Annual Comprehensive Financial Report

of the

Township of Berkeley Heights Board of Education

County of Union

Berkeley Heights, New Jersey

For the Fiscal Year Ended June 30, 2022

Prepared by

Township of Berkeley Heights, Board of Education Finance Department

TABLE OF CONTENTS

INTRODU	CTORY SECTION	PAGE
Tabi Ros	er of Transmittal e of Organization ter of Officials sultants and Advisors	1-6 7 8 9-10
FINANCIA	L SECTION	
Inde	pendent Auditor's Report	11-14
REQUIRED	SUPPLEMENTARY INFORMATION – Part I	15
Man	agement's Discussion and Analysis (Unaudited)	16-27
BASIC FIN	ANCIAL STATEMENTS	28
A. District-\	Vide Financial Statements	29
A-1 A-2	Statement of Net Position Statement of Activities	30 31
B. Major Fu	and Financial Statements	32
Gov	ernmental Funds:	
B-1 B-2 B-3	Balance Sheet Statement of Revenues, Expenditures, and Changes in Fund Balance Reconciliation of the Statement of Revenues, Expenditures, and Changes	33-34 35
2.0	in Fund Balances of Governmental Funds to the Statement of Activities	36
Other Fu	nds:	37
Prop	rietary Funds:	
B-4 B-5 B-6	Statement of Net Assets Statement of Revenues, Expenses, and Changes in Fund Net Position Statement of Cash Flows	38 39 40
Notes to th	e Financial Statements	41-87

TABLE OF CONTENTS (CONTINUED)

			PAGE
RE	QUIRED S	SUPPLEMENTARY INFORMATION - Part II	88
C.	Budgetary	Comparison Schedules:	89
	C-1 C-1A C-2 C-3	General Fund Budgetary Comparison Schedule Special Revenue Fund Budget to GAAP Reconciliation	90-97 N/A 98 99
RE	QUIRED S	SUPPLEMENTARY INFORMATION – Part III	100
L.	Schedules	Related to Accounting and Reporting for Pension (GASB 68)	101
	L-1 L-2	Schedule of the District's Proportionate Share of the Net Pension Liability – Public Employees Retirement System – Last Nine Years Schedule of the District's Contributions – Public Employees	102
	L-3	Retirement System – Last Nine Years Schedule of the District's Proportionate Share of the Net Pension	103
	L-4	Liability Teachers Pension and Annuity Fund – Last Nine Years Notes to the Required Supplementary Information	104 105
RE	QUIRED S	SUPPLEMENTARY INFORMATION Part IV	106
M.		Related to Accounting and Reporting for Postemployment Benefits n Pensions (GASB 75)	107
	M-1 M-2	Schedule of Changes in the Total OPEB Liability and Related Ratios – Last Five Years Notes to the Required Supplementary Information	108 109
ОТ	HER SUP	PLEMENTARY INFORMATION	110
D.	School Le	vel Schedules	N/A
E.	Special Re	evenue Fund:	111
	E-1 E-2	Combining Schedule of Revenues and Expenditures - Budgetary Basis Schedule of Expenditures - Preschool Education Aid - Budgetary Basis	112-114 N/A
F.	Capital Pr	ojects Fund	N/A
	F-1	Summary Statement of Project Expenditures – Budgetary Basis	N/A
G.	Proprietar	y Funds	N/A
	Enterp	orise Fund:	
	G-1 G-2	Combining Statement of Net Position Combining Statement of Revenues, Expenses and Changes in	N/A
	G-3	Fund Net Position Combining Statement of Cash Flows	N/A N/A

TABLE OF CONTENTS (CONTINUED)

		PAGE
H. Fiduciary	Fund	N/A
H-1 H-2 H-3 H-4	Combining Statement of Fiduciary Net Position Combining Statement of Changes in Fiduciary Net Position Schedule of Receipts and Disbursements - Student Activity Agency Fund Schedule of Receipts and Disbursements - Payroll Agency Fund	N/A N/A N/A N/A
I. Long-Term	Debt	115
I-1 I-2 I-3	Schedule of Serial Bonds Schedule of Obligations Under Leases Budgetary Comparison Schedule - Debt Service Fund	116 117 118
STATISTIC	AL SECTION (UNAUDITED)	
J-1 J-2 J-3 J-4 J-5 J-6 J-7 J-8 J-9 J-10 J-11 J-12 J-13 J-14 J-15 J-16 J-17 J-18 J-19 J-20	Net Assets by Component Changes in Net Position Fund Balances – Governmental Funds Changes in Governmental Fund Balances – Governmental Funds General Fund Other Local Revenue by Source Assessed Value and Actual Value of Taxable Property Direct and Overlapping Property Tax Rates Principal Property Tax Payers - Current Year and Nine Years Ago Property Tax Levies and Collections Ratios of Outstanding Debt by Type Ratios of Net Bonded Debt Outstanding Ratios of Overlapping Governmental Activities Debt Legal Debt Margin Information Demographic and Economic Statistics Principal Employers – Current and Nine Years Ago Full-Time Equivalent District Employees by Function/Program Operating Statistic School Building Information Schedule of Required Maintenance for School Facilities Insurance Schedule	119 120-121 122 123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138

TABLE OF CONTENTS (CONTINUED) **PAGE** SINGLE AUDIT SECTION K-1 Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Basic Financial Statements Performed in Accordance with Government Auditing Standards 141-142 K-2 Independent Auditor's Report on Compliance for Each Major Federal and State Financial Assistance Program and on Internal Control Over Compliance Required by the Uniform Guidance and New Jersey OMB Circular 15-08 143-145 K-3 Schedule of Expenditures of Federal Awards, Schedule A 146 K-4 Schedule of Expenditures of State Financial Assistance, Schedule B 147-148 K-5 Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance 149-150

151-153

154

Schedule of Findings and Questioned Costs

Schedule of Prior Audit Findings

K-6

K-7



BOARD OF EDUCATION

P.O. Box 147
Berkeley Heights, Union County
New Jersey 07922

March 1, 2023

Honorable President and Members of the Board of Education Berkeley Heights School District County of Union, New Jersey

Dear Board Members:

The annual comprehensive financial report of the Berkeley Heights School District for the fiscal year ended June 30, 2022, is hereby submitted. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the management of the Berkeley Heights Board of Education. To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the District. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included.

The annual comprehensive financial report is presented in four sections: introductory, financial, statistical and single audit. The introductory section includes this transmittal letter, the District's organizational chart and a list of principal officials. The financial section includes the basic financial statements and schedules, as well as the auditor's report thereon. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis. The District is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1996 and the related OMB Uniform Guidance and State Treasury Circular Letter OMB 15-08. Information related to this single audit, including the auditor's report on the internal control structure and compliance with applicable laws and regulations and findings and recommendations, are included in the single audit section of the report.

1) REPORTING ENTITY AND ITS SERVICES:

The Berkeley Heights School District is an independent reporting entity within the criteria adopted by the GASB as established by NCGA Statement No. 3. All funds and account groups of the District are included in this report. The Berkeley Heights Board of Education and all its schools constitute the District's reporting entity.

1) REPORTING ENTITY AND ITS SERVICES (CONTINUED):

The District provides a full range of educational services appropriate to grade levels Pre-K through 12. These services include regular as well as special education for qualifying students. The District completed the 2021-2022 fiscal year with an enrollment of 2,506 students, which is 12 students more than the previous year's enrollment. The average daily enrollment is a compilation of enrollment and attendance data for the entire year. The statistic is different than the enrollment figure for the end of the year which is the actual number of students enrolled. The following chart details the changes in the student average daily enrollment of the District over the last ten years.

AVERAGE DAILY ENROLLMENT

Fiscal	Student	Percent
Year	Enrollment	Change
2021-22	2,506	0.48%
2020-21	2,494	(2.54%)
2019-20	2,559	(0.51%)
2018-19	2,572	(1.91%)
2017-18	2,622	(2.89%)
2016-17	2.700	1.54%
2015-16	2,659	(0.26%)
2014-15	2,666	(1.11%)
2013-14	2,696	(1.06%)
2012-13	2,725	(2.57%)

2) ECONOMIC CONDITION AND OUTLOOK

The Township of Berkeley Heights is a mature suburban town situated approximately 30 miles west of New York City with easy access to major airports and highways. The Township is 6.2 sq. miles and has a population of approximately 13,000 residents. Berkeley Heights is a stable, affluent municipality.

Berkeley Heights is consistently ranked as one of the best places to live. In a recent study by Niche, Berkeley Heights ranked 14th on their "2022 Best Places to Live in NJ". In NJ Magazine 2019, Berkeley Heights was ranked the 23rd best place to live in New Jersey. In Money magazine's 2013 Best Places to Live rankings, Berkeley Heights was ranked 6th in the nation, the highest among the three places in New Jersey and was included in the top 50 list.

The Township demographics are in flux and will continue to change significantly over the next several years. New residential and commercial projects have been approved and some new construction has already been completed. While the District has begun to see some increased enrollment from two completed residential properties, a total of eight residential complexes are proposed, and increasing enrollment is expected to continue through 2025.

The COVID-19 pandemic had a major impact on both the Township and the school district. The local housing market has remained strong, however, and Berkeley Heights continues

to be a desirable location because of its school system, the ease of commuting into New York, as well as easy access to major highways, and the suburban feel of the town.

The District has faced many challenges brought on by the pandemic which continue to be of concern, including managing the cost and availability of: 1) student transportation, 2) substitute teachers, 3) student and teacher technology needs, 4) improvements to infrastructure, and 5) supplies and human resources to effectuate capital and other facilities projects.

Despite these new and evolving challenges, the Berkeley Heights Board of Education continues to be fiscally responsible when developing its budget. The Board is cognizant of the impact the school tax levy has upon tax payers and seeks to strike a balance between maintaining its high quality educational services in a safe and welcoming environment and its fiscal accountability to the community.

3) MAJOR INITIATIVES

Post-Covid, the District continues to identify learning gaps and then develop individual plans to bring the students up to the appropriate level.

The District continues its use of LinkIt! as an assessment management and data analytics tool. The LinkIt! technology platform is a suite of integrated web applications that consists of three core elements:

- An assessment authoring platform & item banking tool;
- A benchmark assessment delivery platform including ELA and Mathematics components; and
- A Dashboard style reporting platform with over ten distinctive reporting modules.

LinkIt! was purchased in response to both the District's and teachers' need for a tool to easily manage and analyze data. It gives teachers and administrators access to valuable student data in a simple to use interface. LinkIt! allows teachers to easily identify a student's strengths and weaknesses, differentiate instruction, and provide tailored interventions.

The District has updated its Five-Year Strategic Plan to include another "wheel" which is Diversity, Equity, and Inclusion. The District created a "Director of DEI" and have been working diligently to make sure that all students feel included, inspired, and empowered.

The District has continued to focus on its DEI initiative and to integrate social and emotional learning for all students. Berkeley Heights Public Schools are committed to the development of the whole child and recognize the importance of equipping students with the skills necessary to understand and manage emotions; set and achieve positive goals; feel and show empathy for others; and make responsible decisions.

The Berkeley Heights and Mountainside communities value education and the District continues to evaluate its educational program and make improvements to the educational

experience. The curriculum has been revised to reflect new state standards and to keep pace with community expectations regarding student achievement. The STEAM curriculum continues to be expanded, and opportunities for students to participate in STEAM activities have increased both inside the classroom and as a part of co-curricular programming.

The high school continues to be a high performing school with 91% of its graduates going on to higher education. Advanced placement courses are offered in 26 subject areas and student enrollment in these programs continues to increase. The class of 2022 had 36 AP Scholars, 28 AP Scholars with Honors, and 56 AP Scholars with Distinction. Six students received the AP Capstone Diploma and 3 were awarded the AP Seminar and Research Certificate. The average SAT score was 601 for reading and 604 for math. This combined average score of 1205 marks only the third time that the average score was over 1200. The class of 2022 had 16 National Merit commended students.

4) INTERNAL ACCOUNT CONTROLS

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

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

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

5) BUDGETARY CONTROLS:

In addition to internal accounting controls, the District maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the voters of the municipality. Annual appropriated budgets are adopted for the general fund and special revenue fund. The final budget amount as amended for the fiscal year is reflected in the financial section.

Budget Analysis Reports are reviewed regularly to identify any anticipated deficits to any expense or revenue account. Transfers between accounts are approved at monthly meetings to ensure that accounts are not over-expended.

An Encumbrance account system is used to record outstanding purchase commitments on a line item basis. Open encumbrances at year-end are either canceled or are included as reappropriation of fund balance in the subsequent year. Those amounts to be reappropriated are reported as reservations of fund balance at June 30, 2022.

6) ACCOUNTING SYSTEMS AND REPORTS:

The District's account records reflect generally accepted accounting principles, as promulgated by the Governmental Account Standards Board (GASB). The accounting system of the District is organized on the basis of funds and account groups. These funds and account groups are explained in "Notes to the Financial Statements", Note 1.

7) DEBT ADMINISTRATION:

Under provisions of New Jersey statutes, school districts may not incur indebtedness greater than 4% of the average equalized valuation of taxable property. At June 30, 2022, the District's outstanding debt issues are well below the legal debt margin. The District continues to be committed to providing the debt rating agencies and all other interested parties with annual audited financial statements and other pertinent credit information relevant tour outstanding securities.

8) CASH MANAGEMENT:

Bank balances are insured up to \$250,000 in the aggregate by the Federal Deposit Insurance Corporation for each bank. In addition, the State of New Jersey Unit Deposit Protection Act insures the remaining balance of funds on deposit in registered depositories.

The Berkeley Heights Board of Education maintains an on line computerized accounting system to record all financial transactions. During the fiscal year, financial reports are prepared monthly and are distributed to the Board of Education Members. The reports detail the monthly transaction and detail the appropriation balance.

9) RISK MANAGEMENT:

The Board carries various forms of insurance, including but not limited to general liability, automobile liability and comprehensive/collision, hazard and theft insurance on property and contents, and fidelity bonds. Recently coverage for cyber liability and pollution were added to our range of coverage.

10) OTHER INFORMATION:

a) Independent Audit - State statues require an annual audit by independent certified public accountants or registered municipal accountants. The accounting firm of Suplee, Clooney & Co., was selected by the Board. In addition to meeting the requirements set forth in state statutes, the audit also was designed to meet the requirements of the Single Audit Act of 1996 and the related OMB Uniform Guidance and State Treasury Circular Letter OMB 15-08. The auditor's report on the general purpose financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The auditor's reports related specifically to the single audit are included in the single audit section of this report.

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

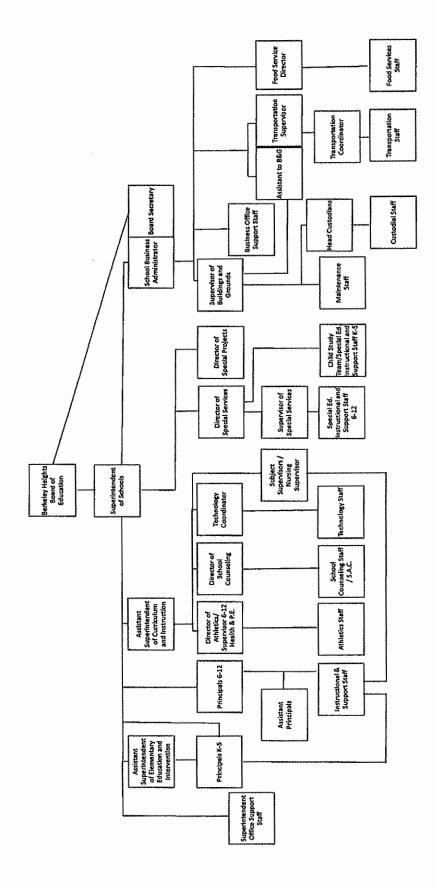
Respectfully submitted,

Dr. Melissa Varley Superintendent Julie Anne Kot

School Business Administrator/

Board Secretary

BERKELEY HEIGHTS PUBLIC SCHOOLS 2021-2022 TABLE OF ORGANIZATION



BOARD OF EDUCATION TOWNSHIP OF BERKELEY HEIGHTS BERKELEY HEIGHTS, NEW JERSEY

ROSTER OF OFFICIALS

JUNE 30, 2022

MEMBERS OF THE BOARD OF EDUCATION	TERM ENDS
Michael D'Aquila, President	2022
Angela Penna, Vice President	2022
Sai Bhargavi Akiri	2022
Robert Cianciulli	2023
Thomas Foregger	2024
Pamela Stanley	2024
Joy Young	2023
Jordan Hyman (Mountainside Representative)	2022

OTHER OFFICIALS

Dr. Melissa Varley, Superintendent

Julie A. Kot, Board Secretary/School Business Administrator

Harold Kessler, Treasurer

BOARD OF EDUCATION

TOWNSHIP OF BERKELEY HEIGHTS

CONSULTANTS AND ADVISORS

ARCHITECT

Solutions Architecture 81 Clay Street Newark, New Jersey 07104

AUDIT FIRM

Suplee, Clooney and Company 308 E. Broad Street Westfield, New Jersey 07090

ATTORNEY

Porzio, Bromberg & Newman PC 100 South Gate Parkway Morristown, New Jersey 07962

Cleary Giacobbe Alfieri Jacobs, LLC. 955 State Route 34 Suite 200 Matawan, NJ 07747

SEPCIAL EDUCATION COUNSEL

Scarinci & Hollenbeck, LLC. 1100 Valley Brook Avenue P.O. Box 790 Lyndhurst, NJ 07071-0790

OFFICIAL DEPOSITORY

Investors Savings 441 Springfield Avenue Berkeley Heights, NJ 07922

BOARD OF EDUCATION

TOWNSHIP OF BERKELEY HEIGHTS

CONSULTANTS AND ADVISORS (CONTINUED)

HEALTH INSURANCE BROKER

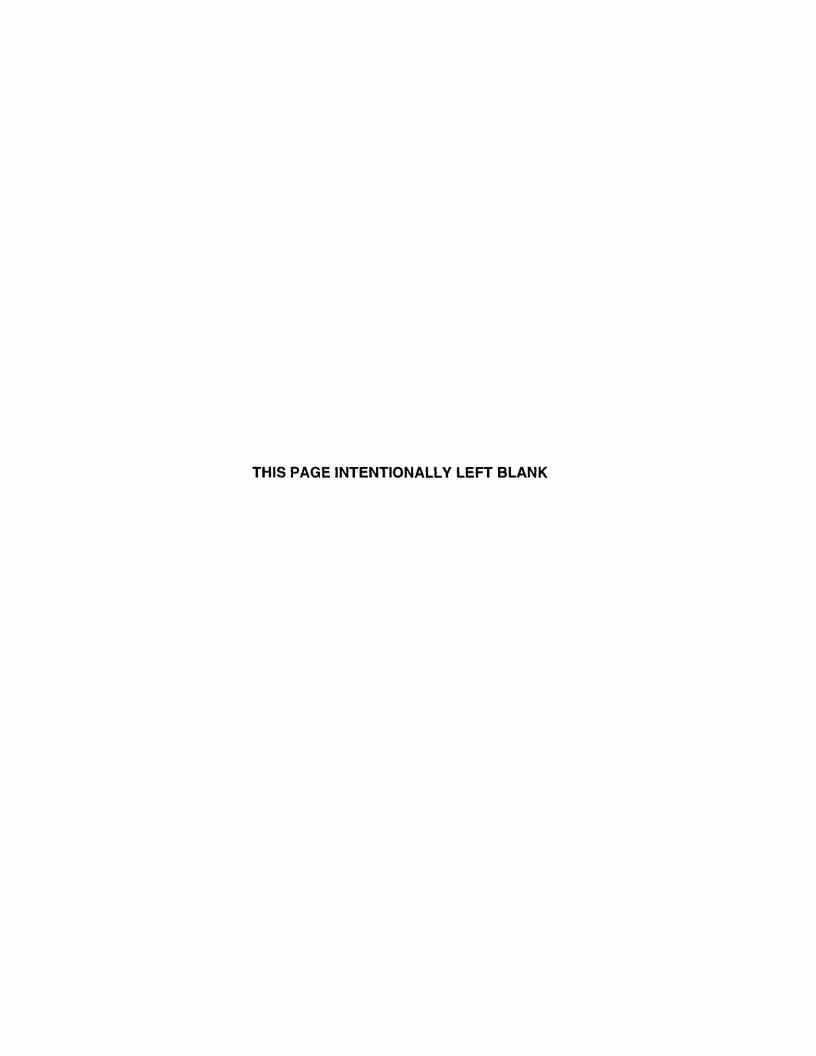
Alliant Employee Benefits 1301 Dove Street Suite 200 Newport Beach, CA

DENTAL INSURANCE BROKER

Centric Benefits Consulting 219 South Street Suite 103 New Providence, NJ 07924

PROPERTY AND CASUALTY INSURANCE BROKER

Richland Knowles Agency 803 Springfield Avenue 2nd Floor Summit, NJ 07901



FINANCIAL SECTION

308 East Broad Street, Westfield, New Jersey 07090-2122

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E-mail info@scnco.com

INDEPENDENT AUDITOR'S REPORT

Honorable President and Members of the Board of Education Berkeley Heights School District County of Union Berkeley Heights, New Jersey 07922

Report on the Audit of the Financial Statements Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities and each major fund of the Berkeley Heights School District, in the County of Union, State of New Jersey (the "District") as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, audit requirements prescribed by the Division of Finance, Department of Education, State of New Jersey, the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (the "Uniform Guidance") the audit requirements of State of New Jersey OMB Circular 15-08 "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid." and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards and provisions are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

SUPLEE, CLOONEY & COMPANY

Emphasis of Matter

As discussed in Note 1 to the basic financial statements, for the year ended June 30, 2022, the District adopted Governmental Accounting Standards Board Statement No. 87, Leases. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, the Uniform Guidance, the State of New Jersey OMB Circular 15-08 and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards the Uniform Guidance, the State of New Jersey OMB Circular 15-08 and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due
 to fraud or error, and design and perform audit procedures responsive to those risks. Such
 procedures include examining, on a test basis, evidence regarding the amounts and
 disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit
 procedures that are appropriate in the circumstances, but not for the purpose of expressing an
 opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is
 expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

SUPLEE, CLOONEY & COMPANY

 Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information in Exhibit C-1 through C-3, the schedules related to accounting and reporting for pensions in Exhibit L-1 through L-4 and the schedules related to accounting and reporting for postretirement benefits other than pensions (OPEB) in Exhibits M-1 and M-2 are presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information schedules and data such as the combining statements and individual fund financial statements, and the Schedules of Expenditures of Federal Awards and State Financial Assistance, as listed in the table of contents, as required by the Uniform Guidance, New Jersey's OMB Circular 15-08, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid," and the State of New Jersey, Department of Education, Division of Finance, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and the schedule of expenditures of federal awards and state financial assistance are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

SUPLEE, CLOONEY & COMPANY

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated March 1, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

CERTIFIED PUBLIC ACCOUNTANTS

PUBLIC SCHOOL ACCOUNTANT NO. 948

March 1, 2023

REQUIRED SUPPLEMENTARY INFORMATION – Part I

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2022 UNAUDITED

The discussion and analysis of the Township of Berkeley Heights School District's (the District) financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2022. The intent of this discussion and analysis is to look at the District's financial performance as a whole; readers should also review the basic financial statements and notes to enhance their understanding of the District's financial performance.

Management's Discussion and Analysis (MD&A) is an element of Required Supplementary Information specified in the Governmental Accounting Standards Board's (GASB) Statement No. 34 – Basic Financial Statements-Management's Discussion and Analysis-for the State and Local Governments issued in June 1999. Certain comparative information between the current fiscal year (2021-2022) and the prior fiscal year (2020-2021) is required to be presented in the MD&A. In fiscal year 2022 the District implemented GASB Statement No. 87-Leases.

Financial Highlights

Key financial highlights for 2022 are as follows:

- The state continues to delay the final two state aid payments into the subsequent budget year. Therefore, the final two payments were not reflected on the GAAP basis financial statements for the 2021/2022 school year. The amount of the deferred state aid payments, which were received in July 2022, is \$212,132.
- General revenues accounted for \$46,432,219 or 67% of all revenues. Program specific revenues in the form of charges for services and operating/capital grants and contributions accounted for \$22,563,346 or 33% of all revenues.
- The District had \$65,082,536 in expenses; \$22,563,346 of these expenses were offset by program specific charges for services, grants or contributions. General revenues of \$46,432,219 were adequate to provide for these programs.

Using this Annual Comprehensive Financial Report (ACFR)

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the District as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2022 UNAUDITED

The Statement of Net Position and Statement of Activities provide information about the activities of the whole District, presenting both an aggregate view of the District's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the District's most significant funds. In the case of the district, the General Fund is by far the most significant fund.

Reporting the District as a Whole

Statement of Net Position and the Statement of Activities

While this document contains the large number of funds used by the District to provide programs and activities, the view of the District as a whole looks at all financial transactions and asks the question, "How did we do financially during 2022?". The Statement of Net Position and the Statement of Activities answers this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by most private-sector businesses. This basis of accounting takes into account, all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the District's net position and changes in those assets. This change in net position is important because it tells the reader that, for the school district as a whole, the financial position of the District has improved or diminished. The causes of this change may be the result of many factors, some financial and some not. Non-financial factors include current laws in New Jersey restricting revenue growth, facility condition, required educational programs and other factors.

In the Statement of Net Position and the Statement of Activities, the District is divided into two distinct kinds of activities:

- Government Activities All of the District's programs and services are reported here
 including instruction, support services, operation and maintenance of plant facilities,
 student transportation and extracurricular activities.
- Business-Type Activities This service is provided on a charge for goods or services basis to recover all the expenses of the goods or services provided. The Food Service program is reported a business activity.

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2022 UNAUDITED

Reporting the District's Most Significant Funds

Fund Financial Statements

Fund Financial reports provide detailed information about the District's funds. The District uses many funds to account for a multitude of financial transactions. The District's governmental funds are the General Fund, Special Revenue Fund, Capital Projects Fund and Debt Service Fund.

Governmental Funds

The District's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future years. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance educational programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the financial statements.

Enterprise Fund

The enterprise fund uses the same basis of accounting as business-type activities. These statements closely resemble financial statements of a private sector business entity.

The School District as a Whole

Recall that the Statement of Net Position provides the perspective of the District as a whole.

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2022 UNAUDITED

Table 1 provides a comparative summary of the District's net position for 2022 and 2021.

Table 1
Net Position

	<u>2022</u>	<u>2021</u>
Assets		
Current and Other Assets	\$13,652,221.48	\$11,672,222.28
Capital Assets	58,506,114.39	59,617,037.27
Total Assets	72,158,335.87	71,289,259.55
Deferred Outflows:		
Related to Pensions	2,100,272.00	2,604,743.00
Total Deferred Outflows	2,100,272.00	2,604,743.00
Liabilities		
Other Liabilities	3,773,966.55	3,079,101.50
Long-Term Liabilities	16,894,254.84	22,933,311.89
Total Liabilities	20,668,221.39	26,012,413.39
Deferred Inflows:		
Related to Leases	1,341,262.31	
Related to Pensions	5,725,249.00	5,271,043.00
Total Deferred Inflows	7,066,511.31	5,271,043.00
Net Position		TO 000 055 04
Net Investment in Capital Assets	51,550,159.74	50,362,255.84
Non-Spendable	29,597.03	
Restricted	5,725,742.90	5,344,360.00
Unrestricted(Deficit)	(10,781,624.50)	(13,096,069.68)
Total Net Position	\$46,523,875.17	\$42,610,546.16

The District's combined net position was \$46,523,875 on June 30, 2022. The District's investment in capital assets is shown net of any related debt used to acquire those assets.

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2022 UNAUDITED

Table 2 shows changes in net position for fiscal years 2022 and 2021.

Table 2 Changes in Net Position

	2022	2021
Revenues		
Program Revenues:		
Charges for Services	\$7,058,090.10	\$6,096,581.08
Operating Grants and Contributions	15,505,556.10	20,425,534.57
Capital Grants and Contributions		7,093.27
General Revenues:		
Property Taxes	45,347,241.00	44,731,202.00
Grants and Entitlements	644,562.00	633,243.00
Other	440,415.58	392,774.82
Total Revenues	68,995,864.78	72,286,428.74
Program Expenses		
Instruction	38,940,266.15	43,664,303.50
Support Services:		
Student and Instruction Related	9,818,067.00	10,778,727.77
General Administration	1,780,263.62	1,802,139.16
School Administration	2,572,238.90	3,199,423.29
Central Services/ Adm. Of Technology	1,127,614.57	1,366,239.39
Maintenance of Facilities	6,272,372.54	5,844,664.78
Student Transportation	1,876,478.84	1,683,245.70
Business Type Activities	825,054.37	181,072.54
Other	1,870,179.79	1,989,378.21
Total Expenses	65,082,535.78	70,509,194.34
Increase/ (Decrease) in Net Position	\$3,913,329.00	\$1,777,234.40

Both revenues and expenses decreased mainly as a result of the district recognizing a smaller on-behalf TPAF pension contribution as a revenue and as an expense based upon the State's Actuarial report.

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2022 UNAUDITED

Government Activities

Property taxes made up 66 percent of revenues for governmental activities in the District. There was a \$1,160,191 increase in property taxes or 2.63 percent from the prior year. The District's total revenues were \$68,234,849 for the year ended June 30, 2022.

Instruction comprises 61 percent of district expenses. Support services make up 36 percent of the district expenses and other services and expenses make up 3 percent.

Business-Type Activities

Revenues for the District's business-type activities were comprised of charges for services and operating grants and contributions in the food service program. The Board of Education continues to work to increase sales in the program and reduce operating costs. The Board has opted out of the State sponsored Child Nutrition Program which limits the price of lunches and restricts types and sizes of offerings. The cafeterias located in each school building offer flexibility in food selection, menu offerings and pricing that meets the needs of the students. The following are some of our major business type activity results.

- Business type expenses exceeded revenues by \$64,039.
- Revenues consist of \$761,016 in operating revenue from charges for services.

The Statement of Activities shows the cost of program services and the charges offsetting those costs.

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2022 UNAUDITED

Table 3 shows the total cost of services and the net cost of services. That is, it identifies the cost of these services supported by tax revenue and unrestricted State entitlements.

Table 3
Net Cost of Services

	Total Cost of	Total Cost of	Net Cost of	Net Cost of
	Services 2022	Services 2021	Services 2022	Services 2021
Instruction	\$38,940,266.15	43,664,303.50	\$21,776,922.51	23,023,680.22
Support Services:				
Students and Instruction Related	9,818,067.00	10,778,727.77	7,662,403.25	7,826,298.32
General Administration, School				
& Central Administration	5,480,117.08	6,367,801.84	4,571,983.58	4,904,249.12
Maintenance of Facilities	6,272,372.54	5,844,664.78	5,377,829.09	4,986,998.51
Student Transportation	1,876,478.84	1,683,245.70	1,220,098.80	1,118,579.82
Other	1,870,179.80	1,989,378.21	1,845,613.76	1,953,857.82
Business-Type Activities	825,054.37	181,072.54	64,038.58	166,321.61
Total Net Cost of Services	\$65,082,535.79	\$70,509,194.34	\$42,518,889.57	\$43,979,985.42

Instruction expenses include activities directly dealing with the teaching of students and the interaction between teacher and student, including extracurricular activities. Tuition paid to other schools for regular and special education students is also included here.

Students and instruction related include the activities involved with assisting staff with the content and process of teaching to students, including curriculum and staff development.

General administration, school administration, and central services include expenses associated with administrative and financial management of the District.

Operation and maintenance of facilities involve keeping the school grounds, buildings and equipment in an effective operating condition.

Student transportation includes activities with the conveyance of special education students to and from school, school activities and athletic events, as provided by state law.

"Other" includes unallocated depreciation and interest on long term debt.

Business-Type activities include activities in the food service program.

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2022 UNAUDITED

The School District's Funds

All governmental funds (i.e., general fund, special revenue fund, and debt service fund presented in the fund-based statements) are accounted for using the modified accrual basis of accounting. Total revenues amounted to \$69,006,078.00 and expenditures were \$68,363,118.74.

As demonstrated by the various statements and schedules included in the financial section of this report, the District continues to meet its responsibility for sound financial management, which required significant budget adjustments to contend with state aid reductions. The following schedules present a summary of the revenues of the governmental funds for the fiscal year ended June 30, 2022, and the amount and percentage of increase or decrease in relation to prior year revenues.

			Increase(Decrease)	Percent Increase
Revenues	<u>Amount</u>	Percent of Total	from FY 2021	(Decrease)
Local Sources	\$52,097,387.33	75.50%	\$879,555.50	3.10%
State Sources	16,014,324.15	23.21%	2,569,039.85	10.14%
Federal Sources	894,366.52	1.30%	(49,008.15)	-3.31%
Total	\$69,006,078.00	100.00%	\$3,399,587.20	6.16%

The following schedule represents a summary of general fund, special revenue fund, and debt service fund expenditures for the fiscal year ended June 30, 2022, and the percentage of increases and decreases in relation to prior year amounts.

			Increase(Decrease)	Percent Increase
Expenditures	<u>Amount</u>	Percent of Total	from FY 2021	(Decrease)
Current:				
Instruction	\$26,033,252.71	38.08%	\$1,082,063.08	3.99%
Support Services	39,064,813.55	57.14%	2,570,614.53	6.17%
Capital Outlay	684,470.66	1.00%	495,832.93	42.01%
Debt Service	2,580,581.82	3.77%	(13,584.66)	-0.53%
Total	\$68,363,118.74	100.00%	\$4,134,925.88	7.68%

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2022 UNAUDITED

General Fund Budgeting Highlights

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

Over the course of the year, the Board of Education, when appropriate, approved budget transfers to keep accounts in balance. Transfers to the budget were made to accurately reflect expenditures according to state guidelines and prevent over-expenditures in specific line item accounts. These revisions bear notation:

TPAF, which is the State's contribution to the pension fund, post-retirement benefits and the
employer's share of FICA costs, is neither a revenue or expenditure item in the budget;
however, the School District is required to present this information in the revenue and
expenditure sections of the report.

Debt Administration

At June 30, 2022, the District had \$16,894,254 of outstanding long-term liabilities. Of this amount, \$1,236,879 is for compensated absences; \$1,123,631 for installment purchases leases, \$8,563,744 of net pension liability and \$5,970,000 of serial bonds for school construction.

Capital Assets

At the end of the fiscal year 2022, the District had a net of \$58,506,114 invested in land, building and building improvements, and machinery and equipment. Table 4 shows fiscal year 2022 balances compared to 2021.

Table 4 Capital Assets (Net of Depreciation)

	<u>2022</u>	<u>2021</u>
Governmental Activities Capital Assets, Net: of Depreciation		
Land	\$14,043,000.00	\$14,043,000.00
Construction in Progress	\$255,938.75	\$248,615.00
Land Improvements	1,617,093.43	1,670,201.33
Building and Building Improvements	41,270,003.50	42,137,850.42
Machinery and Equipment	1,214,680.06	1,417,417.50
Total Governmental Activities Capital Assets, Net	58,400,715.74	59,517,084.25
Business Type Activities Capital Assets, Net:of Depreciation		
Machinery and Equipment	105,398.65	99,953.02
Total Business Type Activities Capital Assets, Net:	105,398.65	99,953.02
Total Capital Assets, Net	\$58,506,114.39	\$59,617,037.27

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2022 UNAUDITED

Overall net capital assets decreased by \$1,110,923 from fiscal year 2021 to fiscal year 2022.

For the Future

The Berkeley Heights School District has and continues to utilize sound accounting practices during a period of uncertainty in State funding coupled with high inflation. The state-imposed cap on property tax increases of 2% has affected how the District budgets and plans for current and future expenses.

The District provides an excellent educational experience for our students and provides ample support for the continuation of implementation of the 2020 New Jersey Student Learning Standards across content areas and professional learning opportunities for staff members charged with crafting, supporting, and providing lessons aligned to the standards.

District-wide, continued efforts have been made to support the whole student and maximize opportunities for growth and achievement for all students. This includes the development of supports to address the Social Emotional needs of our students. From the community precepts at the elementary level to the advisory period in the middle school, and the Wellness Room at the high school, the District is committed to providing students with the skills and strategies that will allow them to flourish, feel safe, and feel included in our schools and classrooms.

Other highlights in our elementary programs include our HEIGHTS (Having Each Individual Gain Higher-level Thinking Skills) program for all students, the development of additional STEAM units in grades K-5, the WIN (What I Need) period, and our ongoing commitment to the Berkeley Heights Tiered System of Supports (BHTSS). Our middle school and high school programs have expanded elective opportunities that are supported by student interests and engage our students as active-problem solvers who will be prepared for colleges and careers.

The school district will continue to evaluate its progress toward the goals of the Strategic Plan. The Strategic Plan is a living document and will be reviewed and adjusted to meet identified student needs as well as the changing curriculum standards and skills required to be successful in the current environment.

Regularly evaluating its buildings and grounds, the District identifies areas of concern and makes improvements annually. The District utilizes capital reserves for yearly budgeted capital projects and is considering a referendum in the near future to address larger, district-wide infrastructure needs.

The difficulties caused by the Covid-19 pandemic continue to be addressed and managed into the future. The Berkeley Heights School District regularly monitors costs and looks for efficiencies, including opportunities to share services, and engages in bulk purchasing to achieve economies of scale. The District also shares a number of services with the Township which benefit resident taxpayers.

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2022 UNAUDITED

The District is proud and grateful for the community support it receives and is committed to striking a fair balance between the local taxpayer and the educational necessities of its students. The Berkeley Heights Board of Education has committed itself to sound financial practices and plans to continue its prudent fiscal management to meet the challenges of the future.

Contacting the School District's Financial Management Office

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the School District's finances and to show the School District's accountability for the money it receives. If you have any questions about this report or need additional information contact: Julie A. Kot, Business Administrator/Board Secretary, Berkeley Heights Board of Education, 345 Plainfield Avenue, Berkeley Heights, NJ 07922. Also, please visit our website to learn more about our School District.

BASIC FINANCIAL STATEMENTS

The basic financial statements provide a financial overview of the District's operations. These financial statements present the financial position and operating results of all funds as of June 30, 2022.

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT STATEMENT OF NET POSITION JUNE 30, 2022

	GOVERNMENTAL	BUSINESS-TYPE ACTIVITIES	TOTAL
ASSETS:	ACTIVITIES	ACTIVITIES	TOTAL
AGGETG.			
Cash and cash equivalents	\$9,489,459.99	\$9,915.76	\$9,499,375.75
Receivables, net	4,136,178.12		4,136,178.12
Internal Balances	161,010.16	(161,010.16)	
Inventory	•	16,667.61	16,667.61
Capital assets:		·	· ·
Non Depreciable	14,298,938.75		14,298,938.75
Depreciable - Net	44,101,776.99	105,398.65	44,207,175.64
Total Assets	72,187,364.01	(29,028.14)	72,158,335.87
		• • •	
DEFERRED OUTFLOWS OF RESOURCES:			
Related to pension	2,100,272.00		2,100,272.00
Total deferred outflow of resources	2,100,272.00		2,100,272.00
LIABILITIES:			
Accounts payable	1,148,645.12		1,148,645.12
Payable to state government	10,930.06		10,930.06
Other payables	870,179.00		870,179.00
Unearned revenue	239,407.10	43,013.36	282,420.46
Accrued interest payable	98,670.83		98,670.83
Payroll deductions and withholdings payable	1,295,819.95		1,295,819.95
Unemployment compensation claims payable	67,301.13		67,301.13
Noncurrent liabilities:			
Net pension liability	8,563,744.00		8,563,744.00
Due within one year	2,501,160.38		2,501,160.38
Due beyond one year	5,829,350.46	40.040.00	5,829,350.46
Total liabilities	20,625,208.03	43,013.36	20,668,221.39
DEFERRED INFLOWS OF RESOURCES:			
Leases	1,341,262.31		1,341,262.31
Related to pension	5,725,249.00		5,725,249.00
Total deferred inflows of resources	7,066,511.31		7,066,511.31
NET POSITION:			
Net Investment in capital assets	51,444,761.09	105,398.65	51,550,159.74
Non-spendable:			
Leases	29,597.03		29,597.03
Restricted for:			
Special revenue	371,617.89		371,617.89
Capital projects	3,043,129.21		3,043,129.21
Other purposes	2,310,995.56	(277 110 15)	2,310,995.56
Unrestricted(deficit)	(10,604,184.11)	(177,440.15)	(10,781,624.26)
Total net position(deficit)	\$46,595,916.67	(\$72,041.50)	\$46,523,875.17

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT STATEMENT OF ACTIVITIES JUNE 30, 2022

			Pul	Indirect		Program Revenues	Ş	Net (Expense)	Net (Expense) Revenue and Changes in Net Position	in Net Position
Functions/Programs		Expenses	Alloc	Expenses Allocation	Charges for <u>Services</u>	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type <u>Activities</u>	Total
Governmental Activities: Instruction:										
Regular	49	18,853,054.52	\$ 8,13	8,133,135.81 \$	5,990,555.81	\$ 6,014,778.30 \$			69	\$ (14,980,856.22)
Special		6,642,531.47	2,559			4,607,510.11		(4,594,496.73)		(4,594,496.73)
Other Instruction		1,954,855.75	797	7,213.22		550,499.41		(2,201,569.56)		(2,201,569,56)
Support services:										
Student & instruction related services		6,664,946.68	3,153	3,120.32	222,818.50	1,932,845.25		(7,662,403.25)		(7,662,403.25)
General administrative services		1,449,616.88	330	0,646.74		228,321.39		(1,551,942.22)		(1,551,942.22)
School administrative services		1,977,535.13	594	4,703.77		467,045.15		(2,105,193.75)		(2,105,193.75)
Central services		455,440.07	148	8,908.97		146,435.90		(457,913.14)		(457,913.14)
Administration information technology		427,650,16	01	95,615,37		66,331.06		(456,934.47)		(456,934.47)
Plant operations and maintenance		4.027,628.67	2,244	4,743.87		894,543.44		(5,377,829.09)		(5,377,829.09)
Pupil transportation		1,643,285.29	233	3,193,55	83,700.00	572,680.04		(1,220,098.80)		(1,220,098.80)
Unallocated benefits		17,902,365.97	(17,902	(2,365.97)						
Special Schools		71,474.92	(7)	35,575.65		24,566.04		(82,484.53)		(82,484.53)
Interest on Lang-Term Debt		357,423.24				000000000000000000000000000000000000000		(357,423.24)		(357,423.24)
Total governmental activities		64,257,481.42	\$		6,297,074.31	15,505,556.10	The second secon	(42,454,850.99)	and described the second secon	(42,454,850.99)
Business-type activities										
Food Service		825,054.37			761,015.79				(64,038.58)	(64,038.58)
Total business-type activities		825,054.37			761,015.79		- Available of the second of t		(64,038.58)	(64,038.58)
Total primary government	8	65,082,535.79	8	» ا	7,058,090.10	\$ 15,505,556.10 \$		\$ (42,454,850.99)	\$ (64,038.58)	\$ (42,518,889.57)
					General Revenues: Taxes: Property taxes, levied for general Taxes levied for debt service Federal and state aid not restricted Federal and state aid restricted Miscellaneous income Total general revenues and special Change in net position	General Revenues: Taxes: Property taxes, levied for general purposes, net Taxes levied for debt service Federal and state aid not restricted Federal and state aid restricted Miscellaneous income Total general revenues and special items Change in net position	te e	\$ 43,765,187.00 1,582,054.00 64,016.00 600,546.00 440,415.58 46,432,218.58 3,977,367.59	(64,038.58)	\$ 43,765,187,00 1,582,054,00 44,016,00 600,546,00 440,415,58 46,432,218,58 3,913,329,01

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

Net Position - beginning (deficit) Net Position - ending (deficit)

42,610,546.16 \$ 46,523,875.17

(8,002.92)

\$ 42,618,549.08 \$ \$ 46,595,916.67 \$

MAJOR FUND FINANCIAL STATEMENTS	
The Individual Fund financial statements and schedules present more detailed information for the individual fund in a format that segregates information by fund type.	

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT BALANCE SHEET GOVERNMENTAL FUNDS JUNE 30, 2022

	GENERAL <u>FUND</u>	SPECIAL REVENUE <u>FUND</u>	DEBT SERVICE <u>FUND</u>	TOTAL GOVERNMENTAL <u>FUNDS</u>
ASSETS:				
Cash and cash equivalents		\$ 479,271.12	\$ 0.38	
Cash with fiscal agents	137,677.04			137,677.04
Accounts receivable:				
Federal		48,338.52		48,338.52
State	913,216.13			913,216.13
Local	1,803,764.13			1,803,764.13
Accrued Interest	847.69			847.69
Leases	1,370,011.65			1,370,011.65
Interfunds	161,010.16			161,010.16
Total assets	13,259,038.25	\$ 527,609.64	\$ 0.38	\$ 13,786,648.27
LIABILITIES , DEFERRED INLOWS OF RESOURCES AND FUND BALANCES:				
Liabilities:				
Accounts payable	206,427.53	5,000.59		211,428.12
Accrued liability for insurance claims	870,179.00			870,179.00
Payroll deductions payable	1,295,819.95			1,295,819.95
Unemployment claims payable	67,301.13			67,301.13
Intergovernmental payables: State		10,930.06		10,930.06
Unearned revenue	237,023.04	140,061.10		377,084.14
Total liabilities	2,676,750.65	155,991.75		2,832,742.40
Deferred Inflows of Resources:				
Leases	1,341,262.31			1,341,262.31
Fund balances:				
Non-spendable:				
Leases	29,597.03			29,597.03
Restricted for: Capital reserve account	3,043,129.21			3,043,129.21
Maintenance reserve account	500,000.00			500,000.00
Excess surplus	788,778.96			788,778.96
Excess surplus designated for				
subsequent years expenditures	591,896.56	20,049.93		591,896.56 20,049.93
Scholarships Student Activities		351,567.96		351,567.96
Unemployment	430,320.04	•		430,320.04
Debt service			0.38	0.38
Assigned: Year-end encumbrances	457,405.99			457,405.99
Designated for subsequent years expenditures	679,032.44			679,032.44
Unassigned	2,720,865.06			2,720,865.06
Total fund balances	9,241,025.29	371,617.89	0.38	9,612,643.56
Total liabilities, deferred inflows of				
resources and fund balances \$	13,259,038.25	\$ 527,609.64	\$0.38	\$ 13,786,648.27

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT BALANCE SHEET GOVERNMENTAL FUNDS JUNE 30, 2022

Total Fund Balances (Brought Forward)		\$ 9,612,643.56
Amounts Reported for Governmental Activities in the Statement of Net Position (A-1) are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Cost of Assets Accumulated Depreciation	\$ 95,273,579.56 (36,872,863.82)	58,400,715.74
Long term liabilities, including bonds payable, and other related amounts that are not due and payable in the current period and therefore are not reported as liabilities in the funds.		
Serial bonds payable Net Pension Liability Installment purchases	(5,970,000.00) (8,563,744.00) (1,123,631.69)	
Less: unexpended installment proceeds Compensated absences payable	137,677.04 (1,236,879.15)	(16,756,577.80)
Deferred Outflows and Inflows of resources are applicable to future periods and therefore are not reported in the funds.		
Pensions: Deferred Outflows Pension related		2,100,272.00
Deferred Inflows: Pension related		(5,725,249.00)
Certain liabilities are not due and payable in the current period and therefore, are not reported in the governmental funds.		
Accounts payable - pension related Accrued Interest Payable	(937,217.00) (98,670.83)	 (1,035,887.83)
Net Position of Governmental Activities		\$ 46,595,916.67

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	TOTAL GOVERNMENTAL FUNDS
REVENUES:					
Local sources:					
Local tax levy	\$ 43,765,187.00	\$	\$	\$ 1,582,054.00	\$ 45,347,241.00
Interest earned on capital reserve funds	2,972.52				2,972.52
Transporatation Fees from Individuals	83,700.00				83,700.00
Tuition	5,990,555.81				5,990,555.81
Miscellaneous	437,443.06	235,474.94			672,918.00
Total - local sources	50,279,858.39	235,474.94	***************************************	1,582,054.00	52,097,387.33
State sources	15,389,473.33	24,304.82		600,546.00	16,014,324.15
Federal sources	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	894,366.52		***************************************	894,366.52
					····
Total revenues	65,669,331.72	1,154,146.28	Visit	2,182,600.00	69,006,078.00
EXPENDITURES:					
Current expense:					
Regular instruction	17,769,041.88	379,338.93			18,148,380.81
Special instruction	5,389,437.30	540,578.85			5,930,016.15
Other Instruction	1,954,855.75				1,954,855.75
Support services:					
Tuition	1,241,972.32				1,241,972.32
Student & instruction related services	6,499,561.49	169,083.19			6,668,644.68
General administrative services	1,452,671.84				1,452,671.84
School administrative services	1,977,535.13				1,977,535.13
Central services	496,209.37				496,209.37
Administrative information technology	549,304.75				549,304.75
Plant operations and maintenance	4,099,586.34	5,320.00			4,104,906.34
Student transportation	1,694,905.56				1,694,905.56
Unallocated benefits	20,807,188.64				20,807,188.64
Special schools	71,474.92				71,474.92
Debt Service:					
Principal	397,981.82			1,840,000.00	2,237,981.82
Interest	,			342,600.00	342,600.00
Capital outlay	1,241,804.26				1,241,804.26
- N. C	CE C42 F24 27	1,094,320.97		2,182,600.00	68,920,452.34
Total expenditures	65,643,531.37	1,034,320.31		2,102,000.00	00,020,432.04
Excess (deficiency) of revenues					
over (under) expenditures	25,800.35	59,825.31			85,625.66
Other financing sources (uses):					
Installment Purchases (non-budgeted)	557,333.60				557,333.60
Total other financing sources	557,333.60				557,333.60
Net change in fund balances	583,133.95	59,825.31			642,959.26
Fund balances, July 1,	8,657,891.34	311,792.58		0.38	8,969,684.30
Fund balances, June 30,	\$ 9,241,025.29	\$ 371,617.89	\$\$	\$ 0.38	\$ 9,612,643.56

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Total net change in fund balances - governmental funds (from B-2)			\$	642,959.26
Amounts reported for governmental activities in the statement of activities (A-2) are different because:				
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the period				
Depreciation expense Capital outlays Less: Capital outlays not capitalized	\$	(1,829,672.67) 1,241,804.26 (528,500.10)		(1,116,368.51)
Proceeds from debt issues are a financing source in governmental funds. They are not revenue in the statement of activities; issuing debt increases long-term liabilities in the statement of net position.				(1,110,000.01)
Installment purchase proceeds				(557,333.60)
Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position and is not reported in the statement of activities.				
Payment of installment purchase principal Payment of bond principal	_	1,016,160.38 1,840,000.00		2,856,160.38
In the statement of activities, interest on long-term debt is accrued, regardless of when due. In governmental funds, interest is reported when due. The accrued interest is an increase in the reconciliation.				
Decrease in accrued interest payable				18,356.39
District pension contributions are reported as expenditures in the governmental funds when made. However, they are reported as deferred outflows of resources in the Statement of Net Position because the reported net pension liability is measured a year before the District's report date. Pension expense, which is the change in the net pension liability adjusted for changes in deferred outflows and inflows of resources related to pensions, is reported in the Statement of Activities.				
District pension contributions Add: Pension benefit	_	846,591.00 868,644.00		1,715,235.00
In the statement of activities, certain expenses, e.g., compensated absences (vacations) are measured by the amounts earned during the year. In governmental funds, however, expenditures for these items are reported in the amount of financial resources used (paid). When the earned amount exceeds the paid amount, the difference is a reduction in the reconciliation (-); when the paid amount exceeds the earned amount the difference is an addition to the reconciliation (+).				
Decrease in compensated absences payable				418,358.67
Change in net position of governmental activities			\$_	3,977,367.59

OTHER FUNDS

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT STATEMENT OF NET POSITION PROPRIETARY FUNDS JUNE 30, 2022

BUSINESS-TYPE ACTIVITIES

	ENTERPRISE FUNDS FOOD SERVICE
ASSETS:	
Current assets:	
Cash and cash equivalents	\$ 9,915.76
Inventories	16,667.61
Total current assets	26,583.37
Noncurrent assets:	
Furniture, machinery and equipment	353,536.86
Less accumulated depreciation	(248,138.21)
Total noncurrent assets	105,398.65
Total assets	131,982.02
LIABILITIES:	
Current liabilities:	
Interfunds payable	161,010.16
Unearned revenue	43,013.36
Total current liabilities	204,023.52
Total liabilities	204,023.52
NET POSITION:	
Net Investment in capital assets	105,398.65
Unrestricted(deficit)	(177,440.15)
Total net position(deficit)	\$ (72,041.50)

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION PROPRIETARY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

OPERATING REVENUES:	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUND FOOD SERVICE
Charges for services:	
Daily sales	\$ 747,123.16
Other sales	13,892.63
	761,015.79
OPERATING EXPENSES:	
Cost of sales	355,416.49
Salaries	258,691.53
Employee benefits and taxes	72,226.30
Other purchased services	48,956.59
Supplies and materials	48,106.45
Miscellaneous	29,733.50
Depreciation	11,923.51
Total operating expenses	825,054.37
Change in net position	(64,038.58)
Total net position - beginning (deficit)	(8,002.92)
Total net position - ending (deficit)	\$ (72,041.50)

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT STATEMENT OF CASH FLOWS PROPRIETARY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	ENTE	SINESS-TYPE ACTIVITIES ERPRISE FUND OOD SERVICE
Cash flows from operating activities:		
Receipts from customers	\$	748,007.14
Payments to employees and employee benefits		(251,806.96)
Payments to suppliers	***************************************	(571,843.62)
Net cash provided by (used for) operating activities)		(75,643.44)
Cash flows from noncapital financing activities:		
Transfers from/(to) other funds		93,012.58
Net cash provided by noncapital financing activities:		93,012.58
Cash flows from capital and related financing activities:		
Purchase of capital assets		(17,369.14)
		(47.260.44)
Net cash provided by (used for) capital and related financing activities	4	(17,369.14)
Net decrease in cash and cash equivalents		(0.00)
Cash and cash equivalents, July 1,		9,915.76
Cash and cash equivalents, June 30,	\$	9,915.76
Reconciliation of operating income (loss) to net cash		
provided (used) by operating activities	æ	(64 030 EQ)
Operating income (loss)	\$	(64,038.58)
Adjustments to reconciling operating income (loss) to		
net cash provided by (used for) operating activities:		11,923.51
Depreciation and net amortization Change in assets and liabilities:		11,020.01
Increase/(decrease) in accounts payable		(4,021.17)
Increase/(decrease) in unearned revenue		(13,008.65)
(Increase)/decrease in inventories		(6,498.55)
((-,)
		(11,604.86)
Net cash provided by (used for) operating activities	\$	(75,643.44)

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Township of Berkeley Heights School District (District) have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Board's accounting policies are described below.

Reporting Entity

The District is a Type II District located in Union County, New Jersey. The District is an instrumentality of the State of New Jersey, established to function as an educational institution. The District is governed by a seven member board and one sending district member and is responsible for the fiscal control of the District. A superintendent is appointed by the Board and is responsible for the administrative control of the District.

The primary criterion for including activities within the District's reporting entity are set forth in Statement No. 39 of the Governmental Accounting Standards Board entitled "Determining Whether Certain Organizations are Component Units" (GASB 39) as codified in Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards.

Organizations that are legally separate, tax-exempt entities and that meet *all* of the following criteria should be discreetly presented as component units. These criteria are:

- 1. The economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government.
- 2. The primary government, or its component units, is entitled to, or has the ability to otherwise access, a majority of the economic resources of the organization.
- The economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government.

The combined financial statements include all funds of the District over which the Board exercises operating control. The operations of the District include one high school, one middle school and four elementary schools. There were no additional entities required to be included in the reporting entity under the criteria as described above, in the current fiscal year. Furthermore, the District is not includable in any other reporting entity on the basis of such criteria.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation

The District's basic financial statements consist of District-wide statements, including a Statement of Net Positions and a Statement of Activities, and fund financial statements which provide a more detailed level of financial information.

<u>District-Wide Statements</u>: The Statement of Net Position and the Statement of Activities display information about the District as a whole. These statements include the financial activities of the overall District. Eliminations have been made to minimize the double-counting of internal activities. These statements distinguish generally between the governmental and business-type activity of the District. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The Statement of Net Position presents the financial condition of the governmental and business-type activity of the District at fiscal year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for the business-type activity of the District and for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirement of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as generally revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function or business segment is self-financing or draws from the general revenues of the District.

<u>Fund Financial Statements</u>: During the fiscal year, the District segregates transactions related to certain District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. The fund financial statements provide information about the District's funds. Separate statements for each fund category – governmental and proprietary - are presented. The New Jersey Department of Education (NJDOE) has elected to require New Jersey districts to treat each governmental fund as a major fund in accordance with the option noted in GASB No. 34, paragraph 76. The NJDOE believes that the presentation of all funds as major is important for public interest and to promote consistency among district financial reporting models.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Governmental Fund Types

General Fund - The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. Included are certain expenditures for vehicles and movable instructional or non-instructional equipment which are classified in the Capital Outlay sub-fund.

As required by the New Jersey State Department of Education, the District includes budgeted capital outlay in this fund. Generally accepted accounting principles as they pertain to governmental entities state that General Fund resources may be used to directly finance capital outlays for long-lived improvements as long as the resources in such cases are derived exclusively from unrestricted revenues. Resources for budgeted capital outlay purposes are normally derived from State of New Jersey Aid, district taxes and appropriated fund balance. Expenditures are those that result in the acquisition of or additions to fixed assets for land, existing buildings, improvements of grounds, construction of buildings, additions to or remodeling of buildings and the purchase of built-in equipment. These resources can be transferred from and to current expense by board resolution.

Special Revenue Fund - The Special Revenue Fund is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. Thus, the Special Revenue Fund is used to account for the proceeds of specific revenue from State and Federal Governments (other than major capital projects, debt service or the enterprise funds) and local appropriations that are legally restricted or committed to expenditures for specified purposes.

<u>Capital Projects Fund</u> - The Capital Projects Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets or leased assets (other than those financed by proprietary funds). The financial resources are derived from temporary notes or serial bonds that are specifically authorized by the voters as a separate question on the ballot either during the annual election or at a special election, funds appropriated from the General Fund, and from aid provided by the State to offset the cost of approved capital projects.

<u>Debt Service Fund</u> - Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Proprietary Fund

Enterprise Fund - The enterprise fund accounts for all revenues and expenses pertaining to the District's Food Service program operations. These funds are utilized to account for operations that are financed and operated in a manner similar to private business enterprises. The stated intent is that the cost (i.e., expenses including depreciation and indirect costs) of providing goods or services to the students on a continuing basis are financed or recovered primarily through user charges.

Basis of Accounting - Measurement Focus

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements.

District-wide and Proprietary Fund Financial Statements: The District-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of unearned revenue, and in the presentation of expenses versus expenditures. Ad Valorem (Property) Taxes are susceptible to accrual as under New Jersey State Statute a municipality is required to remit to its school district the entire balance of taxes in the amount voted upon or certified, prior to the end of the school year. The District records the entire approved tax levy as revenue (accrued) at the start of the fiscal year, since the revenue is both measurable and available.

The District is entitled to receive monies under the established payment schedule and the unpaid amount is considered to be an "accounts receivable." Revenue from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied. Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. "Measurable" means the amount of the transactions can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset and leased asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under leases and installment purchases are reported as other financing sources.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgets/Budgetary Control

Annual appropriated budgets are prepared in the spring of each year for the general, special revenue, and debt service funds. The budgets are submitted to the county office. In accordance with P.L. 2011, c. 202, which became effective January 17, 2012, the District elected to move the School Board election to the date of the November general election thereby eliminating the vote on the annual base budget unless required by the mandated State budget CAP. The legal level of budgetary control is established at line item accounts within each fund. Line item accounts are defined as the lowest (most specific) level of detail as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6A:23-2.2(f)1. Expenditures may not legally exceed budgeted appropriations at the line item level. All budget amendments and transfer must be approved by School Board resolution. All budget amounts presented in the accompanying supplementary information reflect the original budget and the amended budget (which have been adjusted for legally authorized revisions of the annual budgets during the year).

Appropriations, except remaining project appropriations, encumbrances, and unexpended grant appropriations, lapse at the end of each fiscal year. The capital projects fund presents the remaining project appropriations compared to current year expenditures.

Formal budgetary integration into the accounting system is employed as a management control device during the year. For governmental funds there are no substantial differences between the budgetary basis of accounting and generally accepted accounting principles with the exception of the legally mandated recognition of the last state aid payment for budgetary purposes only and the special revenue fund as noted below. Encumbrance accounting is also employed as an extension of formal budgetary integration in the governmental fund types. Unencumbered appropriations lapse at fiscal year-end.

The accounting records of the special revenue fund are maintained on the grant accounting budgetary basis. The grant accounting budgetary basis differs from GAAP in that the grant accounting budgetary basis recognizes encumbrances as expenditures and also recognizes the related revenues, whereas the GAAP basis does not. Sufficient supplemental records are maintained to allow for the presentation of GAAP basis financial records.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Encumbrance Accounting

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

Open encumbrances in the special revenue fund for which the District has received advances are reflected in the balance sheet as unearned revenues at fiscal year-end.

The encumbered appropriation authority carries over into the next fiscal year. An entry will be made at the beginning of the next fiscal year to increase the appropriation reflected in the certified budget by the outstanding encumbrance amount as of the current fiscal year end.

<u>Interfunds</u>

Interfund receivables and payables arise from transactions between particular funds and are considered short term in duration. The interfund transactions are recorded by all funds affected in the period in which the transactions are executed and are part of the district's available expendable resources.

Inventories and Prepaid Expenses

Inventories of materials and supplies held for consumption in the governmental funds are recorded as expenditures at the time of purchase and year end balances are not reported in the financial statements.

Inventories of food and/or supplies in the food service fund are recorded at cost on a first-in, first-out basis or, in the case of Food Distribution Commodities, at stated value which approximates market.

Prepaid expenses which benefit future periods, other than those recorded in the enterprise fund, are recorded as an expenditure in the year of purchase.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets

The District has an established formal system of accounting for its capital assets. Capital Assets used for governmental purposes, which include land, buildings and improvements, and furniture and equipment, are only reported in the district-wide financial statements. The District generally defines capital assets as assets with an initial cost of \$2,000.00 or more and an estimated useful life in excess of one year. Purchased or constructed capital assets are reported at cost. Donated capital assets are valued at their acquisition values on the date received. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Capital assets are depreciated in the district-wide statements using the straight-line method over the following estimated useful lives:

Asset Class	Estimated Useful Lives
School Buildings	40
Building Improvements	20
Electrical/Plumbing	30
Vehicles	8
Office and Computer Equipment	5-10
Instructional Equipment	10
Ground Equipment	15

Compensated Absences

The District accounts for compensated absences (e.g., unused sick days) as directed by Governmental Accounting Standards Board Statement No. 16 (GASB 16), "Accounting for Compensated Absences." A liability for compensated absences attributable to services already rendered and not contingent on a specific event that is outside the control of the employer and employee is accrued as employees earn the rights to the benefits.

District employees are granted varying amounts of vacation and sick leave in accordance with the District's personnel policy and/or collective bargaining unit contracts. Upon termination, employees are paid for accrued vacation. Sick leave benefits provide for ordinary sick pay and begin vesting with the employee after four years of service.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences (Continued)

The liability for compensated absences was accrued using the termination payment method, whereby the liability is calculated based on the amount of sick days that are expected to become eligible for payment upon retirement. The District estimates its accrued compensated absences liability based on the accumulated sick days at the balance sheet date by those employees who are currently eligible to receive retirement payments.

For the District-wide Statements, the current portion is the amount estimated to be used in the following year. In accordance with GAAP, for the governmental funds, in the Fund Financial Statements, all of the compensated absences are considered long-term and therefore, are not a fund liability and represents a reconciling item between the fund level and District-wide presentations.

Fund Equity

Fund balance restrictions are used to indicate that portion of the fund balance that is not available for expenditures or is legally segregated for a specific future use. Designations of portions of the fund balances are established to indicate tentative plans for financial utilization in a future period. The unassigned fund balances represent the amount available for future budgetary operations.

Unassigned net position represents the remains of the District's equity in the cumulative earnings of the food service fund.

Unearned Revenue

Unearned revenue in the special revenue and capital projects funds represents funds which have been received but not yet earned. A corresponding accounts receivable has also been established for any open encumbrances at year end which is an allowable under generally accepted accounting principles.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported on the District-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, contractually required pension contributions and compensated absences that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year. Bonds are recognized as a liability on the fund financial statements when due.

Net Position

Net Position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net positions are available.

Fund Balance Reserves

Under GASB 54, in the fund financial statements, governmental funds report the following classifications of fund balance:

Non-Spendable – includes amounts that cannot be spend because they are either not spendable in form or are legally or contractually required to be maintained intact. The District reports a portion of fund balance for leases that are not available for appropriation because it represents the year-end balance of the lease receivable in excess of the deferred inflow of resources for the lease receivable, which is not spendable resource.

Restricted – includes amounts restricted by external sources (creditors, laws of other governments, etc.) or by constitutional provision or enabling legislation. The District reports the Capital Reserve, Scholarships, Student Activities, Unemployment and Excess Surplus as Restricted Fund Balance.

Committed – includes amounts that can only be used for specific purposes. Committed fund balance is reported pursuant to resolutions passed by the Board of Education, the District's highest level of decision making authority. Commitments may be modified or rescinded only through resolutions approved by the Board of Education.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Reserves (Continued)

Assigned – includes amount that the District intends to use for a specific purpose, but do not meet the definition of restricted or committed fund balance. Under the District's policy, amounts may be assigned by the Business Administrator. The District reports Year End Encumbrances and amounts Designated for Subsequent Year's Expenditures as Assigned Fund Balance.

Unassigned – is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The general fund should be the only fund that reports a positive unassigned fund balance amount. In other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balance are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed.

Revenues Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, available means within sixty days of the fiscal year end.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenues Exchange and Non-Exchange Transactions (Continued)

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, income taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from property taxes is recognized in the period in which the income is earned. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. On the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized. Under the modified accrual basis, the following revenue sources are considered both measurable and available at fiscal year-end: property taxes available as an advance, interest, and tuition.

Proprietary Funds Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the School District enterprise funds are charges to customers for sales of food service. Operating expenses for enterprise funds include the cost of sales and services, administrative expense and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Allocation of Indirect Expenses

The District reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses are allocated to functions but are reported separately in the Statement of Activities. Employee benefits, including the employer's share of social security, workers compensation, and medical and dental benefits, were allocated based on salaries of the program. Depreciation expense, where practicable, is specifically identified by function in the Statement of Activities. Depreciation expense that could not be attributed to a specific function is considered an indirect expense and is reported separately in the Statement of Activities.

Extraordinary and Special Items

Extraordinary items are transactions or events that are unusual in nature and infrequent of occurrence. Special items are transactions or events that are within control of management and are either unusual in nature or infrequent in occurrence. Neither of these types of transactions occurred during the fiscal year.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Management Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Accounting and Financial Reporting for Pensions

In the District-Wide Financial Statements for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's proportionate share of the New Jersey Public Employees Retirement System ("PERS") and the Teachers' Pension and Annuity Fund ("TPAF") and the additions to/deductions from these retirement systems' fiduciary net position have been determined on the same basis as they were reported by PERS and TPAF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

In the Governmental Fund Financial Statements, the year-end Net pension liability is not required to be reflected. Pension related revenues and expenditures are reflected based on amounts that are normally expected to be liquidated with available financial resources for required pension contributions. Expenditures for PERS are recognized based upon billings made by the State of New Jersey due April 1st of each fiscal year. TPAF contributions are paid on the District's behalf by the State of New Jersey. The Governmental Fund Financial Statements reflects both a revenue and expenses for this pension contribution.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Currently, the District has one item that qualifies for reporting in this category, deferred amounts related to pensions.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has two items that qualify in this category, deferred amounts related to pensions and leases.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Leases

Lease receivables are measured at the present value of the lease payments expected to be received during the lease term. The District may receive variable lease payments that are dependent upon the lessee's revenue. The variable payments are recorded as an inflow of resources in the period the payment is received. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized in a systematic and rational manner over the lease term.

Lease liabilities represent obligations to make lease payments arising from the lease. Lease liabilities are recognized at the commencement date based on the present value of the expected lease payments over the lease term, less any lease incentives. Interest expense is recognized ratably over the contract term. The lease term may include options to extend or terminate the lease when it is reasonably certain that the option will be exercised. Payments for short-term leases with a term of 12 months or less are expensed as incurred and these leases are not included as leas liabilities or right —to-use assets on the statements of net position.

Right to Use Assets

Right to use assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less incentives, and plus ancillary charges necessary to place the lease into service. The right to use assets are amortized in a systematic and rational manner over the life of the related lease.

Recently Adopted Accounting Pronouncements

Beginning with the year ended June 30, 2022, the District has implemented GASB Statement 87, *Leases*. GASB Statement 87 establishes criteria for accounting and financial reporting for leases. It creates a single model for lease accounting and requires recognition of certain lease assets and liabilities for leases that were previously classified as operating leases. A Lessee is required to recognize a lease liability and an intangible right to use asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

NOTE 2: CASH AND CASH EQUIVALENTS AND INVESTMENTS

The Board considers petty cash, change funds, cash in banks, certificates of deposits, deposits in the New Jersey Cash Management Fund, deposits in the governmental money market fund, deposits in the New Jersey Asset and Rebate Management Program and short term investments with original maturities of three months or less as cash and cash equivalents. Investments are stated at cost, which approximates market.

Deposits

New Jersey statutes permit the deposit of public funds in public depositories which are located in New Jersey and which meet the requirements of the Governmental Unit Deposit Protection Act (GUDPA). GUDPA requires a bank that accepts public funds to be a public depository. A public depository is defined as a state bank, a national bank, or a savings bank, which is located in the State of New Jersey, the deposits of which are insured by the Federal Deposit Insurance Corporation. The statutes also require public depositories to maintain collateral for deposits of public funds that exceed certain insurance limits. All collateral must be deposited with the Federal Reserve Bank or a Banking Institution that is a member of the Federal Reserve System, and has capital funds of not less than \$25,000,000.00. Under (GUDPA), if a public depository fails, the collateral it has pledged, plus the collateral of all other public depositories, is available to pay the full amount of the deposits to the governmental unit.

The District had the following cash and cash equivalents at June 30, 2022:

	Bank	Reconciling Items:		Reconciled
Fund Type:	<u>Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u>
Governmental	\$10,170,398.51		\$680,938.52	\$9,489,459.99
Proprietary	12,405.86		2,490.10	9,915.76
	\$10,182,804.37		\$683,428.62	\$9,499,375.75

<u>Custodial Credit Risk – Deposits</u> – Custodial credit risk is the risk that in the event of a bank failure, the deposits may not be returned. The District does not have a specific deposit policy for custodial credit risk other than those policies that adhere to the requirements of statute. As of June 30, 2022, based upon the coverage provided by FDIC and NJGUDPA, no amount of the bank balance was exposed to custodial credit risk. Of the cash on balance in the bank, \$425,736.76 was covered by Federal Depository Insurance and \$9,757,067.61 was covered under the provisions of NJGUDPA.

NOTE 2: CASH AND CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)

Investments

The purchase of investments by the District is strictly limited by the express authority of the N.J.S.A. 18A:20-37 Education, Administration of School Districts. Permitted investments include any of the following type of securities:

- 1. Bonds or other obligations of the United States of America or obligations guaranteed by the United States of America;
- 2. Government money market mutual funds which are purchased from an investment company or investment trust which is registered with the Securities and Exchange Commission under the "Investment Company Act of 1940," 15 U.S.C. 80a-1 et seq., and operated in accordance with 17 C.F.R. § 270.2a-7 and which portfolio is limited to U.S. Government securities that meet the definition of an eligible security pursuant to 17 C.F.R. § 270.2a-7 and repurchase agreements that are collateralized by such U.S. Government securities in which direct investment may be made pursuant to paragraphs (1) and (3) of N.J.S.A. 18A:20-37. These funds are also required to be rated by a nationally recognized statistical rating organization.
- Any obligation that a federal agency or a federal instrumentality has issued in accordance with an act of Congress, which security has a maturity date not greater than 397 days from the date of purchase, provided that such obligation bears a fixed rate of interest not dependent on any index or other external factor;
- 4. Bonds or other obligations of the Local Unit or bonds or other obligations of school districts of which the Local Unit is a part or within which the school district is located.
- Bonds or other obligations, having a maturity date not more than 397 days from date of purchase, approved by the Division of Investment of the Department of Treasury for investment by School Districts;
- 6. Local government investment pools that are fully invested in U.S. Government securities that meet the definition of eligible security pursuant to 17 C.F.R. § 270a-7 and repurchase agreements that are collateralized by such U.S. Government securities in which direct investment may be made pursuant to paragraphs (1) and (3) of N.J.S.A. 18A:20-37. This type of investment is also required to be rated in the highest category by a nationally recognized statistical rating organization.

NOTE 2: CASH AND CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)

Investments (Continued)

- 7. Deposits with the State of New Jersey Cash Management Fund established pursuant to section 1 of P.L. 1977, c.281 (C. 52:18A-90.4); or
- 8. Agreements for the repurchase of fully collateralized securities if:
 - a. the underlying securities are permitted investments pursuant to paragraphs (1) and (3) of this subsection;
 - b. the custody of collateral is transferred to a third party;
 - c. the maturity of the agreement is not more than 30 days;
 - d. the underlying securities are purchased through a public depository as defined in section 1 of P.L. 1970, c.236 (C. 17:19-41); and
 - e. a master repurchase agreement providing for the custody and security of collateral is executed.

At June 30, 2022, the District had no outstanding investments.

Based upon the limitation set forth by New Jersey Statutes 18A:20-37 and its existing investment practices, the District is generally not exposed to credit risks, custodial credit risks, concentration of credit risks and interest rate risks for its investments, nor is it exposed to foreign currency risks for its deposits and investments.

NOTE 3: CHANGE IN CAPITAL ASSETS

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

	Beginning		Transfers/	Ending
	Balance	<u>Additions</u>	Deletions	Balance
Governmental Activities: Capital assets not being depreciated:				
Land	\$14,043,000.00			\$14,043,000.00
Construction in progress	248,615.00	\$7,323.75	***************************************	255,938.75
Total Capital Assets not				
being depreciated	14,291,615.00	7,323.75		14,298,938.75
Land Improvements	4,825,585.55	64,675.00		4,890,260.55
Buildings & Building Improvements	69,372,771.03	512,602.63		69,885,373.66
Machinery & Equipment	6,070,303.82	128,702.78		6,199,006.60
Totals at historical cost	80,268,660.40	705,980.41	0.00	80,974,640.81
Gross Assets (Memo only)	94,560,275.40	713,304.16	0.00	95,273,579.56
Less: Accumulated Depreciation				
Land Improvements	(3,155,384.22)	(117,782.90)		(3,273,167.12)
Buildings & Building Improvements	(27,234,920.61)	(1,380,449.55)		(28,615,370.16)
Machinery & Equipment	(4,652,886.32)	(331,440.22)		(4,984,326.54)
Total Depreciation	(35,043,191.15)	(1,829,672.67)	0.00	(36,872,863.82)
Total capital assets being				
depreciated, net of depreciation	45,225,469.25	(1,123,692.26)	0.00	44,101,776.99
Total Governmental Fund Activities	\$59,517,084.25	(\$1,116,368.51)	\$0.00	\$58,400,715.74

NOTE 4: LONG-TERM LIABILITIES

Bonds are issued by the District pursuant to the provisions of Title 18A, Education, of the New Jersey Statutes and are required to be approved by the voters of the municipality through referendum. The proceeds of bonds are recorded in the Capital Projects Fund and are restricted to the use for which they were approved in the bond referendum. All bonds are retired in annual installments within the statutory period of usefulness.

School Bonds issued by the District are entitled to and benefit from the provision of the New Jersey School Board Reserve Act P.L. 1980 c.72. Basically, funds are held by the State of New Jersey within its State Fund for the Support of Free Public Schools as a school bond reserve pledged by law to secure payment of principal and interest due on such bonds in the event of the inability of the issuer to make payments.

At June 30, 2022, the District had no bonds or notes authorized but not issued.

The following is a summary of changes in liabilities that effect other long-term obligations for the year ended June 30, 2022:

	Balance, 6/30/2021	Reductions	Balance, 6/30/2022	Due Within One Year
Bonds Payable	\$7,810,000.00	(\$1,840,000.00)	\$5,970,000.00	\$1,485,000.00
Compensated Absences	1,655,237.82	(418,358.67)	1,236,879.15	
Net Pension Liability	11,328,282.00	(2,764,538.00)	8,563,744.00	
Installment Purchases	2,139,792.07	(1,016,160.38)	1,123,631.69	<u>418,071.43</u>
Total	<u>\$22,933,311.89</u>	(\$6,039,057.05)	\$16,894,254.84	<u>\$1,903,071.43</u>

NOTE 4: LONG-TERM LIABILITIES (CONTINUED)

Debt Service Requirements

The annual requirements to amortize all debt outstanding as of June 30, 2022, including interest payments on issued debt, are as follows:

50.00
50.00
50.00
50.00
00.00

General obligation school and refunding bonds payable with their outstanding balances are comprised of the following individual issue:

<u>Issue</u>	Amount Outstanding June 30, 2022
\$13,970,000.00 in 2014 Refunding Bonds due in remaining annual installments of between \$1,485,000.00 and \$1,500,000.00 ending November, 2026 with interest between 2.500% to 5.000%	\$5,970,000.0 <u>0</u>
	<u>\$5,970,000.00</u>

NOTE 3: CHANGE IN CAPITAL ASSETS (CONTINUED)

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

Proprietary Activities:				
Machinery & Equipment	\$336,167.72	\$17,369.14		\$353,536.86
Totals at historical cost	336,167.72	17,369.14	0.00	353,536.86
Less: Accumulated Depreciation				
Machinery & Equipment	(236,214.70)	(11,923.51)		(248,138.21)
Total Depreciation	(236,214.70)	(11,923.51)	0.00	(248,138.21)
Total Proprietary Fund Activities	\$99,953.02	\$5,445.63	\$0.00	\$105,398.65

Depreciation expense was charged to functional expenses areas of the District as follows:

\$89,766.72
48,841.79
30,026.00
171,648.41
83,683.76
1,405,705.99

\$1,829,672.67

NOTE 4: LONG-TERM LIABILITIES (CONTINUED)

Debt Capacity

Under New Jersey Statutes the District may incur debt in an amount not to exceed 4% of the averaged equalized valuation basis of real property. For the fiscal year ended June 30, 2022, the District borrowing capacity under N.J.S. 18A:24-19 would be as follows:

	Equalized
	Valuation of
<u>Year</u>	Real Property
2021	\$3,542,835,039
2020	3,350,668,620
2019	3,471,820,266
	\$10,365,323,925
Average equalized valuation	\$3,455,107,975
School borrowing margin	
(4% of \$3,455,107,975)	\$138,204,319
Net school debt as of June 30 2022	5,970,000
School borrowing power available	\$132,234,319

NOTE 4: LONG-TERM LIABILITIES (CONTINUED)

Instalment Purchases

The District has entered into several installment purchase agreements for technology, equipment, curriculum and buses. The agreements are for terms up to five years. Future annual debt service payments on installment purchases as of June 30, 2022 including interest of \$38,688.24 are as follows:

Fiscal Year			
June 30,	Principal	Interest	<u>Total</u>
2023	\$418,071.43	\$20,089.32	\$438,160.75
2024	425,506.86	12,653.89	438,160.75
2025	204,742.16	5,055.24	209,797.40
2026	75,311.24	889.79	76,201.03
	\$1,123,631.69	\$38,688.24	\$1,162,319.93

NOTE 5: PENSION PLANS

<u>Description of Plans</u> - All required employees of the District are covered by either the Public Employees' Retirement System or the Teachers' Pension and Annuity Fund which have been established by state statute and are administered by the New Jersey Division of Pension and Benefits (Division). According to the State of New Jersey Administrative Code, all obligations of both Systems will be assumed by the State of New Jersey should the Systems terminate. The Division issues a publicly available financial report that includes the financial statements and required supplementary information for the Public Employees Retirement System and the Teachers' Pension and Annuity Fund. These reports may be obtained by writing to the Division of Pensions and Benefits, PO Box 295, Trenton, New Jersey, 08625.

Teachers' Pension and Annuity Fund (TPAF) - The Teachers' Pension and Annuity Fund was established as of January 1, 1955, under the provisions of N.J.S.A. 18A:66 to provide retirement benefits, death, disability and medical benefits to certain qualified members. The Teachers' Pension and Annuity Fund is considered a cost-sharing multiple-employer plan with a special funding situation, as under current statute, all employer contributions are made by the State of New Jersey on behalf of the District and the system's other related non-contributing employers. Membership is mandatory for substantially all teachers or members of the professional staff certified by the State Board of Examiners, and employees of the Department of Education who have titles that are unclassified, professional and certified.

Notes to the Financial Statements June 30, 2022

NOTE 5: PENSION PLANS (CONTINUED)

Public Employees' Retirement System (PERS) - The Public Employees' Retirement System (PERS) was established as of January 1, 1955 under the provision of N.J.S.A. 43:15A to provide retirement, death, disability and medical benefits to certain qualified members. The Public Employees' Retirement System is a cost-sharing multiple-employer plan. Membership is mandatory for substantially all full-time employees of the State of New Jersey or any county, municipality, school district, or public agency, provided the employee is not required to be a member of another state-administered retirement system or other state or local jurisdiction.

Defined Contribution Retirement Program (DCRP) - The Defined Contribution Retirement Program (DCRP) was established under the provision of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007 to provide coverage to elected and certain appointed officials, effective July 1, 2007. Membership is mandatory for such individuals with vesting occurring after one year of membership.

Significant Legislation

Effective June 28, 2011, P.L. 2011, c. 78 enacted certain changes in the operations and benefit provisions of the TPAF and the PERS systems.

Pension Plan Design Changes

Effective June 28, 2011, P.L. 2011, c. 78, new members of TPAF and PERS, hired on or after June 28, 2011, will need 30 years of creditable service and have attained the age of 65 for receipt of the early retirement benefit without a reduction of 1/4 of 1% for each month that the member is under age 65. New members will be eligible for a service retirement benefit at age 65.

Funding Changes

Under the new legislation, the methodology for calculating the unfunded accrued liability payment portion of the employer's annual pension contribution to the PERS, and TPAF. The unfunded actuarial accrued liability (UAAL) will be amortized for each plan over an open-ended 30 year period and paid in level dollars. Beginning with the July 1, 2019 actuarial valuation (July 1, 2018 for PFRS), the UAAL will be amortized over a closed 30 year period until the remaining period reaches 20, when the amortization period will revert to an open-ended 20 year period.

COLA Suspension

The payment of automatic cost-of-living adjustment to current and future retirees and beneficiaries are suspended until reactivated as permitted by this law.

NOTE 5: PENSION PLANS (CONTINUED)

<u>Vesting and Benefit Provisions</u> The vesting and benefit provisions of PERS are set by N.J.S.A. 43:15A, 43.3B, and N.J.S.A. 18A:6C for TPAF. All benefits vest after ten years of service, except for post-retirement healthcare benefits that vest after 25 years of service.

Members are always fully vested for their own contributions and, after three years of service credit, become vested for 2% of related interest earned on the contributions. In the case of death before retirement, members' beneficiaries are entitled to full interest credited to the members' accounts.

<u>Contribution Requirements</u> The contribution policy is set by N.J.S.A. 43:15A and N.J.S.A. 18:66, and requires contributions by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation.

Effective June 28, 2011, P.L. 2011, c. 78 provides for increases in the employee contribution rates: from 5.5% to 6.5% plus an additional 1% phased-in over 7 years beginning in the first year, meaning after 12 months, after the law's effective date for TPAF and PERS.

Employers are required to contribute at an actuarially determined rate in both TPAF and PERS. The actuarially determined contribution includes funding for cost-of-living adjustments, noncontributory death benefits, and post-retirement medical premiums. Under current statute the District is a non-contributing employer of TPAF (*i.e.*, the State of New Jersey makes the employer contribution on behalf of public school districts.

Three Year Trend Information for PERS

	Annual	Percentage	
Year Ended	Pension Cost	of APC	Net Pension
June 30,	(APC)	Contributed	Obligation
2022	\$846,591.00	100%	\$846,591.00
2021	759,936.00	100%	759,936.00
2020	701,061.00	100%	701,061.00

NOTE 5: PENSION PLANS (CONTINUED)

During the fiscal years ended June 30, 2022, 2021, and 2020, the State of New Jersey contributed \$8,318,262.00, \$6,466,025.00 and \$5,073,075.00 respectively, excluding post-retirement medical and long-term disability insurance, to the TPAF pension system on behalf of the District.

Also, in accordance with N.J.S.A. 18A:66-66 during the years ended June 30, 2022, 2021 and 2020, the State of New Jersey reimbursed the District \$1,908,091.33, \$1,819,615.44 and \$1,830,882.95 respectively for the employer's share of social security contributions for TPAF members, as calculated on their base salaries.

NOTE 6: ACCOUNTING AND FINANCIAL REPORTING FOR PENSION - GASB 68

Public Employees Retirement System (PERS)

At June 30, 2022, the District reported a liability of \$8,563,744.00.00 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At June 30, 2021, the District's proportion was 0.0722892384 percent, which was an increase of 0.0002162373 percent from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the District recognized pension benefit of \$863,534.00 in the district-wide financial statements. This pension benefit was based on the pension plans June 30, 2021 measurement date.

NOTE 6: <u>ACCOUNTING AND FINANCIAL REPORTING FOR PENSION - GASB 68</u> (CONTINUED)

Public Employees Retirement System (PERS) (Continued)

At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	Deferred Outflow of Resources		Deferred Inflow of <u>Resources</u>
Differences between expected and actual experience	\$ 135,061.00	\$	61,306.00
Changes of assumptions			3,048,748.00
Net difference between projected and actual earnings on pension plan investments	44,600.00		2,255,915.00
Changes in proportion and differences between District contributions and proportionate share of contributions	983,394.00		359,280.00
District contributions subsequent to the measurement date	937,217.00	_	
	\$ 2,100,272.00	\$	5,725,249.00

The \$937,217.00 reported as deferred outflows of resources related to pensions resulting from school district contributions subsequent to the measurement date (i.e., for the school year ending June 30, 2022, the plan measurement date is June 30, 2021) will be recognized as a reduction of the net pension liability in the year ended June 30, 2023.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended	
June 30,	<u>Amount</u>
2022	(\$1,895,848.20)
2023	(1,317,931.20)
2024	(858,889.20)
2025	(614,636.20)
2026	125,110.80
	(\$4,562,194.00)
•	(\$4,502,194.00)

NOTE 6: <u>ACCOUNTING AND FINANCIAL REPORTING FOR PENSION - GASB 68</u> (CONTINUED)

Public Employees Retirement System (PERS) (Continued)

Actuarial Assumptions

The total pension liability for the June 30, 2021 measurement date was determined by an actuarial valuation as of July 1, 2020, which rolled forward to June 30, 2021. These actuarial valuations used the following assumptions:

Inflation rate:

Price 2.75% Wage 3.25%

Salary Increases:

Through 2026 2.00%-6.00%

Based on Years of Service

Thereafter 3.00%-7.00%

Based on Years of

Service

Investment Rate of Return 7.00%

Pre-retirement mortality rates were based on the Pub-2010 General Below-Median Income Employee mortality table with an 82.2% adjustment for males and 101.4% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 General Below-Median Income Healthy Retiree mortality table with a 91.4% adjustment for males and 99.7% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability retirement rates used to value disabled retirees were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 127.7% adjustment for males and 117.2% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2020.

NOTE 6: <u>ACCOUNTING AND FINANCIAL REPORTING FOR PENSION - GASB 68</u> (CONTINUED)

Public Employees Retirement System (PERS) (Continued)

Actuarial Assumptions (Continued)

The actuarial assumptions used in the July 1, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2014 to June 30, 2018.

Long-Term Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2021) is determined by the State Treasurer, after consultation with the Directors of the Division of Investment and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2021 are summarized in the following table:

		Long-Term
	Target	Expected Real
Assets Class	<u>Allocation</u>	Rate of Return
U.S. Equity	27.00%	8.09%
Non-U.S. Developed Market Equity	13.50%	8.71%
Emerging Market Equity	5.50%	10.96%
Private Equity	13.00%	11.30%
Real Estate Assets	3.00%	9.15%
Real Estate	8.00%	7.40%
High Yield	2.00%	3.75%
Private Credit	8.00%	7.60%
Investment Grade Credit	8.00%	1.68%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	0.95%
Risk Mitigation Strategies	3.00%	3.35%

NOTE 6: ACCOUNTING AND FINANCIAL REPORTING FOR PENSION - GASB 68 (CONTINUED)

Public Employees Retirement System (PERS) (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2021. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based on 100% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers.

Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

Sensitivity of the Collective Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability as of June 30, 2021, calculated using the discount rate as disclosed above as well as what the collective net pension liability would be if it was calculated using a discount rate that is 1-percentage point lower or 1- percentage-point higher than the current rate:

	1%	At Current	1%
	Decrease	Discount Rate	Increase
	<u>6.00%</u>	<u>7.00%</u>	<u>8.00%</u>
District's proportionate share			
of the pension liability	\$11,662,083.00	\$8,563,744.00	\$5,934,364.00

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Financial Report for the State of New Jersey Public Employees Retirement System (PERS). The report may be obtained at State of New Jersey Division of Pensions and Benefits P.O. Box 295 Trenton, New Jersey 08625-0295 by visiting http://www.state.nj.us/treasury/pensions.

NOTE 6: <u>ACCOUNTING AND FINANCIAL REPORTING FOR PENSION - GASB 68</u> (CONTINUED)

Teachers Pensions and Annuity Fund (TPAF)

The employer contributions for local participating employers are legally required to be funded by the State in accordance with N.J.S.A 18:66-33. Therefore, these local participating employers are considered to be in a special funding situation as defined by GASB Statement No. 68 and the State is treated as a nonemployer contributing entity. Since the local participating employers do not contribute directly to the plan (except for employer specific financed amounts), there is no net pension liability or deferred outflows or inflows to report in the financial statements of the local participating employers. However, the notes to the financial statements of the local participating employers must disclose the portion of the nonemployer contributing entities' total proportionate share of the net pension liability that is associated with the local participating employer.

The portion of the TPAF Net Pension Liability that was associated with the District recognized at June 30, 2022 was as follows:

Net Pension Liability:

Districts proportionate share State's proportionate share associated with the District

-0-

\$104,941,200

\$104,941,200

The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 which was rolled forward to June 30, 2021. The net pension liability associated with the District was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the State, actuarially determined. At June 30, 2021, the proportion of the TPAF net pension liability associated with the District was .2182855716% which was a decrease of .0089317650 percent from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the District recognized on-behalf pension expense and revenue of \$2,469,312.00 in the government-wide financial statements for contributions provided by the State. This pension expense and revenue was based on the pension plans June 30, 2021 measurement date.

NOTE 6: <u>ACCOUNTING AND FINANCIAL REPORTING FOR PENSION - GASB 68</u> (CONTINUED)

Teachers Pensions and Annuity Fund (TPAF) (Continued)

Actuarial Assumptions

The total pension liability for the June 30, 2021 measurement date was determined by an actuarial valuation as of July 1, 2020, which was rolled forward to June 30, 2021. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation rate:

Price 2.75% Wage 3.25%

Salary Increases:

Through 2026 1.55%-4.45%

Based on Years of

Service

Thereafter 2.75%-5.65%

Based on Years of

Service

Investment Rate of Return 7.00%

Mortality Rate

Pre-retirement mortality rates were based on the Pub-2010 Teachers Above-Median Income Employee mortality table with a 93.9% adjustment for males and 85.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 Teachers Above-Median Income Healthy Retiree mortality table with a 114.7% adjustment for males and 99.6% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability mortality rates were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 106.3% adjustment for males and 100.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2021.

The actuarial assumptions used in the July 1, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2015 to June 30, 2018.

NOTE 6: ACCOUNTING AND FINANCIAL REPORTING FOR PENSION - GASB 68 (CONTINUED)

Teachers Pensions and Annuity Fund (TPAF) (Continued)

Actuarial Assumptions (Continued)

Long-Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2021) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries.

The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in TPAF's target asset allocation as of June 30, 2021 are summarized in the following table:

		Long-Term
	Target	Expected Real
Assets Class	<u>Allocation</u>	Rate of Return
U.S. Equity	27.00%	8.09%
Non-U.S. Developed Market Equity	13.50%	8.71%
Emerging Market Equity	5.50%	10.96%
Private Equity	13.00%	11.30%
Real Estate Assets	3.00%	9.15%
Real Estate	8.00%	7.40%
High Yield	2.00%	3.75%
Private Credit	8.00%	7.60%
Investment Grade Credit	8.00%	1.68%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	0.95%
Risk Mitigation Strategies	3.00%	3.35%

NOTE 6: <u>ACCOUNTING AND FINANCIAL REPORTING FOR PENSION - GASB 68</u> (CONTINUED)

Teachers Pensions and Annuity Fund (TPAF) (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2021. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be based on 100% of the actuarially determined contributions for the State. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments in determining the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

Because the District's proportionate share of the net pension liability is zero, consideration of potential changes in the discount rate is not applicable to the District.

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Financial Report for the State of New Jersey Teachers Public and Annuity Fund (TPAF). The report may be obtained at State of New Jersey Division of Pensions and Benefits P.O. Box 295 Trenton, New Jersey 08625-0295 by visiting http://www.state.nj.us/treasury/pensions

NOTE 7: <u>ACCOUNTING AND FINANCIAL REPORTING FOR POST-RETIREMENT</u> BENEFITS OTHER THAN PENSIONS - GASB 75

Plan Description and Benefits Provided

The State Health Benefit Local Education Retired Employees Plan is a multiple-employer defined benefit OPEB plan, which is administered on a pay-as-you-go basis. Accordingly, no assets are accumulated in a qualifying trust that meets the criteria in paragraph 4 of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. The State Health Benefit Local Education Retired Employees Plan provides medical, prescription drug, and Medicare Part B reimbursement to retirees and their covered dependents of local education employers.

The employer contributions for the participating local education employers are legally required to be funded by the State of New Jersey in accordance with N.J.S.A 52:14-17.32f. Therefore, these local participating employers are considered to be in a special funding situation as defined by GASB Statement No. 75 and the State is treated as a nonemployer contributing entity. According to N.J.S.A 52:14-17.32f, the State provides employer-paid coverage to employees who retire from a board of education or county college with 25 years or more of service credit in, or retires on a disability pension from, one or more of the following plans: the Teachers' Pension and Annuity Fund (TPAF), the Public Employees' Retirement System (PERS), the Police and Firemen Retirement System (PFRS), or the Alternate Benefit Program (ABP). Pursuant to Chapter 78, P.L, 2011, future retirees eligible for postretirement medical coverage who have less than 20 years of creditable service on June 28, 2011 will be required to pay a percentage of the cost of their health care coverage in retirement provided they retire with 25 or more years of pension service credit. The percentage of the premium for which the retiree will be responsible will be determined based on the retiree's annual retirement benefit and level of coverage.

Employees Covered by Benefit Terms

The State Health Benefit Local Education Retired Employees Plan Membership covered by the benefit terms consisted of the following:

Active Plan Members	213,901
Inactive Plan Members or Beneficiaries	
Currently Receiving Benefits	150,427
Inactive Plan Members or Beneficiaries	
Not Yet Receiving Benefits	<u>- 0 -</u>
Total Plan Members	364,328

Notes to the Financial Statements June 30, 2022

NOTE 7: ACCOUNTING AND FINANCIAL REPORTING FOR POST-RETIREMENT BENEFITS OTHER THAN PENSIONS - GASB 75 (CONTINUED)

Total Non-Employer OPEB Liability

The portion of the total Non-Employer OPEB Liability that was associated with the District at June 30, 2022 was as follows:

Total OPEB Liability:

District's Proportionate Share State's Proportionate Share associated with the District

\$-0-

116,792,098

\$116,792,098

The total Non-Employer OPEB liability as of June 30, 2021 was determined by an actuarial valuation as of June 30, 2020, which was rolled forward to June 30, 2021.

The total Non-Employer OPEB liability was determined separately based on actual data of the District.

For the year ended June 30, 2022, the District recognized on-behalf postemployment expense and revenue of \$7,271,644 in the government-wide financial statements for contributions provided by the State. This expense and revenue was based on the plans June 30, 2021 measurement date.

At June 30, 2021, the District's proportion was .1946286784 percent, which was a decrease of .0029630012 from its proportion measured as of June 30, 2020. The State, a nonemployer contributing entity, is the only entity that has a legal obligation to make employer contributions to OPEB for qualified retired PERS, TPAF/ABP and PFRS participants. The District's proportionate share percentage determined under paragraphs 193 and 203 through 205 of GASBS No. 75 is zero percent. Consequently, the District did not recognize any portion of the collective Non-Employer OPEB liability on the Statement of Net Position.

NOTE 7: ACCOUNTING AND FINANCIAL REPORTING FOR POST-RETIREMENT BENEFITS OTHER THAN PENSIONS - GASB 75 (CONTINUED)

Actuarial Assumptions and Other Inputs

The total Non-Employer OPEB liability that was associated with the District as of June 30, 2021 was determined by an actuarial valuation as of June 30, 2020, which was rolled forward to June 30, 2021. The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation – 2.5%	<u>Jı</u> <u>TPAF/ABP</u>	<u>une 30, 2021</u> <u>PERS</u>	<u>PFRS</u>
Salary Increases Through 2026	1.55-4.45%*	2.00-6.00%*	3.25-15.25%*
Thereafter	2.75-5.65%*	3.00-7.00%*	Not Applicable

*- Based on Years of Service

Preretirement mortality rates were based on the Pub-2010 Healthy "Teachers" (TPAF/ABP)," General" (PERS), and "Safety" (PFRS) classification headcountweighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021. Postretirement mortality rates were based on the Pub-2010 "General" classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021. Disability mortality was based on the Pub-2010 "General" classification headcount-weighted disabled mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021 for current disables retirees. Future disabled retirees was based on the Pub-2010 "Safety" (PFRS), "General" (PERS), and "Teachers" (TPAF/ABP) classification headcount-weighted disabled mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021. The actuarial assumptions used in the June 30, 2020 valuation were based on the results of actuarial experience studies for the periods July 1, 2015— June 30, 2018, July 1, 2014 — June 30, 2018, and July 1, 2013 - June 30, 2018 for TPAF, PERS and PFRS, respectively.

NOTE 7: ACCOUNTING AND FINANCIAL REPORTING FOR POST-RETIREMENT BENEFITS OTHER THAN PENSIONS - GASB 75 (CONTINUED)

Actuarial Assumptions and Other Input (Continued)

Health Care Trend Assumptions

For pre-Medicare medical benefits, the trend rate is initially 5.65% and decreases to a 4.50% long-term trend rate after seven years. For post-65 medical benefits, the actual fully insured Medicare Advantage trend rates for fiscal year 2022 through 2023 are reflected. For PPO the trend is initially 5.74% in fiscal year 2024, increasing to 12.93% in fiscal year 2025 and decreases to 4.50% after 11 years. For HMO the trend is initially 6.01% in fiscal year 2024, increasing to 15.23% in fiscal year 2025 and decreases to 4.5% after 11 years. For prescription drug benefits, the initial trend rate is 6.75% and decreases to a 4.50% long-term trend rate after seven years. For the Medicare Part B reimbursement, the trend rate is 5.00%.

Discount Rate

The discount rate for June 30, 2021 and June 30, 2020 was 2.16% and 2.21% respectively. This represents the municipal bond return rate as chosen by the Division. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

NOTE 7: ACCOUNTING AND FINANCIAL REPORTING FOR POST-RETIREMENT BENEFITS OTHER THAN PENSIONS - GASB 75 (CONTINUED)

Changes in the Total Non-Employer OPEB Liability

Shown below are details regarding The Total OPEB non-employer Liability associated with the District for the measurement period from June 30, 2020 to June 30, 2021.

Balance at 6/30/20	\$133,986,844

Changes for the year:

Service cost	\$6,398,296
Interest	3,029,710
Changes of Benefit Terms	(124,311)
Pares and the same and the same at the sam	

Differences between expected

and actual experience (24,304,557)

Changes in assumptions or

other inputs 115,224

Membership Contributions 77,455

Benefit payments - Net (2,386,563)

Net changes (17,194,746)

Balance at 6/30/21 \$116,792,098

Sensitivity of the Total Non-Employer OPEB Liability to Changes in the Discount Rate

The following presents the total Non-Employer OPEB liability associated with the District as of June 30, 2021, calculated using the discount rate as disclosed above as well as what the total Non-Employer OPEB liability would be if it was calculated using a discount rate that is 1 -percentage point lower or 1-percentage point higher than the current rate:

	June 30, 2021			
	1.00%	At Discount	1.00%	
	Decrease (1.16%)	Rate (2.16%)	Increase (3.16%)	
State of New Jersey's				
Proportionate Share of				
the total Non-Employer				
OPEB Liability associated				
with the District	\$139,898,599	\$116,792,098	\$98,597,116	

NOTE 7: <u>ACCOUNTING AND FINANCIAL REPORTING FOR POST-RETIREMENT</u> BENEFITS OTHER THAN PENSIONS - GASB 75 (CONTINUED)

<u>Sensitivity of the Total Non-Employer OPEB Liability to Changes in Healthcare Trends</u>

The following presents the total Non-Employer OPEB liability associated with the District as of June 30, 2021, calculated using the healthcare trend rate as disclosed above as well as what the total Non-Employer OPEB liability would be if it was calculated using a healthcare trend rate that is 1- percentage point lower or 1-percentage point higher than the current rate:

	June 30, 2021			
	1.00%	Healthcare Cost	1.00%	
	<u>Decrease</u>	Trend Rate	<u>Increase</u>	
State of New Jersey's				
Proportionate Share of				
the total Non-Employer				
OPEB Liability associated				
with the District	\$94,543,583	\$116,792,098	\$146,670,210	

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Non-Employer OPEB Liability

At June 30, 2021, the State reported deferred outflows of resources and deferred inflows of resources related to retired school employee's Non-Employer OPEB Liability associated with the District from the following sources:

	Deferred		Deferred
	Outflow of		Inflow of
	Resources		Resources
Differences between expected and actual experience	\$ 17,605,890	\$	35,051,385
Changes of assumptions	19,812,298		12,530,704
Changes in proportion	 2,799,902		1,661,724
\$	\$ 40,218,090	\$_	49,243,813

NOTE 7: ACCOUNTING AND FINANCIAL REPORTING FOR POST-RETIREMENT BENEFITS OTHER THAN PENSIONS - GASB 75 (CONTINUED)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the State's proportionate share of the total Non-Employer OPEB Liability associated with the District will be recognized in OPEB expense as follows:

Measurement Period Ended	
<u>June 30,</u>	<u>Amount</u>
2022	(\$2,073,465)
2023	(\$2,073,465)
2024	(\$2,073,465)
2025	(\$2,073,465)
2026	(\$1,408,415)
Total	• • • •
Thereafter	\$676,554
	(\$9,025,723)

In accordance with GASBS No. 75, the District's proportionate share of school retirees OPEB is zero. There is no recognition of the allocation of proportionate share of deferred outflows of resources and deferred inflows of resources in the financial statements.

State Health Benefit Local Education Retired Employee Plan Information

The New Jersey Division of Pension and Benefits issues publicly available reports on the OPEB plan. Those reports may be obtained by writing to the Division of Pension and Benefits, PO Box 295, Trenton, NJ 08625-0295 or on their website at http://www.state.nj.us/treasury/pensions/financial-reports.shtml.

NOTE 8: LITIGATION

The Board attorney's letter advises that there is no litigation, pending litigation, claims, contingent liabilities, unasserted claims or assessments or statutory violations which involve the Board of Education and which might materially affect the Board's financial position.

NOTE 9: CONTINGENCIES

The Board receives financial assistance from the State of New Jersey and the U.S. Government in the form of grants. Entitlement to the funds is generally conditional upon compliance with terms and conditions of the grant agreements and applicable regulations, including the expenditure of the funds for eligible purposes. The State and Federal grants received and expended in the 2021-2022 fiscal year were subject to the U.S. OMB Uniform Guidance and New Jersey OMB Circular 15-08 which mandates that grant revenues and expenditures be audited in conjunction with the Board's annual audit. Findings and questioned costs, if any, relative to federal awards and state financial assistance programs will be discussed in the Single Audit Section, Schedule of Findings and Questioned Costs. In addition, all grants and cost reimbursements are subject to financial and compliance audits by the grantors.

NOTE 10: RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions, injuries to employees; and natural disasters. The District maintains commercial coverage covering each of those risks of loss. The administration believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

<u>Property and Liability Insurance</u> - The District maintains insurance coverage covering each of those risks of loss. The administration believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded the insurance coverage in any of the past three fiscal years.

New Jersey Unemployment Compensation Insurance - The District has elected to fund its New Jersey Unemployment Compensation Insurance under the "Benefit Reimbursement Method." Under this plan, the District is required to reimburse the New Jersey Unemployment Trust Fund for benefits paid to its former employees and charged to its account with the State. The District is billed quarterly for amounts due to the State. Charges are applied to the Unemployment Compensation Claims Payable first, and any remaining charges are applied to the Unemployment Compensation budget appropriation. The following table is a summary of District contributions, employee contributions, reimbursements to the State for benefits paid and the combined ending balance of the District's Unemployment Compensation Claims Payable and Unemployment Restricted Fund Balance for the current and previous two years:

NOTE 10: RISK MANAGEMENT (CONTINUED)

		Interest and		
Year Ended	Employer	Employee	Amount	Ending
June 30,	Contributions	Contributions	Reimbursed	Balance
2022	\$-0-	\$72,333.56	\$15,217.85	\$497,621.17
2021	-0-	52,743.43	41,003.77	440,505.46
2020	-0-	55,739.80	32,154.17	428,765.80

Health and Prescription Drug Insurance

The District has entered into an agreement with Cigna Insurance Company for a Minimum Premium funded medical and prescription drug program. The agreement is administered by Centric Benefits Consulting. At June 30, 2022 total unpaid claims, including an estimate of claims that have been incurred but not yet reported (IBNR) to the administrative agent, totaled \$1,170,340.00.

The estimates are developed based on reports prepared by the administrative agent. For the year ended June 30, 2022 changes in the liability reported in the General Fund for unpaid claims are summarized below:

	Year Ended
	June 30, 2022
Accrued Liability for Claims-Beginning Balance, July 1,	\$1,149,257.00
Premiums	5,205,000.00
Incurred 'Claims (including IBNR) and Administrative Expenses	(5,484,078.00)
Accrued Liability for Claims-Ending Balance, June 30	\$870,179.00

NOTE 11: COMPENSATED ABSENCES

The District accounts for compensated absences (e.g., unused vacation and sick leave) as directed by Governmental Accounting Standards Board Statement No. 16 (GASB 16), "Accounting for Compensated Absences". A liability for compensated absences attributable to services already rendered and not contingent on a specific event that is outside the control of the employer and employee is accrued as employees earn the rights to the benefits.

NOTE 11: COMPENSATED ABSENCES (CONTINUED)

District employees are granted varying amounts of vacation and sick leave in accordance with the District's personnel policy. Upon termination, employees are paid for accrued vacation. The District's policy permits employees to accumulate unused sick leave and carry forward the amount to subsequent years. Upon retirement, employees shall be paid by the District for the unused sick leave in accordance with the Districts agreements with the various employee unions.

The liability for vested compensated absences of the governmental fund types are recorded in the district-wide statement of net position. As of June 30, 2022, a liability existed for compensated absences for governmental fund-types in the district-wide Statement of Net Position of \$1,236,879.15.

The liability for vested compensated absences of the proprietary fund types is recorded within those funds as the benefits accrue to employees. As of June 30, 2022 no liability existed for compensated absences in the proprietary funds.

NOTE 12: FUND BALANCE APPROPRIATED-GAAP BASIS

General Fund - Of the \$9,241,025.29 in General Fund Balance at June 30, 2022, \$457,405.99 has been assigned for encumbrances; \$29,597.03 is non-spendable, \$3,043,129.21 has been restricted in the Capital Reserve Account; \$500,000.00 has been restricted in the Maintenance Reserve Account; \$788,778.96 has been restricted as excess surplus; \$591,896.56 has been restricted as excess surplus subsequent years' expenditures; \$430,320.04 has been restricted as unemployment; \$679,032.44 has been assigned for subsequent years' expenditures: and \$2,720,865.06 is unassigned.

NOTE 13: CALCULATION OF EXCESS SURPLUS – BUDGETARY BASIS

In accordance with N.J.S.A.18A:7F-7, as amended by P.L. 2004, c73 (S1701), the Restricted Fund Balance Excess Surplus is a required calculation pursuant to the New Comprehensive Educational Improvement and Financing Act of 1996 (CEIFA). New Jersey school districts are required to restricted General Fund balance at the fiscal year end of June 30 if they did not appropriate a required minimum amount as budgeted fund balance in their subsequent years' budget. The excess fund balance resulting from the year ended June 30, 2022 is \$788,778.96.

NOTE 14: CAPITAL RESERVE ACCOUNT

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

Funds placed in the capital reserve account are restricted to capital projects in the district's approved Long Range Facilities Plan (LRFP). Upon submission of the LRFP to the department, a district may increase the balance in the capital reserve by appropriating funds in the annual general fund budget certified for taxes. A district may also appropriate additional amounts when the express approval of the voters has been obtained either by a separate proposal at budget time or by a special question at one of the four special elections authorized pursuant to N.J.S.A. 19:60-2. Pursuant to N.J.A.C. 6:23A-5.1(d)7, the balance in the account cannot at any time exceed the local support costs of uncompleted capital projects in its approved LRFP.

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

Balance, July 1, 2021		\$2,740,156.69
Interest Earnings Deposits:	\$2,972.52	
Board Resolution	1,000,000.00	
		1,002,972.52
		\$3,743,129.21
Withdrawals:		
2021-22 Budget		(700,000.00)
Balance, June 30, 2022		\$3,043,129.21

NOTE 15: MAINTENANCE RESERVE ACCOUNT

A maintenance reserve was established through a board resolution by the District for the accumulation of funds for the required maintenance of a facility in accordance with N.J.S.A. 18A:7G-9 as amended by P.L. 2004, c. 73 (S1701). N.J.S.A. 18A:7G-31(c), 18A:7G-13 and N.J.A.C. 6A:23A-14.2 permits districts, by board resolution, to transfer undesignated general fund balance to the maintenance reserve account if approved in the district's original budget certified for taxes or if the district received voter approval by a separate proposal at budget time or by special question at one of the four special elections authorized pursuant to N.J.S.A. 19:60-2. N.J.S.A. 18A:7F-41(a), 18A:7F-41(b) and N.J.A.C. 6A:23A-14.3 permit a district board of education to transfer by board resolution (prior to June 30) any unanticipated revenue or unexpended line-item appropriation amounts to the maintenance reserve for withdrawal in subsequent school years.

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

Deposits:

Board Resolution

\$500,000.00

Balance, June 30, 2022

\$500,000.00

NOTE 16: INVENTORY

Inventory in the Food Service Fund at June 30, 2022 consisted of the following:

Food and Supplies

\$16,667.61

The value of Federal donated commodities as reflected on Schedule A (required by the Single Audit Law of 1996) is the difference between market value and cost of the commodities at the date of purchase and has been included as an item of non-operating revenue in the financial statements.

NOTE 17: DEFERRED COMPENSATION

The District offers its employees a choice of the deferred compensation plans created in accordance with Internal Revenue Code Section 403(b) and 457. The plans permit participants to defer a portion of their salary until future years. Amounts deferred under the plans are not available to employees until termination, retirement, death, or unforeseeable emergency. Since the District does not have any property or rights to the plan assets and no fiduciary relationship exists between the District and the deferred compensation plan, the plan assets are not included in the District's financial statements as of June 30, 2022.

Notes to the Financial Statements June 30, 2022

NOTE 18: INTERFUND RECEIVABLES AND PAYABLES

The following interfund balances remained on the balance sheet at June 30, 2022:

<u>Fund</u>	Receivable	Payable
General Fund Enterprise Funds	\$161,010.16	\$161,010.16
	\$161,010.16	\$161,010.16

All balances resulted from the time lag between the dates that short-term loans were disbursed and payments between funds were received.

NOTE 19: LEASE RECEIVABLE

The District, as lessor, leases property at 175 Watchung Boulevard, Berkeley Heights, New Jersey for use of Wireless Edge Towers. The current lease term expires at December 31, 2026 with three additional extension options, each for 60 months. The lessee must provide notice of intention to terminate to the lessor not less than sixty days prior to the expiration of any subsequent renewal term. The lease receivable is measured as the present value of the future value of the minimum lease payments expected to be received during the lease term at the discount rate. The discount rate is 1.485% and is equal to the incremental borrowing rate of the Lessee. In the fiscal year 2022 the District recognized lease revenue of \$72,567.67 and \$20,605.64 of interest revenue under the lease.

Total future minimum lease payments to be received under the lease agreement are as follows:

	<u>Lease Recei</u>	<u>vable</u>
Fiscal Year Ending June 30,	Principal	Interest
2023	\$45,377.91	\$20,036.65
2024	48,032.23	19,344.77
2025	50,785.51	18,612.80
2026	53,641.00	17,839.25
2027	56,602.08	17,022.58
2028-2032	331,370.53	71,239.30
2033-2037	423,359.85	43,375.29
2038-2042	360,842.54	9,844.62
Total Minimum Lease Payments	\$1,370,011.65	\$217,315.26

NOTE 20: SUBSEQUENT EVENTS

The District has evaluated material subsequent events occurring after the financial statement date through March 1, 2023 which is the date the financial statements were available to be issued. Based upon this evaluation, the District has determined that there are no subsequent events needed to be disclosed.

REQUIRED SUPPLEMENTARY INFORMATION - PART II

BUDGETARY COMPARISON SCHEDULES	

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT

GENERAL FUND

COMPARATIVE STATEMENTS OF REVENUES. EXPENDITURES AND CHANGES

IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

VARIANCE FAVORABLE/ (UNFAVORABLE)	(21,085.20) 200,005.01 83,700.00 22,388.15 (1,527.48) 14,527.48)	484,118.00 42,340,00 8,187,623.00	130,639.00 1,908.091.33 2,193,923.00 2,445.00 12,949,179.33	13,114,140.69	700,000.00	10,963.17	11,240.00	10,827.24	34,819.19 257.00	31,533.37	660.19 134.00	268,377.76
ACTUAL	43,765,187.00 \$ 109,254.80 5,881.00.00 166,967.15 238.144.35 2,972.52 7,345.3	470,303.00 784,118.00 1,673,079.00 40,882.00 42,340.00 8,187,623.00	130,639,00 1,908,091,33 2,133,923,00 2,445,00 15,433,443,33	65,683,704.69		171,807.00 822.898.47	5,555,685 60 3,677,092.58 6,198,712.48	67,088.00 59,296.96	24,023,13 119,509,91 241,081,90	379,930.23	28,298.85	17,769,041.88
FINAL BUDGET	43,785,187.00 \$ 130,350.00 5,681,276.00 146,579.00 357,408.00 4,500.00	470,303.00 300,000.00 1,673,079.00 40,882.00	2,484,264,00	52,569,564.00	700,050,00	171,807.00 83,861,64	5,556,742.85 3,688,332.58 6,198,712.48	67,098,00 70,124.20	154,329.10 241,338.90	411,463.60	28,959.04	18,037,419.64
BUDGET TRANSFERS AND AMENDMENTS	<i>s</i>			L. Lud Lawrence Manufacture		(3,955.00) 26,339.64	(15,984.42) (15,984.42) (257,072.52)	17,098,00 25,000,00	14,419.10	58,775.55	(91.003/03)	(15,114.60)
ORGINAL BUDGET	43,765,187,00 \$ 130,350,00 5,681,276.00 146,579.00 357,408.00 4,300.00	470,303.00 300,000.00 1,673,079.00 40,882.00	2,484,284.00	52,569,564.00	700,000.00	175,762.00 805,522.00	5,441,679,00 3,704,317.00 6,455,785.00	50,000,00 45,124.20 72,366,00	73,700,00 139,910,00 241,364,76	352,688.05	28,959.04 28,959.04 543.00	18,052,534.24
	REVENUES: Local Sources: Local Sources: Local Tax Levy Tuition from Individuals Tuition from Other LEAs Within State Transportation Fees From Individuals Rents and Royalties Miscellaneous Interest Earned on Capital Reserve Funds Other Restricted Miscellaneous Revenues	State Sources: Categorical Transportation Aid Extraordinary Aid Categorical Special Education Aid Categorical Security Aid Other State Aid Other State Aid Other State Aid	NCGI-non-budgeted Reimbursed TPAF Social Security Contribution-non-budgeted Post Retirement Medical-non budgeted Long-Term Disability insurance-non-budgeted Long-Term Disability insurance-non-budgeted Total State Sources	Total Revenues	Withdrawel from Cap Res-for Local Share EXPENDITURES:	CURRENT EXPENSE: Instruction - Regular Programs: Preschool Kindergarlen	Grades 1-5 Grades 6-6 Grades 9-12 Regular programs - home instruction:	Salaries of teachers Purchased professional educational services Regular programs - undistributed instruction:	Ontel sataries for instruction Purchased pressional - educational services Purchased tachnical services	Christian Continued Services (400 - 500 series)	Central supplies Textbooks Other chieds	Outres oxygens Total regular programs

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES. EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

VARIANCE FAVORABLE/ ACTUAL (UNFAVORABLE)	214,892.52 \$ 214,010.52 \$ 882.00 84,572.60 84,772.60 2,375.00 1,405.63 969.37 969.37 901,840.12 297,128.75	434,481 60 432,060 08 2,421,52 356,400 00 295,202,38 56,107 62 25,000 00 11,286,51 13,713,49 500,00 1,114,89 11,14,89 1,159,11 1,159,11	3,120,243 96 3,079,682 70 40,551.26 609,975.25 570,080.55 39,894 70 5,990.00 5,487.14 492.86 3,736,209.21 3,655,270.39 80,938.82	336,890,47 332,774,47 4,116,00 363,572,05 357,538,55 6,033,50 5,279,00 2,971,28 2,307,72 705,741,52 693,284,30 12,457,22	5,561,446.45 5,389,437.30 172,009.15 313,845,41 311,253.48 2,591.93
BUDGET TRANSFERS AND AMENDMENTS	10,007.52 \$ 80.477.80 70,485.12	25,044 60 (15,000.00) 25,000.00 (5,000.00) 30,064.60	(7,952.04) (102,095.75) (110,047.79)	32,617.47 (82,270.95) (49,653.48)	(59,131.55) 71,827.41 (2,190.00)
ORGINAL BUDGET	\$ 204,885.00 \$ 24,095.00 \$ 2,375.00 \$	409,387 00 370,400 00 500 00 2,274 00 5,000 00	3,128,196 00 712,071 00 5,960,00 3,846,257 00	304,273.00 445,843.00 5,279.00 755,395.00	242,018.00 2.190.00
	Instructor - Special Education: Learning and/or Language Disabilities: Salanes of Teachers Other salanes for instruction General Supplies Total Learning and/or Language Disabilities	Auditory Impairments Salaries of Teachers Cher Salaries for Instruction Purchased Professional-Educational Services Other Purchased Services (400-500 series) General Supplies Other Objects Total Auditory Impairments	Resource Room / Resource Center: Salaries of Teachers Other salaries for instruction General Supplies Total Resource Room / Resource Center	Autism Salaries of Teachers Other Salaries for Instruction Ceneral Supplies Total Autism	Total Special Education Basic Skils / Remedial: Salanies of Teachers General Supplies

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES. EXPENDITURES AND CHANGES
IN FUND BALANCE. BUDGET AND ACTUAL
FOR THE FISCAL, YEAR ENDED JUNE 30, 2022

ORGINAL TRANSFERS AND EINAL BUDGET AGTUAL (UNFAVORABLE) BUDGET AMENDMENTS EINAL BUDGET AGTUAL (UNFAVORABLE)	hers \$ 157,337,00 \$ 2,352.00 \$ 156,00 1,750.00 1,750.00 1,750.00 1,750.00 1,750.00 1,750.00 1,750.00 1,750.00 1,750.00 1,750.00 1,750.00 1,750.00 1,250.00 1,250.00 1,250.00 1,250.00 1,250.00 1,250.00 1,250.00 1,250.00 1,750.00 1,250.00	-Curricular Activities: 255,930,00 4,830,00 260,780,00 269,780,00 259,613.01 1,146.99 ces (300-500 series) 18,570 19,552,76 19,552,76 19,540.00 12,76 stendals 18,670 4,250,00 4,256,00 4,256,00 5,819,42 ed Co-Curricular Activities 333,314,00 (2,588,24) 300,725,76 2,90,187.59 10,528,17	Res. 927.00 31,230.04 894,157.04 871,873.07 22,283.97 cos (300-500 Series) 97,285.00 (17,113.28) 80,171,72 78,484.17 1,687.55 sterials 177,356.14 (40,252.78) 137,30.36 131,481.88 5,648,48 ed Athletics 1,241,384.14 (17,298.46) 1,224,085.68 11,94,465.68 29,620.00	8,519.00 (8,519.00) (8,519.00) (8,519.00) (9,519.00) (9,519.00)	7,596,787.34 43,565.71 2,500,377.85 25,699,236,94 25,699,200,940,94 25,699,200,94 25,699,200,94 25,699,200,94 25,699,200,94 25,699,200,94 25,699,200,94 25,699,200,94 25,690,200,94 25,690,200,94 25,690,200,94 25,690,200,94 25,690,200,94 25,690,200,94 25,6	stributed Expenditures. 957 00 957 00 957 00 957 00 957 00 17.984.32 <th< th=""><th>\$539,982.00 45,452.45 \$85,434.45 \$81,365.96 4,068.49 Services \$6,000.00 6,000.00 6,000.00 5,923.14 76.26 Services 43,400.00 (7,220.00) 36,180.00 3,645.86 4,068.49 Finals 670.00 4,000.00 4,407.45 63,26.00 3,643.86 2,645.14 Finals 670.00 44,407.45 634,579.45 621,544.56 13,034.89</th><th>es - Speech, OT, PT & Related Services: 744,998.00 (40,017.00) 704,981.00 703,654.54 1,326.46 1,326.46 1,326.46 31,326.45 2,143.72</th></th<>	\$539,982.00 45,452.45 \$85,434.45 \$81,365.96 4,068.49 Services \$6,000.00 6,000.00 6,000.00 5,923.14 76.26 Services 43,400.00 (7,220.00) 36,180.00 3,645.86 4,068.49 Finals 670.00 4,000.00 4,407.45 63,26.00 3,643.86 2,645.14 Finals 670.00 44,407.45 634,579.45 621,544.56 13,034.89	es - Speech, OT, PT & Related Services: 744,998.00 (40,017.00) 704,981.00 703,654.54 1,326.46 1,326.46 1,326.46 31,326.45 2,143.72
	Bingual Education: Salaries of Teachers Purchased Professional-Educational Services Other Purchased Services (400-500 series) General Supplies Total Bilingual Education:	School Sponsored Co-Curricular Activities: Salaries Salaries Purchased Services (300-500 series) Supplies and Materials Other Objects Total School Sponsored Co-Curricular Activities	School Sponsored Athletics: Salanes Purchased Services (300-500 Series) Supplies and Materials Other Objects Total School Sponsored Athletics	Community Service Program Salaries Total Community Service Program	i otal Uther Instructional Programs Total - Instruction	Undistributed Expenditures: Instruction: Turtion to Other LEA's within the State - Regular Turtion to Other LEA's within the State - Special Turtion to County Vocational School District - Special Turtion to County Vocational School District - Sp Ed Turtion to Private Schools for the Handicapped win Studion - Other Total Undistributed Expenditures - Instruction Attendance and Social Work Services: Salaries Total Attendance and Social Work Services	Health Services: Salaries Salaries Purchased Protessional and Technical Services Other Purchased Services Supplies and Materials Other Objects Total Health Services	Other Support Services - Speech, OT, PT & Related Services. Salaries Purchased Professional - Educational Services

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES. EXPENDITURES AND CHANGES
IN FUND BALANCE. BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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Control of the cont	S BOD, 105 00 13,427,120 1,120,120 00 1,120,120 00 1,120	S BUDGET AMENDMENTS FINAL BUDGET ACTIVAL CUNFANORAR 8 E60,100.00 \$ (68.899.72) \$ 710,209.20 \$	Section of the control of the cont	S	ORIGINAL BUDGET TANAMERICAND (19,000) FINAL BUDGET ACTUAL TO 2002 28	S
8 600,10000000000000000000000000000000000	S BOD, 105 00 13, 25 00 S FINAL BUDGET 170, 208 28 ACTIAAL LUNEALOGAR 896, 126 00 13, 224 25 80, 105, 00 13, 224 25 141, 746 53 710, 208 28 710, 208 28 1, 126, 245 00 1, 136, 140 00 1, 136, 140 00 1, 1416, 104, 00 1, 126, 247 00 1, 126, 2	BUDGET AMENDMENTS FINAL BUDGET ACTIOAL ACTIOAL CUNFANORAR 8 60,100 00 00,100 00 00,100 00 \$ 65.26 00 \$ 710,209.20 00 \$	S	S	ORIGINAL BUDGET TANAMERICAND (19,000) FINAL BUDGET ACTUAL AVORAGE AVORAGE AVORAGE <t< td=""><td> S</td></t<>	S
S BODE (1) 00 00 S CONTRINGED IN CONTRICATION	S	S BUDGET AMENDMENTS FINAL BUDGET ACTUAL CUNFAVORA 8 E60,100 O \$ (68.899.72) \$ 710,209.20 \$ 710	Section of the control of the cont	S	S	S
S BOD (1) 00 O S CASE (1) 00 O CA	Section Colored Colo	S BIOLOGET AMENDMENTS FINAL BLDGET ACTUAL CURTALAL S BIOLOGO S (68 69972) S T/10,209.28 S T/10,209.28 </td <td> S</td> <td> Sample</td> <td>S CROUNDLE TRANSFERS NID FINAL BLOGET ACTUAL CATUAL CATUAL ACTUAL 8 600,100.00 \$ 100,000.00 \$ <</td> <td> S</td>	S	Sample	S CROUNDLE TRANSFERS NID FINAL BLOGET ACTUAL CATUAL CATUAL ACTUAL 8 600,100.00 \$ 100,000.00 \$ <	S
S 600,108 OD S CREATION COLUMN CREATION C	\$ 800.108 to \$ 800.108 to \$ 800.108 to \$ 710.208 28 \$ 710	S BIOLOGET AMENDMENTS FINAL BUDGET ACTUAL CUMPLANCES 8 600,100 OD 5 (68 699.72) 5 710,209.28 5 710,209.28 5 195,128 OD 7,895 CD 7,895 CD 1,700.09 1,417,409.20 1,409.20 1,409.20 1,409.20 1,409.20 1,409.20 1,409.20 1,409.20 1,409.20	S	S	S FORTINAL BUDGET TANAMERICAN FORTINAL BUDGET FINAL BUDGET ACTUAL FORTINAL FORTING ACTUAL FORTING ACTUAL FORTING <th< td=""><td> S</td></th<>	S
S BODITION CONTRINGED CONTRIGHT CONTRINGED	\$ 800.100.00 \$ 800.100.00 \$ 800.100.00 \$ 800.100.00 \$ 134.214.00 \$ 134.214.00 \$ 134.214.00 \$ 134.214.00 \$ 134.214.00 \$ 134.214.00 \$ 134.214.00 \$ 134.214.00 \$ 134.214.00 \$ 134.214.00 \$ 134.20 \$ 134.214.00 \$ 134.214.00 \$ 134.214.00 \$ 134.214.00 \$ 134.214.00 \$ 134.214.00 \$ 134.214.00 \$ 134.214.00 \$ 134.214.00 \$ 134.214.00 \$ 134.214.00 \$ 134.214.00 \$ 134.214.00 \$ 134.214.00 \$ 134.214.00 \$ 134.214.00 \$ 134.214.00 \$ 134.214.00 \$ 134.214.00 \$ 134.20 \$ 134.214.00	S BIOLOGET AMENDMENTS FINAL BLDGET ACTUAL CUMPLANDRA S BOD 108 DD S COMPLANDRA S T10,209.28 T10,209.28 S T10,209.28 T10,209.28 S	S	S FINAL BUDGET AGENTARAL FANANCREAL BUDGETAL AMENDARINIS FINAL BUDGET ACTUAL ACTUAL 8 FORTINAL FORTINAL ACTUAL ACTUAL 8 FORTINAL FORTINAL FORTINAL ACTUAL 134,214 00 7,827,246 00 7,827,226 48 1,127,226 28 1,137,438 33 ACTUAL ACTUAL ACTUAL 1,131,027,030 REG200 1,227,236 48 1,127,236 48 1,127,236 48 1,127,236 48 1,127,236 48 1,127,236 48 1,127,236 48 1,127,136 36 ACTUAL	Section ALT (AMERICAN PROPERTY) FINAL BUDGET ACTUAL PRAYOPARD FANOROPARD Section (AMEDICAL PROPERTY) Section (AMEDICAL PROPERTY) Section (AMEDICAL PROPERTY) FANOROPARD Section (AMEDICAL PROPERTY) Section (AMEDICA	S
S CONTRINGED CONTRINGED CONTRINGED S CONTRINGED	Section Color Co	S BOD 108 OF TO 10 TO 10 ST (10 SERSO TO 10 TO 10 SERSO TO 10 TO 10 SERSO TO 10 SERSO TO 10	S	S FINALE BLOGET BLOGGT BL	Section ALL Problem ST (1998) FINAL BUDGET (1998) FINAL BUDGET (1998) FINAL BUDGET (1998) FANORADEA (1998)	S BUDGET AMENDMENTS FINAL BUDGET ACTUAL PAYORANG 8 800,108 00 \$ 48,289 72) \$ 710,209.28 \$ TV0,209.28 \$ 966,128 00 139,691.20 \$ 48,289 72 710,209.28 \$ TV0,209.28 \$ 11,224,234 00 7,838 80 1,227,206.48 1,1227,206.48 1,12
S BOD 100 CONTRINGED IN THE PROPERTY	8	S BIDGET AMENIOMENTS FINAL BUDGET ACTUAL CUNFAVORA S BOD 100 DO S (69 869 72) (69 869 72) S T70,209 28 S T70,209 28 S CUNFAVORA 1,31,022 OO 1,31,022 OO 68 20 1,220,222 E 147,746 93 1,137,749 93 1,137,749 93 1,137,749 93 1,137,749 93 1,137,749 93 1,137,749 93 1,137,749 93 1,137,749 93 1,137,749 93 1,137,749 93 1,137,749 93 1,137,749 93 1,137,749 93 1,137,749 93 1,137,749 93 1,137,749 93 1,157,1	S	S PROTUNAL PRANSPERSA ND PROMOMENTS FINAL BUDGET PROMOMENTS ACTUAL PROPAGA PROMOMENTS FINAL BUDGET PROMOMENTS FOR STATE PROMOMENTS PROPAGA PROMOMENTS PROPAGA PROMOMENTS PROPAGA PROMOMENTS PROPAGA PROMOMENTS PROPAGA PROMOMENTS PROPAGA PROPAGA PROMOMENTS	S BOD TO STATE TO THE ALL STATE TO	S BENDGET BUDGET AMENDMENTS FINAL BUDGET ACTUAL AMENDMENTS
S BOLOGO S (89 889 72) (100 80) TOTO 202 8 (14) 70 209	\$ 600.109.00 S	S END.109 OD 500 SERVINOMENTS FINAL BUIDGET FOR TALL BUIDGET FOR BUIDGE FOR TALL BUIDGET FOR TALL BUID	S	S BOOTION ON THE PRINCE NATION CONTINUE AND THE BUDGET ACTUAL ACT	Section ALL Provided State of Expension State o	S BRIDGET AVIGNAL FINAL BLIDGET ACTUAL AVIGNAL 8 FINAL BLIDGET ACTUAL ACTUAL AVIGNAL 8 BRD 108 00 \$ 68 899 72) \$ 710,209 28 \$ 10 10 10 10 10 10 10 10 10 10
S BOLOGIE REPORTED TOTO 2002 28 S TOTO 2002 28 TOTO 2002 28 S TOTO 2002 28 TOTO 2002	8	S COLOR OF COLOR	S	S BODGET ACTUAL TRANSFERS AND FINAL BUDGET ACTUAL FANORABLE 8 BODGET ARINDMENTS TO 2002 28 3 TO 2002 28 3 965 128 00 100 108 00 100 108 00 100 108 00 100 108 00 100 108 00 3 100 108 00 100 108	ORGINAL BLOOGET TRANSESS AND FANOMENTS FINAL BLOGET ACTUAL FOR SERVICE ACTUAL FOR S	S
\$ 866,126 00 \$ (6,969.72) \$ 770,209.28 \$ 770,209.29 \$ 770,209.28 \$ 770	S BOD, 108 OD S CRENOMENTS FINAL BUDGET ACTUAL CUINEAVORAL 965,128 OD 169,889.72) 5 710,209.28 5 710,209.28 5 134,214 OD 7,898.27 1,200.22 1,137,415 1,137,417.46 994,338.76 1,127,217.28 8 1131,042 OD 865.00 1,128,524.00 1,124,41.90 1,139,671.08 1,127,217.28 8 11,24,24.00 1,24,400 865.00 1,128,671.08 1,127,217.28 1,127,217.28 8 11,311,042 OD (1,24,4.90) 1,128,671.08 1,128,7,317.89 1,128,7,317.89 1,127,217.89 1,127,217.89 3,3020 OD 3,3020 OD 3,075 OD 3,075 OD 4,677 69 1,128,00.00 1,138,00.00 </td <td>\$\begin{array}{ c c c c c c c c c c c c c c c c c c c</td> <td>S</td> <td>S CACIUAL BUDGET TANNSFERS AND BUDGET FINAL BUDGET ACTUAL TO 200 28 ACTUAL TO 200 28</td> <td>S BOD (106.00) S CHORNAL (106.00) TRANSFERS AND (106.00) FANOMENTS FINAL BUDGET ACTUAL (106.00) ACTUAL (1</td> <td>S BUDGET AMNEROMENTS FINAL BUDGET ACTUAL CURTANOPLAL BUDGET ACTUAL AMENDMENTS FINAL BUDGET ACTUAL CURTANOPLAL BUDGET AMORANDE BUDGET AMORANDE BUDGET AMORANDE BUDGET AMORANDE BUDGET AMORANDE BUDGET TO 200 20</td>	\$\begin{array}{ c c c c c c c c c c c c c c c c c c c	S	S CACIUAL BUDGET TANNSFERS AND BUDGET FINAL BUDGET ACTUAL TO 200 28	S BOD (106.00) S CHORNAL (106.00) TRANSFERS AND (106.00) FANOMENTS FINAL BUDGET ACTUAL (106.00) ACTUAL (1	S BUDGET AMNEROMENTS FINAL BUDGET ACTUAL CURTANOPLAL BUDGET ACTUAL AMENDMENTS FINAL BUDGET ACTUAL CURTANOPLAL BUDGET AMORANDE BUDGET AMORANDE BUDGET AMORANDE BUDGET AMORANDE BUDGET AMORANDE BUDGET TO 200 20
5 BOTOLOGO \$ (99,899.72) \$ (70,209.28)	S BUDGET AMENOMENTS FINAL BUDGET ACTUAL CUINFAVORAL S BOD, 108 DD \$ (89.889.72) \$ 710.208.28 \$ 710.209.28 \$ 134,214 DD 188.88 Z 142.028 Z 141.746.33 141.746.33 \$ 134,214 DD 188.29 DD 1139,671.08 1139,671.08 1130,000 1130,000 \$	8 MENDMENTS FINAL BUDGET ACTUAL CUNFAVORAL 8 MENDMENTS FINAL BUDGET ACTUAL CUNFAVORAL 8 MENDMENTS FINAL BUDGET ACTUAL CUNFAVORAL 1 MENDMENTS FINAL BUDGET ACTUAL CUNFAVORAL 8 MENDMENTS FINAL BUDGET ACTUAL CUNFAVORAL 1 134 CAL 200 7 10 209 28 7 10 209 28 7 10 209 28 1 131 GAZ 200 6 65 DO 1 138 GED 20 1 137 GAZ 20 1 137 GAZ 20 1 123 CAL 200 (1 2 414 58) 1 16,106 04 1 16,106 04 1 16,106 04 1 16,106 04 3 325 DO (1 2 414 58) 1 16,106 04 1 16,106 04 1 16,106 04 1 16,106 04 3 325 DO (1 2 414 58) 3 110 56 3 625 DO 3 625 DO 2 600 DO 1 2 28 55 DO 3 110 56 3 625 DO 1 140 56 SG 1 140 56 SG 1 140 56 SG 1 1 10 10 00 5 10 00 1 140 50 SG 1 140 56 SG 1 140 5G 1 140 5G 1 1 10 10 00 1 1 10 56 CAZ 20 1 140 5G SG 1 140 5G SG 1 140 5G SG	S	S ENDAME TIANUSEERS AND FINAL BUDGET ACTUAL FANORABLES FANORABLE 8 BUDGET ACTUAL A	S ENAL BUDGET ACTUAL ACTUAL FANOMAND S EBOT 109 DO S (89 889 72) S T70,209 28 S T70,209 28 S S BOT 109 DO (89 889 72) S T70,209 28 S T70,209 28 S 132 24 40 (85 88 27) 142,626 22 141,746 28 141,746 28 S T70,209 28 S 1,131,042 DO (85 88 27) 1,227,295 48 1,131,092 29 1,131,092 29 1,131,092 29 S T70,209 28 S 1,131,042 DO (8 407 89) (1,13),067 10 1,131,092 29 1,131,092 29 S	S BEGINAL TRANSFERS AND EILOGET ACTUAL GEORGES AND EILOGET ACTUAL CURRENORMENTS FINAL BUDGET ACTUAL CURRENORMENTS FINAL BUDGET TO 200 20 S COOLOGO COO
\$ \$	S BOD, 109 OD S (89.898.72) FINAL BUDGET ACTUAL AMENDMENTS CUINEAVORAL \$ BOD, 109 OD S (89.89.72) \$ 710,208.28 S 710,209.28 S 710,209.29 S 710,	S BOD 109 OF BOD 109 OF BO	Sample Control of the control of	S FINAL BLOGET FINAL BLOGET ACTUAL FAVORABLE S EUDGET AMENDAMENTS FINAL BLOGET ACTUAL FAVORABLE S BUDGET T10,209.28 S T10,209.28 S BOD,109.00 (89,699.72) S T10,209.28 S T10,209.28 S 134,214.00 (89,699.72) S T10,209.28 S 141,746.98 S 1,234,214.00 (8,696.50) T,898.20 T,123,23.26 141,746.98 S 1,131,042.00 (8,696.50) 1,139,671.08 1,139,671.08 1,139,737.83 S 1,224,24.00 (8,696.50) 1,139,671.08 1,139,671.08 1,137,317.83 S 1,224,25.00 (1,644.18) 1,139,671.08 1,139,671.09 1,139,631.09 1,139,631.09 3,75.00 3,350.00 3,110.06 3,110.06 1,139,432.44 1 1,228,657 1,228,657 1,228,647.46 1,228,647.46 1,191,435.44 1,000000 1,100000 1,228,665.00 1,228,	S	S BEGINAL TRANSFERENT FINAL BUDGET AMPENDAR TO PRINAL BUDGET AMPORANG BUDGET AMPORANG BUDGET AMPORANG BUDGET AMPORANG BUDGET AMPORANG BUDGET AMPORANG BUDGET TO 200 20 8 20 770,200 20 1227,206 48 1700.00 170
S 69,108.00 S 710,209.28 S 710,209.28 S 710,209.28 S 710,209.28 S POLITION OF THE PROPERTY O	S BOD, 109 OD BOD, 109 OD	S BOD 109 DO BOD 109 DO BO	Sample Continue	S FINALE BLOSET FINAL BLOSET FINAL BLOSET FINAL BLOSET FINAL BLOSET FINAL BLOSET FINAL BLOSET FAVORABLE FAVORABLE </td <td>S BOUTOS D S (89.89.72) S 770,209.28 S 770,209.29 S 770,2</td> <td>S BEDIGET TRANSFERENT FINAL BLOGET ACTUAL ACTUAL VARIANCE 8 COLORD STAND (69 568 72) 5 710,209.28<</td>	S BOUTOS D S (89.89.72) S 770,209.28 S 770,209.29 S 770,2	S BEDIGET TRANSFERENT FINAL BLOGET ACTUAL ACTUAL VARIANCE 8 COLORD STAND (69 568 72) 5 710,209.28<
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S B00,109.00 S (89,899.72) T/10,209.28 S T/10,209.28 T/10,209.28 <td>S BUDGET AMENIDMENTS FINAL BUDGET ACTUAL CUNFAVORA S B00,109,00 \$ (89,899.72) \$ T10,209.28 \$ T10,209.28 \$ 1,31,042,00 6,55,60 6,55,00 (6,959.52) 1,227,295.48 1,137,317.93 1,234,255,00 (6,959.52) 1,227,295.48 1,137,317.93 1,157,000.04 1,137,317.93 33,020,00 (33,020.00) 36,355.00 (6,407.69) 36,407.69 40,407.69 15,885,00 3,109.60 3,075.00 36,355.00 36,355.00 36,355.00 36,407.69 15,885,00 3,075.00 3,109.66 3,005.00 3,109.66 3,005.00 3,005.00 15,885,00 3,109.66 3,005.00 3,005.00 3,005.00 3,005.00</td> <td>S BDDGET AMENDMENTS FINAL BUDGET ACTUAL CUNFAVORAL \$ 800,109.00 \$ (69,899.72) \$ 710,209.28 \$ 710,209.28 \$ 995,128.00 1,500.00 685.00 1,203.22 147,746.83 \$ 10,209.28 \$ 1,131,042.00 665.00 1,139,671.08 1,137,317.93 1,137,317.93 \$ 1,234,225.00 (6,959.52) 1,227,295.48 1,127,295.48 1,137,317.93 \$ 1,335,00 (3,020.00) 36,520.00 36,520.00 1,16,109.04 115,109.04 1,588.50 (3,020.00) 36,520.00 36,520.00 36,520.00 17,116.89 1,588.50 33,020.00 31,10.96 19,005.86 17,116.89 17,116.89 1,588.50 34,050.00 36,005.00 36,005.00 36,005.00 36,005.00</td> <td> Sample Compared by Compare</td> <td>S BOD GET LANGE FERS AND BUDGET FINAL BUDGET FAVORABL FAVORABL SECTION OF SIZE OF 134,214 ON 170,209 CONTROL SECTION OF SIZE ON 170,209 CONTROL FAVORABL FAVORABL CUNFAVORABL 1,131,042,000 6,655,00 (6,959.52) 1,139,671.06 1,139,671.06 1,137,317.93 1,137,317.93 1,234,255,00 (6,959.52) 1,227,295.48 1,127,295.48 1,137,317.93 1,137,047.69 1,137,317.93 33,020,00 33,020,00 34,020,00 34,07.69 4,407.69 1,137,116.96 4,407.69 1,17,116.99 15,885,00 3,110,986 19,005.86 17,116.99 4,407.69 17,116.99 15,885,00 3,110,986 19,005.86 17,116.99 4,407.69 15,885,00 3,110,986 19,005.86 17,116.99 15,885,00 3,110,986 19,005.86 17,116.99</td> <td> Sample Transfers and Budget Transfers a</td> <td> S</td>	S BUDGET AMENIDMENTS FINAL BUDGET ACTUAL CUNFAVORA S B00,109,00 \$ (89,899.72) \$ T10,209.28 \$ T10,209.28 \$ 1,31,042,00 6,55,60 6,55,00 (6,959.52) 1,227,295.48 1,137,317.93 1,234,255,00 (6,959.52) 1,227,295.48 1,137,317.93 1,157,000.04 1,137,317.93 33,020,00 (33,020.00) 36,355.00 (6,407.69) 36,407.69 40,407.69 15,885,00 3,109.60 3,075.00 36,355.00 36,355.00 36,355.00 36,407.69 15,885,00 3,075.00 3,109.66 3,005.00 3,109.66 3,005.00 3,005.00 15,885,00 3,109.66 3,005.00 3,005.00 3,005.00 3,005.00	S BDDGET AMENDMENTS FINAL BUDGET ACTUAL CUNFAVORAL \$ 800,109.00 \$ (69,899.72) \$ 710,209.28 \$ 710,209.28 \$ 995,128.00 1,500.00 685.00 1,203.22 147,746.83 \$ 10,209.28 \$ 1,131,042.00 665.00 1,139,671.08 1,137,317.93 1,137,317.93 \$ 1,234,225.00 (6,959.52) 1,227,295.48 1,127,295.48 1,137,317.93 \$ 1,335,00 (3,020.00) 36,520.00 36,520.00 1,16,109.04 115,109.04 1,588.50 (3,020.00) 36,520.00 36,520.00 36,520.00 17,116.89 1,588.50 33,020.00 31,10.96 19,005.86 17,116.89 17,116.89 1,588.50 34,050.00 36,005.00 36,005.00 36,005.00 36,005.00	Sample Compared by Compare	S BOD GET LANGE FERS AND BUDGET FINAL BUDGET FAVORABL FAVORABL SECTION OF SIZE OF 134,214 ON 170,209 CONTROL SECTION OF SIZE ON 170,209 CONTROL FAVORABL FAVORABL CUNFAVORABL 1,131,042,000 6,655,00 (6,959.52) 1,139,671.06 1,139,671.06 1,137,317.93 1,137,317.93 1,234,255,00 (6,959.52) 1,227,295.48 1,127,295.48 1,137,317.93 1,137,047.69 1,137,317.93 33,020,00 33,020,00 34,020,00 34,07.69 4,407.69 1,137,116.96 4,407.69 1,17,116.99 15,885,00 3,110,986 19,005.86 17,116.99 4,407.69 17,116.99 15,885,00 3,110,986 19,005.86 17,116.99 4,407.69 15,885,00 3,110,986 19,005.86 17,116.99 15,885,00 3,110,986 19,005.86 17,116.99	Sample Transfers and Budget Transfers a	S
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S 800,108 00 \$ (89.899.72) \$ 710,209.28 \$ 710,209.28 \$ 996,128 00 96,128 00 96,223 26 996,223 26 996,223 26 994,338.76 \$ 1,700 00 1,31,042 00 8,629 08 1,27,295 48 1,27,295 48 1,27,295 48 1,27,295 48 1,234,255 00 (12,44.95) (12,44.95) (12,44.95) (12,49.96) (12,109.04 115,109.04 1,57,50 04 4 3,335 00 33,355 00 33,020 00 36,355 00 25,301.91 36,355 00 25,301.91 17,10,209.28 5 3,075 00 3,075 00 3,075 00 406.58 17,116,98	S BUDGET AMENIDMENTS FINAL BUDGET ACTUAL CUNFAVORA S B00,108,00 \$ (89,899.72) \$ T10,209.28 \$ T10,209.28 \$ 134,214.00 1,34,214.00 6,850.00 1,130,671.06 1,131,042.00 865.00 1,133,671.06 1,137,22.24 1,137,22.24 1,234,255.00 (6,858.52) (1,227,286.48 1,227,286.48 1,227,286.48 1,227,286.48 1,277,286.48 1,16,109.04 1,16,109.0	S BDD_GET AMENDMENTS FINAL BUDGET ACTUAL CUNFAVORAL 8 BDD_109_DD \$ (89.899.72) \$ 710_209.28 \$	Sample Compared by Processing Compared b	S BOD 109 OF GINAL BUDGET TRANSFERS AND AMENDMENTS FINAL BUDGET ACTUAL AMENDMENTS FAVORABLE \$ 800,109 OF BOD, 109 OF TA10, 209 OF TA10, 209 CB \$ 710,209 28 TA10, 209 28 \$ 710,209 28 TA10, 209 28 \$ 134,214 OD TA131, 042 OD TA131, 044 OF TA131, 042 OD TA131, 042 OD TA1311,	ORGINAL TRANSFERS AND ENDARRY EINAL BUDGET AGTUAL FATOLAGE FATOLAGE S BOD, 109.00 S (89.899.72) S 710,209.28 \$ 710,209.28 \$ S96, 128 00 985, 128 00 985, 25 985, 253.25 985, 253.25 142,026.28 710,209.28 \$ 1,731,042.00 6,859.00 1,139,671.06 1,139,671.06 1,137,317.93 1,137,317.93 1 1234,255.00 (6,859.52) 1,227,286.48 1,227,286.48 1,227,286.48 1 33,020.00 (33,020.00) 36,355.00 2,407.69 4,407.69 4,407.69 3 3,075.00 3,075.00 3,075.00 406.56 17,16,98 15,895.00 3,100.66 17,100.66 17,16,98 17,16,98	A
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S 800,108.00 S (89.893.72) \$ 710,209.28 \$ 710,209.28 \$ 710,209.28 995,128.00 95,22 995,223.26 994,336.76 710,209.28 \$ 71	SEGIOGET AMENIDMENTS FINAL BUDGET ACTUAL CUNFAVORA SPS 128 OD (89,899.72) \$ 710,209.28 \$ 710,209.28 \$ 710,209.28 \$ 710,209.28 13-274 OD (89,899.72) \$ 710,209.28 \$ 710,209.28 \$ 710,209.28 \$ 710,209.28 13-274 OD 7.88 62 142,052 82 141,748 93 17.22 24 17.38 73.79 1234 255 OD (6.959.52) 1.277,295 48 1.277,295 48 1.277,295 48 1.277,295 48 1 33,020 OD (33,020.00) (33,020.00) 38,355 OD 33,020.00 25,301.91 1 1 375 OD 3075 OD 406.36 407.69 407.59 407.59 1	S BDD_GET AMENDMENTS FINAL BUDGET ACTUAL CUNFAVORAL S BDD_109_DD \$ (89.899.72) \$ 710_209.28 \$ 710_209.28 \$ 710_209.28 \$ 710_209.28 995,128_DD (89.899.72) \$ 710_209.28 <td> Sample Parochael</td> <td>S BOD GENAL BUDGET TRANSFERS AND AMENDMENTS FINAL BUDGET ACTUAL AMENDMENTS FAVORABL \$ 800,109.00 134,214.00 \$ (69,899.72) 134,214.00 \$ 710,209.28 710,209.28 \$ 710,209.28 710,209.28 \$ 1,34,214.00 1,33,214.00 655.00 7,385.00 1,139,671.06 7,139,671.06 1,137,317.93 7,150.04 1,137,317.93 7,150.00 1,137,317.93 7,150.00 1 3,35.00 (6,959.52) (12,47.69) 1,127,295.48 7,161.09.04 1,127,296.48 7,161.09.04 1,137,317.93 7,150.00 1,137,317.93 7,150.00 1 3,35.00 (33,020.00) 3,075.00 3,075.00 3,075.00 25,301.91 7,052.00 1</td> <td> Sample Transfers and Budget Transfers a</td> <td> S</td>	Sample Parochael	S BOD GENAL BUDGET TRANSFERS AND AMENDMENTS FINAL BUDGET ACTUAL AMENDMENTS FAVORABL \$ 800,109.00 134,214.00 \$ (69,899.72) 134,214.00 \$ 710,209.28 710,209.28 \$ 710,209.28 710,209.28 \$ 1,34,214.00 1,33,214.00 655.00 7,385.00 1,139,671.06 7,139,671.06 1,137,317.93 7,150.04 1,137,317.93 7,150.00 1,137,317.93 7,150.00 1 3,35.00 (6,959.52) (12,47.69) 1,127,295.48 7,161.09.04 1,127,296.48 7,161.09.04 1,137,317.93 7,150.00 1,137,317.93 7,150.00 1 3,35.00 (33,020.00) 3,075.00 3,075.00 3,075.00 25,301.91 7,052.00 1	Sample Transfers and Budget Transfers a	S
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\$\begin{array}{c ccccccccccccccccccccccccccccccccccc	S	S	S	S BOD, 109, 00 S S S S S S S S S	Sample Transfers and Budget Transfers a	Name
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2 AC ACT CONC. 1.	BUDGET AMENDMENTS FINAL BUDGET ACTUAL C SPOT TO THE SECOND S C TH	BUDGET AMENDMENTS FINAL BUDGET ACTUAL SUDGET ACTUAL SUDGE	ORGINAL TRANSFERS AND EINAL BUDGET ACTUAL BUDGET AMENOMENTS FINAL BUDGET ACTUAL	ORGINAL TRANSFERS AND BUDGET AMENDMENTS FINAL BUDGET ACTUAL C AND THE BUDGET A	ORGINAL TRANSFERS AND EINAL BUDGET ACTUAL BUDGET AMENDMENTS FINAL BUDGET ACTUAL C	BUDGET ORGINAL TRANSFESS AND BUDGET AMENDAMENTS FINAL BUDGET ACTUAL
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	BUDGET AMENDMENTS FINAL BUDGET ACTUAL	BUDGET AMENDMENTS FINAL BUDGET ACTUAL	ONGINAL TRANSFERS AND EINAL BUDGET ACTUAL BUDGET	ORGINAL TRANSFERS AND FINAL BUDGET ACTUAL BUDGET ACTUAL	ORGINAL TRANSFERS AND EINAL BUDGET ACTUAL	BUDGET BUDGET BUDGET AMENDMENTS FINAL BUDGET ACTUAL
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BUDGET TRANSFERS AND	BUDGET	BUDGET				

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT
GENERAL FLAND
COMPARATIVE STATEMENTS OF REVENUES EXPENDITURES AND CHANGES
IN FLAND BALANGE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

VARIANCE FAVORABLE/ (UNEAVORABLE)	2,480,77 8,125,29 19,778,62 12,383,98 30,083,02 8,911,53 2,671,01 3,705,04 3,264,48 1,000,00 1,641,00 1,286,37	13,483.08 15,722.36 2,722.36 3,274.96 3,033.73 38,004.73 1,938.45 1,112.83 0,66 7,68.40 1,68.40	119.01	34,184,37 13,213,62 47,397,99
ACTUAL	664,301,31 \$ 27,899,73 156,795,40 43,150 43,670,82 79,669,91 79,669,91 79,644,96 14,33,57 270,434,48 8,939,80 20,638,63 1,452,671,34	1,358,868.31 4,742.55 4,742.55 4,638.22 7,942.13 1,977,535.13 12,991.21 12,991.21 12,991.21 13,743.46 1,431.60 1,431.60	192,990,29 3,032,05 229,943,43 123,338,98 549,304,75	389,465,66 16,290,65 393,417,30 130,863,99 1,500,00 911,337,60
FINAL BUDGET	666,782.06 \$ 27,909,73 164,920.69 43,150.00 63,450,44 92,043.89 108,667,16 44,991,42 10,867,19 1,000.00 17,618,99 1,000.00 17,618,99 1,000.00 1,000.00 1,560,073.96	1,372,351,39 563,45,91 45,783,52 7,913,18 10,975,86 15,370,00 2,015,539,88 12,991,21 3,600,00 18,549,49 37,715,00 2,200,00 503,049,53	192,990,29 3,032,05 229,943,43 123,457,99 549,423,76	389,465,66 16,290,65 427,601,67 143,877,61 1,500,00
BUDGET TRANSFERS AND AMENDMENTS	100,123 08 \$ 27,909,73 74,920,69 (1,750,00) (19,570,69) (31,456,11) (45,233,89) (45,233,89) (2,115,42) 1,890,00 494,42 2,030,00 (3,779,00)	(50,962,61) (5,407,08) 45,783,52 7,913,18 (7,101,14) 15,370,00 8,596,86 5,113,83 12,991,21	(38,392,71) 3,032,05 (16,579,57) 36,763,80 (7,021,00) (22,197,43)	(23.541.34) 16,290.65 17.138.98 (58,648.08) (1,500.00) (50,259.79)
ORGINAL <u>BUDGET</u>	566,659,00 \$ 90,000 00 44,900 00 83,021,13 123,500 00 13,500 00 17,124,54 1,000 00 17,124,54 1,000 00 8,550,000 8,550,000 8,550,000 8,550,000 8,550,000 1,1456,618,72	1,423,314,00 565,553,00 18,077,00 2,006,944,00 422,880,00 3,600,00 18,549,49 37,715,00 2,200,00 48,644,49	246,523.00 86,694.19 7,021.00 571,621.19	393,007,00 410,462.69 202,525.69 3,000.00 1,008,995,38
	Support Services General Administration. Salaries Salaries Vacation Payout Legal Services Vacation Payout Legal Services Expenditure and Internal Control Audit Fees Expenditure and Internal Services Other Purchased Professional Services Other Purchased Pechnical Services Other Purchased Technical Services Communications / Telephone Board Travel Expense Miscellaneous Expense Miscellaneous Expense Miscellaneous Expense Miscellaneous Expense Miscellaneous Expension Miscellaneous Expen	Support Services School Administration Salaries of Principals Asst. Principals Salaries of Secretarial and Clerical Assistants Salaries of Secretarial and Clerical Assistants Unused Vacation Payment to Terminated/Retired Staff Other Purchased Services(400-500 series) Supplies and Materials Other Objects Total Support Services School Administration Central Service: Salaries Unused Vacation Payment to Terminated/Retired Staff Miss Purch Services (400-500) Supplies and Materials Interest on Lease Purchase Agreements Miscellaneous Expenditures Total Central Service	Administrative Information Technology: Salaines Unused Vacation Payment to Terminated/Retired Staff Furchased Technical Services Other Purchased Services Supplies and Matachalis Total Administrative Information Technology	Required Maintenance for School Facilities. Salaries Unused Vacation Payment to Terminated/Retired Staff Cleaning, Repair and Maintenance Services General Supplies Other Objects Total Required Maintenance for School Facilities

EXHIBIT "C-1" SHEET #6

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES. EXPENDITURES AND CHANGES
IN FUND BALANCE. BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Custodial Services: Salaries Unused Vacation Payment	Other Employee Benefits Purchased Professional and Terthrical Services Cleaning, Repair and Maintenance Services	Other Purchased Property Services insurance	Miscellaneous Purchased Services General Supplies	Energy (Natural Gas)	Energy (Heat and Electricity)	Total Custodial Services	Care and Upkeep of Grounds: Salaries	Purchased Professional and Technical Services	Cleaning, Nepar And Maintenance General Supplies Total Care and Upkeep of Grounds	Security: Purchased Professional and Technical Services General Supplies Total Security	Student Transportation Services: Salaines for Pupil Transportation (Between Home and School) - Regular Salaines for Pupil Transportation (Between	Home and School) - Special	Cleaning, Repair and Maintenance Services	Lease Payments	Contracted Services - Ato in Lieu Prayments-viorage School Contracted Services (Between Home & School) - Vendors	Contracted Services (Other than Between Home and School) - Vendors	Contracted Services -(Spec.Ed. Students) - ESCs & CTSAs	Miscellaneous Purchased Services - Transportation General Supplies	Total Student Transportation Services	Unallocated Benefits - Employee Benefits: Social Security Contributions	Other Retirement Contributions - PERS	Workmen's Compensation	Health Benefits Trition Beimbinesmants	Other Employee Benefits	Unused sick payment	Total Unallocated Benefits - Employee Benefits
ORGINAL <u>BUDGET</u>	1,794,148.00 \$	112,380.00	192,984,27 29,200,00	101,507,71	155,000.00	320,000.00	2,770,529.98	68.610.00	65,000.00	34,900.00 34,900.00 177,959.00	45,255.14 20,252.24 65,507.38	117,737.00	50,372.00	66,162,00	59,462.77	558,231.38	60,075.00	631,983.42	14,887.00	1,859,257.57	729 753 00	853,936.00	195,000,00	8,130,985.07	8,670.00	120,000.00	10,120,344.07
BUDGET TRANSFERS AND AMENDMENTS	600	1,790.98 (8,747.03) (6,927.50)	(47,139.60)	2,100.00	152,066.28	24,193.16	190,134.04	17,100,00	51,354.98	15,967.90 75,973.88	110.192.00 (2.742.00) 107.450.00	(9,493.57)	(29,800.00)	4,269.90	(7,842.50)	49,609.50	3,700.00	(55,988.08)	1,100.00	(4,144.75)	99 809 01	29,567.00	6,433.00	(612,972.58) 3 112 53	4,175.00	122,890.18	(436,186,22)
FINAL BUDGET	1,850,535,06 \$ 34,753,00	1,790.98 103,632.97 58,372.50	29,200.00	2,100.00	307,066.28	344,193.16 2.018.85	2,960,664.02	85,710.00	116,354,98	51,867.90 253,932.88	155,447.14 17,510.24 172,957.38	 108,243.43	20,572.00	70,431.90	51,620.27	607,840.88	63,775.00	575,995.34	15,387.00	1,855,112.82	740 361 66	883,503.00	201,433.00	7,518,012,48 85,112,53	12,845.00	242,890,18	9,684,157.85
ACTUAL	1,833,124.73 \$ 34,753.00	1,790.98 78,827.70 54,758.52	743,349,26 29,200.00	2,073.00	248,356.38	322,754.06	2,817,449.84	84,542.55	96,653.20	44,600.68 225,796.43	130,586,14 14,416,33 145,002,47	108,243,43	20,570.93	58,007.25	51,620.27	560,107.17	56,398.35	489,355.20	14,069.00	1,694,905.56	740 361 66	870,521.16	149,754.00	74 364 63	11,790.42	242,890.18	8,384,467.31
VARIANCE FAVORABLE/ (UNFAVORABLE)	17,410.33	24,805.27 3,613.98	2,505.41	27.00 12,684.34	58,709.90	21,439.10	143,214.18	1,167.45	19,701.78	7,287,22	24,861.00 3,093,91 27,954,91		1.07	12,424.65	4	47,733.71	7,376.65	86,640.14	1,518.00	160,207,26		12,981.84	51,679.00	10,747,90	1,054.58		1,299,690.54

TOWNISHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT GENERAL FUND COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2022

VARIANCE FAVORABLE/ (UNFAVORABLE)	(8, 187, 523, 00) (130, 639, 00) (2, 193, 923, 00) (2, 445, 00) (1, 908, 091, 33)	(12,422,721,33)	(10,426,057.51)	(9,940,155.50)	7,410.02		422.66	58,115.85	40,531.88	7,688.00	131,364.37	363.088.41 0.18	WHEN PERSON AND THE P	363,088,59	4,500.00	(557,333,60)	(58,380.64)	80.0	80.0	80.0	(90 965'886'6)	3,115,604,63
ACTUAL	\$ 8,187,623,00 \$ 130,639,00 2,193,923,00 7,445,00 1,908,091,33	12,422,721.33	38,818,935,44	63,932,270.37	13,450.32	3,174.00	11,059.30	6,830.23	65,058.88		136,271.07	1,782.25 516,483.34 397,981.82	DO.450.00	946,181.41		557,333.60	1,639,786.08	71,474.92	71,474,92	71,474,92	65,643,531,37	40,173,32
FINAL BUDGET	w		28,392,877.93	53,992,114.87	20,860.34	3,174.00	11,481.96	64,946.08	105,590.76	7,688.00	267,635,44	1,782.25 879.571.75 397.882.00	00.458,82	1,309,270.00	4,500.00	A.A., ARTHURN AND A SERVICE AN	1,581,405.44	71,475.00	71,475.00	71,475.00	55,644,995.31	(3,075,431.31)
BUDGET TRANSFERS AND AMENDMENTS			(33,201.53)	(63,863.97)	18,920.29	3,174.00	11,481.96	(35,894.92)	85,847.18 6.535.96		110,047.97	1,782.25 (23,682.25)		(21,900.00)		A A A A A A A A A A A A A A A A A A A	88,147.97	6,475,00	6,475.00	6,475.00	(30,759.00)	The second secon
ORGINAL BUDGET	φ. •		28,426,079.46	54,055,978.84	1,940.05	6 600 34	בייספיים	100,841.00	19,743.58	7,688.00	157 587 47	903,254,00	00,458,62	1,331,170.00	4,500 00		1,493,257.47	65,000.00	65,000.00	00 000 00	30,759.00 55,644,995.31	(3,075,431.31)
	On-behalf IPAF Contributions (Non-Budgeled). On-behalf IPAF Contributions-non-budgeted NCGI-non-budgeted Post Retirement Medical-non budgeted Long-Term Dasability Insurance-non-budgeted Reimbursed TPAF Social Security Contribution-non-budgeted	Total On-Behalf TPAF Contributions (Non-Budgeted)	Total Undistributed Expenditures	TOTAL EXPENDITURES - CURRENT EXPENSE	Equipment: Grades 9-12 - Equipment	Autism Cataol Second and Other Indianal December	Scrioo Sportsoled and Outer insuccional mogrami Undistributed Expenditures - Instruction	Undistributed-Admin Info Technology	Undistributed-Req. Maint, For Schools Undist Expand - Cara and Unkapp of Grounds	School Buses - Special	Total Equipment	Facilities Acquisition and Construction Services: Architectural/engineering services Construction services Lease purchase agreements - principal	Assessment for Debt Service on SDA Funding	Total Facilities Acquisition and Construction Services	interest Deposit to Capital Reserve Assets acquired under installment purchases (non-budgeted) Undistributed expanditures.	Equipment Total assets acquired under installment purchases (non-budgeted)	TOTAL CAPITAL OUTLAY	SPECIAL SCHOOLS: Salaries of Teachers Total Summer School instruction	Total summer school	TOTAL SPECIAL SCHOOLS	Transfer of funds to charter schools TOTAL EXPENDITURES	Excess (deficiency) of revenues over (under) expenditures

557,333.60 3,672,938.23 3,672,938.23 VARIANCE FAVORABLE/ (UNFAVORABLE) 557,333,60 557,333,60 457,405,99 788,778,96 581,896,56 3,043,129,21 500,000,00 430,320,04 2,922,997,06 679,032,44 9,423,560,26 29,597.03 (212,132.00) 597,506.92 9,423,560.26 8,826,053,34 ACTUAL 5,750,622.03 (3,075,431,31) 8,826,053.34 FINAL BUDGET TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE. BUDGET AND ACTUAL
FOR THE FISCAL, YEAR ENDED JUNE 30, 2022 BUDGET TRANSFERS AND AMENDMENTS (3,075,431,31) 8,826,053.34 5,750,622.03 ORGINAL Assigned - year-end encumbrances Restricted - excess surplus - current year Restricted - excess surplus - designated for subsequent year's expenditures Unassigned fund balance Assigned - designated for subsequent years expenditures Reconciliation to governmental funds statements (GAAP): Lease revenue recognized on a GAAP basis Prior Year aid payment not recognized on GAAP basis Other financing sources (uses)
Proceeds from installment purchases (non-budgeted)
Total other financing sources Excess of revenues and other financing sources over expenditures and other expenditures and other financing sources Restricted - capital reserve Restricted - maintenance reserve Restricted - unemployment Fund balances, June 30 Fund balances, July 1 Recapitulation:

Fund balance per governmental funds (GAAP)

9,241,025.29

(343,382.57) (1,104,669.44) 1,164,494.75 FINAL TO ACTUAL VARIANCE 3,527.94 431,128.00 92,471.60 21,414.82 897,641.52 131,326.36 96,230.00 20,049.93 351,567.96 2,000.00 230,540.02 1,149,596.36 13,876.00 3,043.73 1,944.88 545,992.15 14,288.26 138,405.57 161,528.71 543,778.90 1,089,771.05 311,792.58 371,617.89 371,617.89 59,825.31 ACTUAL w 573,922.59 39,333.79 76,261.00 15,825.79 483,488.00 234,644.46 156,159.00 380,024.35 2,254,265.80 2,254,265.80 2,300.00 2,300.00 ,641,009.42 139,314,59 10,371.13 5,504,00 82,782.00 1,944.88 809,987.39 22,049.93 513,096.67 1,441,978.41 FINAL TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT w ₩ BUDGETARY COMPARISON SCHEDULE SPECIAL REVENUE FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2022 BUDGET TRANSFERS/ 547,747.59 26,246.79 15,825.79 72,702.00 81,756.59 (2,715.87) 1,749,174.80 234,644.46 76,261.00 82,782.00 328,556.39 356,364.35 1,749,174.80 1,175,180.42 1,944.88 5,504.00 156,159.00 22,049.93 2,300.00 2,300,00 513,096.67 1,418,318,41 AMENDMENTS ₩ 43 410,786.00 57,558.00 13,087.00 505,091.00 23,660.00 505,091,00 26,175.00 465,829.00 481,431,00 23,660.00 13,087.00 ORIGINAL BUDGET 8 67 Total Facilities Acquisition and Construction Service Purchased Professional/Educational Services Facilities Acquisition and Construction Service: Purchased Professional/Technical Services Purchased Professional/Technical Services Purchased Services Employee Benefits Excess (Deficiency) of Revenues Purchased Property- Support Other Purchased Services Over (Under) Expenditures Supplies and Materials Fund Balances, June 30 Salaries of Teachers **Fotal Support Services** Fund Balances, July 1, Instructional Equip. Student Activities General Supplies Support Services: **Total Fund Balance** Total expenditures Student Activities EXPENDITURES: Federal Sources Other Objects Fotal Instruction Scholarships Other Sources otal Revenues State Sources Recapitulation: Scholarships Textbooks REVENUES: Instruction: Restricted: Tuition

34,270,00 141,870.74 241,618.78 20,049.93

351,567.96

898,199.51

2,300.00

2,300.00

5,504.00

263,995.24

12,297.85 52,360.00 46,842.99 7,327.40

82,782.00

62,385.00

(743,367.90)

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT BUDGETARY COMPARISON SCHEDULE BUDGET TO GAAP RECONCILIATION NOTE TO RSI (REQUIRED SUPPLEMENTARY INFORMATION) FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Note A - Explanation of difference between budgetary inflows and outflows and GAAP revenues and expenditures

and GAAP revenues and expenditures	GENERAL FUND	SPECIAL REVENUE FUND
Sources/inflows of resources		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule	\$ 65,683,704.69	\$ 1,149,596.36
Difference - budget to GAAP:		
State aid payment recognized for GAAP statements in the current year, previously it was recognized for budgetary purposes.	168,162.00	
The last state aid payment is recognized as revenue for budgetary purposes and differs from GAAP which does not recognize this revenue until the subsequent year when the State recognizes the related expense (GASB 33)	(212,132.00)	
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		
Adjust for encumbrances: Add prior year encumbrances Less current year encumbrances		15,299.09 (10,749.17)
Lease accounting budgetary basis differs from GAAP in that revenue for lease income is not recognized using present value.	29,597.03	
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	\$ 65,669,331.72	\$ 1,154,146.28
Uses/outflows of resources		
Actual amounts (budgetary basis) "total expenditures" from the budgetary comparison schedule	\$65,643,531.37	\$ 1,089,771.05
Difference - budget to GAAP:		
Adjust for encumbrances: Add prior year encumbrances Less current year encumbrances		15,299.09 (10,749.17)
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balance - governmental funds	\$ 65,643,531.37	\$ 1,094,320.97

REQUIRED SUPPLEMENTARY INFORMATION - PART III

SCHEDULES RELATED TO ACCOUNTING AND REPORTING FOR PENSION (GASB 68)

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF NET PENSION LIABILITY TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT PUBLIC EMPLOYEES RETIREMENT SYSTEM LAST NINE YEARS

District's Proportionate Share District's of the Net Pension Plan Fiduciary			Proportionate Share of the Net Pension Covered-Employee Liability (Asset) as a percentage the Net Pension Covered-Employee	Proportionate Share of Share of the Net Pension Liability (Asset) Payroll Lability (Asset)	Proportionate Share of Share of the Net Pension Liability (Asset) \$11,851,934 Popurol Payrol Employee Payrol \$4,239,020 279.59%	Proportionate Share of District's as a percentage the Net Pension Covered-Employee of it's Covered- Liability (Asset) \$11,851,934 \$4,239,020 \$279.59% 11,512,344 4,270,359 \$269.59%	Proportionate	Proportionate Liability (Asset) Share of Share of the Net Pension District's as a percentage of it's Covered-Employee Asset Liability (Asset) Payroll Employee Payroll \$11,851,934 \$4,239,020 279.59% 11,512,344 4,270,359 269.59% 14,651,103 4,469,881 427.65%
District's	đ	Ū			•			15,408,184 4,442,888
	District's Proportion	of the Net Pension	Liability (Asset)	0.0620130944%	0.0614885818%	0.0652668655%	0.0645415599%	0.0666190900%
	Measurement Date	Ending	June 30,	2013	2014	2015	2016	2017

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available.

53.60% 56.27% 58.32% 70.33%

> 221.95% 157.09%

5,042,435 4,994,574 5,103,963 5,451,574

> 11,328,282 8,563,744

13,728,456 12,986,461

> 0.0720730011% 0.0694671880% 0.0722892384%

2018 2019 2020 2021

0.0697247500%

272.26% 260.01%

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT SCHEDULE OF DITRICT'S CONTRIBUTIONS PUBLIC EMPLOYEES RETIREMENT SYSTEM LAST NINE YEARS

Contributions as a Percentage of Covered-Employee	11.96%	12.81%	12.83%	12.97%	12.22%	14.04%	14.89%	15.53%	17.35%
District's Covered- Employee <u>Payroll</u>	\$4,239,020	4,379,262	4,469,881	4,442,888	5,042,435	4,994,574	5,103,963	5,451,574	5,402,022
Contribution Deficiency (Excess)	o ·	¢	¢	o	φ	¢	o	¢	¢
Contributions in Relation to the Contractually Required	\$506,903	561,120	573,378	576,245	693,536	701,061	759,936	846,591	937,217
Contractually Required <u>Contribution</u>	506,903	561,120	573,378	576,245	693,536	701,061	759,936	846,591	937,217
scal Year Ending June 30,	2014	2015	2016	2017	2018	2019	2020	2021	2022

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available.

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF NET PENSION LIABILITY
TEACHERS PENSION AND ANNUITY FUND
LAST NINE YEARS

	Plan Fiduciary	Net Position	as a percentage	of the total	Pension Liability	33.76%	33.64%	28.71%	22.33%	25.41%	26.49%	26.95%	24.60%	70C# #C
State's Proportionate Share of the Total	Net Pension Liability associated with	the District as a	percentage of	the District's Covered-	Employee Payroll	511.57%	505.22%	616.42%	765.44%	616.73%	588.21%	577.48%	610.87%	240 046
District's	Proportionate Share of the Net Pension	Liability (Asset)	as a percentage	of it's Covered-	Employee Payroll	¢	¢	¢	þ	¢	¢	¢	¢	c
			District's	Covered-Employee	Payroll	\$21,328,084	22,379,398	22,342,727	23,002,506	24,125,457	24,377,339	23,919,266	24,492,880	300 400
	State's Proportionate	Share of	the Net Pension	Liability (Asset)	associated with the District	\$109,107,310	113,065,532	137,726,062	176,069,599	148,788,729	143,390,567	138,128,732	149,619,882	000 404
	District's	Proportionate	Share of	the Net Pension	Liability (Asset)	¢	¢	¢	¢	¢	¢	¢	¢	c
		District's	Proportion	of the Net Pension	Liability (Asset)	0.2158864422%	0.2115480206%	0.2179062605%	0.2238181394%	0.2206775019%	0.2253959980%	0.2250718717%	0.2272173366%	0.04600667460
		Measurement	Date	Ending	June 30.	2013	2014	2015	2016	2017	2018	2019	2020	2004

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available.

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION - PART III FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Public Employees Retirement System

Change in benefit terms:

None

Change in assumptions:

The following assumptions were used in calculating the net pension liability in their respective accounting periods:

		Long-Term	
Measurement		Expected	Actuarial
Date Ending	Discount	Rate of	Experience
June 30,	<u>Rate</u>	Return	Study Period
2021	7.00%	7.00%	07/01/14-06/30/18
2020	7.00%	7.00%	07/01/14-06/30/18
2019	6.28%	7.00%	07/01/14-06/30/18
2018	5.66%	7.00%	07/01/11-06/30/14
2017	5.00%	7.00%	07/01/11-06/30/14
2016	3.98%	7.65%	07/01/11-06/30/14
2015	4.90%	7.90%	07/01/08-06/30/11
2014	5.39%	7.90%	07/01/08-06/30/11
2013	5.55%	7.90%	07/01/08-06/30/11

Teachers Pension and Annuity Fund

Change in benefit terms:

None

Change in assumptions:

The following assumptions were used in calculating the net pension liability in their respective accounting periods:

		Long-Term	
Measurement		Expected	Actuarial
Date Ending	Discount	Rate of	Experience
<u>June 30.</u>	<u>Rate</u>	<u>Return</u>	Study Period
2021	7.00%	7.00%	07/01/15-06/30/18
2020	5.40%	7.00%	07/01/15-06/30/18
2019	5.60%	7.00%	07/01/15-06/30/18
2018	4.86%	7.00%	07/01/12-06/30/15
2017	4.25%	7.00%	07/01/12-06/30/15
2016	3.22%	7.65%	07/01/12-06/30/15
2015	4.13%	7.90%	07/01/09-06/30/12
2014	4.68%	7.90%	07/01/09-06/30/12
2013	4.95%	7.90%	07/01/09-06/30/12

REQUIRED SUPPLEMENTARY INFORMATION - PART IV

SCHEDULE RELATED TO ACCOUNTING AND REPORTING FOR POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (GASB 75)

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS LAST FIVE YEARS

Total Non-Employer OPEB Liability - State's Proportionate Share of Total OPEB Liability Associated with the School District

		Measurer	nent Date Ended Ji	une 30,	
	2021	2020	<u>2019</u>	<u>2018</u>	2017
Balance at 6/30	\$133,986,844	\$82,108,046	\$89,487,839	\$102,300,890	\$109,987,082
Changes for the year:					
Service cost	\$6,398,296	\$3,483,334	\$3,340,698	\$3,718,094	\$4,479,767
Interest	3,029,710	2,956,455	3,545,588	3,754,491	3,230,012
Changes of benefit terms	(124,311)		, .		,,-
Differences between expected					
and actual experience	(24,304,557)	23,226,117	(13,044,559)	(7,706,288)	
Changes in assumptions or	,			,	
other inputs	115,224	24,474,792	1,224,238	(10,269,177)	(13,113,716)
Benefit payments	(2,386,563)	(2,332,601)	(2,520,472)	(2,392,873)	(2,369,506)
Contributions from Members	77,455	70,701	74,714	82,702	87,251
Net changes	(17,194,746)	51,878,798	(7,379,793)	(12,813,051)	(7,686,192)
Balance at 6/30	\$116,792,098	\$133,986,844	\$82,108,046	\$89,487,839	\$102,300,890
Covered Employee Payroll	31,046,469	29,596,843	28,913,840	29,419,774	28,568,345
District's Proportionate Share of the Total Non-Employer OPEB Liability as a percentage of the District's Covered Employee Payroll	-0-	-0-	-0-	-0-	-0-
State's Proportionate Share of the Total Non-Employer OPEB Liability associated with the District as a percentage of the District's Covered Employee Payroll	396.99%	455.43%	287.41%	304.18%	358.09%

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available.

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION - PART IV FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Change in benefit terms:

The implementation of Chapter 44 Plan and contribution strategy affecting pre-Medicare future and current retirees and dependents who enroll in the New Jersey Educator Health Plan option upon retirement and were not grandfathered under Chapter 78 (fewer than 20 years of service as of July 1, 2011) is reflected for the Fiscal Year Ending June 30, 2022 as a Plan change.

Change in assumptions:

The following assumptions were used in calculating the Net OPEB Liability in their respective accounting periods:

Measurement	
Date Ending	Discount
<u>June 30,</u>	<u>Rate</u>
2021	2.16%
2020	2.21%
2019	3.50%
2018	3.87%

OTHER SUPPLEMENTARY INFORMATION

SPECIAL REVENUE FUND DETAIL STATEMENTS

TOWNSHIP OF BERKELEY HEIGHTS - SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	LOCAL	HOME INSTRUCTION	NONPUBLIC SUPPLEMENTAL INSTRUCTION	NONPUBLIC NURSING	NONPUBLIC	NONPUBLIC	NONPUBLIC TECHNOLOGY	EXAM AND CLASSIFICATION
revervous. Local Sources State Sources Federal Sources	\$ 7,186.00	1,944.88	495.60	5,554.48	\$ 5,320.00	3,043.73	\$ 2,023.79	3,032.34
Total Revenues	7,186.00	1,944.88	495.60	5,554.48	5,320.00	3,043.73	2,023.79	3,032.34
Instruction: Salaries of Teachers Purchased Professional / Technical Services Tuition General Supplies Textbooks Other Objects instruction	7,186.00	1,944.88	495.60	5,554.48	5,320.00	3,043.73	2,023.79	3,032.34
Total Instruction	7,186.00	1,944.88	495.60	5,554.48	5,320.00	3,043,73	2,023.79	3,032.34
Support Services: Purchased Professional / Tachnical Services Purchased Property- Support Other purchased services Supples and Materials Scholarships Scholarships								
Total Support Services				The state of the s		THE RESERVE OF THE PERSON NAMED IN THE PERSON	ALL ALL PROPERTY OF THE PROPER	
Total Expenditures	7,186.00	1,944.88	495.60	5,554.48	5,320.00	3,043.73	2,023.79	3,032.34
Excess (Deficiency) of Revenues Over (Under) Expenditures	Ą	¢.	·O·	-0-	-0-	-Q-	6 -	-0-
Fund Balances, July 1,								***************************************
Fund Balances, June 30	-0-	-0-	-0-	-0-	φ	·0-	ģ	-0-

TOWNSHIP OF BERKELEY HEIGHTS - SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDLLE OF REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 39, 2022

SCHOLARSHIPS	\$ 535.52	535.52		- Million of the Hillion of the Committee of the Committe	2.000.00	2,000.00	2,000.00	(1,464.48)	21,514,41	20,049.93
STUDENT	\$ 222,818,50	222,818,50		**************************************	161,528.71	161,528.71	161,528.71	61,289.79	290,278.17	351,567.96
IDEA PREK <u>ARP</u>	1,893,44	1,893.44	96 95C	399.99	500.00	1,493.45	1,893,44	·0-	A LANGACIA DE LA CARTA DE LA C	-0-
IDEA BASIC <u>ARP</u>	\$ 54,086.98	54,086.98		medium,	52,393.53 700.00 993.45	54,086.98	54,086.98	Ģ		0-
ESSER II MENTAL	9,354.50	9,354,50		ATTENDED TO THE PERSON NAMED IN THE PERSON NAM	6,148.00	9,354.50	9,354.50	¢	A. Control of the Con	-0-
ESSER II LEARNING	25,000.00	25,000.00		A MANAGEMENT AND A STATE OF THE	25,000,00	25,000.00	25,000.00	¢	A PARTICIPATION OF THE PROPERTY OF THE PROPERT	- 0 -
NON-TITLE !	189,535.26	189,535,26		***************************************	65,082,00	189,535.26	189,535.26	¢		-0-
CARES ACT-LOCAL	\$ 1,903.40	1,903.40	961,75	961.75	941.65	941.65	1,903.40	Φ-	- And the state of	-G-
DEVENIES	Local Sources State Sources Federal Sources	Total Revenues	Instruction: Salaries of Teachers Purchased Professional / Technical Services Turiton General Supplies Textbooks Other Objects Instruction	Total instruction	Support Services: Purchased Professional / Technical Services Purchased Property- Support Other purchased services Supplies and Materials Scholarships Sudent Activities	Total Support Services	Total Expenditures	Excess (Deficiency) of Revenues Over (Under) Expenditures	Fund Batances, July 1,	Fund Balances, June 30

TOWNSHIP OF BERKELEY HEIGHTS - SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL, YEAR ENDED JUNE 30, 2022

ARP ESSER AND BEYOND	REVENUES: Local Sources State Sources 12,508.00	Total Revenues	Instruction: Salaries of Teachers Purchased Professional / Technical Service Tution General Supplies Taxtbooks Other Objects instruction	Total Instruction	Support Services: Purchased Professional / Technical Service Purchased Property, Support	Other purchassed services Supplies and Materials Scholarships Student Activities	Total Support Services	Total Expenditures	Excess (Deficiency) of Revenues Over (Under) Expenditures	Fund Balances, July 1,	Fund Balances, June 30
TITLE !!A	\$ 24,377.15	24,377.15		00	23,180.00	1,197.15	24,377.15	24,377,15	-O"	A CONTRACTOR OF THE PERSON NAMED IN CONT	*O-
TITLE #	35,140.48	35,140,48	1,368.00	31,391.80	00.766	1,805.68 946.00	3,748.68	35,140.48	Ö		-0-
TITLE III IMMIGRANT	\$ 622.66	622.66	622.66	622.66				622.66	-0-		-O-
IDEA PART B BASIC	\$ 527,873,24	527,873.24	431,128.00	465,888.19	51,710.36	6,300.00	61,985.05	527,873.24	-O-		*0-
IDEA PART B PRESCHOOL	15,346.41	15,346,41	5,618.94	5,618.94	2,545.47	5,482.58	9,727.47	15,346.41	-0-		-O-
TOTALS	\$ 230,540.02 21,414.82 897,641.52	1,149,596.36	13.876.00 3.527.94 431,128.00 92.471.60 3.043.73	545,992.15	131,326.36 96,230.00	14,288.26 138,405.57 2,000.00 161,528.71	543,778.90	1,089,771.05	59,825.31	311,792.58	371,617.89

LONG-TERM DEBT SCHEDULES								
The Long-Term schedules are used to reflect the outstanding principal balances of the long-term liabilities of the District. This includes obligations under Serial Bonds and Installment Purchases.								

	BALANCE	JUNE 30, 2022					5,970,000.00	\$ 5,970,000.00
		RETIRED	380,000.00				1,460,000.00	1,840,000.00
	BALANCE	JUNE 30, 2021	\$ 380,000.00 \$				7,430,000.00	\$ 7,810,000.00 \$
<u>N. DISTRICT</u>	RATE OF	INTEREST	4.000%		5.000%	5.000%	2.000%	↔
TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT LONG-TERM DEBT SCHEDULE OF SERIAL BONDS JUNE 30, 2022	ITIES	AMOUNT	380,000.00	:	1,485,000.00	1,500,000.00	1,495,000.00	
	MATURITIES	DATE	8/1/2021		3/1/2023 3/1/2024	3/1/2025	3/1/2026	
	AMOUNT OF	ISSUE	\$ 4,005,000.00	-	13,970,000.00			
	DATE OF	ISSUE	6/16/2009		5/14/2014			
		ISSUE	Refunding Bonds Series 2009		Refunding Bonds Series 2014			

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT SCHEDULE OF OBLIGATIONS UNDER INSTALLMENT PURCHASES AS OF JUNE 30, 2022

SERIES	DATE	TERM	INTEREST RATE PAYABLE	AMOUNT OF ORIGINAL INSTALLMENT PURCHASE	AMOUNT OUTSTANDING JUNE 30, 2021	DECREASE	AMOUNT OUTSTANDING JUNE 30, 2022
2017 LED Lighting	7/1/2016	s.	2.25%	158,478.00 \$	25,744.02	\$ 25,744,02 \$	
2017 Security, Track, Technology, Maintenance Equipment & Bus	5/4/2017	ĸ	1.78%	2,700,000.00	557,429.99	557,429.99	
2019 Bus, Maintenance Equipment, Technology and Curricular Materials	6/15/2019	មា	2.62%	350,000.00	210,822.78	68,465.31	142,357.47
2020 Maintenance Truck and Technology	6/20/2020	မ	1.87%	550,000.00	438,603.21	106,621.49	331,981.72
2021 Technology & Equipment	6/14/2021	ო	1.00%	457,000.00	457,000.00	152,831.47	304,168.53
2021 Technology & Equipment	6/14/2021	ហ	1.16%	243,000.00	243,000.00	48,972.27	194,027.73
Copiers & Printers	10/27/2020	ស	3.65%	205,297.29	189,858,63	38,762.39	151,096.24
Copiers	12/20/2016	υ	3,96%	158,826.09	17,333.44	17,333,44	
				"	2,139,792.07	\$ 1,016,160.38 \$	1,123,631.69

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT

DEBT SERVICE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

VARIANCE							A CARLO MARIANTA MAR	
	↔	!	- 1		1 1		ļ	မှ
ACTUAL	1,582,054.00	600,546.00	2,182,600.00	342,600.00	2,182,600.00		0.38	0.38
	↔	- 1	ı		1 1		1	₩
MODIFIED BUDGET	1,582,054.00	600,546.00	2,182,600.00	342,600.00	2,182,600.00		0.38	0.38
	↔	1	l				İ	₩
ORIGINAL <u>BUDGET</u>	\$ 1,582,054.00	600,546.00	2,182,600.00	342,600.00	2,182,600.00		0.38	\$ 0.38
	u,							0,
REVEN.	Local sources: Local tax levy	State sources: Debt Service Aid Type II	Total revenues	EXPENDITURES: Regular debt service: Interest	regerinpliori of printcipal Total regular debt service-expenditures	Excess (deficiency) of revenues over (under) expenditures	Fund balance, July 1	Fund balance, June 30



STATISTICAL SECTION (UNAUDITED)

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT STATISTICAL SECTION

Contents Page Financial Trends: These schedules contain trend information to help the reader understand how J-1 to J-4 the district's financial performance and well being have changed over time. Revenue Capacity: These schedules contain information to help the reader assess the district's most significant local revenue source, the property tax. J-5 to J-9 Debt Capacity: These schedules present information to help the reader assess the affordability of the district's current levels of outstanding debt and the district's ability to issue additional debt in the future. J-10 to J-13 Demographic and Economic Information: These schedules offer demographic and economic indicators to help the reader understand the environment within which the district's financial activities take place. J-14 to J-15 Operating Information:

These schedules contain service and infrastructure data to help the reader understand how the information in the district's financial report relates to the services the district provides and the activities it performs.

J-16 to J-20

Sources

Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports (ACFR) for the relevant year.

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT NET POSITION BY COMPONENT (accrual basis of accounting) UNAUDITED

						ŧī.	Fiscal Year Ending June 30	ing Jun	e 30.								
	2022	2021	2020	2019	6	2	2018	,,,	2017		2016		2015		2014		2013
Governmental activities				6	5		47 500 600	٠	200		708 000 300		44 730 079	e	41 311 030	v	40 808 362
Net investment in capital assets Non-spendable	\$ 51,444,751.09 29,597	20,262,303	coe; o; o; o; e	9	43,020,421	ř	750,225,	9	200,000	9	770,000,00	,	20,00	,	20011011	,	300 '000 '01
Restricted	5,725,743	5,344,360	4,254,026	ω. 1	3,142,611	•	1,117,662		2,670,124		2,520,840		3,025,633		3,083,519		4,082,641
Unrestricted(deficit)	(10,604,184)	(12,988,114)	(14,380,930)	(13.8	13,880,798)	(1	(14,459,625)	Ξ	14,041,721)	_	13.017,523)		(1,118,304)		(1.031,436)		(1,143,613)
Total governmental activities net position	\$ 46,595,917	\$ 42,618,549	\$ 39,890,061	\$ 38,7	38,788,234	જે જ	34,180,870	es	34,812,063	es.	33,402,639	₩	43,637,408	69	43,363,113	s	43,637,390
Business-type activities																	
Net investment in capital assets	\$ 105,399	\$ 99,953	\$ 111,298	69	94,965	₩	65,448	69	68,952	69	37,746	49	48,895	θ	60,044	G	16,929
Unrestricted (deficit)	(177,440)	(107,956)	47,021		986'86		91,432		27,110		359		(49,280)	₩	(46,179)	es	(3,134)
Total business-type activities net position	\$ (72,041)	\$ (8,003)	\$ 158,319	69	93,951	s	156,880	\$	96,062	S	38,105	\$	(385)	မာ	13,865	es.	13,795
District-wide										,							
Net investment in capital assets	51,550,160	50,362,256	50,128,263	\$ 49,6	49,621,386	8	7,588,281	4	46,252,612	69	43,937,068	w	41,778,974	19	41,371,074	w	40,715,291
Non-spendable	29,597																
Restricted	5,725,743	5,344,360	4,254,026	,	3,142,611	•	1,117,662		2,670,124		2,520,840		3,025,633		3,083,519		4,082,641
Unrestricted(Deficit)	(10,781,625)	(13,096,070)	(14,333,909)	(13,7	13,781,812)	(1	14,368,193)	E.	14,014,611)	_	13,017,164)		(1,167,584)		(1,077,615)		(1,146,747)
Total district net position	\$ 46,523,875	\$ 42,610,546	\$ 40,048,380	\$ 38.5	38,982,185	\$	34,337,750	8	34,908,125	49	33,440,744	₩	43,637,023	ь	43,376,978	69	43,651,185

Source: ACFR Schedule A-1

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT CHANGES IN MET POSITION (accrual basis of accounting)

UNAUDITED

					Fiscal Year E	Fiscal Year Ending June 30,				
,	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Expenses Sovernmental activities										
Instruction										
Regular	\$ 26,986,190	\$ 30,901,806	\$ 28,232,335	\$ 27,573,696	\$ 30,472,151	\$ 30,125,270	\$ 27,356,924	\$ 16,698,786	\$ 16,719,611	\$ 16,629,090
Special education	9,202,007	10,002,724	9,429,767	9,894,252	10,120,509	9,756,196	8,607,890	4,099,047	3,848,277	3,472,750
Other special instruction								385,388	339,713	316,051
Other instruction	2,752,069	2,759,774	2,584,978	2,806,214	2,946,080	2,813,804	2,519,404	1,299,367	1,230,652	1,246,132
Support Services:										
Louin								1,460,886	1,662,143	1,632,986
Student and instruction related services	9,818,067	10,778,728	9,812,711	9,082,887	9,985,929	9,545,193	8,586,876	5,321,878	5,025,924	4,884,523
General administration	1,780,264	1,802,139	1,629,355	1,622,297	1,547,282	1,457,381	1,377,435			
Conoci administrative services	2,572,239	3,189,423	2,858,509	2,879,600	3,255,411	3,228,452	2.794,094	7,176,379	1,032,140	914,662
Control opposite of activities and activities activities and activities activities activities and activities activities and activities activiti	1 107 616	1 366 230	1 255 086	1 266 DBA	4 364 050	1 300 102	1 052 594	100'014.7	2,433,030	7,508,57
Diact constations and maintenance	6.272.373	5 844 665	5 126 665	5 288 410	5 970 059	4 830 601	4842,364	3 563 551	4 0 7 0 0 0 0	200 000
Publi transportation	1876.479	1,683,246	1384919	1.534.271	1 634 394	1,665,499	1,846,130	1,505,531	1,643,770	1.484.138
Business and other support services						200	20'000'	11.856.736	11 295 272	11 720 257
Special schools	107.051	114,895	107.327	121.576	121.379	117.083	42.143	60 479	71 548	62.485
Charter Schools		24,564	28,533	1			į			
Interest on long-term debt	357,423	434,989	519,886	610,114	652,931	670,812	705,024	746.260	742.994	934.377
Plant and equipment services								1,145,177	2.248,192	484,368
Unallocated amortization	1,405,706	1,414,930	1,423,935		1,385,011	1,311,418	1,048,801	85,227	91,337	86,997
Total governmental activities expenses	64,257,481	70,328,122	64,395,906	62,779,401	69,455,229	66,830,901	60,790,354	52,051,736	51,676,952	49,240,282
Business-type activities:	130	404	070 270	600	000	200 250	000 0110	400	91	
Total Total	825,034	181,073	277.740	000, 500	344,700	975,000	000 070	900,400	610,732	701,040
Total district expenses	\$ 65,082,536	\$ 70,509,194	\$ 65,143,154	\$ 63,763,400	\$ 70,397,990	\$ 67,805,997	\$ 61,769,234	\$ 52,952,136	\$ 52,487,684	\$ 50,031,928
Program Revenues										
Governmental activities:										
Charges for services	450 500 0	000	900 000 0	407 003						
(Instruction) (Instruction)	•		4 0,000,900 4 0,000,900	17 040 271	20,542,788	0.362,210	3,904,850			
Capital grants and contributions	000,000,01	7.093	167 253	079,230	20,094,003	766.548	788 747	570 485	124 731	558 400
Total governmental activities program revenues	21,802,630	26,514,458	21,050,382	22.851.908	26.646.805	26.385.270	20,788,955	570 485	549 731	558 400
Business-type activities:										
Charges for services										
Food service	761,016	14,751	711,616	1,024,728	1,003,579	996,688	990,352	885,869	781,599	782,916
Total business type activities program revenues	761,016	14,751	711,616	1,024,728	1,003,579	996,688	990,352	885,869	781,599	782,916
Total district program revenues	22,563,646	26,529,209	21,761,998	23,876,635	27,650,384	27,381,958	21,779,307	1,456,354	1,331,330	1,341,316
Net (Expense)/Revenue										
Governmental activities Business-type activities	(42,454,851)	(45,813,554)	(43,345,524)	(38,927,494)	(42,808,424) 60,819	(40,445,532) 21,592	(40,001,399)	(14,531)	(51,127,221) (29,133)	(48,681,882)
Total district wide on a consocial	(42 518 890)	(43 979 985)	5 (43 381 156)	(30 886 764)	¢ (42 747 606)	1950 424 0A1 \$	(39 989 92)	C 161 ADE 7821	(F1 156 254)	S //8 600 642)
ו סומן חומה שינות מילום מלים מילום מ	000,010,247	(200,000,000)	0(45,001,100)	- 11	П	- 11	- 12	(201,480,102)	(50,000,004)	н

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT CHANGES IN NET POSITION (accrual basis of accounting)

	2012		2 \$ 35,479,061	5 1,699,596			9 4,322,566	0	g	1 403,078	8,929	6	48,464,319	114		0	109	8 \$ 48,464,428		7) \$ (217,563)	9) (8,621)	\$ (2
	2013		\$ 36,188,642	1,689,925		6,103,497	4,824,779	769,000	872,966	420,811	12,324	(29,00	50,852,944	203	ł	29,000	114	\$ 50,853,058		\$ (274,277)	(29,01	\$ (303,296)
	2014		\$ 37,312,415	1,710,697		6,946,856	4,936,257		383,446	460,807	5,068		51,755,546	281	į		29,203	\$ 51,784,749		\$ 274,295	14,672	\$ 288,967
	2015		\$ 38,458,663	1,695,547	81,833	592,831				416,712		(27,000)	41,218,586	17	:	27,000		\$ 41,218,586		\$ 1,217,187	11,472	\$ 1,228,659
ing June 30,	2,016		\$ 39,227,836	1,608,376	106,710	595,043				532,348			42,070,313					\$ 42,070,313		\$ 1,624,681	21,592	\$ 1,646,274
Fiscal Year Ending June 30,	2017		\$ 40,283,522	1,644,438	130,967	593,637				575,836			43,228,400					\$ 43,228,400		\$ 419,975	60,819	\$ 480,794
	2018		\$ 41,431,500	1,622,125.00	36,434.00	592,100.00				632,922,15			44,315,081		(3.659)			\$ 44,315,081		\$ 4,387,587	40,730	\$ 4,428,317
	2019		\$ 42,570,866	1,616,184.00	40,335.00	598,791.00				583,267,29	69,135.00		45,478,578		(3.659)			\$ 45,478,578		\$ 2,133,054	(35,632)	\$ 2,097,422
	2021		\$ 43,139,662	1,591,540.00	38,133.00	595,110.00				392,774.82			45,757,220					\$ 45,757,220		\$ 1,943,556	(166,322)	\$ 1,777,234
	2022		\$ 43,765,187	1,582,054.00	44,016.00	600,546.00				440,415.58			46,432,219					\$ 46,432,219		\$ 3,977,368	(64,039)	\$ 3,913,329
		General Revenues and Other Changes in Net Position Governmental activities:	Property taxes levied for general purposes, net	Taxes levied for debt service	State aid restricted for debt service	Unrestricted state aid	Tuition received	Gain on refinancing	Capital Lease Purchases	Miscellaneous income	Investment Earnings	Transfers	Total governmental activities	Business-type activities:	Disposal of capital asset (net)	Transfers	Total business-type activities	Total district-wide	Change in Net Pocition	Governmental activities	Business-type activities	Total district

Source. ACFR Schedule A-2

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT FUND BALANCES, GOVERNMENTAL FUNDS (modified accrual basis of accounting)

UNAUDITED

					Fiscal Year Ending June 30,	Sing June 30,				
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
General Fund Reserved	ь	ь	69	ь	ы	σ	ø	\$ 2,930,751	\$ 3,078,425	\$ 4,070,532
Unreserved Nonspendable	29,597							/84,/52	178,378	741,620
Restricted	5,354,125	5,032,567	4,254,026	3,142,611	2,369,236	2,886,629	2,777,633			
Assigned	1,136,438	1,104,503	1,215,486	1,256,634	513,220	319,514	202,183			
Unassigned	2,720,865	2,520,821	1,334,942	1,334,077	1,238,233	1,265,729	1,064,127			
Total general fund	\$ 9,241,025	\$ 8,657,891	\$ 6,804,454	\$ 5,733,323	\$ 4,120,689	\$ 4,471,872	\$ 4,043,943	\$ 3,715,503	\$ 3,856,803	\$ 4,812,152
All Other Governmental Funds										
Reserved	w	69	€	₩	vs	()	\$ 52,666	5,094	12.109	\$ 2,721
Restricted	371,618	311,793				(25,080)				
Committed					1,199					
Unassigned				(31,247)						
Total all other governmental funds	\$ 371,618	\$ 311,793	*	\$ (31,247)	1 199	\$ (25,080)	\$ 52,666	\$ 5,094	\$ 12,109	\$ 14,830

Source: ACFR Schedule B-1

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT CHANGES IN GOVERNMENTAL FUND BALANCES, GOVERNMENTAL FUNDS UNAUDITED

							Fiscal Year Ending June 30,	ng June 30,				
		2022	2021	2020	2019		2018	2017	2016	2015	2014	<u>2013</u>
Revenues Tax levy Transcordation Eass from Individuals	4	45,347,241	\$ 44,731,202	\$ 44,187,050	\$ 43,053,625	\$ \$25	41,927,960 \$	40,836,212	\$ 40,154,210	\$ 39,023,112	\$ 37,878,567	\$ 37,178,657
Tuition Charges										4,936,257.00	4,824,779.00	4,322,566.00
merest carrings Miscellaneous		6,666,446	6,486,630	6,414,792	6,277,035	135	6,541,825	6,914,558	6,323,270	460,807	442,311	403,578
State Sources		16,014,324	13,445,284	11,637,543		96	9,625,205	9,227,285	8,248,468	6,946,856	6,103,497	6,554,820
reberal Sources Total Revenue		69,006,078	65,606,491	62,924,569	61,137,460	100	58,834,374	57,712,878	55,417,100	51,942,585	49,794,309	49,022,719
Expenditures Instruction												
Regular Instruction		18,148,381	17,570,390	17,104,944	16,052,430	130	16,623,743	16,368,073	16,183,260	15,592,164	15,707,616	15,461,275
Special Education Instruction Other Special Instruction		5,930,016	5,725,778	5,550,351	5,598,408	108	5,373,638	5,161,050	4,845,496	3,983,191 376,066	3,724,107 329,722	3,354,488 306,536
Other Instruction		1,954,856	1,655,021	1,671,766	1,775,372	372	1,693,239	1,648,679	1,616,179	1,256,753	1,184,975	1,202,633
School Sponsored Activities and Athletics Support Services:												
Tuttion		1,241,972	1,249,246	1,469,636	1,484,196	8	1,441,486	1,505,847	1,555,706	1,450,886	1,662,143	1,632,986
Student & Instruction Related Services		6,668,645	6,553,108	6.211,932	5.510,547	747	5,509,916	5,333,565	5,229,975	5,064,370	4,778,625	4,661,942
Coccasional Administration		1 453 673	AC1 972 1	1 272 803	1 260 162	63	1 128 RG3	1 025 027	1 033 871	1 116 454	967 914	853.492
School Administrative Services		1977 535	2,036,996	1,928,381	1.851.737	717	1,873,043	1,864,630	1.766.608	2,394,629	2.368,036	2.306.451
Central Services		1,045,514	986,040	921,051	976,864	164	580,807	916,884	697,172			
Plant Operations and Maintenance		4,104,906	3,654,564	3,527,076	3,527,716	116	3,559,123	3,347,766	3,329,192	3,433,047	3,166,110	3,065,862
Pupil Transportation		1,694,906	1,535,364	1,313,776	1,620,039	339	1,529,642	1,591,256	1,710,009	1,604,803	1,566,699	1,410,734
Other Support Services						;	4 4			000	400	
Unallocated Benefits		20,807,189	19,011,190	17,287,852	16,551,269	693	15,855,365	14,163,762	13,218,359	11,856,735	272,285,11	17,720,257
Capital Outlay		7.241,804	7,000,225	1,300,593		8 6	3,005,022	3,040,090	720,080,F	1,304,839	21.808,1 218,808,1	500,576 50.766
Special Schools		0.74	24 564	28 523		2	ţ,	04,431	O#1,2#		160,000	00'80
Special Revenue Funds		•	100,12	200.03						580,672	549,731	558,400
Debt Service:												
Principal		2,237,982	2,167,516	2,046,551	2,027,266	99:	2,021,378	1,585,000	1,565,000	1,650,000	1,425,000	1,365,000
Interest and Other Charges		342,600	426,650	509,975	579,225	525	623,075	664,400	729,613	637,333	898,083	953,408
Total expenditures		68,920,452	65,039,780	62,216,169	59,843,	378	61,282,955	58,884,767	55,113,110	52,419,759	51,596,039	49,763,806
Excess (Deficiency) of Revenues Over (Under) Expenditures		85,626	566,711	708,400	1,293,881	381	(2,448,582)	(1,171,889)	303,990	(477,174)	(1,801,730)	(741,087)
Other Financing Sources (Uses) Proceeds from Refunding Bonds Installment Purchases (Non-Budgeted)		567,334	811,587	322,431	350,000	90	2.064,953	1,597,096	158,928	383,446	868,366	12,109
Refund Prior Year Revenue Cancelled SDA Grant Transfers Out								(27,000)		(29,000)		
Total Other Financing Sources (Uses)		557,334	811,587	322,431	350,000	00	2,064,953	1,570,096	158,928	354,446	868,366	12,109
Net Change in Fund Balances	w	642,959	\$ 1,378,298	\$ 1,030,831	\$ 1,643,881	881	(383,629) \$	398,208	\$ 462,918	\$ (122,728)	\$ (933,364)	\$ (728,978)
Debt Service as a Percentage of Noncontal Expanditures		2,84%	4 05%	4 20%		4 43%	4 54%	4 07%	4 29%	4.48%	4.67%	474%
		2.00	2007			2		2				2

Source: ACFR Schedule B-2 ** Noncapital expenditures less capital outlay.

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT
GENERAL FUND OTHER LOCAL REVENUE BY SOURCE
UNAUDITED

Total	4,643,011	5,205,188	4,731,315	5,251,230	5,393,471	6,318,364	6,908,700	6,512,791	6,139,197	6,511,699
Miscellaneous	350,811	366,539	387,901	335,129	410,896	350,263	267,731	298,451	251,298	157,533
Rentals	52,267	54,272	67,363	22,367	89,705	141,349	183,918	142,966	120,013	168,967
Interest on Investments	5,671	5,640	1,950	21,018	25,889	73,595	164,142	124,852	17,958	15,713
Transportation										178,930
Tuition	4,322,566	4,824,779	4,936,257	5,904,850	6,382,210	5,947,584	5,523,407	5,656,965	5,886,244	5,990,556
Fiscal Year Ended <u>June 30,</u>	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022

Source: District Records

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

UNAUDITED

Estimated Actual (County Equalized <u>Value)</u>	3,184,358,971	3,153,728,533	3,139,569,766	3,293,370,878	3,357,138,626	3,338,583,140	3,445,478,839	3,488,043,225	3,488,043,225	3,695,750,961
Total Direct School Tax Rate	2.180	2.236	2.230	2.898	2.234	2.330	2.325	2.241	2.445	2.470
Net Valuation Taxable	1,777,854,250	1,763,905,237	1,770,463,500	1,813,431,445	1,819,904,849	1,827,874,269	1,828,860,168	1,836,454,758	1,842,215,324	1,851,305,874
Public Utilities	1,300,680	970,767	1,001,980	1,748,125	949,329	967,049	946,798	958,488	1,003,954	949,104
Total Assessed <u>Value</u>	1,776,553,570	1,762,934,470	1,769,461,520	1,811,683,320	1,818,955,520	1,826,907,220	1,827,913,370	1,835,496,270	1,841,211,370	1,850,356,770
<u>Apartment</u>	5,400,000	5,400,000	5,400,000	5,822,900	5,822,900	5,822,900	5,822,900	5,822,900	5,822,900	5,822,900
Industrial	38,468,950	37,958,900	37,945,550	37,612,350	34,709,350	31,409,350	31,409,350	31,409,350	35,681,150	33,776,850
Commercial	358,555,600	338,365,000	340,868,600	376,331,600	383,683,800	385,811,800	381,866,700	385,636,500	381,442,700	385,769,200
FARM	420	450	420	420	420	420	420	420	420	420
Residential	1,351,716,000	1,358,947,250	1,363,668,850	1,370,401,350	1,376,587,950	1,382,091,250	1,387,454,700	1,389,780,600	1,394,831,800	1,401,313,000
Vacant Land	22,412,600	22,262,900	21,578,100	21,514,700	18,151,100	21,771,500	21,359,300	22,846,500	23,432,400	23,674,400
Calendar <u>Year</u>	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022

Source: District records Tax list summary & Municipal Tax Assessor

Note: Real property is required to be assessed at some percentage of true value (fair or market value) established by each county board of taxation.

a Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger System Companies

b Tax rates are per \$100

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT DIRECT AND OVERLAPPING PROPERTY TAX RATES

(rate per \$100 of assessed value)

UNAUDITED

3.701
3.844
3.947
3.970
4.030
4.090
4.180
4.200
4.176
4.199

Source: District Records and Municipal Tax Collector

Note:

NJSA 18A:7F-5d limits the amount that the district can submit for a general fund tax levy . The levy when added to other components of the district's net budget may not exceed the prebudget year net budget by more than the spending growth limitation calculated as follows: the prebudget year net budget increased by the cost of living or 2.5 percent, whichever is greater, plus any appending growth adjustments.

- **a** The district's basic tax rate is calculated from the A4F form which is submitted with the budget and the net valuation taxable
- **b** Rates for debt service are based on each year's requirements.

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT
PRINCIPAL PROPERTY TAX PAYERS
CURRENT YEAR AND NINE YEARS AGO
UNAUDITED

		2022			(A	2013	
	Taxable		% of Total	Taxable	m		% of Total
	Assessed		District Net	Assessed	2		District Net
Taxpayer	Value	Rank	Assessed Value	Value		Rank	Assessed Value
Aicatel Lucent	76,065,000	₩.	4.11%	95,0	95,000,000	~	5.34%
The Connell Company	48,000,000	7	2.59%	37,5	37,500,000	2	2.11%
The Connell Corporate Center	36,400,000	က	1.97%	26,4	26,400,000	5	1.49%
Diamond Hill Joint Venture	33,101,000	4	1.79%	33,1	33,101,000	က	1.86%
200 Connell LLC	26,600,000	5	1.44%				
SIG Mountain LLC	24,200,000	9	1.31%				
Connell East LLC	18,518,300	7	1.00%	18,5	18,518,000	7	1.04%
The Connell Company LTF	15,801,000	œ	0.85%	15,8	15,801,000	∞	0.89%
Connell Hospitality LLC	14,500,000	တ	0.78%				
Runnells Property LLC	10,106,200	10	0.55%				
430 Mountain Avenue				32,4	32,496,800	4	1.83%
Connell Company				20,2	20,200,000	9	1.14%
Berkeley Development, LP				06	9,000,000	6	0.51%
Free Acres Assoc.				7,4	7,490,000	10	0.42%
Total	\$ 303,291,500		16.38%	\$ 295,6	295,506,800		16.63%

Source: District ACFR J11 and Municipal Tax Assessor

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT PROPERTY TAX LEVIES AND COLLECTIONS UNAUDITED

Collected within the Fiscal Year of

		 the Le	evy	Collections in
Fiscal Year Ended June 30,	 kes Levied for e Fiscal Year	 Amount	Percentage of Levy	Subsequent Years
2013	\$ 37,178,657	\$ 37,178,657	100.00%	
2014	\$ 37,878,567	\$ 37,878,567	100.00%	
2015	\$ 39,023,112	\$ 39,023,112	100.00%	
2016	\$ 38,458,663	\$ 38,458,663	100.00%	
2017	\$ 40,836,212	\$ 40,836,212	100.00%	
2018	\$ 41,927,960	\$ 41,927,960	100.00%	
2019	\$ 43,053,625	\$ 43,053,625	100.00%	
2020	\$ 44,187,050	\$ 44,187,050	100.00%	
2021	\$ 44,731,202	\$ 44,731,202	100.00%	
2022	\$ 45,347,241	\$ 45,347,241	100.00%	

Source: District records including the Certificate and Report of School Taxes (A4F form)

Note:

School taxes are collected by the Municipal Tax Collector. Under New Jersey State Statute, a municipality is required to remit to the school district the entire property tax balance in the amount voted upon or certified prior to the end of the school year.

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT RATIOS OF OUTSTANDING DEBT BY TYPE UNAUDITED

	Governmen	Governmental Activities			
Fiscal Year Ended June 30,	General Obligation Bonds	Financed Purchase Agreements	Total District	Population	Per Capita ª
0	2000		6 0 0 0 0	0000	000
2013	00.000,816,12		00.000,816,12	13,230	070'1
2014	19,325,000.00	\$ 1,297,262.00	20,622,262.00	13,294	1,551
2015	17,675,000.00	1,315,556.00	18,990,556.00	13,351	1,422
2016	16,110,000.00	1,604,280.35	17,714,280.35	13,359	1,326
2017	14,525,000.00	4,016,392.16	18,541,392.16	13,441	1,379
2018	12,910,000.00	3,047,637.24	15,957,637.24	13,430	1,188
2019	11,275,000.00	2,413,703.64	13,688,703.64	13,468	1,016
2020	9,570,000.00	2,121,935.44	11,691,935.44	13,371	874
2021	7,810,000.00	2,139,792.07	9,949,792.07	13,313	747
2022	5,970,000.00	1,123,631.69	7,093,631.69	13,169	539

Source: District ACFR Schedules I-1, I-2

Note: Details regarding the district's outstanding debt can be found in the notes to the financial statements.

See Exhibit NJ J-14 for personal income and population data. These ratios are calculated using personal population for the prior calendar year.

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT RATIOS OF NET BONDED DEBT OUTSTANDING UNAUDITED

General Bonded Debt Outstanding

Fiscal Year Ended June 30,	General Obligation Bonds	Deductions	Net General Bonded Debt Outstanding	Total Municipal Assessed Value	Percentage of Actual Taxable Value ^a of Property	Per Capita ^b
2013	\$ 21,519,000.00	-0-	\$ 21,519,000.00	1,776,553,570.00	1.21%	1,625.55
2014	19,325,000.00	-0-	19,325,000.00	1,762,934,470.00	1.10%	1,453.66
2015	17,675,000.00	-0-	17,675,000.00	1,769,461,520.00	1.00%	1,323.87
2016	16,110,000.00	-0-	16,110,000.00	1,811,683,320.00	0.89%	1,205.93
2017	14,525,000.00	-0-	14,525,000.00	1,818,955,520.00	0.80%	1,080.65
2018	12,910,000.00	-0-	12,910,000.00	1,826,907,220.00	0.71%	961.28
2019	11,275,000.00	-0-	11,275,000.00	1,827,913,370.00	0.62%	837.17
2020	9,570,000.00	-0-	9,570,000.00	1,835,496,270.00	0.52%	715.73
2021	7,810,000.00	-0-	7,810,000.00	1,841,211,370.00	0.42%	586.64
2022	5,970,000.00	-0-	5,970,000.00	1,850,356,770.00	0.32%	453.34

Note: Details regarding the district's outstanding debt can be found in the notes to the financial statements.

a See Exhibit NJ J-6 for property tax data.

b Population data can be found in Exhibit NJ J-14.

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT RATIOS OF OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT AS OF DECEMBER 31, 2021 UNAUDITED

Governmental Unit	Deb	t Outstanding	Estimated Percentage Applicable ^a		Estimated Share of Overlapping Debt
Debt repaid with property taxes Berkeley Heights Township	\$	51,987,045	100.00%	\$	51,987,045
Other debt Union County		539,924,009	4.37%		23,594,679
Subtotal, overlapping debt					75,581,724
Berkeley Heights School District Direct Debt		5,970,000	100.00%		5,970,000
Total direct and overlapping debt				<u>\$</u>	81,551,724

Sources: Township Chief Financial Officer and County Treasurer's Office

Note:

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District.

This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Berkeley Heights. This process recognizes that, when considering the District's ability to issue and repay long-ter the entire debt burden borne by the residents and businesses should be taken into account. However this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping payment.

a For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property Applicable percentages were estimated by determining the portion of another governmental unit's taxable value that is within the district's boundaries and dividing it by each unit's total taxable value.

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT LEGAL DEBT MARGIN INFORMATION UNAUDITED

Legal Debt Margin Calculation for Fiscal Year 2022

Equalized valuation basis

								2021 2020 2019 [A]		\$ 3	\$ 3,542,835,039 3,350,668,620 3,471,820,266 \$ 10,365,323,925
					Average equalized valuation of taxable property	aluation of taxable	property	[4/3]		69 69	\$ 3,455,107,975
					Debt limit (4% of average equalization value) Net bonded school debt Legal debt margin	erage equalization Jebt	value)	題 立 題		8	\$138,204,319 5,970,000 132,234,319
	2013	2014	2015	2016	2017	2018	2019	2020	2021		2022
Debt limit	\$ 131,041,985	\$ 128,033,797	\$ 126,368,764	\$ 126,969,328	\$ 129,154,391	\$ 132,654,307	\$ 134,747,538	\$ 134,747,538	\$ 136,857,180	69	138,204,319
Total net debt applicable to limit	21,519,000	19,325,000	17,675,000	16,110,000	16,110,000	12,910,000	11,275,000	11,275,000	7,810,000		5,970,000
Legal debt margin	\$ 109,522,985	\$ 108,708,797	\$ 108,693,764	\$ 110,859,328	\$ 113,044,391	\$ 119,744,307	\$ 123,472,538	\$ 123,472,538	\$ 130,394,319	s	132,234,319
Total net debt applicable to the limit as a percentage of debt limit	16.42%	15.09%	13.99%	12.69%	12.47%	9.73%	8.37%	8.37%	5.71%		4.32%

Source: Abstract of Ratables and District Records ACFR Schedule J-7

a Limit set by NJSA 18A:24-19 for a K through 12 district; other % limits would be applicable for other districts

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT DEMOGRAPHIC AND ECONOMIC STATISTICS UNAUDITED

Year Ended		Per Capita	
December 31	Unemployment Rate_	Income	Population
2012	4.7%	53,638	13,238
2013	4.4%	54,382	13,294
2014	3.7%	57,306	13,351
2015	3.7%	60,089	13,359
2016	3.5%	61,808	13,441
2017	3.1%	61,624	13,430
2018	2.9%	64,413	13,468
2019	2.5%	68,262	13,371
2020	6.4%	70,865	13,313
2021	4.8%	72,543	13,169

Source: N.J. Department of Labor

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT

		Percentage of Total	Employment	*	*	*	*	*	*	*	*	*	*	*	*	*	
	2013		Rank	*	*	*	*	*	*	*	*	*	*	*	*	*	
			Employees	*	*	*	*	*K	*	*	*	*	*	*	*	*	1
PRINCIPAL EMPLOYERS CURRENT AND NINE YEARS AGO UNAUDITED		Percentage of Total	Employment	*	*	*	*	*	*	*	*	*	*	*	*	*	
PRINCIPAL CURRENT AND UNAI	2022		Rank	*	*	*	*	*	*	*	*	*	*	*	*	*	
			Employees	*	*	*	*	*	*	*	*	*	*	*	*	*	3
			Employer	*	+	*	*	*	*	*	*	*	*	*	*	*	

* Information for this schedule was not available at the time of audit.

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY FUNCTION/PROGRAM UNAUDITED

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Function/Program	**************************************	**************************************		***************************************	***************************************					
Instruction										
Regular	201	201	203	204	204	204	203	204	205	210
Special education	24	27	58	30	32	8	36	37	40	42
Other special education	23	23	24	25	25	56	27	27	27	30
Vocational	ო	സ	ო	ო	ო	ო	ю	ო	т	ო
Support Services:										
Student & instruction related services	27	27	28	28	58	58	58	53	29	32
General administration	m	ო	ო	ო	က	ო	ო	ო	က	4
School administrative services	ர	တ	ത	O	თ	o	တ	6	တ	တ
Other Administrative Services	~	7	7	7	7	7	φ	7	∞	∞
Central services	5	S.	\$	3	Ş	ς,	чn	ις	ιΩ	9
Administrative Information Technology	4	မှ	9	φ	7	Ą	9	9	9	9
Plant operations and maintenance	32	32	32	32	32	32	32	32	32	32
Pupil transportation	မွ	7	7	~	7	7	7	9	မှ	9
Other Support Services	99	61	58	63	65	62	63	65	70	68
Food Service	15	თ	8	80	7	7	~	_	4	
Totaí	427	415	412	418	420	422	430	440	447	456

Source: District Personnel Records

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT OPERATING STATISTICS UNAUDITED

	Student Attendance Percentage	95.21%	82.88%	96.05%	96.14%	95.89%	95.40%	95.68%	96.64%	97.03%	95.25%
	% Change in Average Daily Enrollment	-2.60%	-1.06%	-1.10%	0.17%	1.09%	-2.90%	-1.89%	-0.51%	-2.54%	0.48%
	Average Daily Attendance (ADA) ^c	2,594	2,585	2,561	2,568	2,589	2,501	2,461	2,473	2,420	2,387
	Average Daily Enrollment (ADE) ^c	2,725	2,696	2,666	2,671	2,700	2,622	2,572	2,559	2,494	2,506
jo	Senior High School	11:1	11:1	11:1	11:1	11:1	11:1	11.1	11:1	8.7:1	8.7:1
Pupil/Teacher Ratio	Middle School	12:1	12:1	12:1	12:1	12:1	12:1	12:1	12:1	7.6:1	7.4:1
Pup	Elementary	14:1	14:1	14:1	14:1	14:1	14:1	14:1	14:1	7.8:1	8.1:1
,	Teaching Staff	291	294	297	299	300	302	303	305	307	308
	Percentage Change	#DIV/oi	2.34%	3.97%	5.14%	2.71%	8.90%	3.03%	4.41%	8.61%	2.08%
	Cost per Pupil	17,080	17,480	18,173	19,108	19,625	21,373	22,020	22,990	24,971	26,239
	Operating Expenditures ^a	46,594,822	47,369,644	48,777,587	51,227,970	52,988,771	56,039,858	56,679,156	58,694,601	61,852,905	65,098,066
	Enrollment	2,728	2,710	2,684	2,681	2,700	2,622	2,574	2,553	2,477	2,481
	Fiscal	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022

Sources: District records, ASSA and Schedules J-12, J-14

Note: Enrollment based on annual October district count.

Operating expenditures equal total expenditures (modified accrual) less debt service and capital outlay; Teaching staff includes only full-time equivalents of certificated staff.

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Average daily enrollment and average daily attendance are obtained from the School Register Summary (SRS). Cost per pupil represents operating expenditures divided by enrollment.

3

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT SCHOOL BUILDING INFORMATION

	<u>2013</u>	2014	<u>2015</u>	<u>2016</u>	2017	2018	2019	2020	<u>2021</u>	2022
District Building										
Elementary										
Mary Kay McMillin School (1961)										
Square Feet	40,137	40,137	40,137	40,137	40,137	40,137	40,137	40,137	40,137	40,137
Capacity (students)	332	332	332	332	332	332	332	332	332	332
Enrollment	345	327	329	346	338	326	313	338	304	255
Hughes School (1953)										
Square Feet	33,600	33,600	33,600	33,600	33,600	33,600	33,600	33,600	33,600	33,600
Capacity (students)	278	278	278	278	278	278	278	278	278	278
Enrollment	270	275	261	258	289	270	276	283	264	313
Mountain Park (1958)										
Square Feet	43,092	43,092	43,092	43,092	43,092	43,092	43,092	43,092	43,092	43,092
Capacity (students)	278	278	278	278	278	278	278	278	278	278
Enrollment	259	251	241	228	220	229	230	239	243	202
Woodruff School (1961)										
Square Feet	38,820	38,820	38,820	38,820	38,820	38,820	38,820	38,820	38,820	38,820
Capacity (students)	235	235	235	235	235	235	235	235	235	235
Enrollment	227	227	219	245	240	207	202	184	180	229
Middle School										
Columbia										
Square Feet	109,610	109,610	109,610	109,610	109,610	109,610	109,610	109,610	109,610	109,610
Capacity (students)	665	665	665	665	665	665	665	665	665	665
Enrollment	617	615	593	570	554	566	597	583	545	542
High School										
Governor Livingston										
Square Feet	186,983	186,983	186,983	186,983	186,983	186,983	186,983	189,983	186,983	186,983
Capacity (students)	903	903	903	903	903	903	903	903	903	903
Enrollment	1,010	1,015	1,041	1,034	1,064	1,024	963	940	941	940
Number of Schools at June 30, 2022										
Elementary -	4									

Source: District records, ASSA

Middle School -Senior High School -

Note:Increases in square footage and capacity are the result of and additions. Enrollment is based on the annual October district count.

TOWNSHIP OF BERKELEY HEIGHTS - SCHOOL DISTRICT SCHEDULE OF REQUIRED MAINTENANCE FOR SCHOOL FACILITIES UNAUDITED

UNDISTRIBUTED EXPENDITURES - REQUIRED MAINTENANCE FOR SCHOOL FACILITIES 11-000-281-XXX

2015 2014	\$ 298,942 \$ 266,822 \$	202,174 163,718	66,625 52,748	82,614 66,371	84,360 59,246	76,811 77,108 59,636 93,509	844,212 811,823 668,541 856,422	
						63,213	801,430	
2018	\$ 370,922	192,028	108,547	59,897	92,602	85,979	909,975	
2019	\$ 318,159	198,014	62,516	80,628	73,033	60,298	792,648	
2020	\$ 361,357	226,982	76,664	98,142	103,487	67,912	934,544	
2021	\$ 313,006	250,612	131,570	114,892	126,841	105,892	1,042,813	
2022	\$ 382,360	196,944	76,740	93,822	88,535	72,937	911,338	
Project # (s)	N/A	A/N	A/A	ΑΝ	N/A	ΑΝ		
School Facilities	Governor Livingston High School	Columbia Middle School	T.P. Hughes Elementary School	Mary Kay McMillin School	Mountain Park Elementary School	Woodruff Elementary School	Total School Facilities	i (

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT INSURANCE SCHEDULE JUNE 30, 2022 UNAUDITED

Blanket Building and Contents Boiler & Machinery	\$ <u>LIMITS</u> 125,581,663	DEDUCTIBLE 1,000
Flood - Outside 100 Year Flood Zone Flood - Inside 100 Year Flood Zone	1,000,000	25,000
ENVIRONMENTAL POLICY Environmental Impairment Liability (Group Aggregate) Each Impairment Aggregate limit per Insured:	1,000,000	10,000
GENERAL LIABILITY COVERAGES Each Occurrence Limit Personal and Advertising Injury Limit General Aggregate Limit Products/Completed Operations, Aggregate Limit Damage to Premises Rented to You Medical Expense Limit	1,000,000 1,000,000 3,000,000 3,000,000 1,000,000	
AUTOMOBILE <u>Liability</u> Uninsured/Underinsured Motorists Comprehensive and Collision Deductibles	1,000,000 1,000,000	250/500
PROFESSIONAL LIABILITY POLICY School Board Legal Liability Limit Employment Related Practices Limit	1,000,000 1,000,000	5,000 5,000
CRIME Employee Dishonesty-per employee Forgery & Alteration	100,000 100,000	1,000
STATUTORY BONDS Public Official Bond -Bus Admn/Treasurer	300,000	
UMBRELLA LIABILITY Limit of Liability	15,000,000	
EXCESS UMBRELLA NJ Unshared Excess Liability	20,000	

TOWNSHIP OF BERKELEY HEIGHTS SCHOOL DISTRICT INSURANCE SCHEDULE JUNE 30, 2022 UNAUDITED

Disability Insurance-Athletic	1,000,000	
Student Accident Full Excess Plan	5,000,000	
Volunteer Accident Full Excess Plan	500,000	
Cyber Liability	1,000,000	15,000
Privacy Liability	1,000,000	15,000
Legal & Regulatory Costs Coverage	1,000,000	15,000
Security & Forensic Costs Coverage	1,000,000	15,000
Management Liability	1,000,000	15,000
Multimedia Liability - Defamation	1,000,000	15,000
Cyber Extortion	1,000,000	15,000
Business Income and Extra Expense	1,000,000	15,000
PCI Fines, Penalties & Assessments	1,000,000	15,000
Workers Compensation	500,000	
Self Insured Retention	500,000	
Bi By Accident-Each Accident	1,000,000	
BI by Disease-Each Employee	1,000,000	
BI by Disease - Policy Limit	1,000,000	





SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF BASIC FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable President and Members of the Board of Education Township of Berkeley Heights School District County of Union Berkeley Heights, New Jersey 07922

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States the financial statements of the governmental activities, the business-type activities and each major fund of the Township of Berkeley Heights School District, in the County of Union, State of New Jersey (the "District") as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated March 1, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

SUPLEE, CLOONEY & COMPANY

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. However, we noted an instance of noncompliance that we have reported to the District in a separate Auditor's Management Report on Administrative Finding – Finance and Compliance dated March 1, 2023.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CERTIFIED PUBLIC ACCOUNTANTS

PUBLIC SCHOOL ACCOUNTANT NO. 948

March 1, 2023

308 East Broad Street, Westfield, New Jersey 07090-2122
Telephone 908-789-9300 Fax 908-789-8535

E-mail info@scnco.com

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE FINANCIAL ASSITANCE PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND NEW JERSEY OMB CIRCULAR 15-08

Honorable President and Members of the Board of Education Township of Berkeley Heights School District County of Union Township of Berkeley Heights, New Jersey 07922

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited Township of Berkeley Heights School District, County of Union, State of New Jersey (the "District") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* and the *New Jersey OMB State Grant Compliance Supplement* that could have a direct and material effect on each of the District's major federal and state programs for the year ended June 30, 2022. The District's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and the New Jersey OMB State Grant Compliance Supplement. Our responsibilities under those standards, Uniform Guidance and the New Jersey OMB State Grant Compliance Supplement are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal and state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, the Uniform Guidance and the New Jersey OMB State Grant Compliance Supplement will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal or state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, the Uniform Guidance and New Jersey OMB State Grant Compliance Supplement, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the
 audit in order to design audit procedures that are appropriate in the circumstances and to
 test and report on internal control over compliance in accordance with the Uniform
 Guidance and the New Jersey OMB State Grant Compliance Supplement, but not for the
 purpose of expressing an opinion on the effectiveness of the District's internal control over
 compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

SUPLEE, CLOONEY & COMPANY

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the New Jersey OMB State Grant Compliance Supplement. Accordingly, this report is not suitable for any other purpose.

CERTIFIED PUBLIC ACCOUNTANTS

PUBLIC SCHOOL ACCOUNTANT NO. 948

March 1, 2023

TOWNSHIP OF BERKELEY HEIGHTS - SCHOOL, DISTRICT SCHEDLIE, OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDED JUNE, 30, 2022

	TONATRIBA	FEDERAL	GRANT OR				BALANCE JUNE 30, 2021	CARRYOVER			SUBRECIPIENT	REPAYMENT OF PRIOR	BALM.	BALANCE JUNE 30, 2022	
FEDERAL GRANTORPASS-THROUGH GRANTORPROGRAM TITLE	LIVING	I.D. NUMBER	PROJECT	AWARD	GRANT	GRANT PERIOD	IVABLE ENUE	(WALKOVER) AMOUNT	CASH	BUDGETARY	BUDGETARY	YEARS' BALANCES	(ACCOUNTS RECEIVABLE)	UNEARNED	DUE TO GRANTOR
Special Revenue Funds U.S. Department of Education															
Passed-through State Department of Education. E.S.E.A.															
Title I	84.010	\$010A190030 ESEA031020		143,989.00	07/01/2020	06/30/2021	(\$33,862.00)		\$33,862 00						
Title 11A		\$367A190029 ESEA031020	SEA031020	46,289 00	07/01/2020	06/30/2021	(5.579 00)		5,579.00						
Title 11A	84.367	\$367A200029 ESEA031021	SEA031021	26,341,00	07/01/2021	06/30/2022			24,377 15	(\$24,377,15)					
Tale 11:	84.365	\$365A190030 ESEA031020	SEA031020	42,628.00	07/01/2020	06/30/2021	(8,565.17)		8,566 17						
Title III	84.365	S365A200030 ESEA031021	SEA031021	40,964.00	07/01/2021	06/30/2022			35,140,48	(35,140.48)					
Title III Immigrant	84 365	\$365A170030 ESEA031021	SEA031021	4,520.00	1202/10/0	06/30/2022			622.66	(622.55)					
Title IV	84.424	S424A190030 ESEA031020	SEA031020	15,963.00	07/01/2020	06/30/2021	(10,463.00)	and the same of th	10,463.00			***			
Total E.S.E.A.							(58,470.17)		118,610.46	(60,140.29)		and white the same of the same			
C.E.A. Part & opecial mondation Cluster	200 000	0001004001 00100147000		00 000 000	200000000000000000000000000000000000000	100000000	(13 568 58)		13 555 68						
		S0274200100 IDEA031021		539 741 00	02/01/0/20	06/30/2022	(concern)		513 308 32	(527,873,24)			(\$14,564.92)		
CEN Part of Gasic		1 001000000000000000000000000000000000		200.11.00	100000000000000000000000000000000000000	77070000	100		4 272 43						
DEA Part B - Preschool		S1733A19011 IDEA031020	DE-A031020	14,420.00	07/07/2020	00/30/2021	(1,3/2,42)		24.576.1	196 246 341			****		
IDE.A. Part & - Preschool		S1733A20011- IDEA031021		20,660.00	07/01/2021	06/30/2022			13,278.00	12,340,41)			(2,006.41)		
LDEA Part 8, Basic, ARP	84.027X	H027X210100		107,261 00	120210/10	06/30/2022			24,253 00	(54,086.98)			(29, 633, 98)		
I D.E. A. Part B. Preschool-ARP	84.173X	H173X210114	10114	9 193 00	07/01/2021	06/30/2022		L	1,383.00	(1,893.44)			(500.44)	-	
Total ID.E.A Part B Special															
Education Cluster							(14,939.10)		567 171 42	(599,200.07)			(46,967.75)		
Education Stabilization Fund															
Corona Virus Relief Fund															
CARES-ESSERF	84,425D	\$4250210027 21-5120-513		105,816,00	03/13/2020	09/30/2022	(6.321.60)		8,225.00	(1,903.40)					
CR Non Tale		\$4250210027 21-5120-518		559,261.00	01/01/2022	12/31/2022			189,535.26	(189,535,26)					
CR Learning Acceleration	84 4250	\$4250210027 21-5120-518	21-5120-518	25,000.00	03/13/2020	09/30/2023			25,000,00	(25,000.00)					
CR Mental Heatt	84.4250	\$4250210027 21-5120-518	815-0215-12	45,000.00	03/13/2020	09/30/2023			9,354.50	(9,354 50)					
Evidence Based Comprehensive Beyond															
the School Day Activities	84.4250	\$425U210027 21-5120-523	21-5120-523	40,000.00	03/13/2020	09/30/2024			11,668.00	(12.508.00)		****	(840.00)		
Total Education Stabilization Fund							(6,321 60)		243,782,76	(238.301.16)		WW	(840.00)		
Total U.S. Department of Education							(79,730.87)		929,564.64	(897,641.52)			(47,807.75)	-	
Total Soecial Revenue Fund							(79,730.87)		929,564,64	(897,641.52)			(47,807.75)		
Total Federal Financial Assistance							(\$79,730.87)		\$929,564.64	(\$697,641.52)	STORES CONTRACTOR OF THE PERSON OF THE PERSO		(\$47,807.75)		ADDIANA MARKATANI

The accompanying notes to schedules of financial assistance are an integral part of this schedule.

SCHEDULE -B" SHEET #1

TOWNSHIP OF BERKELEY HEIGHTS - SCHOOL DISTRICT SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE FOR THE FISCAL YEAR ENDED JUNE 20, 2022

					NI.	אומני זבו א	LON LIBORE TRANSPORTED JOINE JOINE	S JA CHES						MEMO	Q
					BALANCE AT JUNE 30, 2021	2021				REPAYMENT	BALANC	BALANCE AT JUNE 30, 2022			CUMULATIVE
	GRANT OR STATE	AWARD	GRANT	GRANT PERIOD	(ACCOUNTS RECEIVABLE)	DUE TO	CASH	BUDGETARY	•	OF PRIOR YEAR'S	(ACCOUNTS	UNEARNED	DUE TO	BUDGETARY	TOTAL
STATE GRANTOR/PROGRAM TITLE	PROJECT NUMBER	AMOUNT	FROM	ᄗ	UNEARNED REVENUE	GRANTOR	RECEIVED	EXPENDITURES	ADJUSTMENTS	BALANCES	RECEIVABLE	REVENUE	GRANTOR	RECEIVABLE	EXPENDITURES
State Department of Education															
State Aid Cluster															
Special Education Aid	22-495-034-5120-089	\$1,673,079.00	07/01/2021	06/30/2022			\$1,518,588.00	(\$1,673,079 00)	\$154,491.00					\$154,491.00	\$1,673,079,00
Security Aid	22-495-034-5120-084	40,882.00	1202/10/20	06/30/2022			36.272.00	(40,882.00)	4,610.00					4,619.00	40.882.00
Total State Aid Cluster							1,554,860.00	(1,713,961 00)	159,101.00					159,101.00	1,713,961.00
							400	200	00.00						44 646 655
Transportation Act	22-485-034-5120-014	470.303.00	1202/10//0	08/30/2022			00 3/2/14	(4/0,503.00)	DD 150.54					00,100,00	DO 606,074
Non-Public Transportation Aud	22-495-034-5120-014	42,340 00	1202/10/20	06/30/2022				(42,340.00)			(\$42,340.00)			42,340.00	42,340 00
Non-Public Transportation Aid	21-495-034-5120-014	40,690,00	02/01/2020	06/30/2021	(\$40,890.00)		46,890 00								40,890,00
Extraordinary Aid	22-100-034-5120-473	784,118.00	1202/10/20	06/30/2022				(784,118 00)			(784,118.00)			784,118.00	784,118 00
Extraordinary Aid	21-100-034-5120-473	628,813.00	07/01/2020	06/30/2021	(628,813.00)		628,813.00								628,613 00
On-behalf TPAF Contributions	22-495-034-5094-002	B, 167, 623 00	1202/10/20	06/30/2022			8 187 623 00	(8,187,623.00)							8,187,623 00
NCGI	22-495-034-5094-004	130,639.00	1202/10/20	06/30/2022			130,639.00	(130.639.00)							130,639,00
Post Retirement Medical	22-495-034-5094-001	2,193,923 00	1202/10/20	06/30/2022			2,193,923 00	(2,193,923 00)							2,193,923.00
Long-Term Disability Insurance	22-495-034-5094-000	2,445 00	1202/10/20	06/30/2022			2,445 00	(2,445 00)							2,445.00
TPAF Social Security Aid	22-495-034-5095-003	1,908,091 33	120210110	06/30/2022			1,821,333,20	(1,908,091 33)			(86,758,13)			86,758.13	1,906,091 33
TPAF Social Security Aid	21-495-034-5095-003	1,819,615.44	07/01/2020	06/30/2021	(81,350.52)		81,350 52	-							1,819,615,44
Total General Fund					(751,053,52)		15,059,148.72	(15,433,443.33)	212.132 00		(913,216 13)	*** ***********************************	***************************************	1,284,449.13	19,636,722.77
Special Revenue Fund															
NJ Nonpublic Aud:															
Technology Aid	22-100-034-5120-373	2,226.00	1202/10/60	06/30/2022			2.226.00	(2,023.79)					\$202.21		2,023 79
Socurity Aid	22-100-034-5120-509	9.275.00	1202/10/0	06/30/2022			9,275 00	(5,320 00)					3,955.00		\$,320.00
Security Aud	21-100-034-5120-509	7,350 00	07/01/2020	06/30/2021		5,160.00				(\$5,160.00)					7,350.00
Textbook Ad	22-100-034-5120-064	3,181,00	1202/10/20	06/30/2022			3,181.00	(3,043.73)					137 27		3,043,73
Textbook Aid	21-100-034-5120-064	2,563 00	0202/10/20	06/30/2021		399.80				(399.80)					2,583 00
Nursing	22-100-034-5120-070	5,936.00	1202/10/20	06/30/2022			5,936 00	(5,554 48)					381 52		5,554 48
Nursing	21-100-034-5120-070	4,753 00	07/01/2020	06/30/2021		2,546.55				(2,546.55)					4,753 00
Auxiliary Services.															
Home Instruction	19-100-034-5120-067	5,487,34	07/01/2018	06/30/2019	1,944 88			(1,944 88)							5,487 34
Handicapped Services.															
Supplemental Instruction	22-100-034-5120-068	4,130.00	07/01/2021	06/30/2022			4,130.00	(495 60)					3,634 40		495 60
Supplemental Instruction	21-100-034-5120-068	4,047,00	07/01/2020	06/30/2021		2,913.84				(2.913 84)					1,133,16
Examination & Classification	22-100-034-5120-068	3,792.00	1202/10/20	06/30/2022			3,792.00	(3.032.34)					759.66		3,032 34
Examination & Classification	21-100-034-5120-068	4,279 00	07/01/2020	06/30/2021		2,608.95				(2,606.95)					1,672.05
Corrective Speech	22-100-034-5120-058	1,860 00	1202/10/20	06/30/2022			1,860 00						1,860.00		
Corrective Speech	21-100-034-5120-068	1,823 00	07/01/2020	D6/30/2021		1,823 00				(1,823.00)					
SDA Emergent Needs	22-100-034-5120-519	62,984.00	07/01/2021	06/30/2022			62,984 00		- The second sec			\$62.984.00			7,100.06
					474		20.00			14 450 441		20 680 00	90 000 01		40 649 66
Total Special Revenue Fund					1,244,66	15,450 14	On the Co	(70.414.07)		(13,430.14)		00 805.70	IV. sev. VO		19.040.00

The accompanying notes to schedules of financial assistance are an integral part of this schedule

SCHEDULE "B" SHEET #2

TOWNSHIP OF BERKELEY HEIGHTS - SCHOOL, DISTRICT SCHEOLIE, OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE FOR THE FISCAL, YEAR ENDED JUNE, 30, 2022

						120		A STATE OF THE PROPERTY OF THE PARTY OF THE							
															MENO
					BALANCE AT JUNE 30, 2021	. 2021				REPAYMENT	BALANC	BALANCE AT JUNE 30, 2022	722		CUMULATIVE
	GRANT OR STATE	AWARD		GRANT	(ACCOUNTS RECEIVABLE)	DUE TO	CASH	BUDGETARY		OF PRIOR YEAR'S	(ACCOUNTS	UNEARNED	DU€ TO	GAAP	TOTAL
STATE GRANTORIPROGRAM TITLE	PROJECT NUMBER	AMOUNT		PERIOD	UNEARNED REVENUE	GRANTOR	RECEIVED	EXPENDITURES	ADJUSTMENTS	BALANCES	RECEIVABLE	REVENUE	GRANTOR	RECENABLE	EXPENDITURES
Debt Service Fund: Debt Service State Aid	21-495-034-5120-075	\$600,546 00 07/01/2021	7/01/2021	06/30/2022	THE PROPERTY OF THE PROPERTY O		\$600,546.00	(\$600,546.00)				- Indiana de la companya de la compa			600,545 00
Total State Financial Assistance				, ,	(\$749,108,64)	\$15,450 14	\$15,450 14 \$15,753,078 72	(\$16,055,404,15)	\$212,132.00	(\$15,450.14)	(\$913,216 13)	\$62.984.00	\$10,930.06	\$1,284,449.13	\$21,373,335,38
Less: On-Behalf amounts not ubited for determination of Major Programs	r determination of Major Program	šī													
On-behalf TPAF Contributions		•	1202/10/20	06/30/2022			\$8,187,623.00	(58,187,623 00)							
NCGI		0	07/01/2021	06/30/2022			130,639 00	(130,639 00)							
Post Retrement Medical		٥	1202/10/20	06/30/2022			2,193,923.00	(2.193.923 00)							
Long-Term Disability insurance		•	1202/10//0	06/30/2022		•	2,445 00	(2.445 00)							
Total State Financial Assistance Subsect to Stedle Audit	ubsect to Single Audit						\$5 238 448 77	\$5.238.448.72 (\$5.540.774.15)							

The accompanying notes to schedules of financial assistance are an integral part of this schedule

Township of Berkeley Heights School District Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance Year Ended June 30, 2022

NOTE 1: GENERAL

The accompanying schedules of expenditures of federal awards and state financial assistance include federal and state activity of the Board of Education, Berkeley Heights School District. The Board of Education is defined in Note 1 to the Board's basic financial statements. All federal and state awards received directly from the federal and state agencies, as well as federal awards and state financial assistance passed through other government agencies is included on the schedule of expenditures of federal awards and state financials assistance.

NOTE 2: BASIS OF ACCOUNTING

The accompanying schedules of expenditures of federal awards and state financial assistance are presented on the budgetary basis of accounting with the exceptions of programs recorded in the food service fund, which are presented using the accrual basis of accounting. These bases of accounting are described in Note 1 of the District's basic financial statements. The information in this schedule is presented in accordance with the requirements of OMB Uniform Guidance, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. The District has elected not to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

NOTE 3: RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

The basic financial statements present the general fund and special revenue fund on a GAAP basis. Budgetary comparison statements or schedule (RSI) are presented for the general fund and special revenue fund to demonstrate finance-regulated legal compliance in which certain revenue is permitted by law or grant agreement to be recognized in the audit year, whereas for GAAP reporting, revenue is not recognized until the subsequent year or when expenditures have been made.

The General fund is presented in the accompanying schedules on the modified accrual basis with the exception of the revenue recognition of the deferred state aid payments in the current budget year, which is mandated pursuant to N.J.S.A. 18A:22-44.2. For GAAP accounting purposes, those payments are not recognized until the subsequent budget year due to the state deferral and recording of the state aid payments in the subsequent year. The special revenue fund is presented in the accompanying schedules on the grant accounting budgetary basis which recognizes encumbrances as expenditures and also recognizes the related revenue, whereas GAAP basis does not.

Township of Berkeley Heights School District Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance Year Ended June 30, 2022

NOTE 3: RELATIONSHIP TO BASIC FINANCIAL STATEMENTS (CONTINUED)

The net adjustment to reconcile from the budgetary basis to the GAAP basis is (\$43,970.00) for the general fund. The net adjustment to reconcile from the budgetary basis to the GAAP basis is (\$385.00) for the special revenue fund. See the notes to the required supplementary information for a reconciliation of the budgetary basis to the modified accrual basis of accounting for the general and special revenue funds. Federal awards and state financial assistance revenues are reported in the Board's basic financial statements on a GAAP basis as follows:

	<u>Federal</u>	State	<u>Total</u>
General Fund		\$15,389,473.33	\$15,389,473.33
Special Revenue Fund	\$894,366.52	24,304.82	918,671.34
Debt Service Fund		600,546.00	600,546.00
Total Awards &			
Financial Assistance	\$894,366.52	\$16,014,324.15	\$16,908,690.67

NOTE 4: RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

Amounts reported in the accompanying schedules agree with the amounts reported in the related federal and state financial reports.

NOTE 5: OTHER

The amount reported as TPAF pension contributions, post-retirement medical benefits and long-term disability insurance represents the amount paid by the state on behalf of the district for the year ended June 30, 2022. TPAF Social Security contributions represent the amount reimbursed by the state for the employer's share of Social Security contributions for TPAF members for the year ended June 30, 2022.

Township of Berkeley Heights School District Union County, New Jersey

Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2022

Section I - Summary of Auditor's Results

the School Day Activities

Financial Statements

(1)	Туре	of Auditor's Report Issued:	Unmodified						
(2)	Interr	nal Control Over Financial Rep							
	(a)	Material weakness(es) iden	tified?	No					
	(b)	Significant deficiencies iden considered to be material w		No					
(3)		ompliance material to the basi ments noted during the audit?	No						
Federal Program(s)									
(1)	Internal Control Over Major Federal Programs:								
	(a)	Material weaknesses identif	fied?	No					
	(b)	Significant deficiencies iden considered to be material w		No					
(2)		of Auditor's Report issued on ram(s)?	Unmodified						
(3)	Any a	No							
(4)	Identification of Major Federal Program(s):								
		Program	<u>AL</u>						
	Spec	cial Education Cluster	84.027/84.173						
	CA CR CR AR	cation Stabilization Fund: RES - ESSERF Learning Acceleration Mental Health P Non Title I dence Based Comprehensive Be	84.425D 84.425D 84.425D 84.425U						

84.425U

EXHIBIT "K-6"

Township of Berkeley Heights School District Union County, New Jersey

Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2022

Section I - Summary of Auditor's Results (Continued)

- (5) Program Threshold Determination:
 Type A Federal Program Threshold > \$750,000.00
 Type B Federal Program Threshold <= \$750,000.00
- (6) Auditee qualified as a low-risk auditee under OMB Circular Uniform Guidance?

No

State Program(s)

- (1) Internal Control Over Major State Programs:
 - (a) Material weakness(es) identified?

No

(b) Significant deficiencies identified that are not considered to be material weaknesses?

No

(2) Type of Auditor's Report issued on compliance for major state program(s)?

Unmodified

(3) Any audit findings disclosed that are required to be reported in accordance with N.J. OMB Circular 15-08?

No

(4) Identification of Major State Program(s):

<u>Program</u>

Grant Number

Reimbursed TPAF Social Security
Contributions

495-034-5095-003

(5) Program Threshold Determination:

Type A State Program Threshold > \$750,000.00

Type B State Program Threshold <= \$750,000.00

(6) Auditee qualified as a low-risk auditee under OMB Circular 15-08?

Yes

Township of Berkeley Heights School District Union County, New Jersey

Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2022

<u>Section II – Financial Statement Audit – Reported Findings Under Government Auditing</u> <u>Standards</u>

Internal Control Findings - None Reported

Compliance Findings – None Reported

<u>Section III - Findings and Questioned Costs Relative to Major Federal and State</u> <u>Programs</u>

Federal Programs - None Reported

State Programs - None Reported

EXHIBIT "K-7"

Township of Berkeley Heights School District Union County, New Jersey

Schedule of Prior Year Audit Findings

Not Applicable