

**WEST ORANGE BOARD OF EDUCATION**  
**Public Board Meeting - 8:00 p.m. – December 12, 2016**  
**West Orange High School**  
**51 Conforti Avenue**

**Agenda**

**I. ROLL CALL OF THE MEMBERS AND PLEDGE OF ALLEGIANCE**

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

- A. That a written notice was sent from the Office of the Secretary of the Board at 4:00 p.m. on January 5, 2016.
- B. That said notice was sent by regular mail to the West Orange Township Clerk and the Editors of the West Orange Chronicle and the Star-Ledger.
- C. That said notice was posted in the lobby of the Administration Building of the Board of Education.

**III. CONSIDERATION OF THE CLOSED AND PUBLIC MEETING MINUTES OF November 21 (Att. #1) and December 6, 2016 (Att. #2)**

**IV. SUPERINTENDENT/ BOARD REPORTS**

- A. WOHS Step Team
- B. WOHS Varsity Football Team
- C. 2015-2016 Audit Presentation
- D. Demographer Presentation
- E. District Calendar 2017-2018
- F. Strategic Plan Update - January 2017 Meeting
- G. HIB Report
- H. Athletic/Extracurricular Update

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

**VI. SECOND READING OF THE FOLLOWING BOARD POLICIES:**

Use of School Facilities	1330.00
Breakfast Offer Versus Serve (OVS)	3542.20
Lunch Offer Versus Serve (OVS)	3542.30
Certification	4112.20
Student Teachers and Interns	4122.00

**VII. REPORTS, DISCUSSIONS, AND RECOMMENDATIONS**

**A. PERSONNEL**

## 1. Resignations / Retirements / Terminations

- a. Superintendent recommends approval to the Board of Education for the following certificated staff resignation(s) / retirement(s):

Name	Location	Position	Reason	Effective Date
Maria Passerini	Kelly	ESL	Retirement 22 years	7/1/17

- b. Superintendent recommends approval to the Board of Education for the following non-certificated staff resignation(s) / retirement(s):

Name	Location	Position	Reason	Effective Date
Judith Sanzari	Kelly	Administrative Assistant	Retirement 29 years	7/1/17

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

Employee #	Effective Date
5022	12/12/16

## 2. Rescissions:

- a. Superintendent recommends approval to the Board of Education for the following rescission(s):

Name	Location	Position	Effective Date
Chitra Ramchandani	Edison	Mentor	9/1/16

## 3. Appointments

- a. Superintendent recommends approval to the Board of Education for the following certificated staff appointment(s):

Name	Location	Position	Replacement / New	Guide	Step	Salary	Effective Dates
Cemran Biricik	WOHS	Italian Long Term Substitute	Zamloot	MA	2	\$277 per diem	12/7/16 - 12/20/16
Robin Chilton	Kelly	School Social Worker Leave Replacement	Newell	MA	2	\$55,380 prorated	1/3/17 - 5/19/17
Nicole Donohue	WOHS	Social Studies Leave Replacement	Feehan	MA	2	\$55,380 prorated	12/7/16 - 4/28/17
Catherine Gardner	WOHS	Technology Education Long Term Substitute	Simons	MA	2	\$277 per diem	12/12/16 - 3/16/17
Terasha Hughes	Liberty	Business Education Extended Assignment Substitute	Tempesta	N/A	N/A	\$200 per diem	12/1/16 - 12/16/16
Diane Lewis-Rebimbas	Gregory	Grade 2 Long Term Substitute	Talman	MA	2	\$277 per diem	12/6/16 - 1/26/17
Jacquelyn Parodi	Kelly	Special Education Leave Replacement	Rubin	BA	2	\$51,862 prorated	2/1/16 - 6/30/17
Karen Porreca	Hazel	.5 Basic Skills	New	MA+30	14	\$51,012 prorated	12/12/16 - 6/30/17

Samantha Scudiero	St. Cloud	Grade 3 Leave Replacement	Andriola	BA	2	\$51,862 prorated	12/1/16 - 6/30/17
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- b. Superintendent recommends approval to the Board of Education for the following non-certificated staff appointment(s):

Name	Location	Position	Replacement / New	Guide	Step	Salary	Effective Dates
August Harris, III	Mt. Pleasant	Paraprofessional	Sudol	BA	2	\$28,293 prorated	12/13/16 - 6/30/17
Audrey Johnson	Transportation	Part-time Bus Monitor	Castro	N/A	N/A	\$19.72 per hour	12/13/16 - 6/21/17
Monica Salazar	Mt. Pleasant	Lunch Aide	Fidalgo	N/A	N/A	\$17.70 per hour	12/13/16 - 6/21/17

- c. Superintendent recommends approval to the Board of Education for the following non-certificated staff amended position(s) and/or salary(ies):

Name	Location	Position	Change	Guide	Step	Salary	Effective Dates
Gustavo Contreras	Buildings & Grounds	Custodian Night Shift WOHS	Custodian Mid Shift Roosevelt	Custodian	2	\$36,999 Includes shift differential of \$285 prorated / amended	12/13/16 - 6/30/17
Yvrose Fidele	Transportation	Part-time Driver	Part-time Monitor	N/A	N/A	\$19.72 per hour	12/1/16 - 6/21/17
Lamont Mack	Roosevelt	Custodian Mid Shift	Custodian Night Shift	Custodian	2	\$37,294 Includes shift differential of \$580 prorated / amended	12/13/16 - 6/30/17

- d. Superintendent recommends approval to the Board of Education for the following amended additional teaching assignment(s):

Name	Location	Position	Guide	Step	Salary	Effective Dates
Rosanna Zamloot	WOHS	Italian	BA+30	7	\$9,598 prorated	9/1/16 - 10/25/16 12/21/16 - 6/30/17 amended

- e. Superintendent recommends approval to the Board of Education for the following negotiated co-curricular assignment(s):

Name	Location	Position	Stipend	Effective Dates
Paul Chegwiddden OOD	WOHS	Indoor Track: Assistant Coach	\$6,384	2016-2017
Ferdinand Christian	WOHS	Basketball: Girls Volunteer	N/A	2016-2017
Wendy Mapes	WOHS	Drama	\$1,435 prorated	9/1/16 - 9/26/16 2/1/17 - 6/30/17 amended
Wendy Mapes	WOHS	Thespian	\$1,435 prorated	9/1/16 - 9/26/16 2/1/17 - 6/30/17 amended
Melissa Martino	Liberty	Yearbook: Co-Advisor	\$1,072 prorated	9/1/16 - 10/31/16 amended
Melissa Martino	Liberty	Yearbook	\$2,144 prorated	11/1/16 - 6/30/17

Heather Nover	Liberty	Totally Tech	\$1,435 prorated	11/1/16 - 6/30/17
Mary Ann Riel	WOHS	Drama	\$1,435 prorated	12/5/16 - 1/31/17
Mary Ann Riel	WOHS	Thespian	\$1,435 prorated	12/5/16 - 1/31/17
Anne Tempesta	Liberty	Totally Tech	\$1,435 prorated	9/1/16 - 10/31/16 amended
Anne Tempesta	Liberty	Yearbook: Co-Advisor	\$1,072 prorated	9/1/16 - 10/31/16 amended

- f. Superintendent recommends approval to the Board of Education for the following mentor assignments:

Mentor	Provisional Teacher	Location	Stipend	Effective Dates
Christie Landau	Ruth Willey	Redwood	\$220	11/14/16 - 3/31/17
Danielle Marino	Kelly Freer	Gregory	\$330	12/19/19 - 6/30/17

- g. Superintendent recommends approval to the Board of Education for the following additional assignment(s):

Name	Location	Position	Rate of Pay	Effective Dates
Melissa Bensen	St. Cloud	Morning Breakfast Duty	\$35 per diem as assigned	2016-2017
Diana Bolivar	Hazel	Homework Club Funded by Title I	\$35 per hour not to exceed 2 hours per week	12/1/16 - 6/21/17 not to exceed 24 weeks
Sarah Bonilla OOD	Edison	Empower Group COPE Center Volunteer	N/A	2016-2017
Erick Brice	Gregory	Morning Breakfast Duty	\$35 per diem as assigned	2016-2017
Michael Denburg	WOHS	Mathematics Instructor, SAT Boot Camp Session II	\$1,600 8 classes	1/3/17 - 1/18/17 amended
Mindy Harvat	WOHS	Mathematics Instructor, SAT Boot Camp Session II	\$1,600 8 classes	1/3/17 - 1/18/17 amended
Christopher King OOD	Edison	Empower Group COPE Center Volunteer	N/A	2016-2017
Kristy Lopez	Liberty	Morning Breakfast Duty	\$35 per diem as assigned	2016-2017
Karen Lott	Hazel	Homework Club Funded by Title I	\$35 per hour not to exceed 2 hours per week	12/1/16 - 6/21/17 not to exceed 24 weeks
Efrain Monterroso OOD	Edison	Empower Group COPE Center Volunteer	N/A	2016-2017
Taliyah Morris OOD	Edison	Empower Group COPE Center Volunteer	N/A	2016-2017

Sophia Rivera	Hazel	Homework Club Funded by Title I	\$35 per hour not to exceed 2 hours per week	12/1/16 - 6/21/17 not to exceed 24 weeks
Michelle Uhler OOD	WOHS	Spring Musical: Rehearsal Pianist	\$1,435	2016-2017

- h. Superintendent recommends approval to the Board of Education for the following Buildings and Grounds stipends to be paid in two installments: December 2016 and June 2017.

Name	Location	DOH	License	Amount	Effective Dates
Joseph Ferville	St. Cloud	9/6/16	Black Seal	\$700 prorated	9/6/16 - 6/30/17
Stephen Quirk	Liberty	1/1/07	Black Seal	\$700 prorated	7/1/16 - 11/30/16 amended

- i. Superintendent recommends approval to the Board of Education for the following substitute appointment(s) at the appropriate substitute rates for 2016-2017:

Name	Certification Code	Teacher	Paraprofessional	Administrative Assistant	Lunch Aide	Nurse	Custodian
Vincent Angelone	Substitute	X	X	X			
Alicia Asberry	N/A				X		
Gavin CoBourne	Substitute	X	X				
Nicole Donohue	CEAS	X	X				
Aida Enriquez	N/A				X		
Kelly Freer	CEAS	X	X				
Diane Lewis-Rebimbas	Standard	X	X				
Jesenia Lopez	CEAS	X	X				
Marianne Lynn	Substitute	X	X	X	X		
Mitchell Miranda	N/A						X
Bruce Pomerantz	CEAS		X				
Mary Ann Riel	CEAS	X	X				
Alexandra Roman	N/A						X
Luciana Schiner	Substitute	X	X				
Ariel Stanziale	Substitute	X	X	X	X		
Maria Taboada	N/A						X
William Temple, Jr.	N/A						X

#### 4. Leaves of Absence:

- a. Superintendent recommends approval to the Board of Education for the following leaves of absence for certificated staff:

Name	Location / Position	Paid Leave	Unpaid Leave with Benefits	Unpaid Leave without Benefits	Anticipated Return Date
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Deborah Andriola Medical	St. Cloud Grade 3	9/1/16 - 9/16/16	N/A	9/19/16 - 5/19/17 amended	5/22/17 amended
Alexis DeVita Family	Kelly Elementary School School Social Worker	10/24/16 - 12/22/16 amended	12/23/16 - 6/30/17 amended	N/A	9/1/17
Meara Franowicz Family	District Library Media Specialist	5/17/17 - 6/12/17	6/13/17 - 6/30/17	N/A	9/1/17
Lori Graham Medical	WOHS Family & Consumer Science	9/1/16 - 11/23/16 amended	N/A	N/A	11/28/16 amended
Wendy Mapes Medical	WOHS Theatre	9/27/16 - 1/31/17 amended	N/A	N/A	2/1/17
Suzanne Morley Family	.6 Kelly / .4 Washington Speech Therapist	10/17/16 - 12/20/16 amended	N/A	12/21/16 - 5/15/17 amended	5/16/17
Elizabeth Rubin Family	Kelly Special Education	2/6/17 - 4/5/17	4/6/17 - 6/30/17	N/A	9/1/17
Diane Talman Medical	Gregory Grade 2	12/6/16 - 1/31/17	N/A	N/A	2/1/17
Anne Tempesta Medical	Liberty Business Education	11/7/16 - TBD	N/A	N/A	TBD
Rosanna Zamloot Medical	WOHS Italian	10/26/16 - 12/20/16 amended	N/A	N/A	12/21/16 amended

- b. Superintendent recommends approval to the Board of Education for the following leaves of absence for non-certificated staff:

Name	Location / Position	Paid Leave	Unpaid Leave with Benefits	Unpaid Leave without Benefits	Anticipated Return Date
Gina Capone Family	Redwood Paraprofessional	3/1/17 - 3/24/17	3/27/17 - 6/30/17	N/A	TBD
Michele Howell-Scott Personal	Kelly Paraprofessional	N/A	N/A	1/5/17 - 3/6/17	3/7/17
Hernan Molina Medical	Gregory Custodian	12/2/16 - 1/3/17	1/4/17 - 1/13/17	N/A	1/17/17
Rachel Mondalto Medical	St. Cloud Paraprofessional	10/31/16 - 2/6/17	N/A	N/A	TBD
Aimmeen Rivera Personal	Transportation Part-time Monitor	N/A	N/A	12/2/16 - 12/9/16	12/12/16

## 5. Transfer(s):

- a. Superintendent recommends approval to the Board of Education for the following transfer(s) of non-certificated staff:

Name	From	Position	To	Position	Effective Date
Gustavo Contreras	WOHS	Custodian	Roosevelt	Custodian	12/13/16 -

Voluntary		Night Shift		Mid Shift	6/30/17
Juan Lopez Voluntary	Roosevelt	Custodian Night Shift	Liberty	Custodian Night Shift	12/13/16 - 6/30/17

**B. CURRICULUM AND INSTRUCTION**

1. Recommend approval for field trip(s) for the 2016-2017 school year. (Att. #3)
2. Recommend approval of dissertation proposal from Keri Orange, 5th Grade Teacher at Kelly Elementary School.
3. Recommend approval/acceptance of the Asia Society’s Confucius Classroom Student Exchange. The World Languages Chinese program has received funding from Haban. A maximum of 15 students will visit China from April 8, 2017 - April 16, 2017 at an estimated cost of \$2,500 per student (Student Funded).
4. Recommend approval/acceptance of Applications for School Business requests. (Att #4)

**C. FINANCE**

**a.) Special Services**

1. Recommend approval for the following extraordinary services for the 2016-2017 School Year:

Student #	Placement	Service	Cost	Budgeted/Unbudgeted
2806102	MUJC Developmental Learning Center, New Providence	1:1 Aide 12/1/16-6/28/17	\$47,705 (\$6,815/month)	Unbudgeted

2. Recommend approval for speech therapy maternity leave replacement.

Provider	Schools	Rate of Pay	Not to Exceed
Cerebral Palsy of North Jersey, Inc. Livingston, NJ	Kelly Elementary Washington Elementary	\$98 per hour * \$375 per evaluations	\$65,000 30 evaluations

\* includes make-up sessions

3. Recommend approval for independent contractor for LDTC services from December 13, 2016 through April 18, 2017.

Provider	Schools	Rate of Pay	Not to Exceed
Frank Falcone, Comprehensive Educational Services	Washington Elementary Hazel Elementary	\$395 per Evaluation \$75 per Meeting	40 Evaluations 40 Meetings

4. Recommend approval of providers of home instruction for the 2016-2017 school year to provide services to West Orange School district students as follows:

Student #	Name of Facility	Rate	Not to Exceed
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1411009	Brookfield School	\$73/hr.	\$5,000
226092	Integrity House	\$60/hr.	\$32,640

**5. Recommend approval for training following an Augmentative-Alternative Communication Evaluation:**

Student #	Provider	Cost
2706137	Advancing Opportunities	Training - \$1200 \$150/hr x 8 hrs.  Travel - \$275 \$55/hr x 5

**6. Recommend approval for the following Bilingual Educational Evaluation:**

Student #	Provider	Cost	Budgeted/Unbudgeted
1501108	Kid Clan Services, Inc.	\$450	Unbudgeted

**b.) Business Office**

**1. Recommend approval of the 12/12/16 Bills List: (Att. #5)**

Payroll/Benefits	\$15,653,940.47
Transportation	\$ 252,504.91
Tuition (Spec. Ed./Charter)	\$ 457,256.25
Instruction	\$ 126,824.96
Facilities/Security	\$ 222,744.65
Capital Outlay	\$ 10,926.66
Grants	\$ 150,778.44
Summer Enrichment	\$ 5,305.92
ESIP	\$ 604,174.68
Support Svcs/Co-Curricular/Athletics/Misc.	\$ 170,638.47
	<u>\$17,655,095.41</u>

**2. Recommend acceptance of the following donation(s):**

Donor	Recipient	Donation
West Orange Education Foundation	Step Team	\$3,600.00
West Orange Education Foundation	High School Music Production Club	\$1,400.00
Anonymous	Kelly School	\$1,500 to enhance STEAM initiatives

**3. Recommend approval of Honeywell International, Inc., Morris Plains, NJ Change Order #1 for a reduction of \$46,338.20 with regard to the Energy Savings Improvement Program Project (ESIP).**



4. Recommend approval of the transfer of interest from ESIP (Capital Projects Fund) to the General Fund.
5. Recommend approval to void the following stale-dated checks from the School Account:

Check Number	Check Amount
33737	\$95.00
33813	\$150.00
33841	\$442.00
34265	\$216.00
34293	\$300.00
34456	\$172.50
34540	\$1,326.00
34576	\$442.00
34611	\$442.00
34689	\$442.00
34699	\$884.00
34725	\$442.00
34770	\$442.00

6. Recommend approval to trade in 11 obsolete Redcat FM System units to Lighspeed Technologies, Inc. and to receive a Trade-In Credit in the amount of \$1,100.00 in order to purchase new units.
7. Recommend approval of proposed expenditures to be made on behalf of non-public schools utilizing non-public security state aid:

Non-Public	Description	Budget
Seton Hall Prep	Installation of Surveillance Cameras at the new Kelly Athletic Center	\$46,850.00
Playhouse School	Install new fireproof exterior door	\$900.00
Tutor Time	Keri Proxy Key tags	\$350.00

8. Recommend approval of Settlement Agreement Amendment with parents of Student #1011003 as stipulated in closed session.
9. Accept the financial audit and synopsis of the 2015-2016 school year as prepared by the firm Lerch, Vinci & Higgins, LLP. (Att. #6)

10. Recommend approval of an audit corrective action plan for the remediation of recommendations noted in the financial audit of the 2015-2016 school year. (Att. #7)

**D. REPORTS**

1. Superintendent recommends to the Board of Education acceptance of the HIB Report ending December 12, 2016.
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 November 21, 2016, the Superintendent reported HIB Incident Number(s) 018 to the Board; and

Whereas, on November 28, 2016 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) 018 for the 2016-2017 school year for the reasons conveyed to the Board.”

3. Acceptance of School Bus Emergency Evacuation Drills:

School	Date	Time	Routes	Location	Supervisor
Gregory School	10/17/16	9:15 a.m.	All Routes	On premises	Michele Thompson/ Makeida Hewitt
Liberty School	10/17/16	9:15 a.m.	All Routes	On premises	Robert Klemt/ Michelle Martino
WOHS	10/18/16	9:15 a.m.	All Routes	On premises	Hayden Moore/ Lonnie Williams/ Kevin Alvine
WOHS	10/21/16	9:15 a.m.	All Routes	On premises	Hayden Moore/ Kevin Alvine
Redwood School	10/24/16	9:15 a.m.	All Routes	On premises	Bruce Arcurio/ Ana Marti
Washington School	10/28/16	9:15 a.m.	All Routes	On premises	Marie DeMaio
Mt. Pleasant School	10/28/16	9:15 a.m.	All Routes	On premises	Julie DiGiacomo
Hazel School	11/1/16	9:15 a.m.	All Routes	On premises	William Kochis/ Cathy Lee
Roosevelt School	11/1/16	9:15 a.m.	All Routes	On premises	Lionel Hush/ Marc Lawrence
Kelly School	11/2/16	9:15 a.m.	All Routes	On premises	Joanne Pollara
St. Cloud School	11/3/16	9:15 a.m.	All Routes	On premises	Eric Price
Edison School	11/7/16	9:15 a.m.	All Routes	On premises	Xavier Fitzgerald/ Steven Melendez

**VIII. REPORT FROM THE BOARD PRESIDENT AND/OR BOARD MEMBERS**

- IX. NEXT BOARD MEETING to be held at 8:00 p.m. on January 5, 2017 at West Orange High School.**
- X. PETITIONS AND HEARINGS OF CITIZENS**
- XI. ADJOURNMENT**

**WEST ORANGE BOARD OF EDUCATION**  
**Public Board Meeting - 8:00 p.m. - December 12, 2016**  
**West Orange High School**  
**51 Conforti Avenue**  
**Agenda Addendum**

**A. PERSONNEL**

**1. Resignations / Retirements / Terminations**

- b. Superintendent recommends approval to the Board of Education for the following non-certificated staff resignation(s) / retirement(s):

Name	Location	Position	Reason	Effective Date
Linda Rizzolo	WOHS	Administrative Assistant	Retirement 13 years	7/1/17

**3. Appointments**

- a. Superintendent recommends approval to the Board of Education for the following certificated staff appointment(s):

Name	Location	Position	Replacement / New	Guide	Step	Salary	Effective Dates
Rudolph Petrella	WOHS	Automotive Technology	S. Ferrara	MA+45	12	\$87,323 prorated	2/13/17 - 6/30/17*

\*or sooner as determined by the Superintendent

- b. Superintendent recommends approval to the Board of Education for the following non-certificated staff appointment(s):

Name	Location	Position	Replacement / New	Guide	Step	Salary	Effective Dates
Pennie Cokley	Transportation	Part-time Bus Driver	Hines-James	N/A	N/A	\$21.70 hourly	12/19/16 - 6/21/17

- e. Superintendent recommends approval to the Board of Education for the following negotiated co-curricular assignment(s):

Name	Location	Position	Stipend	Effective Dates
Melissa Sande	WOHS	Spring Musical: Assistant to the Director	\$1,188	2016-2017

- g. Superintendent recommends approval to the Board of Education for the following additional assignment(s):

Name	Location	Position	Rate of Pay	Effective Dates
Diana DaCosta	Central Office	Technology Integration Specialist	\$73 per hour not to exceed 1.5 hours per day	10/18/16 - 12/6/16 not to exceed 6 sessions

Tynia Thomassie	Central Office	Technology Integration Specialist	\$73 per hour Not to exceed 1.5 hours per day	10/18/16 - 12/6/16 not to exceed 6 sessions
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**4. Leaves of Absence:**

- a. Superintendent recommends approval to the Board of Education for the following leaves of absence for certificated staff:

Name	Location/Position	Paid Leave	Unpaid Leave with Benefits	Unpaid Leave without benefits	Anticipated Return Date
Katie Gasparri Medical	Hazel Special Education	9/1/16 - 1/24/17 amended	1/25/17 - 1/31/17 amended	N/A	2/1/17

**B. CURRICULUM AND INSTRUCTION**

4. Recommend approval/acceptance of Applications for School Business requests:

Name	Position	School	Conference	Dates	Amount	Funded
Yajing Li	Chinese Teacher	WOHS	Confucius Classroom Student Exchange Hangzhou Foreign Language School, China	4/8/17 - 4/16/17	\$1,484.00 \$2,162.50	Local Confucius Classroom Grant
Chiaohan Peggy Yu	Chinese Teacher	Roosevelt	Confucius Classroom Student Exchange Hangzhou Foreign Language School, China	4/8/17 - 4/16/17	\$1,484.00 \$2,162.50	Local Confucius Classroom Grant

**C. FINANCE**

**b.) Business Office**

2. Recommend acceptance of the following donation(s):

Donor	Recipient	Donation
Mr. and Mrs. Palumbo	Mt. Pleasant School	\$6,500.00 for the purchase of school supplies

**West Orange School District  
Field Trips 16-17 Public  
12-12-16**

School	Grades	Course / Group	Destination	City	State
Edison	6	Band, Orchestra, Edison Singers	Livingston Mall	Livingston	NJ
Edison	6	Edison Singers	West Orange High School	West Orange	NJ
Edison	6	Edison Singers	West Orange High School	West Orange	NJ
Gregory	4	4R & 4N & 4Q Classes	Newark Museum	Newark	NJ
Gregory	4	4B & 4Bry Classes	Newark Museum	Newark	NJ
Hazel	1	All First Grades	Longo Planetarium - County College of Morris	Randolph	NJ
LMS	7, 8	Liberty and Roosevelt Student Council	The College of New Jersey	Ewing Township	NJ
Mt Pleasant	5	Fifth Grade Class	Sky Zone	Pine Brook	NJ
Mt Pleasant	5	Fifth Grade	Camelback Resort- Aquatopia Indoor Waterpark	Tannersville	PA
Roosevelt	7, 8	Explorers	Newark Museum Planetarium	Newark	NJ
WOHS	9, 10, 11, 12	Drama Club	STANJ - Rutgers University New Brunswick	New Brunswick	NJ
WOHS	12	AP Art	Roosevelt Middle School	West Orange	NJ
WOHS	10, 11, 12	Science Olympiad Team	Union County Community College	Cranford	NJ
WOHS	9	Institute of the Humanities 9th grade	NJPAC	Newark	NJ
WOHS	10, 11, 12	Tomorrow's Teachers/NJ Future Educators of America	Montclair State University	Montclair	NJ

Applications for Absence for School Business 2016-2017  
12-12-16

<b>Name</b>	<b>Position</b>	<b>School</b>	<b>Conference</b>	<b>Dates</b>	<b>Amount</b>	<b>Funded</b>
Yazmin Arcila	School Psychologist	Roosevelt	Effective IEP Development: LRE Decision Making: Part 1 East Orange, NJ	12/14/16	\$0	
Yazmin Arcila	School Psychologist	Roosevelt	New Jersey Tiered System of Support East Orange, NJ	1/17/17	\$0	
Yazmin Arcila	School Psychologist	Roosevelt	Effective IEP Development: LRE Decision Making: Part 2 East Orange, NJ	2/7/17	\$0	
Kailee Beal	Physical Education Teacher	Redwood	2017 NJAHPERD Annual Convention Long Branch, NJ	2/27/17 - 2/28/17	\$86.80	Local
Flecia Blake	Cross Country Track Coach	WOHS	34th Annual U.S. All-Star Track & Field and Cross Country Clinic Atlantic City, NJ	12/7/17 - 12/9/17	\$0	
Brandi Brennan	Grade 5 Teacher	Washington	NGSS Developing and Using Models North Branch, NJ	12/14/16	\$125.00	Local
Marilyn Campbell	Grade 4 Teacher	Washington	NGSS Developing and Using Models North Branchburg, NJ	12/14/16	\$125.00	Local
Aldo Casale	Guidance Counselor	WOHS	Marine Officer & Enlisted Opportunities Workshop Iselin, NJ	1/20/17	\$0	
Catherine Connors	Science Teacher	WOHS	Rutgers Health Science Advisory Meeting Scotch Plains, NJ	3/9/17	\$12.52	Local
Jodi Costanza	Science Teacher	WOHS	NGSS Professional Development: Crosscutting Concepts Branchburg, NJ	1/25/17	\$0	
Jodi Costanza	Science Teacher	WOHS	NGSS Professional Development: Explanation and Argument Branchburg, NJ	2/15/17	\$0	
Franco Cozzolino	Physical Education Teacher	Redwood	2017 NJAHPERD Annual Convention Long Branch, NJ	2/27/17 - 2/28/17	\$100.00	Local
Robert Csigi	Director of Buildings & Grounds	Administration Building	NJ State 2017 Buildings & Grounds Annual Conference Atlantic City, NJ	3/14/17 - 3/15/17	\$515.00	Local
Mallory DeMarco	Special Education Teacher	WOHS	Spectrum 360 School Visit Livingston, NJ	12/16/16	\$0	
Stephanie Diegmann	District Test Coordinator	Administration Building	LinkIt Assessment Program Wayne, NJ	12/8/16	\$0	
Amy Drost	School Psychologist	Mt. Pleasant	Update on the IDEA: What's New With Special Education New Providence, NJ	1/11/17	\$145.00	Local

Cecilia Ferrera	Art Teacher	Mt. Pleasant	West Orange Elementary Art Exhibition Set Up at West Orange Public Library West Orange, NJ	2/21/17	\$0	
Cecilia Ferrera	Art Teacher	Mt. Pleasant	Essex County Pride Expo Set Up at Livingston Mall Livingston, NJ	3/9/17	\$0	
Cecilia Ferrera	Art Teacher	Mt. Pleasant	Essex County Pride Expo Take Down at Livingston Mall Livingston, NJ	3/17/17	\$0	
Cecilia Ferrera	Art Teacher	Mt. Pleasant	West Orange Elementary Art Exhibition Take Down at West Orange Public Library West Orange, NJ	3/20/17	\$0	
Allison Gibbons	Music Teacher	Gregory	NAfME 55th Eastern Division Biennial In-Service Conference Atlantic City, NJ	4/5/17 - 4/8/17	\$100.00 \$155.64	Local Teacher pays
Jodie Goldstein	Special Education Teacher	WOHS	Spectrum 360 School Visit Livingston, NJ	12/16/16	\$0	
Bridget Haine	Physical Education Teacher	Roosevelt	2017 NJAHPERD Annual Convention Long Branch, NJ	2/27/17 - 2/28/17	\$182.00	Local
Mike Hanley	Operations Foreman	Administration Building	NJ State 2017 Buildings & Grounds Annual Conference Atlantic City, NJ	3/14/17 - 3/15/17	\$515.00	Local
Carlene Hernandez	Social Worker	Edison	Helping the Struggling Learner Mahwah, NJ	3/13/17	\$115.00	Local
Lori Howe	Art Teacher	St. Cloud	Essex County Pride Expo Set Up at Livingston Mall Livingston, NJ	3/9/17	\$0	
Lori Howe	Art Teacher	St. Cloud	Essex County Pride Expo Take Down at Livingston Mall Livingston, NJ	3/17/17	\$0	
Tagen Jacobus	Science Teacher	WOHS	NGSS Developing and Using Models North Branchburg, NJ	12/14/16	\$149.18	Local
Tagen Jacobus	Science Teacher	WOHS	NGSS Professional Development: Explanations and Arguments Branchburg, NJ	2/15/17	\$149.18	Local
Susan Jankowski	LDTC	Edison	NJCEC Spring 2017 Conference: Helping the Struggling Learner	3/13/17	\$115.00	Local
Gregory Korab	Network Manager	Administration Building	Certified Ethical Hacker v9 Morristown, NJ	1/16/17 - 1/20/17	\$3,903.28	Local
Suzanne Lee	School Psychologist	Roosevelt	NJASP Winter Conference South Brunswick, NJ	12/9/16	\$0	
Kimberly Mancarella	Assistant Principal	WOHS	NGSS Professional Development Workshop Series Explanations & Argument Branchburg, NJ	2/15/17	\$149.18	Local
Kimberly Mancarella	Assistant	WOHS	NGSS Professional	3/8/17	\$149.18	Local



	Principal		Development Workshop Series Explanations & Argument Branchburg, NJ			
Lisa Murad	Science Teacher	WOHS	NGSS Professional Development: Crosscutting Concepts Branchburg, NJ	1/25/17	\$125.00	Local
Sharon Ortiz	Family Consumer Science Teacher	WOHS	Reducing Behavior Problems and Power Struggles Through Positive Connections Montclair, NJ	1/18/17	\$0	
Amy Pacifico	Grade 5 Teacher	Kelly	Jennifer Serravallo: Strategies and Structures New Brunswick, NJ	2/16/17	\$150.00	Local
Eugene Palatiano	Athletic Trainer	WOHS	2017 EATA Meeting and Clinical Symposium Philadelphia, PA	1/7/17, 1/8/17	\$359.00	Local
Linda Palazzolo	Science Teacher	Roosevelt	Effective IEP Development: LRE Decision Making: Part 1 East Orange, NJ	12/14/16	\$0	
Linda Palazzolo	Science Teacher	Roosevelt	New Jersey Tiered System of Support East Orange, NJ	1/17/17	\$0	
Linda Palazzolo	Science Teacher	Roosevelt	Effective IEP Development: LRE Decision-Making: Part 2, Practical Applications East Orange, NJ	2/7/17	\$0	
Nicole Payne	Music Teacher	Gregory	NAFME 55th Eastern Division Biennial In-Service Conference Atlantic City, NJ	4/5/17 - 4/8/17	\$100.00 \$155.64	Local Teacher pays
Jennie Pu	Library Media Specialist	WOHS	TechFest: Parsippany Public Library Parsippany, NJ	1/11/17	\$15.00	Local
Mary Quiroz	World Languages / ESL Supervisor	Administration Building	Site Visit: Elizabeth Public Schools Elizabeth, NJ	12/16/16	\$0	
Krista Romanyshyn	Science Teacher	WOHS	NGSS Professional Development: Crosscutting Concepts Branchburg, NJ	1/25/17	\$125.00	Local
Stephanie Ross	Reading Specialist	Kelly	Jennifer Serravallo: Strategies and Structures New Brunswick, NJ	2/16/17	\$150.00	Local
Elise Ruder	MIS Coordinator	Administration Building	PowerSchool University Orlando, FL	2/26/17 - 3/2/17	\$3,851.00	Local
Melissa Sande	Dance Teacher	WOHS	NJMAA Board Meeting: Making the Case for Dance and Theater New Brunswick, NJ	12/2/16	\$0	
Michael Schiavo	Grade 2 Teacher	Washington	NGSS Developing and Using Models North Branch, NJ	12/14/16	\$125.00	Local
Meredith Schwartz	Health and Physical Education	Edison	NJAPHERD Annual Convention Long Branch, NJ	2/27/17, 2/28/17	\$150.00	Local

	Teacher					
Ashley Sivo	Athletic Trainer	WOHS	Neurokinetic Therapy, Level 1 New York, NY	2/18/17 - 2/19/17	\$810.00	Local
Joe Spina	Special Education Teacher	WOHS	Spectrum 360 School Visit Livingston, NJ	12/16/16	\$0	
Marge Theobald	Health and Physical Education Teacher	Edison	NJAPHERD Annual Convention Long Branch, NJ	2/27/17, 2/28/17	\$182.00	Local
Barbara Walls	Director of Human Resources	Administration Building	Millersville University: Teacher Recruitment Day Lancaster, PA	3/14/17	\$262.56	Local

**WEST ORANGE BOARD OF EDUCATION**

**SYNOPSIS OF AUDIT**

**FOR THE YEAR ENDED**

**JUNE 30, 2016**

WEST ORANGE BOARD OF EDUCATION  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
AS OF JUNE 30, 2016

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total</u>
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 5,661,561			\$ 214,574	\$ 5,876,135
Receivables, Net					
Receivables From Other Governments	500,054	\$ 608,267			1,108,321
Accounts	120,800				120,800
Due from Other Funds	290,222				290,222
Restricted Cash with Fiscal Agents	<u>-</u>	<u>-</u>	\$ 8,676,136	<u>-</u>	<u>8,676,136</u>
 Total Assets	 <u>\$ 6,572,637</u>	 <u>\$ 608,267</u>	 <u>\$ 8,676,136</u>	 <u>\$ 214,574</u>	 <u>\$ 16,071,614</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities					
Accounts Payable	\$ 1,202,307	\$ 284,002	\$ 71,047		\$ 1,557,356
Due to Other Funds	27,362	257,554			284,916
Payable to State Governments	2,723	41,397			44,120
Unearned Revenue	1,000	25,314	-	-	26,314
Claims and Judgments Payable	<u>629,094</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>629,094</u>
 Total Liabilities	 <u>1,862,486</u>	 <u>608,267</u>	 <u>71,047</u>	 <u>-</u>	 <u>2,541,800</u>
Fund Balances					
Restricted					
Capital Reserve	175				175
Capital Reserve- Designated for Subsequent Year's Expenditures (2016/17 Budget)	152,400				152,400
Capital Projects			8,604,649		8,604,649
Debt Service			440	\$ 214,574	215,014
SEMI-Designated for Subsequent Year's Expenditures	120,439				120,439
Committed					
Purchases on Order	2,583,598				2,583,598
Assigned					
Purchases on Order	67,640				67,640
Designated for Subsequent Year's Budget (2016/17 Budget)	2,100,000				2,100,000
Unassigned	<u>(314,101)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(314,101)</u>
 Total Fund Balances	 <u>4,710,151</u>	 <u>-</u>	 <u>8,605,089</u>	 <u>214,574</u>	 <u>13,529,814</u>
 Total Liabilities and Fund Balances	 <u>\$ 6,572,637</u>	 <u>\$ 608,267</u>	 <u>\$ 8,676,136</u>	 <u>\$ 214,574</u>	 <u>\$ 16,071,614</u>

WEST ORANGE BOARD OF EDUCATION  
 GOVERNMENTAL FUNDS  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total</u>
<b>REVENUES</b>					
Local Sources					
Property Tax Levy	\$ 126,326,356			\$ 5,084,539	\$ 131,410,895
Tuition	302,945				302,945
Interest	6,362		\$ 440		6,802
Miscellaneous	613,829	\$ 14,588	-	-	628,417
Total - Local Sources	127,249,492	14,588	440	5,084,539	132,349,059
State Sources	22,357,287	475,259		964,836	23,797,382
Federal Sources	226,081	2,816,800	-	-	3,042,881
Total Revenues	<u>149,832,860</u>	<u>3,306,647</u>	<u>440</u>	<u>6,049,375</u>	<u>159,189,322</u>
<b>EXPENDITURES</b>					
Current					
Regular Instruction	60,770,578	1,235,647			62,006,225
Special Education Instruction	26,770,051	2,071,000			28,841,051
Vocational Instruction- Tuition	175,783				175,783
Other Instruction	4,395,365				4,395,365
School Sponsored Activities and Athletics	2,312,660				2,312,660
Support Services					
Student and Instruction Related Services	18,960,189		989,797		19,949,986
General Administrative Services	2,153,246				2,153,246
School Administrative Services	7,550,998				7,550,998
Plant Operations and Maintenance	12,914,081		519,757		13,433,838
Pupil Transportation	8,930,484				8,930,484
Business and Other Support Services	4,128,993				4,128,993
Debt Service					
Principal	652,973			3,460,000	4,112,973
Interest	13,975			2,415,216	2,429,191
Cost of Issuance				499,298	499,298
Capital Outlay	893,225	-	2,706,332	-	3,599,557
Total Expenditures	<u>150,622,601</u>	<u>3,306,647</u>	<u>4,215,886</u>	<u>6,374,514</u>	<u>164,519,648</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(789,741)</u>	<u>-</u>	<u>(4,215,446)</u>	<u>(325,139)</u>	<u>(5,330,326)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Lease Purchase Proceeds			12,820,535		12,820,535
Refunding Bonds Issued			-	1,775,000	1,775,000
Refunding COPs Proceeds				25,475,000	25,475,000
Premium on Refunding				1,448,668	1,448,668
Transfer to Escrow Agent-Bonds				(1,871,064)	(1,871,064)
Transfer to Escrow Agent- COPs	-	-	-	(26,328,306)	(26,328,306)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>12,820,535</u>	<u>499,298</u>	<u>13,319,833</u>
Net Change in Fund Balances	(789,741)	-	8,605,089	174,159	7,989,507
Fund Balance, Beginning of Year	5,499,892	-	-	40,415	5,540,307
Fund Balance, End of Year	<u>\$ 4,710,151</u>	<u>\$ -</u>	<u>\$ 8,605,089</u>	<u>\$ 214,574</u>	<u>\$ 13,529,814</u>

**WALL TOWNSHIP BOARD OF EDUCATION  
RECOMMENDATIONS**

**WEST ORANGE BOARD OF EDUCATION  
RECOMMENDATIONS**

**I. Administrative Practices and Procedures**

There are none.

**II. Financial Planning, Accounting and Reporting**

It is recommended that:

1. Net payroll bank account be reviewed and any excess funds be transferred to the General Fund.
2. Checks issued from all district operating accounts contain three signatures as required by N.J.S.A. 18A:19-1.
3. The unemployment account be included on the Treasurer's monthly report.
4. With respect to IDEA programs, all invoices submitted by service providers be detailed and properly supported as to the dates services were provided. In addition, District should require billings be made from provider in a timely manner.
5. Time and Effort Certifications be signed only after certification period ends.
6. The District maintain detailed workpapers to support each student's costs reported and greater care be exercised over the preparation of the Extraordinary Aid Application to ensure proper costs and services are reported.
7. Greater care be exercised when completing the Debt Service Data Collection.

**III. School Purchasing Program**

It is recommended that notification be provided to the Office of the State Comptroller of all contracts awarded by the District which exceed \$2 million in accordance with N.J.S.A. 52:15C-10.

**IV. School Food Services**

There are none.

**V. Summer Enrichment Program**

It is recommended that internal controls be enhanced over the collection and recording of program fees for the Summer Enrichment Program.

**WEST ORANGE BOARD OF EDUCATION  
RECOMMENDATIONS  
(Continued)**

**VI. Student Body Activities**

It is recommended that with respect to the District's various student activity accounts:

- a) Sub-accounts should be reviewed and transfers made to cover deficits. In addition, sub-accounts should be reviewed to determine if for valid student activity purposes.
- b) Bank reconciliations should be completed monthly and reconciling items should be reviewed and cleared of record.
- c) Cash receipt and disbursement ledgers should be maintained.
- d) Pre-numbered receipts should be utilized and properly reflect composition of funds collected.
- e) Two signatures be required on all checks.
- f) The student activity accounts only be utilized for purposes connected with student related activities and clubs.
- \* g) Payment authorization forms require proper approvals and be utilized for disbursements.
- h) Supporting documentation be obtained for all disbursements.
- i) Efforts be made to limit reimbursements made to individuals.
- j) All cancelled checks be made available for audit.

**VII. Application for State School Aid**

There are none.

**VIII. Pupil Transportation**

It is recommended that internal control procedures over the preparation of DRTRS reporting be reviewed and enhanced to ensure information is properly reported.

**IX. Facilities and Capital Assets**

There are none.

**X. Miscellaneous**

There are none.

**XI. Status of Prior Years' Audit Findings/Recommendations**

A review was performed on all prior years' recommendations and corrective action was taken on all, except the item denoted with an asterisk (\*).

**WEST ORANGE BOARD OF EDUCATION  
ESSEX COUNTY, NEW JERSEY  
2015-2016 CORRECTIVE ACTION PLAN**

Contact Person: John Calavano Phone: (973) 669-5400

Board Meeting Approval: December 12, 2016

RECOMMENDATION NUMBER	CORRECTIVE ACTION APPROVED BY THE BOARD	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
<b>II. Financial Planning, Accounting and Reporting</b>				
1. Net payroll bank account be reviewed and any excess funds be transferred to the General Fund.	Ensure that the Net Payroll Bank Account is reviewed and excess funds are transferred to the General Fund.	Review monthly bank reconciliation to ensure that voids are reissued or monies transferred to the General Fund.	Business Administrator/ Asst. Business Administrator	Transfer occurred 11/28/16
2. Checks issued from all district operating accounts contain three signatures as required by N.J.S.A. 18A:19-1.	Ensure that all checks disbursed from District operating accounts contain three signatures as required by N.J.S.A. 18A:19-1.	Review statute and ensure that checks are mailed out with three signatures.	Business Administrator/ Accounts Payable Assistants	December 2016
3. The unemployment account be included on the Treasurer's monthly report.	Ensure that the Unemployment Bank Account is included on the monthly Treasurer's Report.	Revise the Treasurer's Report to include the Unemployment Account.	Business Administrator/ Asst. Business Administrator	November 2016
4. With respect to IDEA programs, all invoices submitted by service providers be detailed and properly supported as to the dates services were provided. In addition, District should require billings be made from provider in a timely manner.	With respect to IDEA programs, ensure that invoices submitted by service providers are received in a timely manner and are detailed and properly supported as to the dates services were provided.	Vendors must send a detailed invoice with student initials, date and time of services provided. Special Services must review all invoices for accuracy of services provided before submitting to Accounts Payable for payment.	Business Administrator/ Director of Special Services	Ongoing-June 2017
5. Time and Effort Certifications be signed only after certification period ends.	Ensure that Time and Effort Certifications are signed after the certification period ends.	Employees must certify all time sheets after performing services. Program Director must review and approve vouchers with proper time frame.	Business Administrator/ NCLB/Title I Program Director	June 2017



RECOMMENDATION NUMBER	CORRECTIVE ACTION APPROVED BY THE BOARD	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
6. The District maintain detailed workpapers to support each student's costs reported and greater care be exercised over the preparation of the Extraordinary Aid Application to ensure proper costs and services are reported.	With respect to the completion of the Extraordinary Aid Application, ensure that greater care be exercised in the preparation so that proper costs and services are reported and that the District maintains detailed workpapers to support each student's costs reported.	Special Services will maintain a Cost Per Student Worksheet. A copy of each student application will be printed and attached to documentation.	Business Administrator/ Director of Special Services	April 2017
7. Greater care be exercised when completing the Debt Service Data Collection.	Ensure that greater care is exercised when completing the Debt Service Collection.	Debt Service Collection will be reviewed by the Financial Advisor prior to certification.	Business Administrator	October 2016
<b>III. School Purchasing Program</b>				
1. It is recommended that notification be provided to the Office of the State Comptroller of all contracts awarded by the District which exceed \$2 million in accordance with N.J.S.A. 52:15C-10.	Ensure that notifications are provided to the Office of the State Comptroller for all contracts awarded by the District in excess of \$2 million in accordance with N.J.S.A. 52:15C-10.	Contracts awarded by the District in excess of \$2 million will be provided to the Office of the State Comptroller.	Business Administrator	Ongoing-June 2017
<b>V. Summer Enrichment Program</b>				
1. It is recommended that internal controls be enhanced over the collection and recording of program fees for the Summer Enrichment Program	Ensure that internal controls are enhanced with regard to the collection and recording of program fees for the Summer Enrichment Program.	Summer Enrichment Director will utilize a detailed software program to record student information and track fees received by date.	Director of Fine Arts	Summer 2017
<b>VI. Student Body Activities</b>				
1. Sub-accounts should be reviewed and transfers made to cover deficits. In addition, sub-accounts should be reviewed to determine if for valid student activity purposes.	With regard to sub-accounts, ensure/review validity for student activity purposes and transfer funds to cover deficits.	Business Office will train any personnel responsible for overseeing student activity accounts. Accounting manual/guidelines will be distributed to all involved.	Business Administrator/ Principals	November 2016
2. Bank reconciliations should be completed monthly and reconciling items should be reviewed and cleared of record.	Ensure that bank reconciliations are completed monthly and reconciling items are reviewed and cleared of record.	Bank reconciliations will be performed on a monthly basis and sent to the Business Office for review.	Asst. Business Administrator/ Principals	January 2017

RECOMMENDATION NUMBER	CORRECTIVE ACTION APPROVED BY THE BOARD	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
3. Cash receipt and disbursement ledgers should be maintained.	Ensure that cash receipt and disbursement ledgers are maintained.	Receipts/disbursements will be recorded in Quick-books and maintained on a shared drive for review by Business Office.	Asst. Business Administrator/ Principals	January 2017
4. Pre-numbered receipts should be utilized and properly reflect composition of funds collected.	Ensure that pre-numbered receipts are utilized and properly reflect composition of funds collected.	Purchase Pre-numbered receipt booklets and distribute to each school.	Business Administrator/ Principals	November 2016
5. Two signatures be required on all checks.	Ensure that all checks for student activity accounts have two signatures.	All checks must have at least 2 signatures before mailing.	Principals	December 2016
6. The student activity accounts only be utilized for purposes connected with student related activities and clubs.	Ensure that student activity accounts are utilized for purposes connected with student related activities and clubs.	Mandatory training workshop on Student Activity procedures will be held. Accounting manual will be reviewed and distributed to all involved.	Business Administrator/ Principals	November 2016
7. Payment authorization forms require proper approvals and be utilized for disbursements. *	Ensure that payment authorization forms are utilized for disbursements and have required approvals.	All disbursements must have a check request form with a Principal approval signature.	Business Administrator/ Principals	Ongoing-June 2017
8. Supporting documentation be obtained for all disbursements.	Ensure that all disbursements include supporting documentation.	Check request forms must have invoices attached.	Business Administrator/ Principals	Ongoing-June 2017
9. Efforts be made to limit reimbursements made to individuals.	Ensure that efforts are made to limit reimbursements to individuals.	Purchases are to be made to vendors only. Discontinue reimbursement to individuals.	Business Administrator/ Principals	Ongoing-June 2017
10. All cancelled checks be made available for audit.	Ensure that all cancelled checks are available for audit.	PNC Bank will send a monthly CD with images of all cancelled checks for two operating accounts and include images of cancelled checks on paper statements for the other accounts.	Business Administrator/	December 2016

RECOMMENDATION NUMBER	CORRECTIVE ACTION APPROVED BY THE BOARD	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
VIII. Pupil Transportation				
1. It is recommended that internal control procedures over the preparation of DRTRS reporting be reviewed and enhanced to ensure information is properly reported.	With regard to the DRTRS, ensure that internal control procedures are reviewed and enhanced for proper reporting purposes.	Transportation and CST personnel will share information relating to services required per IEPs. The District will engage the auditors to review paperwork before final submission.	Business Administrator/ Transportation Director	December 2016
XI. Status of Prior Years' Audit Findings/Recommendations				
A review was performed on all prior years' recommendations and corrective action was taken on all, except the item denoted with an asterisk (*).				

Chief School Administrator \_\_\_\_\_ Date

Business Administrator/Secretary \_\_\_\_\_

\_\_\_\_\_ Date