting such funds pursuant to GUDPA. The New Jersey Governmental Unit Deposit Protection Act requires all banks doing business in the State of New Jersey to pledge collateral equal to at least 5% of the average amount of its public deposits and 100% of the average amount of its public funds in excess of the lesser of 75% of its capital funds or \$200 million for all deposits not covered by the FDIC and NCUSIF.

Bank balances are insured up to \$250,000 in the aggregate by the FDIC for each bank. NCUSIF insures credit union accounts up to \$250,000 in the aggregate for each financial institution. SIPC replaces cash claims up to a maximum of \$250,000 for each failed brokerage firm. At June 30, 2022, the book value of the Board's deposits were \$25,430,085 and bank and brokerage firm balances of the Board's deposits amounted to \$27,975,516. The Board's deposits which are displayed on the various fund balance sheets as "cash and cash equivalents" or "cash with fiscal agent" are categorized as:

Depository Account

Insured	\$ 22,083,782
Uninsured and Collateralized	<u>5,863,775</u>
	<u>\$ 27,947,557</u>

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Board does not have a policy for custodial credit risk. As of June 30, 2022 the Board's bank balance of \$5,863,775 was exposed to custodial credit risk as follows:

Depository Account

Uninsured and Collateralized:

Collateral held by pledging financial institution's trust department but not in the Board's name	<u>\$ 5,863,775</u>
	<u>\$ 5,863,775</u>

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

A. Cash Deposits and Investments (Continued)

Investments

The Board is permitted to invest public funds in accordance with the types of securities authorized by N.J.S.A. 18A:20-37. Examples of the allowable investments are bonds or other obligations of the United States or obligations guaranteed by the United States of America; Government Money Market Mutual Funds; any obligation that a federal agency or a federal instrumentality has issued in accordance with an act of Congress, which security has a maturity date not greater than 397 days from the date of purchase, provided that such obligations bear a fixed rate of interest not dependent on any index or other external factor; bonds or other obligations of the school district or bonds or other obligations of the local unit or units within which the school district is located; Bonds or other obligations, having a maturity date of not more than 397 days from the date of purchase, issued by New Jersey school districts, municipalities, counties, and entities subject to the "Local Authorities Fiscal Control Law," (C.40A:5A-1 et seq.); Other bonds or obligations having a maturity date not more than 397 days from the date of purchase may be approved by the Division of Investment in the Department of the Treasury for investment by school districts; Local Government investment pools; deposits with the State of New Jersey Cash Management Fund established pursuant to section 1 of P.L. 1977, c.281 (C.52:18A-90.4); and agreements for the repurchase of fully collateralized securities, if transacted in accordance with the above statute.

As of June 30, 2022, the Board had no outstanding investments.

Interest Rate Risk – Interest rate risk is the risk that changes in the market interest rate will adversely affect the fair value of an investment. The Board does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk – Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law limits investments as noted above (N.J.S.A. 18A:20-37). The District does not have an investment policy that would further limit its investment choices.

Concentration of Credit Risk – The concentration of credit risk is the risk of loss that may be caused by the Board's investment in a single issuer. The Board places no limit in the amount the District may invest in any one issuer.

B. Receivables

Receivables as of June 30, 2022 for the district's individual major funds are as follows:

	<u>General</u>	<u>Special Revenue</u>	<u>Food Service</u>	<u>Total</u>
Receivables:				
Accounts	\$ 123,855	\$ 7,558	\$ 68,201	\$ 199,614
Intergovernmental-				
Federal	43,257	4,807,393	377,775	5,228,425
State	<u>804,567</u>	<u>30,620</u>	<u>7,462</u>	<u>842,649</u>
Total Receivables	<u>\$ 971,679</u>	<u>\$ 4,845,571</u>	<u>\$ 453,438</u>	<u>\$ 6,270,688</u>

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

C. Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of unearned revenue reported in the governmental funds were as follows:

General Fund	
Employees Health Insurance Reimbursements	\$ 136,017
Prepaid Rebate	792
Special Revenue Fund	
Unencumbered Local Grants Draw Downs	64,727
Grant Draw Downs Reserved for Encumbrances	2,184,845
Capital Projects Fund	
Unearned Capital Financing Agreement Revenue	<u>247,988</u>
 Total Unearned Revenue for Governmental Funds	 \$ <u>2,634,369</u>

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2022 was as follows:

	Balance, July 1, 2021	Increases	Decreases	Balance, June 30, 2022
Governmental Activities:				
Capital Assets, Not Being Depreciated:				
Land	\$ 4,565,829			\$ 4,565,829
Construction in Progress	12,000	\$ 88,537	-	100,537
Total Capital Assets, Not Being Depreciated	4,577,829	88,537	-	4,666,366
Capital Assets, Being Depreciated:				
Site Improvements	9,552,227			9,552,227
Buildings and Building Improvements	96,648,766	3,277,741		99,926,507
Machinery and Equipment	22,097,085	1,054,594	-	23,151,679
Total Capital Assets Being Depreciated	128,298,078	4,332,335	-	132,630,413
Less Accumulated Depreciation for:				
Site Improvements	(6,278,853)	(418,280)		(6,697,133)
Buildings and Building Improvements	(44,140,913)	(2,959,478)		(47,100,391)
Machinery and Equipment	(18,579,245)	(625,224)	-	(19,204,469)
Total Accumulated Depreciation	(68,999,011)	(4,002,982)	-	(73,001,993)
Total Capital Assets, Being Depreciated, Net	59,299,067	329,353	-	59,628,420
Governmental Activities Capital Assets, Net	\$ 63,876,896	\$ 417,890	\$ -	\$ 64,294,786
	Balance, July 1, 2021	Increases	Decreases	Balance, June 30, 2022
Business-Type Activities:				
Capital Assets, Being Depreciated:				
Furniture and Equipment	\$ 1,687,994	\$ 128,618	-	\$ 1,816,612
Total Capital Assets Being Depreciated	1,687,994	128,618	-	1,816,612
Less Accumulated Depreciation for:				
Furniture and Equipment	(1,434,105)	(42,264)	-	(1,476,369)
Total Accumulated Depreciation	(1,434,105)	(42,264)	-	(1,476,369)
Total Capital Assets, Being Depreciated, Net	(1,434,105)	(42,264)	-	(1,476,369)
Business-Type Activities Capital Assets, Net	\$ 253,889	\$ 86,354	\$ -	\$ 340,243

WEST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Assets (Continued)

Depreciation expense was charged to functions/programs of the District as follows:

Governmental Activities:

Instruction	
Regular	\$ 171,937
Total Instruction	171,937
Support Services	
Student and Instruction Related Services	171,937
General Administrative Services	75,027
School Administrative Services	75,027
Plant Operations and Maintenance	3,434,028
Business and Other Support Services	75,026
Total Support Services	3,831,045
Total Depreciation Expense - Governmental Activities	\$ 4,002,982
Business-Type Activities:	
Food Service Fund	\$ 42,264
Total Depreciation Expense-Business-Type Activities	\$ 42,264

Construction and Other Significant Commitments

The District has the following active construction projects as of June 30, 2022:

<u>Project</u>	<u>Remaining Commitment</u>
Retaining Wall Replacement at Washington Elementary School	\$ 699,000
Media Center Renovations at Mt. Pleasant Elementary School	787,000
HVAC Upgrades	1,782,817

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued).

E. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2022, is as follows:

Due To/From Other Funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Special Revenue Fund	\$ 1,948,469
Total		<u>\$ 1,948,469</u>

The above balances are the result of revenues earned or other financing sources received in one fund which are due to another fund and/or expenditures paid by one fund on behalf of another fund.

The District expects all interfund balances to be liquidated within one year.

Interfund Transfers

	<u>Transfer In:</u>	
	<u>General Fund</u>	<u>Total</u>
Transfer Out:		
Capital Projects Fund	\$ 32	\$ 32
Total transfers out	<u>\$ 32</u>	<u>\$ 32</u>

The above transfers are the result of revenues earned and/or other financing sources received in one fund to finance expenditures in another fund.

F. Financing Agreements

Capital Financing Agreements

The District entered into the following agreements to finance the construction of major capital facilities and other capital assets under capital financing agreements. The repayments under these financing agreements are subject to the annual appropriation of funds in the District's approved budget.

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

F. Financing Agreements (Continued)

Capital Financing Agreements (Continued)

Capital financing agreements at June 30, 2022 are comprised of the following:

\$25,475,000, fiscal year 2015 Agreement issued as refunding Certificates of Participation (COP's) for improvements to various schools for a term of 15 years due in annual principal installments of \$1,835,000 to \$2,445,000 through October 1, 2029, interest at 3.00% to 5.00%	\$ 17,285,000
\$4,975,000, fiscal year 2016 Agreement issued as refunding Certificates of Participation (COP's) for improvements to various schools for a term of 8 years due in annual installments of \$645,000 to \$700,000 through October 1, 2024, interest at 4.00%	2,020,000
\$11,520,000, fiscal year 2017 Agreement for Energy Savings Improvements for a term of 20 years due in annual installments of \$450,788 to \$857,986 through December 15, 2034, interest at 2.73%	8,299,341
\$158,837, fiscal year 2019 Agreement for the acquisition of a school bus for a term of 5 years due in an annual installment of \$33,185 on August 12, 2022, interest at 4.68%	33,185
\$373,690, fiscal year 2020 Agreement for the acquisition of school buses for a term of 5 years due in annual installments of \$74,744 to \$76,315 through August 30, 2023, interest at 2.10%	151,059
\$255,631, fiscal year 2021 Agreement for the acquisition of school buses due for a term of 5 years due in annual installments of \$50,588 to \$52,185 through October 15, 2024, interest at 1.566%	154,154
\$137,731, fiscal year 2022 Agreement for the acquisition of a school bus for a term of 5 years due in annual installments of \$26,812 to \$28,072 through December 15, 2025, interest at 1.542%	109,757
Total	<u>\$ 28,052,496</u>

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

F. Financing Agreements (Continued)

Other Financing Agreements

The District entered into the following agreements to finance the purchase of certain equipment that does not meet the threshold of a capital asset and therefore are classified as expendable supplies. The repayments under these financing agreements are subject to the annual appropriation of funds in the District's approved budget.

Other financing agreements at June 30, 2022 are comprised of the following:

\$686,368, Fiscal year 2021 Agreement for
the purchase of Chromebooks for a term
of 4 years due in annual principal installments
of \$170,890 to \$173,622 through August 15, 2023 \$ 344,512

The maturity schedule of the remaining capital and other financing agreement payments for principal and interest is as follows:

Governmental Activities:

Fiscal Year Ending June 30,	<u>Capital Agreements</u>		<u>Other Agreements</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2023	\$ 3,116,118	\$ 940,901	\$ 170,890	\$ 5,506	\$ 4,233,415
2024	3,242,768	803,431	173,622	2,774	4,222,595
2025	3,325,773	660,492			3,986,265
2026	2,698,181	526,864			3,225,045
2027	2,790,382	424,867			3,215,249
2028-2032	10,437,383	936,558			11,373,941
2033-2035	<u>2,441,891</u>	<u>113,214</u>	<u>-</u>	<u>-</u>	<u>2,555,105</u>
Total	<u>\$ 28,052,496</u>	<u>\$ 4,406,327</u>	<u>\$ 344,512</u>	<u>\$ 8,280</u>	<u>\$ 32,811,615</u>

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

G. Long-Term Debt

General Obligation Bonds

The Board issued general obligation bonds to provide funds for the acquisition and construction of major capital facilities and other capital assets or other purposes permitted by statute. The full faith and credit of the Board are irrevocably pledged for the payment of the principal of the bonds and the interest thereon.

Bonds payable at June 30, 2022 are comprised of the following issues:

\$18,080,000, 2021 Refunding School Bonds, due in annual installments of \$2,517,000 to \$3,420,000 through November 1, 2027, interest at 1.150% \$17,799,000

The Board's schedule of principal and interest for long-term debt issued and outstanding is as follows:

Governmental Activities:

Fiscal Year Ending <u>June 30,</u>	<u>Principal</u>	<u>Bonds</u> <u>Interest</u>	<u>Total</u>
2023	\$ 2,517,000	\$ 190,216	\$ 2,707,216
2024	2,539,000	161,144	2,700,144
2025	2,565,000	131,796	2,696,796
2026	3,360,000	97,727	3,457,727
2027	3,398,000	58,869	3,456,869
2028	<u>3,420,000</u>	<u>19,665</u>	<u>3,439,665</u>
Total	<u>\$ 17,799,000</u>	<u>\$ 659,417</u>	<u>\$ 18,458,417</u>

Statutory Borrowing Power

The Board's remaining borrowing power under N.J.S. 18A:24-19, as amended, at June 30, 2022 was as follows:

4% of Equalized Valuation Basis (Municipal)	\$ 263,889,288
Less: Net Debt	<u>17,799,000</u>
Remaining Borrowing Power	<u>\$ 246,090,288</u>

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

H. Other Long-Term Liabilities

Deferred Pension Obligation

During the 2008/2009 school year the Board elected to contribute only 50% of its normal and accrued liability components of the Public Employee Retirement System (PERS) obligations and deferred the remaining 50% in accordance with P.L. 2009, c.19. The deferred amount totaled \$463,202 and is being paid back with interest over 15 years beginning in the 2011/2012 fiscal year. The District is permitted to payoff the deferred PERS pension obligations at any time. It is estimated that the total deferred liability including accrued interest (at 7.00% effective July 1, 2017), at June 30, 2022 is \$170,535.

During the fiscal years ended June 30, 2022, 2021 and 2020 the Board was required to contribute for the deferred pension obligation the following amounts which equaled the required contribution for each year.

Fiscal Year Ending <u>June 30,</u>	<u>PERS</u>
2022	\$ 75,461
2021	73,989
2020	73,794

Board of Education Employees' Pension Fund of Essex County

Plan Description

The Board of Education Employees' Pension Fund of Essex County (the "Plan"), is a multiple-employer contributory defined benefit pension plan that provides pension and life insurance benefits to employees of the Boards of Education within Essex County employed before July 1, 1981, except temporary employees and employees eligible for coverage under any New Jersey State administered pension plan created under prior New Jersey laws. The ECPF became effective April 16, 1929. The Plan provides for retirement, service, and non-service connected death and disability benefits for its members. The Plan is governed by New Jersey Statutes under Title 18A, and is administered by a Board of Trustees for the plan who is also responsible for the management and investment of Plan assets. The Board of Trustees consists of one active and five retirees elected Plan members.

Pursuant to New Jersey Public Law enacted in 1980, members were given the option to transfer their membership in the plan to the PERS. Approximately 2,775 members, 58% of the membership, elected to transfer to PERS effective July 1, 1981. The Plan is closed to new entrants.

Benefits Provided

Regular service retirement benefits are determined as 1/45th of the highest 3 year average salary multiplied by the member's years of credited service. A member may elect early retirement benefits if they are under age 60 and have at least 25 years of credited services. The Plan also offers a special veterans benefits, disability and deferred benefits. Group life insurance benefits and death benefits are available to be paid to beneficiaries if elected by the member.

For more complete information about the Plan agreement and vesting and benefit provisions, participants are referred to the pamphlet, *A Summary of Benefits*. Copies of this pamphlet are available from the Pension Fund Administration Office.

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

H. Other Long-Term Liabilities (Continued)

Board of Education Employees' Pension Fund of Essex County (Continued)

Contributions

Contributions are made by the members at 3%, the maximum contribution rate required by statute, of their annual compensation. Contributions made by the Boards are determined annually based upon actuarial valuations. The Boards are required to reimburse the Plan for administrative expenses and cost of living increases associated with its retirees. Plan provisions and contribution requirements are established by New Jersey state statute assets. District contributions to the Plan amounted to \$13,252, \$22,562, and \$17,819 for fiscal years 2022, 2021 and 2020, respectively.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2022, the District reported a liability of \$120,695 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At June 30, 2022, the District's proportion was 0.384%, which was a decrease of 0.101% from its proportion measured as of June 30, 2021 of 0.485%.

At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to County of Essex pension from the following sources:

	<u>Deferred Outflows of Resources</u>
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	\$ 16,911
Total	<u>\$ 16,911</u>

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

H. Other Long-Term Liabilities (Continued)

Changes in Long-Term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2022, was as follows:

	Balance, July 1, 2021	Additions	Reductions	Balance, June 30, 2022	Due Within One Year
Governmental Activities:					
Bonds Payable	\$ 20,265,000	\$ 18,080,000	\$ (20,546,000)	\$ 17,799,000	\$ 2,517,000
Add: Unamortized Premium	1,793,968	-	(1,018,081)	775,887	-
Total Bonds Payable	22,058,968	18,080,000	(21,564,081)	18,574,887	2,517,000
Capital Financing Agreements	30,621,024	137,731	(2,706,259)	28,052,496	3,191,259
Other Financing Agreements	845,707		(501,195)	344,512	501,196
Compensated Absences	2,527,684	1,660,284	(245,267)	3,942,701	
Deferred Pension Obligation	229,903	16,093	(75,461)	170,535	72,603
Net Pension Liability					
PERS	35,288,497		(9,976,315)	25,312,182	
Essex County	104,401	29,546	(13,252)	120,695	-
Governmental Activities Long-Term Liabilities	\$ 91,676,184	\$ 19,923,654	\$ (35,081,830)	\$ 76,518,008	\$ 6,282,058

For the governmental activities, the liabilities for compensated absences, deferred pension obligations, capital and other financing agreements and net pension liability are generally liquidated by the general fund.

NOTE 5 OTHER INFORMATION

A. Risk Management

The District is exposed to various risks of loss related to property, general liability, automobile coverage, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; student accident; termination of employees and natural disasters. The Board has obtained commercial insurance coverage to guard against these events to minimize the exposure to the District should they occur. A complete schedule of insurance coverage can be found in the statistical section of this Annual Comprehensive Financial Report.

The District has established a worker's compensation plan for its employees. The District has purchased excess coverage of \$1,000,000 from a commercial carrier for worker's compensation claims which exceed \$500,000 (individually or in the aggregate) self-insured risk retention. Transactions related to the plan are accounted for in the General Fund. The District funds the entire cost of the plan. Claims are paid directly by the plan up to a maximum of \$500,000 for any one accident or occurrence. The self-insurance program is administered by a third-party claims' administrator. A contingent liability exists with respect to reinsurance, which would become an actual liability in the event the reinsuring company may not be able to meet their obligations to the District under existing reinsurance agreements.

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 5 OTHER INFORMATION (Continued)

A. Risk Management (Continued)

Estimates of claims payable and of claims incurred, but not reported (IBNR) at June 30, 2022, are reported as claims and judgments payable and accrued liability for insurance claims, respectively. These estimates were determined based on claim information supplied by the claims administrator and actuary. The unpaid claims liability of \$1,743,055 reported at June 30, 2022 is based on the requirements of the Governmental Accounting Standards Board, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in the balances of claims liabilities for the workmen's compensation plan for the fiscal years ended June 30, 2022 and 2021 are as follows:

Governmental Activities:

	<u>June 30, 2022</u>	<u>Fiscal Year Ended</u> <u>June 30, 2021</u>
Unpaid Claims, Beginning of Year	\$ 1,434,455	\$ 1,728,451
Incurred Claims	660,868	335,723
Claim Payments and Claims Adjustments	(352,268)	(629,719)
Unpaid Claims, End of Year	<u>\$ 1,743,055</u>	<u>\$ 1,434,455</u>
General Fund		
Other Current Liabilities	<u>\$ 1,743,055</u>	<u>\$ 1,434,455</u>

The District has obtained commercial package insurance policies for various types of insurance coverage including property, crime, comprehensive general liability, automobile coverage, student accident, surety bond and other liabilities.

There has been no significant reduction in insurance coverage from the previous year nor have there been any settlements in excess of insurance coverage's in any of the prior three years.

The District has elected to fund its New Jersey Unemployment Compensation Insurance under the "Benefit Reimbursement Method". Under this plan the District is required to reimburse the New Jersey Unemployment Trust Fund for benefits paid to its former employees and charged to its account with the State. The District is billed quarterly for amounts due to the State. The following is a summary of District contributions, employee contributions, reimbursements to the State for benefits paid and the ending balance of the District's restricted fund balance for unemployment compensation claims in the General Fund for the current and previous two years:

<u>Fiscal</u> <u>Year Ended</u> <u>June 30,</u>	<u>Employee</u> <u>Contributions</u>	<u>District</u> <u>Contributions</u>	<u>Amount</u> <u>Reimbursed</u>	<u>Ending</u> <u>Balance</u>
2022	\$ 151,780	\$ 50,000		\$ 452,854
2021	126,904	100,000		402,794
2020	131,450		\$ 147,765	302,687

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 5 OTHER INFORMATION (Continued)

B. Contingent Liabilities

The District is a party defendant in some lawsuits, none of a kind unusual for a school district of its size and scope of operation. In the opinion of the Board's Attorney the potential claims against the District not covered by insurance policies would not materially affect the financial condition of the District.

Federal and State Awards – The Board participates in a number of federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the Board may be required to reimburse the grantor government. As of June 30, 2022, significant amounts of grant expenditures have not been audited by the various grantor agencies but the Board believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District.

C. Federal Arbitrage Regulations

The District is subject to Section 148 of the Internal Revenue Code as it pertains to the arbitrage rebate on all tax-exempt obligations, both long and short-term debt. Under the 1986 Tax Reform Act, the Internal Revenue Service (IRS) required that all excess earnings from investment proceeds be rebated to the IRS. Arbitrage, for purposes of these regulations, is defined as the difference between the yield on the investment and the yield on the obligations issued. If there are excess earnings, this amount may be required to be rebated to the IRS. At June 30, 2022, the District has not estimated its arbitrage earnings due to the IRS, if any.

D. Employee Retirement Systems and Pension Plans

Plan Descriptions and Benefits Provided

The State of New Jersey sponsors and administers the following contributory defined benefit public employee retirement systems (retirement systems) covering substantially all Board employees who are eligible for pension coverage:

Public Employees' Retirement System (PERS) – Established in January 1955, under the provisions of N.J.S.A. 43:15A to provide coverage, to substantially all full-time employees of the State or any county, municipality, school district, or public agency provided the employee is not a member of another State-administered retirement system. Membership is mandatory for such employees. PERS is a cost sharing multiple employer defined benefit pension plan. For additional information about PERS, please refer to the State Division of Pension and Benefits (Division's) Annual Comprehensive Financial Report (ACFR) which can be found at www.state.nj.us/treasury/pensions.

The vesting and benefit provisions are set by N.J.S.A. 43:15A. PERS provides retirement, death, and disability benefits. All benefits vest after ten years of service, except for medical benefits, which vest after 25 years of service or under the disability provisions of PERS.

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Public Employees' Retirement System (PERS) (Continued)

The following represents the membership tiers for PERS:

Tier	Definition
1	Members who were enrolled prior to July 1, 2007
2	Members who were eligible to enroll on or after July 1, 2007 and prior to November 2, 2008
3	Members who were eligible to enroll on or after November 2, 2008 and prior to May 22, 2010
4	Members who were eligible to enroll on or after May 22, 2010 and prior to June 28, 2011
5	Members who were eligible to enroll on or after June 28, 2011

Service retirement benefits of 1/55th of final average salary for each year of service credit is available to tier 1 and 2 members upon reaching age 60 and to tier 3 members upon reaching age 62. Service retirement benefits of 1/60th of final average salary for each year of service credit is available to tier 4 members upon reaching age 62 and tier 5 members upon reaching age 65. Early retirement benefits are available to tier 1 and 2 members before reaching age 60, tier 3 and 4 members with 25 or more years of service credit before age 62, and tier 5 members with 30 or more years of service credit before age 65. Benefits are reduced by a fraction of a percent for each month that a member retires prior to the age at which a member can receive full early retirement benefits in accordance with their respective tier. Tier 1 members can receive an unreduced benefit from age 55 to age 60 if they have at least 25 years of service. Deferred retirement is available to members who have at least ten years of service credit and have not reached the service retirement age for the respective tier.

Teachers' Pension and Annuity Fund (TPAF) – Established in January 1955, under the provisions of N.J.S.A. 18A:66 to provide coverage to substantially all full time certified teachers or professional staff of the public school systems in the State. Membership is mandatory for such employees. TPAF is a cost sharing multiple- employer defined benefit pension plan with a special funding situation, which the State is responsible to fund 100% of local employer contributions, excluding any local employer early retirement incentive (ERI) contributions. For additional information about TPAF, please refer to the State Division of Pension and Benefits (Division's) Annual Comprehensive Financial Report (ACFR) which can be found at www.state.nj.us/treasury/pensions.

The vesting and benefit provisions are set by N.J.S.A. 18A:66. TPAF provides retirement, death, and disability benefits. All benefits vest after ten years of service, except for medical benefits, which vest after 25 years of service or under the disability provisions of TPAF. Members are always fully vested for their own contributions and, after three years of service credit, become vested for 2% of related interest earned on the contributions. In the case of death before retirement, members' beneficiaries are entitled to full interest credited to the members' accounts.

The following represent the membership tiers for TPAF:

Tier	Definition
1	Members who were enrolled prior to July 1, 2007
2	Members who were eligible to enroll on or after July 1, 2007 and prior to November 2, 2008
3	Members who were eligible to enroll on or after November 2, 2008 and prior to May 22, 2010
4	Members who were eligible to enroll on or after May 22, 2010 and prior to June 28, 2011
5	Members who were eligible to enroll on or after June 28, 2011

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Teachers' Pension and Annuity Fund (TPAF) (Continued)

Service retirement benefits of 1/55th of final average salary for each year of service credit is available to tier 1 and 2 members upon reaching age 60 and to tier 3 members upon reaching age 62. Service retirement benefits of 1/60th of final average salary for each year of service credit is available to tier 4 members upon reaching age 62 and tier 5 members upon reaching age 65. Early retirement benefits are available to tier 1 and 2 members before reaching age 60, tier 3 and 4 members with 25 or more years of service credit before age 62, and tier 5 members with 30 or more years of service credit before age 65. Benefits are reduced by a fraction of a percent for each month that a member retires prior to the retirement for his/her respective tier. Deferred retirement is available to members who have at least ten years of service credit and have not reached the service retirement age for the respective tier.

The State of New Jersey sponsors and administers the following defined contribution public employee retirement program covering certain state and local government employees which include those Board employees who are eligible for pension coverage.

Defined Contribution Retirement Program (DCRP) – established under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2008 to provide coverage to elected and certain appointed officials, effective July 1, 2007 and employees enrolled in PERS or TPAF on or after July 1, 2007 who earn in excess of established annual maximum compensation limits (equivalent to annual maximum wage for social security deductions). This provision was extended by Chapter 1, P.L. 2010, effective May 21, 2010, to new employees (Tier 2) of the PERS and new employees who would otherwise be eligible to participate in PERS or TPAF on or after November 2, 2008 and do not earn the minimum salary required for Tier 3 enrollment or do not work the minimum required hours for Tier 4 and Tier 5 enrollments but earn a base salary of at least \$5,000 are eligible for participation in the DCRP. Membership is mandatory for such individuals with vesting occurring after one (1) year of membership. DCRP is a defined contribution pension plan.

Other Pension Funds

The State established and administers a Supplemental Annuity Collective Trust Fund (SACT) which is available to active members of the State-administered retirement systems to purchase annuities to supplement the guaranteed benefits provided by their retirement system. The state or local government employers do not appropriate funds to SACT.

The cost of living increase for PERS and TPAF, are funded directly by each of the respective systems but are currently suspended as a result of reform legislation.

According to state law, all obligations of each retirement system will be assumed by the State of New Jersey should any retirement system be terminated.

The State of New Jersey, Department of the Treasury, Division of Pensions and Benefits ("Division"), issues publicly available financial reports that include the financial statements and required supplementary information of each of the above systems. The financial reports may be accessed via the New Jersey, Division of Pensions and Benefits, website at www.state.nj.us/treasury/pensions.

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Plan Amendments

The authority to amend the provisions of the above plans rests with new legislation passed by the State of New Jersey. Pension reforms enacted pursuant to Chapter 78, P.L. 2011 included provisions creating special Pension Plan Design Committees for TPAF and PERS, once a Target Funded Ratio (TFR) is met. The Pension Plan Design Committees will have the discretionary authority to modify certain plan design features, including member contribution rate; formula for calculation of final compensation of final salary; fraction used to calculate a retirement allowance; age at which a member may be eligible and the benefits for service or early retirement; and benefits provided for disability retirement. The committees will also have the authority to reactivate the cost of living adjustment (COLA) on pensions. However, modifications can only be made to the extent that the resulting impact does not cause the funded ratio to drop below the TFR in any one year of a 30-year projection period.

Measurement Focus and Basis of Accounting

The financial statements of the retirement systems are prepared in accordance with U.S. generally accepted accounting principles as applicable to governmental organizations. In doing so, the Division adheres to reporting requirements established by the Governmental Accounting Standards Board (GASB).

The accrual basis of accounting is used for measuring financial position and changes in net position of the pension trust funds. Under this method, contributions are recorded in the accounting period in which they are legally due from the employer or plan member, and deductions are recorded at the time the liabilities are due and payable in accordance with the terms of each plan. The accounts of the Division are organized and operated on the basis of funds. All funds are accounted for using an economic resources measurement focus.

Investment Valuation

The Division of Investment, Department of the Treasury, State of New Jersey (Division of Investment) manages and invests certain assets of the retirement systems. Prudential retirement is the third-party administrator for the DCRP and provides record keeping, administrative services and investment options. Investment transactions are accounted for on a trade or investment date basis. Interest and dividend income is recorded on the accrual basis, with dividends accruing on the ex-dividend date. The net increase or decrease in the fair value of investments includes the net realized and unrealized gains or losses on investments.

The State of New Jersey, Department of the Treasury, Division of Investment issues publicly available financial reports that include the financial statements of the State of New Jersey Cash Management Fund. The financial reports may be obtained in writing to the State of New Jersey, Department of the Treasury, Division of Investment, P.O. Box 290, Trenton, New Jersey 08625-0290 or at www.state.nj.us/treasury/doinvest.

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Collective Net Pension Liability

The collective net pension liability of the participating employers for local PERS at June 30, 2021 is \$12.0 billion and the plan fiduciary net position as a percentage of the total pension liability is 70.33%. The collective net pension liability of the State funded TPAF at June 30, 2021 is \$48.2 billion and the plan fiduciary net position as a percentage of total pension liability is 35.52%.

The total pension liabilities were determined based on actuarial valuations as of July 1, 2020 which were rolled forward to June 30, 2021.

Actuarial Methods and Assumptions

In the July 1, 2020 PERS and TPAF actuarial valuation, the actuarial assumptions and methods used in these valuations were described in the Actuarial Assumptions and Methods section of the Actuary's report and are included here in this note to the financial statements. The pension systems selected economic and demographic assumptions and prescribed them for use for purposes of compliance with GASB Statement No. 68. The Actuary provided guidance with respect to these assumptions, and it is their belief that the assumptions represent reasonable expectations of anticipated plan experience.

Employer and Employee Pension Contributions

The contribution policy is set by laws of the State of New Jersey and contributions are required by active members and participating employers. Plan members and employer contributions may be amended by State of New Jersey legislation with the amount of contributions by the State of New Jersey contingent upon the Annual Appropriations Act. As defined, the retirement systems require employee contributions based on 7.50% for PERS, 7.50% for TPAF and 5.50% for DCRP of the employee's annual compensation for fiscal year 2022.

PERS employers' and TPAF State's nonemployer contributions are based on actuarially determined amounts, which include the normal cost and unfunded accrued liability. For the fiscal year ended June 30, 2022 for TPAF, which is a cost sharing multiple employer defined benefit pension plan with a special funding situation, the State's annual pension contribution was less than the actuarial determined amount. For local PERS, which is a cost sharing multiple employer defined benefit pension plan, the annual pension contributions were equal to the actuarial determined amounts. TPAF nonemployer contributions are made annually by the State of New Jersey to the pension system on behalf of the Board. PERS employer contributions are made annually by the Board to the pension system in accordance with Chapter 114, P.L. 1997. In the DCRP, which is a defined contribution plan, member contributions are matched by a 3% employer contribution. All PERS and DCRP contributions made by the Board for fiscal years 2022, 2021 and 2020 were equal to the required contributions.

During the fiscal years ended June 30, 2022, 2021 and 2020 the Board was required to contribute for PERS and DCRP and the State of New Jersey, as a nonemployer contributing entity, contributed for TPAF, respectively for normal cost pension and unfunded accrued liability contributions (including non-contributory group life insurance (NCGI)) the following amounts:

<u>Fiscal Year Ended June 30,</u>	<u>PERS</u>	<u>On-behalf TPAF</u>	<u>DCRP</u>
2022	\$ 2,502,301	\$ 27,244,584	\$ 63,986
2021	2,466,924	19,165,758	74,873
2020	2,146,019	14,438,790	67,648

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Employer and Employee Pension Contributions (Continued)

In addition for fiscal years 2022, 2021 and 2020 the District contributed \$-0-, \$-0-, and \$10,256, respectively for PERS and the State contributed \$7,113, \$7,904, and \$8,690, respectively for TPAF for Long Term Disability Insurance Premium (LTDI).

The PERS contributions are recognized in the governmental fund financial statements (modified accrual basis) as an expenditure. The on-behalf TPAF contributions are recognized in the governmental fund financial statements (modified accrual basis) as both a revenue and expenditure in accordance with GASB Statement No. 85, *Omnibus 2017* (GASB No. 85). The DCRP contributions are recognized in the governmental fund financial statements (modified accrual basis) as an expenditure, as well as, the district-wide financial statements (accrual basis) as an expense.

Also, in accordance with N.J.S.A. 18A:66-66 the State of New Jersey reimbursed the Board \$5,604,844 during the fiscal year ended June 30, 2022 for the employer's share of social security contributions for TPAF members as calculated on their base salaries. This amount has been recognized in the district-wide financial statements (accrual basis) and the governmental fund financial statements (modified accrual basis) as both a revenue and expense/expenditure in accordance with GASB No. 85.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Public Employees Retirement System (PERS)

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, (GASB No. 68) requires participating employers in PERS to recognize their proportionate share of the collective net pension liability, collective deferred outflows of resources, collective deferred inflows of resources and collective pension expense. The employer allocation percentages presented are based on the ratio of the contributions as an individual employer to total contributions to the PERS during the measurement period July 1, 2020 through June 30, 2021. Employer allocation percentages have been rounded for presentation purposes.

Although the NJ Division of Pensions and Benefits ("Division") administers one cost-sharing multiple employer defined benefit pension plan, separate (sub) actuarial valuations are prepared to determine the actuarial determined contribution rate by group. Following this method, the measurement of the collective net pension liability, deferred outflows of resources, deferred inflows of resources and pension expense are determined separately for each individual employer of the State and local groups of the plan.

To facilitate the separate (sub) actuarial valuations, the Division maintains separate accounts to identify additions, deductions, and fiduciary net position applicable to each group. The allocation percentages are presented for each group. The allocation percentages for each group as of June 30, 2021 are based on the ratio of each employer's contribution to total employer contributions of the group for the fiscal year ended June 30, 2021.

At June 30, 2022, the District reported in the statement of net position (accrual basis) a liability of \$25,312,182 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2021 and was determined by an actuarial valuation as of July 1, 2020. The District's proportionate share of the net pension liability was based on the ratio of the District's share of contributions to the pension plan relative to the total contributions of all participating governmental entities, for the year ended June 30, 2021. At June 30, 2021, the District's proportionate share was .21366 percent, which was a decrease of .00273 percent from its proportionate share measured as of June 30, 2020 of .21639 percent.

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources
Related to Pensions (Continued)**

Public Employees Retirement System (PERS) (Continued)

For the fiscal year ended June 30, 2022, the District recognized in the district-wide statement of activities (accrual basis) pension benefit of \$4,083,456 for PERS. The pension contribution made by the District during the current 2021/2022 fiscal year is the contribution that is applied to the net pension liability reported at the end of the current fiscal year of June 30, 2022 with a measurement date of the prior fiscal year end of June 30, 2021. Since the State of New Jersey applies the current year pension contribution towards the calculation of the net pension liability reported at the end of the current fiscal year, which has a measurement date of the preceding fiscal year end, there is no deferred outflows of resources reported as of June 30, 2022 for contributions made subsequent to the measurement date. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to PERS pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference Between Expected and Actual Experience	\$ 399,206	\$ 181,205
Changes of Assumptions	131,826	9,011,301
Net Difference Between Projected and Actual Earnings on Pension Plan Investments		6,667,894
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	<u>590,851</u>	<u>2,047,035</u>
Total	<u>\$ 1,121,883</u>	<u>\$ 17,907,435</u>

At June 30, 2022, the amounts reported as deferred outflows of resources and deferred inflows of resources related to PERS pension will be recognized in pension expense/(benefit) as follows:

Year Ending <u>June 30,</u>	<u>Total</u>
2022	\$ (5,760,669)
2023	(5,365,650)
2024	(3,639,730)
2025	(1,959,887)
2026	(59,616)
Thereafter	<u>-</u>
	<u>\$ (16,785,552)</u>

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources
Related to Pensions (Continued)**

Public Employees Retirement System (PERS) (Continued)

Actuarial Assumptions

The District's total pension liability for the June 30, 2021 measurement date was determined by an actuarial valuation as of July 1, 2020, which was rolled forward to June 30, 2021. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

	<u>PERS</u>
Inflation Rate:	
Price	2.75%
Wage	3.25%
Salary Increases:	
Through 2026	2.00-6.00%
	Based on Years of Service
Thereafter	3.00%-7.00%
	Based on Years of Service
Investment Rate of Return	7.00%

Mortality Rates

Pre-retirement mortality rates were based on the Pub-2010 General Below-Median Income Employee mortality table with an 82.2% adjustment for males and 101.4% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 General Below-Median Income Healthy Retiree mortality table with a 91.4% adjustment for males and 99.7% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability retirement rates used to value disabled retirees were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 127.7% adjustment for males and 117.2% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2021.

The actuarial assumptions used in the July 1, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2014 to June 30, 2018.

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources
Related to Pensions (Continued)**

Public Employees Retirement System (PERS) (Continued)

Long-Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7% at June 30, 2021) is determined by the State Treasurer, after consultation with the Directors of the Division of Investment and Division of Pensions and Benefits, the board of trustees and actuaries. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plans investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the PERS's target asset allocation as of June 30, 2021 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Risk Mitigation Strategies	3.00%	3.35%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	0.95%
Investment Grade Credit	8.00%	1.68%
US Equity	27.00%	8.09%
Non-US Developed Markets Equity	13.50%	8.71%
Emerging Markets Equity	5.50%	10.96%
High Yield	2.00%	3.75%
Real Assets	3.00%	7.40%
Private Credit	8.00%	7.60%
Real Estate	8.00%	9.15%
Private Equity	13.00%	11.30%

Discount Rate

The discount rate used to measure the total pension liability for PERS was 7.00% as of June 30, 2021. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based on 100% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments in determining the total pension liability.

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources
Related to Pensions (Continued)**

Public Employees Retirement System (PERS) (Continued)

Sensitivity of Net Pension Liability

The following presents the District's proportionate share of the PERS net pension liability calculated using the discount rate of 7.00%, as well as what the District's proportionate share of the PERS net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
District's Proportionate Share of the PERS Net Pension Liability	<u>\$ 34,470,059</u>	<u>\$ 25,312,182</u>	<u>\$ 17,540,425</u>

The sensitivity analysis was based on the proportionate share of the District's net pension liability as of the measurement date of June 30, 2021. A sensitivity analysis specific to the District's net pension liability at June 30, 2021 was not provided by the pension system.

Pension Plan Fiduciary Net Position

Detailed information about the PERS pension plan's fiduciary net position is available in the separately issued financial report from the State of New Jersey, Department of the Treasury, Division of Pension and Benefits. The financial report may be accessed via the New Jersey, Division of Pensions and Benefits, website at www.state.nj.us/treasury/pensions.

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources
Related to Pensions (Continued)**

Teachers Pension and Annuity Fund (TPAF)

GASB No. 68, requires participating employers in TPAF to recognize their proportionate share of the collective net pension liability, collective deferred outflows of resources, collective deferred inflows of resources and collective pension expense. The non-employer allocation percentages presented are based on the ratio of the State's contributions made as an employee and non-employer adjusted for unpaid early retirement incentives to total contributions to TPAF during the measurement period July 1, 2020 through June 30, 2021. Non-employer allocation percentages have been rounded for presentation purposes.

The contribution policy for TPAF is set by N.J.S.A. 18A:66 and requires contributions by active members and non-employer contributions by the State. State legislation has modified the amount that is contributed by the State. The State's pension contribution is based on an actuarially determined amount, which includes the employer portion of the normal cost and an amortization of the unfunded accrued liability. For the fiscal year ended June 30, 2021, the State's pension contribution was less than the actuarial determined amount.

In accordance with GASB No. 68, the District is not required to recognize a net pension liability for TPAF. The State of New Jersey, as a nonemployer contributing entity, is the only entity that has a legal obligation to make employer contributions to TPAF on behalf of the District. Accordingly, the District's proportionate share percentage determined under Statement No. 68 is zero percent and the State's proportionate share is 100% of the net pension liability attributable to the District for TPAF. Therefore, in addition, the District does not recognize any portion of the TPAF collective deferred outflows of resources and deferred inflows of resources.

For the fiscal year ended June 30, 2022 the District recognized in the district-wide statement of activities (accrual basis) pension expense of \$7,319,218 for TPAF. This amount has been included in the district-wide statement of activities (accrual basis) as both a revenue and expense in accordance with GASB No. 85.

At June 30, 2022 the State's proportionate share of the net pension liability attributable to the District is \$311,053,183. The net pension liability was measured as of June 30, 2021 and was determined by an actuarial valuation as of July 1, 2020. The nonemployer allocation percentages are based on the ratio of the State's contributions made as a nonemployer attributable to the District adjusted for unpaid early retirement incentives relative to total contributions to TPAF during the year ended June 30, 2021. At June 30, 2021, the State's share of the net pension liability attributable to the District was .64701 percent, which was an increase of .00032 percent from its proportionate share measured as of June 30, 2020 of .64669 percent.

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources
Related to Pensions (Continued)**

Teachers Pension and Annuity Fund (TPAF) (Continued)

Actuarial Assumptions

The total pension liability for the June 30, 2021 measurement date was determined by an actuarial valuation as of July 1, 2020, which was rolled forward to June 30, 2021. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

	<u>TPAF</u>
Inflation Rate:	
Price	2.75%
Wage	3.25%
Salary Increases:	
Through 2026	1.55-4.55% Based on Years of Service
Thereafter	2.75%-5.65% Based on Years of Service
Investment Rate of Return	7.00%

Mortality Rates

Pre-retirement mortality rates were based on the Pub-2010 Teachers Above-Median Income Employee mortality table with a 93.9% adjustment for males and 85.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 Teachers Above-Median Income Healthy Retiree mortality table with a 114.7% adjustment for males and 99.6% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability mortality rates were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 106.3% adjustment for males and 100.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2021.

The actuarial assumptions used in the July 1, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2015 to June 30, 2018.

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources
Related to Pensions (Continued)**

Teachers Pension and Annuity Fund (TPAF) (Continued)

Long-Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7% at June 30, 2021) is determined by the State Treasurer, after consultation with the Directors of the Division of Investment and Division of Pensions and Benefits, the board of trustees and actuaries. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rate of return (expected returns, net of pension plans investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the TPAF's target asset allocation as of June 30, 2021 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Risk Mitigation Strategies	3.00%	3.35%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	0.95%
Investment Grade Credit	8.00%	1.68%
US Equity	27.00%	8.09%
Non-US Developed Markets Equity	13.50%	8.71%
Emerging Markets Equity	5.50%	10.96%
High Yield	2.00%	3.75%
Real Assets	3.00%	7.40%
Private Credit	8.00%	7.60%
Real Estate	8.00%	9.15%
Private Equity	13.00%	11.30%

WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources
Related to Pensions (Continued)

Teachers Pension and Annuity Fund (TPAF) (Continued)

Discount Rate

The discount rate used to measure the total pension liability for TPAF was 7.00% as of June 30, 2021. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be based on 100% of the actuarially determined contributions for the State. Based on those assumptions, the plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments in determining the total pension liability.

Sensitivity of Net Pension Liability

The following presents the State’s proportionate share of the TPAF net pension liability attributable to the District calculated using the discount rate of 7.00%, as well as what the State’s proportionate share of the TPAF net pension liability attributable to the District that would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
State's Proportionate Share of the TPAF Net Pension Liability Attributable to the District	\$ 368,027,873	\$ 311,053,183	\$ 263,198,024

The sensitivity analysis was based on the State’s proportionate share of the net pension liability attributable to the District as of the measurement date of June 30, 2021. A sensitivity analysis specific to the State’s proportionate share of the net pension liability attributable to the District at June 30, 2021 was not provided by the pension system.

Pension Plan Fiduciary Net Position

Detailed information about the TPAF pension plan’s fiduciary net position is available in the separately issued financial report from the State of New Jersey, Department of the Treasury, Division of Pension and Benefits. The financial report may be accessed via the New Jersey, Division of Pensions and Benefits, website at www.state.nj.us/treasury/pensions.

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits

The State of New Jersey sponsors and administers the post-retirement health benefit program plan for school districts.

As a result of implementing GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other than Pension Plans*, the post-retirement health benefit program plan is reported in a Custodial Fund in the New Jersey Annual Comprehensive Financial Report for the fiscal year ended June 30, 2021. In addition, the plan is administered on a pay-as-you-go basis. Therefore, the plan has no assets accumulated in a qualified trust. In accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pension* (GASB No. 75), the plan is classified as a multiple-employer defined benefit OPEB plan with a special funding situation that is not administered through a trust that meets the criteria in paragraph 4 of GASB No. 75.

Plan Description and Benefits Provided

The State of New Jersey sponsors and administers the following post-retirement health benefit program plan covering certain local school district employees, including those Board employees and retirees eligible for coverage.

State Health Benefit Program Fund – Local Education Retired Employees Plan (including Prescription Drug Program Fund) – N.J.S.A. 52:14-17.32f provides medical coverage, prescription drug benefits and Medicare Part B reimbursement to qualified retired education employees and their covered dependents. The State of New Jersey provides employer-paid coverage to members of the TPAF who retire from a board of education or county college with 25 years of service or on a disability retirement. Under the provisions of Chapter 126, P.L. 1992, the State also provides employer-paid coverage to members of the PERS and Alternate Benefits Program (ABP) who retire from a board of education or county college with 25 years of service or on a disability retirement if the member's employer does not provide this coverage. Retirees who are not eligible for employer paid health coverage at retirement can continue in the program if their employer participates in this program or if they are participating in the health benefits plan of their former employer and are enrolled in Medicare Parts A and B by paying the cost of the insurance for themselves and their covered dependents.

Pursuant to Chapter 78, P.L. 2011, future retirees eligible for postretirement medical coverage who have less than 20 years of creditable service on June 28, 2011 will be required to pay a percentage of the cost of their health care coverage in retirement provided they retire with 25 or more years of pension service credit. The percentage of the premium for which the retiree will be responsible will be determined based on the retiree's annual retirement benefit and level of coverage.

The State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, issues publicly available financial reports that include the financial statements and required supplementary information of the above Fund. The financial reports may be accessed via the State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, website at www.state.nj.us/treasury/pensions.

Plan Membership

Membership of the defined benefit OPEB plan consisted of the following at June 30, 2020:

Active Plan Members	216,804
Inactive Plan Members or Beneficiaries Currently Receiving Benefits	<u>149,304</u>
Total	<u>366,108</u>

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

Measurement Focus and Basis of Accounting

The financial statements of the post-employment health benefit plan are prepared in accordance with U.S. generally accepted accounting principles as applicable to governmental organizations. In doing so, the Division adheres to reporting requirements established by the Governmental Accounting Standards Board (GASB).

The accrual basis of accounting is used for measuring financial position and changes in net position of the post-employment health benefit plan. Under this method, contributions are recorded in the accounting period in which they are legally due from the employer or plan member, and deductions are recorded at the time the liabilities are due and payable in accordance with the terms of each plan. The accounts of the Division are organized and operated on the basis of funds. All funds are accounted for using an economic resources measurement focus.

Investment Valuation

Investments are reported at fair value. Investments that do not have an established market are reported at estimated fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

Collective Net OPEB Liability

The collective net OPEB liability of the State, as the non-employer contributing entity, of the plan at June 30, 2021 is \$60.0 billion, and the plan fiduciary net position as a percentage of the total OPEB liability is zero percent.

The total OPEB liabilities were determined based on actuarial valuations as of June 30, 2020 which were rolled forward to June 30, 2021.

Actuarial Methods and Assumptions

In the June 30, 2020 OPEB actuarial valuation, the actuarial assumptions and methods used in these valuations were described in the Actuarial Assumptions and Methods section of the Actuary's report and are included here in this note to the financial statements. The Plan selected economic and demographic assumptions and prescribed them for use for purposes of compliance with GASB Statement No. 75. The Actuary provided guidance with respect to these assumptions, and it is their belief that the assumptions represent reasonable expectations of anticipated plan experience.

Post-Retirement Medical Benefits Contributions

The funding policy of the OPEB plan is pay as you go basis; therefore, there is no prefunding of the liability. Contributions to pay for the health benefit premiums of participating employees in the OPEB plan are made by the State, as a non-employer contributing entity, under a special funding situation in accordance with State statutes as previously disclosed. The State as a non-employer contributing entity made contributions of \$1.23 billion to the OPEB plan in fiscal year 2021.

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

Post-Retirement Medical Benefits Contributions (Continued)

The State sets the contribution rate based on a pay as you go basis rather than the actuarial determined contribution an amount actuarially determined in accordance with the parameters of GASB Statement 75. The actuarial determined contribution represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and any unfunded actuarial liabilities (or funding excess) of the plan using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEB through the Plan. The State's contributions, as a nonemployer contributing entity, to the State Health Benefits Program Fund – Local Education Retired Employees Plan for retirees' post-retirement benefits on behalf of the School District for the fiscal years ended June 30, 2022, 2021 and 2020 were \$6,365,436, \$6,006,250, and \$5,356,527, respectively, which equaled the required contributions for each year. The State's contributions to the State Health Benefits Program Fund – Local Education Retired Employees Plan for PERS retirees' post-retirement benefits on behalf of the School District was not determined or made available by the State of New Jersey. The on-behalf OPEB contributions are recognized in the governmental fund financial statements (modified accrual basis) as both a revenue and expenditure in accordance with GASB No. 85.

OPEB Liabilities, OPEB Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

GASB Statement No. 75 requires participating employers in the State Health Benefit Program Fund – Local Education Retired Employees Plan to recognize their proportionate share of the collective OPEB liability, collective deferred outflows of resources, collective deferred inflows of resources and collective OPEB expense. The nonemployer allocation percentages presented are based on the ratio of the State's contributions made as a nonemployer toward the actuarially determined contribution amount to total contributions to the plan during the measurement period July 1, 2020 through June 30, 2021. Nonemployer allocation percentages have been rounded for presentation purposes.

In accordance with GASB No. 75, the District is not required to recognize an OPEB liability for the post-employment health benefit plan. The State of New Jersey, as a nonemployer contributing entity, is the only entity that has a legal obligation to make employer contributions to the plan on behalf of the District. Accordingly, the District's proportionate share percentage determined under Statement No. 75 is zero percent and the State's proportionate share is 100% of the OPEB liability attributable to the District. Therefore, in addition, the District does not recognize any portion of the collective deferred outflows of resources and deferred inflows of resources related to the plan.

For the fiscal year ended June 30, 2022, the District recognized in the district-wide statement of activities (accrual basis) OPEB expense of \$19,792,531. This amount has been included in the district-wide statement of activities (accrual basis) as both a revenue and expense in accordance with GASB No. 85.

At June 30, 2022 the State's proportionate share of the OPEB liability attributable to the District is \$292,006,154. The nonemployer allocation percentages are based on the ratio of the State's proportionate share of the OPEB liability attributable to the District at June 30, 2021 to the total OPEB liability of the State Health Benefit Program Fund – Local Education Retired Employees Plan at June 30, 2021. At June 30, 2021, the state's share of the OPEB liability attributable to the District was .48661 percent, which was an increase of .01135 percent from its proportionate share measured as of June 30, 2020 of .47526 percent.

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

OPEB Liabilities, OPEB Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Actuarial Assumptions

The OPEB liability for the June 30, 2021 measurement date was determined by an actuarial valuation as of June 30, 2020, which was rolled forward to June 30, 2021. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

Inflation Rate	2.50%	
Salary Increases*	<u>PERS</u>	<u>TPAF</u>
Initial Fiscal Year Applied Through	2026	2026
Rate	2.00% to 6.00%	1.55% to 4.45%
Rate Thereafter	3.00% to 7.00%	2.75% to 5.65%

*Salary increases are based on the defined benefit pension plan that the member is enrolled in and the members years of service.

Preretirement mortality rates were based on the Pub-2010 Health “Teachers” (TPAF) and “General” (PERS) classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021. Postretirement mortality rates were based on the Pub-2010 “General” classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021. Disability mortality was based on the Pub-2010 “General” classification headcount-weighted disabled mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021 for current disables retirees. Future disabled retirees was based on the Pub-2010 “General” (PERS) and “Teachers” (TPAF) classification headcount-weighted disabled mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the TPAF and PERS actuarial experience studies for the period July 1, 2015 to June 30, 2018 and July 1, 2014 to June 30, 2018, respectively.

100% of active members are considered to participate in the plan upon retirement.

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

OPEB Liabilities, OPEB Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Health Care Trend Assumptions

For pre-Medicare medical benefits, the trend rate is initially 5.65% and decreases to a 4.50% long-term trend rate after seven years. For post-65 medical benefits, the actual fully-insured Medicare Advantage trend rates for fiscal year 2022 through 2023 are reflected. For PPO the trend is initially 5.74% in fiscal year 2024, increasing to 12.93% in fiscal year 2025 and decreases to 4.50% after 11 years. For HMO the trend is initially 6.01% in fiscal year 2024, increasing to 15.23% in fiscal year 2025 and decreases to 4.5% after 11 years. For prescription drug benefits, the initial trend rate is 6.75% and decreases to a 4.50% long-term trend rate after seven years. For the Medicare Part B reimbursement, the trend rate is 5.00%

Discount Rate

The discount rate for June 30, 2021 was 2.16%. This represents the municipal bond return rate as chosen by the Division. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

Changes in the Total OPEB Liability

The change in the State's proportionate share of the OPEB liability attributable to the District for the fiscal year ended June 30, 2022 (measurement date June 30, 2021) is as follows:

	Total OPEB Liability (State Share 100%)
Balance, June 30, 2020 Measurement Date	\$ 322,272,500
Changes Recognized for the Fiscal Year:	
Service Cost	16,913,725
Interest on the Total OPEB Liability	7,574,947
Changes of Benefit Terms	(310,805)
Differences Between Expected and Actual Experience	(48,959,016)
Changes of Assumptions	288,086
Contributions from the Member	193,654
Gross Benefit Payments	(5,966,937)
Net Changes	\$ (30,266,346)

Changes of assumptions and other inputs reflect a change in the discount rate from 2.21% in 2020 to 2.16% in 2021.

The change in the total OPEB liability was based on the State's proportionate share of the OPEB liability attributable to the District at June 30, 2021.

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

OPEB Liabilities, OPEB Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Sensitivity of OPEB Liability

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the State's proportionate share of the OPEB liability attributable to the District calculated using the discount rate of 2.16%, as well as what the State's proportionate share of the OPEB liability attributable to the District that would be if it were calculated using a discount rate that is 1-percentage-point lower (1.16 percent) or 1-percentage-point higher (3.16 percent) than the current rate:

	1% Decrease <u>(1.16%)</u>	Current Discount Rate <u>(2.16%)</u>	1% Increase <u>(3.16%)</u>
State's Proportionate Share of the OPEB Liability Attributable to the District	<u>\$ 349,777,532</u>	<u>\$ 292,006,154</u>	<u>\$ 246,514,662</u>

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the State's proportionate share of the OPEB liability attributable to the District calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease <u></u>	Healthcare Cost Trend Rates	1% Increase <u></u>
State's Proportionate Share of the OPEB Liability Attributable to the District	<u>\$ 236,379,930</u>	<u>\$ 292,006,154</u>	<u>\$ 366,708,061</u>

The sensitivity analyses were based on the State's proportionate share of the OPEB liability attributable to the District at June 30, 2021. Sensitivity analyses specific to the State's proportionate share of the OPEB liability attributable to the District at June 30, 2021 were not provided by the pension system.

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 5 OTHER INFORMATION (Continued)

F. Tax Abatements

As defined by the Governmental Accounting Standards Board (GASB), a tax abatement is an agreement between a government and an individual or entity in which the government promises to forgo tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic development or otherwise benefits the government or its citizens. School districts are not authorized by New Jersey statute to enter into tax abatement agreements. However, the county or municipality in which the school district is situated may have entered into tax abatement agreements, and that potential school tax revenue must be disclosed in these financial statements. If the county or municipality entered into tax abatement agreements, those agreements will not directly affect the school district's local tax revenue because N.J.S.A. 54:4-75 and N.J.S.A. 54:4-76 require that amounts so forgiven must effectively be recouped from other taxpayers and remitted to the school district.

For West Orange Board of Education, the District's share of abated taxes resulting from the municipality having entered into a tax abatement agreement is indeterminate.

NOTE 6 INFECTIOUS DISEASE OUTBREAK – COVID-19 RECENT DEVELOPMENTS

The outbreak of COVID-19, a respiratory disease caused by a new strain of coronavirus, has been characterized as a pandemic (the "Pandemic") by the World Health Organization and has been affecting many parts of the world, including the United States and the State of New Jersey. On January 31, 2020, the Secretary of the United States Health and Human Services Department declared a public health emergency for the United States and on March 13, 2020, the President of the United States declared the outbreak of COVID-19 in the United States a national emergency. Subsequently, the President's Coronavirus Guidelines for America and the United States Centers for Disease Control and Prevention called upon Americans to take actions to slow the spread of COVID-19 in the United States. As governments monitor the outbreaks, they have taken various steps to control them through requiring social distancing, masks and business closures and limited openings. As the virus appears to be under control in many areas, many of these restrictions have been lifted although the situation is monitored, sometimes restrictions are reinstated. Several vaccines have been developed and have been administered. Mutant variants have emerged in various places around the world and now are prevalent in the United States. Certain workers are being required to be vaccinated. Companies have developed booster shots, and current vaccines have proven substantially effective against all currently known variants. New treatments are also being developed to avert the worst outcomes. The assessment of the impact of the virus and the ability to control it and its mutant strains is ongoing.

In the State, Governor Phil Murphy has issued multiple Executive Orders since March 16, 2020 including but not limited to aggressive social distancing measures, restrictions on local elections, restrictions on foreclosure and evictions, suspension of all elective surgeries, closing of schools and child care centers, the commandeering of property such as medical supplies, the cessation of all non-essential construction projects, extending insurance premium grace periods, the temporary reprieve to certain at-risk inmates and the extension of the permitted statutory grace period from May 11, 2020 to June 1, 2020 for quarterly property taxes due May 1, 2020. On June 4, 2021, the Governor signed legislation enabling the end of the public health emergency and keeping certain executive orders in place until January 1, 2022, though such executive orders may be modified or rescinded prior to that day by the Governor. The Board expects ongoing actions be taken by State, federal and local governments and private entities to mitigate the spread and impacts of COVID-19. The Pandemic has negatively affected travel, commerce, and financial markets globally, and may continue to negatively affect economic growth and financial markets worldwide. These negative impacts could reduce or negatively affect property values within the School District.

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 6 INFECTIOUS DISEASE OUTBREAK – COVID-19 RECENT DEVELOPMENTS (Continued)

Since the pandemic began, the federal government had enacted rescue legislation to address the pandemic and alleviate its economic and health effects, including significant support for education. The legislation includes various forms of financial relief including direct stimulus payments and various other forms of economic relief, including extended unemployment benefits, continued eviction and foreclosure moratoriums, an increase in the child tax credit, an increase in food and housing aid, assistance grants to restaurants and bars, and other small business grants and loans. The Plan provides funding for state and local governments to offset costs to safely reopen schools during the COVID-19 pandemic and to subsidize COVID-19 testing and vaccination programs. Federal aid for public education has been provided under three 5 separate laws: The Coronavirus Aid, Relief, and Economic Security Act in March 2020 (CARES Act), and the Coronavirus Response and Relief Supplemental Appropriations Act in December 2020 (CRRSA) and the American Rescue Plan Act in March 2021 (ARP). The Elementary and Secondary School Emergency Relief (ESSER) Fund is the main source of funding for public elementary and secondary education under each law. The School District has been awarded up to \$11,943,296 to address certain expenses incurred as a result of the pandemic. Because of the evolving nature of the outbreak and federal, state and local responses, the Board cannot predict how the outbreak will impact the financial condition or operations of the Board, or if there will be any impact on the assessed values of property within the School District or deferral of tax payments to municipalities. The School District cannot predict costs associated with this or any other potential infectious disease outbreak including whether there will be any reduction in State funding or an increase in operational costs incurred to clean, sanitize and maintain its facilities either before or after an outbreak of an infectious disease. To date the School District has not been materially and adversely affected financially due to the virus.

REQUIRED SUPPLEMENTARY INFORMATION - PART II
BUDGETARY COMPARISON SCHEDULES

BUDGETARY COMPARISON SCHEDULES

**WEST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Exhibit C-1

	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REVENUES					
Local Sources					
Property Taxes	\$ 143,613,547		\$ 143,613,547	\$ 143,613,547	
Tuition from Individuals	10,000		10,000	74,264	\$ 64,264
Tuition from Other LEA's within the State	122,835		122,835	164,959	42,124
Rents and Royalties	50,000		50,000	45,991	(4,009)
Interest				3,132	3,132
Interest Earned on Capital Reserve Funds	10		10	42	32
Interest Earned on Emergency Reserve Funds	10		10	61	51
Interest Earned on Maintenance Reserve Funds				35	35
Interest Earned on Unemployment Compensation Reserve				60	60
Unrestricted Miscellaneous Revenues	135,000	-	135,000	1,388,405	1,253,405
Total Local Sources	143,931,402	-	143,931,402	145,290,496	1,359,094
State Sources					
Special Education Aid	4,159,988		4,159,988	4,159,988	
Equalization Aid	11,299,961		11,299,961	11,299,961	
Security Aid	1,866,353		1,866,353	1,866,353	
Transportation Aid	3,033,009		3,033,009	3,033,009	
Extraordinary Aid	1,500,000		1,500,000	4,683,155	3,183,155
Other State Aids (Non-Public Transportation Reimbursement)	50,000		50,000	208,800	158,800
Security Grant - Alyssa's Law				375,292	375,292
TPAF Pension Contribution (On-Behalf)					
Normal Pension Contribution				26,865,549	26,865,549
NCGI Contributions				379,035	379,035
Long Term Disability Insurance				7,113	7,113
Post Retirement				6,365,436	6,365,436
TPAF Social Security Contribution (On-Behalf)	-	-	-	5,604,844	5,604,844
Total State Sources	21,909,311	-	21,909,311	64,848,535	42,939,224
Federal Source					
Medicaid Reimbursement	205,617	-	205,617	275,959	70,342
FEMA - COVID	-	-	-	749,427	749,427
Total Federal Sources	205,617	-	205,617	1,025,386	819,769
Total Revenues	166,046,330	-	166,046,330	211,164,417	45,118,087
EXPENDITURES					
CURRENT EXPENDITURES					
Instruction - Regular Programs					
Salaries of Teachers					
Kindergarten	2,416,510	\$ (192,694)	2,223,816	2,194,763	29,053
Grades 1-5	16,979,534	(205,970)	16,773,564	16,745,059	28,505
Grades 6-8	11,126,601	(85,487)	11,041,114	11,014,964	26,150
Grades 9-12	16,192,622	11,216	16,203,838	16,195,956	7,882
Home Instruction					
Salaries of Teachers	138,090	36,900	174,990	174,166	824
Purchased Professional- Educational Services	56,000	31,200	87,200	80,136	7,064
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	1,006,637	(157,486)	849,151	802,560	46,591
Purchased Professional- Educational Services	37,445	25,792	63,237	49,011	14,226
Purchased Technical Services	6,749		6,749	700	6,049
Other Purchased Services	829,255	1,143	830,398	791,115	39,283
General Supplies	1,726,489	(162,841)	1,563,648	1,435,895	127,753
Textbooks	63,875	1,700	65,575	38,897	26,678
Other Objects	47,420	(12,000)	35,420	14,003	21,417
Total Regular Programs	50,627,227	(708,527)	49,918,700	49,537,225	381,475
Special Education					
Cognitive Mild					
Salaries of Teachers	851,476	(6,067)	845,409	833,194	12,215
Other Salaries for Instruction	720,615	(105,244)	615,371	600,084	15,287
General Supplies	4,075	-	4,075	1,498	2,577
Other Objects	5,800	-	5,800	3,227	2,573
Total Cognitive Mild	1,581,966	(111,311)	1,470,655	1,438,003	32,652
Learning and/or Language Disabilities					
Salaries of Teachers	2,379,886	(11,925)	2,367,961	2,355,174	12,787
Other Salaries for Instruction	1,169,322	(126,275)	1,043,047	1,001,411	41,636
General Supplies	16,207	-	16,207	5,603	10,604
Total Learning and/or Language Disabilities	3,565,415	(138,200)	3,427,215	3,362,188	65,027
Emotional Regulation Impairment					
Salaries of Teachers	213,313	3,803	217,116	214,119	2,997
Other Salaries for Instruction	155,026	(3,803)	151,223	142,845	8,378
General Supplies	12,349	(250)	12,099	4,784	7,315
Other Objects	-	350	350	316	34
Total Behavioral Disabilities	380,688	100	380,788	362,064	18,724

**WEST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Exhibit C-1

	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Multiple Disabilities					
Salaries of Teachers	\$ 122,741	\$ (11,808)	\$ 110,933	\$ 110,214	\$ 719
Other Salaries for Instruction	339,744	120,957	460,701	458,660	2,041
General Supplies	5,950	-	5,950	243	5,707
Total Multiple Disabilities	468,435	109,149	577,584	569,117	8,467
Resource Room/Resource Center					
Salaries of Teachers	5,526,677	322,915	5,849,592	5,835,840	13,752
Other Salaries for Instruction	998,827	(108,620)	890,207	872,015	18,192
General Supplies	13,868	-	13,868	6,695	7,173
Total Resource Room/Resource Center	6,539,372	214,295	6,753,667	6,714,550	39,117
Autistic Program					
Salaries of Teachers	775,350	(4,000)	771,350	734,733	36,617
Other Salaries for Instruction	1,287,420	-	1,287,420	1,226,854	60,566
General Supplies	44,366	(2,500)	41,866	38,098	3,768
Other Objects	400	-	400	-	400
Total Autistic Program	2,107,536	(6,500)	2,101,036	1,999,685	101,351
Preschool Disabilities - Part-Time					
Salaries of Teachers	289,586	(58,859)	230,727	229,326	1,401
Other Salaries for Instruction	284,991	(6,000)	278,991	274,073	4,918
General Supplies	-	-	-	-	-
Total Preschool Disabilities - Part-Time	574,577	(64,859)	509,718	503,399	6,319
Preschool Disabilities - Full-Time					
Salaries of Teachers	424,339	115,323	539,662	535,900	3,762
Other Salaries for Instruction	528,039	334,870	862,909	862,716	193
General Supplies	14,600	28,250	42,850	36,573	6,277
Total Preschool Disabilities - Full-Time	966,978	478,443	1,445,421	1,435,189	10,232
Home Instruction					
Salaries of Teachers	211,481	(46,100)	165,381	165,378	3
Purchased Professional-Educational Services	56,000	3,800	59,800	39,827	19,973
Total Home Instruction	267,481	(42,300)	225,181	205,205	19,976
Total Special Education	16,452,448	438,817	16,891,265	16,589,400	301,865
Basic Skills/Remedial					
Salaries of Teachers	3,037,287	39,303	3,076,590	3,055,915	20,675
General Supplies	14,523	3,000	17,523	14,536	2,987
Total Basic Skills/Remedial	3,051,810	42,303	3,094,113	3,070,451	23,662
Bilingual Education					
Salaries of Teachers	1,496,916	56,700	1,553,616	1,549,192	4,424
General Supplies	29,027	3,192	32,219	29,275	2,944
Textbooks	9,730	(254)	9,476	9,468	8
Other Objects	-	1,800	1,800	825	975
Total Bilingual Education	1,535,673	61,438	1,597,111	1,588,760	8,351
School Sponsored Co-Curricular Activities					
Salaries	519,423	7,000	526,423	514,464	11,959
Purchased Services	63,550	17,414	80,964	77,150	3,814
Supplies and Materials	74,300	(16,660)	57,640	50,482	7,158
Other Objects	39,079	(23,000)	16,079	7,733	8,346
Total School Sponsored Co-Curricular Activities	696,352	(15,246)	681,106	649,829	31,277
School Sponsored Athletics - Instruction					
Salaries	1,157,060	(6,000)	1,151,060	1,134,418	16,642
Purchased Services	284,240	(62,000)	222,240	168,461	53,779
Supplies & Materials	93,795	-	93,795	69,540	24,255
Other Objects	65,118	(38,100)	27,018	17,831	9,187
Total School Sponsored Athletics - Instruction	1,600,213	(106,100)	1,494,113	1,390,250	103,863

**WEST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Exhibit C-1

	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Summer School - Instruction					
Salaries of Teachers	\$ 39,655	\$ (3,000)	\$ 36,655	\$ 27,339	\$ 9,316
Summer School - Support Services					
Salaries	9,065	3,000	12,065	11,497	568
Total Summer School	48,720	-	48,720	38,836	9,884
Community Service Programs					
Purchased Services	-	-	-	-	-
Total Community Service Programs	-	-	-	-	-
Total - Instruction	74,012,443	(287,315)	73,725,128	72,864,751	860,377
Undistributed Expenditures					
Instruction					
Tuition to Other LEAs within the State-Reg.	102,890	(102,890)			-
Tuition to Other LEAs within the State-Spec.	761,496	258,382	1,019,878	1,018,832	1,046
Tuition to County Vocational School District-Reg.	41,377	(5,911)	35,466	35,466	-
Tuition to County Vocational School District-Spec.	36,416	13,500	49,916	48,403	1,513
Tuition to County Special Services - School Districts & Regional Day Schools	275,700	88,100	363,800	352,609	11,191
Tuition to Private Schools - Disabled w/ State	9,792,059	(1,308,443)	8,483,616	8,284,217	199,399
Tuition- Other	193,115	486,170	679,285	583,918	95,367
Total Undistributed Expenditures - Instruction	11,203,053	(571,092)	10,631,961	10,323,445	308,516
Attendance and Social Work					
Salaries	140,312	41,000	181,312	181,179	133
Purchased Prof & Tech Svc.	75,656	3,900	79,556	79,371	185
Supplies & Materials	900	3,300	4,200	4,069	131
Total Attendance and Social Work	216,868	48,200	265,068	264,619	449
Health Services					
Salaries	1,475,230	(136,500)	1,338,730	1,295,281	43,449
Purchased Professional & Technical Services	107,644	(1,000)	106,644	104,704	1,940
Other Purchased Services	6,000	(1,730)	4,270	4,270	-
Supplies and Materials	33,860	270	34,130	28,284	5,846
Other Objects	3,600	230	3,830	3,281	549
Total Health Services	1,626,334	(138,730)	1,487,604	1,431,550	56,054
Speech, OT, PT & Related Services					
Salaries	1,821,053	(66,372)	1,754,681	1,737,996	16,685
Purchased Professional/Educational Services	682,300	(210,347)	471,953	462,337	9,616
Travel		1,000	1,000	41	959
Supplies and Materials	27,938	-	27,938	8,375	19,563
Total Speech, OT, PT & Related Services	2,531,291	(275,719)	2,255,572	2,208,749	46,823
Other Support Services Std- Extra Serv					
Salaries	82,553	166,436	248,989	225,608	23,381
Purchased Professional- Educational Services	193,600	70,400	264,000	263,109	891
Total Other Support Services Std- Extra Serv	276,153	236,836	512,989	488,717	24,272
Guidance					
Salaries of Other Professional Staff	2,829,246	(139,831)	2,689,415	2,675,442	13,973
Salaries of Secretarial and Clerical Assistants	300,472	68,231	368,703	355,810	12,893
Unused Vacation Payment to Terminated/Retired Staff	8,500	-	8,500	8,435	65
Other Purchased Prof. and Tech. Services	207,389	(19,000)	188,389	169,588	18,801
Other Purchased Services	1,400	(200)	1,200		1,200
Supplies and Materials	28,638	(467)	28,171	23,383	4,788
Other Objects	1,450	-	1,450	1,039	411
Total Guidance	3,377,095	(91,267)	3,285,828	3,233,697	52,131
Child Study Teams					
Salaries of Other Professional Staff	3,581,399	137,000	3,718,399	3,706,515	11,884
Salaries of Secretarial and Clerical Assistants	433,458		433,458	432,673	785
Purchased Professional-Educational Services	109,200	(36,000)	73,200	71,975	1,225
Other Purchased Prof & Tech Svc.	71,049	19,905	90,954	61,000	29,954
Other Purchased Services	10,000	-	10,000	2,335	7,665
Supplies and Materials	54,531	(200)	54,331	39,570	14,761
Other Objects	300	200	500	350	150
Total Child Study Teams	4,259,937	120,905	4,380,842	4,314,418	66,424

**WEST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Exhibit C-1

	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Improvement of Instruction Services					
Salaries of Supervisor of Instruction	\$ 1,659,713	\$ 276,397	\$ 1,936,110	\$ 1,936,086	\$ 24
Salaries of Other Professional Staff	65,000	18,500	83,500	75,781	7,719
Salaries of Sec and Clerical Assist.	177,982	(8,969)	169,013	168,484	529
Unused Vacation Payment to Terminated/Retired Staff	19,000	26,146	45,146	45,146	
Salaries of Facilitators, Math & Literacy Coaches	209,513	6,502	216,015	216,014	1
Other Purchased Professional and Technical Services		5,000	5,000	5,000	
Other Purchased Services	5,250	(2,146)	3,104	408	2,696
Supplies and Materials	2,450		2,450	451	1,999
Other Objects	1,157	-	1,157	-	1,157
Total Improvement of Instruction Services/ Other Support Services-Instructional Staff	2,140,065	321,430	2,461,495	2,447,370	14,125
Educational Media Services/School Library					
Salaries	1,266,571	(45,375)	1,221,196	1,208,659	12,537
Purchased Professional and Technical Services	16,440	12,000	28,440	25,791	2,649
Other Purchased Services	3,932	(3,932)			-
Supplies and Materials	108,626	17,800	126,426	110,330	16,096
Other Objects	300	-	300	275	25
Total Educational Media Services/School Library	1,395,869	(19,507)	1,376,362	1,345,055	31,307
Instructional Staff Training Services					
Salaries of Other Professional Staff	32,590	(24,216)	8,374	6,331	2,043
Other Purchased Prof. And Tech. Services	94,164	(8,754)	85,410	83,881	1,529
Other Purchased Services	108,396	(69,854)	38,542	20,189	18,353
Supplies and Materials	6,985	(5,985)	1,000	210	790
Other Objects	10,650	(6,000)	4,650	4,389	261
Total Instructional Staff Training Services	252,785	(114,809)	137,976	115,000	22,976
Support Services General Administration					
Salaries	657,440	2,698	660,138	659,789	349
Unused Vacation Payments to Terminated/Retired Staff		17,202	17,202	17,200	2
Legal Services	337,000	80,760	417,760	406,238	11,522
Audit Fees	67,550	17,500	85,050	73,875	11,175
Architectural/Engineering Services	13,500	56,500	70,000	32,293	37,707
Other Purchased Professional Services	199,028	(36,310)	162,718	143,071	19,647
Purchased Technical Services	5,000	8,000	13,000	13,000	-
Communications/Telephone	302,768	48,600	351,368	334,618	16,750
BOE Other Purchased Services	12,250	(11,600)	650	555	95
Misc. Purchased Services	478,901	(24,800)	454,101	451,809	2,292
General Supplies	16,250	(10,500)	5,750	4,195	1,555
BOE In-House Training/Meeting Supplies	4,250	1,100	5,350	3,941	1,409
Miscellaneous Expenditures	15,270	58,600	73,870	39,908	33,962
BOE Membership Dues and Fees	32,800	(5,600)	27,200	26,938	262
Total Support Services General Administration	2,142,007	202,150	2,344,157	2,207,430	136,727
Support Services School Administration					
Salaries of Principals/Asst. Principals	4,172,952	53,248	4,226,200	4,225,998	202
Salaries of Secretarial and Clerical Assistants	1,658,317	19,252	1,677,569	1,671,508	6,061
Purchased Professional and Technical Services	4,000	(3,000)	1,000	1,000	-
Other Purchased Services	35,600	12,100	47,700	39,403	8,297
Supplies and Materials	79,600	50,784	130,384	118,774	11,610
Other Objects	4,510	-	4,510	2,678	1,832
Total Support Services School Administration	5,954,979	132,384	6,087,363	6,059,361	28,002
Central Services					
Salaries	1,555,188	(86,840)	1,468,348	1,464,960	3,388
Purchased Professional Services	86,480	54,310	140,790	114,411	26,379
Purchased Technical Services	89,000	(3,300)	85,700	85,649	51
Misc. Purchased Services	69,299	(12,300)	56,999	54,288	2,711
Supplies and Materials	17,000	19,800	36,800	28,750	8,050
Miscellaneous Expenditures	6,720	1,100	7,820	7,557	263
Total Central Services	1,823,687	(27,230)	1,796,457	1,755,615	40,842
Administration - Information Technology Services					
Salaries	1,242,205	85,562	1,327,767	1,320,818	6,949
Unused Vac Payment to Terminated/Retired Staff		4,614	4,614	4,613	1
Purchased Technical Services	115,135	74,000	189,135	188,868	267
Other Purchased Services	13,000	(11,114)	1,886	1,687	199
Supplies and Materials	80,487	27,500	107,987	84,261	23,726
Other Objects	2,240	1,000	3,240	2,663	577
Total Administration Information Technology Svcs.	1,453,067	181,562	1,634,629	1,602,910	31,719

**WEST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Exhibit C-1

	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Required Maintenance for School Facilities					
Cleaning, Repair and Maintenance Services	\$ 1,672,150	\$ (259,269)	\$ 1,412,881	\$ 1,212,151	\$ 200,730
Lead Testing of Drinking Water	35,000	(12,000)	23,000	22,421	579
General Supplies	357,500	(69,989)	287,511	258,034	29,477
Other Objects	22,500	-	22,500	18,230	4,270
Total Required Maint. For School Facilities	2,087,150	(341,258)	1,745,892	1,510,836	235,056
Custodial Services					
Salaries	4,543,967	253,500	4,797,467	4,768,910	28,557
Salaries of Non-Instructional Aides	630,140	-	630,140	605,878	24,262
Unused Vacation Payment to Terminated/Retired Staff	15,000	-	15,000	10,411	4,589
Purchased Professional & Technical Services	231,400	65,935	297,335	295,535	1,800
Cleaning, Repair and Maintenance Services	253,050	59,775	312,825	308,085	4,740
Rental of Land & Bldgs Other Than Lease	495,231	-	495,231	494,277	954
Lease Purchase Payments- Energy Savings	765,989	-	765,989	765,989	-
Other Purchased Property Services	146,000	-	146,000	137,329	8,671
Insurance	279,529	9,100	288,629	288,595	34
Miscellaneous Purchased Services	3,000	-	3,000	893	2,107
General Supplies	390,325	57,698	448,023	332,164	115,859
Energy (Natural Gas)	571,250	(93,184)	478,066	451,604	26,462
Energy (Electricity)	1,151,500	(88,000)	1,063,500	1,054,119	9,381
Energy (Gasoline)	38,010	-	38,010	36,593	1,417
Other Objects	8,500	-	8,500	6,220	2,280
Total Custodial Services	9,522,891	264,824	9,787,715	9,556,602	231,113
Care and Upkeep of Grounds					
Salaries	568,212	20,000	588,212	587,700	512
Unused Vacation Payment to Terminated/Retired Staff	-	-	-	-	-
Cleaning, Repair and Maintenance Svc.	445,000	(103,000)	342,000	299,539	42,461
General Supplies	85,000	(21,000)	64,000	24,004	39,996
Total Care and Upkeep of Grounds	1,098,212	(104,000)	994,212	911,243	82,969
Security					
Salaries	685,237	21,000	706,237	702,606	3,631
Purchased Professional & Technical Services	29,150	-	29,150	25,866	3,284
Cleaning, Repair and Maintenance Svc.	195,917	14,470	210,387	154,279	56,108
General Supplies	80,260	34,853	115,113	61,256	53,857
Total Security	990,564	70,323	1,060,887	944,007	116,880
Student Transportation Services					
Salaries of Non-Instructional Aides	475,515	(65,000)	410,515	409,983	532
Salaries for Pupil Trans (Bet. Home & Sch)-Reg.	649,095	(190,000)	459,095	455,473	3,622
Salaries for Pupil Trans (Bet. Home & Sch)-Sp Ed.	591,696	10,000	601,696	597,347	4,349
Salaries for Pupil Trans (Other than Bet. Home & Sch)	73,000	48,665	121,665	121,095	570
Unused Vacation Payment to Terminated/Retired Staff	-	335	335	334	1
Management Fee- ESC & CTSA Trans. Program	131,832	34,200	166,032	165,981	51
Other Purchased Professional & Technical Services	30,033	-	30,033	27,197	2,836
Cleaning, Repair and Maintenance Svc.	147,900	(81,000)	66,900	64,946	1,954
Lease Purchase Payments- School Buses	241,160	(46,995)	194,165	194,165	-
Contract Services- Aid in Lieu Pymts-NonPub Sch	575,000	(135,200)	439,800	438,517	1,283
Contracted Services (Bet. Home and School)- Vendors	4,651,733	299,300	4,951,033	4,949,714	1,319
Contracted Services (Oth. Than Bet Home & School)- Vendors	364,000	(205,200)	158,800	156,685	2,115
Contracted Services (Sp. Ed. Stds)- Vendors	29,665	(26,910)	2,755	2,575	180
Contracted Services (Special Education Students)- Joint Agreements	36,452	(33,052)	3,400	2,379	1,021
Contracted Services (Reg. Students)-ESCs & CTSA's	343,000	(36,999)	306,001	305,999	2
Contracted Services (Spec. Ed. Students)-ESCs & CTSA's	3,520,000	1,190,098	4,710,098	4,629,871	80,227
Misc. Purchased Services	94,704	7,700	102,404	101,456	948
General Supplies	11,300	(10,000)	1,300	1,175	125
Transportation Supplies	143,655	18,960	162,615	162,336	279
Other Objects	5,700	1,500	7,200	6,363	837
Total Student Transportation Services	12,115,440	780,402	12,895,842	12,793,591	102,251
Allocated Benefits					
Regular Programs- Instruction					
Unused Sick Payment to Terminated/Retired Staff	204,345	(204,345)	-	-	-
Total Regular Programs- Instruction	204,345	(204,345)	-	-	-
Special Programs- Instruction					
Unused Sick Payment to Terminated/Retired Staff	-	-	-	-	-
Total Special Programs- Instruction	-	-	-	-	-
Guidance					
Unused Sick Payment to Terminated/Retired Staff	15,000	(15,000)	-	-	-
Total Guidance	15,000	(15,000)	-	-	-

**WEST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Exhibit C-1

	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Other Support Services - Child Study Teams					
Unused Sick Payment to Terminated/Retired Staff	\$ 22,800	\$ (22,800)	-	-	-
Total Other Support Services - Child Study Teams	22,800	(22,800)	-	-	-
Improvement of Instruction Services					
Unused Sick Payment to Terminated/Retired Staff	22,800	(22,800)	-	-	-
Total Improvement of Instruction Services	22,800	(22,800)	-	-	-
Custodial Services					
Unused Sick Payment to Terminated/Retired Staff	55,470	(55,470)	-	-	-
Total Custodial Services	55,470	(55,470)	-	-	-
Total Allocated Benefits	320,415	(320,415)	-	-	-
Unallocated Benefits - Employee Benefits					
Group Insurance	3,100	-	\$ 3,100	\$ 2,895	\$ 205
Social Security Contributions	2,000,000	156,240	2,156,240	2,156,240	-
Other Retirement Contribution- PERS	2,485,000	187,301	2,672,301	2,532,613	139,688
Other Retirement Contribution-Deferred PERS Payment	76,500	-	76,500	75,461	1,039
Other Retirement Contribution - Regular	80,000	-	80,000	77,238	2,762
Unemployment Compensation	50,000	-	50,000	-	50,000
Worker's Compensation	470,029	30,000	500,029	808,621	(308,592)
Health Benefits	21,785,700	(1,355,753)	20,429,947	20,424,624	5,323
Tuition Reimbursement	285,000	17,595	302,595	280,353	22,242
Other Employee Benefits	882,050	-	882,050	876,785	5,265
Unused Sick Payment to Terminated/Retired Staff	-	288,095	288,095	245,267	42,828
Total Unallocated Benefits - Employee Benefits	28,117,379	(676,522)	27,440,857	27,480,097	(39,240)
Total Personal Services - Employee Benefits	28,437,794	(996,937)	27,440,857	27,480,097	(39,240)
TPAF Pension Contribution (Non Budgeted)					
Normal Pension Contribution				26,865,549	(26,865,549)
NCGI Contributions				379,035	(379,035)
Long Term Disability Insurance				7,113	(7,113)
Post Retirement				6,365,436	(6,365,436)
TPAF Social Security Contribution (Non Budgeted)	-	-	-	5,604,844	(5,604,844)
	-	-	-	39,221,977	(39,221,977)
Total Undistributed Expenditures	92,905,241	(321,533)	92,583,708	130,216,289	(37,632,581)
Interest Earned on Current Expense Emergency Reserve	10	-	10	-	10
Total Current Expenditures	166,917,694	(608,848)	166,308,846	203,081,040	(36,772,194)
CAPITAL OUTLAY					
Equipment					
Grades 1-5	2,579	2,550	5,129	4,962	167
Grades 6-8	3,699	-	3,699	3,699	-
Grades 9-12	61,120	3,426	64,546	64,544	2
Preschool Disabilities- Full Time	-	-	-	-	-
School Sponsored and Other Instructional Programs	30,706	98,398	129,104	84,516	44,588
Undistributed Expenditures					
Instructional	-	-	-	-	-
Support Services-Related & Extraordinary	-	4,069	4,069	4,069	-
School Admin	-	21,930	21,930	4,425	17,505
Support Services- Instructional Staff	4,500	144,974	149,474	78,010	71,464
Central Services	-	-	-	-	-
Admin Info Tech.	94,894	(55)	94,839	77,063	17,776
Required Maintenance School Facilities	-	6,513	6,513	6,512	1
Custodial Services	30,000	(18,937)	11,063	2,102	8,961
Care and Upkeep of Grounds	-	-	-	-	-
Security	9,200	(3,698)	5,502	5,501	1
Total Equipment	236,698	259,170	495,868	335,403	160,465
Facilities and Acquisitions					
Architectural/Engineering Services	10,000	153,871	163,871	60,575	103,296
Construction Services	300,000	2,378,989	2,678,989	830,300	1,848,689
Assessment for Debt Service on SDA Funding	114,991	-	114,991	114,991	-
Total Facilities and Acquisitions	424,991	2,532,860	2,957,851	1,005,866	1,951,985
Interest Deposit to Capital Reserve	10	-	10	-	10
Total Capital Outlay	661,699	2,792,030	3,453,729	1,341,269	2,112,460

**WEST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Transfer of Funds to Charter Schools	\$ 266,937	\$ 221,123	\$ 488,060	\$ 488,060	-
Total Transfer of Funds to Charter Schools	266,937	221,123	488,060	488,060	-
Total Expenditures - General Fund	167,846,330	2,404,305	170,250,635	204,910,369	\$ (34,659,734)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,800,000)	(2,404,305)	(4,204,305)	6,254,048	10,458,353
Other Financing Sources (Uses)					
Transfers In	-	-	-	32	32
Total Other Financing Sources (Uses)	-	-	-	32	32
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Financing Sources	(1,800,000)	(2,404,305)	(4,204,305)	6,254,080	10,458,385
Fund Balances, Beginning of Year	16,119,989	-	16,119,989	16,119,989	-
Fund Balances, End of Year	\$ 14,319,989	\$ (2,404,305)	\$ 11,915,684	\$ 22,374,069	\$ 10,458,385
<u>Recapitulation of Fund Balance</u>					
Restricted					
Capital Reserve				\$ 2,368,500	
Maintenance Reserve				2,000,035	
Unemployment Reserve				452,854	
Excess Surplus				812,489	
Excess Surplus, Designated in Subsequent Year's Budget (2022/23)				455,878	
Committed					
Year-End Encumbrances				1,903,297	
Assigned					
Year-End Encumbrances				973,910	
Designated in Subsequent Year's Budget (2022/23 Budget)				3,437,615	
Unassigned Fund Balance				9,969,491	
				22,374,069	
Less State Aid not Recognized on a GAAP Basis				(6,669,676)	
Fund Balance per Governmental Funds (GAAP)				\$ 15,704,393	

**WEST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REVENUES					
Local Sources		\$ 546,113	546,113	\$ 420,353	\$ (125,760)
State Sources	\$ 621,837	363,594	985,431	972,748	(12,683)
Federal Sources	2,744,985	12,993,922	15,738,907	10,863,750	(4,875,157)
Total Revenues	3,366,822	13,903,629	17,270,451	12,256,851	(5,013,600)
EXPENDITURES					
Instruction					
Salaries of Teachers	641,076	1,317,707	1,958,783	943,064	1,015,719
Other Salaries for Instruction		2,052	2,052	2,052	
Purchased Prof & Technical Services	11,481	469,959	481,440	160,961	320,479
Purchased Professional- Educational Services	209,606	48,146	257,752	196,941	60,811
Tuition	1,388,653	994,671	2,383,324	2,286,174	97,150
Other Purchased Services		9,413	9,413	9,413	
General Supplies	178,262	1,711,288	1,889,550	1,537,694	351,856
Textbooks	74,360	12,909	87,269	76,999	10,270
Other Objects		2,995	2,995	-	2,995
Student Activities and Athletics	-	439,737	439,737	439,732	5
Total Instruction	2,503,438	5,008,877	7,512,315	5,653,030	1,859,285
Support Services					
Salaries	10,766	25,081	35,847	18,267	17,580
Other Salaries		317,012	317,012	48,741	268,271
Salaries of Program Directors	27,000	50,500	77,500	73,498	4,002
Employee Benefits	233,846	281,451	515,297	372,107	143,190
Purchased Prof. and Technical Services	26,057	1,514,835	1,540,892	427,063	1,113,829
Purchased Professional-Education Services	297,516	273,488	571,004	199,814	371,190
Cleaning, Repair and Maintenance Services	213,456	(125,657)	87,799	43,723	44,076
Other Purchased Services	42,403	774,104	816,507	43,440	773,067
General Supplies	12,340	364,594	376,934	188,255	188,679
Other Objects	-	10,050	10,050	2,400	7,650
Total Support Services	863,384	3,485,458	4,348,842	1,417,308	2,931,534
Facilities Acquisition and Construction Services					
Instructional Equipment		497,899	497,899	460,699	37,200
Non-Instructional Equipment		164,617	164,617	40,066	124,551
Architectural and Engineering Services		251,300	251,300	251,300	
Construction Services	-	4,495,478	4,495,478	4,495,477	1
Total Facilities Acquisition and Construction Services	-	5,409,294	5,409,294	5,247,542	161,752
Total Expenditures	3,366,822	13,903,629	17,270,451	12,317,880	4,952,571
Excess of Revenues Over Expenditures	-	-	-	(61,029)	(61,029)
Fund Balances, Beginning of Year	279,936	-	279,936	279,936	-
Fund Balances, End of Year	\$ 279,936	\$ -	\$ 279,936	\$ 218,907	\$ (61,029)

**WEST ORANGE BOARD OF EDUCATION
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Formal budgetary integration into the accounting system is employed as a management control device during the year. For governmental funds there are no substantial differences between the budgetary basis of accounting and accounting principles generally accepted in the United States of America, with the exception of the legally mandated revenue recognition of certain state aid payments for budgetary purposes only and the treatment of encumbrances in the special revenue fund as described below. Encumbrance accounting is also employed as an extension of formal budgetary integration of the governmental fund types. Unencumbered appropriations lapse at fiscal year end.

The accounting records of the Special Revenue Fund are maintained on the grant accounting budgetary basis. The grant accounting budgetary basis differs from GAAP in that the grant accounting budgetary basis recognizes encumbrances as expenditures and also recognizes the related revenues, whereas the GAAP basis does not. Sufficient supplemental records are maintained to allow for the presentation of GAAP basis financial reports.

The following presents a reconciliation of the General and Special Revenue Funds from the budgetary basis of accounting as presented in the Budgetary Comparison Schedule - General Fund and Special Revenue Fund to the GAAP basis of accounting as presented in the Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds.

	General Fund	Special Revenue Fund
Sources/Inflows of Resources		
Actual revenue amounts (budgetary basis) (Exhibits C-1 and C-2)	\$ 211,164,417	\$ 12,256,851
Differences - Budget to GAAP:		
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		
Encumbrances, June 30, 2021		70,246
Encumbrances, June 30, 2022		(2,184,845)
State Aid Payments not recognized for GAAP purposes, not recognized for budgetary statements (2020/21 State Aid)	6,066,738	
State Aid Payments recognized for budgetary purposes, not recognized for GAAP statements until the subsequent year (2021/2022 State Aid)	<u>(6,669,676)</u>	<u>-</u>
Total revenues as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds (Exhibit B-2)	<u>\$ 210,561,479</u>	<u>\$ 10,142,252</u>
Uses/Outflows of Resources		
Actual expenditure amounts (budgetary basis) (Exhibits C-1 and C-2)	\$ 204,910,369	\$ 12,317,880
Differences - Budget to GAAP:		
Encumbrances for supplies and equipment ordered but not received are reported in the year the order is placed for budgetary purposes, but in the year the supplies are received for financial reporting purposes.		
Encumbrances, June 30, 2021		70,246
Encumbrances, June 30, 2022	<u>-</u>	<u>(2,184,845)</u>
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (Exhibit B-2)	<u>\$ 204,910,369</u>	<u>\$ 10,203,281</u>

REQUIRED SUPPLEMENTARY INFORMATION - PART III

PENSION
AND
OTHER POST-EMPLOYMENT BENEFITS INFORMATION

WEST ORANGE BOARD OF EDUCATION
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Public Employees Retirement System

Last Nine Fiscal Years*

	2022	2021	2020	2019	2018	2017	2016	2015	2014
District's Proportion of the Net Position Liability (Asset)	0.21366%	0.21639%	0.22062%	0.21447%	0.22700%	0.23576%	0.22313%	0.21477%	0.22573%
District's Proportionate Share of the Net Pension Liability (Asset)	<u>\$ 25,312,182</u>	<u>\$ 35,288,497</u>	<u>\$ 39,752,845</u>	<u>\$ 42,228,716</u>	<u>\$ 52,841,857</u>	<u>\$ 69,826,044</u>	<u>\$ 50,089,583</u>	<u>\$ 42,264,361</u>	<u>\$ 41,048,410</u>
District's Covered Payroll	<u>\$ 15,001,612</u>	<u>\$ 15,483,408</u>	<u>\$ 15,498,663</u>	<u>\$ 15,166,936</u>	<u>\$ 14,850,275</u>	<u>\$ 14,500,632</u>	<u>\$ 14,864,513</u>	<u>\$ 15,149,651</u>	<u>\$ 15,849,310</u>
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	168.73%	227.91%	256.49%	278.43%	355.83%	481.54%	336.97%	278.98%	258.99%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	70.33%	58.32%	56.27%	53.60%	48.10%	40.14%	47.93%	48.72%	52.08%

* The amounts presented for each fiscal year were determined as of the previous fiscal year-end.

This schedule is presented to illustrate the requirement to show information for 10 years in accordance with GASB Statement No. 68. However, until a full 10-year trend is compiled, the District will only present information for those years for which information is available.

**WEST ORANGE BOARD OF EDUCATION
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF DISTRICT CONTRIBUTIONS**

Public Employees Retirement System

Last Nine Fiscal Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$ 2,502,301	\$ 2,466,924	\$ 2,146,019	\$ 2,133,316	\$ 2,102,908	\$ 2,094,479	\$ 1,990,053	\$ 1,931,610	\$ 1,687,381
Contributions in Relation to the Contractually Required Contribution	<u>(2,502,301)</u>	<u>(2,466,924)</u>	<u>(2,146,019)</u>	<u>(2,133,316)</u>	<u>(2,102,908)</u>	<u>(2,094,479)</u>	<u>(1,990,553)</u>	<u>(1,931,610)</u>	<u>(1,687,381)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered Payroll	<u>\$ 15,550,132</u>	<u>\$ 15,001,612</u>	<u>\$ 15,483,408</u>	<u>\$ 15,498,663</u>	<u>\$ 15,166,936</u>	<u>\$ 14,850,275</u>	<u>\$ 14,500,632</u>	<u>\$ 14,864,513</u>	<u>\$ 15,149,651</u>
Contributions as a Percentage of Covered Payroll	16.09%	16.44%	13.86%	13.76%	13.87%	14.10%	13.72%	12.99%	11.14%

This schedule is presented to illustrate the requirement to show information for 10 years in accordance with GASB Statement No. 68. However, until a full 10-year trend is compiled, the District will only present information for those years for which information is available.

**WEST ORANGE BOARD OF EDUCATION
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**

Teachers Pension and Annuity Fund

Last Nine Fiscal Years*

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
District's Proportion of the Net Position Liability (Asset)	0%	0%	0%	0%	0%	0%	0%	0%	0%
District's Proportionate Share of the Net Pension Liability (Asset)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State's Proportionate Share of the Net Pension Liability (Asset) Associated with the District	<u>\$ 311,053,183</u>	<u>\$ 425,842,369</u>	<u>\$ 366,835,836</u>	<u>\$ 396,811,591</u>	<u>\$ 430,568,729</u>	<u>\$ 481,449,331</u>	<u>\$ 378,058,467</u>	<u>\$ 315,386,995</u>	<u>\$ 298,375,976</u>
District's Covered Payroll	<u>\$ 71,339,988</u>	<u>\$ 72,737,058</u>	<u>\$ 71,150,358</u>	<u>\$ 68,484,476</u>	<u>\$ 63,037,056</u>	<u>\$ 63,399,497</u>	<u>\$ 63,894,046</u>	<u>\$ 63,901,803</u>	<u>\$ 61,049,803</u>
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	35.52%	24.60%	26.95%	26.49%	25.41%	22.33%	28.71%	33.64%	33.76%

* The amounts presented for each fiscal year were determined as of the previous fiscal year-end.

This schedule is presented to illustrate the requirement to show information for 10 years in accordance with GASB Statement No. 68. However, until a full 10-year trend is compiled, the District will only present information for those years for which information is available.

**WEST ORANGE BOARD OF EDUCATION
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**

Board of Education Employees' Pension Fund of Essex County

Last Nine Fiscal Years*

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
District's Proportion of the Net Position Liability (Asset)	0.384%	0.485%	0.494%	0.644%	0.621%	0.618%	0.618%	0.639%	0.667%
District's Proportionate Share of the Net Pension Liability (Asset)	<u>\$ 120,695</u>	<u>\$ 104,401</u>	<u>\$ 131,454</u>	<u>\$ 202,502</u>	<u>\$ 177,430</u>	<u>\$ 223,800</u>	<u>\$ 220,610</u>	<u>\$ 246,206</u>	<u>\$ 265,826</u>
District's Covered Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	75.92%	76.05%

* Fiduciary Net Position Excludes an Amount Designated for Insurance
Benefits of \$18,914,961 for fiscal year ending June 30, 2014 and \$19,628,046 for the
fiscal year ending June 30, 2015.

Note : This schedule does not contain ten years of information as GASB No. 68 was implemented during the fiscal year ended June 30, 2015.

**WEST ORANGE BOARD OF EDUCATION
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**

Board of Education Employees' Pension Fund of Essex County

Last Nine Fiscal Years*

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$ 13,252	\$ 22,562	\$ 17,819	\$ 25,395	\$ 26,770	\$ 25,280	\$ 25,596	\$ 37,410	\$ 31,418
Contributions in Relation to the Contractually Required Contribution	<u>(13,252)</u>	<u>(22,562)</u>	<u>(17,819)</u>	<u>(25,395)</u>	<u>(26,770)</u>	<u>(25,280)</u>	<u>(25,596)</u>	<u>(37,410)</u>	<u>(31,418)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions as a Percentage of Covered Payroll	0%	0%	0%	0%	0%	0%	0%	0%	0%

Note : This schedule does not contain ten years of information as GASB No. 68 was implemented during the fiscal year ended June 30, 2015.

**WEST ORANGE BOARD OF EDUCATION
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF NET PENSION LIABILITY
AND SCHEDULE OF DISTRICT CONTRIBUTIONS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Change of Benefit Terms: None.

Change of Assumptions: Assumptions used in calculating the net position liability and statutorily required employer contribution are presented in Note 4 and Note 5.

**WEST ORANGE BOARD OF EDUCATION
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE DISTRICT'S PROPORTIONATE SHARE OF
TOTAL OPEB LIABILITY**

Postemployment Health Benefit Plan

Last Five Fiscal Years*

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability					
Service Cost	\$ 16,913,725	\$ 9,513,888	\$ 9,654,862	\$ 10,847,670	\$ 13,227,808
Interest on Total OPEB Liability	7,574,947	7,714,080	8,567,129	9,068,829	7,737,672
Changes of Benefit Terms	(310,805)				
Differences Between Expected and Actual Experiences	(48,959,016)	55,774,497	(33,473,094)	(20,349,321)	
Changes of Assumptions	288,086	58,268,111	2,928,972	(24,628,254)	(32,396,771)
Contribution from the Member	193,654	170,054	178,752	198,340	254,738
Gross Benefit Payments	(5,966,937)	(5,610,499)	(6,030,195)	(5,738,754)	(6,917,994)
Net Change in Total OPEB Liability	<u>(30,266,346)</u>	<u>125,830,131</u>	<u>(18,173,574)</u>	<u>(30,601,490)</u>	<u>(18,094,547)</u>
Total OPEB Liability - Beginning	<u>322,272,500</u>	<u>196,442,369</u>	<u>214,615,943</u>	<u>245,217,433</u>	<u>263,311,980</u>
Total OPEB Liability - Ending	<u>\$ 292,006,154</u>	<u>\$ 322,272,500</u>	<u>\$ 196,442,369</u>	<u>\$ 214,615,943</u>	<u>\$ 245,217,433</u>
District's Proportionate Share of OPEB Liability					\$ -
State's Proportionate Share of OPEB Liability	\$ 292,006,154	\$ 322,872,500	\$ 196,442,369	\$ 214,615,943	245,217,433
Total OPEB Liability - Ending	<u>\$ 292,006,154</u>	<u>\$ 322,872,500</u>	<u>\$ 196,442,369</u>	<u>\$ 214,615,943</u>	<u>\$ 245,217,433</u>
District's Covered Payroll	<u>\$ 86,341,600</u>	<u>\$ 88,220,466</u>	<u>\$ 86,649,021</u>	<u>\$ 83,651,412</u>	<u>\$ 77,887,331</u>
District's Proportionate Share of the Total OPEB Liability as a Percentage of its Covered Payroll	0%	0%	0%	0%	0%

Note: No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75.

*The amounts presented for each fiscal year were determined as of the previous fiscal year end.

This schedule is presented to illustrate the requirement to show information for 10 years in accordance with GASB Statement No. 75. However, until a full 10-year trend is compiled, the District will only present information for those years for which information is available.

**WEST ORANGE BOARD OF EDUCATION
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE DISTRICT'S PROPORTIONATE SHARE OF THE OPEB LIABILITY
AND SCHEDULE OF DISTRICT PROPORTIONATE SHARE OF THE OPEB LIABILITY
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Changes in Benefit Terms:

None.

Changes of Assumptions

Assumptions used in calculating the OPEB liability
are presented in Note 5.

SPECIAL REVENUE FUND

WEST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	ASCERS	Pre-Apprenticeship	Title I	Title I - SEA	Title II A	Title II	Title III - Immigrant	Title IV	IDEA Basic	ARP - IDEA Basic	IDEA Preschool	ARP - IDEA Preschool	Carl A. Perkins	SDA Emergent Need and Capital Maintenance	Student Activities and Athletics	Total Page 2	Total
REVENUES																	
Local		\$ 99,641														\$ 41,650	\$ 420,353
State		-												\$ 161,183		711,924	972,748
Federal	\$ 348,469	-	\$ 919,095	\$ 5,510	\$ 124,662	\$ 50,488	\$ 25,509	\$ 27,758	\$ 1,642,681	\$ 200,000	\$ 97,814	\$ 33,840	\$ 51,402	-		7,336,522	10,863,750
Total Revenues	<u>348,469</u>	<u>99,641</u>	<u>919,095</u>	<u>5,510</u>	<u>124,662</u>	<u>50,488</u>	<u>25,509</u>	<u>27,758</u>	<u>1,642,681</u>	<u>200,000</u>	<u>97,814</u>	<u>33,840</u>	<u>51,402</u>	<u>161,183</u>	<u>378,703</u>	<u>8,090,096</u>	<u>12,256,851</u>
EXPENDITURES																	
Instruction																	
Salaries of Teachers		468	581,343	4,130	46,588	18,048	20,626	14,173								257,688	943,064
Other Salaries for Instruction						2,052										-	2,052
Purchased Prof. and Technical Services		20,027				6,926							14,762			119,246	160,961
Purchased Prof-Educational Services																196,941	196,941
Textbooks																-	-
Other Purchased Services		7,413					2,000									-	9,413
Other Professional Services																-	-
Tuition	\$ 348,469								1,606,051	200,000	97,814	33,840					2,286,174
Supplies		22,684	1,287	1,064		7,967	1,305	10,610					16,067			1,476,710	1,537,694
Textbooks																76,999	76,999
Other Objects																-	-
Student Activities and Athletics															439,732	-	439,732
Total Instruction	<u>348,469</u>	<u>50,592</u>	<u>582,630</u>	<u>5,194</u>	<u>46,588</u>	<u>34,993</u>	<u>23,931</u>	<u>24,783</u>	<u>1,606,051</u>	<u>200,000</u>	<u>97,814</u>	<u>33,840</u>	<u>30,829</u>	<u>-</u>	<u>439,732</u>	<u>2,127,584</u>	<u>5,653,030</u>
Support Services																	
Salaries		100											9,915			8,252	18,267
Salaries of Program Directors			20,700													52,798	73,498
Other Salaries																48,741	48,741
Employee Benefits		43	315,765	316	24,748	1,538	1,578	1,084					759			26,276	372,107
Purchased Prof. and Technical Services					24,686	11,000		150								391,227	427,063
Purchased Professional-Educational Services									36,630							163,184	199,814
Purchased Property Services																-	-
Cleaning, Repair and Maintenance Services																43,723	43,723
Other Purchased Services					28,640	2,957		1,741								10,102	43,440
Contracted Services -Transportation																-	-
Supplies		20,284														167,971	188,255
Other Objects													2,400			-	2,400
Total Support Services	<u>-</u>	<u>20,427</u>	<u>336,465</u>	<u>316</u>	<u>78,074</u>	<u>15,495</u>	<u>1,578</u>	<u>2,975</u>	<u>36,630</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,074</u>	<u>-</u>	<u>-</u>	<u>912,274</u>	<u>1,417,308</u>
Facilities Acquisition and Construction Services																	
Instructional Equipment													7,499			453,200	460,699
Non-Instructional Equipment		28,622														11,444	40,066
Architectural and Engineering Services																251,200	251,300
Construction Services														161,183		4,334,294	4,495,477
Total Facilities Acquisition and Construction Services	<u>-</u>	<u>28,622</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,499</u>	<u>161,183</u>	<u>-</u>	<u>5,050,238</u>	<u>5,247,542</u>
Total Expenditures	<u>348,469</u>	<u>99,641</u>	<u>919,095</u>	<u>5,510</u>	<u>124,662</u>	<u>50,488</u>	<u>25,509</u>	<u>27,758</u>	<u>1,642,681</u>	<u>200,000</u>	<u>97,814</u>	<u>33,840</u>	<u>51,402</u>	<u>161,183</u>	<u>439,732</u>	<u>8,090,096</u>	<u>12,317,880</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(61,029)	-	(61,029)
Fund Balances, Beginning of Year (Restated)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	279,936	-	279,936
Fund Balances, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 218,907	\$ -	\$ 218,907

**WEST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
PRESCHOOL EDUCATION PROGRAM AID
SCHEDULE OF EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

THIS SCHEDULE IS NOT APPLICABLE

CAPITAL PROJECTS FUND

**WEST ORANGE BOARD OF EDUCATION
CAPITAL PROJECTS FUND
SUMMARY SCHEDULE OF PROJECT EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<u>Issue/Project Title</u>	<u>Appropriations</u>	<u>Expenditures to Date</u>		<u>Balance, June 30, 2022</u>
		<u>Prior Year</u>	<u>Current Year</u>	
Acquisition of School Vehicles	\$ 137,731	\$ -	\$ 137,731	\$ -
	<u>\$ 137,731</u>	<u>\$ -</u>	<u>\$ 137,731</u>	<u>\$ -</u>

**WEST ORANGE BOARD OF EDUCATION
CAPITAL PROJECTS FUND
SUMMARY SCHEDULE OF PROJECT EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

REVENUES AND OTHER FINANCING SOURCES

Revenues

Interest on Lease Purchase Proceeds	\$ 32
-------------------------------------	-------

Other Financing Sources

Lease Purchase Proceeds	137,731
-------------------------	---------

Total Revenues and Other Financing Sources	137,763
--	---------

EXPENDITURES AND OTHER FINANCING USES

Expenditures

Vehicles	137,731
----------	---------

Other Financing Uses

Transfer to General Fund - Interest Earnings on Lease Purchase Proceeds	32
---	----

Total Expenditures and Other Financing Uses	137,763
---	---------

Excess of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	-
--	---

Fund Balance, July 1, 2021	-
----------------------------	---

Fund Balance, June 30, 2022	\$ -
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**WEST ORANGE BOARD OF EDUCATION
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE
AND PROJECT STATUS
ACQUISITION OF SCHOOL VEHICLES
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
Lease Proceeds	\$ -	\$ 137,731	\$ 137,731	\$ 137,731
Total Revenues and Other Financing Sources	-	137,731	137,731	137,731
Expenditures and Other Financing Uses				
Vehicles	-	137,731	137,731	137,731
Total Expenditures and Other Financing Uses	-	137,731	137,731	137,731
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -
 Additional Project Information:				
Project Number	N/A			
Grant Date	N/A			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 137,731			
Additional Authorized Cost	\$ -			
Revised Authorized Cost	\$ 137,731			
 Percentage Increase Over Original Authorized Cost				
Percentage Completion	100%			
Original Target Completion Date	2021/22			
Revised Target Completion Date	2021/22			

ENTERPRISE FUNDS

EXHIBIT G-1

**WEST ORANGE BOARD OF EDUCATION
ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
AS OF JUNE 30, 2022**

THIS SCHEDULE IS NOT APPLICABLE
FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B-4

EXHIBIT G-2

**COMBINING STATEMENTS OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

THIS SCHEDULE IS NOT APPLICABLE
FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B-5

EXHIBIT G-3

**COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

THIS SCHEDULE IS NOT APPLICABLE
FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B-6

FIDUCIARY FUNDS

Not Applicable

LONG-TERM DEBT

**WEST ORANGE BOARD OF EDUCATION
LONG TERM DEBT
SCHEDULE OF SERIAL BONDS PAYABLE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<u>Issue</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Annual Maturities</u>		<u>Interest Rate</u>	<u>Balance, July 1, 2021</u>	<u>Issued</u>	<u>Retired</u>	<u>Balance, June 30, 2022</u>
2012 School Refunding Bonds	1/19/2012	\$ 31,535,000	11/1/2021	\$ 2,220,000	5.000	% \$ 19,885,000			\$ 19,885,000
			11/1/2022	2,325,000	4.000				
			11/1/2023	2,425,000	5.000				
			11/1/2024	2,515,000	2.625				
			11/1/2025	3,355,000	2.750				
			11/1/2026	3,470,000	4.000				
			11/1/2027	3,575,000	3.000				
2015 School Refunding Bonds	3/13/2015	1,775,000	7/15/2021	380,000	4.000	380,000		380,000	
2021 School Refunding Bonds	8/11/2021	18,080,000	11/1/2022	2,517,000	1.150				
			11/1/2023	2,539,000	1.150				
			11/1/2024	2,565,000	1.150				
			11/1/2025	3,360,000	1.150				
			11/1/2026	3,398,000	1.150				
			11/1/2027	3,420,000	1.150				

**WEST ORANGE BOARD OF EDUCATION
LONG-TERM DEBT
SCHEDULE OF OBLIGATIONS UNDER CAPITAL FINANCING AGREEMENTS
AND OTHER FINANCING AGREEMENTS
FOR THE FISCAL YEAR JUNE 30, 2022**

Capital Financing Agreements

<u>Description</u>	<u>Amount of Original Issue</u>	<u>Interest Rate</u>	<u>Balance, July 1, 2021</u>	<u>Issued</u>	<u>Retired</u>	<u>Balance, June 30, 2022</u>
2015 Refunding Certificates	\$ 25,475,000	3.00-5.00%	\$ 18,660,000		\$ 1,375,000	\$ 17,285,000
2016 Refunding Certificates	4,970,000	4.00%	2,640,000		620,000	2,020,000
Energy Savings Improvements	11,520,000	2.730%	8,827,910		528,569	8,299,341
Buses (2018/19)	158,837	4.680%	64,885		31,700	33,185
Buses (2019/20)	373,690	2.100%	224,266		73,207	151,059
Buses (2020/21)	255,631	1.566%	203,963		49,809	154,154
Buses (2021/22)	137,731	1.542%	-	\$ 137,731	27,974	109,757
			<u>\$ 30,621,024</u>	<u>\$ 137,731</u>	<u>\$2,706,259</u>	<u>\$ 28,052,496</u>

Other Financing Agreements

<u>Description</u>	<u>Amount of Original Issue</u>	<u>Interest Rate</u>	<u>Balance, July 1, 2021</u>	<u>Issued</u>	<u>Retired</u>	<u>Balance, June 30, 2022</u>
Chrome Books (2019/20)	\$ 998,320	2.054%	\$ 332,993		\$ 332,993	
Chrome Books (2020/21)	686,368	1.552%	512,714	-	168,202	\$ 344,512
			<u>\$ 845,707</u>	<u>\$ -</u>	<u>\$ 501,195</u>	<u>\$ 344,512</u>

**WEST ORANGE BOARD OF EDUCATION
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REVENUES					
Local Sources					
Property Taxes	\$ 5,348,224	-	\$ 5,348,224	\$ 5,348,224	
State Sources					
Debt Service Aid	731,126	-	731,126	731,126	-
Total Revenues	6,079,350	-	6,079,350	6,079,350	-
EXPENDITURES					
Principal Payments- Comm Approved					
Lease Purchase Agreement	1,995,000	-	1,995,000	1,995,000	
Interest Payments- Comm Approved					
Lease Purchase Agreement	802,672	-	802,672	802,672	
Redemption of Principal	2,600,000	\$ 281,000	2,881,000	2,881,000	
Interest on Bonds	681,682	(281,000)	400,682	211,649	\$ 189,033
Total Expenditures	6,079,354	-	6,079,354	5,890,321	189,033
Excess (Deficiency) of Revenues					
Over/(Under) Expenditures	(4)	-	(4)	189,029	189,033
Fund Balance, Beginning of Year	4	-	4	4	-
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ 189,033	\$ 189,033

Recapitulation of Fund Balance:

Restricted for Debt Service:

Designated for Subsequent Year's Budget (2022/23 Budget)	\$ -
Available for Debt Service Expenditures	189,033
	<u>\$ 189,033</u>

STATISTICAL SECTION

This part of the West Orange Board of Education's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the district's overall financial health.

Contents

Exhibits

Financial Trends

These schedules contain trend information to help the reader understand how the district's financial performance and well-being have changed over time.

J-1 to J-5

Revenue Capacity

These schedules contain information to help the reader assess the district's most significant local revenue source, the property tax.

J-6 to J-9

Debt Capacity

These schedules present information to help the reader assess the affordability of the district's current levels of outstanding debt and the district's ability to issue additional debt in the future.

J-10 to J-13

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the district's financial activities take place.

J-14 and J-15

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the district's financial report relates to the services the district provides and the activities it performs.

J-16 to J-20

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

WEST ORANGE BOARD OF EDUCATION
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(Unaudited)
(accrual basis of accounting)

	Fiscal Year Ended June 30,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
								(Restated)		
Governmental Activities										
Net Investment in Capital Assets	\$ 56,057,197	\$ 59,644,905	\$ 6,206,060	\$ 5,013,062	\$ 5,142,084	\$ 7,014,988	\$ 8,870,463	\$ 9,988,846	\$ 12,733,874	\$ 18,514,434
Restricted	3,758,926	2,429,584	689,187	367,589	53,823	504,228	573	2,243,183	3,015,871	5,229,329
Unrestricted (Deficit)	<u>3,891,653</u>	<u>(37,928,804)</u>	<u>(41,271,909)</u>	<u>(43,374,143)</u>	<u>(51,535,350)</u>	<u>(52,340,064)</u>	<u>(53,111,800)</u>	<u>(53,472,772)</u>	<u>(45,482,678)</u>	<u>(36,189,944)</u>
Total Governmental Activities Net Position	<u>\$ 63,707,776</u>	<u>\$ 24,145,685</u>	<u>\$ (34,376,662)</u>	<u>\$ (37,993,492)</u>	<u>\$ (46,339,443)</u>	<u>\$ (44,820,848)</u>	<u>\$ (44,240,764)</u>	<u>\$ (41,240,743)</u>	<u>\$ (29,732,933)</u>	<u>\$ (12,446,181)</u>
Business-Type Activities										
Net Investment in Capital Assets	\$ 96,465	\$ 78,903	\$ 837,743	\$ 717,879	\$ 616,162	\$ 500,918	\$ 353,707	\$ 297,413	\$ 253,889	\$ 340,243
Unrestricted	<u>177,115</u>	<u>277,446</u>	<u>341,939</u>	<u>504,402</u>	<u>660,784</u>	<u>798,465</u>	<u>860,358</u>	<u>931,725</u>	<u>1,842,882</u>	<u>2,938,613</u>
Total Business-Type Activities Net Position	<u>\$ 273,580</u>	<u>\$ 356,349</u>	<u>\$ 1,179,682</u>	<u>\$ 1,222,281</u>	<u>\$ 1,276,946</u>	<u>\$ 1,299,383</u>	<u>\$ 1,214,065</u>	<u>\$ 1,229,138</u>	<u>\$ 2,096,771</u>	<u>\$ 3,278,856</u>
District-Wide										
Net Investment in Capital Assets	\$ 56,153,662	\$ 59,723,808	\$ 7,043,803	\$ 5,730,941	\$ 5,758,246	\$ 7,515,906	\$ 9,224,170	\$ 10,286,259	\$ 12,987,763	\$ 18,854,677
Restricted	3,758,926	2,429,584	689,187	367,589	53,823	504,228	573	2,243,183	3,015,871	5,229,329
Unrestricted	<u>4,068,768</u>	<u>(37,651,358)</u>	<u>(40,929,970)</u>	<u>(42,869,741)</u>	<u>(50,874,566)</u>	<u>(51,541,599)</u>	<u>(52,251,442)</u>	<u>(52,541,047)</u>	<u>(43,639,796)</u>	<u>(33,251,331)</u>
Total District Net Position	<u>\$ 63,981,356</u>	<u>\$ 24,502,034</u>	<u>\$ (33,196,980)</u>	<u>\$ (36,771,211)</u>	<u>\$ (45,062,497)</u>	<u>\$ (43,521,465)</u>	<u>\$ (43,026,699)</u>	<u>\$ (40,011,605)</u>	<u>\$ (27,636,162)</u>	<u>\$ (9,167,325)</u>

Note: Net position for June 30, 2020 was restated as a result of the implementation of GASB Statement No. 84 "Fiduciary Activities."

Source: District Financial Statements

WEST ORANGE BOARD OF EDUCATION
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Unaudited)
(accrual basis of accounting)

	Fiscal Year Ended June 30.									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Expenses										
Governmental Activities										
Instruction										
Regular	\$ 67,921,457	\$ 70,270,423	\$ 77,479,168	\$ 74,210,221	\$ 85,732,467	\$ 89,764,429	\$ 83,827,931	\$ 82,895,918	\$ 87,405,934	\$ 82,598,834
Special Education	13,473,571	13,731,125	15,851,405	32,776,729	37,600,641	35,287,770	33,936,486	35,693,461	37,098,984	36,554,345
Other Instruction	3,090,471	2,991,100	3,331,767	5,469,247	6,694,223	6,696,452	6,323,731	6,653,840	7,681,376	7,569,499
School Sponsored Co-Curricular and Athletics	1,522,544	1,509,617	1,465,571	2,687,502	3,670,117	3,502,549	3,620,792	3,046,150	2,810,733	3,077,855
Support Services:										
Tuition	8,120,169	8,966,563	7,361,760							
Student and Instruction Related Services	16,959,236	14,233,945	18,851,833	21,589,825	23,297,639	24,335,737	22,123,130	21,433,891	27,490,408	24,933,586
General Administration Services	1,643,528	1,542,055	2,135,783	2,373,226	2,429,170	2,178,896	2,474,908	2,436,590	2,611,880	2,842,395
School Administration Services	9,077,291	9,679,931	10,968,183	8,729,484	10,176,873	10,373,914	9,764,953	9,319,800	9,976,453	9,078,413
Central Services	1,189,487	1,221,056	2,789,473	4,484,056	5,394,327	4,955,442	4,845,221	4,447,495	4,747,279	4,288,988
Plant Operations And Maintenance	10,877,947	11,250,987	15,505,138	16,421,279	16,440,143	16,181,642	17,325,731	17,387,897	19,343,934	17,690,209
Pupil Transportation	7,869,401	8,120,910	8,696,611	9,025,725	9,398,354	9,902,389	10,418,854	10,512,310	9,157,145	13,010,901
Capital Outlay										
Interest On Long-Term Debt	3,287,639	3,108,497	2,977,679	3,222,707	2,677,810	2,187,845	2,286,896	2,143,119	1,866,622	1,353,065
Transfer of Funds to Charter Schools			255,172							
Unallocated Depreciation	2,675,170	2,874,763	5,121,756	-	-	-	-	-	-	-
Total Governmental Activities Expenses	147,707,911	149,500,972	172,791,299	180,990,001	203,711,764	205,367,065	196,948,633	195,970,471	210,190,748	202,998,090
Business-Type Activities										
Food Service	3,392,440	3,178,570	3,448,198	3,679,776	3,601,613	3,728,527	3,809,921	3,053,450	1,776,049	4,051,453
Community Education	-	-	133,754	127,773	140,192	153,746	168,904	173,425	-	179,667
Total Business-Type Activities Expense	3,392,440	3,178,570	3,581,952	3,807,549	3,741,805	3,882,273	3,978,825	3,226,875	1,776,049	4,231,120
Total District Expenses	\$ 151,100,351	\$ 152,679,542	\$ 176,373,251	\$ 184,797,550	\$ 207,453,569	\$ 209,249,338	\$ 200,927,458	\$ 199,197,346	\$ 211,966,797	\$ 207,229,210
Program Revenues										
Governmental Activities										
Charges For Services	\$ 440,999	\$ 578,707	\$ 311,761	\$ 332,145	\$ 657,964	\$ 634,813	\$ 474,357	\$ 310,549	\$ 345,748	\$ 663,917
Operating Grants and Contributions	21,211,385	19,047,102	35,456,743	42,770,535	58,171,326	63,784,321	55,145,617	49,500,719	67,731,333	54,775,586
Capital Grants and Contributions	-	-	-	-	7,284	104,546	342,955	42,531	14,876	3,150,971
Total Governmental Activities Program Revenues	21,652,384	19,625,809	35,768,504	43,102,680	58,836,574	64,523,680	55,962,929	49,853,799	68,091,957	58,590,474
Business-Type Activities										
Charges For Services										
Food Service	1,444,524	1,496,008	1,585,176	2,080,794	1,615,262	1,702,136	1,733,030	1,160,278	20,936	636,427
Summer Enrichment			162,283	145,768	150,529	167,061	169,312	167,253		
Operating Grants And Contributions	1,839,844	1,765,304	1,886,516	1,623,552	2,030,569	2,034,903	2,028,612	1,911,970	2,622,740	4,776,762
Total Business Type Activities Program Revenues	3,284,368	3,261,312	3,633,975	3,850,114	3,796,360	3,904,100	3,930,954	3,239,501	2,643,676	5,413,189
Total District Program Revenues	\$ 24,936,752	\$ 22,887,121	\$ 39,402,479	\$ 46,952,794	\$ 62,632,934	\$ 68,427,780	\$ 59,893,883	\$ 53,093,300	\$ 70,735,633	\$ 64,003,663
Net (Expense)/Revenue										
Governmental Activities	\$ (126,055,527)	\$ (129,875,163)	\$ (137,022,795)	\$ (137,887,321)	\$ (144,875,190)	\$ (140,843,385)	\$ (140,985,704)	\$ (146,116,672)	\$ (142,098,791)	\$ (144,407,616)
Business-Type Activities	(108,072)	82,742	52,023	42,565	54,555	21,827	(47,871)	12,626	867,627	1,182,069
Total District-Wide Net Expenses	\$ (126,163,599)	\$ (129,792,421)	\$ (136,970,772)	\$ (137,844,756)	\$ (144,820,635)	\$ (140,821,558)	\$ (141,033,575)	\$ (146,104,046)	\$ (141,231,164)	\$ (143,225,547)

WEST ORANGE BOARD OF EDUCATION
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Unaudited)
(accrual basis of accounting)

	Fiscal Year Ended June 30,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Revenues and Other Changes in Net Assets										
Governmental Activities										
Property Taxes Levied For General Purposes, Net	\$ 119,000,131	\$ 120,538,165	\$ 125,184,960	\$ 126,326,356	\$ 128,852,883	\$ 133,115,444	\$ 132,380,400	\$ 137,645,823	\$ 141,491,179	\$ 143,613,547
Taxes Levied For Debt Service	4,931,874	5,322,238	4,952,981	5,084,539	5,001,495	5,719,471	5,772,600	5,772,257	5,348,967	5,348,224
Federal and State Aid - Unrestricted	5,016,044	4,851,117	5,253,271	2,268,165	2,192,832	3,244,247	3,390,358	4,835,597	5,509,828	10,735,605
State Aid Restricted for Debt Service									532,736	605,225
Investment Earnings	11,368	7,977	5,139	6,802	10,556	25,489	137,124	103,319	4,870	3,362
Miscellaneous Income	741,945	907,811	256,959	584,629	471,473	257,329	160,457	181,495	719,021	1,388,405
Transfers	-	-	-	-	-	-	-	-	-	-
Total Governmental Activities	129,701,362	131,627,308	135,653,310	134,270,491	136,529,239	142,361,980	141,840,939	148,538,491	153,606,601	161,694,368
Business-Type Activities										
Investment Earnings	17	27	15	34	110	610	3,383	2,447	6	16
Total Business-Type Activities	17	27	15	34	110	610	3,383	2,447	6	16
Total District-Wide	\$ 129,701,379	\$ 131,627,335	\$ 135,653,325	\$ 134,270,525	\$ 136,529,349	\$ 142,362,590	\$ 141,844,322	\$ 148,540,938	\$ 153,606,607	\$ 161,694,384
Change in Net Position										
Governmental Activities	\$ 3,645,835	\$ 1,752,145	\$ (1,369,485)	\$ (3,616,830)	\$ (8,345,951)	\$ 1,518,595	\$ 855,235	\$ 2,421,819	\$ 11,507,810	\$ 17,286,752
Business-Type Activities	(108,055)	82,769	52,038	42,599	54,665	22,437	(44,488)	15,073	867,633	1,182,085
Total District	\$ 3,537,780	\$ 1,834,914	\$ (1,317,447)	\$ (3,574,231)	\$ (8,291,286)	\$ 1,541,032	\$ 810,747	\$ 2,436,892	\$ 12,375,443	\$ 18,468,837

Note - Prior to fiscal year ended June 30, 2016, the District did not allocate certain expenditures by function (i.e., tuition, depreciation and transfer of funds to charter schools).

WEST ORANGE BOARD OF EDUCATION
FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Unaudited)
(modified accrual basis of accounting)

	Fiscal Year Ended June 30,									
	2013	2014	2015	2016	2017	2018	2019	2020 (Restated)	2021	2022
General Fund										
Restricted	\$ 3,860,212	\$ 2,393,105	\$ 648,772	\$ 273,014	\$ 4,209	\$ 504,226	\$ 569	\$ 1,967,664	\$ 3,856,242	\$ 6,089,756
Committed				2,583,598		116,667	192,337	56,038	564,617	1,903,297
Assigned	1,267,417	1,047,827	2,483,080	2,167,640	1,353,907	2,742,463	2,311,183	2,715,264	2,000,984	4,411,525
Unassigned	2,513,648	2,511,440	2,368,040	(314,101)	(143,511)	(377,415)	(744,645)	282,560	3,631,408	3,299,815
Total General Fund	<u>\$ 7,641,277</u>	<u>\$ 5,952,372</u>	<u>\$ 5,499,892</u>	<u>\$ 4,710,151</u>	<u>\$ 1,214,605</u>	<u>\$ 2,985,941</u>	<u>\$ 1,759,444</u>	<u>\$ 5,021,526</u>	<u>\$ 10,053,251</u>	<u>\$ 15,704,393</u>
All Other Governmental Funds										
Restricted/Reserved for:										
Student Activities								\$ 275,515	\$ 279,936	\$ 218,907
Capital Projects Fund	\$ 42,364			\$ 8,605,089	\$ 754,371					
Debt Service Fund	1,217	\$ 36,479	\$ 40,415	214,574	47,302	\$ 2	\$ 4	4	4	189,033
Total All Other Governmental Funds	<u>\$ 43,581</u>	<u>\$ 36,479</u>	<u>\$ 40,415</u>	<u>\$ 8,819,663</u>	<u>\$ 801,673</u>	<u>\$ 2</u>	<u>\$ 4</u>	<u>\$ 275,519</u>	<u>\$ 279,940</u>	<u>\$ 407,940</u>

Note: Fund balance for June 30, 2020 was restated as a result of the implementation of GASB Statement No. 84 "Fiduciary Activities."

WEST ORANGE BOARD OF EDUCATION
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Unaudited)
(modified accrual basis of accounting)

	Fiscal Year Ended June 30,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues										
Property Taxes	\$ 123,932,005	\$ 125,860,403	\$ 130,137,941	\$ 131,410,895	\$ 133,854,378	\$ 138,834,915	\$ 138,153,000	\$ 143,418,080	\$ 146,840,146	\$ 148,961,771
Tuition Charges	440,999	578,707	311,761	302,945	524,819	513,225	361,257	232,564	207,349	239,223
Miscellaneous	762,784	919,499	313,392	635,219	669,089	548,197	608,555	400,155	827,345	1,926,431
State Sources	22,578,466	20,873,116	23,304,644	23,797,382	28,138,903	31,760,830	37,370,842	42,043,580	49,420,583	65,934,477
Federal Sources	3,639,492	3,021,392	3,617,131	3,042,881	3,180,141	3,290,618	3,305,703	3,214,789	4,965,097	9,721,211
Total Revenues	151,353,746	151,253,117	157,684,869	159,189,322	166,367,330	174,947,785	179,799,357	189,309,168	202,260,520	226,783,113
Expenditures										
Instruction										
Regular Instruction	43,619,297	48,532,741	45,078,017	62,006,225	67,067,133	70,690,474	72,879,424	76,681,033	77,842,683	86,582,558
Special Education Instruction	13,454,793	13,713,576	15,822,868	28,841,051	31,289,011	29,655,939	30,772,477	33,829,525	34,990,208	38,861,564
Vocational Instruction- Tuition				175,783	154,935	135,994	82,060	70,687		
Other Instruction	3,090,471	2,991,100	3,331,767	4,395,365	5,097,364	5,118,803	5,440,928	6,087,184	6,845,987	8,093,470
School Sponsored Co-Curricular	1,522,544	1,509,617	1,465,571	2,312,660	2,954,674	2,821,863	3,217,803	2,843,635	2,718,012	3,358,307
Support Services										
Tuition	8,120,169	8,966,563	7,361,760							
Student and Inst. Related Services	12,584,070	10,886,244	12,804,951	19,949,986	19,679,644	20,487,933	20,480,511	20,662,021	24,530,741	26,443,274
General Administration Services	1,450,618	1,417,716	1,884,726	2,153,246	2,072,895	1,971,269	2,275,876	2,285,863	2,436,537	2,785,752
School Administration Services	6,470,856	7,201,449	7,076,852	7,550,998	8,106,505	8,265,316	8,549,824	8,636,458	9,069,418	9,789,128
Central Services	891,714	934,706	1,542,368	4,128,993	4,532,978	4,289,012	4,471,633	4,262,160	4,638,707	4,628,651
Administrative Information Technology			357,243							
Plant Operations And Maintenance	9,604,090	9,440,998	11,753,134	13,433,838	12,604,576	12,021,433	13,545,036	13,886,392	15,934,535	15,489,846
Pupil Transportation	7,442,420	7,647,525	7,968,435	8,930,484	9,262,691	9,580,098	10,284,019	10,483,908	9,140,545	13,321,577
Unallocated Employee Benefits	32,981,309	29,595,409	33,019,505							
Transfer of Funds to Charter Schools			255,172							
Cost of Issuance				499,298	171,579					
Capital Outlay	3,426,715	3,679,806	3,457,031	3,599,557	8,150,456	1,289,809	1,555,793	988,419	1,761,631	4,420,872
Debt Service										
Principal	3,270,000	3,410,000	3,170,000	4,112,973	4,838,471	5,637,819	5,505,197	5,471,105	5,627,325	6,088,454
Interest and Other Charges	3,011,932	2,876,807	2,742,653	2,429,191	2,707,585	2,557,889	2,399,353	2,219,761	1,943,676	1,383,958
Total Expenditures	150,940,998	152,804,257	159,092,053	164,519,648	178,690,497	174,523,651	181,459,934	188,408,151	197,480,005	221,247,411
Excess (Deficiency) of Revenues Over (Under) Expenditures	412,748	(1,551,140)	(1,407,184)	(5,330,326)	(12,323,167)	424,134	(1,660,577)	901,017	4,780,515	5,535,702
Other Financing Sources (Uses)										
Lease Purchase Agreements				12,820,535						
School Bonds Issued				27,250,000						18,080,000
School Bonds Defeased				(28,199,370)						(17,974,291)
Bond Issuance Costs										
Bond Premiums				1,448,668	481,347					
Deferred Interest on Refunding										
Refunding Certificates of Participation					4,970,000					
Payment to Escrow Agent					(5,279,768)					
Capital Leases (Non-Budgeted)			958,640		630,768	545,531	259,862	2,058,378	255,631	137,731
Gain/Insurance Recovery on Capital Assets					7,284		174,220	-	-	
Transfers In	2,591	35,273			98	8,745		9,486	159	32
Transfers Out	(2,591)	(35,273)	-	-	(98)	(8,745)	-	(9,486)	(159)	(32)
Total Other Financing Sources (Uses)	-	-	958,640	13,319,833	809,631	545,531	434,082	2,058,378	255,631	243,440
Net Change in Fund Balances	\$ 412,748	\$ (1,551,140)	\$ (448,544)	\$ 7,989,507	\$ (11,513,536)	\$ 969,665	\$ (1,226,495)	\$ 2,959,395	\$ 5,036,146	\$ 5,779,142
Debt Service as a Percentage of Noncapital Expenditures	4.26%	4.22%	3.80%	4.07%	4.42%	4.73%	4.39%	4.10%	3.87%	3.45%

* Noncapital expenditures are total expenditures less capital outlay.

Note - Prior to fiscal year ended June 30, 2016, the District did not allocate certain budgetary functions.

**WEST ORANGE BOARD OF EDUCATION
GOVERNMENTAL FUND OTHER LOCAL REVENUE BY SOURCE
LAST TEN FISCAL YEARS
(Unaudited)**

<u>Fiscal Year Ended June 30,</u>	<u>Interest on Investments</u>	<u>Tuition</u>	<u>Rentals - Use of Facilities</u>	<u>E-Rate</u>	<u>Prior Year Refunds/ Accounts Payable Void Checks</u>	<u>Prior Year Refunds</u>	<u>Miscellaneous</u>	<u>Total</u>
2013	\$ 8,777	\$ 440,999	\$ 124,996		\$ 193,530		\$ 423,419	\$ 1,191,721
2014	7,977	578,707	105,518		532,536		269,746	1,494,484
2015	5,139	311,761	161,646				95,313	573,859
2016	6,362	302,945	171,993		137,743		304,093	923,136
2017	8,586	524,819	119,043				485,575	1,138,023
2018	25,489	513,225	109,488		223,551		189,669	1,061,422
2019	137,124	361,257	85,525		108,114		277,792	969,812
2020	102,095	232,564	59,985		138,971		60,524	594,139
2021	4,870	207,349	9,558	\$ 62,686		\$ 630,477	120,754	1,035,694
2022	3,330	239,223	45,991	38,825	971,240	274,488	103,852	1,676,949

Source: School District's Records

WEST ORANGE BOARD OF EDUCATION
 ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN YEARS
 (Unaudited)

601	Calendar Year	Vacant Land	Residential	Commercial	Industrial	Apartment	Total Assessed Value	Public Utilities	Net Valuation Taxable	Tax-Exempt Property	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate ^a
	2013	\$ 52,031,300	\$ 4,513,256,300	\$ 922,143,603	\$ 43,432,800	\$ 155,305,100	\$ 5,686,169,103	\$ 11,842,900	\$ 5,698,012,003	\$ 579,773,180	\$ 6,245,876,593	\$ 2.14
	2014	49,426,500	4,500,872,300	897,291,003	41,999,700	145,776,100	5,635,365,603	11,110,972	5,646,476,575	582,552,380	5,935,653,162	2.21
	2015	51,230,700	4,483,432,200	872,286,400	41,029,600	144,226,900	5,592,205,800	9,940,597	5,602,146,397	586,706,455	5,772,315,442	2.29
	2016	38,823,200	4,507,877,700	859,291,600	40,699,000	143,752,800	5,590,444,300	9,244,225	5,599,688,525	589,344,255	5,981,356,520	2.34
	2017	36,896,700	4,509,625,280	855,975,800	35,342,500	144,408,300	5,582,248,580	9,855,493	5,592,104,073	591,978,555	6,063,510,928	2.37
	2018	34,932,100	4,513,041,280	859,738,000	31,867,000	144,408,300	5,583,986,680	9,530,152	5,593,516,832	591,427,955	6,245,720,829	2.44
	2019	33,980,800	4,517,414,380	869,209,100	22,445,400	144,351,700	5,587,401,380	9,427,715	5,596,829,095	643,197,655	6,396,490,186	2.48
	2020	32,157,100	4,513,034,930	844,881,400	20,359,400	159,341,600	5,569,774,430	9,345,372	5,579,119,802	660,865,005	6,516,700,616	2.60
	2021	31,231,000	4,509,682,630	829,889,600	20,350,800	160,591,600	5,551,745,630	9,510,111	5,561,255,741	669,027,405	6,661,086,072	2.66
	2022	34,342,600	4,491,715,900	799,667,300	20,350,800	160,260,400	5,506,337,000	9,301,100	5,515,638,100	673,015,800	6,585,050,263	2.74

^a Tax rates are per \$100

Source: County Abstract of Ratables

WEST ORANGE BOARD OF EDUCATION
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN YEARS
(Unaudited)
(rate per \$100 of assessed value)

Calendar Year	School		Overlapping Rates		Total Direct and Overlapping Tax Rate	
			Municipality	County		
2013	\$	2.14	\$ 0.86	\$ 0.49	\$	3.49
2014		2.21	0.88	0.50		3.59
2015		2.29	0.89	0.51		3.69
2016		2.34	0.91	0.52		3.77
2017		2.37	0.93	0.54		3.84
2018		2.44	0.95	0.55		3.94
2019		2.48	0.97	0.54		3.99
2020		2.60	1.11	0.57		4.28
2021		2.66	1.12	0.58		4.35
2022		2.74	1.15	0.55		4.44

Source: County Abstract of Ratables

**WEST ORANGE BOARD OF EDUCATION
PRINCIPAL PROPERTY TAXPAYERS,
CURRENT YEAR AND NINE YEARS AGO
(Unaudited)**

Taxpayer	2022	
	Taxable Assessed Value	% of Total District Net Assessed Value
Essex Green LLC	\$ 61,748,400	1.12%
Blackburn Development Co. Inc.	54,500,000	0.99%
Kessler Institute	50,139,500	0.91%
Bow & Arrow Manor Inc.	41,380,000	0.75%
West Orange Plaza	40,711,000	0.74%
Montclair Golf Club	21,250,000	0.39%
Crestmont Country Club	19,566,200	0.35%
Atkins Kent 101 LP	19,000,000	0.34%
Apple Nine Hospitality Ownership	18,425,400	0.33%
Hutton Layfayette Apartments	17,500,000	0.32%
	<u>\$ 344,220,500</u>	<u>6.20%</u>

	2013	
	Taxable Assessed Value	% of Total District Net Assessed Value
RREEF America REIT III Corp JJ	\$ 75,357,104	1.32%
Kessler Institute	50,139,500	0.88%
West Orange Plaza	50,000,000	0.88%
Bow and Arrow Manor Inc.	47,347,800	0.83%
Blackburn Development Co. Inc.	43,000,000	0.75%
RA 100 Executive Dr, LLC	40,446,400	0.71%
Prism Green Associates	30,339,000	0.53%
Atkins & Kent Limited	29,828,600	0.52%
Montclair Golf and Country Club	21,250,000	0.37%
Essex County Country Club	18,500,000	0.32%
	<u>406,208,404</u>	<u>7.11%</u>

Source: Municipal Tax Assessor

**WEST ORANGE BOARD OF EDUCATION
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(Unaudited)**

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years
		Amount	Percentage of Levy	
2013	\$ 123,932,005	\$ 123,932,005	100.00%	N/A
2014	125,860,403	125,860,403	100.00%	N/A
2015	130,137,941	130,137,941	100.00%	N/A
2016	131,410,895	131,410,895	100.00%	N/A
2017	133,854,378	133,854,378	100.00%	N/A
2018	138,834,915	138,834,915	100.00%	N/A
2019	138,153,000	138,153,000	100.00%	N/A
2020	143,418,080	143,418,080	100.00%	N/A
2021	146,840,146	146,840,146	100.00%	N/A
2022	148,961,771	148,961,771	100.00%	N/A

Source: District records

**WEST ORANGE BOARD OF EDUCATION
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(Unaudited)**

Fiscal Year Ended June 30,	Governmental Activities			Total District	Population	Per Capita
	General Obligation Bonds	Certificates of Participation	Capital and Other Financing Agreements			
2013	\$ 35,927,000	\$ 37,230,000	\$ 107,097	\$ 73,264,097	46,742	\$ 1,567
2014	34,232,000	35,515,000		69,747,000	46,826	1,489
2015	32,847,000	33,730,000	688,916	67,265,916	46,879	1,435
2016	31,225,000	31,185,000	12,856,478	75,266,478	46,959	1,603
2017	29,510,000	28,800,000	12,543,775	70,853,775	47,729	1,485
2018	27,405,000	26,935,000	11,421,487	65,761,487	47,747	1,377
2019	25,130,000	25,110,000	10,276,152	60,516,152	47,739	1,268
2020	22,750,000	23,235,000	11,118,425	57,103,425	47,473	1,203
2021	20,265,000	21,300,000	10,166,731	51,731,731	48,257	1,072
2022	17,799,000	19,305,000	9,092,008	46,196,008	48,257	E 957

Source: District records

E Estimate

**WEST ORANGE BOARD OF EDUCATION
RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS
(Unaudited)**

Fiscal Year Ended June 30,	General Bonded Debt Outstanding		Net General Bonded Debt Outstanding	Percentage of Actual Taxable Value of Property	Per Capita
	General Obligation Bonds	Deductions			
2013	\$ 35,927,000		\$ 35,927,000	0.63%	\$ 769
2014	34,232,000		34,232,000	0.61%	731
2015	32,847,000		32,847,000	0.59%	701
2016	31,225,000		31,225,000	0.56%	665
2017	29,510,000		29,510,000	0.53%	618
2018	27,405,000		27,405,000	0.49%	574
2019	25,130,000		25,130,000	0.45%	526
2020	22,750,000		22,750,000	0.41%	479
2021	20,265,000		20,265,000	0.36%	420
2022	17,799,000		17,799,000	0.32%	369

Source: District records

**WEST ORANGE BOARD OF EDUCATION
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2021
(Unaudited)**

Gross Debt

Municipal Debt: (1)	
West Orange Board of Education	\$ 26,455,491
Township of West Orange	<u>141,883,025</u>
	<u>168,338,516</u>
Overlapping Debt Apportioned to the Municipality:	
Essex County	
County of Essex (A)	<u>48,032,729</u>
	<u>48,032,729</u>
Total Direct and Overlapping Debt	<u><u>\$ 216,371,245</u></u>

Source:

(1) Township of West Orange's 2021 Annual Debt Statement

(A) The debt for this entity was apportioned to West Orange by dividing the municipality's 2021 equalized value by the total 2021 equalized value for Essex County.

**WEST ORANGE BOARD OF EDUCATION
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(Unaudited)**

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Debt Limit	\$ 251,482,689	\$ 239,820,163	\$ 233,263,736	\$ 233,250,484	\$ 236,673,670	\$242,853,746	\$ 248,314,489	\$ 254,519,352	\$ 260,370,412	\$ 263,889,288
Total Net Debt Applicable to Limit	<u>35,927,000</u>	<u>34,232,000</u>	<u>32,847,000</u>	<u>31,225,000</u>	<u>29,510,000</u>	<u>27,405,000</u>	<u>25,130,000</u>	<u>22,750,000</u>	<u>20,265,000</u>	<u>17,799,000</u>
Legal Debt Margin	<u>\$ 215,555,689</u>	<u>\$ 205,588,163</u>	<u>\$ 200,416,736</u>	<u>\$ 202,025,484</u>	<u>\$ 207,163,670</u>	<u>\$215,448,746</u>	<u>\$ 223,184,489</u>	<u>\$ 231,769,352</u>	<u>\$ 240,105,412</u>	<u>\$ 246,090,288</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	14.29%	14.27%	14.08%	13.39%	12.47%	11.28%	10.12%	8.94%	7.78%	6.74%

Legal Debt Margin Calculation for Fiscal Year 2022

Equalized Valuation Basis

2021	\$ 6,628,158,584
2020	6,654,449,737
2019	<u>6,509,088,281</u>
	<u>\$ 19,791,696,602</u>

3 Year Average \$ 6,597,232,201

4% of Avg. Equalized Valuation	\$ 263,889,288
Less Net Debt	<u>17,799,000</u>
Remaining Borrowing Power	<u>\$ 246,090,288</u>

Source: Equalized valuation bases were obtained from the Annual Report of the State of New Jersey,
Department of Treasury, Division of Taxation

**WEST ORANGE BOARD OF EDUCATION
DEMOGRAPHIC STATISTICS
LAST TEN YEARS
(Unaudited)**

<u>Year Ended December 31,</u>	<u>Unemployment Rate (1)</u>	<u>Per Capita Income(2)</u>	<u>Population</u>
2013	6.90%	\$ 54,544	46,742
2014	6.00%	57,133	46,826
2015	5.10%	59,395	46,879
2016	4.4%	60,735	46,959
2017	4.1%	62,659	47,729
2018	3.8%	63,521	47,747
2019	3.2%	65,927	47,739
2020	9.2%	70,497	47,473
2021	6.1%	N/A	48,257
2022	N/A	N/A	48,257 E

Source: (1) NJ Department of Labor, Bureau of Labor Force Statistics
(2) County Per Capital Personal Income

N/A - Not Available
E Estimate

**WEST ORANGE BOARD OF EDUCATION
PRINCIPAL EMPLOYERS,
CURRENT YEAR AND NINE YEARS AGO
(Unaudited)**

INFORMATION NOT AVAILABLE

WEST ORANGE BOARD OF EDUCATION
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(Unaudited)

<u>Function/Program</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Instruction										
Regular	622	492	497	508	511	509	505	503	492	499
Special Education	120	306	311	313	308	291	288	290	298	323
Support Services:										
Student & Instruction-Related Services	103	100	101	115	116	121	125	125	122	119
School Administration Services	48	75	68	76	73	77	77	75	73	74
General Administration Services	6	7	7	7	5	5	5	5	5	6
Plant Operations and Maintenance	72	140	141	144	149	118	117	119	113	117
Pupil Transportation	16	27	34	36	36	43	41	40	30	29
Central Services/Administrative										
Information Technology	15	15	31	35	33	34	34	35	31	29
Total	<u>1,002</u>	<u>1,162</u>	<u>1,190</u>	<u>1,234</u>	<u>1,231</u>	<u>1,198</u>	<u>1,192</u>	<u>1,192</u>	<u>1,164</u>	<u>1,196</u>

Source: District Personnel Records

WEST ORANGE BOARD OF EDUCATION
OPERATING STATISTICS
LAST TEN FISCAL YEARS
(Unaudited)

Pupil/Teacher Ratio												
Fiscal Year	Enrollment ^a	Operating Expenditures ^b	Cost Per Pupil ^c	Percentage Change	Teaching Staff	Elementary	Middle School	High School	Average Daily Enrollment (ADE)	Average Daily Attendance (ADA)	% Change in Average Daily Enrollment	Student Attendance Percentage
2013	6,839	\$ 141,232,351	\$ 20,651	5.34%	742	11.1	9.8	10.9	6,832	6,500	0.51%	95.13%
2014	6,876	142,837,644	20,773	0.59%	622	11.2	11.3	11.1	6,846	6,561	0.21%	95.84%
2015	6,748	149,722,369	22,188	6.81%	617	11.4	9.7	11.3	6,725	6,414	-1.77%	95.39%
2016	6,697	153,878,629	22,977	3.56%	632	10.9	9.7	10.9	6,673	6,392	-0.77%	95.79%
2017	6,632	162,822,406	24,551	6.85%	636	10.6	9.9	10.5	6,623	6,329	-0.75%	95.56%
2018	6,642	165,038,134	24,848	1.21%	628	10.7	10.1	10.8	6,659	6,346	0.54%	95.30%
2019	6,597	171,999,591	26,072	4.93%	631	10.3	10.1	10.9	6,609	6,293	-0.75%	95.22%
2020	6,620	179,728,866	27,149	4.13%	630	10.4	10.1	11.0	6,623	6,345	0.21%	95.80%
2021	6,639	188,147,373	28,340	4.38%	621	10.4	10.3	11.5	6,353	6,178	-4.08%	97.25%
2022	6,560	209,354,127	31,914	17.55%	632	9.9	10.1	11.4	6,458	6,063	-2.49%	93.88%

Sources: District records

- Note:
- a Enrollment based on annual October district count.
 - b Operating expenditures equal total expenditures less debt service and capital outlay.
 - c Cost per pupil represents operating expenditures divided by enrollment.

**WEST ORANGE BOARD OF EDUCATION
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(UNAUDITED)**

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
District Building										
<u>Elementary</u>										
Gregory School										
Square Feet	67,666	67,666	67,666	67,666	67,666	67,666	67,666	67,666	67,666	67,666
Capacity (students)	502	502	502	502	502	502	502	502	502	502
Enrollment	571	571	546	521	504	467	442	454	443	448
Hazel School										
Square Feet	44,290	44,290	44,290	44,290	44,290	44,290	44,290	44,290	44,290	44,290
Capacity (students)	332	332	332	332	332	332	332	332	332	332
Enrollment	376	376	381	366	337	332	335	319	320	318
Mount Pleasant School										
Square Feet	41,992	41,992	41,992	41,992	41,992	41,992	41,992	41,992	41,992	41,992
Capacity (students)	348	348	348	348	348	348	348	348	348	348
Enrollment	414	414	394	380	365	364	344	353	341	346
Kelly School										
Square Feet	76,071	76,071	76,071	76,071	76,071	76,071	76,071	76,071	76,071	76,071
Capacity (students)	485	485	485	485	485	485	485	485	485	485
Enrollment	491	492	442	419	456	447	460	455	458	469
Redwood School										
Square Feet	70,176	70,176	70,176	70,176	70,176	70,176	70,176	70,176	70,176	70,176
Capacity (students)	518	518	518	518	518	518	518	518	518	518
Enrollment	591	591	566	546	573	533	515	510	469	451
Saint Cloud School										
Square Feet	42,186	42,186	42,186	42,186	42,186	42,186	42,186	42,186	42,186	42,186
Capacity (students)	362	362	362	362	362	362	362	362	362	362
Enrollment	394	394	401	388	367	379	377	396	395	398
Washington School										
Square Feet	57,588	57,588	57,588	57,588	57,588	57,588	57,588	57,588	57,588	57,588
Capacity (students)	468	468	468	468	468	468	468	468	468	468
Enrollment	445	445	438	434	433	413	428	417	400	395

**WEST ORANGE BOARD OF EDUCATION
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(UNAUDITED)**

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<u>District Building</u>										
<u>Middle School</u>										
Edison										
Square Feet	82,510	82,510	82,510	82,510	82,510	82,510	82,510	82,510	82,510	82,510
Capacity (students)	558	558	558	558	558	558	558	558	558	558
Enrollment	449	466	545	517	487	482	493	516	551	443
Roosevelt										
Square Feet	111,738	111,738	111,738	111,738	111,738	111,738	111,738	111,738	111,738	111,738
Capacity (students)	625	625	625	625	625	625	625	625	625	625
Enrollment	515	515	522	535	558	535	487	488	476	521
Liberty										
Square Feet	115,741	115,741	115,741	115,741	115,741	115,741	115,741	115,741	115,741	115,741
Capacity (students)	535	535	535	535	535	535	535	535	535	535
Enrollment	503	501	449	497	533	512	528	536	560	568
<u>High School</u>										
West Orange										
Square Feet	381,668	381,668	381,668	381,668	381,668	381,668	381,668	381,668	381,668	381,668
Capacity (students)	2,728	2,728	2,728	2,728	2,728	2,728	2,728	2,728	2,728	2,728
Enrollment	2,117	2,111	2,048	2,085	2,019	2,094	2,119	2,105	2,183	2,142

Number of Schools at June 30, 2022

Preschool = 1 (Leased)
Elementary = 7
Middle School = 3
Senior High School = 1

Source: District Facilities Office

Note: Year of original construction is shown in parentheses. Increases in square footage and capacity are the result of and additions. Enrollment is based on the annual October district count.

WEST ORANGE BOARD OF EDUCATION
GENERAL FUND
SCHEDULE OF REQUIRED MAINTENANCE FOR SCHOOL FACILITIES
LAST TEN FISCAL YEARS
(Unaudited)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<u>School Facilities</u>										
Gregory	\$ 119,828	\$ 128,912	\$ 185,350	\$ 81,872	\$ 73,493	\$ 79,075	\$ 62,154	\$ 206,764	\$ 201,627	\$ 110,706
Hazel	78,432	84,378	121,319	53,588	48,104	65,090	126,612	101,592	109,453	60,097
Mount Pleasant	74,363	80,000	115,024	50,808	45,608	82,667	67,844	69,250	204,782	112,439
Kelly	134,712	144,925	208,373	92,042	82,622	43,599	49,853	117,792	201,210	110,478
Redwood	124,273	133,694	192,226	84,909	76,220	34,983	81,228	112,370	155,287	85,263
Saint Cloud	74,706	80,370	115,556	51,043	45,819	65,870	71,979	168,089	160,872	88,329
Washington	101,981	109,712	157,745	69,678	62,548	37,184	84,664	64,653	117,885	64,726
Edison Middle	146,115	157,192	226,011	99,832	89,616	58,983	173,423	161,050	223,014	122,450
Roosevelt Middle	197,874	212,875	306,072	135,197	121,361	54,628	162,076	140,426	191,777	105,299
Liberty Middle	204,963	220,501	317,037	140,040	125,709	59,253	82,303	92,484	133,326	73,205
West Orange High	675,887	727,126	1,045,463	461,796	414,538	479,616	513,647	617,236	877,813	481,978
Administration Building	38,251	41,151	59,166	26,134	23,460	22,178	37,814	62,246	108,372	59,507
Bus Garage	74,733	80,398	115,596	51,061	45,835	24,504	19,256	20,646	60,977	33,475
Betty Maddelena ELC	-	-	-	-	-	32,935	3,077	1,899	5,252	2,884
Grand Total	<u>\$ 2,046,118</u>	<u>\$ 2,201,234</u>	<u>\$ 3,164,938</u>	<u>\$ 1,398,000</u>	<u>\$ 1,254,933</u>	<u>\$ 1,140,565</u>	<u>\$ 1,535,930</u>	<u>\$ 1,936,497</u>	<u>\$ 2,751,647</u>	<u>\$ 1,510,836</u>

**WEST ORANGE BOARD OF EDUCATION
INSURANCE SCHEDULE
JUNE 30, 2022
(Unaudited)**

	<u>Coverage</u>	<u>Deductible</u>
<u>Property</u>		
Blanket, Building and Contents	\$ 291,630,307	\$ 5,000
Extra Expense per Occurrence	2,000,000	5,000
Valuable Papers and Records	50,000	5,000
Demolition and Increased Cost of Construction per Occurrence	(Included)	5,000
Flood Zones C	5,000,000	50,000
Flood Zones A	1,000,000	500,000
Boiler and Machinery	(Included)	5,000
<u>School Board Legal</u>		
Limit of Liability	1,000,000	25,000
<u>NJ Unshared Excess Program</u>		
Excess Liability, Catastrophic	10,000,000	N/A
<u>Pollution Liability</u>		
Limit of Liability	1,000,000	10,000
Aggregate	2,000,000	
<u>Commercial Liability</u>		
Each Occurrence	1,000,000	
Products/Completed Operations	3,000,000	
Sexual Abuse/Employee Benefits	1,000,000	
Personal and Advertising	1,000,000	
Medical Payments	10,000	
<u>Crime</u>		
Public Employee Dishonesty	250,000	1,000
Money & Securities-In/Out	250,000	1,000
Forgery or Alteration	250,000	1,000
Computer Fraud	250,000	1,000
	1,000	
<u>Excess Liability</u>		
Each Occurrence	10,000,000	
<u>Cyber Liability</u>		
Each Event	1,000,000	20,000

**WEST ORANGE BOARD OF EDUCATION
INSURANCE SCHEDULE
JUNE 30, 2022
(Unaudited)**

	<u>Coverage</u>	<u>Deductible</u>
<u>Business Auto</u>		
Bodily Injury & Property Damage	\$1,000,000	
Personal Injury Protection	Statutory	
Medical Payments (PIP)	5,000	
Uninsured/Underinsured	1,000,000	
Comprehensive Coverage		1,000
Collision Coverage		1,000
Hired Car/Non-Owned/Garagekeepers	1,000,000	
<u>Compulsory Student Accident</u>		
Limit of Liability	5,000,000	
<u>Bonds</u>		
Business Administrator/Board Secretary	550,000	
Treasurer of School Monies	600,000	
<u>Excess Workers' Compensation</u>		
Excess of \$500,000 Self-Insured Ret.		
Part I	Statutory	
Part II	1,000,000	

SINGLE AUDIT SECTION



LERCH, VINCI & BLISS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

DIETER P. LERCH, CPA, RMA, PSA
GARY J. VINCI, CPA, RMA, PSA
JEFFREY C. BLISS, CPA, RMA, PSA
PAUL J. LERCH, CPA, RMA, PSA
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ANDREW D. PARENTE, CPA, RMA, PSA

EXHIBIT K-1
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CHRISTINA CUIFFO, CPA

**REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

INDEPENDENT AUDITOR'S REPORT

Honorable President and Members
of the Board of Education
West Orange Board of Education
West Orange, New Jersey

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States and audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the West Orange Board of Education as of and for the fiscal year ended June 30, 2022 and the related notes to the financial statements, which collectively comprise the West Orange Board of Education's basic financial statements and have issued our report thereon dated January 30, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the West Orange Board of Education's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the West Orange Board of Education's internal control. Accordingly, we do not express an opinion on the effectiveness of the West Orange Board of Education's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

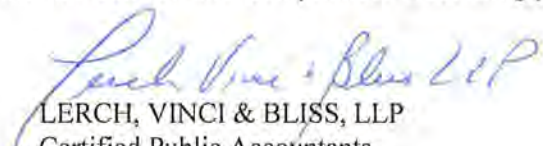
Report on Compliance and Other Matters


As part of obtaining reasonable assurance about whether the West Orange Board of Education's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey.

However, we noted certain matters that are not required to be reported under Government Auditing Standards that we reported to management of the West Orange Board of Education in a separate report entitled, "Auditor's Management Report on Administrative Findings – Financial, Compliance and Performance" dated January 30, 2023.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the West Orange Board of Education's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the West Orange Board of Education's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


LERCH, VINCI & BLISS, LLP
Certified Public Accountants
Public School Accountants


Dieter P. Lerch
Public School Accountant
PSA Number CS00756

Fair Lawn, New Jersey
January 30, 2023



LERCH, VINCI & BLISS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

EXHIBIT K-2

DIETER P. LERCH, CPA, RMA, PSA
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**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT
ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE
U.S. UNIFORM GUIDANCE AND SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE AS
REQUIRED BY NEW JERSEY OMB CIRCULAR 15-08**

INDEPENDENT AUDITOR'S REPORT

Honorable President and Members
of the Board of Education
West Orange Board of Education
West Orange, New Jersey

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited the West Orange Board of Education's compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) Compliance Supplement and the New Jersey OMB Circular 15-08 State Aid/Grant Compliance Supplement that could have a direct and material effect on each of the West Orange Board of Education's major federal and state programs for the fiscal year ended June 30, 2022. The West Orange Board of Education's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the West Orange Board of Education complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the fiscal year ended June 30, 2022.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey; audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and audit requirements of New Jersey OMB Circular 15-08, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid. Our responsibilities under those standards, U.S. Uniform Guidance and New Jersey OMB Circular are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the West Orange Board of Education and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the West Orange Board of Education's compliance with the compliance requirements referred to above.

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Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulation, rules, and provisions of contracts or grant agreements applicable to the West Orange Board of Education's federal and state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the West Orange Board of Education's compliance based on our audit. 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 generally accepted auditing standards, Government Auditing Standards, audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, U.S. Uniform Guidance and New Jersey OMB Circular 15-08 will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentation, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the West Orange Board of Education's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, U.S. Uniform Guidance, and New Jersey OMB Circular 15-08, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the West Orange Board of Education's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the West Orange Board of Education's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the U.S. Uniform Guidance and New Jersey OMB Circular 15-08, but not for the purpose of expressing an opinion on the effectiveness of the West Orange Board of Education's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.


Report on Internal Control Over Compliance (Continued)


Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of U.S. Uniform Guidance and New Jersey OMB Circular 15-08. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by U.S. Uniform Guidance and Schedule of Expenditures of State Financial Assistance Required by New Jersey OMB Circular 15-08

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the West Orange Board of Education, as of and for the fiscal year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Board of Education's basic financial statements. We have issued our report thereon dated January 30, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards as required by the U.S. Uniform Guidance and schedule of expenditures of state financial assistance as required by New Jersey OMB Circular 15-08 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and schedule of expenditures of state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.


LERCH, VINCI & BLISS, LLP
Certified Public Accountants
Public School Accountants


Dieter P. Lerch
Public School Accountant
PSA Number CS00756

Fair Lawn, New Jersey
January 30, 2023

**WEST ORANGE BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Federal/Grantor/Pass-Through Grantor/ Program Title	Federal AL Number	FAIN Number	Grant Period	Award Amount	Balance July 1, 2021	Carryover Amount	Cash Received	Budgetary Expenditures	Adjust Receivables	Refund of Prior Years' Balances	Balance, June 30, 2022			Memo GAAP Receivable
											Accounts Receivable	Unearned Revenue	Due to Grantor	
U.S. Department of Agriculture Passed-through State Dept. of Ed Enterprise Fund														
Food Distribution Program	10.555	221NJ304N1099	7/1/21-6/30/22	\$ 260,649			\$ 260,649	\$ 240,152				\$ 20,497		\$ (51,290)
School Breakfast Program	10.553	221NJ304N1099	7/1/21-6/30/22	575,623			524,333	575,623			\$ (51,290)			
School Breakfast Program	10.553	211NJ304N1099	7/1/20-6/30/21	889,183	\$ (89,357)		89,357							
National School Lunch Program	10.553	221NJ304N1099	7/1/21-6/30/22	3,845,614			3,521,366	3,845,614			(324,248)			(324,248)
National School Lunch Program	10.553	211NJ304N1099	7/1/20-6/30/21	1,458,810	(147,948)	-	147,948	-	-	-	-	-	-	-
Total Child Nutrition Cluster					(237,305)	-	4,543,653	4,661,389	-	-	(375,538)	20,497	-	(375,538)
Fresh Fruit and Vegetable Program	10.582	221NJ304L1603	7/1/21-6/30/22	24,959			22,722	24,959			(2,237)			(2,237)
Fresh Fruit and Vegetable Program	10.582	211NJ304L1603	7/1/20-6/30/21	24,409	(3,761)	-	3,761	-	-	-	-	-	-	-
					(3,761)	-	26,483	24,959	-	-	(2,237)	-	-	(2,237)
Total Enterprise Fund					(241,066)	-	4,570,136	4,686,348	-	-	(377,775)	20,497	-	(377,775)
U.S. Department of Health and Human Services Passed-through State Dept. of Ed General Fund														
Medical Assistance Program	93.778	2005NJ5MAP	7/1/21-6/30/22	275,959			232,702	275,959			(43,257)			(43,257)
U.S. Department of Homeland Security Federal Emergency Management Agency (Passed Through New Jersey State Department of Public Safety) Disaster Grant - COVID19														
	97.036	N/A		749,427	-	-	749,427	749,427	-	-	-	-	-	-
Total General Fund					-	-	982,129	1,025,386	-	-	(43,257)	-	-	(43,257)
Special Revenue Fund U.S. Department of Education - Passed through State Department of Education														
Every Student Succeeds Act														
Title I - Part A	84.010	S010A210030	7/1/2021-9/30/2022	900,834		\$ 31,422	550,189	919,095	\$ (31,422)		(382,067)	13,161		(368,906)
Title I - Part A	84.010	S010A200030	7/1/2020-9/30/2021	935,050	(366,609)	(31,422)	366,609		31,422					
Title I SIA - Part A	84.010	S010A210030	7/1/2021-9/30/2022	10,000		11,300		5,510	(11,300)		(21,300)	15,790		(5,510)
Title I SIA - Part A	84.010	S010A200030	7/1/2020-9/30/2021	11,300		(11,300)			11,300					
Title II - Part A	84.367A	S367A210029	7/1/2021-9/30/2022	178,514		55,329	77,455	124,662	(55,329)		(156,388)	109,181		(47,207)
Title II - Part A	84.367A	S367A200029	7/1/2020-9/30/2021	194,924	(77,557)	(55,329)	77,557		55,329					-
Title IV	84.424	S424A210031	7/1/2021-9/30/2022	68,250		26,754	21,440	27,758	(26,754)		(73,564)	67,246		(6,318)
Title IV	84.424	S424A200031	7/1/2020-9/30/2021	68,880	(18,789)	(26,754)	18,789	-	26,754	-	-	-	-	-
Title III	84.365	S365A210030	7/1/2021-9/30/2022	52,958		9,639	48,163	50,488	(9,639)		(14,434)	12,109		(2,325)
Title III	84.365	S365A200030	7/1/2020-9/30/2021	44,513		(9,639)			9,639					
Title III- Immigrant	84.365	S365A210030	7/1/2021-9/30/2022	17,006		8,666	17,897	25,509	(8,666)		(7,775)	163		(7,612)
Title III- Immigrant	84.365	S365A200030	7/1/2020-9/30/2021	14,517	(3,280)	(8,666)	3,280	-	8,666	-	-	-	-	-
Total Title III Cluster					(3,280)	-	69,340	75,997	-	-	(22,209)	12,272	-	(9,937)
Carl D. Perkins Secondary Education	84.048A	V048A210030	7/1/2021-6/30/2022	51,402			41,811	51,402			(9,591)			(9,591)
Carl D. Perkins Secondary Education	84.048A	V048A200030	7/1/2020-6/30/2021	60,566	(14,377)	-	14,377	-	-	-	-	-	-	-
I.D.E.A. - Part B, Basic Regular	84.027A	H027A210100	7/1/2021-9/30/2022	1,760,961		350,060	1,417,907	1,642,681	(350,060)		(693,114)	468,340		(224,774)
I.D.E.A. - Part B, Basic Regular	84.027A	H027A200100	7/1/2020-9/30/2021	1,768,569	(186,385)	(350,060)	186,385		350,060					
I.D.E.A. - Part B, Basic Regular-ARP	84.027X	H027X210100	3/13/2020-9/30/2024	397,742			123,125	200,000			(274,617)	197,742		(76,875)
I.D.E.A. - Part B, Preschool	84.173A	H173A210114	7/1/2021-9/30/2022	70,350		27,464	82,650	97,814	(27,464)		(15,164)			(15,164)
I.D.E.A. - Part B, Preschool	84.173A	H173A200114	7/1/2020-9/30/2021	68,789	(20,938)	(27,464)	20,938		27,464					
I.D.E.A. - Part B, Preschool- ARP	84.173X	H173X210114	3/13/2020-9/30/2024	33,840	-	-	11,816	33,840	-	-	(22,024)	-	-	(22,024)
Total Special Education Cluster IDEA					(207,323)	-	1,842,821	1,974,335	-	-	(1,004,919)	666,082	-	(338,837)

WEST ORANGE BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Federal/Grantor/Pass-Through Grantor/ Program Title	Federal AL Number	FAIN Number	Grant Period	Award Amount	Balance July 1, 2021	Carryover Amount	Cash Received	Budgetary Expenditures	Adjust Receivables	Refund of Prior Years' Balances	Balance, June 30, 2022			Memo GAAP Receivable
											Accounts Receivable	Unearned Revenue	Due to Grantor	
Elementary and Secondary School Emergency Relief (ESSER) Coronavirus Aid, Relief, and Economic Security (CARES) Act CARES Emergency Relief Grant	84.425D	S425D200027	3/13/2020-9/30/2022	\$ 929,735	\$ (297,762)		\$ 436,416	\$ 159,952			\$ (21,298)			\$ (21,298)
Elementary and Secondary School Emergency Relief (ESSER II) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act CRRSA - ESSER II	84.425D	S425D210027	3/13/2020-9/30/2023	3,064,702			2,345,610	3,038,783			(719,092)	\$ 25,919		(693,173)
Learning Acceleration	84.425D	S425D210027	3/13/2020-9/30/2023	196,677			68,216	73,335			(128,461)	123,342		(5,119)
Mental Health	84.425D	S425D210027	3/13/2020-9/30/2023	45,000			33,038	36,775			(11,962)	8,225		(3,737)
Elementary and Secondary School Emergency Relief (ESSER III) American Rescue Plan (ARP)														
ARP	84.425U	S425U210027	3/13/2020-9/30/2024	6,887,719			1,031,336	3,911,656			(5,856,383)	2,976,063		(2,880,320)
Learning Acceleration	84.425U	S425U210027	3/13/2020-9/30/2024	656,055			47,050	116,021			(609,005)	540,034		(68,971)
Evidence Based Comp Beyond	84.425U	S425U210027	3/13/2020-9/30/2024	44,729							(44,729)	44,729		
Evidence Based Summer	84.425U	S425U210027	3/13/2020-9/30/2024	44,729							(44,729)	44,729		
NJTSS- Mental Health	84.425U	S425U210027	3/13/2020-9/30/2024	45,000							(45,000)	45,000		
ARP Homeless II	84.425U	S425U210027	3/13/2020-9/30/2024	28,950	-	-	-	-	-	-	(28,950)	28,950	-	-
Total ESSER Cluster					(297,762)	-	3,961,666	7,336,522	-	-	(7,509,609)	3,836,991	-	(3,672,618)
U.S. Department of Treasury Passed-through State Department of Education Additional or Compensatory Special Education and Related Services (ASCERS)	21.027	SLFRFDOE1SES	7/1/2021-6/30/2022	348,469				348,469			(348,469)			(348,469)
U.S. Department of Justice- Office of Community Oriented Policing Services Public Safety Partnership & Community Policing Grants (COPS)	16.710	2019SVWX0026	10/1/2019-9/30/2021	299,490	(103,602)	-	103,602	-	-	-	-	-	-	-
Total Special Revenue Fund					(1,089,299)	-	7,145,656	10,863,750	-	-	(9,528,116)	4,720,723	-	(4,807,393)
Total Federal Financial Awards					\$ (1,330,365)	\$ -	\$ 12,697,921	\$ 16,575,484	\$ -	\$ -	\$ (9,949,148)	\$ 4,741,220	\$ -	\$ (5,228,425)

WEST ORANGE BOARD OF EDUCATION
SCHEDULE OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

State Grantor/Program Title	Grant or State Project Number	Grant Period	Award Amount	Balance, July 1, 2021			Refund of Prior Years' Balances	Balance, June 30, 2022			Memo		
				(Accounts Receivable)	Due to Grantor	Cash Received		Budgetary Expenditures	(Accounts Receivable)	Unearned Revenue	Due to Grantor	GAAP Receivable	Cumulative Total Expenditures
State Department of Education <u>General Fund</u>													
Transportation Aid	22-495-034-5120-014	7/1/21-6/30/22	\$ 3,033,009			\$ 2,737,069	\$ 3,033,009	\$ (295,940)				\$ 3,033,009	
Transportation Aid	21-495-034-5120-014	7/1/20-6/30/21	3,033,009	\$ (293,390)		293,390							
Nonpublic Transportation Costs	22-495-034-5120-014	7/1/21-6/30/22	208,800				208,800	(208,800)			\$ (208,800)	208,800	
Nonpublic Transportation Costs	21-495-034-5120-014	7/1/20-6/30/21	211,410	(211,410)	-	211,410	-	-	-	-	-	-	
Total Transportation Aid Cluster				(504,800)	-	3,241,869	3,241,809	(504,740)	-	-	(208,800)	3,241,809	
Equalization Aid	22-495-034-5120-078	7/1/21-6/30/22	11,299,961			10,197,389	11,299,961	(1,102,572)				11,299,961	
Equalization Aid	21-495-034-5120-078	7/1/20-6/30/21	5,563,980	(538,216)		538,216						-	
Special Education Aid	22-495-034-5120-089	7/1/21-6/30/22	4,159,988			3,754,085	4,159,988	(405,903)				4,159,988	
Special Education Aid	21-495-034-5120-089	7/1/20-6/30/21	4,159,988	(402,405)		402,405						-	
Security Aid	22-495-034-5120-084	7/1/21-6/30/22	1,866,353			1,684,247	1,866,353	(182,106)				1,866,353	
Security Aid	21-495-034-5120-084	7/1/20-6/30/21	1,866,353	(180,536)	-	180,536	-	-	-	-	-	-	
Total State Aid Public Cluster				(1,121,157)	-	16,756,878	17,326,302	(1,690,581)	-	-	-	17,326,302	
Extraordinary Aid	22-495-034-5120-044	7/1/21-6/30/22	4,683,155			4,683,155		(4,683,155)				4,683,155	
Extraordinary Aid	21-495-034-5120-044	7/1/20-6/30/21	4,652,191	(4,652,191)	-	4,652,191	-	-	-	-	-	-	
Total Extraordinary Special Education Costs				(4,652,191)	-	4,652,191	4,683,155	(4,683,155)	-	-	-	4,683,155	
Reimbursed TPAF Social Security Contributions	22-495-034-5094-003	7/1/21-6/30/22	5,604,844			5,065,735	5,604,844	(539,109)			(539,109)	5,604,844	
Reimbursed TPAF Social Security Contributions	21-495-034-5094-003	7/1/20-6/30/21	5,053,376	(252,564)	-	252,564	-	-	-	-	-	-	
TPAF On-Behalf Contributions													
TPAF Pension Contribution-Normal Costs	22-495-034-5094-002	7/1/21-6/30/22	26,865,549			26,865,549	26,865,549					26,865,549	
TPAF Pension Contribution -NCGI	22-495-034-5094-004	7/1/21-6/30/22	379,035			379,035	379,035					379,035	
TPAF- Long Term Disability Insurance	22-495-034-5094-004	7/1/21-6/30/22	7,113			7,113	7,113					7,113	
TPAF Pension Contribution - Post Retirement Cost	22-495-034-5094-001	7/1/21-6/30/22	6,365,436	-	-	6,365,436	6,365,436	-	-	-	-	6,365,436	
Total On-Behalf TPAF Contribution Cluster				-	-	33,617,133	33,617,133	-	-	-	-	33,617,133	
School Security Grant	20E00163	7/1/20-6/30/22	375,295	-	-	318,634	375,292	(56,658)	\$ -	-	(56,658)	375,292	
Total General Fund				(6,530,712)	-	63,905,004	64,848,535	(7,474,243)	-	-	(804,567)	64,848,535	
<u>Special Revenue Fund</u>													
New Jersey Nonpublic Aid:													
Auxiliary Services (Chapter 192)													
Home Instruction	22-100-034-5120-067	7/1/21-6/30/22	3,515				3,515	(3,515)			(3,515)	3,515	
Home Instruction	21-100-034-5120-067	7/1/20-6/30/21	2,096	(2,096)		2,096						-	
Compensatory Education	22-100-034-5120-067	7/1/21-6/30/22	8,958			8,958				\$ 8,958		-	
Compensatory Education	21-100-034-5120-067	7/1/20-6/30/21	7,839		\$ 3,659		\$ 3,659					-	
ESL	20-100-034-5120-067	7/1/20-6/30/21	888		888		888			-		-	
ESL	20-100-034-5120-067	7/1/19-6/30/20	3,309	-	-	-	-	-	-	-	-	-	
Total Nonpublic Auxiliary Services Aid (Chap 192) Cluster				(2,096)	4,547	11,054	3,515	4,547	(3,515)	8,958	(3,515)	3,515	
Handicapped Services (Chap. 193)													
Supplementary Instruction	22-100-034-5120-066	7/1/21-6/30/22	37,996			37,996	11,647			26,349		11,647	
Supplementary Instruction	21-100-034-5120-066	7/1/20-6/30/21	50,188		22,749			22,749				172,851	
Examination and Classification	22-100-034-5120-066	7/1/21-6/30/22	192,402			192,402	172,851			19,551		172,851	
Examination and Classification	21-100-034-5120-066	7/1/20-6/30/21	168,877		35,478			35,478				8,928	
Corrective Speech	22-100-034-5120-666	7/1/21-6/30/22	14,880			14,880	8,928			5,952		8,928	
Corrective Speech	21-100-034-5120-666	7/1/20-6/30/21	20,051	-	13,307	-	13,307	-	-	-	-	-	
Total Nonpublic Handicapped Services Aid (Chap 193) Cluster				-	71,534	245,278	193,426	71,534	-	51,852	-	193,426	
Textbook Aid	22-100-034-5120-064	7/1/21-6/30/22	87,269			87,269	76,999			10,270		76,999	
Textbook Aid	21-100-034-5120-064	7/1/20-6/30/21	87,482		2,123			2,123				163,184	
Nursing Services	22-100-034-5120-070	7/1/21-6/30/22	163,184			163,184	163,184					215,203	
Security Aid	22-100-034-5120-509	7/1/21-6/30/22	254,975			254,975	215,203			39,772		59,597	
Security Aid	21-100-034-5120-509	7/1/20-6/30/21	251,125		16,299			16,299				59,597	
Technology Initiative	22-100-034-5120-373	7/1/21-6/30/22	61,608			61,068	59,597			1,471		59,597	
EXPAND Pre-Apprenticeship Competitive Grant	21E00100	7/1/21-6/30/22	100,000			72,536	99,641	(27,464)	359		(27,105)	99,641	
EXPAND Pre-Apprenticeship Competitive Grant	20E00100	2/1/2020-6/30/2021	100,000	(36,355)		36,355						-	
SDA Emergent Needs and Capital Maintenance				-	-	161,183	161,183	-	-	-	-	161,183	
Total Special Revenue Fund				(38,451)	94,503	1,092,902	972,748	94,503	(30,979)	359	(30,620)	972,748	

WEST ORANGE BOARD OF EDUCATION
SCHEDULE OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

State Grantor/Program Title	Grant or State Project Number	Grant Period	Award Amount	Balance, July 1, 2021		Cash Received	Budgetary Expenditures	Refund of Prior Years' Balances	Balance, June 30, 2022			Memo	
				(Accounts Receivable)	Due to Grantor				(Accounts Receivable)	Unearned Revenue	Due to Grantor	GAAP Receivable	Cumulative Total Expenditures
Debt Service Fund													
Debt Service Aid - State Support	22-495-034-5120-075	7/1/21-6/30/22	\$ 731,126	-	-	\$ 731,126	\$ 731,126	-	-	-	-	-	\$ 731,126
Enterprise Fund													
State School Lunch Program	22-100-010-3350-023	7/1/21-6/30/22	90,414			82,952	90,414		(7,462)			(7,462)	90,414
State School Lunch Program	21-100-010-3350-023	7/1/20-6/30/21	35,495	\$ (16,922)	-	16,922	-	-	-	-	-	-	-
Total Department of Agriculture/Enterprise Fund				(16,922)	-	99,874	90,414	-	(7,462)	-	-	(7,462)	90,414
Total State Financial Assistance Subject to Single Audit Determination				(6,586,085)	94,503	65,828,906	66,642,823	94,503	(7,512,684)	359	112,323	(842,649)	66,642,823
State Financial Assistance Not Subject to Single Audit Major Program Determination													
General Fund													
TPAF Pension Contribution-Normal Costs	22-495-034-5094-002	7/1/21-6/30/22	26,865,549			(26,865,549)	(26,865,549)						(26,865,549)
TPAF Pension Contribution-NCGI	22-495-034-5094-004	7/1/21-6/30/22	379,035			(379,035)	(379,035)						(379,035)
TPAF- Long Term Disability Insurance	22-495-034-5094-004	7/1/21-6/30/22	7,113			(7,113)	(7,113)						(7,113)
TPAF Pension Contribution - Post Retirement Cost	22-495-034-5094-001	7/1/21-6/30/22	6,365,436	-	-	(6,365,436)	(6,365,436)	-	-	-	-	-	(6,365,436)
Total State Financial Assistance Subject to Single Audit Major Programs Determination				\$ (6,586,085)	\$ 94,503	\$ 32,211,773	\$ 33,025,690	\$ 94,503	\$ (7,512,684)	\$ 359	\$ 112,323	\$ (842,649)	\$ 33,025,690

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE SCHEDULES OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 1 GENERAL

The accompanying schedules present the activity of all federal and state financial assistance programs of the West Orange Board of Education. The Board of Education is defined in Note 1(A) to the Board's financial statements. All federal financial assistance received directly from federal agencies, as well as federal awards and state financial assistance passed through other government agencies is included on the schedule of expenditures of federal awards and state financial assistance.

NOTE 2 BASIS OF ACCOUNTING

The accompanying schedules are prepared and presented using the budgetary basis of accounting with the exception of programs recorded in the food service fund, which are presented using the accrual basis of accounting. These basis of accounting are described in Notes 1(C) to the Board's financial statements. The information in these schedules is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (U.S. Uniform Guidance) and New Jersey OMB Circular 15-08, "Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid". Therefore, some amounts presented in these schedules may differ from the amounts presented in, or used in the preparation of, the financial statements.

NOTE 3 RELATIONSHIP TO FINANCIAL STATEMENTS

The financial statements present the general fund and special revenue fund on a GAAP basis. Budgetary comparison statements or schedules (RSI) are presented for the general fund and special revenue fund to demonstrate finance-related legal compliance in which certain revenue is permitted by law or grant agreement to be recognized in the audit year, whereas for GAAP reporting, revenue is not recognized until the subsequent year or when expenditures have been made.

The general fund is presented in the accompanying schedules on a modified accrual basis with the exception of the revenue recognition of the delayed state aid payments in the current budget year, which is mandated pursuant to N.J.S.A. 18A:22-44.2. For GAAP purposes, those payments are not recognized until the subsequent year due to the state deferral and recording of certain state aid payments in the subsequent year. The special revenue fund is presented in the accompanying schedules on the grant accounting budgetary basis which recognizes encumbrances as expenditures and also recognizes the related revenues, which may include the delayed state aid payments, whereas the GAAP basis does not. The special revenue fund also recognizes the delayed state aid payments in the current budget year, consistent with N.J.S.A. 18A:22-44.2.

The net adjustment to reconcile from the budgetary basis to the GAAP basis is a decrease of \$602,938 for the general fund and a decrease of \$2,114,599 for the special revenue fund. See the Notes to Required Supplementary Information for a reconciliation of the budgetary basis to the modified accrual basis of accounting for the general and special revenue funds. Awards and financial assistance revenues are reported in the Board's financial statements on a GAAP basis as presented as follows:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
General Fund	\$ 1,025,386	\$ 64,245,597	\$ 65,270,983
Special Revenue Fund	8,695,825	957,754	9,653,579
Debt Service Fund		731,126	731,126
Food Service Fund	<u>4,686,348</u>	<u>90,414</u>	<u>4,776,762</u>
Total Awards and Financial Assistance	<u>\$ 14,407,559</u>	<u>\$ 66,024,891</u>	<u>\$ 80,432,450</u>

**WEST ORANGE BOARD OF EDUCATION
NOTES TO THE SCHEDULES OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 4 RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

Amounts reported in the accompanying schedules may not necessarily agree with the amounts reported in the related federal and state financial reports due to timing differences between the District's fiscal year and grant program years.

NOTE 5 OTHER INFORMATION

Revenues and expenditures reported under the Food Distribution Program as non-cash assistance represent current year value received and current year distributions, respectively. TPAF Social Security contributions in the amount of \$5,604,844 represents the amount reimbursed by the State for the employer's share of social security contributions for TPAF members for the fiscal year ended June 30, 2022. The amount reported as TPAF Pension System Contributions in the amount of \$27,244,584, TPAF Post-Retirement Medical Benefits Contributions in the amount of \$6,365,436 and TPAF Long-Term Disability Insurance in the amount of \$7,113 represents the amount paid by the State on behalf of the District for the fiscal year ended June 30, 2022.

NOTE 6 ON-BEHALF PROGRAMS NOT SUBJECT TO STATE SINGLE AUDIT

On-behalf State Programs for TPAF Pension, Post-Retirement Medical Benefits and Long-Term Disability Insurance Contributions payments are not subject to a State single audit and, therefore, are excluded from major program determination. The Schedule of State Financial Assistance provides a reconciliation of State financial assistance reported in the District's financial statements and the amount subject to State single audit and major program determination.

NOTE 7 DE MINIMIS INDIRECT COST RATE

The District has not elected to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**WEST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Part I – Summary of Auditor's Results

Financial Statement Section

Type of auditors' report issued on financial statements Unmodified

Internal control over financial reporting:

1) Material weakness(es) identified: yes X no

2) Significant deficiencies identified that are not considered to be material weaknesses? yes X none reported

Noncompliance material to the basic financial statements noted? yes X no

Federal Awards Section

Internal Control over major programs:

1) Material weakness(es) identified: yes X no

2) Significant deficiencies identified that are not considered to be material weaknesses? yes X none reported

Type of auditor's report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with U.S. Uniform Guidance section .510(a)? yes X no

Identification of major federal programs:

<u>AL Number(s)</u>	<u>FAIN #</u>	<u>Name of Federal Program or Cluster</u>
<u>84.425D</u>	<u>S425D200027</u>	<u>Coronavirus Relief and Economic Security Act (CARES - ESSER I)</u>
<u>84.425D</u>	<u>S425D210027</u>	<u>Coronavirus Response and Relief Supplemental Act (CRRSA - ESSER II)</u>
<u>84.425U</u>	<u>S425U210027</u>	<u>American Rescue Plan - (ARP - ESSER)</u>
<u>97.036</u>	<u> </u>	<u>FEMA - Disaster Grant - COVID19</u>
<u> </u>	<u> </u>	<u> </u>

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? X yes no

**WEST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Part I – Summary of Auditor's Results

State Awards Section

Internal Control over major programs:

(1) Material weakness(es) identified?

_____ yes X no

(2) Significant deficiencies identified that are not
considered to be material weakness(es)?

_____ yes X none reported

Type of auditor's report issued on compliance for
major programs

_____ Unmodified _____

Any audit findings disclosed that are required to be reported
in accordance with N.J. Circular Letter 15-08?

_____ yes X no

Identification of major state programs:

GMIS Number(s)
495-034-5120-078
495-034-5120-089
495-034-5120-084
495-034-5120-044

Name of State Program
Equalization Aid
Special Education Aid
Security Aid
Extraordinary Aid

Dollar threshold used to distinguish between Type A
and Type B programs:

\$ 990,771

Auditee qualified as low-risk auditee?

X yes _____ no

**WEST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Part 2 – Schedule of Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements and abuse related to the financial statements in accordance with Government Auditing Standards.

There are none.

**WEST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Part 3 – Schedule of Federal and State Award Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major federal and state programs, as required by U.S. Uniform Guidance and New Jersey OMB's Circular 15-08.

CURRENT YEAR FEDERAL AWARDS

There are none.

CURRENT YEAR STATE AWARDS

There are none.

**WEST ORANGE BOARD OF EDUCATION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

This section identifies the status of prior-year findings related to the basic financial statements and federal and state awards that are required to be reported in accordance with Chapter 6.12 of *Government Auditing Standards*, U.S. Uniform Guidance and New Jersey OMB's Circular 15-08.

STATUS OF PRIOR YEAR FINDINGS

There were none.

WEST ORANGE BOARD OF EDUCATION
ESSEX COUNTY, NEW JERSEY
2021-2022 CORRECTIVE ACTION PLAN

Contact Person: Tonya M. Flowers Phone: (973) 669-5400

Board Meeting Approval: March 20, 2023

RECOMMENDATION NUMBER	CORRECTIVE ACTION APPROVED BY THE BOARD	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
Financial Planning, Accounting and Reporting				
It is recommended that:				
2022-1. Open purchase order balances be reviewed to ensure amounts encumbered agree with contractual obligations.	Review purchase order balances to ensure amounts encumbered agree with contractual obligations.	The Accounts Payable Department will review purchase order balances to ensure amounts encumbered agree with contractual obligations.	Accounts Payable Department, Assistant Business Administrator, and Business Administrator	Ongoing
School Food Service				
It is recommended that:				
2022-2 The District develop a plan to reduce net cash resources in the food service fund below the maximum allowed of three months' average expenditures.	The Director of Food Service is regularly upgrading kitchen equipment as needed. Cold food lines are being ordered this school year.	The Director of Food Service will continue to review monthly expenditures and plan accordingly.	Director of Food Service	Ongoing
2022-3 Food service collections will be deposited in a timely manner.	The Director of Food Service will ensure that deposits from food service are made within 48 hours.	The Director of Food Service will review deposits daily.	Director of Food Service	Ongoing

Chief School Administrator

Date

3/16/23

Business Administrator/Secretary

Date

3/16/23