



February 24, 2025  
Public Session

**WEST ORANGE BOARD OF EDUCATION**  
**Public Board Meeting February 24 2025**  
**5:30 P.M. Executive Session**  
**6:30 P.M. Public Session**  
**West Orange High School**  
**51 Conforti Avenue**

**Agenda**

**I. ROLL CALL OF THE MEMBERS**

**II. NOTICE OF MEETING:**

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 7, 2025.
- 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](http://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 6:30 P.M.**

**V. PLEDGE OF ALLEGIANCE**

**VI. CONSIDERATION OF THE CLOSED AND PUBLIC MEETING MINUTES OF January 27, 2025**  
(Att. #1)

**VII. STUDENT LIAISON REPORT**

**VIII. SUPERINTENDENT/BOARD COMMITTEE REPORTS**

- A. Academic Excellence Award- SAT Perfect Score
- B. 2024-2025 Educator of the Year Recognition
- C. HIB Report



**IX. QUESTIONS FROM THE PUBLIC ON AGENDA ITEMS**

**X. REPORTS, DISCUSSIONS, AND RECOMMENDATIONS**

**A. PERSONNEL**

**1. Resignations / Retirements / Terminations**

- 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                |
|-------------------|----------|-------------------------------|------------------------|-------------------------------|
| Irene Fiory       | Redwood  | Kindergarten                  | Retirement<br>23 years | 7/1/25                        |
| Sue Kolkka        | Liberty  | Mathematics                   | Retirement<br>28 years | 7/1/25                        |
| Kathleen Laszlo   | Redwood  | Grade 4                       | Retirement<br>25 years | 7/1/25<br>amended from 4/1/25 |
| Lisa Picini-Asman | Gregory  | Health and Physical Education | Retirement<br>36 years | 7/1/25                        |
| Gabrielle Salvato | Gregory  | Kindergarten                  | Resignation            | 3/28/25                       |

- b. 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 |
|-------------------|----------|------------------|------------------------|----------------|
| Christina DeMarco | WOHS     | Paraprofessional | Retirement<br>17 years | 7/1/25         |
| Raquel Sardina    | WOHS     | Paraprofessional | Retirement<br>25 years | 7/1/25         |

- c. Superintendent recommends approval to the Board of Education for the following staff termination(s):

| Employee # | Effective Date             |
|------------|----------------------------|
| 9364       | 2/7/25 amended from 1/9/25 |
| 9433       | 3/7/25                     |

**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 |
|-----------------|----------|--|----------------|
| Margaret Konner | WOHS     | Additional Teaching Assignment<br>4/1/25 - 6/18/25 | 2/11/25        |

**3. Appointments**



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

| Name           | Location  | Position                                   | Replacement / New | Guide | Step | Salary               | Effective Dates   |
|----------------|-----------|--|-------------------|-------|------|----------------------|-------------------|
| Nyesha Feggins | Liberty   | School Nurse                               | Tan               | MA+45 | 6    | \$83,539<br>prorated | 2/18/25 - 6/30/25 |
| Esther Okassi  | Liberty   | English Language Arts<br>Leave Replacement | Guzman            | BA    | 5    | \$65,893<br>prorated | 3/10/25 - 5/2/25  |
| Esther Okassi  | Roosevelt | English Language Arts<br>Leave Replacement | Mena              | BA    | 5    | \$65,893<br>prorated | 5/5/25 - 6/18/25  |

- b. Upon recommendation of the Superintendent of Schools approval by the Board of Education of the following non-certified staff appointment(s):

| Name                 | Location               | Position                 | Replacement / New        | Guide       | Step | Salary  | Effective Dates      |
|----------------------|------------------------|--------------------------|--------------------------|-------------|------|---|----------------------|
| Lemont Harris        | Redwood                | Custodian<br>Mid Shift   | Temple, Jr<br>reassigned | Custodian   | 1    | \$40,710<br>prorated<br>includes shift<br>differential of \$285 | 2/10/25 -<br>6/30/25 |
| Stephanie Stevenson  | BMELC                  | Paraprofessional         | Brennan                  | BA          | 4    | \$35,363<br>prorated  | 2/25/25 -<br>6/30/25 |
| Irvin Thomas         | Buildings<br>& Grounds | Maintenance              | Andrade                  | Maintenance | 5    | \$50,500<br>prorated  | 2/25/25 -<br>6/30/25 |
| Genesis Vallejo Lugo | Buildings<br>& Grounds | Custodian<br>Night Shift | Micic                    | Custodian   | 1    | \$41,005<br>prorated<br>includes shift<br>differential of \$580 | 2/25/25 -<br>6/30/25 |
| Brian Velez          | WOHS                   | Custodian<br>Night Shift | Harbin Jr                | Custodian   | 1    | \$41,005<br>prorated<br>includes shift<br>differential of \$580 | 2/10/25 -<br>6/30/25 |

- c. Upon recommendation of the Superintendent of Schools, approval by the Board of Education for salary adjustments for the following training level changes for WOEA certificated and non-certificated staff, retroactive to January 1, 2025. (Att. #2)
- d. 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                                      |
|-----------------|----------|---|--|
| Danielle Bridge | Liberty  | Mathematics<br>Leave of Absence - Patel | 1/2/25 - 2/19/25<br>amended from<br>1/2/25 - 3/31/25 |
| Kristen Flynn   | Liberty  | Mathematics<br>Leave of Absence - Patel | 1/2/25 - 2/19/25<br>amended from<br>1/2/25 - 3/31/25 |
| Stacy Marcus    | Liberty  | Mathematics<br>Leave of Absence - Patel | 1/2/25 - 2/19/25<br>amended from<br>1/2/25 - 3/31/25 |



| Name                | Location | Position  | Effective Dates                                      |
|---------------------|----------|---|--|
| Bryan Zengewald     | Liberty  | Mathematics<br>Leave of Absence - Patel         | 1/2/25 - 2/19/25<br>amended from<br>1/2/25 - 3/31/25 |
| Rochell Alves       | WOHS     | World Language<br>Leave of Absence - Daquin     | 1/2/25 - 6/18/25<br>amended from<br>1/2/25 - 3/3/25  |
| Maria Blanco        | WOHS     | World Language<br>Leave of Absence - Daquin     | 1/2/25 - 6/18/25<br>amended from<br>1/2/25 - 3/3/25  |
| Susan Leon Guerrero | WOHS     | World Language<br>Leave of Absence - Daquin     | 1/2/25 - 6/18/25<br>amended from<br>1/2/25 - 3/3/25  |
| Dana Peart          | WOHS     | World Language<br>Leave of Absence - Daquin     | 1/2/25 - 6/18/25<br>amended from<br>1/2/25 - 3/3/25  |
| Juan Roncero        | WOHS     | World Language<br>Leave of Absence - Daquin     | 1/2/25 - 6/18/25<br>amended from<br>1/2/25 - 3/3/25  |
| Jonathan Tick       | WOHS     | Special Education<br>Leave of Absence - Mazurek | 4/1/25 - 6/18/25                                     |

- e. Superintendent recommends approval to the Board of Education for the following negotiated Co-Curricular Assignments:

| Name                       | Location | Position  | Stipend / Rate of Pay | Effective Dates |
|----------------------------|----------|---|-----------------------|-----------------|
| Francesco Composto         | Kelly    | Orchestra Club                                    | \$750                 | 2024-2025       |
| Jean Cenatus               | Liberty  | French Club                                       | \$1,673               | 2024-2025       |
| Lisette Villalobos         | Liberty  | Crochet Club                                      | \$1,673               | 2024-2025       |
| Benjamin Aaron Kron<br>OOD | WOHS     | Israeli Culture Club Volunteer                    | N/A                   | 2024-2025       |
| Ahmad Schwail              | WOHS     | Palestinian Culture Club                          | \$836.50              | 2024-2025       |
| Luciano Zeoli              | WOHS     | Percussion Ensemble-Indoor: Assistant<br>Director | \$1,196               | 2024-2025       |

- f. Upon recommendation of the Superintendent of Schools approval by the Board of Education to amend the following Mentor Fee for the 2024-2025 school year:

| Mentor          | Provisional Teacher      | Location | Mentor Fee | Effective Dates   |
|-----------------|--------------------------|----------|------------|-------------------|
| Stacy Varanelli | George Hernandez Bentiez | Hazel    | \$550      | 10/7/24 - 6/30/25 |

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

| Name          | Location | Position   | Stipend / Rate of Pay                                    | Effective Dates  |
|---------------|----------|--|--|------------------|
| Nancy Hopkins | Redwood  | Para to provide student support for<br>Harry Potter STEM program<br>Substitute | \$26.82 per hour<br>not to exceed 7 hours<br>as assigned | 2/1/25 - 3/31/25 |
| Maureen Lilli | Redwood  | Para to provide student support for<br>Harry Potter STEM program               | \$26.82 per hour<br>not to exceed 7 hours                | 2/1/25 - 3/31/25 |





| <b>Name</b>         | <b>Location</b> | <b>Position</b>   | <b>Stipend / Rate of Pay</b>                                      | <b>Effective Dates</b> |
|---------------------|-----------------|---|---|------------------------|
| Doral Smith Vickers | Redwood         | Para to provide student support for Pyramid Fitness Clinic                    | \$26.82 per hour<br>not to exceed 7 hours                         | 2/1/25 - 3/31/25       |
| Anna Tong           | Redwood         | Para to provide student support for After School Enrichment-Vets Academy STEM | \$26.89 per hour<br>not to exceed 7 hours                         | 2/1/25 - 3/31/25       |
| Janine Falk         | Washington      | Morning Tutoring Substitute   | \$57.13 per hour*<br>not to exceed 51 hours<br>as assigned        | 2/3/25 - 6/6/25        |
| Nicole McArdle      | Washington      | Morning Tutoring Substitute   | \$57.13 per hour*<br>not to exceed 51 hours<br>as assigned        | 2/3/25 - 6/6/25        |
| Danelle Ratusis     | Washington      | Morning Tutoring Substitute   | \$57.13 per hour*<br>not to exceed 51 hours<br>as assigned        | 2/3/25 - 6/6/25        |
| Karen Wynn          | Washington      | Morning Tutoring Substitute   | \$57.13 per hour*<br>not to exceed 51 hours<br>as assigned        | 2/3/25 - 6/6/25        |
| Elizabeth Moss      | Washington      | Nurse to provide student support for Morning Tutoring Program                 | \$62.89 per hour<br>not to exceed 32 hours                        | 2/3/25 - 6/6/25        |
| Elizabeth Moss      | Washington      | Nurse to provide student support for after school Theatre Club                | \$62.89 per hour<br>not to exceed 12 hours                        | 1/2/25 - 4/30/25       |
| Mariam Obeidallah   | Edison          | After School Support Program (Math / ELA)                                     | \$57.13 per hour<br>not to exceed 3 hours per week<br>as assigned | 12/2/24 - 4/30/25      |
| Andrew Mazurek      | WOHS            | District Printing Projects  | \$45.47 per hour<br>as needed                                     | 1/2/25 - 6/18/25       |
| Eleanora Ackerman   | WOHS            | School Nurse to provide student physicals                                     | \$62.89 per hour<br>not to exceed 6 hours                         | 5/27/25, 5/29/25       |
| Denise Werzen       | WOHS            | School Nurse to provide student physicals                                     | \$62.89 per hour<br>not to exceed 6 hours                         | 5/27/25, 5/29/25       |
| Trish Dellosso      | WOHS            | Administrative Assistant to provide clerical support during student physicals | \$28.57 per hour<br>not to exceed 10 hours                        | 5/27/25, 5/29/25       |
| Eridania Perez      | WOHS            | Administrative Assistant to provide clerical support during student physicals | \$28.57 per hour<br>not to exceed 10 hours                        | 5/27/25, 5/29/25       |

\*funded via ESEA Title IA

- h. Upon recommendation of the Superintendent of Schools approval by the Board of Education of the following Paraprofessionals to be compensated for attending StoneGate Security Training: (Att. #3)
- i. Upon recommendation of the Superintendent of Schools approval by the Board of Education for the following 2024-2025 Student Teacher assignment(s):

| <b>Student Teacher/ Intern Candidate</b> | <b>Affiliated University</b> | <b>Assigned School</b> | <b>Effective Dates</b> |
|--|------------------------------|------------------------|------------------------|
| Tiana Cipot                              | Caldwell University          | Redwood                | 2/25/25 - 5/30/25      |
| Makaia Morris                            | Seton Hall University        | Redwood<br>revised     | 1/28/25 - 12/19/25     |
| Tatyana Rodriguez                        | Caldwell University          | Washington             | 2/28/25 - 5/30/25      |



| Student Teacher/ Intern Candidate | Affiliated University      | Assigned School | Effective Dates  |
|-----------------------------------|----------------------------|-----------------|------------------|
| Paige Steir                       | Montclair State University | WOHS            | 9/5/25 - 6/12/25 |

- j. 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 2024-2025:

| Name               | Certification Code | Administrator | Administrative Assistant | Lunch Aide | Nurse | Custodian |
|--------------------|--------------------|---------------|--------------------------|------------|-------|-----------|
| Sylvester Johnson  | N/A                |               |                          |            |       | X         |
| Jorge Lopez        | N/A                |               |                          | X          |       |           |
| Sharon Mattola     | N/A                |               |                          | X          |       |           |
| Yolanda Maurizaca  | N/A                |               |                          | X          |       |           |
| Onel Sanchez Saker | N/A                |               |                          |            |       | X         |
| Annette Towson*    | Standard           | X             |                          |            |       |           |

\*effective 3/1/25

- k. Upon recommendation of the Superintendent of Schools to the Board of Education for 2024-2025 revised rate(s) for hourly and per diem employees/assignments. (Att. #4)

#### 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:

| Employee #      | Location   | Paid Leave   | Unpaid Leave with Benefits                            | Unpaid Leave without Benefits                        | Anticipated Return Date           |
|-----------------|------------|--|---|--|-----------------------------------|
| 8502<br>Medical | WOHS       | 11/26/24 - 2/28/25                                   | 3/3/25 - 5/30/25<br>amended from<br>2/27/25 - 2/28/25 | N/A  | 6/2<br>amended from 3/3/25        |
| 4867<br>Medical | Washington | 9/16/24 - 10/1/24                                    | 10/2/24 - 12/20/24                                    | 1/2/25 - 3/31/25<br>amended from<br>1/2/25 - 1/31/25 | 4/1/25<br>amended from<br>2/3/25  |
| 7175<br>Family  | Roosevelt  | 4/21/25 - 6/2/25                                     | 6/3/25 - 6/30/25<br>9/1/25 - 10/31/25                 | 11/3/25 - 6/30/26                                    | 9/1/26                            |
| 4967<br>Medical | Liberty    | 1/2/25 - 2/19/25<br>amended from<br>1/2/25 - 2/28/25 | N/A   | N/A<br>amended from<br>3/3/25 - 3/31/25              | 2/20/25<br>amended from<br>4/1/25 |
| 5202<br>Family  | BMELC      | 3/31/25 - 5/30/25                                    | 6/2/25 - 6/30/25<br>9/1/25 - 10/31/25                 | N/A  | 11/3/25                           |

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

| Employee #      | Location            | Paid Leave | Unpaid Leave with Benefits | Unpaid Leave without Benefits                          | Anticipated Return Date            |
|-----------------|---------------------|------------|----------------------------|--|------------------------------------|
| 7995<br>Medical | Kelly               | N/A        | N/A                        | 12/5/24 - 4/10/25<br>amended from<br>12/5/24 - 1/24/25 | 4/11/25<br>amended from<br>1/27/25 |
| 7206<br>Medical | Buildings & Grounds | N/A        | 2/21/25 - 4/4/25           | N/A  | 4/7/25                             |



| Employee #       | Location       | Paid Leave       | Unpaid Leave with Benefits | Unpaid Leave without Benefits                        | Anticipated Return Date          |
|------------------|----------------|------------------|----------------------------|--|----------------------------------|
| 7804<br>Personal | Transportation | 2/3/25 - 2/14/25 | N/A                        | 2/18/25  | 2/19/25                          |
| 4452<br>Medical  | Hazel          | N/A              | N/A                        | 9/18/24 - 3/4/25<br>amended from<br>9/18/24 - 2/4/25 | 3/5/25<br>amended from<br>2/5/25 |
| 8791<br>Personal | BMELC          | N/A              | N/A                        | 5/22/25 - 5/28/25                                    | 5/29/25                          |
| 7807<br>Medical  | Transportation | N/A              | N/A                        | consecutive Mondays<br>3/10/25 - 5/19/25             | 5/20/25                          |
| 6418<br>Personal | WOHS           | N/A              | 2/10/25 - 2/21/25          | N/A  | 2/24/25                          |

## 5. Transfer(s):

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

| Name                          | From    | Position                  | To      | Position         | Effective Date |
|-------------------------------|---------|---------------------------|---------|------------------|----------------|
| Shannon Hughes<br>Involuntary | Redwood | Kindergarten<br>Inclusion | Redwood | Grade 2 Resource | 1/27/25        |

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

| Name                               | From      | Position         | To    | Position         | Effective Date |
|------------------------------------|-----------|------------------|-------|------------------|----------------|
| Christopher Aborisade<br>Voluntary | Gregory   | Paraprofessional | Kelly | Paraprofessional | 2/7/25         |
| Kaliquah Davis<br>Voluntary        | BMELC-WES | Paraprofessional | BMELC | Paraprofessional | 2/24/25        |

6. Upon recommendation of the Superintendent of Schools, approval by the Board of Education to approve the district Affirmative Action Team to conduct a needs assessment and develop a three-year Comprehensive Equity Plan (CEP) for School Years 2025-2026 through 2027-2028 in accordance with *N.J.A.C. 6A:7*, Managing for Equity in Education.

## 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. #5)
2. Upon recommendation of the Superintendent of Schools, approval by the Board of Education of the Overnight and Out-of-State Field Trips for the 2024/2025 school year. (Att. #6)
3. Upon recommendation of the Superintendent of Schools, approval by the Board of Education of David Nash from NJPSA FEA to provide Professional Development to HIB Coordinators on updated HIB law in the amount of \$2,300. Training is funded by an ESEA Title II grant.
4. Upon recommendation of the Superintendent of Schools, approval by the Board of Education of



Sterrett Education Services to provide Professional Development to LLD teachers at Kelly Elementary for Small Group and Collaboration Strategies in the amount of \$4,000. Training is funded by an ESEA Title I grant.

5. Upon recommendation of the Superintendent of Schools, approval by the Board of Education of the National Institute For Early Education Research at Rutgers to provide 3-Day Group Training on the Early Childhood Environment Rating Scale, Third Edition (ECERS-3) to Three (3) teachers at Betty Maddalena Early Learning Center in the amount of \$2,250.00.

## C. FINANCE

### a.) Special Services

1. Upon recommendation of the Superintendent of Schools approval by the Board of Education of the following out of district placements for the 2023-2024 and 2024 - 2025 school year:

| Student #  | Placement                                    | Tuition   | Budgeted/Unbudgeted |
|------------|--|---|---------------------|
| 2459519795 | Arc of Essex County's Stepping Stones School | Tuition: \$31,046.00<br>86 days @ \$361.00/day<br>2/3/25 - 6/18/25  | Unbudgeted          |
| 2401085    | ECLC of New Jersey Ho-Ho-Kus                 | Tuition: \$38,313.93<br>87 days @ \$440.39/days<br>2/3/25 - 6/25/25   | Unbudgeted          |
| 1204070    | Windsor Prep High School                     | Tuition: \$9,539.70<br>30 days @ \$317.99<br>1:1 Aide: \$9,876.30<br>30 days @ \$317.99<br>7/1/24 - 8/13/24 | Unbudgeted          |
| 1607012    | Chancellor Academy                           | Tuition: \$43,619.25<br>95 days @ 459.15/day<br>1/21/25 - 6/18/25   | Unbudgeted          |

2. Upon recommendation of the Superintendent of Schools, approval by the Board of Education of the contract with Union County Educational Services Commission to provide Home Instruction services for the 2024-2025 school year.

| Services                  | Rate      | Budgeted/Unbudgeted |
|---------------------------|-----------|---------------------|
| Home Instruction Services | \$74/hour | Unbudgeted          |

### b.) Business Office

1. Upon recommendation of the Superintendent of Schools approval by the Board of Education of the February 24, 2025 Bills List in the amount of \$25,879,145.25.
2. Upon recommendation of the Superintendent of Schools approval by the Board of



Education of the December 2024 transfers within the 2024-2025 budget in compliance with N.J.A.C. 6A:23-2.11(A)2. (Att. #7)

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 December 2024, 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. #8)
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 December 2024, which report is in agreement with the Secretary's Report. (Att. #9)
5. Upon the recommendation of the Superintendent of Schools, approval by the Board of Education of the 2024 ESY program of the Special Education Tuition Contract between Verona Board of Education and the West Orange Board of Education for Student #2201065.
6. Upon the recommendation of the Superintendent of Schools, approval by the Board of Education for approval of submission of the FY2025 amended IDEA application including carryover funds:

| Basic      |             |
|------------|-------------|
| Allocation | \$1,968,716 |
| Carryover  | \$322,553   |
| Total      | \$2,291,269 |

| Preschool  |          |
|------------|----------|
| Allocation | \$76,348 |
| Carryover  | \$2,598  |
| Total      | \$78,946 |

7. Upon the recommendation of the Superintendent of Schools, approval by the Board of Education to approve the reallocation of the Liberty Middle School's unspent, undesignated Student Activities funds raised from prior years in the amount of \$10,000 for purchase of materials and equipment to establish a new student lounge to be known as The Lion's Den.
8. Upon the recommendation of the Superintendent of Schools, approval by the Board of Education for FY25 capital projects funds to be reallocated from the unspent available funds, designated for the Electrical Upgrades in all Elementary Schools project to fund



the Mount Pleasant Elementary School construction of a six preschool classroom Modular Building project in the current year budget.

9. Upon recommendation of the Superintendent of Schools, approval by the Board of Education of proposed Non Public Technology Aid Program expenditures funded through the Office of State Aid Entitlements and Payments to Non Public Schools (not local funds):

| School                 | Description  | Amount     |
|------------------------|--|------------|
| Golda Och Lower School | • Lenovo Chromebooks                                     | \$1,747.14 |
| Golda Och Lower School | • Vivacity Work in Case with Pouc9 (3)                   | \$105.66   |
| Golda Och Upper School | • Kodak digital camera with memory card and battery pack | \$810.30   |
| Golda Och Upper School | • Lenovo Chromebooks                                     | \$4,950.23 |
| Golda Och Upper School | • Vivacity Work in Case with Pouch (7)                   | \$215.47   |

## D. REPORTS

1. Upon recommendation of the Superintendent of Schools approval by the Board of Education of the acceptance of the HIB Report ending February 24, 2025.
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 January 27, 2025, the Superintendent reported HIB Incident Number(s) 009, 010, 011, 012, 013, 014, 015, 016 to the Board; and

Whereas, on January 29, 2025 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) 009, 010, 011, 012, 013, 014, 015, 016 for the 2024-2025 school year for the reasons conveyed to the Board.”

## XI. PETITIONS AND HEARINGS OF CITIZENS

## XII. NEXT BOARD MEETING to be held at 6:30 p.m. on March 17, 2025 at West Orange High School.

## XIII. 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.

#### **XIV. ADJOURNMENT**

# Training Level Changes Retroactive to January 1, 2025

| First     | Last          | School       | Position           | From       |      |              | To    |      |              |
|-----------|---------------|--------------|--------------------|------------|------|--------------|-------|------|--------------|
|           |               |              |                    | Guide      | Step | Salary       | Guide | Step | Salary       |
| Alyson    | Abdallah      | Kelly        | BCBA               | MA+30      | 14   | \$86,834.00  | MA+45 | 14   | \$88,815.00  |
| Stephanie | Arroyo-Merino | Edison       | Phys Ed/Health     | BA         | 5    | \$65,893.00  | BA+15 | 5    | \$66,628.00  |
| Janine    | Ataide        | Mt. Pleasant | Special Education  | BA         | 7    | \$67,709.00  | BA+15 | 7    | \$68,465.00  |
| Darnelle  | Charlemagne   | WOHS         | Paraprofessional   | Non Degree | 6    | \$33,411.00  | BA    | 6    | \$35,864.00  |
| Tiffany   | China         | St. Cloud    | Kindergarten       | MA+15      | 13   | \$80,273.00  | MA+30 | 13   | \$85,922.00  |
| Jessica   | Cicerone      | Redwood      | LDT-C              | MA+15      | 9    | \$77,993.00  | MA+30 | 9    | \$83,481.00  |
| Carolann  | Collazo       | Kelly        | Special Education  | MA+15      | 12   | \$79,881.00  | MA+30 | 12   | \$85,503.00  |
| Karen     | Convery       | Kelly        | Speech             | MA         | 13   | \$75,407.00  | MA+15 | 13   | \$80,273.00  |
| Vincent   | Cordasco      | Gregory      | Phys Ed/Health     | MA+15      | 6    | \$76,305.00  | MA+30 | 6    | \$81,674.00  |
| Cristina  | Delaney       | WOHS         | Mathematics        | MA         | 16   | \$88,984.00  | MA+45 | 16   | \$101,104.00 |
| Keli      | Eason         | Gregory      | Special Education  | MA+15      | 7    | \$76,967.00  | MA+30 | 7    | \$82,384.00  |
| Rana      | Elkadi^       | WOHS         | Dean               | MA         | 11   | \$92,888.75  | MA+15 | 11   | \$98,881.25  |
| Michael   | Falzarano     | Kelly        | Phys Ed/Health     | MA+15      | 6    | \$76,305.00  | MA+30 | 6    | \$81,674.00  |
| Meara     | Franowicz     | Gregory      | Library Media Spec | MA         | 13   | \$75,407.00  | MA+15 | 13   | \$80,273.00  |
| Max       | Grossman      | WOHS         | Tech Ed            | BA         | 12   | \$70,273.00  | BA+15 | 12   | \$71,057.00  |
| Caroline  | Hastings      | BMELC        | PreK               | BA         | 5    | \$65,893.00  | BA+15 | 5    | \$66,628.00  |
| Solmaaz   | Houtan        | WOHS         | Special Education  | MA         | 11   | \$74,311.00  | MA+15 | 11   | \$79,105.00  |
| Kristen   | Junchaya      | Hazel        | ESL                | MA+30      | 18   | \$122,253.00 | MA+45 | 18   | \$123,953.00 |
| Ryan      | Krewer*       | Liberty      | Music              | BA         | 18   | \$104,158.00 | BA+15 | 18   | \$110,573.00 |
| Nicole    | Kuser         | Gregory      | Special Education  | MA+15      | 7    | \$76,967.00  | MA+30 | 7    | \$82,384.00  |
| Suzie     | Louie         | Washington   | Phys Ed/Health     | MA         | 6    | \$71,680.00  | MA+15 | 6    | \$76,305.00  |
| Wayne     | Oakley*       | Washington   | Grade 5            | BA+30      | 17   | \$105,866.00 | MA+30 | 17   | \$117,845.00 |
| Alyssa    | Sylvester     | Liberty      | Science            | BA         | 11   | \$69,590.00  | BA+15 | 11   | \$70,367.00  |
| L'Mani    | Viney^        | WOHS         | Dean               | MA+30      | 15   | \$111,575.00 | MA+45 | 15   | \$114,063.75 |

^salary at 1.25

\*includes longevity



**Stonegate Training: Redwood Paraprofessionals**  
**January 15, 2025 OR January 27, 2025**

| <b>Name</b>          | <b>Location</b> | <b>Position</b>                      | <b>Stipend / Rate of Pay</b>             |
|----------------------|-----------------|--------------------------------------|--|
| Andrea Alfonso       | Washington      | Stonegate Training for Professionals | \$26.82 per hour<br>not to exceed 1 hour |
| Arianni Arias Garcia | Redwood         | Stonegate Training for Professionals | \$26.82 per hour<br>not to exceed 1 hour |
| Simone Callaway      | Redwood         | Stonegate Training for Professionals | \$26.82 per hour<br>not to exceed 1 hour |
| Judith Cofie         | Redwood         | Stonegate Training for Professionals | \$26.82 per hour<br>not to exceed 1 hour |
| Robert Desch         | Redwood         | Stonegate Training for Professionals | \$26.82 per hour<br>not to exceed 1 hour |
| Debra Dillahunt      | Redwood         | Stonegate Training for Professionals | \$26.82 per hour<br>not to exceed 1 hour |
| Nancy Hopkins        | Redwood         | Stonegate Training for Professionals | \$26.82 per hour<br>not to exceed 1 hour |
| Andrew Jeliffe       | Redwood         | Stonegate Training for Professionals | \$26.82 per hour<br>not to exceed 1 hour |
| Eileen Johnson       | Redwood         | Stonegate Training for Professionals | \$26.82 per hour<br>not to exceed 1 hour |
| Maureen Lilli        | Redwood         | Stonegate Training for Professionals | \$26.82 per hour<br>not to exceed 1 hour |
| Halimah Lewis        | Redwood         | Stonegate Training for Professionals | \$26.82 per hour<br>not to exceed 1 hour |
| Mark Minniti         | Redwood         | Stonegate Training for Professionals | \$26.82 per hour<br>not to exceed 1 hour |
| Engi Moussa          | Redwood         | Stonegate Training for Professionals | \$26.82 per hour<br>not to exceed 1 hour |
| Eberechukwu Ogbonna  | Redwood         | Stonegate Training for Professionals | \$26.82 per hour<br>not to exceed 1 hour |
| Doral Smith-Vickers  | Redwood         | Stonegate Training for Professionals | \$26.82 per hour<br>not to exceed 1 hour |
| Aissetou Sylla       | Redwood         | Stonegate Training for Professionals | \$26.82 per hour<br>not to exceed 1 hour |
| Anna Tong            | Redwood         | Stonegate Training for Professionals | \$26.82 per hour<br>not to exceed 1 hour |
| Angela Tourtounis    | Redwood         | Stonegate Training for Professionals | \$26.82 per hour<br>not to exceed 1 hour |
| Genesis Rodriguez    | Redwood         | Stonegate Training for Professionals | \$26.82 per hour<br>not to exceed 1 hour |

# West Orange Public Schools

## HOURLY AND PER DIEM RATES 2024-2025

Effective 1/1/2025

| CATEGORY  | AMOUNT                  |  |  |
|---|-------------------------|--|--|
|   | Standard<br>(1-20 days) | Long Term Substitute<br>21-60 days<br>(Vacancy Coverage) | Leave Replacement<br>21-60 days<br>(Leave of Absence Coverage) |
| Substitutes:  |                         |  |  |
| Teachers (CE, CEAS, Standard, Substitute)   | \$175.00/day            | BA \$360.07  | BA \$360.07  |
| <i>If preparing lesson plans/communicating w/parents</i>  | \$200.00/day            | MA \$384.50  | MA \$384.50  |
| Administrators  | \$500.00/day            |  |  |
| Nurses  | \$250.00/day            |  |  |
| Administrative Assistants   | \$110.00/day            |  |  |
| Custodians  | \$20.00/hour            |  |  |
| Custodian with Locksmith Skill  | \$30.00/hour            |  |  |
| Home Instruction, Test Preparation & In-Service<br>Instructors  | \$85.11 per hour**      |  |  |
| Intramural Sports, Summer Workshops,<br>Curriculum Council, Curriculum Writing & after-<br>hours language translation | \$45.47 per hour**      |  |  |
| Paraprofessionals to provide student assistance for<br>after school activities/sports                                 | \$26.82 per hour**      |  |  |
| Official Chaperones (school dances & other co-<br>educational social activities) & State Music<br>Auditions           | \$139.91 per evening**  |  |  |
| Overnight Chaperones  | \$247.18 per evening**  |  |  |
| School Counselor Summer Work (per diem)   | \$466.38 per day**      |  |  |
| Building Principal Coverage by District Supervisor  | \$250.00 per day        |  |  |
| Lunch Aides (not to exceed assigned hours)  | \$21.34 per hour        |  |  |
| Clerical Aides (not to exceed 7 hours / day)  | \$22.01 per hour        |  |  |
| Greeters  | \$22.01 per hour        |  |  |
| Residency Officers  | \$35.27 per hour        |  |  |
| Student Help  | \$15.49 per hour        |  |  |
| Transportation Allowance<br>(prevailing approved rate NJ OMB)   | <b>\$.70 mile</b>       |  |  |

County Substitute Certificates may be issued for a 5-year period but the holder can serve no more than 20 consecutive days in the same position in one school district during the school year. Such certificate, which is issued by the County Superintendent of Schools, carries none of the accrued benefits, such as pension and tenure, to which a regularly-employed teacher is entitled.

BOARD APPROVED: **February 24, 2025**

**Applications for Absence for School Business 2024-2025**  
**2.24.25**

| <b>Name</b>        | <b>Position</b>                          | <b>School</b>  | <b>Conference</b>   | <b>Dates</b>          | <b>Amount</b> | <b>Funded</b> |
|--------------------|--|----------------|---|-----------------------|---------------|---------------|
| Rebecca Giacomelli | Teacher, Gifted & Talented Program       | Central Office | National Curriculum Networking Conference, William & Mary School of Education, Williamsburg, VA | 3/27/2025 - 3/28/2025 | \$1,300.92    | District      |
| Megan Schaller     | Teacher, Gifted & Talented Program       | Central Office | National Curriculum Networking Conference, William & Mary School of Education, Williamsburg, VA | 3/27/2025 - 3/28/2025 | \$1,300.92    | District      |
| Tonya Flowers      | Business Administrator                   | Central Office | NJ Schools Buildings & Grounds Association (NJSBGA) Conference Expo 2025, Atlantic City, NJ     | 3/23/2025 - 3/26/2025 | \$1,049.32    | District      |
| Michael Cimmino    | Director, Building & Grounds             | Central Office | NJ Schools Buildings & Grounds Association (NJSBGA) Conference Expo 2025, Atlantic City, NJ     | 3/23/2025 - 3/26/2025 | \$1,049.32    | District      |
| Nicholas Munoz     | Custodial Supervisor, Building & Grounds | Central Office | NJ Schools Buildings & Grounds Association (NJSBGA) Conference Expo 2025, Atlantic City, NJ     | 3/23/2025 - 3/26/2025 | \$1,049.32    | District      |

**West Orange School District Field Trips  
Overnight/Out of State  
2024-2025 School Year  
February 24, 2025**

| School                | Grades | Course / Group                      | Destination                           | City         | State |
|-----------------------|--------|-------------------------------------|---------------------------------------|--------------|-------|
| Roosevelt<br>AT-01675 | 8th    | Science &<br>Social Studies         | American Museum of Natural<br>History | New York     | NY    |
| Roosevelt<br>AT-01725 | 7-8    | Explorer's Club                     | The Franklin Institute                | Philadelphia | PA    |
| WOHS<br>AT-01663      | 9-12   | Girl's Step Team<br>Competition     | Clara Barton High School              | Brooklyn     | NY    |
| WOHS<br>AT-01740      | 9-12   | Boy's Step Team<br>Competition      | Dr. Gerald L. Boarman<br>Auditorium   | Greenbelt    | MD    |
| WOHS<br>AT-01747      | 9-12   | Honors Virtual<br>Enterprise Course | Jacob Javits Convention<br>Center     | New York     | NY    |
| WOHS<br>AT-01742      | 9-12   | Black Student Union                 | African American Museum               | Washington   | DC    |

# West Orange Board of Education

## Monthly Transfer Report

va\_s1701  
12/01/2024

| Budget Category  | Accounts       | Original Budget      | Revenues Allowed + Pr Yr Reserve | Orig + Rvnues Allowed + Pr Yr Reserve | Maximum Transfer Out Allowed | YTD Net Transfers | % change of Transfers | Remaining Transfers Out Allowed | Account Balance     |
|--|----------------|----------------------|----------------------------------|---------------------------------------|------------------------------|-------------------|-----------------------|---------------------------------|---------------------|
| <b>INSTRUCTION</b>   |                |                      |                                  |                                       |                              |                   |                       |                                 |                     |
| Regular Programs   | 11-1XX-100-XXX | 55,824,726.00        | 109,139.70                       | 55,933,865.70                         | 5,593,386.57                 | ( 34,114.58)      | -0.06                 | 5,559,271.99                    | 887,596.81          |
|  | 12-1XX-100-XXX |                      |                                  |                                       |                              |                   |                       |                                 |                     |
|  | 13-1XX-100-XXX |                      |                                  |                                       |                              |                   |                       |                                 |                     |
|  | 15-1XX-100-XXX |                      |                                  |                                       |                              |                   |                       |                                 |                     |
| Special Education, Basic Skills/Remedial and Bilingual Instruction and Speech/OT/PT and Ex | 1X-2XX-100-XXX | 30,210,706.00        | 36,465.81                        | 30,247,171.81                         | 3,024,717.18                 | 208,103.62        | 0.69                  | 3,232,820.80                    | 211,215.68          |
|  | 1X-000-216-XXX |                      |                                  |                                       |                              |                   |                       |                                 |                     |
|  | 1X-000-217-XXX |                      |                                  |                                       |                              |                   |                       |                                 |                     |
| Vocational Programs-Local  | 1X-3XX-100-XXX | 0.00                 | 0.00                             | 0.00                                  | 0.00                         | 0.00              | 0.00                  | 0.00                            | 0.00                |
| School-Spon. Co/Extra-Curr. Activities, School Sponsored Athletics, and Other Instructiona | 11-4XX-100-XXX | 2,738,724.00         | 37,596.56                        | 2,776,320.56                          | 277,632.06                   | ( 22,203.19)      | -0.80                 | 255,428.87                      | 373,654.52          |
|  | 11-4XX-200-XXX |                      |                                  |                                       |                              |                   |                       |                                 |                     |
|  | 12-4XX-100-XXX |                      |                                  |                                       |                              |                   |                       |                                 |                     |
|  | 15-4XX-100-XXX |                      |                                  |                                       |                              |                   |                       |                                 |                     |
|  | 15-4XX-200-XXX |                      |                                  |                                       |                              |                   |                       |                                 |                     |
| Community Services Programs/Operations   | 1X-800-330-XXX | 0.00                 | 0.00                             | 0.00                                  | 0.00                         | 0.00              | 0.00                  | 0.00                            | 0.00                |
| <b>TOTAL INSTRUCTIONAL EXPENSE</b>   |                | <b>88,774,156.00</b> | <b>183,202.07</b>                | <b>88,957,358.07</b>                  |                              |                   |                       |                                 | <b>1,472,467.01</b> |
| <b>UNDISTRIBUTED EXPENDITURES</b>  |                |                      |                                  |                                       |                              |                   |                       |                                 |                     |
| Tuition  | 11-000-100-XXX | 11,900,435.00        | 78,578.00                        | 11,979,013.00                         | 1,197,901.30                 | 1,137,352.16      | 9.49                  | 2,335,253.46                    | 296,457.00          |
| Attendance and Social Work, Health, Guidance, Child Study Teams, Education Media Services/ | 1X-000-211-XXX | 12,025,824.00        | 55,553.33                        | 12,081,377.33                         | 1,208,137.73                 | 42,725.22         | 0.35                  | 1,250,862.95                    | 61,835.28           |
|  | 1X-000-213-XXX |                      |                                  |                                       |                              |                   |                       |                                 |                     |
|  | 1X-000-218-XXX |                      |                                  |                                       |                              |                   |                       |                                 |                     |
|  | 1X-000-219-XXX |                      |                                  |                                       |                              |                   |                       |                                 |                     |
|  | 1X-000-222-XXX |                      |                                  |                                       |                              |                   |                       |                                 |                     |
| Improvement of Instruction Services and Instructional Staff Training Services              | 1X-000-221-XXX | 3,069,511.00         | 0.00                             | 3,069,511.00                          | 306,951.10                   | ( 125,631.13)     | -4.09                 | 181,319.97                      | 169,637.43          |
|  | 1X-000-223-XXX |                      |                                  |                                       |                              |                   |                       |                                 |                     |
| General Administration   | 1X-000-230-XXX | 2,353,496.00         | 78,559.49                        | 2,432,055.49                          | 243,205.55                   | 225,422.08        | 9.27                  | 468,627.63                      | 72,147.97           |
| School Administration  | 1X-000-240-XXX | 6,718,726.00         | 30,468.17                        | 6,749,194.17                          | 674,919.42                   | 7,096.65          | 0.11                  | 682,016.07                      | 62,870.76           |
| Central Services & Administrative Information Technology                                   | 1X-000-25X-XXX | 3,838,154.00         | 92,904.16                        | 3,931,058.16                          | 393,105.82                   | 6,886.55          | 0.18                  | 399,992.37                      | 116,633.84          |
| Operation and Maintenance of Plant Services  | 1X-000-26X-XXX | 14,878,923.00        | 820,322.56                       | 15,699,245.56                         | 1,569,924.56                 | ( 347,926.42)     | -2.22                 | 1,221,998.14                    | 781,036.19          |
| Student Transportation Services  | 1X-000-270-XXX | 17,303,553.00        | 12,963.27                        | 17,316,516.27                         | 1,731,651.63                 | ( 515,043.83)     | -2.97                 | 1,216,607.80                    | 518,931.78          |
| Personal Services-Employee Benefits  | 1X-XXX-XXX-2XX | 32,718,821.00        | 163,049.32                       | 32,881,870.32                         | 3,288,187.03                 | ( 345,781.77)     | -1.05                 | 2,942,405.26                    | 3,449,170.46        |
| Food Services  | 11-000-310-XXX | 350,000.00           | 0.00                             | 350,000.00                            | 35,000.00                    | 0.00              | 0.00                  | 35,000.00                       | 350,000.00          |

va\_s1701  
12/01/2024

# West Orange Board of Education

## Monthly Transfer Report

| Budget Category  | Accounts                         | Original Budget       | Revenues Allowed + Pr Yr Reserve | Orig + Rvnues Allowed + Pr Yr Reserve | Maximum Transfer Out Allowed | YTD Net Transfers | % change of Transfers | Remaining Transfers Out Allowed | Account Balance      |
|--|----------------------------------|-----------------------|----------------------------------|---------------------------------------|------------------------------|-------------------|-----------------------|---------------------------------|----------------------|
| Transfer Property Sale Proceedes to Debt Service Reserve             | 11-000-520-934                   | 0.00                  | 0.00                             | 0.00                                  | 0.00                         | 0.00              | 0.00                  | 0.00                            | 0.00                 |
| Transfer from General Fund Surplus to Debt Service Fund to Repay CDL | 11-000-520-936                   | 0.00                  | 0.00                             | 0.00                                  | 0.00                         | 0.00              | 0.00                  | 0.00                            | 0.00                 |
| <b>TOTAL UNDISTRIBUTED EXPENSE</b>                                   |                                  | <b>105,157,443.00</b> | <b>1,332,398.30</b>              | <b>106,489,841.30</b>                 |                              |                   |                       |                                 | <b>5,878,720.71</b>  |
| <b>TOTAL GENERAL CURRENT EXPENSE</b>                                 |                                  | <b>193,931,599.00</b> | <b>1,515,600.37</b>              | <b>195,447,199.37</b>                 |                              |                   |                       |                                 | <b>7,351,187.72</b>  |
| Equipment  | 12-XXX-XXX-73X<br>15-XXX-XXX-73X | 0.00                  | 274,091.49                       | 274,091.49                            | 27,409.15                    | 21,521.33         | 7.85                  | 48,930.48                       | 947.00               |
| Facilities Acquisition and Construction Services                     | 12-000-4XX-XXX                   | 10,194,268.00         | 959,165.58                       | 11,153,433.58                         | 0.00                         | ( 13,986.41)      | -0.13                 | 0.00                            | 5,512,017.88         |
| Capital Reserve-Transfer to Capital Expend. Fund                     | 12-000-4XX-931                   | 0.00                  | 0.00                             | 0.00                                  | 0.00                         | 0.00              | 0.00                  | 0.00                            | 0.00                 |
| Capital Reserve-Transfer to Repayment of Debt                        | 12-000-4XX-933                   | 0.00                  | 0.00                             | 0.00                                  | 0.00                         | 0.00              | 0.00                  | 0.00                            | 0.00                 |
| <b>TOTAL CAPITAL EXPENDITURES</b>                                    |                                  | <b>10,194,268.00</b>  | <b>1,233,257.07</b>              | <b>11,427,525.07</b>                  |                              |                   |                       |                                 | <b>5,512,964.88</b>  |
| <b>TOTAL SPECIAL SCHOOLS</b>   | 13-XXX-XXX-XXX                   | 0.00                  | 0.00                             | 0.00                                  | 0.00                         | 0.00              | 0.00                  | 0.00                            | 0.00                 |
| Transfer of Funds to Charter Schools                                 | 10-000-100-56X                   | 612,152.00            | 0.00                             | 612,152.00                            | 61,215.20                    | 8,266.00          | 1.35                  | 69,481.20                       | 0.00                 |
| Transfer of Funds to Renaissance                                     | 10-000-100-571                   | 0.00                  | 0.00                             | 0.00                                  | 0.00                         | 0.00              | 0.00                  | 0.00                            | 0.00                 |
| General Fund Contribution to School Based Budgets                    | 10-000-520-930                   | 0.00                  | 0.00                             | 0.00                                  | 0.00                         | 0.00              | 0.00                  | 0.00                            | 0.00                 |
| <b>OPERATING BUDGET GRAND TOTAL</b>                                  |                                  | <b>204,738,019.00</b> | <b>2,748,857.44</b>              | <b>207,486,876.44</b>                 |                              |                   |                       |                                 | <b>12,864,152.60</b> |

  
School Business Administrator Signature

2/21/25  
Date



2/10 2:05pm  
2/10 2:05pm

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
West Orange Board of Education  
General Fund - Fund 10  
Interim Balance Sheet  
For 6 Month Period Ending 12/31/2024

=====

ASSETS AND RESOURCES

=====

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

|         |   |                 |                 |
|---------|---|-----------------|-----------------|
| 101     | Cash in bank                                |                 | \$35,202,778.49 |
| 102-107 | Cash and cash equivalents                   |                 | \$19,380.68     |
| 116     | Capital reserve Account                     |                 | \$5,281,742.11  |
| 117     | Maint. Reserve Account                      |                 | \$2,041,489.18  |
| 121     | Tax levy receivable                         |                 | \$77,916,686.54 |
|         | Accounts receivable:                        |                 |                 |
| 141     | Intergovernmental - State                   | \$12,991,147.62 |                 |
| 153,154 | Other (net of est uncollectible of \$_____) | (\$25,815.76)   |                 |
|         |   |                 | \$12,965,331.86 |
|         | Other Current Assets                        |                 | \$21,578.00     |

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

|     |                            |                    |                  |
|-----|----------------------------|--------------------|------------------|
| 301 | Estimated Revenues         | \$195,041,834.00   |                  |
| 302 | Less Revenues              | (\$186,747,367.49) |                  |
|     |                            |                    | \$8,294,466.51   |
|     |                            |                    | _____            |
|     | Total assets and resources |                    | \$141,743,453.37 |
|     |                            |                    | =====            |

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
West Orange Board of Education  
General Fund - Fund 10  
Interim Balance Sheet  
For 6 Month Period Ending 12/31/2024

=====

LIABILITIES AND FUND EQUITY

=====

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

|     |  |                |
|-----|--|----------------|
| 402 | Interfund Accounts Payable                     | (\$360,817.37) |
| 421 | Accounts Payable                               | \$7,556,998.26 |
| 422 | Judgements Payable                             | \$1,660,650.00 |
| 471 | Payroll Deductions and Withholdings            | \$9,027,747.78 |
| 580 | Unemployment Trust Fund Liability              | \$174,750.82   |
|     | Other current liabilities including Net Assets | \$19,380.68    |

TOTAL LIABILITIES

\$18,078,710.17

=====

F U N D   B A L A N C E

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

|     |  |                    |
|-----|--|--------------------|
| 753 | Reserve for Encumbrances - Current Year      | \$102,948,118.22   |
| 754 | Reserve for Encumbrance - Prior Year         | \$652,310.69       |
|     | Reserved fund balance:                       |                    |
| 761 | Capital reserve account -                    | \$5,189,248.19     |
| 604 | Add: Increase in capital reserve             | \$200.00           |
| 309 | Less: Budg w/d from Capital Rsrv Excess Cost | (\$5,000,000.00)   |
|     |  | \$189,448.19       |
| 769 | Restricted Balance for Unemployment Fund     | \$463,088.92       |
| 764 | Reserve for Maintenance                      | \$2,005,345.87     |
| 606 | Add: Increase in Maintenance Reserve         | \$200.00           |
|     |  | \$2,005,545.87     |
| 601 | Appropriations                               | \$207,739,562.72   |
| 602 | Less : Expenditures                          | \$91,274,981.21    |
| 603 | Encumbrances                                 | \$103,600,428.91   |
|     |  | (\$194,875,410.12) |
|     |  | \$12,864,152.60    |

Total Appropriated

\$119,122,664.49

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

|     |                           |                  |
|-----|---------------------------|------------------|
| 770 | Unreserved Fund Balance - | \$9,491,149.99   |
| 303 | Budgeted Fund Balance     | (\$4,949,071.28) |

TOTAL FUND BALANCE

\$123,664,743.20

TOTAL LIABILITIES AND FUND EQUITY

\$141,743,453.37

=====



West Orange Board of Education  
General Fund - Fund 10  
Interim Balance Sheet  
For 6 Month Period Ending 12/31/2024

| RECAPITULATION OF FUND BALANCE:                    | Budgeted                | Actual                  | Variance              |
|--|-------------------------|-------------------------|-----------------------|
| Appropriations                                     | \$207,739,562.72        | \$194,875,410.12        | \$12,864,152.60       |
| Revenues   | (\$195,041,834.00)      | (\$186,747,367.49)      | (\$8,294,466.51)      |
|  | <u>\$12,697,728.72</u>  | <u>\$8,128,042.63</u>   | <u>\$4,569,686.09</u> |
| Change in Capital Reserve accounts:                |                         |                         |                       |
| 604 Plus - Increase in reserve                     | \$200.00                |                         |                       |
| 309 Less: Excess Withdrawal                        | (\$5,000,000.00)        |                         |                       |
| Change in Tuition Reserve accounts:                |                         |                         |                       |
| Change in Maintenance Reserve account:             |                         |                         |                       |
| 606 Plus - Increase in reserve                     | \$200.00                |                         |                       |
| Change in Unemployment Fund account:               |                         |                         |                       |
| 580 Plus - Increase in reserve                     | \$174,750.82            |                         |                       |
| Subtotal Reserve Adjustments                       | <u>(\$4,824,849.18)</u> | <u>(\$4,824,849.18)</u> |                       |
| Less: Adjust for prior year encumb.                | <u>(\$2,748,857.44)</u> | <u>(\$2,748,857.44)</u> |                       |
| Budgeted Fund Balance                              | <u>\$5,124,022.10</u>   | <u>\$554,336.01</u>     | <u>\$4,569,686.09</u> |
| Recapitulation of Budgeted Fund Balance by Subfund |                         |                         |                       |
| Fund 10 (includes 10, 11, 12, and 13)              | <u>\$5,124,022.10</u>   | <u>\$554,336.01</u>     | <u>\$4,569,686.09</u> |
| TOTAL Budgeted Fund Balance                        | <u>\$5,124,022.10</u>   | <u>\$554,336.01</u>     | <u>\$4,569,686.09</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 6 Month Period Ending 12/31/2024

|   | BUDGETED<br>ESTIMATED | ACTUAL TO<br>DATE    | NOTE: OVER<br>OR (UNDER) | UNREALIZED<br>BALANCE |
|---|-----------------------|----------------------|--------------------------|-----------------------|
| *** REVENUES/SOURCES OF FUNDS ***                       |                       |                      |                          |                       |
| 1XXX From Local Sources                                 | \$156,306,573.00      | \$156,462,517.37     |                          | (\$155,944.37)        |
| 3XXX From State Sources                                 | \$38,449,104.00       | \$30,183,291.08      |                          | \$8,265,812.92        |
| 4XXX From Federal Sources                               | \$286,157.00          | \$61,559.04          |                          | \$224,597.96          |
| 53XX From Sale or Compensation for loss of F/A          |                       | \$40,000.00          |                          | (\$40,000.00)         |
| <br>TOTAL REVENUE/SOURCES OF FUNDS                      | <br>\$195,041,834.00  | <br>\$186,747,367.49 |                          | <br>\$8,294,466.51    |
|   | =====                 | =====                | =====                    | =====                 |
|   |                       |                      |                          | AVAILABLE             |
| *** EXPENDITURES ***                                    | APPROPRIATIONS        | EXPENDITURES         | ENCUMBRANCES             | BALANCE               |
| --- CURRENT EXPENSE ---                                 |                       |                      |                          |                       |
| 11-1XX-100-XXX Regular Programs - Instruction           | \$55,899,751.12       | \$23,274,523.23      | \$31,737,631.08          | \$887,596.81          |
| 11-2XX-100-XXX Special Education - Instruction          | \$20,853,586.17       | \$8,497,038.21       | \$12,252,486.54          | \$104,061.42          |
| 11-230-100-XXX Basic Skills - Remedial Instruction      | \$3,905,580.92        | \$1,530,633.34       | \$2,368,520.20           | \$6,427.38            |
| 11-240-100-XXX Bilingual Education - Instruction        | \$1,882,122.74        | \$768,875.83         | \$1,098,603.91           | \$14,643.00           |
| 11-401-100-XXX School-Spon. Cocurr. Acti-Instr          | \$838,805.81          | \$198,940.34         | \$535,479.25             | \$104,386.22          |
| 11-402-100-XXX School-Spons. Athletics - Instruction    | \$1,915,311.56        | \$650,499.35         | \$995,543.91             | \$269,268.30          |
| --- UNDISTRIBUTED EXPENDITURES ---                      |                       |                      |                          |                       |
| 11-000-100-XXX Instruction                              | \$13,116,365.16       | \$6,553,828.15       | \$6,266,080.01           | \$296,457.00          |
| 11-000-211-XXX Attendance and Social Work Services      | \$297,776.38          | \$192,737.71         | \$104,938.40             | \$100.27              |
| 11-000-213-XXX Health Services                          | \$1,828,644.65        | \$724,619.83         | \$1,091,991.23           | \$12,033.59           |
| 11-000-216-XXX Speech, OT,PT & Related Svcs             | \$3,079,658.00        | \$1,189,740.66       | \$1,805,937.06           | \$83,980.28           |
| 11-000-217-XXX Other Support Serv - Students Extra Srvc | \$734,327.60          | \$286,937.30         | \$445,286.70             | \$2,103.60            |
| 11-000-218-XXX Guidance                                 | \$3,675,348.71        | \$1,707,160.89       | \$1,952,403.80           | \$15,784.02           |
| 11-000-219-XXX Child Study Teams                        | \$4,979,756.23        | \$2,109,872.79       | \$2,842,882.08           | \$27,001.36           |
| 11-000-221-XXX Improv of Inst. - Instruc Staff          | \$2,361,821.00        | \$883,017.12         | \$1,475,032.29           | \$3,771.59            |
| 11-000-222-XXX Educational Media Serv/School Library    | \$1,342,576.58        | \$605,820.37         | \$729,840.17             | \$6,916.04            |
| 11-000-223-XXX Instructional Staff Training Services    | \$582,058.87          | \$217,025.18         | \$199,167.85             | \$165,865.84          |
| 11-000-230-XXX Supp. Serv.-General Administration       | \$2,657,477.57        | \$1,524,116.10       | \$1,061,213.50           | \$72,147.97           |
| 11-000-240-XXX Supp. Serv.-School Administration        | \$6,756,290.82        | \$3,217,459.63       | \$3,475,960.43           | \$62,870.76           |
| 11-000-25X-XXX Central Serv & Admin. Inform. Tech.      | \$3,937,944.71        | \$2,142,104.89       | \$1,679,205.98           | \$116,633.84          |
| 11-000-261-XXX Require Maint. for School Facilities     | \$1,807,553.54        | \$733,952.41         | \$794,255.65             | \$279,345.48          |
| 11-000-262-XXX Custodial Services                       | \$10,739,013.26       | \$5,425,217.93       | \$4,925,987.23           | \$387,808.10          |
| 11-000-263-XXX Care and Upkeep of Grounds               | \$956,893.66          | \$425,118.73         | \$506,836.47             | \$24,938.46           |
| 11-000-266-XXX Security                                 | \$1,847,858.68        | \$838,052.15         | \$920,862.38             | \$88,944.15           |
| 11-000-270-XXX Student Transportation Services          | \$16,801,472.44       | \$6,833,657.35       | \$9,448,883.31           | \$518,931.78          |
| 11-XXX-XXX-2XX Allocated and Unallocated Benefits       | \$32,536,088.55       | \$16,667,241.85      | \$12,419,676.24          | \$3,449,170.46        |
| 11-000-310-XXX Food Services                            | \$350,000.00          | .00                  | .00                      | \$350,000.00          |
| <br>TOTAL GENERAL CURRENT EXPENSE                       | <br>\$195,684,084.73  | <br>\$87,198,191.34  | <br>\$101,134,705.67     | <br>\$7,351,187.72    |
| EXPENDITURES/USES OF FUNDS                              | =====                 | =====                | =====                    | =====                 |

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 6 Month Period Ending 12/31/2024

| *** EXPENDITURES - cont'd ***                           | APPROPRIATIONS              | EXPENDITURES                | ENCUMBRANCES                | AVAILABLE<br>BALANCE        |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
|   | <u>                    </u> | <u>                    </u> | <u>                    </u> | <u>                    </u> |
| *** CAPITAL OUTLAY ***                                  |                             |                             |                             |                             |
| 12-XXX-XXX-73X Equipment                                | \$295,612.82                | \$265,215.90                | \$29,449.92                 | \$947.00                    |
| 12-000-4XX-XXX Facilities acquisition & constr. serv.   | \$11,139,447.17             | \$3,492,337.97              | \$2,135,091.32              | \$5,512,017.88              |
|   | <u>                    </u> | <u>                    </u> | <u>                    </u> | <u>                    </u> |
| <br>TOTAL CAP OUTLAY EXPEND./USES OF FUNDS              | <br>\$11,435,059.99         | <br>\$3,757,553.87          | <br>\$2,164,541.24          | <br>\$5,512,964.88          |
|   | <u>=====</u>                | <u>=====</u>                | <u>=====</u>                | <u>=====</u>                |
| <br>10-000-100-56X Transfer of Funds to Charter Schools | <br>\$620,418.00            | <br>\$319,236.00            | <br>\$301,182.00            | <br>.00                     |
| <br>TOTAL GENERAL FUND EXPENDITURES                     | <br>\$207,739,562.72        | <br>\$91,274,981.21         | <br>\$103,600,428.91        | <br>\$12,864,152.60         |
|   | <u>=====</u>                | <u>=====</u>                | <u>=====</u>                | <u>=====</u>                |

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 6 Month Period Ending 12/31/2024

|  | ESTIMATED        | ACTUAL           | UNREALIZED     |
|--|------------------|------------------|----------------|
|  | -----            | -----            | -----          |
| --- LOCAL SOURCES ---                                |                  |                  |                |
| 1210 Local Tax Levy                                  | \$155,833,373.00 | \$155,833,373.00 | .00            |
| 1320 Tuition from LEAs Within State                  | \$135,095.00     | .00              | \$135,095.00   |
| 1910 Rents and Royalties                             | \$37,905.00      | \$20,875.00      | \$17,030.00    |
| 1XXX Miscellaneous                                   | \$300,200.00     | \$608,269.37     | (\$308,069.37) |
|  | -----            | -----            | -----          |
| TOTAL LOCAL  | \$156,306,573.00 | \$156,462,517.37 | (\$155,944.37) |
|  | =====            | =====            | =====          |
| --- STATE SOURCES ---                                |                  |                  |                |
| 3121 Categorical Transportation Aid                  | \$3,033,009.00   | \$3,639,610.80   | (\$606,601.80) |
| 3131 Extraordinary Aid                               | \$4,350,000.00   | .00              | \$4,350,000.00 |
| 3132 Categorical Special Education Aid               | \$6,078,649.00   | \$2,986,951.42   | \$3,091,697.58 |
| 3176 Equalization                                    | \$22,607,826.00  | \$22,607,826.00  | .00            |
| 3177 Categorical Security                            | \$1,866,353.00   | \$632,650.86     | \$1,233,702.14 |
| 3178 Adjustment Aid                                  | \$197,015.00     | .00              | \$197,015.00   |
| 3XXX Other State Aids                                | \$316,252.00     | \$316,252.00     | \$0.00         |
|  | -----            | -----            | -----          |
| TOTAL  | \$38,449,104.00  | \$30,183,291.08  | \$8,265,812.92 |
|  | =====            | =====            | =====          |
| --- FEDERAL SOURCES ---                              |                  |                  |                |
| 4200 Federal Grants including Medicaid Reimbursement | \$286,157.00     | \$61,559.04      | \$224,597.96   |
|  | -----            | -----            | -----          |
| TOTAL  | \$286,157.00     | \$61,559.04      | \$224,597.96   |
|  | =====            | =====            | =====          |
| --- OTHER FINANCING SOURCES ---                      |                  |                  |                |
| 53XX Sale or Compensation for loss of F/A            |                  | \$40,000.00      | (\$40,000.00)  |
|  | -----            | -----            | -----          |
| TOTAL  | \$0.00           | \$40,000.00      | (\$40,000.00)  |
|  | =====            | =====            | =====          |
| TOTAL REVENUES/SOURCES OF FUNDS                      | \$195,041,834.00 | \$186,747,367.49 | \$8,294,466.51 |
|  | =====            | =====            | =====          |

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 6 Month Period Ending 12/31/2024

|   | Appropriations  | Expenditures    | Encumbrances    | Available<br>Balance |
|---|-----------------|-----------------|-----------------|----------------------|
| *** GENERAL CURRENT EXPENSE ***                         |                 |                 |                 |                      |
| --- Regular Programs - Instruction ---                  |                 |                 |                 |                      |
| 11-105-100-936 Local Contrib-Tfr to Spc Rev-Inclusion   | \$554,094.00    | .00             | .00             | \$554,094.00         |
| 11-110-100-101 Kindergarten - Salaries of Teachers      | \$2,461,233.45  | \$935,240.33    | \$1,525,643.12  | \$350.00             |
| 11-120-100-101 Grades 1-5 - Salaries of Teachers        | \$17,219,519.00 | \$6,751,745.69  | \$10,467,773.31 | .00                  |
| 11-130-100-101 Grades 6-8 - Salaries of Teachers        | \$11,857,219.94 | \$4,647,123.60  | \$7,203,372.40  | \$6,723.94           |
| 11-140-100-101 Grades 9-12 - Salaries of Teachers       | \$17,547,504.00 | \$6,867,356.94  | \$10,642,315.85 | \$37,831.21          |
| --- Regular Programs - Home Instruction ---             |                 |                 |                 |                      |
| 11-150-100-101 Salaries of Teachers                     | \$167,000.00    | \$21,526.37     | \$145,473.63    | \$0.00               |
| 11-150-100-320 Purchased Prof.-Ed. Services             | \$88,048.00     | \$20,038.00     | \$48,010.00     | \$20,000.00          |
| --- Regular Programs - Undistr. Instruction ---         |                 |                 |                 |                      |
| 11-190-100-106 Other Salaries for Instruction           | \$1,176,755.60  | \$482,037.63    | \$694,717.97    | .00                  |
| 11-190-100-320 Purchased Prof.-Ed. Services             | \$1,700,090.00  | \$970,641.42    | \$720,464.01    | \$8,984.57           |
| 11-190-100-340 Purchased Technical Services             | \$6,125.00      | .00             | \$2,925.00      | \$3,200.00           |
| 11-190-100-500 Other Purch. Serv. (400-500 series)      | \$1,089,058.64  | \$914,014.72    | \$100,295.85    | \$74,748.07          |
| 11-190-100-610 General Supplies                         | \$1,883,489.73  | \$1,581,071.87  | \$176,987.44    | \$125,430.42         |
| 11-190-100-640 Textbooks                                | \$80,595.00     | \$64,957.31     | \$1,439.50      | \$14,198.19          |
| 11-190-100-800 Other Objects                            | \$69,018.76     | \$18,769.35     | \$8,213.00      | \$42,036.41          |
| TOTAL   | \$55,899,751.12 | \$23,274,523.23 | \$31,737,631.08 | \$887,596.81         |
| --- SPECIAL EDUCATION - INSTRUCTION ---                 |                 |                 |                 |                      |
| Intellectual Disability - Mild:                         |                 |                 |                 |                      |
| 11-201-100-101 Salaries of Teachers                     | \$806,490.00    | \$322,076.07    | \$477,307.13    | \$7,106.80           |
| 11-201-100-106 Other Salaries for Instruction           | \$647,295.00    | \$234,338.52    | \$412,956.48    | .00                  |
| 11-201-100-610 General Supplies                         | \$5,148.84      | \$1,918.80      | \$322.39        | \$2,907.65           |
| 11-201-100-800 Other Objects                            | \$4,400.00      | \$1,574.50      | .00             | \$2,825.50           |
| TOTAL   | \$1,463,333.84  | \$559,907.89    | \$890,586.00    | \$12,839.95          |
| Learning and/or Language Disabilities Mild or Moderate: |                 |                 |                 |                      |
| 11-204-100-101 Salaries of Teachers                     | \$2,202,524.40  | \$883,172.53    | \$1,319,351.87  | \$0.00               |
| 11-204-100-106 Other Salaries for Instruction           | \$1,463,028.83  | \$602,904.31    | \$860,124.52    | .00                  |
| 11-204-100-610 General Supplies                         | \$15,249.68     | \$8,527.66      | \$1,990.18      | \$4,731.84           |
| TOTAL   | \$3,680,802.91  | \$1,494,604.50  | \$2,181,466.57  | \$4,731.84           |
| Emotional Regulation Impairment:                        |                 |                 |                 |                      |
| 11-209-100-101 Salaries of Teachers                     | \$417,717.00    | \$175,214.64    | \$242,502.36    | \$0.00               |
| 11-209-100-106 Other Salaries for Instruction           | \$335,298.00    | \$97,466.46     | \$237,831.54    | .00                  |
| 11-209-100-610 General supplies                         | \$14,052.00     | \$7,480.01      | \$3,434.41      | \$3,137.58           |
| 11-209-100-800 Other Objects                            | \$400.00        | \$209.00        | .00             | \$191.00             |
| TOTAL   | \$767,467.00    | \$280,370.11    | \$483,768.31    | \$3,328.58           |
| Multiple Disabilities:                                  |                 |                 |                 |                      |
| 11-212-100-101 Salaries of Teachers                     | \$250,110.00    | \$97,941.60     | \$152,168.40    | \$0.00               |
| 11-212-100-106 Other Salaries for Instruction           | \$400,108.01    | \$174,585.14    | \$225,522.87    | .00                  |
| 11-212-100-610 General supplies                         | \$6,770.00      | \$808.10        | \$1,931.48      | \$4,030.42           |
| TOTAL   | \$656,988.01    | \$273,334.84    | \$379,622.75    | \$4,030.42           |



West Orange Board of Education  
 GENERAL FUND - FUND 10  
 STATEMENT OF APPROPRIATIONS  
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
 For 6 Month Period Ending 12/31/2024

|   | Appropriations         | Expenditures          | Encumbrances           | Available<br>Balance |
|---|------------------------|-----------------------|------------------------|----------------------|
| <b>Resource Room/Resource Center:</b>                           |                        |                       |                        |                      |
| 11-213-100-101 Salaries of Teachers                             | \$6,554,312.01         | \$2,685,059.04        | \$3,869,077.97         | \$175.00             |
| 11-213-100-106 Other Salaries for Instruction                   | \$840,186.79           | \$493,655.85          | \$346,530.94           | .00                  |
| 11-213-100-610 General supplies                                 | \$23,916.62            | \$8,182.62            | \$1,300.87             | \$14,433.13          |
| <b>TOTAL</b>  | <b>\$7,418,415.42</b>  | <b>\$3,186,897.51</b> | <b>\$4,216,909.78</b>  | <b>\$14,608.13</b>   |
| <b>Autism:</b>  |                        |                       |                        |                      |
| 11-214-100-101 Salaries of Teachers                             | \$1,333,792.59         | \$587,031.71          | \$710,964.18           | \$35,796.70          |
| 11-214-100-106 Other Salaries for Instruction                   | \$2,010,740.28         | \$912,917.44          | \$1,097,822.84         | .00                  |
| 11-214-100-610 General Supplies                                 | \$84,785.94            | \$57,137.52           | \$13,261.59            | \$14,386.83          |
| <b>TOTAL</b>  | <b>\$3,429,318.81</b>  | <b>\$1,557,086.67</b> | <b>\$1,822,048.61</b>  | <b>\$50,183.53</b>   |
| <b>Preschool Disabilities - Full-Time:</b>                      |                        |                       |                        |                      |
| 11-216-100-101 Salaries of Teachers                             | \$1,212,744.97         | \$417,011.23          | \$793,479.71           | \$2,254.03           |
| 11-216-100-106 Other Salaries for Instruction                   | \$1,756,831.34         | \$614,157.29          | \$1,142,673.71         | \$0.34               |
| 11-216-100-600 General Supplies                                 | \$27,709.63            | \$15,555.45           | \$69.58                | \$12,084.60          |
| <b>TOTAL</b>  | <b>\$2,997,285.94</b>  | <b>\$1,046,723.97</b> | <b>\$1,936,223.00</b>  | <b>\$14,338.97</b>   |
| <b>Home Instruction:</b>  |                        |                       |                        |                      |
| 11-219-100-101 Salaries of Teachers                             | \$222,000.00           | \$65,665.45           | \$156,334.55           | \$0.00               |
| 11-219-100-320 Purchased Prof.-Ed. Services                     | \$217,974.24           | \$32,447.27           | \$185,526.97           | .00                  |
| <b>TOTAL</b>  | <b>\$439,974.24</b>    | <b>\$98,112.72</b>    | <b>\$341,861.52</b>    | <b>\$0.00</b>        |
| <b>TOTAL SPECIAL ED - INSTRUCTION</b>                           | <b>\$20,853,586.17</b> | <b>\$8,497,038.21</b> | <b>\$12,252,486.54</b> | <b>\$104,061.42</b>  |
| <b>--- Basic Skills/Remedial-Instruction ---</b>                |                        |                       |                        |                      |
| 11-230-100-101 Salaries of Teachers                             | \$3,880,464.00         | \$1,519,476.68        | \$2,360,987.32         | \$0.00               |
| 11-230-100-610 General Supplies                                 | \$25,116.92            | \$11,156.66           | \$7,532.88             | \$6,427.38           |
| <b>TOTAL</b>  | <b>\$3,905,580.92</b>  | <b>\$1,530,633.34</b> | <b>\$2,368,520.20</b>  | <b>\$6,427.38</b>    |
| <b>--- Bilingual Education-Instruction ---</b>                  |                        |                       |                        |                      |
| 11-240-100-101 Salaries of Teachers                             | \$1,848,492.00         | \$756,328.09          | \$1,092,163.91         | \$0.00               |
| 11-240-100-610 General Supplies                                 | \$29,830.74            | \$12,547.74           | \$6,440.00             | \$10,843.00          |
| 11-240-100-640 Textbooks  | \$3,800.00             | .00                   | .00                    | \$3,800.00           |
| <b>TOTAL</b>  | <b>\$1,882,122.74</b>  | <b>\$768,875.83</b>   | <b>\$1,098,603.91</b>  | <b>\$14,643.00</b>   |
| <b>--- School spons.cocurricular activities-Instruction ---</b> |                        |                       |                        |                      |
| 11-401-100-100 Salaries   | \$614,035.00           | \$107,086.25          | \$505,818.75           | \$1,130.00           |
| 11-401-100-500 Purchased Services (300-500 series)              | \$117,864.06           | \$38,385.00           | \$17,876.00            | \$61,603.06          |
| 11-401-100-600 Supplies and Materials                           | \$91,530.75            | \$49,434.09           | \$10,172.50            | \$31,924.16          |
| 11-401-100-800 Other Objects                                    | \$15,376.00            | \$4,035.00            | \$1,612.00             | \$9,729.00           |
| <b>TOTAL</b>  | <b>\$838,805.81</b>    | <b>\$198,940.34</b>   | <b>\$535,479.25</b>    | <b>\$104,386.22</b>  |
| <b>--- School sponsored athletics-Instruct. ---</b>             |                        |                       |                        |                      |
| 11-402-100-100 Salaries   | \$1,345,333.00         | \$504,487.08          | \$840,845.92           | .00                  |
| 11-402-100-500 Purchased Services (300-500 series)              | \$320,092.65           | \$56,340.99           | \$103,847.05           | \$159,904.61         |
| 11-402-100-600 Supplies and Materials                           | \$180,098.83           | \$77,838.20           | \$45,300.94            | \$56,959.69          |
| 11-402-100-800 Other Objects                                    | \$69,787.08            | \$11,833.08           | \$5,550.00             | \$52,404.00          |

West Orange Board of Education  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 6 Month Period Ending 12/31/2024

|   | Appropriations  | Expenditures   | Encumbrances   | Available<br>Balance |
|---|-----------------|----------------|----------------|----------------------|
| TOTAL   | \$1,915,311.56  | \$650,499.35   | \$995,543.91   | \$269,268.30         |
| --- UNDISTRIBUTED EXPENDITURES ---                        |                 |                |                |                      |
| --- Instruction ---                                       |                 |                |                |                      |
| 11-000-100-561 Tuition to Other LEAs within State Regular | \$105,191.00    | \$44,706.89    | \$60,484.11    | .00                  |
| 11-000-100-562 Tuition to Other LEAs within State Special | \$894,146.44    | \$285,444.10   | \$558,502.90   | \$50,199.44          |
| 11-000-100-563 Tuition to Co.Voc.School Dist.-reg.        | \$65,021.00     | .00            | \$65,021.00    | .00                  |
| 11-000-100-564 Tuition to Co.Voc. School Dist.-spec.      | \$68,280.00     | .00            | \$68,280.00    | .00                  |
| 11-000-100-565 Tuition to Co.Spec.Serv. & Reg. Day schls  | \$709,500.00    | \$143,729.42   | \$565,770.58   | .00                  |
| 11-000-100-566 Tuition to Priv Sch for Disbl w/i State    | \$10,679,972.54 | \$5,785,429.69 | \$4,648,285.29 | \$246,257.56         |
| 11-000-100-569 Tuition - Other                            | \$594,254.18    | \$294,518.05   | \$299,736.13   | .00                  |
| TOTAL   | \$13,116,365.16 | \$6,553,828.15 | \$6,266,080.01 | \$296,457.00         |
| --- Attendance and social work services ---               |                 |                |                |                      |
| 11-000-211-100 Salaries                                   | \$215,227.17    | \$111,213.49   | \$104,013.68   | .00                  |
| 11-000-211-300 Purchased Prof. & Tech. Svc.               | \$81,900.00     | \$81,349.73    | \$450.00       | \$100.27             |
| 11-000-211-600 Supplies and Materials                     | \$649.21        | \$174.49       | \$474.72       | .00                  |
| TOTAL   | \$297,776.38    | \$192,737.71   | \$104,938.40   | \$100.27             |
| --- Health services ---                                   |                 |                |                |                      |
| 11-000-213-100 Salaries                                   | \$1,568,800.13  | \$537,424.00   | \$1,031,376.13 | .00                  |
| 11-000-213-300 Purchased Prof. & Tech. Svc.               | \$213,925.35    | \$155,887.74   | \$56,980.70    | \$1,056.91           |
| 11-000-213-600 Supplies and Materials (600-615)           | \$42,812.37     | \$29,423.85    | \$3,634.40     | \$9,754.12           |
| 11-000-213-800 Other Objects                              | \$3,106.80      | \$1,884.24     | .00            | \$1,222.56           |
| TOTAL   | \$1,828,644.65  | \$724,619.83   | \$1,091,991.23 | \$12,033.59          |
| --- Speech, OT,PT & Related Svcs ---                      |                 |                |                |                      |
| 11-000-216-100 Salaries                                   | \$2,577,445.07  | \$1,042,823.48 | \$1,534,621.59 | .00                  |
| 11-000-216-320 Purchased Prof. Ed. Services               | \$474,104.98    | \$146,095.60   | \$259,957.00   | \$68,052.38          |
| 11-000-216-600 Supplies and Materials                     | \$28,107.95     | \$821.58       | \$11,358.47    | \$15,927.90          |
| TOTAL   | \$3,079,658.00  | \$1,189,740.66 | \$1,805,937.06 | \$83,980.28          |
| --- Other support services - Students - Extra Srvc        |                 |                |                |                      |
| 11-000-217-100 Salaries                                   | \$269,938.00    | \$119,197.40   | \$150,740.60   | .00                  |
| 11-000-217-320 Purchased Prof. Ed. Services               | \$464,389.60    | \$167,739.90   | \$294,546.10   | \$2,103.60           |
| TOTAL   | \$734,327.60    | \$286,937.30   | \$445,286.70   | \$2,103.60           |
| --- Guidance ---  |                 |                |                |                      |
| 11-000-218-104 Salaries Other Prof. Staff                 | \$3,052,811.02  | \$1,280,442.36 | \$1,772,368.66 | .00                  |
| 11-000-218-105 Sal Secr. & Clerical Asst.                 | \$440,079.00    | \$270,440.63   | \$169,638.37   | .00                  |
| 11-000-218-390 Other Purch. Prof. & Tech Svc.             | \$149,910.92    | \$141,700.17   | \$1,500.00     | \$6,710.75           |
| 11-000-218-500 Other Purchased Services (400-500 series)  | \$1,600.00      | .00            | .00            | \$1,600.00           |
| 11-000-218-600 Supplies and Materials                     | \$29,897.77     | \$14,177.73    | \$8,896.77     | \$6,823.27           |
| 11-000-218-800 Other Objects                              | \$1,050.00      | \$400.00       | .00            | \$650.00             |
| TOTAL   | \$3,675,348.71  | \$1,707,160.89 | \$1,952,403.80 | \$15,784.02          |
| --- Child Study Teams ---                                 |                 |                |                |                      |
| 11-000-219-104 Salaries Other Prof. Staff                 | \$4,334,653.45  | \$1,776,878.30 | \$2,557,775.15 | .00                  |
| 11-000-219-105 Sal Secr. & Clerical Asst.                 | \$344,036.00    | \$182,937.96   | \$161,098.04   | .00                  |

West Orange Board of Education  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 6 Month Period Ending 12/31/2024

|   | Appropriations        | Expenditures          | Encumbrances          | Available<br>Balance |
|---|-----------------------|-----------------------|-----------------------|----------------------|
| 11-000-219-199 Unused Vac Payment to Term/Ret Staff       | \$11,267.00           | \$10,748.41           | .00                   | \$518.59             |
| 11-000-219-320 Purchased Prof. - Ed. Services             | \$122,700.00          | \$34,512.50           | \$86,987.50           | \$1,200.00           |
| 11-000-219-390 Other Purch. Prof. & Tech Svc.             | \$83,128.94           | \$47,532.56           | \$31,552.43           | \$4,043.95           |
| 11-000-219-592 Misc Purch Ser(400-500 O/than Resid costs) | \$6,132.82            | \$1,968.61            | \$0.00                | \$4,164.21           |
| 11-000-219-600 Supplies and Materials                     | \$77,238.02           | \$54,894.45           | \$5,468.96            | \$16,874.61          |
| 11-000-219-800 Other Objects                              | \$600.00              | \$400.00              | .00                   | \$200.00             |
| <b>TOTAL</b>  | <b>\$4,979,756.23</b> | <b>\$2,109,872.79</b> | <b>\$2,842,882.08</b> | <b>\$27,001.36</b>   |
| --- Improv. of instr. Serv. ---                           |                       |                       |                       |                      |
| 11-000-221-102 Salaries Superv. of Instr.                 | \$1,827,417.00        | \$714,152.80          | \$1,113,264.20        | .00                  |
| 11-000-221-104 Salaries Other Prof. Staff                 | \$151,645.00          | \$64,474.67           | \$87,170.33           | .00                  |
| 11-000-221-105 Sal Secr. & Clerical Asst.                 | \$79,656.00           | \$39,828.00           | \$39,828.00           | .00                  |
| 11-000-221-176 Sal. Facilitators,Math, Literacy Coaches   | \$296,201.00          | \$61,550.24           | \$234,650.76          | .00                  |
| 11-000-221-500 Other Purchased Services (400-500 series)  | \$500.00              | .00                   | .00                   | \$500.00             |
| 11-000-221-600 Supplies and Materials                     | \$5,675.00            | \$2,711.41            | .00                   | \$2,963.59           |
| 11-000-221-800 Other Objects                              | \$727.00              | \$300.00              | \$119.00              | \$308.00             |
| <b>TOTAL</b>  | <b>\$2,361,821.00</b> | <b>\$883,017.12</b>   | <b>\$1,475,032.29</b> | <b>\$3,771.59</b>    |
| --- Educational media serv./sch.library ---               |                       |                       |                       |                      |
| 11-000-222-100 Salaries                                   | \$1,209,251.00        | \$490,605.96          | \$718,645.04          | .00                  |
| 11-000-222-300 Purchased Prof. & Tech Svc.                | \$20,058.54           | \$18,960.10           | .00                   | \$1,098.44           |
| 11-000-222-600 Supplies and Materials                     | \$112,960.04          | \$95,947.31           | \$11,195.13           | \$5,817.60           |
| 11-000-222-800 Other Objects                              | \$307.00              | \$307.00              | .00                   | .00                  |
| <b>TOTAL</b>  | <b>\$1,342,576.58</b> | <b>\$605,820.37</b>   | <b>\$729,840.17</b>   | <b>\$6,916.04</b>    |
| --- Instructional Staff Training Services ---             |                       |                       |                       |                      |
| 11-000-223-104 Salaries Other Prof. Staff                 | \$100,333.00          | \$13,394.11           | \$86,938.89           | .00                  |
| 11-000-223-390 Other Purch. Prof. & Tech Svc.             | \$339,217.82          | \$181,294.57          | \$60,260.90           | \$97,662.35          |
| 11-000-223-500 Other Purchased Services (400-500 series)  | \$105,170.33          | \$22,336.50           | \$15,930.34           | \$66,903.49          |
| 11-000-223-600 Supplies and Materials                     | \$1,300.00            | .00                   | .00                   | \$1,300.00           |
| 11-000-223-800 Other Objects                              | \$36,037.72           | .00                   | \$36,037.72           | .00                  |
| <b>TOTAL</b>  | <b>\$582,058.87</b>   | <b>\$217,025.18</b>   | <b>\$199,167.85</b>   | <b>\$165,865.84</b>  |
| --- Support services-general administration ---           |                       |                       |                       |                      |
| 11-000-230-100 Salaries                                   | \$698,714.00          | \$339,972.00          | \$358,742.00          | \$0.00               |
| 11-000-230-331 Legal Services                             | \$408,356.76          | \$121,025.85          | \$243,428.15          | \$43,902.76          |
| 11-000-230-332 Audit Fees                                 | \$70,456.65           | \$68,650.00           | .00                   | \$1,806.65           |
| 11-000-230-334 Architectural/Engineering Services         | \$30,337.81           | \$1,280.84            | \$14,056.97           | \$15,000.00          |
| 11-000-230-339 Other Purchased Prof. Svc.                 | \$74,823.56           | \$47,407.43           | \$27,416.13           | .00                  |
| 11-000-230-340 Purchased Tech. Services                   | \$8,000.00            | \$3,500.00            | \$4,500.00            | .00                  |
| 11-000-230-530 Communications/Telephone                   | \$634,778.23          | \$254,343.40          | \$380,434.83          | .00                  |
| 11-000-230-580 Travel - All Other                         | \$4,057.52            | \$313.93              | .00                   | \$3,743.59           |
| 11-000-230-585 BOE Other Purchased Prof. Svc.             | \$6,965.88            | \$6,949.14            | .00                   | \$16.74              |
| 11-000-230-590 Misc Purchased Services (400-500)          | \$619,842.59          | \$617,133.92          | \$2,573.11            | \$135.56             |
| 11-000-230-610 General Supplies                           | \$10,720.89           | \$5,243.32            | .00                   | \$5,477.57           |
| 11-000-230-630 BOE In-House Training/Meeting Supplies     | \$2,000.00            | \$712.78              | \$1,287.22            | .00                  |
| 11-000-230-890 Misc. Expenditures                         | \$59,423.68           | \$29,844.59           | \$28,775.09           | \$804.00             |
| 11-000-230-895 BOE Membership Dues and Fees               | \$29,000.00           | \$27,738.90           | .00                   | \$1,261.10           |



West Orange Board of Education  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 6 Month Period Ending 12/31/2024

|  | Appropriations | Expenditures   | Encumbrances   | Available<br>Balance |
|--|----------------|----------------|----------------|----------------------|
| TOTAL  | \$2,657,477.57 | \$1,524,116.10 | \$1,061,213.50 | \$72,147.97          |
| --- Support services-school administration ---           |                |                |                |                      |
| 11-000-240-103 Salaries Princ./Asst. Princ.              | \$4,221,770.00 | \$2,051,371.48 | \$2,170,398.52 | .00                  |
| 11-000-240-105 Sal Secr. & Clerical Asst.                | \$2,311,749.41 | \$1,056,262.50 | \$1,255,046.91 | \$440.00             |
| 11-000-240-199 Unused Vac Payment to Term/Ret Staff      | \$27,758.08    | \$27,758.08    | .00            | .00                  |
| 11-000-240-500 Other Purchased Services (400-500 series) | \$68,162.60    | \$2,678.53     | \$28,299.76    | \$37,184.31          |
| 11-000-240-600 Supplies and Materials                    | \$123,801.14   | \$78,710.04    | \$22,215.24    | \$22,875.86          |
| 11-000-240-800 Other Objects                             | \$3,049.59     | \$679.00       | .00            | \$2,370.59           |
| TOTAL  | \$6,756,290.82 | \$3,217,459.63 | \$3,475,960.43 | \$62,870.76          |
| --- Central Services ---                                 |                |                |                |                      |
| 11-000-251-100 Salaries                                  | \$1,803,873.77 | \$907,535.12   | \$895,678.65   | \$660.00             |
| 11-000-251-199 Unused Vac Payment to Term/Ret Staff      | \$61,474.00    | \$52,543.65    | .00            | \$8,930.35           |
| 11-000-251-330 Purchased Prof. Services                  | \$97,600.00    | \$79,857.72    | \$6,716.76     | \$11,025.52          |
| 11-000-251-340 Purchased Technical Services              | \$146,193.50   | \$104,888.96   | \$36,247.63    | \$5,056.91           |
| 11-000-251-592 Misc Pur Serv (400-500 series )           | \$35,235.84    | \$24,121.77    | \$3,708.42     | \$7,405.65           |
| 11-000-251-600 Supplies and Materials                    | \$33,694.39    | \$19,574.51    | \$4,974.55     | \$9,145.33           |
| 11-000-251-89X Other Objects                             | \$8,750.00     | \$7,207.45     | \$75.00        | \$1,467.55           |
| TOTAL  | \$2,186,821.50 | \$1,195,729.18 | \$947,401.01   | \$43,691.31          |
| --- Admin. Info. Technology ---                          |                |                |                |                      |
| 11-000-252-100 Salaries                                  | \$1,382,719.00 | \$708,226.86   | \$674,492.14   | .00                  |
| 11-000-252-199 Unused Vac Payment to Term/Ret Staff      | \$15,045.71    | .00            | .00            | \$15,045.71          |
| 11-000-252-340 Purchased Technical Services              | \$225,105.43   | \$154,938.59   | \$46,727.60    | \$23,439.24          |
| 11-000-252-500 Other Pur Serv. (400-500 series )         | \$10,340.00    | \$8,303.41     | .00            | \$2,036.59           |
| 11-000-252-600 Supplies and Materials                    | \$115,013.06   | \$72,306.85    | \$10,585.23    | \$32,120.98          |
| 11-000-252-800 Other Objects                             | \$2,900.01     | \$2,600.00     | .00            | \$300.01             |
| TOTAL  | \$1,751,123.21 | \$946,375.71   | \$731,804.97   | \$72,942.53          |
| TOTAL Cent. Svcs. & Admin IT                             | \$3,937,944.71 | \$2,142,104.89 | \$1,679,205.98 | \$116,633.84         |
| --- Required Maint.for School Facilities ---             |                |                |                |                      |
| 11-000-261-420 Cleaning, Repair & Maint. Svc             | \$1,418,011.34 | \$556,336.19   | \$729,834.72   | \$131,840.43         |
| 11-000-261-421 Lead Testing of Drinking Water            | \$18,498.00    | \$14,500.00    | .00            | \$3,998.00           |
| 11-000-261-610 General Supplies                          | \$341,460.20   | \$151,923.22   | \$60,576.93    | \$128,960.05         |
| 11-000-261-800 Other Objects                             | \$29,584.00    | \$11,193.00    | \$3,844.00     | \$14,547.00          |
| TOTAL  | \$1,807,553.54 | \$733,952.41   | \$794,255.65   | \$279,345.48         |
| --- Custodial Services ---                               |                |                |                |                      |
| 11-000-262-1XX Salaries                                  | \$4,954,412.86 | \$2,558,407.05 | \$2,357,984.23 | \$38,021.58          |
| 11-000-262-107 Salaries of Non-Instructional Aids        | \$539,368.67   | \$193,841.73   | \$345,526.94   | .00                  |
| 11-000-262-199 Unused Vac Payment to Term/Ret Staff      | \$34,215.35    | \$25,464.07    | .00            | \$8,751.28           |
| 11-000-262-300 Purchased Prof. & Tech. Svc.              | \$420,075.04   | \$164,159.00   | \$255,916.04   | .00                  |
| 11-000-262-420 Cleaning, Repair & Maint. Svc.            | \$262,959.40   | \$113,673.66   | \$136,466.83   | \$12,818.91          |
| 11-000-262-441 Rental of Land & Bldgs Other Than Lease   | \$524,016.05   | \$224,983.06   | \$299,032.99   | .00                  |
| 11-000-262-444 Lease Purch Paymts - Energy Saving        | \$703,734.00   | \$351,866.27   | \$351,866.24   | \$1.49               |
| 11-000-262-490 Other Purchased Property Svc.             | \$174,363.00   | \$92,649.01    | \$81,689.99    | \$24.00              |

West Orange Board of Education  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 6 Month Period Ending 12/31/2024

|  | Appropriations         | Expenditures          | Encumbrances          | Available<br>Balance |
|--|------------------------|-----------------------|-----------------------|----------------------|
| 11-000-262-520 Insurance                                 | \$479,633.45           | \$473,752.00          | .00                   | \$5,881.45           |
| 11-000-262-580 Travel                                    | \$2,221.16             | \$1,813.46            | .00                   | \$407.70             |
| 11-000-262-610 General Supplies                          | \$523,205.22           | \$377,577.39          | \$54,757.60           | \$90,870.23          |
| 11-000-262-621 Energy (Natural Gas)                      | \$633,182.63           | \$109,879.13          | \$516,076.87          | \$7,226.63           |
| 11-000-262-622 Energy (Electricity)                      | \$1,445,501.43         | \$723,831.63          | \$505,406.78          | \$216,263.02         |
| 11-000-262-626 Energy (Gasoline)                         | \$40,000.00            | \$11,895.47           | \$20,562.72           | \$7,541.81           |
| 11-000-262-8XX Other Objects                             | \$2,125.00             | \$1,425.00            | \$700.00              | \$0.00               |
| <b>TOTAL</b>   | <b>\$10,739,013.26</b> | <b>\$5,425,217.93</b> | <b>\$4,925,987.23</b> | <b>\$387,808.10</b>  |
| --- Care and Upkeep of Grounds ---                       |                        |                       |                       |                      |
| 11-000-263-100 Salaries                                  | \$692,077.00           | \$316,780.01          | \$375,296.99          | .00                  |
| 11-000-263-420 Cleaning, Repair, & Maintenance Serv.     | \$221,225.96           | \$96,017.90           | \$122,343.06          | \$2,865.00           |
| 11-000-263-610 General Supplies                          | \$43,590.70            | \$12,320.82           | \$9,196.42            | \$22,073.46          |
| <b>TOTAL</b>   | <b>\$956,893.66</b>    | <b>\$425,118.73</b>   | <b>\$506,836.47</b>   | <b>\$24,938.46</b>   |
| --- Security ---   |                        |                       |                       |                      |
| 11-000-266-100 Salaries                                  | \$1,374,095.00         | \$651,654.38          | \$722,440.62          | .00                  |
| 11-000-266-300 Purchased Prof. & Tech. Svc.              | \$40,319.00            | \$33,693.00           | \$5,000.00            | \$1,626.00           |
| 11-000-266-420 Cleaning, Repair, & Maintenance Serv.     | \$172,686.74           | \$42,980.15           | \$58,731.34           | \$70,975.25          |
| 11-000-266-610 General Supplies                          | \$260,757.94           | \$109,724.62          | \$134,690.42          | \$16,342.90          |
| <b>TOTAL</b>   | <b>\$1,847,858.68</b>  | <b>\$838,052.15</b>   | <b>\$920,862.38</b>   | <b>\$88,944.15</b>   |
| <b>TOTAL Oper &amp; Maint of Plant Services</b>          | <b>\$15,351,319.14</b> | <b>\$7,422,341.22</b> | <b>\$7,147,941.73</b> | <b>\$781,036.19</b>  |
| --- Student transportation services ---                  |                        |                       |                       |                      |
| 11-000-270-107 Salaries of Non-Instructional Aids        | \$588,025.23           | \$296,780.99          | \$291,244.24          | .00                  |
| 11-000-270-160 Sal Pupil Trans(Bet Home & Sch)-reg       | \$730,619.00           | \$312,681.20          | \$393,159.61          | \$24,778.19          |
| 11-000-270-161 Sal Pupil Trans(Bet Home & Sch)-Sp Ed     | \$659,220.60           | \$422,012.06          | \$237,208.54          | .00                  |
| 11-000-270-162 Sal Pupil Trans.Other than Bet Home & Sch | \$160,000.00           | \$113,172.66          | \$46,827.34           | .00                  |
| 11-000-270-350 Management Fee - ESC Transp. Prog.        | \$318,120.00           | \$120,333.03          | \$54,178.93           | \$143,608.04         |
| 11-000-270-390 Other Purch. Prof. & Tech Svc.            | \$149,509.38           | \$86,715.83           | \$37,501.00           | \$25,292.55          |
| 11-000-270-420 Cleaning, Repair & Maint. Svc.            | \$148,330.75           | \$65,832.62           | \$58,759.03           | \$23,739.10          |
| 11-000-270-443 Lease Purch Payments - School Buses       | \$207,611.51           | \$207,611.51          | .00                   | .00                  |
| 11-000-270-503 Contr Svc-Aid in Lieu Paymnts-Non Pub Sch | \$470,169.88           | .00                   | \$470,169.88          | .00                  |
| 11-000-270-511 Contract Svc (btw Home & Sch.)-vendors    | \$6,497,964.65         | \$2,664,712.36        | \$3,691,535.38        | \$141,716.91         |
| 11-000-270-512 Contract Svc (other btw home & sch)-vndrs | \$207,270.00           | \$43,356.14           | \$46,200.00           | \$117,713.86         |
| 11-000-270-514 Contract Svc (Sp Ed.)-vendors             | \$35,000.00            | \$17,463.00           | \$16,848.00           | \$689.00             |
| 11-000-270-517 Contract Svc (reg std) - ESCs             | \$367,000.00           | \$53,377.12           | \$313,622.88          | .00                  |
| 11-000-270-518 Contract Svc (Sp Ed) - ESCs               | \$5,993,029.41         | \$2,243,077.37        | \$3,749,952.04        | .00                  |
| 11-000-270-580 Travel                                    | \$2,500.00             | \$107.00              | \$500.00              | \$1,893.00           |
| 11-000-270-593 Misc. Purchased Svc.- Transp.             | \$113,459.39           | \$111,097.57          | .00                   | \$2,361.82           |
| 11-000-270-610 General Supplies                          | \$5,412.64             | \$1,170.33            | .00                   | \$4,242.31           |
| 11-000-270-615 Transportation Supplies                   | \$139,430.00           | \$68,101.56           | \$39,726.44           | \$31,602.00          |
| 11-000-270-800 Misc. Expenditures                        | \$8,800.00             | \$6,055.00            | \$1,450.00            | \$1,295.00           |
| <b>TOTAL</b>   | <b>\$16,801,472.44</b> | <b>\$6,833,657.35</b> | <b>\$9,448,883.31</b> | <b>\$518,931.78</b>  |
| --- Personal Services-Employee Benefits---               |                        |                       |                       |                      |
| 11-XXX-XXX-210 Group Insurance                           | \$3,500.00             | .00                   | .00                   | \$3,500.00           |

West Orange Board of Education  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 6 Month Period Ending 12/31/2024

|  | Appropriations         | Expenditures           | Encumbrances           | Available<br>Balance  |
|--|------------------------|------------------------|------------------------|-----------------------|
| 11-XXX-XXX-220 Social Security Contributions           | \$2,450,000.00         | \$1,151,314.91         | \$1,297,223.05         | \$1,462.04            |
| 11-XXX-XXX-241 Other Retirement Contrb. - PERS         | \$3,526,947.26         | .00                    | \$3,526,947.26         | .00                   |
| 11-XXX-XXX-248 Other Retirement - Deferred PERS        | \$75,000.00            | .00                    | \$75,000.00            | .00                   |
| 11-XXX-XXX-249 Other Retirement Contrb. - Regular      | \$83,000.00            | \$29,124.63            | \$50,875.37            | \$3,000.00            |
| 11-XXX-XXX-250 Unemployment Compensation               | \$50,000.00            | .00                    | .00                    | \$50,000.00           |
| 11-XXX-XXX-260 Workman's Compensation                  | \$694,249.06           | \$384,816.12           | \$309,222.01           | \$210.93              |
| 11-XXX-XXX-270 Health Benefits                         | \$24,044,752.75        | \$14,329,653.34        | \$6,938,719.81         | \$2,776,379.60        |
| 11-XXX-XXX-280 Tuition Reimbursement                   | \$302,602.06           | \$81,188.30            | \$221,413.76           | .00                   |
| 11-XXX-XXX-290 Other Employee Benefits                 | \$931,929.47           | \$352,547.76           | \$274.98               | \$579,106.73          |
| 11-XXX-XXX-299 Unused Sick Payment to Term/Ret Staff   | \$374,107.95           | \$338,596.79           | .00                    | \$35,511.16           |
| <b>TOTAL</b>   | <b>\$32,536,088.55</b> | <b>\$16,667,241.85</b> | <b>\$12,419,676.24</b> | <b>\$3,449,170.46</b> |
| --- Food services ---                                  |                        |                        |                        |                       |
| 11-000-310-93X Transfers to Cover Deficit (Enterprise) | \$350,000.00           | .00                    | .00                    | \$350,000.00          |
| <b>TOTAL</b>   | <b>\$350,000.00</b>    | <b>\$0.00</b>          | <b>\$0.00</b>          | <b>\$350,000.00</b>   |
| <br>Total Undistributed Expenditures                   | <br>\$110,388,926.41   | <br>\$52,277,681.04    | <br>\$52,146,440.78    | <br>\$5,964,804.59    |
| *** TOTAL CURRENT EXPENSE EXPENDITURES ***             | \$195,684,084.73       | \$87,198,191.34        | \$101,134,705.67       | \$7,351,187.72        |
| *** TOTAL CURRENT EXPENSE EXPENDITURES & TRANSFERS *** | \$195,684,084.73       | \$87,198,191.34        | \$101,134,705.67       | \$7,351,187.72        |
|  | =====                  | =====                  | =====                  | =====                 |

West Orange Board of Education  
 GENERAL FUND - FUND 10  
 STATEMENT OF APPROPRIATIONS  
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
 For 6 Month Period Ending 12/31/2024

|  | Appropriations  | Expenditures   | Encumbrances   | Available<br>Balance |
|--|-----------------|----------------|----------------|----------------------|
| *** CAPITAL OUTLAY ***                                   |                 |                |                |                      |
| --- EQUIPMENT ---  |                 |                |                |                      |
| Regular programs-instruction                             |                 |                |                |                      |
| 12-120-100-730 Grades 1-5                                | \$21,915.00     | .00            | \$21,915.00    | .00                  |
| 12-140-100-730 Grades 9-12                               | \$31,010.00     | \$31,010.00    | .00            | .00                  |
| Special education - instruction                          |                 |                |                |                      |
| 12-4XX-100-730 School-spons. & oth instr prog            | \$65,666.59     | \$65,666.59    | \$0.00         | \$0.00               |
| 12-000-220-730 Support services-instruc. staff           | \$30,865.36     | \$29,918.36    | .00            | \$947.00             |
| 12-000-240-730 School administration                     | \$91,645.03     | \$91,645.03    | .00            | .00                  |
| 12-000-252-730 Admin. Info. Tech.                        | \$39,565.92     | \$39,565.92    | .00            | .00                  |
| 12-000-262-730 Undist. Exp.-Custodial Services           | \$12,816.25     | \$7,410.00     | \$5,406.25     | .00                  |
| 12-000-266-730 Undist. Exp.-Security                     | \$2,128.67      | .00            | \$2,128.67     | .00                  |
| Undist. Exp. - Non-instructional Services                |                 |                |                |                      |
| TOTAL  | \$295,612.82    | \$265,215.90   | \$29,449.92    | \$947.00             |
| --- Facilities acquisition and construction services --- |                 |                |                |                      |
| 12-000-400-334 Architectural/Engineering Services        | \$340,670.62    | \$302,151.19   | \$38,519.43    | .00                  |
| 12-000-400-450 Construction Services                     | \$10,683,785.55 | \$3,155,689.48 | \$2,016,078.19 | \$5,512,017.88       |
| 12-000-400-896 Assmt for Debt Service on SDA Funding     | \$114,991.00    | \$34,497.30    | \$80,493.70    | .00                  |
| Sub Total  | \$11,139,447.17 | \$3,492,337.97 | \$2,135,091.32 | \$5,512,017.88       |
| TOTAL  | \$11,139,447.17 | \$3,492,337.97 | \$2,135,091.32 | \$5,512,017.88       |
| TOTAL CAPITAL OUTLAY EXPENDITURES                        | \$11,435,059.99 | \$3,757,553.87 | \$2,164,541.24 | \$5,512,964.88       |

West Orange Board of Education  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 6 Month Period Ending 12/31/2024

|  | Appropriations   | Expenditures    | Encumbrances     | Available<br>Balance |
|--|------------------|-----------------|------------------|----------------------|
| 10-000-100-56X Transfer of Funds to Charter Schls. | \$620,418.00     | \$319,236.00    | \$301,182.00     | .00                  |
| TOTAL GENERAL FUND EXPENDITURES                    | \$207,739,562.72 | \$91,274,981.21 | \$103,600,428.91 | \$12,864,152.60      |

REPORT OF THE SECRETARY CERTIFICATION PAGE

TO THE BOARD OF EDUCATION

West Orange Board of Education

General Fund - Fund 10

For 6 Month Period Ending 12/31/2024

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

2/21/25  
Date





REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
West Orange Board of Education  
Special Revenue Fund - Fund 20  
Interim Balance Sheet  
For 6 Month Period Ending 12/31/24

=====

LIABILITIES AND FUND EQUITY

=====

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

|     |  |                |
|-----|--|----------------|
| 411 | Intergovernmental accounts payable - State   | \$4,243.24     |
| 412 | Intergovernmental accounts payable - Federal | (\$260.35)     |
| 421 | Accounts Payable                             | \$1,053,512.04 |
| 481 | Deferred revenues                            | (\$733,074.18) |

TOTAL LIABILITIES

\$324,420.75

=====

FUND BALANCE

-----

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

|     |   |                |
|-----|---|----------------|
| 753 | Reserve for encumbrances - Current Year | \$5,445,143.77 |
| 754 | Reserve for encumbrances - Prior Year   | \$138.18       |

--- Reserved Fund Balance ---

|     |                        |              |
|-----|------------------------|--------------|
| 758 | Student Activitiy Fund | \$213,347.15 |
|-----|------------------------|--------------|

|     |                |                 |
|-----|----------------|-----------------|
| 601 | Appropriations | \$14,947,166.33 |
|-----|----------------|-----------------|

|     |                    |                |
|-----|--------------------|----------------|
| 602 | Less: Expenditures | \$6,942,545.31 |
|-----|--------------------|----------------|

|     |              |                |
|-----|--------------|----------------|
| 603 | Encumbrances | \$5,445,143.77 |
|-----|--------------|----------------|

(\$12,387,689.08)

\$2,559,477.25

-----

TOTAL FUND BALANCE

\$8,218,106.35

TOTAL LIABILITIES AND FUND EQUITY

\$8,542,527.10

=====



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 6 Month Period Ending 12/31/24

|   | BUDGETED<br>ESTIMATED | ACTUAL TO<br>DATE | NOTE: OVER<br>OR (UNDER) | UNREALIZED<br>BALANCE |
|---|-----------------------|-------------------|--------------------------|-----------------------|
| *** REVENUES/SOURCES OF FUNDS ***                   |                       |                   |                          |                       |
| 1XXX From Local Sources                             | \$400,741.13          | \$13,000.00       |                          | \$387,741.13          |
| 2XXX From Intermediate Sources                      | \$39,425.81           | .00               |                          | \$39,425.81           |
| 3XXX From State Sources                             | \$8,572,325.00        | \$3,596,413.50    |                          | \$4,975,911.50        |
| 4XXX From Federal Sources                           | \$5,380,580.39        | \$107,376.00      |                          | \$5,273,204.39        |
| 5XXX Other Financing Source                         | \$554,094.00          | .00               |                          | \$554,094.00          |
| TOTAL REVENUE/SOURCES OF FUNDS                      | \$14,947,166.33       | \$3,716,789.50    |                          | \$11,230,376.83       |
| =====   |                       |                   |                          |                       |
|   |                       |                   |                          | AVAILABLE             |
| *** EXPENDITURES ***                                |                       |                   |                          |                       |
|   | APPROPRIATIONS        | EXPENDITURES      | ENCUMBRANCES             | BALANCE               |
| =====   |                       |                   |                          |                       |
| LOCAL PROJECTS:                                     |                       |                   |                          |                       |
| Other Local Projects (001-199)                      | \$100,166.94          | \$17,111.67       | \$6,927.31               | \$76,127.96           |
| Student Activity Fund (475)                         | \$340,000.00          | .00               | .00                      | \$340,000.00          |
| TOTAL LOCAL PROJECTS                                | \$440,166.94          | \$17,111.67       | \$6,927.31               | \$416,127.96          |
| STATE PROJECTS:                                     |                       |                   |                          |                       |
| Preschool Education Aid (218)                       | \$8,105,121.00        | \$4,024,105.62    | \$3,618,642.27           | \$462,373.11          |
| Nonpublic Teacher STEM Grant (481)                  | \$55,822.00           | \$47,510.51       | \$8,311.49               | .00                   |
| SDA Emergent Needs & Capital Maintenance (492)      | \$142,308.00          | .00               | .00                      | \$142,308.00          |
| Nonpublic textbooks (501)                           | \$72,414.00           | \$69,860.10       | \$1,266.00               | \$1,287.90            |
| Nonpublic auxiliary services (502)                  | \$5,100.00            | .00               | .00                      | \$5,100.00            |
| Nonpublic handicapped services (506)                | \$201,575.00          | \$25,691.62       | \$175,883.38             | .00                   |
| Nonpublic nursing services (509)                    | \$184,210.00          | \$73,684.00       | \$110,526.00             | .00                   |
| Nonpublic Technology Aid (510)                      | \$69,384.00           | \$3,576.00        | \$9,322.20               | \$56,485.80           |
| Nonpublic School Programs (511)                     | \$290,485.00          | \$179,334.22      | \$101,946.70             | \$9,204.08            |
| TOTAL STATE PROJECTS                                | \$9,126,419.00        | \$4,423,762.07    | \$4,025,898.04           | \$676,758.89          |
| FEDERAL PROJECTS:                                   |                       |                   |                          |                       |
| ESSA Title I - Part A/D (231-239)                   | \$1,392,021.00        | \$276,029.63      | \$452,492.91             | \$663,498.46          |
| ESSA Title III - English Lang Enhancement (241-245) | \$107,020.00          | \$61,203.98       | \$171.40                 | \$45,644.62           |
| I.D.E.A. Part B (Handicapped) (250-259)             | \$2,370,215.00        | \$945,521.75      | \$849,249.96             | \$575,443.29          |
| ESSA Title II - Part A/D (270-279)                  | \$227,720.00          | \$62,669.60       | \$72,162.46              | \$92,887.94           |
| ESSA Title IV (280-289)                             | \$110,615.00          | \$66,592.98       | \$1,316.93               | \$42,705.09           |
| Vocational Education (361-389)                      | \$66,508.00           | \$49,664.09       | \$8,314.26               | \$8,529.65            |
| ARRA/Other (450-469)                                | \$229,520.00          | \$204,480.00      | \$18,200.00              | \$6,840.00            |
| ARP - ESSER Grant Program (487)                     | \$753,437.38          | \$721,353.43      | \$10,409.88              | \$21,674.07           |
| ARP - ESSER Accelerated Learning Coaching (488)     | \$87,860.69           | \$87,860.07       | \$0.62                   | .00                   |
| ARP - ESSER Evidence-Based Summer Learning (489)    | \$9,377.00            | \$8,700.00        | .00                      | \$677.00              |
| ARP - ESSER NJ Tiered System of Supports (491)      | \$26,286.32           | \$17,596.04       | .00                      | \$8,690.28            |
| TOTAL FEDERAL PROJECTS                              | \$5,380,580.39        | \$2,501,671.57    | \$1,412,318.42           | \$1,466,590.40        |
| *** TOTAL EXPENDITURES ***                          | \$14,947,166.33       | \$6,942,545.31    | \$5,445,143.77           | \$2,559,477.25        |
| =====   |                       |                   |                          |                       |

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 6 Month Period Ending 12/31/24

|                                 |   | ESTIMATED       | ACTUAL         | UNREALIZED      |
|---------------------------------|---|-----------------|----------------|-----------------|
| 1760                            | Student Activity Fund Revenue               | \$340,000.00    | .00            | \$340,000.00    |
| 1XXX                            | Other Revenue from Local Sources            | \$60,741.13     | \$13,000.00    | \$47,741.13     |
|                                 | Total Revenues from Local Sources           | \$400,741.13    | \$13,000.00    | \$387,741.13    |
| =====                           |   |                 |                |                 |
| --- INTERMEDIATE SOURCES ---    |   |                 |                |                 |
| 2XXX                            | From Intermediate Sources                   | \$39,425.81     | .00            | \$39,425.81     |
|                                 | Total Revenue Intermediate Sources          | \$39,425.81     | \$0.00         | \$39,425.81     |
| =====                           |   |                 |                |                 |
| --- STATE SOURCES ---           |   |                 |                |                 |
| 3212                            | Nonpublic Teacher STEM Grant                | \$55,822.00     | .00            | \$55,822.00     |
| 3218                            | Preschool Education Aid                     | \$7,551,027.00  | \$2,971,237.50 | \$4,579,789.50  |
| 3257                            | SDA Emergent Needs & Capital Maintenance    | \$142,308.00    | .00            | \$142,308.00    |
| 32XX                            | Other Restricted Entitlements               | \$823,168.00    | \$625,176.00   | \$197,992.00    |
|                                 | Total Revenue from State Sources            | \$8,572,325.00  | \$3,596,413.50 | \$4,975,911.50  |
| =====                           |   |                 |                |                 |
| --- FEDERAL SOURCES ---         |   |                 |                |                 |
| 4411-16                         | Title I                                     | \$1,392,021.00  | .00            | \$1,392,021.00  |
| 4451-55                         | Title II                                    | \$227,720.00    | \$70,826.00    | \$156,894.00    |
| 4491-94                         | Title III                                   | \$107,020.00    | \$25,864.00    | \$81,156.00     |
| 4471-74                         | Title IV                                    | \$110,615.00    | \$5,993.00     | \$104,622.00    |
| 4420-29                         | I.D.E.A. Part B (Handicapped)               | \$2,370,215.00  | .00            | \$2,370,215.00  |
| 4430                            | Vocational Education                        | \$66,508.00     | \$4,693.00     | \$61,815.00     |
| 4540                            | ARP-ESSER Grant Program                     | \$753,437.38    | .00            | \$753,437.38    |
| 4541                            | ARP-ESSER Accelerated Learning Coaching     | \$87,860.69     | .00            | \$87,860.69     |
| 4542                            | ARP-ESSER Evidence-Based Summer Learning    | \$9,377.00      | .00            | \$9,377.00      |
| 4544                            | ARP-ESSER NJ NTiered System of Supports     | \$26,286.32     | .00            | \$26,286.32     |
| 4XXX                            | Other Federal Aids                          | \$229,520.00    | \$0.00         | \$229,520.00    |
|                                 | Total Revenues from Federal Sources         | \$5,380,580.39  | \$107,376.00   | \$5,273,204.39  |
| =====                           |   |                 |                |                 |
| --- OTHER FINANCING SOURCES --- |   |                 |                |                 |
| 5200                            | Transfers from Operating Budget - Preschool | \$554,094.00    | .00            | \$554,094.00    |
|                                 | Total Other Financing Sources               | \$554,094.00    | \$0.00         | \$554,094.00    |
| =====                           |   |                 |                |                 |
|                                 | TOTAL REVENUES/SOURCES OF FUNDS             | \$14,947,166.33 | \$3,716,789.50 | \$11,230,376.83 |
| =====                           |   |                 |                |                 |

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 6 Month Period Ending 12/31/24

|   | Appropriations        | Expenditures          | Encumbrances          | Available<br>Balance |
|---|-----------------------|-----------------------|-----------------------|----------------------|
| <b>Local Projects:</b>  |                       |                       |                       |                      |
| 20-001-XXX-XXX to 20-199-XXX-XXX Local Projects               | \$100,166.94          | \$17,111.67           | \$6,927.31            | \$76,127.96          |
| 20-475-XXX-XXX Student Activity Fund                          | \$340,000.00          | .00                   | .00                   | \$340,000.00         |
| <b>TOTAL LOCAL PROJECTS</b>                                   | <b>\$440,166.94</b>   | <b>\$17,111.67</b>    | <b>\$6,927.31</b>     | <b>\$416,127.96</b>  |
| <b>State Projects:</b>  |                       |                       |                       |                      |
| --- Preschool Education Aid - Instruction ---                 |                       |                       |                       |                      |
| 20-218-100-101 Salaries of Teachers                           | \$340,451.00          | \$177,460.64          | \$162,990.36          | .00                  |
| 20-218-100-106 Other Sal. For Instruction                     | \$178,288.00          | \$55,969.60           | \$122,318.40          | .00                  |
| 20-218-100-321 Purchased Prof & Ed Services                   | \$91,041.00           | \$55,191.18           | \$33,633.09           | \$2,216.73           |
| 20-218-100-500 Other purchased servs. (400-500 series)        | \$5,200.00            | \$1,784.00            | .00                   | \$3,416.00           |
| 20-218-100-600 General Supplies                               | \$321,575.00          | \$185,900.64          | \$3,122.40            | \$132,551.96         |
| <b>Total Instruction</b>                                      | <b>\$936,555.00</b>   | <b>\$476,306.06</b>   | <b>\$322,064.25</b>   | <b>\$138,184.69</b>  |
| --- Preschool Education Aid - Support Services ---            |                       |                       |                       |                      |
| 20-218-200-102 Salaries of Supervisors of Instruction         | \$151,000.00          | \$75,499.92           | \$75,500.08           | .00                  |
| 20-218-200-104 Salaries of Other Professional Staff           | \$88,994.00           | \$40,006.40           | \$48,987.60           | .00                  |
| 20-218-200-105 Salaries of Secr. And Clerical Assistants      | \$58,848.00           | \$32,416.97           | \$12,197.03           | \$14,234.00          |
| 20-218-200-110 Other Salaries                                 | \$171,106.30          | \$69,391.67           | \$101,714.63          | .00                  |
| 20-218-200-173 Salaries of Community Parent Involvement Spec. | \$84,182.70           | \$71,667.60           | \$8,506.40            | \$4,008.70           |
| 20-218-200-176 Salaries of Master Teachers                    | \$257,610.00          | \$29,092.40           | \$226,149.60          | \$2,368.00           |
| 20-218-200-200 Personal Services - Employee Benefits          | \$230,361.00          | .00                   | .00                   | \$230,361.00         |
| 20-218-200-321 Purchased Educ. Services-Contracted Pre-K      | \$5,382,815.69        | \$2,910,770.60        | \$2,472,045.09        | .00                  |
| 20-218-200-325 Purchased Educ. Services-Head Start            | \$511,349.00          | \$243,159.48          | \$268,055.29          | \$134.23             |
| 20-218-200-329 Purchased Professional-Education Services      | \$41,718.94           | .00                   | \$17,478.85           | \$24,240.09          |
| 20-218-200-330 Other Purchased Professional Services          | \$43,500.00           | \$21,750.00           | \$21,750.00           | .00                  |
| 20-218-200-440 Rentals  | \$73,636.37           | \$32,727.28           | \$40,909.09           | .00                  |
| 20-218-200-511 Contr. Trans. Serv. (Bet. Home & Sch)          | \$38,944.00           | .00                   | .00                   | \$38,944.00          |
| 20-218-200-580 Travel   | \$2,000.00            | \$295.00              | .00                   | \$1,705.00           |
| 20-218-200-600 Supplies and Materials                         | \$16,530.01           | \$7,552.25            | \$3,284.36            | \$5,693.40           |
| 20-218-200-800 Other Objects                                  | \$2,500.00            | .00                   | .00                   | \$2,500.00           |
| <b>Total Support Services</b>                                 | <b>\$7,155,096.01</b> | <b>\$3,534,329.57</b> | <b>\$3,296,578.02</b> | <b>\$324,188.42</b>  |
| --- Facility Acquisition & Constr. Serv. ---                  |                       |                       |                       |                      |
| 20-218-400-732 NonInstructional Equipment                     | \$13,469.99           | \$13,469.99           | .00                   | .00                  |
| <b>Total Facility Acquisition &amp; Constr. Serv.</b>         | <b>\$13,469.99</b>    | <b>\$13,469.99</b>    | <b>\$0.00</b>         | <b>\$0.00</b>        |
| <b>-- TOTAL Preschool Education Aid --</b>                    | <b>\$8,105,121.00</b> | <b>\$4,024,105.62</b> | <b>\$3,618,642.27</b> | <b>\$462,373.11</b>  |
| -- Other State Programs --                                    |                       |                       |                       |                      |
| 20-501-XXX-XXX to 20-511-XXX-XXX Nonpublic Programs           | \$823,168.00          | \$352,145.94          | \$398,944.28          | \$72,077.78          |
| 20-481-XXX-XXX Nonpublic Teacher STEM Grant                   | \$55,822.00           | \$47,510.51           | \$8,311.49            | .00                  |
| 20-492-XXX-XXX SDA Emergent Needs & Capital Maintenance       | \$142,308.00          | .00                   | .00                   | \$142,308.00         |

|   | Appropriations  | Expenditures   | Encumbrances   | Available<br>Balance |
|---|-----------------|----------------|----------------|----------------------|
| -- TOTAL Other State Programs --                        | \$1,021,298.00  | \$399,656.45   | \$407,255.77   | \$214,385.78         |
| =====   | =====           | =====          | =====          | =====                |
| TOTAL STATE PROJECTS                                    | \$9,126,419.00  | \$4,423,762.07 | \$4,025,898.04 | \$676,758.89         |
| Federal Projects:                                       |                 |                |                |                      |
| --- CARES Act Educational Stabilization Fund ---        |                 |                |                |                      |
| --- 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        | \$1,392,021.00  | \$276,029.63   | \$452,492.91   | \$663,498.46         |
| 20-241 to 20-245-XXX-XXX ESSA Title III - Part A/D      | \$107,020.00    | \$61,203.98    | \$171.40       | \$45,644.62          |
| 20-25X-XXX-XXX I.D.E.A. Part B                          | \$2,370,215.00  | \$945,521.75   | \$849,249.96   | \$575,443.29         |
| 20-27X-XXX-XXX ESSA Title II - Part A/D                 | \$227,720.00    | \$62,669.60    | \$72,162.46    | \$92,887.94          |
| 20-28X-XXX-XXX ESSA Title IV                            | \$110,615.00    | \$66,592.98    | \$1,316.93     | \$42,705.09          |
| 20-361 to 20-389-XXX-XXX Vocational Education           | \$66,508.00     | \$49,664.09    | \$8,314.26     | \$8,529.65           |
| 20-450 to 20-469-XXX-XXX ARRA/Other                     | \$229,520.00    | \$204,480.00   | \$18,200.00    | \$6,840.00           |
| 20-487-XXX-XXX ARP-ESSER Grant Program                  | \$753,437.38    | \$721,353.43   | \$10,409.88    | \$21,674.07          |
| 20-488-XXX-XXX ARP-ESSER Accelerated Learning Coaching  | \$87,860.69     | \$87,860.07    | \$0.62         | .00                  |
| 20-489-XXX-XXX ARP-ESSER Evidence-Based Summer Learning | \$9,377.00      | \$8,700.00     | .00            | \$677.00             |
| 20-491-XXX-XXX ARP-ESSER NJ Tiered System of Supports   | \$26,286.32     | \$17,596.04    | .00            | \$8,690.28           |
| TOTAL Other Federal Programs                            | \$5,380,580.39  | \$2,501,671.57 | \$1,412,318.42 | \$1,466,590.40       |
| =====   | =====           | =====          | =====          | =====                |
| TOTAL FEDERAL PROJECTS                                  | \$5,380,580.39  | \$2,501,671.57 | \$1,412,318.42 | \$1,466,590.40       |
| 20-XXX-XXX-XXX All Other State/Fed/Loc Projects         | \$0.00          | \$0.00         | \$0.00         | \$0.00               |
| TOTAL EXPENDITURES                                      | \$14,947,166.33 | \$6,942,545.31 | \$5,445,143.77 | \$2,559,477.25       |
| =====   | =====           | =====          | =====          | =====                |

REPORT OF THE SECRETARY CERTIFICATION PAGE

TO THE BOARD OF EDUCATION  
West Orange Board of Education

Special Revenue Fund - Fund 20  
For 6 Month Period Ending 12/31/24

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

2/21/25  
Date



2/10 2:05pm

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
West Orange Board of Education  
Capital Projects Fund - Fund 30  
Interim Balance Sheet  
For 6 Month Period Ending 12/31/24

=====

ASSETS AND RESOURCES

=====

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

|     |              |              |
|-----|--------------|--------------|
| 101 | Cash in bank | \$419,697.94 |
|-----|--------------|--------------|

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

Total assets and resources

\_\_\_\_\_  
\$419,697.94  
=====

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

Capital Projects Fund - Fund 30  
Interim Balance Sheet  
For 6 Month Period Ending 12/31/24

=====

LIABILITIES AND FUND EQUITY

=====

--- LIABILITIES ---

|                   |                  |  |                     |
|-------------------|------------------|--|---------------------|
| 421               | Accounts Payable |  | \$187,214.17        |
| TOTAL LIABILITIES |                  |  | <u>\$187,214.17</u> |
|                   |                  |  | =====               |

FUND BALANCE

--- Appropriated ---

|     |                                       |                  |                     |
|-----|---------------------------------------|------------------|---------------------|
| 754 | Reserve for encumbrances - Prior Year |                  | \$162,058.77        |
| 601 | Appropriations                        | \$1,294,203.85   |                     |
| 602 | Less : Expenditures                   | \$1,132,145.08   |                     |
| 603 | Encumbrances                          | \$162,058.77     |                     |
|     |                                       | (\$1,294,203.85) |                     |
|     | Total Appropriated                    |                  | <u>\$162,058.77</u> |

--- Unappropriated ---

|     |              |  |             |
|-----|--------------|--|-------------|
| 770 | Fund balance |  | \$70,425.00 |
|-----|--------------|--|-------------|

|                    |  |                     |
|--------------------|--|---------------------|
| TOTAL FUND BALANCE |  | <u>\$232,483.77</u> |
|--------------------|--|---------------------|

|                                   |  |                     |
|-----------------------------------|--|---------------------|
| TOTAL LIABILITIES AND FUND EQUITY |  | <u>\$419,697.94</u> |
|                                   |  | =====               |

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 6 Month Period Ending 12/31/24

|   | BUDGETED<br>ESTIMATED | ACTUAL TO<br>DATE | NOTE: OVER<br>OR (UNDER) | UNREALIZED<br>BALANCE |
|---|-----------------------|-------------------|--------------------------|-----------------------|
|   | _____                 | _____             | _____                    | _____                 |
| *** REVENUES/SOURCES OF FUNDS ***                 |                       |                   |                          |                       |
|   | _____                 | _____             | _____                    | _____                 |
|   | =====                 | =====             | =====                    | =====                 |
|   |                       |                   |                          |                       |
| *** EXPENDITURES ***                              |                       |                   |                          |                       |
|   | APPROPRIATIONS        | EXPENDITURES      | ENCUMBRANCES             | AVAILABLE<br>BALANCE  |
|   | _____                 | _____             | _____                    | _____                 |
| --- Facilities acquisition and constr. serv. ---  |                       |                   |                          |                       |
| 30-000-4XX-334 Architectural/Engineering Services | \$21,812.62           | \$17,853.65       | \$3,958.97               | .00                   |
| 30-000-4XX-450 Construction services              | \$1,272,391.23        | \$1,114,291.43    | \$158,099.80             | .00                   |
|   | _____                 | _____             | _____                    | _____                 |
| Total fac.acq.and constr. serv.                   | \$1,294,203.85        | \$1,132,145.08    | \$162,058.77             | \$0.00                |
|   | =====                 | =====             | =====                    | =====                 |
| TOTAL EXPENDITURES                                | \$1,294,203.85        | \$1,132,145.08    | \$162,058.77             | \$0.00                |
| *** TOTAL EXPENDITURES AND TRANSFERS              | \$1,294,203.85        | \$1,132,145.08    | \$162,058.77             | \$0.00                |
|   | =====                 | =====             | =====                    | =====                 |



REPORT OF THE SECRETARY CERTIFICATION PAGE

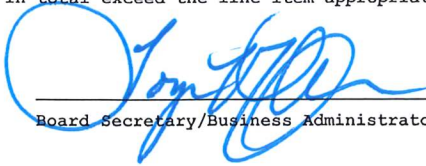
TO THE BOARD OF EDUCATION

West Orange Board of Education

Capital Projects Fund - Fund 30

For 6 Month Period Ending 12/31/24

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

2/21/25  
\_\_\_\_\_  
Date

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
West Orange Board of Education  
Debt Service Fund - Fund 40  
Interim Balance Sheet  
For 6 Month Period Ending 12/31/24

=====

ASSETS AND RESOURCES

=====

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

|     |                           |              |                |
|-----|---------------------------|--------------|----------------|
| 101 | Cash in bank              |              | \$316,739.91   |
| 121 | Tax levy receivable       |              | \$2,966,630.35 |
|     | Accounts receivable:      |              |                |
| 141 | Intergovernmental - State | \$398,633.00 |                |
|     |                           |              |                |
|     |                           |              | -----          |
|     |                           |              | \$398,633.00   |

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

|     |                    |                  |                |
|-----|--------------------|------------------|----------------|
| 301 | Estimated Revenues | \$5,897,819.00   |                |
| 302 | Less Revenues      | (\$6,684,930.33) |                |
|     |                    |                  |                |
|     |                    |                  | -----          |
|     |                    |                  | (\$787,111.33) |

Total assets and resources

\$2,894,891.93

=====

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

Debt Service Fund - Fund 40  
Interim Balance Sheet  
For 6 Month Period Ending 12/31/24

=====

LIABILITIES AND FUND EQUITY

=====

FUND BALANCE

--- Appropriated ---

|     |   |                |
|-----|---|----------------|
| 753 | Reserve for encumbrances - Current Year | \$2,894,808.25 |
|     | Reserved fund balance:                  |                |

|     |                     |                  |
|-----|---------------------|------------------|
| 601 | Appropriations      | \$5,897,821.00   |
| 602 | Less : Expenditures | \$3,003,012.50   |
| 603 | Encumbrances        | \$2,894,808.25   |
|     |                     | (\$5,897,820.75) |

\$0.25

|                    |                |
|--------------------|----------------|
| Total Appropriated | \$2,894,808.50 |
|--------------------|----------------|

--- Unappropriated ---

|     |                       |          |
|-----|-----------------------|----------|
| 770 | Fund Balance          | \$85.43  |
| 303 | Budgeted Fund Balance | (\$2.00) |

|                                   |                |
|-----------------------------------|----------------|
| TOTAL FUND BALANCE                | \$2,894,891.93 |
| TOTAL LIABILITIES AND FUND EQUITY | \$2,894,891.93 |

=====

RECAPITULATION OF FUND BALANCE:

|  | Budgeted         | Actual           | Variance     |
|--|------------------|------------------|--------------|
| Appropriations                                     | \$5,897,821.00   | \$5,897,820.75   | \$0.25       |
| Revenues   | (\$5,897,819.00) | (\$6,684,930.33) | \$787,111.33 |
|  | \$2.00           | (\$787,109.58)   | \$787,111.58 |
| --- Change in Maint. / Capital reserve account --- |                  |                  |              |
| Subtotal   | \$2.00           | (\$787,109.58)   | \$787,111.58 |
| Less: Adjust for prior year encumb.                | \$0.00           | \$0.00           |              |
| Budgeted Fund Balance                              | \$2.00           | (\$787,109.58)   | \$787,111.58 |

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 6 Month Period Ending 12/31/24

|  | BUDGETED<br>ESTIMATED | ACTUAL TO<br>DATE | NOTE: OVER<br>OR (UNDER) | UNREALIZED<br>BALANCE |
|--|-----------------------|-------------------|--------------------------|-----------------------|
|  | _____                 | _____             | _____                    | _____                 |
| *** REVENUES/SOURCES OF FUNDS ***      |                       |                   |                          |                       |
| --- Local Sources ---                  |                       |                   |                          |                       |
| 1210          Local tax levy           | \$5,085,652.00        | \$5,509,456.33    |                          | (\$423,804.33)        |
|  | _____                 | _____             | _____                    | _____                 |
| Total Local Sources                    | \$5,085,652.00        | \$5,509,456.33    |                          | (\$423,804.33)        |
|  | =====                 | =====             | =====                    | =====                 |
| --- State Sources ---                  |                       |                   |                          |                       |
| 3160          Debt service aid Type II | \$812,167.00          | \$1,175,474.00    |                          | (\$363,307.00)        |
|  | _____                 | _____             | _____                    | _____                 |
| Total State Sources                    | \$812,167.00          | \$1,175,474.00    |                          | (\$363,307.00)        |
|  | =====                 | =====             | =====                    | =====                 |
| TOTAL REVENUE/SOURCES OF FUNDS         | \$5,897,819.00        | \$6,684,930.33    |                          | (\$787,111.33)        |
|  | =====                 | =====             | =====                    | =====                 |

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 6 Month Period Ending 12/31/24

| *** EXPENDITURES ***   | APPROPRIATIONS | EXPENDITURES/Enc. | AVAILABLE<br>BALANCE |
|--|----------------|-------------------|----------------------|
|  | _____          | _____             | _____                |
| --- Debt Service - Regular ---                               |                |                   |                      |
| 40-701-510-723 Princ. Payments-Comm. Appr. Lease Pur. Agr.   | \$2,740,000.00 | \$2,740,000.00    | .00                  |
| 40-701-510-833 Interest Payments-Comm. Appr. Lease Pur. Agr. | \$461,025.00   | \$461,025.00      | .00                  |
| 40-701-510-834 Interest on Bonds                             | \$131,796.00   | \$131,795.75      | \$0.25               |
| 40-701-510-910 Redemption of Principal                       | \$2,565,000.00 | \$2,565,000.00    | .00                  |
|  | _____          | _____             | _____                |
| TOTAL  | \$5,897,821.00 | \$5,897,820.75    | \$0.25               |
|  | =====          | =====             | =====                |
|  | _____          | _____             | _____                |
| TOTAL USES OF FUNDS BEFORE TRANSFERS                         | \$5,897,821.00 | \$5,897,820.75    | \$0.25               |
|  | =====          | =====             | =====                |
| *** TOTAL USES OF FUNDS ***                                  | \$5,897,821.00 | \$5,897,820.75    | \$0.25               |
|  | =====          | =====             | =====                |

REPORT OF THE SECRETARY CERTIFICATION PAGE

TO THE BOARD OF EDUCATION  
West Orange Board of Education  
Debt Service Fund - Fund 40

For 6 Month Period Ending 12/31/24

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

2/21/25  
\_\_\_\_\_  
Date



DISTRICT OF WEST ORANGE

ALL FUNDS

FOR THE MONTH ENDING DECEMBER 31, 2024

|                                   | Beginning<br>Cash<br>Balance | Cash<br>Receipts     |      | Cash<br>Disbursements | Ending<br>Cash<br>Balance |
|-----------------------------------|------------------------------|----------------------|------|-----------------------|---------------------------|
| <b>GOVERNMENTAL FUNDS</b>         |                              |                      |      |                       |                           |
| General Fund - Fund 10            | \$ 29,401,150.55             | \$17,979,772.41      |      | \$20,897,720.70       | \$ 26,483,202.26          |
| Capital Reserve -Fund 10          | \$ 5,295,476.16              | \$12,151.24          |      | \$0.00                | \$ 5,307,627.40           |
| Emergency Reserve -Fund 10        | \$ -                         | \$0.00               |      | \$0.00                | \$ -                      |
| Maintenance Reserve -Fund 10      | \$ 2,069,282.79              | \$4,748.27           |      | \$0.00                | \$ 2,074,031.06           |
| Workers Comp Claims Fund-Fund 10  | \$ 90,000.00                 | \$0.00               |      | \$0.00                | \$ 90,000.00              |
| Unemployment Trust Fund-Fund 10   | \$ 645,269.82                | \$1,432.78           |      | \$0.00                | \$ 646,702.60             |
| Payroll Agency-Fund 10            | \$ 2,299,016.33              | \$5,831,365.12       |      | \$5,175,761.65        | \$ 2,954,619.80           |
| Flex Account-Fund 10              | \$ 289.16                    | \$43,824.74          |      | \$40,892.96           | \$ 3,220.94               |
| Flex Account-Fiscal Agent-Fund 10 | \$ 19,380.68                 | \$0.00               |      | \$0.00                | \$ 19,380.68              |
| Special Revenue Fund - Fund 20    | \$ (746,623.93)              | \$821,321.00         |      | \$1,458,543.50        | \$ (1,383,846.43)         |
| Student Activity Fund - Fund 20   | \$ 260,052.51                | \$21,063.49          |      | \$38,523.19           | \$ 242,592.81             |
| Capital Projects Fund - Fund 30   | \$ 491,550.13                | \$0.00               |      | \$375,284.22          | \$ 116,265.91             |
| Debt Service Fund - Fund 40       | \$ (2,745,336.52)            | \$423,804.33         |      | \$0.00                | \$ (2,321,532.19)         |
| <b>Total Governmental Funds</b>   | <b>37,079,507.68</b>         | <b>25,139,483.38</b> |      | <b>27,986,726.22</b>  | <b>34,232,264.84</b>      |
| <b>ENTERPRISE FUNDS</b>           |                              |                      |      |                       |                           |
| Food Service Fund - Fund 60       | \$ (48,507.90)               | \$ 346,248.78        | \$ - | \$ 394,407.60         | \$ (96,666.72)            |
| Enrichment Fund - Fund 61         | \$ 37,446.69                 | \$ -                 | \$ - | \$ -                  | \$ 37,446.69              |
| <b>Total Enterprise Funds</b>     | <b>(11,061.21)</b>           | <b>346,248.78</b>    |      | <b>394,407.60</b>     | <b>(59,220.03)</b>        |
| <b>AGENCY FUNDS</b>               |                              |                      |      |                       |                           |
| Payroll                           | 0.00                         | \$ 6,423,386.56      | \$ - | \$ 6,423,386.56       | 0.00                      |
| <b>Total Agency Funds</b>         | <b>0.00</b>                  | <b>6,423,386.56</b>  |      | <b>6,423,386.56</b>   | <b>0.00</b>               |
| <b>TOTAL ALL FUNDS</b>            | <b>37,068,446.47</b>         | <b>31,909,118.72</b> |      | <b>34,804,520.38</b>  | <b>34,173,044.81</b>      |

*Dr. Melissa Simmons*

Treasurer of School Monies

1/27/2025

Date