

WEST ORANGE BOARD OF EDUCATION
Public Board Meeting - 6:30 p.m. – March 11, 2019
West Orange High School
51 Conforti Avenue

Revised Agenda

I. ROLL CALL OF THE MEMBERS

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

- A. That a written notice was sent from the Office of the Secretary of the Board at 4:00 p.m. on January 8, 2019.
- 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. WEST ORANGE BOARD OF EDUCATION RESOLUTION AUTHORIZING EXECUTIVE SESSION

WHEREAS, while the Sen. Byron M. Baer Open Public Meetings Act (N.J.S.A. 10:4-6 et seq.) requires all meetings of the West Orange Board of Education to be held in public, N.J.S.A. 10:4-12(b) sets forth nine (9) types of matters that may lawfully be discussed in "Executive Session," without the public being permitted to attend, and

WHEREAS, the Board has determined that five (5) issues are permitted by N.J.S.A. 10:4-12(b) to be discussed without the public in attendance and shall be discussed during an Executive Session to be held on Monday, March 11, 2019 at 6:30 P.M, and

WHEREAS, the nine (9) exceptions to open public meetings set forth in N.J.S.A. 10:4-12(b) are listed below, and next to each exception is a box which will be marked when the issues to be privately discussed fall within that exception, and after each exception is a space where additional information that will disclose as much information about the discussion as possible without undermining the purpose of the exception shall be written:

- "(1) Any matter which, by express provision of Federal law, State statute or rule of court shall be rendered confidential or excluded from public discussion." The nature of the matter, described as specifically as possible without undermining the need for confidentiality is:
- "(2) Any matter in which the release of information would impair a right to receive funds from the federal government." The nature of the matter, described as specifically as possible without undermining the need for confidentiality is:
- "(3) Any material the disclosure of which constitutes an unwarranted invasion of individual

privacy such as any records, data, reports, recommendations, or other personal material of any educational, training, social service, medical, health, custodial, child protection, rehabilitation, legal defense, welfare, housing, relocation, insurance and similar program or institution operated by a public body pertaining to any specific individual admitted to or served by such institution or program, including but not limited to information relative to the individual's personal and family circumstances, and any material pertaining to admission, discharge, treatment, progress or condition of any individual, unless the individual concerned (or, in the case of a minor or incompetent, his guardian) shall request in writing that the same be disclosed publicly." The nature of the matters, described as specifically as possible without undermining the need for confidentiality are: a. Settlement Agreement re: Student #2706115; b. Legal Advice re: HIB

□ "(4) Any collective bargaining agreement, or the terms and conditions of which are proposed for inclusion in any collective bargaining agreement, including the negotiation of terms and conditions with employees or representatives of employees of the public body." The collective bargaining contract(s) discussed are between the Board and_____.

□ "(5) Any matter involving the purchase lease or acquisition of real property with public funds, the setting of bank rates or investment of public funds where it could adversely affect the public interest if discussion of such matters were disclosed." The nature of the matter, described as specifically as possible without undermining the need for confidentiality is:

□ "(6) Any tactics and techniques utilized in protecting the safety and property of the public provided that their disclosure could impair such protection. Any investigations of violations or possible violations of the law." The nature of the matter, described as specifically as possible without undermining the need for confidentiality is:

□ "(7) Any pending or anticipated litigation or contract negotiation in which the public body is or may become a party. Any matters falling within the attorney-client privilege, to the extent that confidentiality is required in order for the attorney to exercise his ethical duties as a lawyer." The parties to and docket numbers of each item of litigation and/or the parties to each contract discussed are and the nature of the discussion, described as specifically as possible without undermining the need for confidentiality are:

■ "(8) Any matter involving the employment, appointment, termination of employment, terms and conditions of employment, evaluation of the performance, promotion or disciplining of any specific prospective public officer or employee or current public officer or employee employed or appointed by the public body, unless all individual employees or appointees whose rights could be adversely affected request in writing that such matter or matters be discussed at a public meeting." Subject to the balancing of the public's interest and the employee's privacy rights under South Jersey Publishing Co. v. New Jersey Expressway Authority, 124 N.J. 478 (1991), the employee(s) and nature of the discussion, described as specifically as possible without undermining the need for confidentiality are: Employee Numbers 4089, 7006; Head Football Coach.

□ "(9) Any deliberation of a public body occurring after a public hearing that may result in the imposition of a specific civil penalty upon the responding party or the suspension or loss of a license or permit belonging to the responding party as a result of an act of omission for which the responding party bears responsibility." The nature of the matter, described as specifically as possible without undermining the need for confidentiality is:

WHEREAS, the length of the Executive Session is estimated to be ninety (90) minutes after which the public meeting of the Board shall (select one) reconvene and immediately adjourn or reconvene and proceed with business where formal action will be taken.

NOW, THEREFORE, BE IT RESOLVED that the West Orange Board of Education will go into Executive Session for only the above stated reasons; and

BE IT FURTHER RESOLVED that the Board hereby declares that its discussion of the aforementioned subject(s) will be made public at a time when the public's interest in disclosure is greater than any privacy or governmental interest being protected from disclosure.

IV. PUBLIC SESSION AT 8:00 P.M.

V. PLEDGE OF ALLEGIANCE

VI. CONSIDERATION OF THE CLOSED AND PUBLIC MEETING MINUTES OF February 25, 2019 (Att. #1)

VII. STUDENT LIAISON REPORT

VIII. SUPERINTENDENT/ BOARD REPORTS

- A. 2017-2018 Audit - Lerch, Vinci & Higgins, LLP
- B. HIB Report

IX. QUESTIONS FROM THE PUBLIC ON AGENDA ITEMS

X. REPORTS, DISCUSSIONS, AND RECOMMENDATIONS

A. PERSONNEL

1. Resignations / Retirements

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

Name	Location	Position	Reason	Effective Date
Donna Cocchiere	Edison	Social Studies	Retirement 23 years	7/1/19
Kristine Massari	WOHS	Italian	Retirement 40 years	7/1/19

- 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
Raquel Feliciano	WOHS	Paraprofessional	Retirement 15 years	7/1/19

2. Rescissions

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

Name	Location	Position	Effective Date
Peter Tourian	WOHS	Lacrosse: Head Coach	3/5/19
Kevin Yeager OOD	WOHS	Lacrosse: Assistant Coach	3/5/19

3. Appointments

a. 2019-2020 School Year

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

Name	Location	Position	Stipend	Effective Dates
Darnell Grant	WOHS	Football: Head Coach	\$14,366	6/9/19 position

- 2) Superintendent recommends approval to the Board of Education for rates for the Summer Enrichment Program, effective 7/1/2019 through 7/26/2019, as indicated:

Position	Rate of Pay
Assistant to the Director	\$47 per hour
Coordinator	\$51 per hour
Nurse	\$55 per hour
Office Assistant	\$31 per hour
Paraprofessional	\$27 per hour
Teacher	\$47 per hour

b. 2018-2019 School Year

- 1) 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
Leslie Porte	WOHS	Special Education/English Long Term Substitute	Grivalsky	BA	3	\$283 per diem	3/4/19 - 6/21/19
Megan Sisk	Roosevelt	Social Studies Long Term Substitute	Perez	MA	3	\$302 per diem	3/12/19 - 5/31/19
Maria Stanziale	Gregory	Basic Skills Leave Replacement	Sorrenti	MA	3	\$60,386 prorated	3/12/19 - 6/30/19
Sarah Teichman	WOHS	Library Media Specialist	Pu	BA	3	\$56,550 prorated	3/12/19 - 6/30/19

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

Name	Location	Position	Stipend	Effective Dates
Dylan Edelstein	WOHS	Baseball: Volunteer Coach	N/A	2018-2019

OOD				
Amanda Marcelin Daily Substitute	WOHS	Track: Volunteer Coach	N/A	2018-2019
Peter Tourian	WOHS	Lacrosse: Assistant Coach	\$8,651	2018-2019
Kevin Yeager OOD	WOHS	Lacrosse: Head Coach	\$11,504	2018-2019

3) Superintendent recommends approval to the Board of Education for the following certificated staff additional assignment(s):

Name	Location	Position	Stipend	Effective Date
Rosalie Dudkiewicz	WOHS	Nurse to assist student participating in competitive sports team	\$56 per hour not to exceed 224 hours	3/1/19 - 5/14/19
Janis Lewis District	WOHS	Nurse to assist student participating in competitive sports team Substitute	\$56 per hour not to exceed 224 hours as assigned	3/1/19 - 5/14/19
Margi Patel Washington	WOHS	Nurse to assist student participating in competitive sports team Substitute	\$56 per hour not to exceed 224 hours as assigned	3/1/19 - 5/14/19

4) Superintendent recommends approval to the Board of Education for the following non-certificated staff additional assignment(s):

Name	Location	Position	Stipend	Effective Dates
Patricia Dellosso	WOHS	Athletic Sports Physicals Assistant	\$25 per hour not to exceed 8 hours	6/6/19, 6/11/19
Judith Jessup	WOHS	Athletic Sports Physicals Assistant	\$25 per hour not to exceed 8 hours	6/6/19, 6/11/19
Eridania Perez	WOHS	Athletic Sports Physicals Assistant	\$25 per hour not to exceed 8 hours	6/6/19, 6/11/19
Deborah Zarro	WOHS	Athletic Sports Physicals Assistant	\$25 per hour not to exceed 8 hours	6/6/19, 6/11/19

5) Superintendent recommends approval to the Board of Education for adjustments for the following Board approved training level changes for WOECA certificated staff:

Name	Location	Position	From			To			Effective Date
			Guide	Step	Salary	Guide	Step	Salary	
Anna D'Elia ▲	WOHS	Counselor	MA+15	11	\$74,353	MA+30	11	\$78,973	1/1/19
Maria Lauricella	Redwood	Special Ed	BA+30	8	\$61,859	MA+30 amended	8	\$71,603 amended	1/1/19
Joe Spina	WOHS	Special Ed	BA+15	12	\$64,066	BA+30	12	\$65,668 amended	1/1/19
Sarah Traci	Gregory	Art	MA+15	9	\$67,224	MA+30	9	\$71,955 amended	1/1/19

Oliva Zullo	St. Cloud	Grade 5	BA	8	\$58,849	BA+15	8	\$59,505	9/1/18 amended
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▲ Includes pensionable stipend

- 6) Superintendent recommends approval to the Board of Education for the following substitute appointment(s) at the appropriate substitute rates for 2018-2019:

Name	Certification Code	Teacher	Paraprofessional	Administrative Assistant	Lunch Aide	Nurse	Custodian
Amanda Rebelo	Substitute	X	X				

4. Leaves of Absence:

a. 2019-2020 School Year

- 1) 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
Brittany Dietz Family	Kelly Grade 4	N/A	9/1/19 - 11/22/19	N/A	11/25/19
Kimberly Mancarella Medical	WOHS Assistant Principal	7/30/19 - 11/18/19	N/A	N/A	11/19/19

b. 2018-2019 School Year

- 1) 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
Kimberly Buckley Medical	WOHS Special Education	2/19/19 - 3/18/19	N/A	N/A	3/19/19
Oliva Cruz Family	BMELC Speech Language Specialist	6/10/19 - 6/30/19	9/1/19 - 12/13/19	N/A	12/16/19
Stephanie Da Silva Family	Edison Science	5/28/19 - 6/30/19	N/A	N/A	9/1/19
Wendi Giuliano Medical	Washington Reading Specialist	1/2/19 - 3/22/19 amended	N/A	N/A	3/25/19 amended
Andrea Klein Medical	Gregory ESL	12/3/18 - 3/14/19 amended	N/A	N/A	3/15/19 amended
Patricia Sorrenti Family	Gregory Bsic Skills	3/5/19 - 4/1/19 amended	4/2/19 - 6/30/19 amended 9/1/19 - 1/31/20	N/A	2/1/20
Leslie Taylor Family	Hazel Grade 1	5/21/19 - 6/30/19	9/1/19 - 11/22/19	N/A	11/25/19
Lisa Touzeau Medical	Liberty Library Media	3/13/19 - 4/24/19	N/A	N/A	4/25/19
Zoe Velez	.8 Mt. Pleasant /	2/4/19 -	3/25/19	N/A	4/29/19

Medical	.2 St Cloud Spanish	3/25/19 a.m. only amended	p.m. only - 4/26/19 amended		
Kevin Wilton Medical	Edison Mathematics	1/31/19 - 3/8/19 amended	N/A	N/A	3/11/19 amended

- 2) 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
Eileen Duggan Medical	Gregory Paraprofessional	3/20/19 - 4/19/19	N/A	N/A	4/22/19
Susan Fink Personal	Kelly Paraprofessional	N/A	3/4/19 - 5/24/19	N/A	5/28/19
Isariah McChee Medical	WOHS Security	8/27/19 - 4/8/19 amended	N/A	N/A	4/9/19 amended

5. Superintendent recommends approval to the Board of Education for the following job description(s):(Att. #2)

Job Description	New	Revision
Director of Personnel		X

B. CURRICULUM AND INSTRUCTION

1. Recommend approval of Applications for School Business requests. (Att. #3)
2. Recommend approval for field trips for the 2018-2019 school year. (Att. #4)
3. Superintendent recommends approval for field trip destination(s) for the 2018-2019 school year:

Destination	City	State
Microsoft Office	New York	NY

4. Recommend approval for student teaching for the 2019-2020 school year (Att. #5)
5. Recommend approval of the following course name change for 2019-2020:

New Course Name	Former Course Name	Department	Grades
Drawing & Painting 1A	Art 1A	Visual and Performing Arts	9-12
Drawing Concepts 1B	Art 1B	Visual and Performing Arts	9-12
Drawing & Mixed Media 2A	Art 2A	Visual and Performing Arts	10-12
Painting & Printmaking 2B	Art 2B	Visual and Performing Arts	10-12

Portfolio Development	Art 3	Visual and Performing Arts	11-12
Advanced Drawing Portfolio Art 4	Art 4	Visual and Performing Arts	12
Honors Advanced Drawing Portfolio	Honors Art 4	Visual and Performing Arts	12
Three Dimensional Design 1	Ceramics & Sculpture 1	Visual and Performing Arts	9-12
Three Dimensional Design 2	Ceramics & Sculpture 2	Visual and Performing Arts	9-12
Three Dimensional Design 3	Ceramics & Sculpture 3	Visual and Performing Arts	10-12
Three Dimensional Design 4	Ceramics & Sculpture 4	Visual and Performing Arts	10-12
Three Dimensional Design 5	Ceramics & Sculpture 5	Visual and Performing Arts	11-12

C. FINANCE

a.) Special Services

1. Recommend approval for the following tuition/extraordinary services adjustments for the 2014-2015; 2015-2016 and 2017-2018 school years, as certified by the State of NJ Division of Administration and Finance:

School	Amount 2014-2015	Amount 2015-2016	Amount 2017-2018
The Arc	\$1,029.00	\$2,610.00	\$7,539.00
Bergen Cty Special Services	N/A	N/A	\$4,157.00
Bonnie Brae	N/A	\$4,164.00	N/A
Horizon School	N/A	N/A	\$9,925.50
YCS	N/A	N/A	\$8,043.00

2. Recommend approval for the following service providers for related services for the 2018-2019 school year:

Provider	Type of Service	Cost	Not to Exceed	Budgeted/ Unbudgeted
Kid Clan Services, Inc.	Occupational Therapy at Kelly Elementary School (3 days per week) 2/19/2019 - 6/21/2019	\$90 per hour (18 hours per week)	\$30,000	Budgeted

3. Recommend approval for Home Instruction services from the following provider for the 2018-2019 school year.

Student ID	Facility	Rate	Not to Exceed
1008045	The Battleboro Retreat Anna Marsh Lane, PO Box 101 Battleboro, VT 05301	\$74.46 per hour (10 hours per week)	\$14,743.00

b.) Business Office

1. Recommend approval of the 3/11/19 Bills List:

Payroll/Benefits	\$ 9,217,539.50
Transportation	\$ 446,894.04
Tuition (Spec. Ed./Charter)	\$ 493,134.17
Instruction	\$ 85,503.73
Facilities/Security	\$ 220,469.61
Capital Outlay	\$ 184,953.19
Grants	\$ 210,343.56
Food Service	\$ 4,782.92
Support Svcs/Co-Curricular/Athletics/Misc.	\$ 147,736.06
	<u>\$11,011,356.78</u>

2. Recommend approval of January 2019 transfers within the 2018-2019 budget in compliance with N.J.A.C. 6A:23-2.11(A)2.(Att. #6)

3. Secretary’s Report - Acceptance and Certification - January 2019

Recommend that the West Orange Board of Education accept the Board Secretary’s financial report for the month of January 2019, based upon the certification of the Board Secretary, pursuant to N.J.A.C. 6A:23A-16.10(c) (3), that no major account or fund has been over expended, and that sufficient funds are available to meet the district’s financial obligations for the remainder of the fiscal year. (Att. #7)

4. Report of the Treasurer of School Monies - January 2019

Recommend that the West Orange Board of Education acknowledge and accept the Report of the Treasurer of School Monies for the month of January 2019, which report is in agreement with the Secretary’s Report. (Att. #8)

5. Accept the financial audit and synopsis of the 2017-2018 school year as prepared by the firm Lerch, Vinci & Higgins, LLP. (Att. #9)

6. Recommend approval of an audit corrective action plan for the remediation of recommendations noted in the financial audit of the 2017-2018 school year. (Att. #10)

7. Recommend approval of proposed NonPublic technology aid program expenditures funded through the Office of State Aid Entitlements and Payments to NonPublic Schools (not local funds).

School	Description	Amount (Revised)
Golda Och Academy - Lower School	• JoyLabz - Makey Makey Classic Sets (6) and Inventor Booster Kits (5)	\$433.40
	• Wonder Workshop - 2 Cue	\$419.97

8. Recommend approval of Settlement Agreement with the parents/guardians of

Student #2706115 as stipulated in closed session.

9. Recommend approval of contracts with the Birchwood Manor, Whippany, NJ for the West Orange High School Class of 2021 and 2022 proms to be held on May 27, 2021 and May 26, 2022, respectively. Funded through the Student Activity Account.
10. Recommend approval of an Athletic Field Use Agreement with NJIT for the period 3/17/19-4/25/19, at a rate of \$100/hour for approximately 52 hours of use.

D. REPORTS

1. Superintendent recommends to the Board of Education acceptance of the HIB Report ending March 11, 2019.
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 February 25, 2019, the Superintendent reported HIB Incident Number(s) 043, 044, 048, 049, 050 to the Board; and

Whereas, on February 28, 2019 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) 043, 044, 048, 049, 050 the 2018-2019 school year for the reasons conveyed to the Board.”

XI. PETITIONS AND HEARINGS OF CITIZENS

XII. REPORT FROM THE BOARD PRESIDENT AND/OR BOARD MEMBERS

XIII. NEXT BOARD MEETING to be held at 8:00 p.m. on March 25, 2019 at West Orange High School.

XIV. EXECUTIVE SESSION (as deemed necessary)

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

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

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

XV. ADJOURNMENT

**The Public Schools
West Orange, New Jersey**

I. Title: Director of Personnel

II. Qualifications:

1. Valid ~~School Administrator~~ **Principal** Certificate or Certificate of Eligibility
2. Minimum experience in teaching and school administration as determined by the Board
3. Demonstrated ability to work effectively in the areas of personnel management and administration
4. Strong leadership and communication skills
5. Required criminal history background check and proof of U.S. citizenship or legal resident alien status

III. Organizational Responsibilities:

Reports To: Superintendent of Schools

Supervises: Assigned personnel

IV. Job Goal:

To plan, organize, and direct a comprehensive human resource program under the direction of the Superintendent including recruitment, selection, classification, wage and salary administration, employee relations and collective bargaining for all certificated and non-certificated staff.

V. Performance Responsibilities:

1. Plans, directs, and manages the human resource function for the district's certificated and non-certificated employees.
2. Provides assistance throughout the hiring process by posting/advertising vacancies, screening resumes, maintaining applicants' paperwork, and reviewing credentials.
3. Administers all procedures and policies relative to both certificated and non-certificated personnel in compliance with the requirements of appropriate Federal and State laws including the New Jersey Education Code, and local Board Policy.
4. Manages all personnel actions, including assignments, transfers, reassignments, promotions, demotions and dismissals.
5. Manages and maintains a district-wide staffing profile.
6. Manages and maintains the record-keeping system for employee observations and evaluations.

7. Manages the district's recruitment and selection efforts.
8. Oversees the maintenance of electronic and hard copy personnel files.
9. Maintains up-to-date job descriptions for certificated and non-certificated positions.
10. Provides assistance in the handling of employee problems by keeping abreast of new theories, trends, and practice pertaining to grievance, legal matters, conflict resolution, suspension and termination.
11. Interprets Board Policies and Administrative Code/Regulations relating to employer/employee relations and advises, directs, and assists, as necessary, in their implementation.
12. Assists with employer/employee relations, contract management, and grievances.
13. Provides leadership for the human resource department staff.
14. Assists with development of the annual human resource department budget and monitors expenditures.
15. Develops personnel policy proposals and recommendations.
16. Facilitates interactions between human resource department and the business office (data processing, payroll, worker's compensation).
17. Assists with collective bargaining for all bargaining units.
18. Files all mandatory reports in a timely manner, seeking Board approval when required.
19. Represents, or as appropriate assists in representing, the district at compliance agency hearings including but not limited to judicial proceedings and PERC (Public Employment Relations Commission), EEOC (Equal Employment Opportunity Commission), and Workers' Compensation Appeals Board.
20. Assists with district human resource related litigation.
21. Coordinates substitute information and services.
22. Coordinates the provisional teacher program, mentoring initiative, and district mentor plan.
23. Maintains certificated staff data for State mandated professional development hours.
24. Maintains a data management system for in-service credits and graduate credits toward movement on the district salary guide.

25. Supports the Superintendent in the monitoring/evaluating of district major goals and objectives.
26. Attends Board meetings and prepares reports for the Board as requested by the Superintendent.
27. Oversees the implementation of the district's multi-year equity plan, identifies problems through internal surveys, and establishes goals and timelines to correct discriminatory patterns and practices.
28. Reviews employment and contract practices to ensure compliance with law, administrative code, and district policies and makes recommendations for corrective measures when necessary.
29. Keeps abreast of current discrimination issues; relevant state and federal laws; and effective affirmative action/equal education strategies.
30. Performs other related duties which may be assigned by the Superintendent or required by law, code, and regulation/Board policy.

VI. Terms of Employment: Twelve-month unaffiliated position; salary determined by the Board

VII. Evaluation:

Performance of this job will be evaluated annually in accordance with state law and the provisions of the Board's policy on evaluation of certified staff.

Board Approved Date: 06/21/2010

Revised: 12/17/2012

Revised: 06/09/2014

Revised: 03/11/2019

Applications for Absence for School Business 2018-2019
3-11-19

Name	Position	School	Conference	Dates	Amount	Funded
Maheen Ahmad	ELA Teacher	Edison	New Jersey Association of Middle Level Educators Conference Union, NJ	3/15/19	\$119.00	Local
Patricia Burke	BSI Teacher	Redwood	New Jersey Student Learning Standards - Geometry Pompton Plains, NJ	3/21/19	\$155.00 \$ 8.25	Title IIA Local
Catherine Connors	Science Teacher	WOHS	NJASC Advisors' Conference Ewing, NJ	3/18/19	\$73.58	Local
David Cooper	Science Teacher	Edison	Inclusion Do's, Don'ts and Do Betters New Providence, NJ	3/13/19	\$135.00	Local
Kimberly Covington	Science Teacher	Edison	New Jersey Association of Middle Level Educators Conference Union, NJ	3/15/19	\$119.00	Local
Alyssa Cowan	Special Education Teacher	WOHS	Spring 2019 Conference Working Hand 'n' Hand Mahwah, NJ	3/22/19	\$125.00	Local
Michele DeMatteo	Technical Education and Engineering Teacher	WOHS	NGPF's FinCamp: Middle School Jersey City, NJ	4/11/19	\$10.54	Local
Christina Ferinde	Math Teacher	Edison	New Jersey Association of Middle Level Educators Conference Union, NJ	3/15/19	\$119.00	Local
Madelin Fernandez-Perez	School Counselor	WOHS	William Paterson School Counselor Workshop Wayne, NJ	3/29/18	\$0	
Katherine Garcia	Math Teacher	WOHS	NJASC Advisors' Conference Ewing, NJ	3/18/19	\$73.58	Local
Rebecca Giacobelli	Gifted & Talented Teacher	Administration Building	ISTE 2019 Philadelphia, PA	6/23/19 - 3/26/19	\$1,413.00	Local
Kristin Gogerty	Director of Special Services	Administration Building	All Learning is Social and Emotional Monroe Township, NJ	4/2/19	\$0	
Terry Granato	NCLB/Title I Program Director	Administration Building	NJDOE Curriculum Units Project: How Will That Impact You? Monroe, NJ	3/22/19*	\$0	

Sheniece Jackson	ELA Teacher	Edison	The Curious Classroom: Building Knowledge with Student Directed Inquiry New Brunswick, NJ	3/22/19	\$150.00	Local
Yajing Li	Chinese Teacher	WOHS	2019 National Chinese Language Conference San Diego, CA	5/9/19 - 5/11/19	\$1,405.00	Local
Sarah McIntosh	School Counselor	Gregory	The Real Role of the School Climate Team Monroe, NJ	3/25/19	\$149.00	Local
Charlene Muldrow	ELA	WOHS	NJ Writing Alliance Regional Conference South Orange, NJ	3/14/19	\$25.00	Local
Arturo Rodriguez	ELA Teacher	Edison	New Jersey Association of Middle Level Educators Conference Union, NJ	3/15/19	\$119.00	Local
Nicole Siebert	Art Teacher	Kelly	Art Show Set Up West Orange, NJ	3/8/19	\$0	
Stephanie Suriano	Science Supervisor	WOHS	Essex County Science Supervisor Roundtable Newark, NJ	3/26/19, 4/5/19	\$0	
Veronica Traverseri	World Language Teacher	Hazel	XV Latino Education Conference Newark, NJ	4/25/19	\$0	
Elizabeth Veneziano	Acting Assistant Superintendent	Administration Building	NJ Writing Alliance Regional Conference South Orange, NJ	3/14/19	\$25.00	Local
Elizabeth Veneziano	Acting Assistant Superintendent	Administration Building	All Learning is Social and Emotional Monroe Township, NJ	4/2/19	\$0	
Sylvia Watford	ELA Teacher	Edison	The Curious Classroom: Building Knowledge with Student Directed Inquiry New Brunswick, NJ	3/22/19	\$150.00	Local

*Revised date

**West Orange School District Field Trips / Overnight Field Trips
2018- 2019 School Year
March 11, 2019**

School	Grades	Course / Group	Destination	City	State
HAZEL	5	5TH GRADE	Edison Middle School	West Orange	NJ
KELLY	5	5TH GRADE	Aquatopia	Tannersville	PA
KELLY	5	CHORUS	Livingston Mall	Livingston	NJ
MT PLEASANT	3-4	3D-4/AUTISM CLASS	Turtle Back Zoo	West Orange	NJ
MT PLEASANT	5	5TH GRADE	West Orange HS - Conforti	West Orange	NJ
LIBERTY	7	7TH GRADE	Community Food Bank of NJ	Hillside	NJ
LIBERTY	7	7TH GRADE	Community Food Bank of NJ	Hillside	NJ
ROOSEVELT	7	SCIENCE LEAGUE	Drew University	Madison	NJ
ROOSEVELT	7-8	SCIENCE LEAGUE	Microsoft Office	New York	NY
WOHS	9-12	BOYS/GIRLS STEP TEAM	Madiba Prep Middle School	Brooklyn	NY
WOHS	9-12	BOYS/GIRLS STEP TEAM	Francis Lewis High School	Fresh Meadows	NY
WOHS	9-12	NIKHIL BADLANI FOUNDATION YOUTH ADVISORY BOARD	Six Flags Great Adventure Theme Park	Jackson	NJ
WOHS	9-12	JUBILEE CHOIR & STEP TEAMS	Edison Middle School	West Orange	NJ
WOHS	9-12	SPRING MUSICAL	West Orange HS - PVW	West Orange	NJ
WOHS	9-12	CHILDHOOD DEVELOPMENT II	Redwood Elementary School	West Orange	NJ
WOHS	9-12	NIKHIL BADLANI FOUNDATION YOUTH ADVISORY BOARD	Liberty Middle School	West Orange	NJ
WOHS	9-12	NIKHIL BADLANI FOUNDATION YOUTH ADVISORY BOARD	Roosevelt Middle School	West Orange	NJ

Student Teaching / Practicum 2019-2020**3.11.19**

Student Teacher Candidate	Affiliated University	Effective Dates
Jordan Green	Seton Hall University	9/3/19 - 6/19/20
Tyler Kauth	Seton Hall University	9/3/19 - 6/19/20
Erika Rojas Requena	William Paterson University	9/3/19 - 12/12/19
Claudia Valverde	Seton Hall University	9/3/19 - 6/19/20

Transfers for the month of January 2019 within the 2018-2019 budget in compliance with N.J.A.C. 6A:23-2.11(A)2.

#	From Account	Description	Amount	To Account	Description	Amount
1	11-000-213-600	Nursing Supplies	\$2,000	11-000-213-100	Salary-Nurses	\$2,000
2	11-000-222-600	Library Supplies	\$11,027	11-000-222-100	Salary-Librarian	\$11,027
3	11-000-223-580	OOD Training	\$32,871	11-000-221-104	Salary-Oth. Prof. Staff	\$24,271
				11-000-223-104	Salary-Prof. Dev.	\$100
				11-000-223-390	In-District Training	\$8,500
4	11-000-291-250	Unemploy. Comp. Ins.	\$104,000	11-000-230-100	Salary-Admin. Supt. Office	\$126,000
	11-000-218-390	Oth. Purch. Prof. Tech. Svc.	\$22,000			
5	11-190-100-610	Pupil Supplies-Tech	\$10,000	11-000-252-100	Salary-Tech OT	\$10,000
6	11-000-261-420	Cleaning, Maint, Repair Req. Svcs.	\$189,000	11-000-262-622	Electric	\$150,000
	11-000-100-566	Tuition-Pvt. Handi. In. State	\$143,000	11-000-270-512	Trans. Ath/Field Trips	\$155,000
	11-000-270-511	Trans. Svc. Home/School	\$145,000	11-000-270-503	Trans. Aide in Lieu	\$180,000
	11-000-270-517	Trans. Svc.-ESC NP	\$110,000	11-000-262-621	Heating	\$125,000
	11-000-270-518	Trans. Svc.-ESC Sp. Ed.	\$10,000	11-000-251-600	Bd. Secy Printing Supplies	\$3,000
	11-000-270-615	Trans.-Gasoline Buses	\$20,000	11-000-213-320	Purch. Prof. Svc. Eval.	\$4,000
	11-000-217-320	Extraord. Purch. Prof. Svc.	\$34,000	11-000-262-420	Cleaning, Maint, Repair Cust. Svcs.	\$10,000
	11-000-251-100	Salary-Personnel Director	\$48,000	11-000-262-441	Rental of Land/Bldg.	\$29,700
	11-000-291-270	Health Benefits	\$185,700	11-000-262-610	Custodian Supplies	\$20,000
	11-000-230-339	Oth. Purch. Prof. Svcs.	\$35,000	11-000-230-331	Legal Svcs.	\$213,000
	11-000-230-590	BOE Liab. Ins.	\$18,000	11-000-240-299	Sick Payout HS	\$15,000
	11-000-230-820	Judgments	\$10,000	11-000-100-562	Tuition-Oth. LEA Sp. Ed.	\$30,000
	11-000-100-563	Tuition-County Voc-Reg. Ed.	\$5,000	11-000-100-565	Tuition-CSSD	\$3,000
	11-000-100-564	Tuition-County Voc-Sp. Ed.	\$15,000	11-000-216-320	Purch. Prof. Related Svc.	\$30,000
7	11-000-291-241	PERS Pension	\$46,119	11-000-291-280	Tuition Reimb.	\$25,529
				11-190-100-299	Sick Payout Gregory	\$20,590

#	From Account	Description	Amount	To Account	Description	Amount
8	11-201-100-106	Salary-ID Aides	\$5,000	11-201-100-101	Salary-ID Teachers	\$5,000
9	11-209-100-101	Salary-BD Teachers	\$4,000	11-216-100-106	Salary-BMELC Aides	\$42,205
	11-215-100-106	Salary-PT Aides BMELC	\$25,000	11-190-100-610	Pupil Supplies	\$18,035
	11-216-100-101	Salary-Teacher BMELC	\$10,000	11-240-100-610	Bilingual Supplies	\$20,880
	11-190-100-640	Textbooks	\$45,325	11-230-100-101	Salary-BSI Teachers	\$3,205
10	11-150-100-320	Home Instr. Purch. Prof.	\$2,500	11-219-100-320	Home Instr. Svc. Sp. Ed. Purch. Prof	\$2,500
11	11-204-100-106	Salary-LLD Aides	\$6,200	11-240-100-101	Salary-Bilingual Teachers	\$6,200
12	11-401-100-440	Co-Curric. Rental	\$1,200	11-401-100-500	Co-Curric. Purch. Svc.	\$1,200
13	11-213-100-101	Salary-RR Teacher	\$19,000	11-402-100-600	Athletic Supplies	\$3,000
				11-402-100-440	Athletic Facility Rental	\$16,000

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 West Orange Board of Education
 General Fund - Fund 10
 Interim Balance Sheet
 For 7 Month Period Ending 01/31/2019

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ASSETS AND RESOURCES

=====

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

101	Cash in bank		\$11,526,907.04
116	Capital reserve Account		\$566.63
121	Tax levy receivable		\$55,158,500.00
	Accounts receivable:		
141	Intergovernmental - State	\$6,393,435.77	
153,154	Other (net of est uncollectible of \$_____)	\$2,986,325.81	\$9,379,761.58
	Other Current Assets		\$21,578.00

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

301	Estimated Revenues	146,686,427.00	
302	Less Revenues	(145,094,288.59)	
			\$1,592,138.41

	Total assets and resources		\$77,679,451.66
			=====

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 West Orange Board of Education
 General Fund - Fund 10
 Interim Balance Sheet
 For 7 Month Period Ending 01/31/2019

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LIABILITIES AND FUND EQUITY

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--- LIABILITIES ---

421	Accounts Payable	\$4,165,712.81
	Other current liabilities	\$72,989.39
TOTAL LIABILITIES		\$4,238,702.20
=====		

FUND BALANCE

--- Appropriated ---

753	Reserve for Encumbrances - Current Year	\$69,115,316.01
754	Reserve for Encumbrance - Prior Year	\$6,821.82
Reserved fund balance:		
604	Add: Increase in capital reserve	\$10.00
307	Less: Budg w/d from Capital Rsrv Elgbl. Cost	(\$504,226.32)
		(\$504,216.32)
760	Reserved Fund Balance	\$504,226.32
601	Appropriations	150,164,873.76
602	Less : Expenditures	\$78,776,438.08
603	Encumbrances	\$69,122,137.83 (147,898,575.91)
		\$2,266,297.85
Total Appropriated		\$71,388,445.68
--- Unappropriated ---		
770	Unreserved Fund Balance -	\$4,667,404.58
303	Budgeted Fund Balance	(\$2,615,100.80)
TOTAL FUND BALANCE		\$73,440,749.46
TOTAL LIABILITIES AND FUND EQUITY		\$77,679,451.66

West Orange Board of Education
 General Fund - Fund 10
 Interim Balance Sheet
 For 7 Month Period Ending 01/31/2019

RECAPITULATION OF FUND BALANCE:	Budgeted	Actual	Variance
Appropriations	150,164,873.76	147,898,575.91	\$2,266,297.85
Revenues	(146,686,427.00)	(145,094,288.59)	(\$1,592,138.41)
	<u>\$3,478,446.76</u>	<u>\$2,804,287.32</u>	<u>\$674,159.44</u>
Change in Capital Reserve accounts:			
604 Plus - Increase in reserve	\$10.00		
307 Less: Eligible Withdrawal	(\$504,226.32)		
Change in Tuition Reserve accounts:			
Subtotal Reserve Adjustments	<u>(\$504,216.32)</u>	<u>(\$504,216.32)</u>	
Less: Adjust for prior year encumb.	(\$359,129.64)	(\$359,129.64)	
Budgeted Fund Balance	<u>\$2,615,100.80</u>	<u>\$1,940,941.36</u>	<u>\$674,159.44</u>
Recapitulation of Budgeted Fund Balance by Subfund			
Fund 10 (includes 10, 11, 12, and 13)	\$2,615,100.80	\$1,940,941.36	\$674,159.44
Fund 18 (Restricted ED JOBS)	\$0.00	\$0.00	\$0.00
Fund 19 (Restricted FEMA Block Grants)	\$0.00	\$0.00	\$0.00
TOTAL Budgeted Fund Balance	<u>\$2,615,100.80</u>	<u>\$1,940,941.36</u>	<u>\$674,159.44</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 7 Month Period Ending 01/31/2019

		BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***					
1XXX	From Local Sources	133,110,410.00	132,727,716.63		\$382,693.37
3XXX	From State Sources	\$13,393,832.00	\$12,293,832.00		\$1,100,000.00
4XXX	From Federal Sources	\$182,185.00	\$71,739.96		\$110,445.04
53XX	From Sale or Compensation for loss of F/A		\$1,000.00		(\$1,000.00)
TOTAL REVENUE/SOURCES OF FUNDS		146,686,427.00	145,094,288.59		\$1,592,138.41
*** EXPENDITURES ***					
		APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
--- CURRENT EXPENSE ---					
11-1XX-100-XXX	Regular Programs - Instruction	\$47,822,151.61	\$24,423,406.98	\$23,122,879.73	\$275,864.90
11-2XX-100-XXX	Special Education - Instruction	\$13,843,278.00	\$6,990,956.70	\$6,681,978.59	\$170,342.71
11-230-100-XXX	Basic Skills - Remedial Instruction	\$2,217,218.00	\$1,101,889.05	\$1,113,942.26	\$1,386.69
11-240-100-XXX	Bilingual Education - Instruction	\$1,283,823.00	\$647,387.75	\$613,894.92	\$22,540.33
11-401-100-XXX	School-Spon. Cocurr. Acti-Instr	\$757,611.00	\$150,622.75	\$530,465.29	\$76,522.96
11-402-100-XXX	School-Spons. Athletics - Instruction	\$1,454,796.60	\$872,480.87	\$554,197.84	\$28,117.89
11-4XX-100-XXX	Other Instrc. Programs - Instruction	\$36,000.00	\$35,450.50	\$0.00	\$549.50
11-4XX-200-XXX	Other Supplemental/At Risk Programs	\$10,000.00	.00	.00	\$10,000.00
11-800-330-XXX	Community Services Programs	\$116,667.00	\$112,404.02	\$0.00	\$4,262.98
--- UNDISTRIBUTED EXPENDITURES ---					
11-000-100-XXX	Instruction	\$8,543,546.00	\$5,033,895.86	\$3,404,757.85	\$104,892.29
11-000-211-XXX	Attendance and Social Work Services	\$249,220.00	\$146,326.73	\$102,413.16	\$480.11
11-000-213-XXX	Health Services	\$1,397,328.00	\$709,550.49	\$682,575.37	\$5,202.14
11-000-216-XXX	Speech, OT,PT & Related Svcs	\$2,094,689.00	\$1,008,163.82	\$1,025,960.77	\$60,564.41
11-000-217-XXX	Other Support Serv - Students Extra Srvc	\$777,606.00	\$356,945.96	\$395,270.04	\$25,390.00
11-000-218-XXX	Guidance	\$3,409,355.00	\$1,804,750.29	\$1,545,437.17	\$59,167.54
11-000-219-XXX	Child Study Teams	\$3,924,715.00	\$2,004,434.31	\$1,872,470.30	\$47,810.39
11-000-221-XXX	Improv of Inst. - Instruc Staff	\$2,045,718.00	\$977,175.74	\$1,049,713.17	\$18,829.09
11-000-222-XXX	Educational Media Serv/School Library	\$1,236,861.57	\$653,444.94	\$559,026.48	\$24,390.15
11-000-223-XXX	Instructional Staff Training Services	\$212,446.00	\$133,785.15	\$58,004.53	\$20,656.32
11-000-230-XXX	Supp. Serv.-General Administration	\$2,118,135.00	\$1,430,535.16	\$631,391.51	\$56,208.33
11-000-240-XXX	Supp. Serv.-School Administration	\$5,816,496.63	\$3,344,649.77	\$2,427,480.03	\$44,366.83
11-000-25X-XXX	Central Serv & Admin. Inform. Tech.	\$3,340,795.34	\$1,939,974.93	\$1,316,833.80	\$83,986.61
11-000-261-XXX	Require Maint. for School Facilities	\$1,640,679.00	\$1,045,034.46	\$311,962.68	\$283,681.86
11-000-262-XXX	Custodial Services	\$8,836,628.56	\$5,180,021.05	\$3,603,382.32	\$53,225.19
11-000-263-XXX	Care and Upkeep of Grounds	\$906,012.00	\$556,671.17	\$302,241.67	\$47,099.16
11-000-266-XXX	Security	\$1,008,844.00	\$510,949.96	\$364,668.75	\$133,225.29
11-000-270-XXX	Student Transportation Services	\$9,818,592.20	\$5,013,576.08	\$4,680,335.28	\$124,680.84
11-XXX-XXX-2XX	Allocated and Unallocated Benefits	\$24,091,831.43	\$11,879,738.78	\$11,789,729.85	\$422,362.80
TOTAL GENERAL CURRENT EXPENSE EXPENDITURES/USES OF FUNDS		149,011,043.94	\$78,064,223.27	\$68,741,013.36	\$2,205,807.31

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 7 Month Period Ending 01/31/2019

*** EXPENDITURES - cont'd ***	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
*** CAPITAL OUTLAY ***				
12-XXX-XXX-73X Equipment	\$230,686.00	\$134,078.66	\$36,116.80	\$60,490.54
12-000-4XX-XXX Facilities acquisition & constr. serv.	\$750,733.82	\$492,359.15	\$258,374.67	.00
TOTAL CAP OUTLAY EXPEND./USES OF FUNDS	\$981,419.82	\$626,437.81	\$294,491.47	\$60,490.54
10-000-100-56X Transfer of Funds to Charter Schools	\$172,410.00	\$85,777.00	\$86,633.00	.00
TOTAL GENERAL FUND EXPENDITURES	150,164,873.76	\$78,776,438.08	\$69,122,137.83	\$2,266,297.85

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 7 Month Period Ending 01/31/2019

	ESTIMATED	ACTUAL	UNREALIZED	
	-----	-----	-----	
--- LOCAL SOURCES ---				
1210	Local Tax Levy	132,380,400.00	132,380,400.00	.00
1310	Tuition from Individuals	\$31,460.00	\$21,200.00	\$10,260.00
1320	Tuition from LEAs Within State	\$408,540.00	\$81,563.20	\$326,976.80
1350	Tuition From Summer School		\$680.00	(\$680.00)
1910	Rents and Royalties	\$150,000.00	\$46,765.00	\$103,235.00
1920	Private Contributions		\$500.00	(\$500.00)
1XXX	Miscellaneous	\$140,010.00	\$196,608.43	(\$56,598.43)
	TOTAL	133,110,410.00	132,727,716.63	\$382,693.37
		=====	=====	=====
--- STATE SOURCES ---				
3121	Categorical Transportation Aid	\$2,533,009.00	\$3,033,009.00	(\$500,000.00)
3131	Extraordinary Aid	\$1,500,000.00	.00	\$1,500,000.00
3132	Categorical Special Education Aid	\$4,159,988.00	\$4,159,988.00	.00
3176	Equalization	\$3,234,482.00	\$3,234,482.00	.00
3177	Categorical Security	\$1,866,353.00	\$1,866,353.00	.00
3190	Other Unrestricted State Aid	\$100,000.00	.00	\$100,000.00
	TOTAL	\$13,393,832.00	\$12,293,832.00	\$1,100,000.00
		=====	=====	=====
--- FEDERAL SOURCES ---				
4200	Medicaid Reimbursement	\$182,185.00	\$71,739.96	\$110,445.04
	TOTAL	\$182,185.00	\$71,739.96	\$110,445.04
		=====	=====	=====
--- OTHER FINANCING SOURCES ---				
53XX	Sale or Compensation for loss of F/A		\$1,000.00	(\$1,000.00)
	TOTAL	\$0.00	\$1,000.00	(\$1,000.00)
		=====	=====	=====
	TOTAL REVENUES/SOURCES OF FUNDS	146,686,427.00	145,094,288.59	\$1,592,138.41
		=====	=====	=====

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 7 Month Period Ending 01/31/2019

	Appropriations	Expenditures	Encumbrances	Available Balance
*** GENERAL CURRENT EXPENSE ***				
--- Regular Programs - Instruction ---				
11-110-100-101 Kindergarten - Salaries of Teachers	\$2,177,979.00	\$1,076,969.59	\$1,094,899.41	\$6,110.00
11-120-100-101 Grades 1-5 - Salaries of Teachers	\$16,661,893.00	\$8,220,833.90	\$8,440,589.21	\$469.89
11-130-100-101 Grades 6-8 - Salaries of Teachers	\$10,709,019.00	\$5,318,280.35	\$5,390,733.65	\$5.00
11-140-100-101 Grades 9-12 - Salaries of Teachers	\$14,727,011.00	\$7,307,819.81	\$7,416,745.96	\$2,445.23
--- Regular Programs - Home Instruction ---				
11-150-100-101 Salaries of Teachers	\$122,000.00	\$32,521.50	\$89,424.50	\$54.00
11-150-100-320 Purchased Prof.-Ed. Services	\$23,500.00	\$10,512.01	\$12,987.99	.00
--- Regular Programs - Undistr. Instruction ---				
11-190-100-106 Other Salaries for Instruction	\$764,908.00	\$354,979.91	\$360,292.09	\$49,636.00
11-190-100-320 Purchased Prof.-Ed. Services	\$37,026.00	\$16,060.11	\$10,184.86	\$10,781.03
11-190-100-340 Purchased Technical Services	\$3,700.00	.00	\$3,350.00	\$350.00
11-190-100-500 Other Purch. Serv. (400-500 series)	\$794,847.00	\$710,770.12	\$66,198.92	\$17,877.96
11-190-100-610 General Supplies	\$1,463,317.61	\$1,225,859.25	\$136,350.59	\$101,107.77
11-190-100-640 Textbooks	\$315,337.00	\$135,231.43	\$96,706.05	\$83,399.52
11-190-100-800 Other Objects	\$21,614.00	\$13,569.00	\$4,416.50	\$3,628.50
TOTAL	\$47,822,151.61	\$24,423,406.98	\$23,122,879.73	\$275,864.90
--- SPECIAL EDUCATION - INSTRUCTION ---				
Cognitive - Mild:				
11-201-100-101 Salaries of Teachers	\$771,315.00	\$398,886.10	\$372,428.90	\$0.00
11-201-100-106 Other Salaries for Instruction	\$568,797.00	\$296,929.30	\$271,867.20	\$0.50
11-201-100-610 General Supplies	\$6,027.00	\$5,782.95	.00	\$244.05
11-201-100-640 Textbooks	\$359.00	.00	.00	\$359.00
TOTAL	\$1,346,498.00	\$701,598.35	\$644,296.10	\$603.55
Learning and/or Language Disabilities Mild or Moderate:				
11-204-100-101 Salaries of Teachers	\$2,332,784.00	\$1,197,273.43	\$1,129,710.07	\$5,800.50
11-204-100-106 Other Salaries for Instruction	\$730,025.00	\$385,186.43	\$326,106.82	\$18,731.75
11-204-100-610 General Supplies	\$18,655.00	\$12,772.31	\$677.62	\$5,205.07
TOTAL	\$3,081,464.00	\$1,595,232.17	\$1,456,494.51	\$29,737.32
Behavioral Disabilities:				
11-209-100-101 Salaries of Teachers	\$57,727.00	\$28,483.00	\$28,933.00	\$311.00
11-209-100-106 Other Salaries for Instruction	\$63,768.00	\$31,832.00	\$31,936.00	.00
11-209-100-610 General supplies	\$6,500.00	\$2,929.15	\$2,930.01	\$640.84
TOTAL	\$127,995.00	\$63,244.15	\$63,799.01	\$951.84
Multiple Disabilities:				
11-212-100-101 Salaries of Teachers	\$110,392.00	\$56,728.00	\$52,759.00	\$905.00
11-212-100-106 Other Salaries for Instruction	\$325,519.00	\$165,554.50	\$155,145.50	\$4,819.00
11-212-100-610 General supplies	\$1,300.00	.00	.00	\$1,300.00
TOTAL	\$437,211.00	\$222,282.50	\$207,904.50	\$7,024.00
Resource Room/Resource Center:				
11-213-100-101 Salaries of Teachers	\$4,473,911.00	\$2,212,667.95	\$2,228,241.70	\$33,001.35

West Orange Board of Education
GENERAL FUND - FUND 10
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 7 Month Period Ending 01/31/2019

	Appropriations	Expenditures	Encumbrances	Available Balance
11-213-100-106 Other Salaries for Instruction	\$1,247,016.00	\$602,402.67	\$605,926.33	\$38,687.00
11-213-100-610 General supplies	\$28,646.00	\$11,267.21	\$980.06	\$16,398.73
TOTAL	\$5,749,573.00	\$2,826,337.83	\$2,835,148.09	\$88,087.08
Autism:				
11-214-100-101 Salaries of Teachers	\$663,882.00	\$352,736.54	\$311,144.93	\$0.53
11-214-100-106 Other Salaries for Instruction	\$920,921.00	\$459,689.76	\$441,024.24	\$20,207.00
11-214-100-610 General Supplies	\$17,483.00	\$11,131.71	\$5,783.92	\$567.37
11-214-100-800 Other Objects	\$500.00	.00	.00	\$500.00
TOTAL	\$1,602,786.00	\$823,558.01	\$757,953.09	\$21,274.90
Preschool Disabilities - Part-Time:				
11-215-100-101 Salaries of Teachers	\$236,002.00	\$116,892.50	\$119,109.50	\$0.00
11-215-100-106 Other Salaries for Instruction	\$245,223.00	\$109,329.07	\$124,014.93	\$11,879.00
TOTAL	\$481,225.00	\$226,221.57	\$243,124.43	\$11,879.00
Preschool Disabilities - Full-Time:				
11-216-100-101 Salaries of Teachers	\$304,679.00	\$162,185.07	\$141,371.55	\$1,122.38
11-216-100-106 Other Salaries for Instruction	\$413,752.00	\$201,439.47	\$212,211.53	\$101.00
11-216-100-600 General Supplies	\$13,645.00	\$8,404.70	\$272.66	\$4,967.64
TOTAL	\$732,076.00	\$372,029.24	\$353,855.74	\$6,191.02
Home Instruction:				
11-219-100-101 Salaries of Teachers	\$187,950.00	\$122,030.50	\$65,875.50	\$44.00
11-219-100-320 Purchased Prof.-Ed. Services	\$96,500.00	\$38,422.38	\$53,527.62	\$4,550.00
TOTAL	\$284,450.00	\$160,452.88	\$119,403.12	\$4,594.00
TOTAL SPECIAL ED - INSTRUCTION	\$13,843,278.00	\$6,990,956.70	\$6,681,978.59	\$170,342.71
--- Basic Skills/Remedial-Instruction ---				
11-230-100-101 Salaries of Teachers	\$2,211,100.00	\$1,097,289.73	\$1,113,810.27	\$0.00
11-230-100-610 General Supplies	\$6,118.00	\$4,599.32	\$131.99	\$1,386.69
TOTAL	\$2,217,218.00	\$1,101,889.05	\$1,113,942.26	\$1,386.69
---- Bilingual Education-Instruction ----				
11-240-100-101 Salaries of Teachers	\$1,172,287.00	\$579,939.40	\$592,347.60	\$0.00
11-240-100-610 General Supplies	\$50,246.00	\$7,041.35	\$21,547.32	\$21,657.33
11-240-100-640 Textbooks	\$61,290.00	\$60,407.00	.00	\$883.00
TOTAL	\$1,283,823.00	\$647,387.75	\$613,894.92	\$22,540.33
---- School spons.occuicricular activities-Instruction ---				
11-401-100-100 Salaries	\$536,432.00	\$102,690.00	\$433,742.00	.00
11-401-100-500 Purchased Services (300-500 series)	\$65,300.00	\$18,691.69	\$1,886.47	\$44,721.84
11-401-100-600 Supplies and Materials	\$125,804.00	\$14,068.22	\$91,643.82	\$20,091.96
11-401-100-800 Other Objects	\$30,075.00	\$15,172.84	\$3,193.00	\$11,709.16
TOTAL	\$757,611.00	\$150,622.75	\$530,465.29	\$76,522.96
--- School sponsored athletics-Instruct. ---				
11-402-100-100 Salaries	\$1,063,985.00	\$563,812.45	\$499,950.87	\$221.68

West Orange Board of Education
 GENERAL FUND - FUND 10
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 7 Month Period Ending 01/31/2019

	Appropriations	Expenditures	Encumbrances	Available Balance
11-402-100-500 Purchased Services (300-500 series)	\$222,108.00	\$172,722.46	\$37,183.37	\$12,202.17
11-402-100-600 Supplies and Materials	\$137,178.60	\$128,547.46	\$8,111.60	\$519.54
11-402-100-800 Other Objects	\$31,525.00	\$7,398.50	\$8,952.00	\$15,174.50
TOTAL	\$1,454,796.60	\$872,480.87	\$554,197.84	\$28,117.89
--- Summer school - Instruction ---				
11-422-100-101 Salaries of Teachers	\$36,000.00	\$35,450.50	\$0.00	\$549.50
TOTAL	\$36,000.00	\$35,450.50	\$0.00	\$549.50
--- Summer school - support services ---				
11-422-200-100 Salaries	\$10,000.00	.00	.00	\$10,000.00
TOTAL	\$10,000.00	\$0.00	\$0.00	\$10,000.00
TOTAL SUMMER SCHOOL	\$46,000.00	\$35,450.50	\$0.00	\$10,549.50
--- Community Serv. Programs/Operations. ---				
11-800-330-500 Purchased Services (300-500 series)	\$116,667.00	\$112,404.02	.00	\$4,262.98
TOTAL	\$116,667.00	\$112,404.02	\$0.00	\$4,262.98
--- UNDISTRIBUTED EXPENDITURES ---				
--- Instruction ---				
11-000-100-561 Tuition to Other LEAs within State Regular	\$73,380.00	\$15,132.66	\$49,290.26	\$8,957.08
11-000-100-562 Tuition to Other LEAs within State Special	\$742,841.00	\$398,299.50	\$303,292.50	\$41,249.00
11-000-100-563 Tuition to Co.Voc.School Dist.-reg.	\$47,849.00	\$23,052.90	\$18,915.20	\$5,880.90
11-000-100-564 Tuition to Co.Voc. School Dist.-spec.	\$44,176.00	\$19,268.59	\$19,007.20	\$5,900.21
11-000-100-565 Tuition to Co.Spec.Serv. & Reg. Day schls	\$235,200.00	\$110,592.66	\$121,084.74	\$3,522.60
11-000-100-566 Tuition to Priv Sch for Disbl w/i State	\$7,137,100.00	\$4,289,016.28	\$2,808,748.99	\$39,334.73
11-000-100-569 Tuition - Other	\$263,000.00	\$178,533.27	\$84,418.96	\$47.77
TOTAL	\$8,543,546.00	\$5,033,895.86	\$3,404,757.85	\$104,892.29
--- Attendance and social work services ---				
11-000-211-100 Salaries	\$209,220.00	\$107,375.43	\$101,844.57	.00
11-000-211-300 Purchased Prof. & Tech. Svc.	\$38,800.00	\$38,505.98	\$261.10	\$32.92
11-000-211-500 Other Purchd. Serv.(400-500 series)	\$200.00	.00	.00	\$200.00
11-000-211-600 Supplies and Materials	\$1,000.00	\$445.32	\$307.49	\$247.19
TOTAL	\$249,220.00	\$146,326.73	\$102,413.16	\$480.11
--- Health services ---				
11-000-213-100 Salaries	\$1,280,771.00	\$639,804.60	\$640,966.40	.00
11-000-213-300 Purchased Prof. & Tech. Svc.	\$83,780.00	\$43,087.25	\$39,733.75	\$959.00
11-000-213-500 Other Purchd. Serv.(400-500 series)	\$1,600.00	\$175.00	.00	\$1,425.00
11-000-213-600 Supplies and Materials	\$29,134.00	\$25,439.75	\$1,790.22	\$1,904.03
11-000-213-800 Other Objects	\$2,043.00	\$1,043.89	\$85.00	\$914.11
TOTAL	\$1,397,328.00	\$709,550.49	\$682,575.37	\$5,202.14
--- Speech, OT,PT & Related Svcs ---				
11-000-216-100 Salaries	\$1,544,361.00	\$784,233.55	\$743,831.46	\$16,295.99
11-000-216-320 Purchased Prof. Ed. Services	\$537,025.00	\$214,441.61	\$281,297.14	\$41,286.25
11-000-216-600 Supplies and Materials	\$10,803.00	\$9,488.66	\$832.17	\$482.17

West Orange Board of Education
 GENERAL FUND - FUND 10
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 7 Month Period Ending 01/31/2019

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-216-800 Other Objects	\$2,500.00	.00	.00	\$2,500.00
TOTAL	\$2,094,689.00	\$1,008,163.82	\$1,025,960.77	\$60,564.41
--- Other support services - Students - Extra Srvc				
11-000-217-100 Salaries	\$479,106.00	\$237,301.50	\$237,454.50	\$4,350.00
11-000-217-320 Purchased Prof. Ed. Services	\$298,500.00	\$119,644.46	\$157,815.54	\$21,040.00
TOTAL	\$777,606.00	\$356,945.96	\$395,270.04	\$25,390.00
--- Guidance ---				
11-000-218-104 Salaries Other Prof. Staff	\$2,720,849.00	\$1,396,579.58	\$1,321,832.42	\$2,437.00
11-000-218-105 Sal Secr. & Clerical Asst.	\$423,304.00	\$243,746.96	\$174,557.04	\$5,000.00
11-000-218-390 Other Purch. Prof. & Tech Svc.	\$227,740.00	\$156,443.84	\$41,353.20	\$29,942.96
11-000-218-500 Other Purchased Services (400-500 series)	\$1,280.00	\$680.80	\$525.80	\$73.40
11-000-218-600 Supplies and Materials	\$34,732.00	\$6,899.11	\$6,208.71	\$21,624.18
11-000-218-800 Other Objects	\$1,450.00	\$400.00	\$960.00	\$90.00
TOTAL	\$3,409,355.00	\$1,804,750.29	\$1,545,437.17	\$59,167.54
--- Child Study Teams ---				
11-000-219-104 Salaries Other Prof. Staff	\$3,326,543.00	\$1,646,333.33	\$1,652,535.47	\$27,674.20
11-000-219-105 Sal Secr. & Clerical Asst.	\$394,070.00	\$229,122.08	\$164,947.92	.00
11-000-219-320 Purchased Prof. - Ed. Services	\$88,800.00	\$33,200.00	\$47,975.00	\$7,625.00
11-000-219-390 Other Purch. Prof. & Tech Svc.	\$37,046.00	\$36,972.33	.00	\$73.67
11-000-219-592 Misc Purch Ser(400-500 O/than Resid costs)	\$10,000.00	\$4,588.05	\$1,849.14	\$3,562.81
11-000-219-600 Supplies and Materials	\$67,506.00	\$53,680.02	\$5,162.77	\$8,663.21
11-000-219-800 Other Objects	\$750.00	\$538.50	.00	\$211.50
TOTAL	\$3,924,715.00	\$2,004,434.31	\$1,872,470.30	\$47,810.39
--- Improv. of instr. Serv. ---				
11-000-221-102 Salaries Superv. of Instr.	\$1,818,237.00	\$901,750.64	\$899,535.36	\$16,951.00
11-000-221-104 Salaries Other Prof. Staff	\$140,296.00	\$24,725.80	\$115,570.00	\$0.20
11-000-221-105 Sal Secr. & Clerical Asst.	\$82,428.00	\$48,083.00	\$34,345.00	.00
11-000-221-500 Other Purchased Services (400-500 series)	\$1,300.00	\$390.00	.00	\$910.00
11-000-221-600 Supplies and Materials	\$2,300.00	\$1,425.30	\$262.81	\$611.89
11-000-221-800 Other Objects	\$1,157.00	\$801.00	.00	\$356.00
TOTAL	\$2,045,718.00	\$977,175.74	\$1,049,713.17	\$18,829.09
--- Educational media serv./sch.library ---				
11-000-222-100 Salaries	\$1,121,447.00	\$552,271.30	\$549,175.70	\$20,000.00
11-000-222-300 Purchased Prof. & Tech Svc.	\$13,844.00	\$13,367.50	.00	\$476.50
11-000-222-600 Supplies and Materials	\$101,270.57	\$87,551.14	\$9,850.78	\$3,868.65
11-000-222-800 Other Objects	\$300.00	\$255.00	.00	\$45.00
TOTAL	\$1,236,861.57	\$653,444.94	\$559,026.48	\$24,390.15
--- Instructional Staff Training Services ---				
11-000-223-104 Salaries Other Prof. Staff	\$15,708.00	\$15,667.00	.00	\$41.00
11-000-223-390 Other Purch. Prof. & Tech Svc.	\$94,815.00	\$57,815.00	\$36,891.00	\$109.00
11-000-223-500 Other Purchased Services (400-500 series)	\$43,327.00	\$13,790.34	\$14,882.99	\$14,653.67
11-000-223-600 Supplies and Materials	\$19,096.00	\$10,077.27	\$6,230.54	\$2,788.19

West Orange Board of Education
GENERAL FUND - FUND 10
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 7 Month Period Ending 01/31/2019

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-223-800 Other Objects	\$39,500.00	\$36,435.54	.00	\$3,064.46
TOTAL	\$212,446.00	\$133,785.15	\$58,004.53	\$20,656.32
--- Support services-general administration ---				
11-000-230-100 Salaries	\$733,559.00	\$457,607.56	\$275,479.05	\$472.39
11-000-230-199 Unused Vac Payment to Term/Ret Staff	\$4,537.00	\$4,536.55	.00	\$0.45
11-000-230-331 Legal Services	\$463,000.00	\$311,605.59	\$150,336.64	\$1,057.77
11-000-230-332 Audit Fees	\$77,500.00	\$28,340.25	\$36,500.00	\$12,659.75
11-000-230-339 Other Purchased Prof. Svc.	\$60,108.00	\$30,533.36	\$25,966.64	\$3,608.00
11-000-230-340 Purchased Tech. Services	\$31,988.00	\$18,921.87	.00	\$13,066.13
11-000-230-530 Communications/Telephone	\$319,500.00	\$184,771.07	\$133,531.45	\$1,197.48
11-000-230-585 BOE Other Purchased Prof. Svc.	\$4,750.00	\$3,659.55	\$844.00	\$246.45
11-000-230-590 Other Purchased Services	\$360,330.00	\$343,750.35	\$4,733.73	\$11,845.92
11-000-230-610 General Supplies	\$9,200.00	\$5,387.26	.00	\$3,812.74
11-000-230-630 BOE In-House Training/Meeting Supplies	\$16,550.00	\$6,549.89	\$4,000.00	\$6,000.11
11-000-230-890 Misc. Expenditures	\$7,863.00	\$7,804.00	.00	\$59.00
11-000-230-895 BOE Membership Dues and Fees	\$29,250.00	\$27,067.86	.00	\$2,182.14
TOTAL	\$2,118,135.00	\$1,430,535.16	\$631,391.51	\$56,208.33
--- Support services-school administration ---				
11-000-240-103 Salaries Princ./Asst. Princ.	\$3,966,669.00	\$2,335,671.87	\$1,629,596.45	\$1,400.68
11-000-240-105 Sal Sec. & Clerical Asst.	\$1,706,428.00	\$928,295.39	\$762,198.32	\$15,934.29
11-000-240-199 Unused Vac Payment to Term/Ret Staff	\$13,609.00	\$13,417.70	\$190.60	\$0.70
11-000-240-300 Purchased Prof. & Tech. Svc.	\$3,000.00	\$1,000.00	.00	\$2,000.00
11-000-240-500 Other Purchased Services	\$33,115.00	\$1,674.19	\$21,386.44	\$10,054.37
11-000-240-600 Supplies and Materials	\$91,075.63	\$63,236.49	\$13,815.72	\$14,023.42
11-000-240-800 Other Objects	\$2,600.00	\$1,354.13	\$292.50	\$953.37
TOTAL	\$5,816,496.63	\$3,344,649.77	\$2,427,480.03	\$44,366.83
--- Central Services ---				
11-000-251-100 Salaries	\$1,482,202.00	\$835,884.43	\$637,917.57	\$8,400.00
11-000-251-330 Purchased Prof. Services	\$47,500.00	\$43,886.50	\$1,990.54	\$1,622.96
11-000-251-340 Purchased Technical Services	\$71,600.00	\$67,432.24	\$4,100.00	\$67.76
11-000-251-592 Misc Pur Serv (400-500 series)	\$82,300.00	\$31,746.46	\$12,718.18	\$37,835.36
11-000-251-600 Supplies and Materials	\$27,225.34	\$22,734.36	\$3,254.69	\$1,236.29
11-000-251-89X Other Objects	\$13,950.00	\$13,773.15	.00	\$176.85
TOTAL	\$1,724,777.34	\$1,015,457.14	\$659,980.98	\$49,339.22
--- Admin. Info. Technology ---				
11-000-252-100 Salaries	\$1,529,466.00	\$903,978.83	\$625,487.17	.00
11-000-252-340 Purchased Technical Services	\$2,900.00	(\$45,040.16)	\$25,773.48	\$22,166.68
11-000-252-500 Other Pur Serv. (400-500 series)	\$15,850.00	\$2,698.35	\$3,200.00	\$9,951.65
11-000-252-600 Supplies and Materials	\$64,262.00	\$61,485.77	\$2,392.17	\$384.06
11-000-252-800 Other Objects	\$3,540.00	\$1,395.00	.00	\$2,145.00
TOTAL	\$1,616,018.00	\$924,517.79	\$656,852.82	\$34,647.39
TOTAL Cent. Svcs. & Admin IT	\$3,340,795.34	\$1,939,974.93	\$1,316,833.80	\$83,986.61

West Orange Board of Education
 GENERAL FUND - FUND 10
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 7 Month Period Ending 01/31/2019

	Appropriations	Expenditures	Encumbrances	Available Balance
--- Required Maint. for School Facilities ---				
11-000-261-420 Cleaning, Repair & Maint. Svc	\$1,148,696.00	\$830,831.81	\$250,702.19	\$67,162.00
11-000-261-421 Lead Testing of Drinking Water	\$1,000.00	.00	.00	\$1,000.00
11-000-261-610 General Supplies	\$477,783.00	\$201,759.65	\$60,905.49	\$215,117.86
11-000-261-800 Other Objects	\$13,200.00	\$12,443.00	\$355.00	\$402.00
TOTAL	\$1,640,679.00	\$1,045,034.46	\$311,962.68	\$283,681.86
--- Custodial Services ---				
11-000-262-1XX Salaries	\$4,225,490.00	\$2,413,824.44	\$1,811,665.10	\$0.46
11-000-262-107 Salaries of Non-Instructional Aids	\$596,562.00	\$238,059.53	\$358,502.47	.00
11-000-262-199 Unused Vac Payment to Term/Ret Staff	\$5,437.00	\$3,833.12	.00	\$1,603.88
11-000-262-300 Purchased Prof. & Tech. Svc.	\$67,750.00	\$41,310.23	\$19,080.70	\$7,359.07
11-000-262-420 Cleaning, Repair & Maint. Svc.	\$191,800.00	\$111,657.23	\$75,385.19	\$4,757.58
11-000-262-441 Rental of Land & Bldgs Other Than Lease	\$408,650.00	\$314,139.09	\$82,461.96	\$12,048.95
11-000-262-444 Lease Purch Paymts - Energy Saving	\$871,012.00	\$331,236.00	\$539,776.00	.00
11-000-262-490 Other Purchased Property Svc.	\$125,500.00	\$71,991.55	\$53,395.77	\$112.68
11-000-262-520 Insurance	\$319,122.00	\$318,663.01	.00	\$458.99
11-000-262-580 Travel	\$3,000.00	\$400.00	.00	\$2,600.00
11-000-262-610 General Supplies	\$391,531.32	\$326,263.94	\$53,644.12	\$11,623.26
11-000-262-621 Energy (Natural Gas)	\$394,000.11	\$323,821.43	\$69,587.36	\$591.32
11-000-262-622 Energy (Electricity)	\$1,184,711.13	\$657,674.65	\$527,036.48	.00
11-000-262-626 Energy (Gasoline)	\$35,000.00	\$20,752.83	\$12,847.17	\$1,400.00
11-000-262-8XX Other Objects	\$17,063.00	\$6,394.00	\$0.00	\$10,669.00
TOTAL	\$8,836,628.56	\$5,180,021.05	\$3,603,382.32	\$53,225.19
--- Care and Upkeep of Grounds ---				
11-000-263-100 Salaries	\$512,627.00	\$289,577.46	\$223,049.54	.00
11-000-263-420 Cleaning, Repair, & Maintenance Serv.	\$308,385.00	\$231,215.39	\$69,159.50	\$8,010.11
11-000-263-610 General Supplies	\$85,000.00	\$35,878.32	\$10,032.63	\$39,089.05
TOTAL	\$906,012.00	\$556,671.17	\$302,241.67	\$47,099.16
--- Security ---				
11-000-266-100 Salaries	\$644,333.00	\$371,585.90	\$272,747.10	.00
11-000-266-300 Purchased Prof. & Tech. Svc.	\$50,000.00	\$5,818.40	\$17,350.00	\$26,831.60
11-000-266-420 Cleaning, Repair, & Maintenance Serv.	\$90,677.00	\$21,905.90	\$49,439.50	\$19,331.60
11-000-266-610 General Supplies	\$223,834.00	\$111,639.76	\$25,132.15	\$87,062.09
TOTAL	\$1,008,844.00	\$510,949.96	\$364,668.75	\$133,225.29
TOTAL Oper & Maint of Plant Services	\$12,392,163.56	\$7,292,676.64	\$4,582,255.42	\$517,231.50
--- Student transportation services ---				
11-000-270-107 Salaries of Non-Instructional Aids	\$431,403.00	\$222,228.72	\$209,140.56	\$33.72
11-000-270-160 Sal Pupil Trans (Bet Home & Sch) -reg	\$529,478.00	\$279,905.98	\$249,436.86	\$135.16
11-000-270-161 Sal Pupil Trans (Bet Home & Sch) -Sp Ed	\$627,030.00	\$359,247.73	\$266,928.58	\$853.69
11-000-270-162 Sal Pupil Trans Other than Bet Home & Sch	\$70,000.00	\$40,289.37	\$28,887.17	\$823.46
11-000-270-350 Management Fee - ESC Transp. Prog.	\$57,811.00	\$26,208.26	\$31,058.78	\$543.96
11-000-270-390 Other Purch. Prof. & Tech Svc.	\$21,877.00	\$16,706.42	.00	\$5,170.58

West Orange Board of Education
GENERAL FUND - FUND 10
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 7 Month Period Ending 01/31/2019

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-270-420 Cleaning, Repair & Maint. Svc.	\$123,825.20	\$68,386.25	\$33,072.84	\$22,366.11
11-000-270-443 Lease Purch Payments - School Buses	\$186,182.00	\$186,172.98	.00	\$9.02
11-000-270-511 Contract Svc (btw Home & Sch.)-vendors	\$3,715,075.00	\$1,829,569.00	\$1,885,451.86	\$54.14
11-000-270-512 Contract Svc (other btw home & sch)-vndrs	\$435,344.00	\$159,662.28	\$274,797.72	\$884.00
11-000-270-514 Contract Svc (Sp Ed.)-vendors	\$35,665.00	\$19,692.50	\$15,712.50	\$260.00
11-000-270-515 Contract Svc (Sp Ed.)-joint agreements	\$3,500.00	\$1,662.39	\$1,837.61	.00
11-000-270-517 Contract Svc (reg std) - ESCs	\$382,522.00	\$180,932.40	\$190,420.60	\$11,169.00
11-000-270-518 Contract Svc (Sp Ed) - ESCs	\$2,448,504.00	\$1,255,749.86	\$1,178,512.68	\$14,241.46
11-000-270-503 Contr Svc-Aid in Lieu Paymnts-Non Pub Sch	\$529,180.00	\$241,570.30	\$279,000.00	\$8,609.70
11-000-270-580 Travel	\$1,000.00	\$96.97	\$522.00	\$381.03
11-000-270-593 Misc. Purchased Svc.- Transp.	\$81,683.00	\$76,471.10	\$1,500.00	\$3,711.90
11-000-270-610 General Supplies	\$6,500.00	\$3,774.21	\$1,003.30	\$1,722.49
11-000-270-615 Transportation Supplies	\$122,500.00	\$40,679.36	\$32,502.22	\$49,318.42
11-000-270-800 Misc. Expenditures	\$9,513.00	\$4,570.00	\$550.00	\$4,393.00
TOTAL	\$9,818,592.20	\$5,013,576.08	\$4,680,335.28	\$124,680.84
--- Personal Services-Employee Benefits---				
11-XXX-XXX-210 Group Insurance	\$1,500.00	\$1,255.66	.00	\$244.34
11-XXX-XXX-220 Social Security Contributions	\$2,091,900.00	\$1,022,809.52	\$1,067,190.48	\$1,900.00
11-XXX-XXX-241 Other Retirement Contrb. - PERS	\$2,153,881.00	.00	\$2,144,760.00	\$9,121.00
11-XXX-XXX-248 Other Retirement - Deferred PERS	\$77,000.00	.00	\$73,200.00	\$3,800.00
11-XXX-XXX-249 Other Retirement Contrb. - Regular	\$108,000.00	\$27,969.84	\$69,849.16	\$10,181.00
11-XXX-XXX-250 Unemployment Compensation	\$147,000.00	.00	.00	\$147,000.00
11-XXX-XXX-260 Workman's Compensation	\$366,019.00	\$290,236.54	\$10,387.50	\$65,394.96
11-XXX-XXX-270 Health Benefits	\$17,804,550.00	\$9,885,342.69	\$7,765,894.13	\$153,313.18
11-XXX-XXX-280 Tuition Reimbursement	\$404,924.43	\$261,845.03	\$129,716.58	\$13,362.82
11-XXX-XXX-290 Other Employee Benefits	\$847,785.00	\$322,578.61	\$508,150.00	\$17,056.39
11-XXX-XXX-299 Unused Sick Payment to Term/Ret Staff	\$89,272.00	\$67,700.89	\$20,582.00	\$989.11
TOTAL	\$24,091,831.43	\$11,879,738.78	\$11,789,729.85	\$422,362.80
Total Undistributed Expenditures	\$81,469,498.73	\$43,729,624.65	\$36,123,654.73	\$1,616,219.35
*** TOTAL CURRENT EXPENSE EXPENDITURES ***	149,011,043.94	\$78,064,223.27	\$68,741,013.36	\$2,205,807.31
*** TOTAL CURRENT EXPENSE EXPENDITURES & TRANSFERS ***	149,011,043.94	\$78,064,223.27	\$68,741,013.36	\$2,205,807.31

West Orange Board of Education
 GENERAL FUND - FUND 10
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 7 Month Period Ending 01/31/2019

	Appropriations	Expenditures	Encumbrances	Available Balance	
*** CAPITAL OUTLAY ***					
--- EQUIPMENT ---					
Regular programs-instruction					
12-130-100-730	Grades 6-8	\$4,766.00	.00	\$2,375.00	\$2,391.00
12-140-100-730	Grades 9-12	\$32,267.00	\$30,345.09	.00	\$1,921.91
Special education - instruction					
12-4XX-100-730	School-spons. & oth instr prog	\$43,841.00	\$40,588.65	\$3,240.00	\$12.35
12-000-21X-730	Support services-Related & Extraord.	\$3,800.00	\$3,755.25	.00	\$44.75
12-000-220-730	Support services-instruc. staff	\$50,240.00	\$8,124.00	.00	\$42,116.00
12-000-252-730	Admin. Info. Tech.	\$25,177.00	.00	\$25,176.80	\$0.20
12-000-262-730	Undist. Exp.-Custodial Services	\$38,317.00	\$38,271.00	.00	\$46.00
12-000-263-730	Undist. Exp.-Care and Upkeep of Grnds	\$10,400.00	.00	\$5,325.00	\$5,075.00
12-000-266-730	Undist. Exp.-Security	\$21,878.00	\$12,994.67	.00	\$8,883.33
Undist. Exp. - Non-instructional Services					
TOTAL		\$230,686.00	\$134,078.66	\$36,116.80	\$60,490.54
--- Facilities acquisition and construction services ---					
12-000-400-334	Architectural/Engineering Services	\$41,165.70	\$27,593.88	\$13,571.82	.00
12-000-400-450	Construction Services	\$594,577.12	\$407,269.77	\$187,307.35	.00
12-000-400-896	Assmt for Debt Service on SDA Funding	\$114,991.00	\$57,495.50	\$57,495.50	.00
Sub Total		\$750,733.82	\$492,359.15	\$258,374.67	\$0.00
TOTAL		\$750,733.82	\$492,359.15	\$258,374.67	\$0.00
TOTAL CAPITAL OUTLAY EXPENDITURES		\$981,419.82	\$626,437.81	\$294,491.47	\$60,490.54

West Orange Board of Education
GENERAL FUND - FUND 10
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 7 Month Period Ending 01/31/2019

	Appropriations	Expenditures	Encumbrances	Available Balance
*** EDUCATION JOBS FUND **				
*** FEMA COMMUNITY DEVELOPMENT BLOCK GRANT ***				
10-000-100-56X Transfer of Funds to Charter Schls.	\$172,410.00	\$85,777.00	\$86,633.00	.00
TOTAL GENERAL FUND EXPENDITURES	150,164,873.76	\$78,776,438.08	\$69,122,137.83	\$2,266,297.85

 2/27/19

2/22 10:45am

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 West Orange Board of Education
 Special Revenue Fund - Fund 20
 Interim Balance Sheet
 For 7 Month Period Ending 01/31/19

=====
 ASSETS AND RESOURCES
 =====

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

101	Cash in bank	(\$163,104.76)
	Accounts receivable:	
142	Intergovernmental - Federal	(\$3.87)
153,154	Other (net of estimated uncollectible of \$____)	\$500.00
		\$496.13

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

301	Estimated Revenues	\$4,246,233.84
302	Less Revenues	(\$1,416,353.64)
		\$2,829,880.20
	Total assets and resources	\$2,667,271.57

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 West Orange Board of Education
 Special Revenue Fund - Fund 20
 Interim Balance Sheet
 For 7 Month Period Ending 01/31/19

=====
 LIABILITIES AND FUND EQUITY
 =====

--- LIABILITIES ---

421	Accounts Payable	\$204,064.48
	TOTAL LIABILITIES	\$204,064.48
		\$204,064.48

FUND BALANCE

--- Appropriated ---

753	Reserve for encumbrances - Current Year	\$1,513,691.84
601	Appropriations	\$4,246,233.84
602	Less: Expenditures	\$1,783,026.75
603	Encumbrances	\$1,513,691.84 (\$3,296,718.59)
		\$949,515.25
	TOTAL FUND BALANCE	\$2,463,207.09
	TOTAL LIABILITIES AND FUND EQUITY	\$2,667,271.57

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 7 Month Period Ending 01/31/19

		BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***					
1XXX	From Local Sources	\$37,509.12	\$37,509.12		.00
2XXX	From Intermediate Sources	\$39,058.72	\$27,506.72		\$11,552.00
3XXX	From State Sources	\$770,222.00	\$490,580.80		\$279,641.20
4XXX	From Federal Sources	\$3,399,444.00	\$860,757.00		\$2,538,687.00
TOTAL REVENUE/SOURCES OF FUNDS		\$4,246,233.84	\$1,416,353.64		\$2,829,880.20
*** EXPENDITURES ***					
		APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
LOCAL PROJECTS:		\$76,567.84	\$27,942.30	\$4,386.77	\$44,238.77
STATE PROJECTS:					
	Nonpublic textbooks	\$78,765.00	\$70,865.95	\$158.21	\$7,740.84
	Nonpublic auxiliary services	\$15,258.00	\$1,446.60	\$8,722.40	\$5,089.00
	Nonpublic handicapped services	\$257,786.00	\$52,543.34	\$199,913.66	\$5,329.00
	Nonpublic nursing services	\$143,463.00	\$71,731.50	\$71,731.50	.00
	Nonpublic Technology Aid	\$53,100.00	\$42,871.79	\$2,298.75	\$7,929.46
	Nonpublic School Programs	\$221,850.00	\$13,915.50	\$53,742.26	\$154,192.24
	Other State Projects	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL STATE PROJECTS		\$770,222.00	\$253,374.68	\$336,566.78	\$180,280.54
FEDERAL PROJECTS:					
	NCLB Title I - Part A/D	\$1,000,680.00	\$342,448.22	\$402,837.99	\$255,393.79
	I.D.E.A. Part B (Handicapped)	\$1,996,348.00	\$991,188.28	\$677,809.13	\$327,350.59
	NCLB Title II - Part A/D	\$208,619.00	\$71,922.74	\$55,067.17	\$81,629.09
	NCLB Title III - English Language Enhancement	\$74,969.00	\$44,776.64	\$18,434.00	\$11,758.36
	NCLB Title IV	\$62,212.00	\$4,338.00	\$17,500.00	\$40,374.00
	Vocational Education	\$56,616.00	\$47,035.89	\$1,090.00	\$8,490.11
TOTAL FEDERAL PROJECTS		\$3,399,444.00	\$1,501,709.77	\$1,172,738.29	\$724,995.94
*** TOTAL EXPENDITURES ***		\$4,246,233.84	\$1,783,026.75	\$1,513,691.84	\$949,515.25

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 7 Month Period Ending 01/31/19

	ESTIMATED	ACTUAL	UNREALIZED
--- LOCAL SOURCES ---			
1XXX Other Revenue from Local Sources	\$37,509.12	\$37,509.12	\$0.00
Total Revenues from Local Sources	\$37,509.12	\$37,509.12	\$0.00
--- INTERMEDIATE SOURCES ---			
2XXX From Intermediate Sources	\$39,058.72	\$27,506.72	\$11,552.00
Total Revenue Intermediate Sources	\$39,058.72	\$27,506.72	\$11,552.00
--- STATE SOURCES ---			
32XX Other Restricted Entitlements	\$770,222.00	\$490,580.80	\$279,641.20
Total Revenue from State Sources	\$770,222.00	\$490,580.80	\$279,641.20
--- FEDERAL SOURCES ---			
4411-16 Title I	\$1,000,680.00	\$208,812.00	\$791,868.00
4451-55 Title II	\$208,619.00	\$44,572.00	\$164,047.00
4491-94 Title III	\$74,969.00	\$44,776.00	\$30,193.00
4471-74 Title IV	\$62,212.00	.00	\$62,212.00
4420-29 I.D.E.A. Part B (Handicapped)	\$1,996,348.00	\$562,597.00	\$1,433,751.00
4430-39 Vocational Education	\$56,616.00	.00	\$56,616.00
Total Revenues from Federal Sources	\$3,399,444.00	\$860,757.00	\$2,538,687.00
TOTAL REVENUES/SOURCES OF FUNDS	\$4,246,233.84	\$1,416,353.64	\$2,829,880.20

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 7 Month Period Ending 01/31/19

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
State Projects:				
PRESCHOOL EDUCATION AID				
Other State Projects:				
PRESCHOOL EXPANSION GRANT				
20-XXX-XXX-XXX All Other State/Fed/Loc Projects	\$4,246,233.84	\$1,783,026.75	\$1,513,691.84	\$949,515.25
TOTAL EXPENDITURE	\$4,246,233.84	\$1,783,026.75	\$1,513,691.84	\$949,515.25



2/22 10:45am

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 West Orange Board of Education
 Capital Projects Fund - Fund 30
 Interim Balance Sheet
 For 7 Month Period Ending 01/31/19

=====

ASSETS AND RESOURCES

=====

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

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

301	Estimated Revenues	\$158,837.16	
302	Less Revenues	(\$158,837.16)	
		<hr/>	<hr/>
			<hr/>

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

Capital Projects Fund - Fund 30
Interim Balance Sheet
For 7 Month Period Ending 01/31/19

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LIABILITIES AND FUND EQUITY

=====

FUND BALANCE

--- Appropriated ---

601	Appropriations		\$158,837.16
602	Less : Expenditures	\$158,837.16	
			(\$158,837.16)

--- Unappropriated ---

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 7 Month Period Ending 01/31/19

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***				
Other Revenue/Source of Funds	\$158,837.16	\$158,837.16		\$0.00
TOTAL REVENUE/SOURCES OF FUNDS	\$158,837.16	\$158,837.16		\$0.00
*** EXPENDITURES ***				
	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
30-XXX-XXX-73X Equipment	\$158,837.16	\$158,837.16	.00	.00
TOTAL EXPENDITURES	\$158,837.16	\$158,837.16	\$0.00	\$0.00
*** TOTAL EXPENDITURES AND TRANSFERS	\$158,837.16	\$158,837.16	\$0.00	\$0.00

2/22 10:45am

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 West Orange Board of Education
 Debt Service Fund - Fund 40
 Interim Balance Sheet
 For 7 Month Period Ending 01/31/19

=====
 ASSETS AND RESOURCES
 =====

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

101	Cash in bank		(\$1,517,513.03)
121	Tax levy receivable		\$2,405,250.00
	Accounts receivable:		
141	Intergovernmental - State	\$47,942.00	
		\$47,942.00	

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

301	Estimated Revenues		\$6,084,352.00
302	Less Revenues	(\$6,084,352.00)	
		\$935,678.97	
	Total assets and resources		\$935,678.97

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

Debt Service Fund - Fund 40
 Interim Balance Sheet
 For 7 Month Period Ending 01/31/19

=====

LIABILITIES AND FUND EQUITY

=====

FUND BALANCE

--- Appropriated ---

753	Reserve for encumbrances - Current Year			\$935,675.75
	Reserved fund balance:			
601	Appropriations		\$6,084,352.00	
602	Less : Expenditures	\$5,148,675.01		
603	Encumbrances	\$935,675.75	(\$6,084,350.76)	
				\$1.24
	Total Appropriated			\$935,676.99
---	Unappropriated ---			
770	Fund Balance			\$1.98

TOTAL FUND BALANCE				\$935,678.97
TOTAL LIABILITIES AND FUND EQUITY				\$935,678.97

RECAPITULATION OF FUND BALANCE:

	Budgeted	Actual	Variance
Appropriations	\$6,084,352.00	\$6,084,350.76	\$1.24
Revenues	(\$6,084,352.00)	(\$6,084,352.00)	\$0.00
	\$0.00	(\$1.24)	\$1.24
--- Change in Maint. / Capital reserve account ---			
Subtotal	\$0.00	(\$1.24)	\$1.24
Less: Adjust for prior year encumb.	\$0.00	\$0.00	
Budgeted Fund Balance	\$0.00	(\$1.24)	\$1.24

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 7 Month Period Ending 01/31/19

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***				
--- Local Sources ---				
1210	Local tax levy	\$5,772,600.00	\$5,772,600.00	.00
	Total Local Sources	\$5,772,600.00	\$5,772,600.00	\$0.00
--- State Sources ---				
3160	Debt service aid Type II	\$311,752.00	\$311,752.00	.00
	Total State Sources	\$311,752.00	\$311,752.00	\$0.00
	TOTAL REVENUE/SOURCES OF FUNDS	\$6,084,352.00	\$6,084,352.00	\$0.00

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

Debt Service Fund - Fund 40
INTERIM STATEMENTS COMPARING
BUDGET REVENUE WITH ACTUAL TO DATE AND
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
For 7 Month Period Ending 01/31/19

*** EXPENDITURES ***	APPROPRIATIONS	EXPENDITURES/Enc.	AVAILABLE BALANCE
--- Debt Service - Regular ---			
40-701-510-723 Princ. Payments-Comm. Appr. Lease Pur. Agr.	\$1,825,000.00	\$1,825,000.00	.00
40-701-510-833 Interest Payments-Comm. Appr. Lease Pur. Agr.	\$979,220.00	\$979,218.76	\$1.24
40-701-510-834 Interest on Bonds	\$1,005,132.00	\$1,005,132.00	.00
40-701-510-910 Redemption of Principal	\$2,275,000.00	\$2,275,000.00	.00
TOTAL	\$6,084,352.00	\$6,084,350.76	\$1.24
TOTAL USES OF FUNDS BEFORE TRANSFERS	\$6,084,352.00	\$6,084,350.76	\$1.24
*** TOTAL USES OF FUNDS ***	\$6,084,352.00	\$6,084,350.76	\$1.24

REPORT OF THE TREASURER
TO THE BOARD OF EDUCATION

DISTRICT OF WEST ORANGE

ALL FUNDS

FOR THE MONTH ENDING JANUARY 31, 2019

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
GOVERNMENTAL FUNDS				
General Fund - Fund 10	14,272,288.86	13,920,164.13	16,779,740.10	11,412,712.89
Capital Reserve -Fund 10	566.15	0.48		566.63
Workers Comp Claims Fund-Fund 10	148,444.41		34,250.26	114,194.15
Special Revenue Fund - Fund 20	188,208.38	42,679.30	393,992.44	(163,104.76)
Capital Projects Fund - Fund 30	0.00			0.00
Debt Service Fund - Fund 40	(1,977,595.03)	482,182.00	22,100.00	(1,517,513.03)
Total Governmental Funds	12,631,912.77	14,445,025.91	17,230,082.80	9,846,855.88
ENTERPRISE FUNDS				
Food Service Fund - Fund 60	1,082,170.36	340,530.29	328,325.47	1,094,375.18
Enrichment Fund - Fund 61	78,419.70	1,000.00		79,419.70
Total Enterprise Funds	1,160,590.06	341,530.29	328,325.47	1,173,794.88
AGENCY FUNDS				
Payroll	8,394.69	5,357,432.34	5,363,791.71	2,035.32
Payroll Agency	2,295,535.27	5,030,736.06	4,573,235.51	2,753,035.82
Flex Account	121.30	33,663.45	33,663.45	121.30
Total Agency Funds	2,304,051.26	10,421,831.85	9,970,690.67	2,755,192.44
TRUSTS				
Unemployment Trust	233,325.12	10,682.39		244,007.51
Total Trusts	233,325.12	10,682.39	0.00	244,007.51
TOTAL ALL FUNDS	16,329,879.21	25,219,070.44	27,529,098.94	14,019,850.71


Treasurer of School Monies

2/22/19
Date

WEST ORANGE BOARD OF EDUCATION

SYNOPSIS OF AUDIT

FOR THE YEAR ENDED

JUNE 30, 2018

**WEST ORANGE BOARD OF EDUCATION
GOVERNMENTAL FUNDS
BALANCE SHEET
AS OF JUNE 30, 2018**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total</u>
ASSETS					
Cash and Cash Equivalents	\$ 3,544,317	\$ 6,533		\$ 2	\$ 3,550,852
Receivables, Net					
Receivables From Other Governments	343,189	519,807			862,996
Accounts	248,782	8,033			256,815
Due from Other Funds	<u>25,790</u>	<u>165</u>	<u>-</u>	<u>-</u>	<u>25,955</u>
 Total Assets	 <u>\$ 4,162,078</u>	 <u>\$ 534,538</u>	 <u>\$ -</u>	 <u>\$ 2</u>	 <u>\$ 4,696,618</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts Payable	\$ 457,521	\$ 305,771			\$ 763,292
Accrued Salaries and Wages	284,774				284,774
Due to Other Funds	77				77
Payable to State Governments		37,104			37,104
Unearned Revenue	263,590	191,663		-	455,253
Deposits Payable	4,000				4,000
Claims and Judgments Payable	<u>166,175</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>166,175</u>
 Total Liabilities	 <u>1,176,137</u>	 <u>534,538</u>	 <u>-</u>	 <u>-</u>	 <u>1,710,675</u>
Fund Balances					
Restricted					
Capital Reserve	504,226				504,226
Debt Service				\$ 2	2
Committed					
Purchases on Order	116,667				116,667
Assigned					
Purchases on Order	242,463				242,463
Designated for Subsequent Year's Budget (2018/19 Budget)	2,500,000				2,500,000
Unassigned	<u>(377,415)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(377,415)</u>
 Total Fund Balances	 <u>2,985,941</u>	 <u>-</u>	 <u>-</u>	 <u>2</u>	 <u>2,985,943</u>
 Total Liabilities and Fund Balances	 <u>\$ 4,162,078</u>	 <u>\$ 534,538</u>	 <u>\$ -</u>	 <u>\$ 2</u>	 <u>\$ 4,696,618</u>

**WEST ORANGE BOARD OF EDUCATION
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total</u>
REVENUES					
Local Sources					
Property Tax Levy	\$ 133,115,444			\$ 5,719,471	\$ 138,834,915
Tuition	513,225				513,225
Rents	109,488				109,488
Interest	22,980		\$ 2,509		25,489
Miscellaneous	269,429	\$ 143,791	-	-	413,220
Total - Local Sources	134,030,566	143,791	2,509	5,719,471	139,896,337
State Sources	30,853,220	587,406		320,204	31,760,830
Federal Sources	227,171	3,063,447	-	-	3,290,618
Total Revenues	165,110,957	3,794,644	2,509	6,039,675	174,947,785
EXPENDITURES					
Current					
Regular Instruction	69,111,906	1,578,568			70,690,474
Special Education Instruction	27,699,123	1,956,816			29,655,939
Vocational Instruction- Tuition	135,994				135,994
Other Instruction	5,118,803				5,118,803
School Sponsored Activities and Athletics	2,821,863				2,821,863
Support Services					
Student and Instruction Related Services	20,361,142	126,791			20,487,933
General Administrative Services	1,971,269				1,971,269
School Administrative Services	8,265,316				8,265,316
Plant Operations and Maintenance	11,962,674	53,729	5,030		12,021,433
Pupil Transportation	9,580,098				9,580,098
Business and Other Support Services	4,289,012				4,289,012
Debt Service					
Principal	1,667,819			3,970,000	5,637,819
Interest	440,914			2,116,975	2,557,889
Capital Outlay	467,964	78,740	743,105	-	1,289,809
Total Expenditures	163,893,897	3,794,644	748,135	6,086,975	174,523,651
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,217,060	-	(745,626)	(47,300)	424,134
OTHER FINANCING SOURCES (USES)					
Transfers In	8,745				8,745
Transfers Out			(8,745)		(8,745)
Lease Purchase Proceeds	545,531	-	-	-	545,531
Total Other Financing Sources (Uses)	554,276	-	(8,745)	-	545,531
Net Change in Fund Balances	1,771,336	-	(754,371)	(47,300)	969,665
Fund Balance, Beginning of Year	1,214,605	-	754,371	47,302	2,016,278
Fund Balance, End of Year	\$ 2,985,941	\$ -	\$ -	\$ 2	\$ 2,985,943

**WEST ORANGE BOARD OF EDUCATION
RECOMMENDATIONS**

I. Administrative Practices and Procedures

There are none.

II. Financial Planning, Accounting and Reporting

It is recommended that the District maintain its level of effort with respect to special education expenditures funded from state and/or local funds in accordance with Federal IDEA grant program compliance requirements.

III. School Purchasing Program

There are none.

IV. School Food Services

There are none.

V. Summer Enrichment Program

There are none.

VI. Student Body Activities

It is recommended that:

1. All checks written from the High School Athletic and Liberty Middle School Athletic accounts contain two authorized signatures.
- * 2. Payment authorization request forms for the High School Athletic account contain all required proper approval signatures.
3. Supporting documentation be obtained for all disbursements made from the High School Athletic account.
4. All checks issued from the Edison Middle School account be written in sequential order.

VII. Application for State School Aid

There are none.

VIII. Pupil Transportation

There are none.

IX. Facilities and Capital Assets

There are none.

X. Miscellaneous

There are none.

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
2017-2018 CORRECTIVE ACTION PLAN**

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

Board Meeting Approval: March 11, 2019

RECOMMENDATION NUMBER	CORRECTIVE ACTION APPROVED BY THE BOARD	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
II. Financial Planning, Accounting and Reporting				
1. It is recommended that the District maintain its level of effort with respect to special education expenditures funded from state and/or local funds in accordance with Federal IDEA grant program compliance requirements.	Ensure that the District maintains its level of effort with respect to special education expenditures funded from state and/or local funds in accordance with Federal IDEA grant program compliance requirements.	The District will review and maintain its level of effort with respect to special education expenditures funded from state and/or federal funds in accordance with Federal IDEA grant compliance requirements.	John Calavano Ana Flores Kristen Gogerty	March - June, 2019
VI. Student Body Activities				
It is recommended that:				
1. All checks written from the High School Athletic and Liberty School Athletic accounts contain two authorized signatures.	Ensure that all checks for athletic accounts have two signatures.	The Principals and Bursars will be instructed that all checks written contain two signatures. Individual school training workshops are being conducted.	John Calavano Ana Flores School Principals	February 2019
2. Payment authorization request forms for the High School Athletic account contain all required proper approval signatures.*	Ensure that payment authorization request forms have all required proper approval signatures.	The Principal and Bursar will be instructed to utilize payment authorization forms that contain the required signatures. Individual school training workshops are being conducted.	John Calavano Ana Flores School Principals Athletic Director	February 2019
3. Supporting documentation be obtained for all disbursements made from the High School Athletic account.	Ensure that all disbursements include supporting documentation.	The Principal and Bursar will be instructed to obtain the required documentation prior to issuing a check. Individual school training workshops are being conducted.	John Calavano Ana Flores School Principals Athletic Director	February 2019

RECOMMENDATION NUMBER	CORRECTIVE ACTION APPROVED BY THE BOARD	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
4. All checks written from the Edison Middle School account be written in sequential order.	Ensure that all checks are written in sequential order.	The Principal and Bursar will be instructed to issue checks in sequential order. Individual school training workshops are being conducted	John Calavano Ana Flores School Principals	February 2019
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 items denoted with an asterisk (*).				


 School Administrator


 Business Administrator/Secretary

2/5/19
 Date