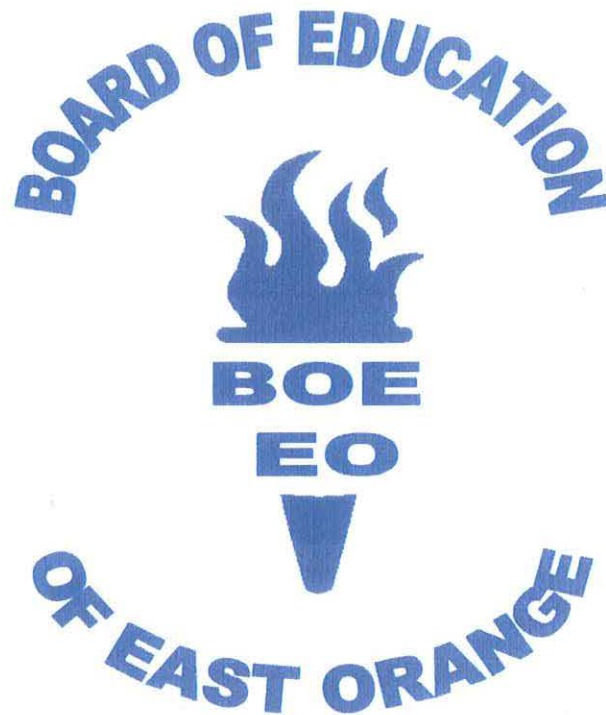


COMPREHENSIVE ANNUAL FINANCIAL REPORT



"RISING TO A STANDARD OF EXCELLENCE"

FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

City of East Orange
County of Essex
State of New Jersey

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

of the

East Orange Board of Education

East Orange, New Jersey

For The Fiscal Year Ended June 30, 2014

Prepared by

**East Orange Board of Education
Finance Department**

**EAST ORANGE BOARD OF EDUCATION
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INTRODUCTORY SECTION

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DIVISION OF BUSINESS SERVICES**
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www.eastorange.k12.nj.us

Board Members

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Mustafa A. Brent, Vice President
Valerie Best
Hillary D. Curry
Cameron B. Jones, Sr.
Nicole Payne
Arthur L. Wright.

Superintendent of Schools

Dr. Gloria C. Scott

Board Secretary/School Business Administrator

Mr. Victor R. Demming

November 14, 2014

Mr. Bergson Leneus, Board President
and Members of the Board of Education
City of East Orange Board of Education
County of Essex
East Orange, New Jersey 07017

Dear Board Members:

The Comprehensive Annual Financial Report of the City of East Orange School District (District) for the fiscal year ended June 30, 2014 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 East Orange Board of Education (the Board). To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the District in accordance with Generally Accepted Accounting Principles (GAAP) and Government Accounting Standards Board (GASB) Statement Number 34. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included in this report.

The Comprehensive Annual Financial Report (CAFR) is presented in four required sections: introductory, financial, statistical and single audit as follows:

- (a) The introductory section includes this letter of transmittal, the District's organizational chart and a roster of officials, consultants and advisors.

- (b) The financial section includes the Management Discussion and Analysis (MD&A), basic financial statements and the notes thereof, and required and other supplementary information and schedules, as well as the independent auditors' report. The MD&A of the District's financial activities is added to this section under GASB 34 to introduce the basic financial statements.
- (c) The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.
- (d) The single audit section includes information related to the annual single audit, including the auditors' reports on internal control and compliance with applicable laws and regulations, and findings and recommendations. The District is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act Amendments of 1996 and the U.S. Office of Management and Budget Circular A-133, "Audits of State, Local Governments and Non-Profit Organizations", and the State Treasury Circular Letter 98-07-OMB, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid Payments."

1. REPORTING ENTITY AND ITS SERVICES

The Board is an independent reporting entity within the criteria adopted by GASB as established by GASB 14. All funds of the District are included in this report. The Board and all its schools constitute the District's reporting entity.

The District provides a full range of educational services from Pre-Kindergarten through Grade 12. These include regular, vocational, as well as special education. The District completed the 2013-2014 fiscal year with an average daily enrollment of 10,041 students. The following details the changes in the student enrollment of the District over the last ten years.

October 15 Enrollment

Fiscal Year	Student Enrollment	Percent Change
2013-14	10,041	(2.5)
2012-13	10,302	(3.1)
2011-12	10,637	8.4
2010-11	9,817	(4.4)
2009-10	10,265	(1.6)
2008-09	10,426	(2.7)
2007-08	10,714	(5.2)
2006-07	11,303	0.3
2005-06	11,265	(2.2)
2004-05	11,522	(1.5)
2003-04	11,693	(0.5)

2. ECONOMIC CONDITION AND OUTLOOK OF THE CITY OF EAST ORANGE

The Board is located in the City of East Orange (the City), in the County of Essex within the State of New Jersey. The City has grown from a farmland region to a stable urban-suburban community since becoming an independent municipality in 1863. In 1909 East Orange was incorporated as a City, it measures approximately four square miles and the District is the second largest school District in Essex County based on student's enrollment.

The City has maintained a strong commercial and industrial base in part because of its strategic location at the intersection of the Garden State Parkway and Interstate Route 280, which connects with the nearby New Jersey Turnpike. Also, the City is part of a varied transportation network with several railroad stops along the New Jersey Transit rail route and approximately 21 bus routes, and convenient access to Newark Liberty International Airport, Port Newark and Port Elizabeth, New York City, and the New Jersey Meadowlands Sports Complex.

Although the City has some light manufacturing and large businesses such as Louis Berger International, the largest United States based planning firm in the international development market, its economy is based on retail and commercial centers that form the City's economic backbone. Other major businesses in the City are Verizon; American Eagle Water Company; PNC Bank; Wachovia Bank; Bank of America and Banco Popular. Also, there are a diverse array of lending and savings institutions and small businesses. In addition, the City has four business and main shopping areas: the Central Evergreen Arcade; Main Street; the Ampere Business district; and Brick Church Mall.

Located within the City are six secondary schools (three high schools and three middle schools), 12 elementary schools, two Early Childhood Centers for Preschool and Kindergarten, as well as, 33 alternative school programs. In and around the City are several technical, secretarial, and health care schools, which annually produce qualified, specialized office workers and health aides. Also, the East Orange General Hospital operates an established accredited nursing school. Additionally, Seton Hall University, Rutgers University, Montclair State University, the New Jersey Institute of Technology and the College of Medicine and Dentistry of New Jersey are all located in communities adjacent to the City.

The East Orange Public Library system serves as a Federal book depository and area reference center for suburban Essex County. More than 350,000 volumes are available at the main library and in several neighborhood branches.

A three-member Board of Water Commissioners appointed by the Mayor establishes water and sewer operations for the City. The City owns 2,236 acres in Florham Park, Livingston and Millburn on which are two covered reservoirs with a capacity of 10 million gallons. Presently there are 17 artesian wells also located in Florham Park, Livingston and Millburn, with a total peak capacity of 16 million gallons per day. Water interconnections have been made with the Commonwealth Water Company and the City of Newark for emergency usage. The City's sewer system is divided into three areas consisting of connections with the city of Newark, the Essex Union Joint Meeting and the Second River Joint Meeting. Flow is by gravity to all connections and the City has neither sewer treatment plants nor sewer pump stations.

The East Orange Department of Recreation operates and maintains approximately 54 acres of parks throughout the City and an 18-hole golf course at the East Orange Water Reserve in nearby Millburn.

The City operates a professionally staffed Health Department, which conducts clinics, educational programs, and inspections. East Orange General Hospital, a 200-physician and 211-bed facility, is located on Central Avenue in the heart of the City. Also, the Veterans Administration Medical Center located on a 32-acre tract serves 1.1 million veterans in New Jersey.

The East Orange Police Department employs approximately 254 police officers, reflecting the City's commitment to public safety and aggressive posture towards crime.

A variety of housing options are available ranging from small cottages to large high-rise apartments. There are several modern senior citizen high-rise complexes in the City, providing housing with security and health services to the region's elderly residents. Also, government, health-care hospital services are the principal tenants of the large-scale office space in the City.

The City offers a labor force of over 38,000 white and blue-collar workers. The largest employers are the federal and local governments; the Veterans Administration Medical Center; and East Orange General Hospital. However, the City continues to offer an ample supply of modern office space for new and expanding businesses.

3. MAJOR INITIATIVES TO IMPROVE

STUDENT ACHIEVEMENT - STATE ASSESSMENT SCORES

The NJ ASK and HSPA results for students in the East Orange School District from 2013-14 School year are as follows:

English Language Arts Literacy (ELA)

Achievement in English Language Arts Literacy at the elementary level shows a decline at grades from the 2012-13 results. More rigorous assessments in ELA and Mathematics reflecting the shift to Common Core State Standards (CCSS) present major instructional challenges. The decline were somewhat expected as the district administered the NJ DOE Model Curriculum Assessments during the 2013-14 school year and analyses of the results showed the curriculum gaps and the need for Professional Development for teachers to also shift instructional practices. In response, the district has 1) completed revised curriculum during the summer of 2014 that now reflects the CCSS in both content areas; 2) prepared district-developed assessments for all content areas; 3) established a District Data Team to model best practices in Effective Use of Data.

District-Wide Initiatives

The district academic goals for the 2014-15 school year are:

- 1) The alignment of written, assessed and taught curriculum to Common Core State Standards through...
 - a. alignment of all district curriculum to CCSS;
 - b. Mastery of CCSS measured by progress on Formative and Summative Assessments;
 - c. implementation of Tiered Differentiation as an Intervention strategy to meet the needs of all learners;
- 2) Vocabulary Development in all content areas to close the million word gap;
- 3) Establish District and School-based Data Teams.

Interventions

- 1) During school interventions for all students identified as performing below mastery levels through Renaissance Benchmark Assessments through the use of tutors and classroom teachers;
- 2) Afterschool intervention for all students identified as performing below mastery levels through Renaissance Benchmark Assessments;
- 3) District and School-based Professional Development focused on CCSS Shifts in ELA and Mathematics;
- 4) Increased Supervisory and Coaching Support at the school level;
- 5) Regular Site Monitoring Visits by central office instructional supervisors using the Regional Achievement Center Walkthrough Protocol to provide specific instructional improvement feedback to schools;
- 6) Specific Resource Support in Mathematics at the all school levels - implementation of blended learning program for mathematics at the elementary and Middle School - Go Math and at the high school - Carnegie Learning Algebra I, Geometry, and Algebra II with computer-assisted tutoring.;
- 7) Establish a 2014-15 District-wide Assessment Calendar.

4. INTERNAL ACCOUNTING CONTROLS

Management of the District is responsible for establishing and maintaining a system of internal controls designed to ensure that the assets of the District are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with GAAP. Internal control is designed to provide reasonable, but not absolute, assurance that GAAP objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be achieved; 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 is also responsible for ensuring that adequate internal control is in place to ensure compliance with applicable laws and regulations related to funded programs. Each funded grant has a program manager assigned to facilitate the program. This internal control is also subject to periodic evaluation by District administration.

As part of the District's single audit described earlier, tests are made to determine the adequacy of internal control, 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

The District also maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Board of School Estimate. Annual appropriated budgets are adopted for the general fund and the special revenue fund. The final budget amount as amended for the fiscal year is reflected in the financial section.

An encumbrance accounting system is used to record outstanding purchase commitments on a line item basis. Open encumbrances at year-end are either canceled or are included as re-appropriations of fund balance in the subsequent year. Those amounts to be re-appropriated are reported as reservations of fund balance.

6. ACCOUNTING SYSTEM AND REPORTS

The District's accounting records reflect GAAP, as promulgated by the GASB. This fiscal year is the fifth year of the District's reporting under the GASB 34 model. Under this model, the District's basic financial statements include new district-wide statements, consisting of a statement of net assets and a statement of activities. These statements present information about the District as a whole and recognize revenues and expenses based on the accrual method of accounting. The accounting system of the District is organized on the basis of funds. These funds are explained in the Financial Section - Notes to the Financial Statements, Note 1, of this report.

7. CASH MANAGEMENT

The investment policy of the District is guided in large part by state statute as detailed in the Financial Section - Notes to the Financial Statements, Note 2, of this report. The District utilizes a cash management plan, which requires it to deposit public funds in public depositories protected from loss under the provisions of the Governmental Unit Deposit Protection Act (GUDPA). GUDPA was enacted in 1970 to protect Governmental Units from a loss of funds on deposit with a failed banking institution in New Jersey. The law requires governmental units to deposit public funds only in public depositories located in New Jersey, where the funds are secured in accordance with the Act.

8. RISK MANAGEMENT

The 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, fidelity bonds, student insurance, and errors and omissions (see Exhibit J-13 in the statistical section of this report).

9. SERVICE EFFORTS AND ACCOMPLISHMENTS

The East Orange School District was awarded a three-year Federal Smaller Learning Communities grant and extended for a fourth year at no additional cost. This research based grant for secondary education improvement initiative was for \$500,000. This grant was implemented at Campus 9 and Campus High School, and has ended. The two high schools have continued to organize around the smaller learning communities.

Campus 9's theme of being a 9th Grade Transition Academy organized around small learning communities continued to flourish with a student friendly master schedule that provided students with courses that were rigorous, engaging and met state and district requirements for graduation. Students were placed in courses as a result of a detailed analysis of data that met the individual needs of every student. The small learning communities increased personalization through teachers' bi-weekly common planning periods in which they discussed student issues, analyzed student work, and created interdisciplinary projects.

Campus 9 continued to focus on delineating more formalized and regular system of mentoring. The Campus 9 Mentoring Program aimed to have caring adults involve themselves in the lives of their students and parents providing them with emotional, academic and moral support ("personalization"). A major component of the mentoring program was guiding students to set short and long term goals relative to post-secondary opportunities through the development of a comprehensive four year plan while developing a greater sense of belonging to Campus 9.

As a part of Campus 9's high expectations for the academic and behavioral growth of students, all students participated in a two day orientation program in September. Students met their cluster teachers, learned just what a model Campus 9 student was, practiced study skills, conflict resolution strategies, and heard about co-curricular activities. To help us understand where help was needed all students went through a brief testing battery to identify areas that needed immediate improvement. Students also set goals for themselves, identifying what they would have to do to be successful in Campus 9 and high school in general. Students that entered during the year received orientation from their guidance counselor, administrators, and cluster teachers.

All Campus 9 students were encouraged to actively participate in an athletic team, extracurricular club or service project during the year. It was important that students were involved with school outside of the classroom. Through these activities career and recreational issues were explored, leadership and personality skills were developed, and the sense of belonging and being important was strengthened.

Students that did not belong to any club or team may have fulfilled their service requirement by helping someone at the school. Once a student completed his or her task, they filled out a community service slip, returned it to the Community Outreach Office, and subsequently, the student received a certificate stating the amount of community service he/she performed throughout the course of the year.

The Celebration of Excellence awards night continued, with students being recognized for overall academic excellence, cluster honors, and/or specific subject area mastery. Cluster G teachers continued to set-up special meetings for parents during the evening and early in the morning to increase parental involvement of parents with busy work schedules. Alternate day block scheduling was expanded to include sections of foreign language and electives.

EAST ORANGE CAMPUS HIGH SCHOOL

Our campus provides a comprehensive academic program structured within small learning communities (SLCs) and based upon the philosophy of SLCs designated in our whole school reform model - "High Schools That Work." The core features of our SLCs include an interdisciplinary, team-teaching approach to instruction with an emphasis on personalizing the learning environment for students and families. SLCs help to address key challenges including increasing the academic and social achievement of Campus High students, providing services for regular and special education students and raising performance in state standardized exams. All teachers are highly qualified.

Students in our academies are given the opportunity to develop an in-depth concentration or major in **Visual Arts:** Art/Animation, **Performing Arts:** Music/Audio/Film, **Printing & Publishing:** Printing/Desktop Publishing, **Science & Engineering:** Allied Medical/Engineering, **Legal Studies, Culinary & Business Management and Liberal Arts:** Core courses & electives. Academy students acquire job readiness skills related to their future career choices and gain academic advantages for post-secondary studies.

We continue to schedule grade levels by floors and assign each grade a separate lunch period. Junior classes in Math (Algebra 2) and English (Language Arts 3)

are blocked. Incoming sophomores are scheduled for exploratory classes in one of the seven (7) academies during each semester.

10. MAJOR OPERATIONAL CONCERNS

The lack of sufficient Facility Construction Act funds for the continued construction of new facilities, as well, as the planned renovations for school in accordance with the District's facility plan remains a concern.


11. OTHER INFORMATION

State statutes require an annual audit by independent Certified Public Accountants (CPAs) or Registered Municipal Accountants. The Board has selected the accounting firm of Lerch, Vinci & Higgins, LLP to perform the District's annual audit for 2013 - 2014.

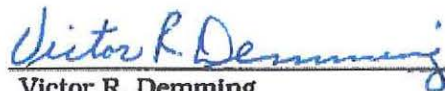
12. ACKNOWLEDGMENTS

We would like to express our appreciation to the members of the Board of Education of the City of East Orange for their concern in providing fiscal accountability to the citizens and taxpayers of the school District and hereby, contributing their full support to the development and maintenance of our financial operation. The preparation of this report could not have been accomplished without the efficient and dedicated services of the Division of Business Services' financial and accounting staff.

Respectfully Submitted,



Dr. Gloria C. Scott
Superintendent of Schools

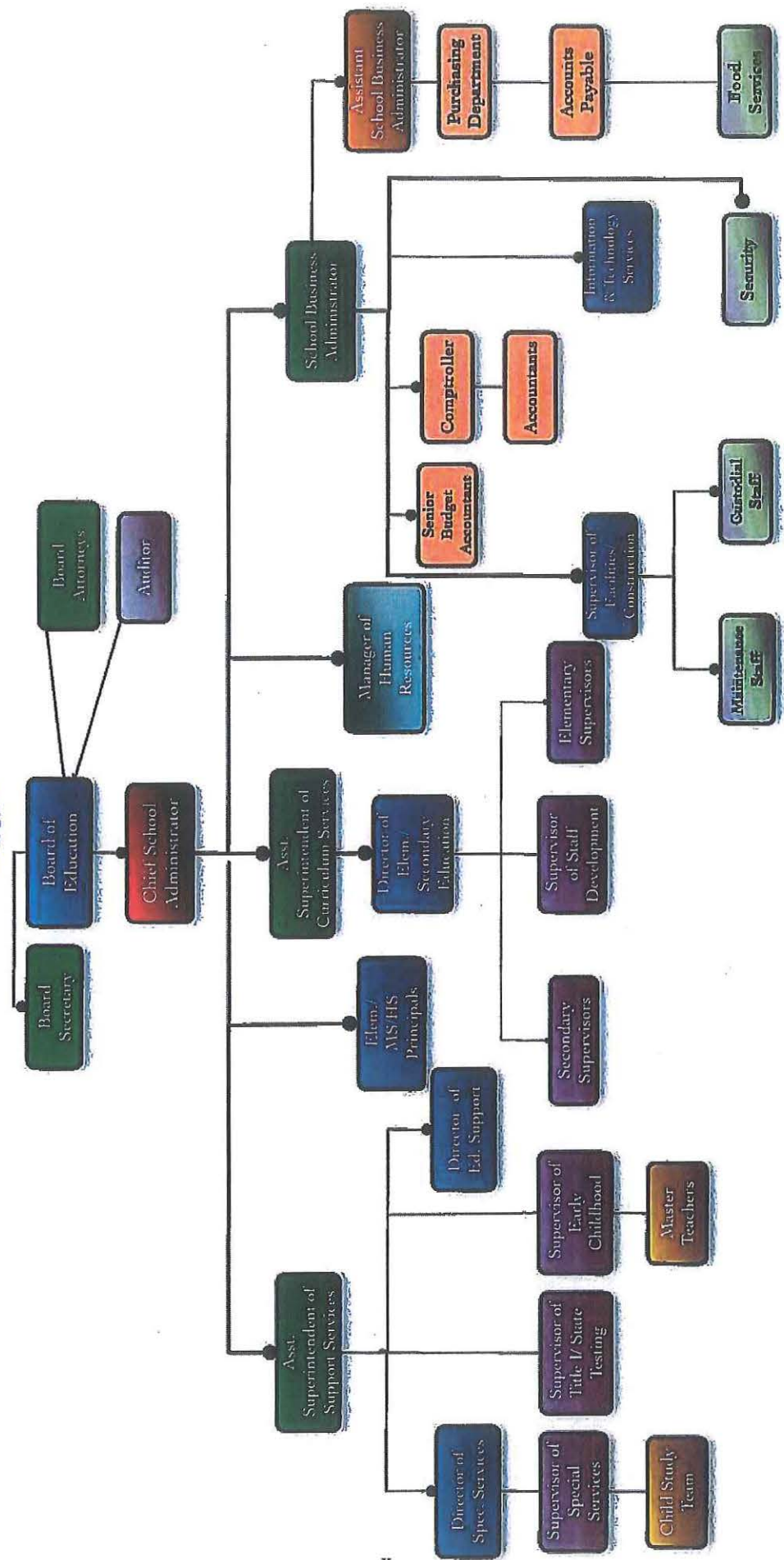


Victor R. Demming
Board Secretary/School Business Administrator



EAST ORANGE SCHOOL DISTRICT

Organizational Chart



EAST ORANGE BOARD OF EDUCATION
COUNTY OF ESSEX, NEW JERSEY

ROSTER OF OFFICIALS
JUNE 30, 2014

MEMBERS OF THE BOARD OF EDUCATION

	<u>Official Title</u>	<u>Term Expires</u>
Mr. Bergson Leneus	President	2015
Mr. Mustafa A. Brent	Vice President	2016
Ms. Valerie Best	Member	2015
Ms. Hillary Curry	Member	2015
Mr. Arthur Wright	Member	2016
Mr. Cameron B. Jones, Sr.	Member	2017
Ms. Nikole Payne	Member	2017

OTHER OFFICIALS

Dr. Gloria C. Scott, Superintendent of Schools/Chief School Administrator

Victor R. Demming, Board Secretary/School Business Administrator

Dr. Deborah Harvest, Assistant Superintendent – Division of Operations, Compliance & Educational Support Services

Dr. Gayle Griffin, Assistant Superintendent of Curriculum Services

Ms. Marissa McKenzie, Manager of Human Resource Services

Ms. Annmarie Corbitt, Treasurer of School Monies

**EAST ORANGE BOARD OF EDUCATION
CONSULTANTS AND ADVISORS**

Audit Firm

Lerch, Vinci & Higgins, LLP
17-17 Route 208
Fair Lawn, NJ 07410

Attorney

DeCotiis, Fitzpatrick & Cole, LLP
Glenpointe Centre West
500 Frank W. Burr Boulevard
Teaneck, NJ 07666

Official Depository

PNC Bank
Pittsburgh, PA 15230

Official Newspapers

The Star Ledger
The East Orange Record
The New York Times

FINANCIAL SECTION



LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

DIETER P. LERCH, CPA, RMA, PSA
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GARY W. HIGGINS, CPA, RMA, PSA
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VOLNEY V. JACKSON, CPA
CHYNNA C. DESTERANO, CPA, PSA
KEVIN LOMSKI, CPA
EDWARD P. MURPHY, CPA

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities each major fund, and the aggregate remaining fund information of the East Orange Board of Education, a component unit of the City of East Orange as of and for the fiscal year ended June 30, 2014 and the related notes to the financial statements, which collectively comprise the Board of Education's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in the Government Auditing Standards, issued by the Comptroller General of the United States and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the East Orange Board of Education as of June 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, 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.

Other Information

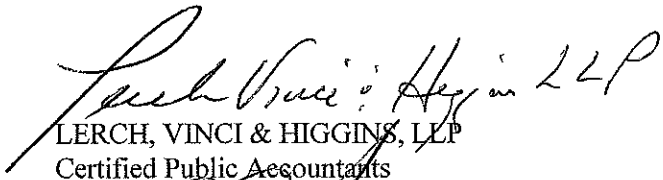
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the East Orange Board of Education's basic financial statements. The introductory section, combining fund financial statements, financial schedules, statistical section, schedule of expenditures of federal awards as required by U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and schedule of expenditures of state financial assistance as required by New Jersey OMB Circular 04-04, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid, are presented for purposes of additional analysis and are not a required part of the basic financial statements of the East Orange Board of Education.

The combining fund financial statements, schedule of expenditures of federal awards and schedule of expenditures of state financial assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 fund financial statements, schedules of expenditures of federal awards and state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.

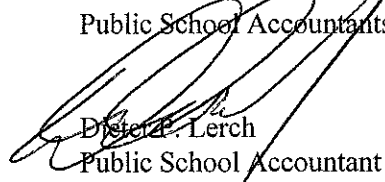
The introductory section, financial schedules and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated November 14, 2014 on our consideration of the East Orange Board of Education's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 East Orange Board of Education's internal control over financial reporting and compliance.



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



Dieter P. Lerch
Public School Accountant
PSA Number CS00756

Fair Lawn, New Jersey
November 14, 2014

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2014**

This section of the East Orange Board of Education's annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2014. Please read it in conjunction with the transmittal letter at the front of this report and the District's financial statements, which immediately follows this section.

The Management's Discussion and Analysis (MD&A) is an element of Required Supplementary Information specified in the Governmental Accounting Standard Board's (GASB) Statement No. 34 – Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued in June 1999. Certain comparative information between the current year (2013-2014) and the prior year (2012-2013) is required to be presented in the MD&A.

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2013-2014 fiscal year include the following:

- The assets of the East Orange Board of Education exceeded its liabilities at the close of the fiscal year by \$292,333,540 (net position).
- The District's total net position decreased \$11,705,383.
- Overall district revenues were \$261,131,128. General revenues accounted for \$195,877,388 or 75% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$65,253,740 or 25% of total revenues.
- The school district had \$267,097,665 in expenses for governmental activities; only \$59,375,787 of these expenses were offset by program specific charges, grants or contributions. General revenues (predominantly unrestricted State aid) of \$195,876,934 were adequate to provide for these programs.
- As of the close of the current fiscal year, the District's governmental funds reported a combined ending fund balance of \$19,851,759 a decrease of \$7,068,047 when compared to the previous year ending fund balance.
- The General Fund unassigned fund deficit at June 30, 2014 was \$14,051,192 an increase of \$165,184 when compared with the beginning deficit at July 1, 2013 of \$13,886,008.

EAST ORANGE BOARD OF EDUCATION
EAST ORANGE, NEW JERSEY

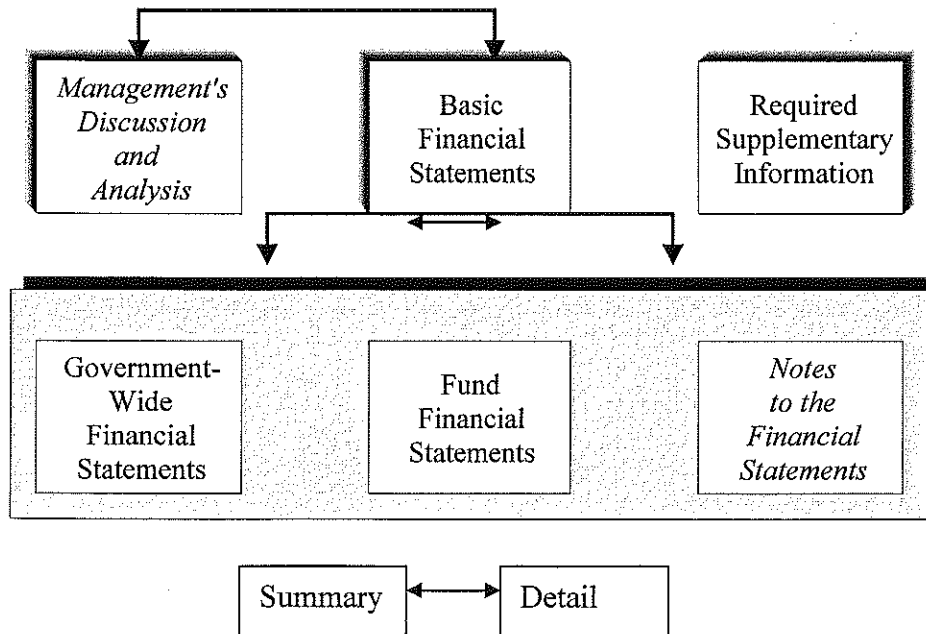
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2014

OVERVIEW OF THE FINANCIAL STATEMENTS

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

- The first two statements are *district wide financial statements* that provide both *short-term* and *long-term* information about the District's *overall* financial status.
- The remaining statements are *fund financial statements* that focus on *individual* parts of the District, reporting the District's operations in *more detail* than the district-wide statements.
 - The *governmental funds statements* tell how basic services were financed in the *short term* as well as what remains for future spending.
 - *Proprietary funds* statements offer *short-term* and *long-term* financial information about the activities the district operated like *businesses*.
 - *Fiduciary funds* statements provide information about the financial relationships in which the District acts solely as a *trustee* or *agent* for the benefit of others to whom the resources belong.

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



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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2014**

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

Major Features of the District-Wide and Fund Financial Statements

	District-Wide Statements	Fund Financial Statements		
		Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire district (except fiduciary funds)	The activities of the district that are not proprietary or fiduciary, such as Regular and Special Education Instruction and Building maintenance	Activities the district operates similar to private businesses: Enterprise Fund	Instances in which the district administers resources held in trust, such as Unemployment, Payroll Agency and Student Activities
Required financial statements	Statements of net position Statement of activities	Balance Sheet Statement of Revenues, Expenditures and changes in fund balances	Statement of Net Position Statement of revenue, expenses, and changes in fund net position Statement of cash flows	Statements of Fiduciary net position Statement of changes in fiduciary net position
Accounting Basis and Measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources Focus
Type of asset/liability information	All assets, liabilities, and deferred outflows/inflows, both financial and capital, short-term and long-term	Generally assets expected to be used up and liabilities that come due during the year or soon after; no capital assets or long-term liabilities included	All assets, liabilities, and deferred outflows/inflows, both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term funds do not currently contain capital assets.
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable.	All revenues and expenses during the year, regardless of when cash is received or paid.	All additions and dedications during the year, regardless of when cash is received or paid.

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2014**

District-wide financial statements

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

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

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

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

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

Fund financial statements

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

- Some funds are required by State law and debt covenants.
- The District establishes other funds to control and manage money for particular purposes or to show that it is properly using certain revenues (federal and state grants).

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2014**

Fund financial statements (continued)

The District has three kinds of funds:

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

- *Proprietary funds* – Services for which the District charges a fee are generally reported in proprietary funds. Proprietary funds are reported in the same way as the government-wide statements.

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

- Food Service (Cafeteria)

- *Fiduciary funds* – The District is the trustee, or *fiduciary*, for assets that belong to others. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. All of the District's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. We exclude these activities from the district-wide financial statements because the District cannot use these assets to finance its operations.

Notes to the financial statements

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

Other Information

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

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

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2014**

DISTRICT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$292,333,540 as of June 30, 2014 and \$304,038,923 as of June 30, 2013.

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

**Net Position
As of June 30, 2014 and 2013**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
Current Assets	\$ 37,301,495	\$ 44,265,108	\$ 1,910,783	\$ 1,383,951	\$ 39,212,278	\$ 45,649,059
Capital Assets	324,540,603	333,760,413	-	27,630	324,540,603	333,788,043
Total Assets	<u>361,842,098</u>	<u>378,025,521</u>	<u>1,910,783</u>	<u>1,411,581</u>	<u>363,752,881</u>	<u>379,437,102</u>
Non-Current Liabilities	52,741,729	56,817,575			52,741,729	56,817,575
Current Liabilities	17,466,491	17,429,124	1,211,121	1,151,480	18,677,612	18,580,604
Total Liabilities	<u>70,208,220</u>	<u>74,246,699</u>	<u>1,211,121</u>	<u>1,151,480</u>	<u>71,419,341</u>	<u>75,398,179</u>
Net Position						
Net Investment in Capital Assets	280,299,345	285,534,749		27,630	280,299,345	285,562,379
Restricted	10,079,182	5,483,886			10,079,182	5,483,886
Unrestricted	1,255,351	12,760,187	699,662	232,471	1,955,013	12,992,658
Total Net Position	<u>\$ 291,633,878</u>	<u>\$ 303,778,822</u>	<u>\$ 699,662</u>	<u>\$ 260,101</u>	<u>\$ 292,333,540</u>	<u>\$ 304,038,923</u>

A small portion of the District's Net Position, three percent, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position is in a positive position and is a result of how the district expenses its long-term liabilities for governmental activities such as compensated absences, claims and judgments on the District-wide Financial Statements. These long-term liabilities are recorded and expensed for governmental activities at the time the liabilities are incurred regardless of when payment is due. However, the revenue for these long-term liabilities of governmental activities is not raised until these liabilities are included in the District budget when compensated absences, claims and judgments for governmental activities are due and payable.

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2014**

**Change in Net Position
For The Years Ended June 30, 2014 and 2013**

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Revenues						
Program Revenues						
Charges for Services			\$ 636,297	\$ 862,853	\$ 636,297	\$ 862,853
Operating Grants and Contributions	\$ 59,051,000	\$ 59,729,787	5,241,656	5,187,267	64,292,656	64,917,054
Capital Grants and Contributions	324,787	1,506,379			324,787	1,506,379
General Revenues						
Property Taxes	20,647,370	20,494,216			20,647,370	20,494,216
State and Federal Aid	172,523,785	171,997,773			172,523,785	171,997,773
Other	2,705,779	2,139,314	454	435	2,706,233	2,139,749
Total Revenues	255,252,721	255,867,469	5,878,407	6,050,555	261,131,128	261,918,024
Expenses						
Instruction						
Regular	125,033,642	125,967,727			125,033,642	125,967,727
Special Education	31,995,251	32,191,295			31,995,251	32,191,295
Other Instruction	7,429,674	7,098,723			7,429,674	7,098,723
School Sponsored Activities and Athletics	1,388,855	1,264,654			1,388,855	1,264,654
Community Services	11,982	58,158			11,982	58,158
Support Services						
Student and Instruction Related Services	44,673,589	43,992,851			44,673,589	43,992,851
General Administrative Services	3,051,209	2,902,317			3,051,209	2,902,317
School Administrative Services	10,904,338	10,246,140			10,904,338	10,246,140
Central Services	4,258,509	4,746,696			4,258,509	4,746,696
Admin. Info. Technology	1,001,033	898,180			1,001,033	898,180
Plant Operations and Maintenance	29,601,519	29,249,384			29,601,519	29,249,384
Pupil Transportation	5,634,526	5,789,461			5,634,526	5,789,461
Interest on Long-Term Debt	2,113,538	3,272,581			2,113,538	3,272,581
Food Services	-	-	5,711,216	5,543,495	5,711,216	5,543,495
Total Expenses	267,097,665	267,678,167	5,711,216	5,543,495	272,808,881	273,221,662
Change in Net Position Before Transfers	(11,844,944)	(11,810,698)	167,191	507,060	(11,677,753)	(11,303,638)
Loss on Disposal of Capital Assets			(27,630)		(27,630)	
Transfers	(300,000)	(300,000)	300,000	300,000	-	-
Change in Net Position	(12,144,944)	(12,110,698)	439,561	807,060	(11,705,383)	(11,303,638)
Net Position, Beginning of Year	303,778,822	315,889,520	260,101	(546,959)	304,038,923	315,342,561
Net Position, End of Year	\$ 291,633,878	\$ 303,778,822	\$ 699,662	\$ 260,101	\$ 292,333,540	\$ 304,038,923

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2014**

Governmental Activities. The District's total governmental activities' revenues, which includes State and Federal grants, were \$255,252,721 and \$255,867,469 for the years ended June 30, 2014 and June 30, 2013, respectively. Property taxes of \$20,647,370 and \$20,494,216 represented 8% and 8% of the revenues for the fiscal years ended June 30, 2014 and 2013, respectively. Another significant portion of revenue came from unrestricted State aid and Federal aid of \$172,523,785 and \$171,997,773 which represented 68% and 68% of the revenues for the fiscal years ended June 30, 2014 and 2013, respectively. Revenues from operating grants and contributions of \$59,051,000 and \$59,729,787 represented 23% and 23% of the revenues for the fiscal years ended June 30, 2014 and 2013, respectively. Capital grants and contributions of \$324,787 and \$1,506,379 represented less than 1% and 1% of the revenues for the fiscal year ended June 30, 2014 and 2013, respectively. In addition, other income is earned which includes revenues such as interest, prior year refunds and other miscellaneous items.

The total cost of all governmental activities programs and services were \$267,097,665 and \$267,678,167 for the years ended June 30, 2014 and 2013. The District's expenses are predominantly related to educating and caring for students. Instruction totaled \$165,859,404 and \$166,580,557 (62% and 62%) of total expenditures for the fiscal years ended June 30, 2014 and 2013, respectively. Student support services, totaled \$99,124,723 and \$97,825,029 (37% and 37%) of total expenditures and interest on long-term debt totaled \$2,113,538 and \$3,272,581(1% and 1%) of total expenditures for the fiscal years ended June 30, 2014 and 2013, respectively.

Total governmental activities expenses and transfers for the year ended June 30, 2014 surpassed revenues, decreasing net position by \$12,144,944 over the previous year from \$303,778,822 at June 30, 2013 to \$291,633,878 at June 30, 2014.

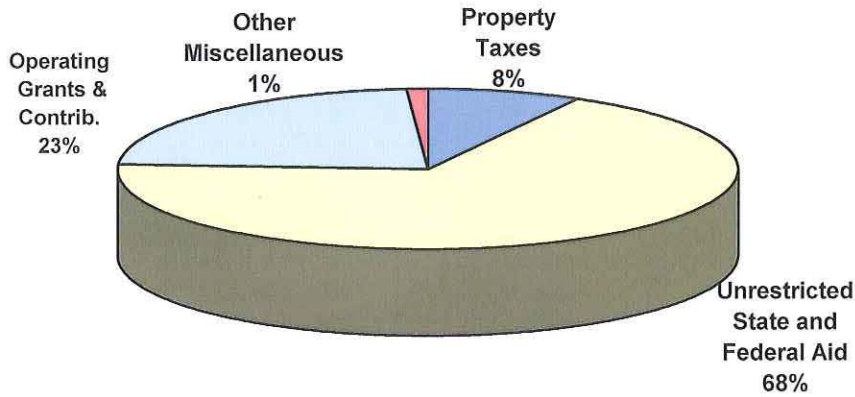
The cost of all *governmental* activities this year was \$267,097,665 a decrease of \$580,502 less than 1% over the previous year.

- The federal and state governments subsidized certain programs with grants, contributions and aid of \$59,051,000 (exclusive of capital projects). The state contributions from the Educational Facilities Construction and Financing Aid Program which financed capital project costs decreased \$1,181,592 from the previous year and the District realized increases from Federal and State sources for operating grants and unrestricted formula aid of \$526,012 or less than 1%.
- District's costs in the amount of \$20,647,370, were provided from property taxes. The property taxes levied increased \$153,154 from 2014 to 2013.
- Other general revenues totaling \$2,705,779 were provided from miscellaneous local sources, an increase of \$566,465. The increase was primarily the result of the increase in cancelled prior year orders during the year.

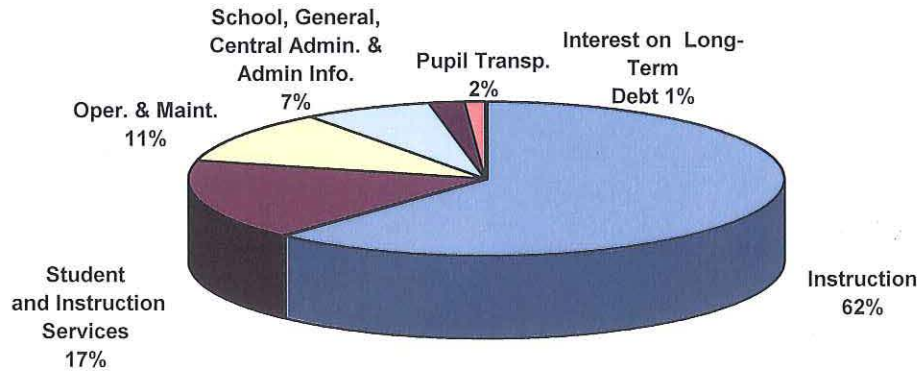
**EAST ORANGE BOARD OF EDUCATION
EAST ORANGE, NEW JERSEY**

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2014**

**Revenues by Source- Governmental Activities
For Fiscal Year 2014**



**Expenditures by Type- Governmental Activities
For Fiscal Year 2014**



Expenses decreased in 2014 by \$580,502 from \$267,678,167 in 2013. Instruction related expenses decreased \$721,153 and support services expenses increased \$1,299,694. Interest on long-term debt decreased by \$1,159,043 from 2014 to 2013 primarily due to the reduced adjustment required for accreted interest for the 1998 Capital Appreciation Certificates.

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2014**

Net Cost of Governmental Activities. The District's total cost of services were \$267,097,665 and \$267,678,167 for the fiscal years ended June 30, 2014 and 2013, respectively. After applying program revenues, derived from operating grants and contributions of \$59,051,000 and \$59,729,787 and capital grants and contribution of \$324,787 and \$1,506,379, the net cost of services of the District were \$207,721,878 and \$206,442,001 for the fiscal years ended June 30, 2014 and 2013, respectively.

Net Cost of Governmental Activities

	<u>Total Cost of Services</u>		<u>Net Cost of (Revenue from) Services</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
Instruction				
Regular	\$ 125,033,642	\$ 125,967,727	\$ 96,516,264	\$ 95,653,818
Special Education	31,995,251	32,191,295	21,120,830	21,780,091
Other Instruction	7,429,674	7,098,723	5,412,244	4,987,590
School Sponsored Activities and Athletics	1,388,855	1,264,654	1,388,855	1,264,654
Community Services	11,982	58,158	11,982	58,158
Support Services				
Student and Instruction Related Services	44,673,589	43,992,851	33,095,622	33,415,668
General Administrative Services	3,051,209	2,902,317	3,051,209	2,902,317
School Administrative Services	10,904,338	10,246,140	9,968,007	9,190,251
Central Services	4,258,509	4,746,696	4,258,509	4,746,696
Admin. Info. Technology	1,001,033	898,180	1,001,033	898,180
Plant Operations and Maintenance	29,601,519	29,249,384	25,423,945	23,837,357
Pupil Transportation	5,634,526	5,789,461	4,429,840	4,609,925
Interest on Long-Term Debt	<u>2,113,538</u>	<u>3,272,581</u>	<u>2,043,538</u>	<u>3,097,296</u>
Total	<u>\$ 267,097,665</u>	<u>\$ 267,678,167</u>	<u>\$ 207,721,878</u>	<u>\$ 206,442,001</u>

Business-Type Activities – The District's total business-type activities revenues were \$5,878,407 and \$6,050,555 for the years ended June 30, 2014 and June 30, 2013. Charges for services accounted for 11% and 14% of total revenues and operating grants and contributions accounted for 89% and 86% of total revenue for the years ended June 30, 2014 and 2013.

The total cost of all business-type activities programs and services were \$5,711,216 and \$5,543,495 for the years ended June 30, 2014 and 2013 which represented an increase of \$167,721 (3%) over the previous year. The District's expenses are related to Food Service programs provided to all students, teachers and administrators within the District.

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2014**

Business-Type Activities (Continued)

The business-type activities revenues and transfers for the year ended June 30, 2014 were more than expenses increasing net position by \$439,561 from the previous year from \$260,101 at June 30, 2013 to a net position of \$699,662 at June 30, 2014.

- Some of the cost was paid by users of the District's food service program for a total of \$636,297, an increase of \$82,109 (14%). This increase was the result of an increase in the number of non-student meals served and special events during the year.
- The Federal and State governments subsidized the food service program with grants and contributions of \$5,241,656 in 2014 and \$5,187,267 in 2013, an increase of \$54,389 (1%). This increase is a result of an increase in the number of reimbursable student meals served during the year.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

Governmental Funds

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

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed the year, its governmental funds reported a *combined* fund balance of \$19,851,759 for the year ended June 30, 2014 compared to 26,919,806 for the year ended June 30, 2013. This decrease was primarily the result of the change in fund balance of the General Fund which decreased \$6,617,999 from the previous year. Unassigned fund balance of the General Fund remained in a deficit position at June 30, 2014 of \$14,051,192 a deficit increase of \$165,184 from the previous year. Conversely the fund balance in the Capital Projects Fund decreased by \$352,366. The General Fund deficit is the result of the State's deferral of certain state aid payments in the amount of \$18,400,257 which are budgeted for the current fiscal year (2013/2014) by the District but provided for and recorded as a payable in the subsequent fiscal year by the State in their 2014/2015 fiscal year budget. A portion of fund balance was designated for use in the District's 2014/2015 General Fund budget in the amount of \$12,198,904, which includes amounts designated for capital improvements \$1,000,000 and maintenance \$2,000,000. The remainder of the General Fund fund balance is nonspendable, \$261,430, as it represents supplies and materials on hand at year end or restricted to indicate that it is not available for new spending because it has been committed 1) to liquidate contracts and purchase orders of the prior period \$1,297,723; 2) reserved for emergency reserve \$1,000,000, capital reserves \$2,000,001, equipment lease proceeds \$997,078, maintenance reserve \$2,195,654 and reserve for register audit recoveries \$2,433,570; and 3) reserved for use in the 2015/2016 budget \$4,886,545.

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2014**

Governmental Funds (Continued)

Revenues for the District's governmental funds were \$255,252,721 and \$255,867,469, while total expenditures were \$262,020,768 and \$263,851,210 for the fiscal years ended June 30, 2014 and 2013. Other financing uses were \$300,000 and \$2,550,000 for the fiscal years ended June 30, 2014 and 2013 which represented transfers to the Food Service Enterprise Fund in the amount of \$300,000 in each fiscal year and capital lease proceeds received in 2013.

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

The following schedule presents a summary of General Fund Revenues.

	June 30,		Amount of Increase (Decrease)	Percent Change
	<u>2014</u>	<u>2013</u>		
Local Sources				
Property Tax Levy	\$ 18,950,050	\$ 18,950,050	-	0%
Miscellaneous	2,395,262	1,828,685	\$ 566,577	31%
State Sources	194,949,247	196,879,495	(1,930,248)	-1%
Federal Sources	413,473	818,538	(405,065)	-49%
Total General Fund Revenues	<u>\$ 216,708,032</u>	<u>\$ 218,476,768</u>	<u>\$ (1,768,736)</u>	-1%

The General Fund revenues decreased \$1,768,736 or 1% over the previous year. Local property taxes remained flat from the previous year. State aid revenues decreased \$1,930,248 and Federal aid revenues decreased \$405,065. The decrease in State aid was the primarily the result of a decrease in on behalf TPAF contributions and the decrease in Federal aid was primarily due to the reduction of the SEMI medical assistance program aid in 2014. Miscellaneous revenues increased \$566,577 which was the result of the increase in the cancellation of prior year payables.

In addition to the revenues previously noted, transfers in from the Special Revenue Fund for contributions to School Based Budget programs were \$2,782,946 and \$2,923,801 for the fiscal years ended June 30, 2014 and 2013.

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2014**

General Fund (Continued)

The following schedule presents a summary of General Fund expenditures.

	June 30,		Amount of Increase (Decrease)	Percent Change
	<u>2014</u>	<u>2013</u>		
Instruction	\$ 133,934,885	\$ 135,067,691	\$ (1,132,806)	-1%
Support Services	89,859,602	89,992,950	(133,348)	0%
Debt Service	671,213	1,081,531	(410,318)	-38%
Capital Outlay	<u>888,347</u>	<u>873,132</u>	<u>15,215</u>	2%
Total Expenditures	<u>\$ 225,354,047</u>	<u>\$ 227,015,304</u>	<u>\$ (1,661,257)</u>	-1%

Total General Fund expenditures decreased \$1,661,257 or 1% from the previous year. The decrease can be attributed to decreased expenditures in regular, special education and alternative education instructional programs. In addition, the District also experienced decrease in student and instruction related services, as well as, plant operation and maintenance.

In addition to the expenditures shown above, the General Fund transferred to the Food Service Fund \$300,000 and \$300,000 in fiscal years 2014 and 2013 to subsidize the operations of school cafeteria.

In Fiscal Year 2014 General Fund expenses and other financing uses were greater than revenues and other financing sources decreasing fund balance by \$6,617,999 from the previous year. After deducting nonspendable, restricted and assigned fund balance, the unassigned fund deficit increased \$165,184 from \$13,886,008 at June 30, 2013 to \$14,051,192 at June 30, 2014. As discussed earlier the deficit is the result of the State deferral of certain state aid payments at year end totaling \$18,400,257 in the General Fund.

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

The Special Revenue Fund expenditures and other financing uses equaled the revenues and other financing sources.

Revenues of the Special Revenue Fund were \$32,712,113 and \$30,523,818 for the years ended June 30, 2014 and 2013. State sources accounted for the majority of Special Revenue Fund's revenue which represented 63% and 67% of the total revenues for the years ended June 30, 2014 and 2013.

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2014**

Special Revenue Fund (Continued)

Total Special Revenue Fund revenues increased \$2,188,295 or 7% from the previous year. State sources increased \$366,753 or 2%, while Federal sources increased \$1,758,146 or 17%. The local grants decreased \$63,396.

Expenditures of the Special Revenue Fund were \$30,384,097 and \$27,872,975 for the fiscal years ended June 30, 2014 and 2013. Instructional expenditures were \$21,740,574 and \$20,537,831 or 72% and 74% and expenditures for the support services were \$8,491,543 and \$6,927,415 or 28% and 25% of total expended for the years ended June 30, 2014 and 2013. In addition the Special Revenue Fund contributed \$2,782,946 and \$2,923,801 in 2014 and 2013 to the General Fund as a contribution for School Based Budget expenditures.

Total Special Revenue Fund expenditures increased \$2,511,122 or 9% from the previous year. Instructional expenditures increased \$1,202,743 or 6% while support services expenditures increased \$1,564,128 or 23%. The increase in support services was mainly attributable to increased costs associated with employee benefits.

Capital Projects Fund – The Capital Projects Fund includes all revenue sources utilized for major capital projects of the District. The capital projects fund expenditures and other financing uses exceeded revenues and other financing sources by \$352,366 resulting in a fund balance of \$6,263,004 at June 30, 2014 compared with \$6,615,370 in the previous year. Of the fund balance at June 30, 2014 \$5,936,293 was restricted for the payment of capital lease obligations. The remaining restricted fund balance of \$326,711 was restricted and available to fund capital improvement projects.

Revenues of the Capital Projects Fund were \$635,304 and \$1,817,008 for the years ended June 30, 2014 and 2013. State sources which represent 51% and 83% of the total revenues for each respective year are funded by the School Development Authority (SDA). The enactment of the "Educational Facilities Construction and Financing Act", the School Development Authority (SDA) funds all construction and improvement projects over \$500,000. Thus the need for the district to finance major capital projects through the issuance of debt has been virtually eliminated.

Expenditures of the capital projects fund were \$677,153 and \$3,357,543 for the years ended June 30, 2014 and 2013. The decrease in expenditures during the year represented the decreased activity from various improvements and renovations including the improvements to the Fourth Ave. School.

Debt Service Fund – The debt service fund includes all revenue sources restricted for the payment of long-term debt of the district.

The Debt Service Fund expenditures exceeded the revenues and other financing sources by \$97,682 resulting in a fund balance of \$369,042 compared to \$466,724 in the previous year.

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2014**

Debt Service Fund (Continued)

Revenues of the Debt Service Fund were \$5,197,272 and \$5,049,875 for the years ended June 30, 2014 and 2013. Local property taxes represented 33% and 31% while state sources represented the remaining 67% and 69% of the total revenue for the years ended June 30, 2014 and 2013. Transfers in from the Capital Projects Fund were \$310,517 and \$310,629 for the years ended June 30, 2014 and 2013 and represented interest earnings reserved for the payment of capital lease obligations.

Expenditures of the Debt Service Fund were \$5,605,471 and \$5,605,388 for the years ended June 30, 2014 and 2013. Expenditures represented the repayment of principal and interest of the 1998 certificates of participation issued under a lease-purchase agreement.

Proprietary Funds

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

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

GENERAL FUND BUDGETARY HIGHLIGHTS

The District's budget is prepared according to New Jersey Department of Education guidelines and is based on accounting for certain transactions on the budgetary basis of revenues, expenditures and encumbrances. The most significant difference between the budgetary basis of accounting and generally accepted accounting principles is the legally mandated revenue recognition of certain deferred state aid payments for budgetary purposes only. The most significant budgetary fund is the General Fund.

Over the course of the year, the District revised the annual operating budget several times through appropriation transfers between budget line items.

During the year budgetary expenditures and other financing uses exceeded budgetary revenues and other financing sources resulting in a decrease in budgetary fund balance of \$6,168,446 or 20% over the previous year. After deducting nonspendable, restricted and assigned fund balance of \$27,270,905, the unassigned fund balance increased from \$4,064,696 at June 30, 2013 to a fund balance of \$4,349,065 at June 30, 2014 which represented an increase of \$284,369.

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2014**

CAPITAL ASSETS

The District's investment in capital assets for its governmental and business type activities as of June 30, 2014 and 2013 amounted to \$324,540,603 and \$333,788,043 (net of accumulated depreciation). The capital assets consist of land, construction in progress, buildings and building improvements, computers, specialized machinery and various other types of equipment and vehicles. Depreciation charges for fiscal years 2013-2014 and 2012-2013 amounted to \$10,937,290 and \$11,653,460 for governmental activities. There was no depreciation expense in 2013/2014 and \$3,557 in 2012/2013 for business-type activities.

Capital Assets at June 30, 2014 and 2013
(Net of Accumulated Depreciation)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
Land	\$ 2,645,706	\$ 2,645,706			\$ 2,645,706	\$ 2,645,706
Construction in Progress		4,021,584			-	4,021,584
Building and Building Improvements	317,806,135	323,264,784			317,806,135	323,264,784
Machinery and Equipment	4,047,052	3,788,360	\$ 27,630		4,047,052	3,815,990
Vehicles	41,710	39,979	-	-	41,710	39,979
	<u>324,540,603</u>	<u>333,760,413</u>	<u>-</u>	<u>27,630</u>	<u>324,540,603</u>	<u>333,788,043</u>
Total Net Position	\$ 324,540,603	\$ 333,760,413	\$ -	\$ 27,630	\$ 324,540,603	\$ 333,788,043

Additional information on the District's capital assets is presented in Note 3 of this report.

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2014**

LONG TERM LIABILITIES

At year end, the District's long-term liabilities consisted of Certificate of Participation payable of \$49,710,741 and \$47,674,502 for the years ended June 30, 2014 and 2013, Refunded Certificates of Participation Payable of \$5,500,000 for the years ended 2013 and compensated absences payable of \$1,321,304 and \$1,301,071 for the years ended June 30, 2014 and 2013. Liabilities for claims and judgements and accrued liability for insurance claims are fully funded in the General Fund for the years ended June 30, 2014 and 2013. The District also has a liability for a capital lease for District copiers and other equipment with balances of \$1,709,684 and \$2,342,002 for the years ended June 30, 2014 and 2013.

Outstanding Long-Term Debt at June 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Certificates of Participation	\$ 49,710,741	\$ 47,674,502
Certificates of Participation - Refunding		5,500,000
Capital Leases	1,709,684	2,342,002
Compensated Absences Payable	<u>1,321,304</u>	<u>1,301,071</u>
 Total Expenditures	 <u>\$ 52,741,729</u>	 <u>\$ 56,817,575</u>

Certificates of Participation included capital appreciation debt which increased \$2,036,239 in accreted value while principal payments totaled \$5,500,000 for the year.

Additional information of the District's long-term liabilities is presented in Note 3 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

While many factors influence the district's future, the availability of State funding, needed capital improvements and the economy will have the most impact on educational and fiscal decisions in the future.

Many factors were considered by the District's administration during the process of developing the fiscal year 2014-2015 budget. The primary factors were the District's projected student population, anticipated state and federal aid as well as increasing salary and related benefit costs.

These indicators were considered when adopting the budget for fiscal year 2014-2015. Budgeted expenditures in the General Fund decreased 1% to \$211,328,853 in fiscal year 2014-2015.

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2014**

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional information contact the School Business Administrator, East Orange Board of Education, 199 Fourth Avenue, East Orange, NJ 07017.

DISTRICT WIDE FINANCIAL STATEMENTS

EAST ORANGE BOARD OF EDUCATION
STATEMENT OF NET POSITION
JUNE 30, 2014

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
ASSETS			
Cash	\$ 21,291,911	\$ 827,310	\$ 22,119,221
Receivables, net	3,845,462	1,136,629	4,982,091
Inventory	261,430	51,177	312,607
Internal Balances	104,333	(104,333)	
Restricted Assets:			
Investments with Fiscal Agent	11,798,359		11,798,359
Capital Assets:			
Not Being Depreciated	2,645,706		2,645,706
Being Depreciated, Net	<u>321,894,897</u>	<u>-</u>	<u>321,894,897</u>
Total Assets	<u>361,842,098</u>	<u>1,910,783</u>	<u>363,752,881</u>
LIABILITIES			
Accounts Payable and Other			
Current Liabilities	14,762,768	1,211,121	15,973,889
Accrued Interest Payable	16,755		16,755
Payable to Other Governments	1,443,789		1,443,789
Unearned Revenue	1,243,179		1,243,179
Noncurrent Liabilities:			
Due Within One Year	6,250,427		6,250,427
Due Beyond One Year	<u>46,491,302</u>	<u>-</u>	<u>46,491,302</u>
Total Liabilities	<u>70,208,220</u>	<u>1,211,121</u>	<u>71,419,341</u>
NET POSITION			
Net Investment in Capital Assets	280,299,345	-	280,299,345
Restricted for:			
Debt Service	369,042		369,042
Capital Projects	3,080,916		3,080,916
Maintenance Reserve	4,195,654		4,195,654
Other Purposes	2,433,570		2,433,570
Unrestricted	<u>1,255,351</u>	<u>699,662</u>	<u>1,955,013</u>
Total Net Position	<u>\$ 291,633,878</u>	<u>\$ 699,662</u>	<u>\$ 292,333,540</u>

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

**EAST ORANGE BOARD OF EDUCATION
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities:							
Instruction:							
Regular	\$ 125,033,642		\$ 28,517,378		\$ (96,516,264)		\$ (96,516,264)
Special Education	31,995,251		10,874,421		(21,120,830)		(21,120,830)
Other Instruction	7,429,674		2,017,430		(5,412,244)		(5,412,244)
School Sponsored Activities and Athletics	1,388,855				(1,388,855)		(1,388,855)
Community Services	11,982				(11,982)		(11,982)
Support Services:							
Student & Instruction Related Services	44,673,589		11,577,967		(33,095,622)		(33,095,622)
General Administrative Services	3,051,209				(3,051,209)		(3,051,209)
School Administrative Services	10,904,338		936,331		(9,968,007)		(9,968,007)
Central Services	4,258,509				(4,258,509)		(4,258,509)
Admin Info Technology	1,001,033				(1,001,033)		(1,001,033)
Plant Operations and Maintenance	29,601,519		3,852,787	\$ 324,787	(25,423,945)		(25,423,945)
Pupil Transportation	5,634,526		1,204,686		(4,429,840)		(4,429,840)
Interest on long-term debt	2,113,538	-	70,000	-	(2,043,538)	-	(2,043,538)
Total Governmental Activities	267,097,665	-	59,051,000	324,787	(207,721,878)	-	(207,721,878)
Business-Type Activities:							
Food Service	5,711,216	\$ 636,297	5,241,656	-	-	\$ 166,737	166,737
Total Business-Type Activities	5,711,216	636,297	5,241,656	-	-	166,737	166,737
Total Primary Government	\$ 272,808,881	\$ 636,297	\$ 64,292,656	\$ 324,787	(207,721,878)	166,737	(207,555,141)

**EAST ORANGE BOARD OF EDUCATION
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	Net (Expense) Revenue and Changes in Net Position		
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
General Revenues/(Expenses):			
Taxes			
Property Taxes, levied for general purposes, net	\$ 18,950,050		\$ 18,950,050
Property Taxes, levied for debt service, net	1,697,320		1,697,320
Federal and State Aid for School Based Budgets	2,782,946		2,782,946
State Aid - Unrestricted	166,310,887		166,310,887
State Aid - Restricted for Debt Service Principal	3,429,952		3,429,952
Miscellaneous Income	2,705,779	\$ 454	2,706,233
Loss on Disposal of Capital Assets		(27,630)	(27,630)
Transfers	(300,000)	300,000	-
 Total General Revenues and Transfers	 195,576,934	 272,824	 195,849,758
 Change in Net Position	 (12,144,944)	 439,561	 (11,705,383)
Net Position, Beginning of Year	303,778,822	260,101	304,038,923
Net Position, End of Year	\$ 291,633,878	\$ 699,662	\$ 292,333,540

FUND FINANCIAL STATEMENTS

EAST ORANGE BOARD OF EDUCATION
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2014

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	\$ 18,345,340	\$ 2,526,770	\$ 419,801		\$ 21,291,911
Receivables, Net					
Receivables From Other Governments	997,706	2,847,756			3,845,462
Due from Other Funds	201,066			\$ 465,775	666,841
Inventory	261,430				261,430
Restricted Assets:					
Investments with Fiscal Agent	<u>5,480,341</u>	<u>-</u>	<u>6,318,018</u>	<u>-</u>	<u>11,798,359</u>
Total Assets	<u>\$ 25,285,883</u>	<u>\$ 5,374,526</u>	<u>\$ 6,737,819</u>	<u>\$ 465,775</u>	<u>\$ 37,864,003</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$ 6,992,579	\$ 1,807,579	\$ 9,040		\$ 8,809,198
Payable to State Government		57,662			57,662
Payable to Federal Government		1,386,127			1,386,127
Due to Other Funds	339,525		465,775	\$ 96,733	902,033
Claims and Judgements Payable	2,254,358				2,254,358
Accrued Liabilities for Insurance Claims	2,276,793				2,276,793
Other Liabilities	202,915	879,979			1,082,894
Unearned Revenue	<u>-</u>	<u>1,243,179</u>	<u>-</u>	<u>-</u>	<u>1,243,179</u>
Total Liabilities	<u>12,066,170</u>	<u>5,374,526</u>	<u>474,815</u>	<u>96,733</u>	<u>18,012,244</u>
Fund Balances					
Nonspendable Fund Balance					
Inventory	261,430				261,430
Restricted Fund Balance					
Excess Surplus Designated for Subsequent Year's Exp.	7,619,870				7,619,870
Excess Surplus	4,886,545				4,886,545
Equipment Lease Reserve	997,078				997,078
Capital Reserve	2,000,001				2,000,001
Capital Reserve Designated for Subsequent Year's Exp.	1,000,000				1,000,000
Capital Lease Obligations			5,936,293		5,936,293
Capital Projects			326,711		326,711
Debt Service				369,042	369,042
Maintenance Reserve	2,195,654				2,195,654
Maintenance Reserve Designated for Subsequent Year's Exp.	2,000,000				2,000,000
Emergency Reserve	1,000,000				1,000,000
Register Audit Recoveries	2,433,570				2,433,570
Assigned Fund Balance					
Year End Encumbrances	1,297,723				1,297,723
Designated for Subsequent Year's Expenditures	1,579,034				1,579,034
Unassigned Fund Balance	<u>(14,051,192)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(14,051,192)</u>
Total Fund Balances	<u>13,219,713</u>	<u>-</u>	<u>6,263,004</u>	<u>369,042</u>	<u>19,851,759</u>
Total Liabilities and Fund Balances	<u>\$ 25,285,883</u>	<u>\$ 5,374,526</u>	<u>\$ 6,737,819</u>	<u>\$ 465,775</u>	

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$430,406,676 and the accumulated depreciation is \$105,866,073. 324,540,603

The District has financed capital assets through the issuance of long-term lease obligations. The interest accrual at year end is : (16,755)

Long-term liabilities, including certificates of participation, are not due and payable in the current period and therefore are not reported as liabilities in the funds:

Certificates of Participation	\$ (49,710,741)	
Capital Leases	(1,709,684)	
Compensated Absences Payable	<u>(1,321,304)</u>	
		<u>(52,741,729)</u>

Net Position of Governmental Activities \$ 291,633,878

**EAST ORANGE BOARD OF EDUCATION
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
REVENUES					
Local Sources:					
Property Tax Levy	\$ 18,950,050			\$ 1,697,320	\$ 20,647,370
Miscellaneous	<u>2,395,262</u>	<u>\$ 74,986</u>	<u>\$ 310,517</u>	<u>-</u>	<u>2,780,765</u>
Total - Local Sources	21,345,312	74,986	310,517	1,697,320	23,428,135
State Sources	194,949,247	20,730,857	324,787	3,499,952	219,504,843
Federal Sources	<u>413,473</u>	<u>11,906,270</u>	<u>-</u>	<u>-</u>	<u>12,319,743</u>
Total Revenues	<u>216,708,032</u>	<u>32,712,113</u>	<u>635,304</u>	<u>5,197,272</u>	<u>255,252,721</u>
EXPENDITURES					
Current:					
Instruction					
Regular Instruction	96,346,151	18,506,477			114,852,628
Special Education Instruction	30,093,100	1,900,046			31,993,146
Other Instruction	6,094,928	1,334,051			7,428,979
School Spons. Activities and Athletics	1,388,724				1,388,724
Community Services	11,982				11,982
Support Services					
Student & Instruction Related Services	35,874,640	8,466,532			44,341,172
General Administrative Services	3,051,138				3,051,138
School Administrative Services	10,739,101				10,739,101
Central Services	4,258,108				4,258,108
Admin Info Technology	1,000,954				1,000,954
Plant Operations and Maintenance	29,326,146				29,326,146
Pupil Transportation	5,609,515	25,011			5,634,526
Debt Service:					
Principal	632,318			5,500,000	6,132,318
Interest	38,895			105,471	144,366
Capital Outlay	<u>888,347</u>	<u>151,980</u>	<u>677,153</u>	<u>-</u>	<u>1,717,480</u>
Total Expenditures	<u>225,354,047</u>	<u>30,384,097</u>	<u>677,153</u>	<u>5,605,471</u>	<u>262,020,768</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(8,646,015)</u>	<u>2,328,016</u>	<u>(41,849)</u>	<u>(408,199)</u>	<u>(6,768,047)</u>
OTHER FINANCING SOURCES (USES)					
Capital Leases					-
Transfers In	2,782,946	454,930		310,517	3,548,393
Transfers Out	<u>(754,930)</u>	<u>(2,782,946)</u>	<u>(310,517)</u>	<u>-</u>	<u>(3,848,393)</u>
Total Other Financing Sources and Uses	<u>2,028,016</u>	<u>(2,328,016)</u>	<u>(310,517)</u>	<u>310,517</u>	<u>(300,000)</u>
Net Change in Fund Balances	(6,617,999)	-	(352,366)	(97,682)	(7,068,047)
Fund Balance, Beginning of Year	<u>19,837,712</u>	<u>-</u>	<u>6,615,370</u>	<u>466,724</u>	<u>26,919,806</u>
Fund Balance, End of Year	<u>\$ 13,219,713</u>	<u>\$ -</u>	<u>\$ 6,263,004</u>	<u>\$ 369,042</u>	<u>\$ 19,851,759</u>

The Notes to the Financial Statements are an Integral Part of this Statement

**EAST ORANGE BOARD OF EDUCATION
RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
WITH THE DISTRICT-WIDE STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Total net change in fund balances - governmental funds (Exhibit B-2) **\$ (7,068,047)**

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, for governmental activities, the costs are shown in the statement and allocated over their estimated useful lives as annual depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.

Capital Outlays	\$ 1,717,480	
Depreciation Expense	<u>(10,937,290)</u>	(9,219,810)

Repayment of debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position and does not affect the statement of activities.

Certificate of Participation	5,500,000	
Capital Lease	<u>632,318</u>	6,132,318

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

Accrued Interest Payable	67,067	
Accreted Value of Capital Appreciation Certificates	<u>(2,036,239)</u>	(1,969,172)

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

Compensated Absences	<u>(20,233)</u>	<u>(20,233)</u>
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Change in net position of governmental activities (Exhibit A-2) **\$ (12,144,944)**

**EAST ORANGE BOARD OF EDUCATION
 PROPRIETARY FUND
 STATEMENT OF NET POSITION
 JUNE 30, 2014**

	Business-Type Activities Enterprise Fund <u>Food Services</u>
ASSETS	
Current Assets	
Cash	\$ 827,310
Intergovernmental Receivable	
Federal	1,062,658
State	13,741
Accounts Receivable	60,230
Inventories	<u>51,177</u>
Total Current Assets	<u>2,015,116</u>
Capital Assets	
Furniture, Machinery & Equipment	481,484
Less: Accumulated Depreciation	<u>(481,484)</u>
Total Capital Assets	<u>-</u>
Total Assets	<u>\$ 2,015,116</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 1,211,121
Due to Other Funds	<u>104,333</u>
Total Current Liabilities	<u>1,315,454</u>
NET POSITION	
Invested in Capital Assets	-
Unrestricted	<u>699,662</u>
Total Net Position	<u>\$ 699,662</u>

**EAST ORANGE BOARD OF EDUCATION
 PROPRIETARY FUND
 STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN FUND NET POSITION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	Business-Type Activities Enterprise Fund <u>Food Services</u>
OPERATING REVENUES	
Charges for Services	
Daily Sales	\$ 413,998
Other Sales	<u>222,299</u>
 Total Operating Revenues	 <u>636,297</u>
OPERATING EXPENSES	
Salaries and Employee Benefits	2,399,776
Cost of Sales	2,281,995
Laundry and Uniforms	11,085
Repair and Maintenance Services	86,574
Management and Administrative Fees	479,750
Insurance	129,265
General Supplies	299,965
Miscellaneous Expenditures	22,806
Depreciation	<u>-</u>
 Total Operating Expenses	 <u>5,711,216</u>
Operating (Loss)	<u>(5,074,919)</u>
NONOPERATING REVENUES/(EXPENSES)	
Interest Earnings	454
State Sources	
School Lunch Program	65,754
Federal Sources	
School Breakfast Program	1,255,633
National School Lunch Program	3,610,593
National School Lunch Program - PB	71,995
Fresh Fruits and Vegetables Program	194,927
After School Snack Program	42,754
Loss on Disposal of Capital Assets	<u>(27,630)</u>
 Total Nonoperating Revenues	 <u>5,214,480</u>
Net Position Before Transfers	139,561
Transfers In - General Fund	<u>300,000</u>
Change in Net Position	439,561
Total Net Position - Beginning of Year	<u>260,101</u>
Total Net Position - End of Year	<u>\$ 699,662</u>

The Notes to the Financial Statements are an Integral Part of this Statement

**EAST ORANGE BOARD OF EDUCATION
 PROPRIETARY FUND
 STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	Business-Type Activities Enterprise Fund <u>Food Services</u>
Cash Flows from Operating Activities	
Cash Received from Customers	\$ 622,266
Cash Payments for Employees' Salaries and Benefits	(2,399,776)
Cash Payments to Suppliers for Goods and Services	<u>(2,939,144)</u>
Net Cash (Used) for Operating Activities	<u>(4,716,654)</u>
Cash Flows from Noncapital Financing Activities	
Cash Received from Other Funds - Transfer	300,000
Cash Received from Other Funds	
Cash Received from State and Federal Subsidy Reimbursements	<u>4,248,015</u>
Net Cash Provided by Noncapital Financing Activities	<u>4,548,015</u>
Cash Flows from Investing Activities	
Interest Earnings	<u>454</u>
Net Cash Provided by Investing Activities	<u>454</u>
Net Decrease in Cash and Cash Equivalents	(168,185)
Cash, Beginning of Year	<u>995,495</u>
Cash, End of Year	<u><u>\$ 827,310</u></u>
Reconciliation of Operating (Loss) to Net Cash (Used) for Operating Activities	
Operating (Loss)	<u>\$ (5,074,919)</u>
Adjustments to Reconcile Operating (Loss) to Net Cash (Used) for Operating Activities	
Non Cash Federal Assistance - Food Distribution Program	317,028
Changes in Assets and Liabilities:	
(Increase)/Decrease in Other Receivable	(14,031)
(Increase)/Decrease in Inventory	(4,373)
Increase/(Decrease) in Accounts Payable	<u>59,641</u>
Total Adjustments	<u>358,265</u>
Net Cash (Used) for Operating Activities	<u><u>\$ (4,716,654)</u></u>
Non Cash Investing, Capital and Financing Activities	
Value Received Food Distribution Program	\$ 317,028

The Notes to the Financial Statements are an Integral Part of this Statement

**EAST ORANGE BOARD OF EDUCATION
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2014**

	<u>Unemployment Compensation Trust</u>	<u>Robeson Field Private Purpose Trust Fund</u>	<u>Agency Fund</u>
ASSETS			
Cash	\$ 55,001	\$ 10,118	\$ 804,893
Due from Other Funds	<u>736,595</u>	<u>-</u>	<u>153,310</u>
 Total Assets	 <u>791,596</u>	 <u>10,118</u>	 <u>\$ 958,203</u>
LIABILITIES			
Payroll Deductions and Withholdings			\$ 330,490
Payable to State Government	9,518		
Due to Other Funds			550,380
Due to Student Groups	<u>-</u>	<u>-</u>	<u>77,333</u>
 Total Liabilities	 <u>9,518</u>	 <u>-</u>	 <u>\$ 958,203</u>
NET POSITION			
Held in Trust for Unemployment Claims and Other Purposes	<u>\$ 782,078</u>	<u>\$ 10,118</u>	

**EAST ORANGE BOARD OF EDUCATION
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Unemployment Compensation Trust</u>	<u>Robeson Field Private Purpose Trust Fund</u>
ADDITIONS		
Contributions		
Employee	\$ 256,716	
District	200,000	
Interest	73	\$ 5
	<hr/>	<hr/>
Total Contributions	456,789	5
DEDUCTIONS		
Unemployment Claims	272,349	-
	<hr/>	<hr/>
Total Deductions	272,349	-
	<hr/>	<hr/>
Change in Net Position	184,440	5
Net Position, Beginning of the Year	597,638	10,113
	<hr/>	<hr/>
Net Position, End of the Year	\$ 782,078	\$ 10,118
	<hr/>	<hr/>

The Notes to the Financial Statements are an Integral Part of this Statement

NOTES TO THE FINANCIAL STATEMENTS

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The East Orange Board of Education (the "Board" or the "District") is an instrumentality of the State of New Jersey, established to function as an education institution. The Board consists of seven members appointed by the Mayor of the City of East Orange (the City) 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. Under existing statutes, the Board's duties and powers include, but are not limited to, the development and adoption of a school program; the establishment, organization and operation of schools; and the acquisition, maintenance and disposition of school property.

The Board also has broad financial responsibilities, including the approval of the annual budget and the establishment of a system of accounting and budgetary controls. As a Type I School District the Board does not have the authority to issue general obligation debt. Such debt is issued and repaid by the City for the District.

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

Component units are legally separate organizations for which the District is financially accountable. The District is financially accountable for an organization if the District appoints a voting majority of the organization's governing board and (1) the District is able to significantly influence the programs or services performed or provided by the organization; or (2) the District is legally entitled to or can otherwise access the organization's resources; the District is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the District is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the District in that the District approves the budget, the issuance of debt or the levying of taxes. Based on the foregoing criteria, the District has no component units. Furthermore, the District is a component unit of the City of East Orange.

B. New Accounting Standards

During fiscal year 2014, the District adopted the following GASB statements:

- GASB 66, *Technical Corrections – 2012, an Amendment of GASB Statements 10 and 62*. The objective of this Statement is to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.

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

- GASB 68, *Accounting and financial Reporting for Pensions*, will be effective beginning with the fiscal year ending June 30, 2015. The objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements that meet certain criteria.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. New Accounting Standards (Continued)

- GASB 69, *Government Combinations and Disposals of Government Operations* will be effective beginning with the fiscal year ending June 30, 2015. The objective of this Statement is to establish accounting and financial reporting standards for mergers, acquisitions, and transfers of operations (i.e., government combinations). The Statement also provides guidance on how to determine the gain or loss on a disposal of government operations. This Statement applies to all state and local governmental entities. The District does not expect this statement to impact its financial statements.

C. Basis of Presentation - Financial Statements

The financial statements include both district-wide financial statements (based on the District as a whole) and fund financial statements (based on specific District activities or objectives). Both the district-wide and fund financial statements categorize activities as either governmental activities or business-type activities. While separate district-wide and fund financial statements are presented, they are interrelated. In the district-wide financial statements, the governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the District's enterprise funds. Fiduciary funds are excluded from the district-wide financial statements.

District-Wide Financial Statements

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

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

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

Fund Financial Statements

Separate fund financial statements are provided for governmental, proprietary, and fiduciary activities, even though the latter are excluded from the district-wide financial statements. The emphasis of fund financial statements is on major individual governmental and enterprise funds, each reported as separate columns in the fund financial statements. The District considers all of its governmental and enterprise funds to be major funds.

EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation - Financial Statements

Fund Financial Statements (Continued)

The District reports the following major governmental funds:

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

The *special revenue fund* accounts for the proceeds of specific revenue sources legally restricted to expenditures for specified purposes. This fund accounts for federal, state and local financial programs, with the exception of grants for major capital projects and the child nutrition programs.

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

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

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

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

Additionally, the government reports the following fund types:

The *fiduciary trust fund* is used to account for resources legally held in trust for the state unemployment insurance claims, payroll related activities and student related activities which are supported and controlled by student organizations and clubs. All resources of the fund, including any earnings on invested resources, may be used to support the intended purpose. There is no requirement that any portion of these resources be preserved as capital.

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

D. Measurement Focus and Basis of Accounting

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

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Measurement Focus and Basis of Accounting (Continued)

The district-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements with the exception of the agency fund which does not have a measurement focus. All assets, all liabilities and all deferred outflows/inflows of resources associated with these operations (with the exception of the fiduciary funds) are included on the Statement of Net Position. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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

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

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

1. Cash, Cash Equivalents and Investments

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

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

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

2. Receivables

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

3. Inventories

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

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

4. Restricted Assets

Certain assets are classified as restricted on the balance sheet because they are maintained in separate bank accounts and/or their use is limited by state or county regulations for capital projects and/or Lease-Purchase Agreements for capital projects and/or certificates of participation, principal and interest.

5. Capital Assets

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

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

<u>Assets</u>	<u>Years</u>
Buildings and Building Improvements	20-40
Equipment	7
Computer Equipment	5
Vehicles	5

EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

6. *Compensated Absences*

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

7. *Long-Term Obligations*

In the district-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bonds payable are reported net of the applicable bond premium or discount.

8. *Net Position/Fund Balance*

District-Wide Statements

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

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

Governmental Fund Statements

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

Nonspendable Fund Balance – Amounts that are not in a spendable form (such as inventory) or are required to be maintained intact.

Inventory – Represents the portion of fund balance not available for future spending related to supplies and materials on hand at year end to be consumed in future periods.

EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Governmental Fund Statements (Continued)

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

Legally Restricted – Register Audit Recoveries – This restriction was created to represent the amount recovered as a result of audits of the District's Application for State School Aid.

Excess Surplus – Designated for Subsequent Year's Expenditures - This restriction was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2013 audited excess surplus that was appropriated in the 2014/2015 original budget certified for taxes.

Excess Surplus – This restriction was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2014 audited excess surplus that is required to be appropriated in the 2015/2016 original budget certified for taxes.

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

Capital Reserve - Designated for Subsequent Year's Budget – This designation was created to dedicate the portion of capital reserve fund balance appropriated in the adopted 2014/2015 District budget certified for taxes.

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

Maintenance Reserve - Designated for Subsequent Year's Budget – This designation was created to dedicate the portion of maintenance reserve fund balance appropriated in the adopted 2014/2015 District budget certified for taxes.

Capital Lease Obligations – This restriction was created from proceeds of the lease purchase agreement certificates of participation held by the Trustee to offset final principal payments due on the certificates.

Emergency Reserve – This restriction was created in accordance with NJAC 6A:23A-14.4(A)1 to accumulate funds in accordance with State statute to finance unanticipated general fund expenditures required for a thorough and efficient education.

Capital Projects – Represents fund balance restricted specifically for capital acquisitions and improvements in the Capital Projects Fund.

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

EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Governmental Fund Statements (Continued)

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

Designated for Subsequent Year's Expenditures – This designation was created to dedicate the portion of fund balance appropriated in the adopted 2014/2015 District budget certified for taxes.

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

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

F. Revenues and Expenditures/Expenses

1. *Program Revenues*

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

2. *Property Taxes*

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

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Revenues and Expenditures/Expenses (Continued)

3. *Tuition Revenues and Expenditures*

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

Tuition Expenditures - Tuition charges for the fiscal years 2012-2013 and 2013-2014 were based on rates established by the receiving district. These rates are subject to change when the actual costs have been certified by the State Department of Education.

4. *Proprietary Funds, Operating and Non-Operating Revenues and Expenses*

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

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

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

The annual budget is adopted in the spring of the preceding year for the general, special revenue and debt service funds. The District is not required to adopt an annual budget for the capital projects fund. The budget is submitted to the county superintendent for review and is approved by the Board of School Estimates.

Budget adoptions and amendments are recorded in the District's board minutes. The budget is amended by the Board of Trustees as needed throughout the year. The budget for revenues, other resources, other uses, and fund balances is prepared by fund source and amount. The budget for expenditures is prepared by fund, program, function, object and amount. The legal level of budgetary control is established at the line item account within each fund. Line item accounts are defined as the lowest (most specific) level of detail as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6:20-2A.2(m)1. The Board approved several budget transfers during 2013/2014. Also, during 2013/2014 the Board increased the original general fund budget by \$4,483,839 and special revenue fund budget by \$12,740,005. The increases were funded by grant awards and the reappropriation of prior year general fund encumbrances.

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

A. Budgetary Information (Continued)

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

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

B. Excess Expenditures Over Appropriations

The following is a summary of expenditures in excess of available appropriations. The overexpended appropriations resulted in unfavorable variances.

	<u>Final Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
General Fund			
Undistributed Expenditures-Instruction			
Tuition to Other LEA's within the State-Regular	\$202,902	\$318,602	\$115,700
Tuition to County Voc. School District-Regular	1,442,284	1,519,618	77,334
Undistributed Expenditures-Support Services- General Admin			
Judgments Against the School District	137,026	445,337	308,311
Unallocated Benefits			
Workmen's Compensation	1,444,800	1,519,650	74,850

The above variances were the result of audit adjustments and were offset with other available resources.

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

C. Deficit Fund Equity

The District has an unassigned fund deficit of \$14,051,192 in the General Fund as of June 30, 2014 as reported in the fund financial statements (modified accrual basis). NJSA 18A:22-44.2 provides that in the event a state school aid payment is not made until the following school budget year, districts must record these delayed state aid payments as revenue, for budget purposes only, in the current school budget year. The statute provides legal authority for school districts to recognize this revenue in the current budget year. GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions", requires that intergovernmental transactions (revenue, expenditure, asset, liability) should be recognized in symmetry (i.e., if one government recognizes an asset, the other government recognizes a liability). Since the State of New Jersey is recording certain 2013/2014 budgeted state aid payments in the subsequent fiscal year, the school district cannot recognize such payments on the GAAP (fund) financial statements until the year the State records the payable. Due to the timing difference of recording these delayed state aid payments, the General Fund deficit does not alone indicate that the District is facing financial difficulties; however, unless the State of New Jersey budgets the delayed payments in future years, the District may also report fund deficits in the future.

Pursuant to NJSA 18A:22-44.2, any negative unreserved, undesignated (i.e., unassigned) general fund balance that is reported as a direct result of a delay in the payment of state aid until the following fiscal year, is not considered as a violation of New Jersey Statute or regulation and is not considered an item in need of corrective action. The District deficit in the GAAP (fund) financial statements of \$14,051,192 in the General Fund is less than the delayed state aid payments.

D. Capital Reserve

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

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

The activity of the capital reserve for the fiscal year ended June 30, 2014 is as follows:

Balance, July 1, 2013	<u>\$ 2,000,001</u>
Increased by	
Deposits Approved by Board Resolution	<u>\$ 1,000,000</u>
 Balance, June 30, 2014	 <u>\$ 3,000,001</u>

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

E. Calculation of Excess Surplus

In accordance with N.J.S.A. 18A:7F-7, as amended, the restricted fund balance for Reserved Excess Surplus is a required calculation pursuant to the New Jersey Comprehensive Educational Improvement and Financing Act of 1996 (CEIFA). New Jersey school districts are required to reserve General Fund fund balance in excess of 2% of budget expenditures at the fiscal year end of June 30 if they did not appropriate a required minimum amount as budgeted fund balance in their subsequent year's budget. The excess fund balance at June 30, 2014 is \$12,506,415. Of this amount, \$7,619,870 was designated and appropriated in the 2014/2015 original budget certified for taxes and the remaining amount of \$4,886,545 will be appropriated in the 2015/2016 original budget certified for taxes.

NOTE 4 DETAILED NOTES ON ALL FUNDS

A. Cash Deposits and Investments

Cash Deposits

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

Bank balances are insured up to \$250,000 in the aggregate by the FDIC for each bank. SIPC replaces cash claims up to a maximum of \$250,000 for each failed brokerage firm. At June 30, 2014, the book value of the Board's deposits were \$22,989,233 and bank and brokerage firm balances of the Board's deposits amounted to \$28,505,782. The Board's deposits which are displayed on the various fund balance sheets as "cash" or "cash and cash equivalents" are categorized as:

Depository Account

Insured	<u>\$ 28,505,782</u>
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Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Board does not have a policy for custodial credit risk. As of June 30, 2014 none of the Board's bank balances were exposed to custodial credit risk.

Investments

The Board is permitted to invest public funds in accordance with the types of securities authorized by N.J.S.A. 18A:20-37. Examples of the allowable investments are bonds or other obligations of the United States or obligations guaranteed by the United States of America, Government Money Market Mutual Funds, bonds or other obligations of the school district or bonds or other obligations of the local unit or units within which the school district is located, Local Government investment pools, and agreements or the repurchase of fully collateralized securities, if transacted in accordance with the above statute.

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

A. Cash Deposits and Investments (Continued)

Investments (Continued)

As of June 30, 2014, the Board had the following investments:

<u>Investment Type:</u>	<u>Bank Balance</u>
U.S. Government Securities Mutual Funds	\$ <u>11,798,359</u>

Custodial Credit Risk – Investments – For an investment, this is the risk, that in the event of the failure of the counterparty, the Board will not be able to recover the value of its investments or collateral securities that are held by an outside party. The Board does not have a policy for custodial risk. As of June 30, 2014, 11,798,359 of the Board's investments was exposed to custodial credit risk as follows:

	<u>Fair Value</u>
Uninsured and Collateralized Collateral held by pledging financial institution's trust department or agent but not in the Board's name	\$ <u>11,798,359</u>

Interest Rate Risk – The Board does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk – State law limits investments as noted above (N.J.S.A. 18A:20-37). The District does not have an investment policy that would further limit its investment choices.

The fair value of the above-listed investments was based on quoted market prices.

Investment and interest earnings in the Capital Projects Fund are assigned to the Debt Service Fund in accordance with Board policy.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

B. Receivables

Receivables as of June 30, 2014 for the district's individual major funds, nonmajor, internal service, and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General</u>	<u>Special Revenue</u>	<u>Food Service</u>	<u>Total</u>
Receivables:				
Intergovernmental	\$ 997,706	\$ 2,847,756	\$ 1,076,399	\$ 4,921,861
Accounts	<u>-</u>	<u>-</u>	<u>60,230</u>	<u>60,230</u>
Gross Receivables	997,706	2,847,756	1,136,629	4,982,091
Less: Allowance for Uncollectibles	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Total Receivables	<u>\$ 997,706</u>	<u>\$ 2,847,756</u>	<u>\$ 1,136,629</u>	<u>\$ 4,982,091</u>

C. Unearned Revenue

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

	<u>Unearned</u>
Special Revenue Fund	
Unencumbered grant draw downs	\$ 1,117,625
Grant draw downs reserved for encumbrances	<u>125,554</u>
Total unearned revenue for governmental funds	<u>\$ 1,243,179</u>

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2014 was as follows:

	Balance, July 1, 2013	Increases	Decreases	Adjustments	Balance, June 30, 2014
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 2,645,706				\$ 2,645,706
Construction in progress	4,021,584	-	\$ (4,021,584)	-	-
Total capital assets, not being depreciated	6,667,290	-	(4,021,584)	-	2,645,706
Capital assets, being depreciated:					
Buildings and Land/Building Improvements	411,344,395	\$ 4,672,340			416,016,735
Machinery and equipment	13,882,488	1,049,631	(3,601,116)		11,331,003
Vehicles	1,004,699	17,093	-	-	1,021,792
Total capital assets being depreciated	426,231,582	5,739,064	(3,601,116)	-	428,369,530
Less accumulated depreciation for:					
Buildings and Land/Building Improvements	(88,079,611)	(9,424,372)			(97,503,983)
Machinery and equipment	(10,094,128)	(1,497,556)	3,601,116		(7,990,568)
Vehicles	(964,720)	(15,362)	-	-	(980,082)
Total accumulated depreciation	(99,138,459)	(10,937,290)	3,601,116	-	(106,474,633)
Total capital assets, being depreciated, net	327,093,123	(5,198,226)	-	-	321,894,897
Government activities capital assets, net	\$ 333,760,413	\$ (5,198,226)	\$ (4,021,584)	\$ -	\$ 324,540,603
	Balance, July 1, 2013	Increases	Decreases	Balance, June 30, 2014	
Business-type activities:					
Capital assets, being depreciated:					
Machinery and equipment	\$ 515,946	-	\$ (27,630)	\$ 488,316	
Total capital assets being depreciated	515,946	-	(27,630)	488,316	
Less accumulated depreciation for:					
Machinery and equipment	(488,316)	-	-	(488,316)	
Total accumulated depreciation	(488,316)	-	-	(488,316)	
Total capital assets, being depreciated, net	27,630	-	(27,630)	-	
Business-type activities capital assets, net	\$ 27,630	\$ -	\$ (27,630)	\$ -	

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Assets (Continued)

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

Governmental activities:

Instruction	
Regular	\$ 10,171,680
Total Instruction	<u>10,171,680</u>
Support Services	
Student and Instruction Related Services	328,119
School Administration	164,059
Operations and Maintenance of Plant	<u>273,432</u>
Total Support Services	<u>765,610</u>
Total Governmental Activities	<u>\$ 10,937,290</u>

E. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2014, is as follows:

Due to/from other funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Debt Service Fund	\$ 96,733
General Fund	Food Service Enterprise Fund	104,333
Debt Service Fund	Capital Projects Fund	465,775
Unemployment Trust Fund	General Fund	186,215
Payroll Agency Fund	General Fund	153,310
Unemployment Trust Fund	Payroll Agency Fund	<u>550,380</u>
Total		<u>\$ 1,556,746</u>

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

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

EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

E. Interfund Receivables, Payables, and Transfers (Continued)

Interfund transfers

	Transfer In:				<u>Total</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Food Service</u>	
Transfer Out:					
General Fund		\$ 454,930		\$ 300,000	\$ 754,930
Special Revenue Fund	\$ 2,782,946				2,782,946
Capital Projects Fund	-	-	\$ 310,517	-	310,517
Total transfers out	<u>\$ 2,782,946</u>	<u>\$ 454,930</u>	<u>\$ 310,517</u>	<u>\$ 300,000</u>	<u>\$ 3,848,393</u>

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

F. Leases

Capital Leases

The District is leasing copiers totaling \$1,962,175 under capital leases. The lease is for a term of 5 years. The District also entered into an equipment lease for the purchase of textbooks, with a lease term of 5 years.

The capital assets acquired through capital leases are as follows:

	<u>Governmental Activities</u>
Machinery and Equipment	\$ 1,962,175
Textbooks (Supplies)	<u>2,850,000</u>
Total	<u>\$ 4,812,175</u>

The unexpended proceeds from capital leases in the amount of \$997,078 at June 30, 2014 are held with the Fiscal Agent.

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

F. Leases (Continued)

Capital Leases (Continued)

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2014 were as follows:

	<u>Governmental Activities</u>
2015	\$ 589,149
2016	589,149
2017	<u>589,149</u>
Total minimum lease payments	1,767,447
Less: amount representing interest	<u>(57,763)</u>
Present value of minimum sale/leaseback payments	<u>\$ 1,709,684</u>

Lease Purchase Agreements

The District has entered into lease purchase agreements and issued certificates of participation ("COPS") which were partially refunded in 2010 for the development of the Upsala Campus High School complex improvements as follows:

<u>Series</u>	<u>Date of Issuance</u>	<u>Certificates Issued</u>	<u>Lessor</u>	<u>Agent</u>
1998	April 1, 1998	64,965,476	AGH Leasing Inc.	Bank of New York
2010	January 7, 2010	8,500,000		

The proceeds from the sale of the certificates were allocated as follows:

Construction	\$55,759,499
Costs of Issuance	758,459
Capitalized Interest	1,350,703
Insurance Premium	1,852,428
Reserve Deposit	5,697,906

The unexpended proceeds from the sale of the certificates, including interest earned on balances which remain on deposit are held with the respective agents. The following is a summary of balances by account type as of June 30, 2014:

Reserve Deposit	\$5,697,000
Principal	621,018

The reserve requirement states that reserve deposits will be funded to the extent of the reserve account requirement. The balance in the reserve account was sufficient to meet the reserve requirement at June 30, 2014

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

F. Leases (Continued)

Lease Purchase Agreements (Continued)

The maturity schedule of the remaining lease payments for principal and interest is as follows:

Governmental Activities:

Year Ended <u>June 30,</u>	Capital Appreciation Certificates <u>Principal</u>
2015	\$ 5,690,000
2016	5,690,000
2017	5,690,000
2018	5,690,000
2019	5,690,000
2020-2024	28,450,000
2025-2028	<u>28,460,000</u>
	85,360,000
Less:	
Unaccreted Value of Capital Appreciation Certificates at June 30, 2014	<u>(35,649,259)</u>
	<u>\$ 49,710,741</u>

G. Long-Term Debt

Statutory Borrowing Power

The Board's remaining borrowing power under N.J.S. 18A:24-19, as amended, at June 30, 2014 was as follows:

4% of Equalized Valuation Basis (Municipal)	\$ 133,659,435
Less: Net Debt (Type I School Debt)	<u>-</u>
Remaining Borrowing Power	<u>\$ 133,659,435</u>

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

H. Other Long-Term Liabilities

Changes in Long-Term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2014, was as follows:

	Balance, July 1, 2013	Additions	Reductions	Balance, June 30, 2014	Due Within One Year
Governmental Activities:					
Certificate of Participation	\$ 47,674,502	\$ 2,036,239		\$ 49,710,741	\$ 5,690,000
Cert. of Participation - Refunding	5,500,000		\$ 5,500,000	-	
Capital Leases	2,342,002		632,318	1,709,684	560,427
Compensated Absences Payable	1,301,071	20,233	-	1,321,304	-
Governmental Activity Long-Term Liabilities	<u>\$ 56,817,575</u>	<u>\$ 2,056,472</u>	<u>\$ 6,132,318</u>	<u>\$ 52,741,729</u>	<u>\$ 6,250,427</u>

The long-term liabilities for the governmental activities, compensated absences, and claims and judgments are generally liquidated by the general fund.

NOTE 5 OTHER INFORMATION

A. Risk Management

The District is exposed to various risks of loss related to property, general liability, automobile coverage, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; student accident; termination of employees and natural disasters. The Board has obtained commercial insurance coverage to guard against these events to minimize the exposure to the District should they occur. A complete schedule of insurance coverage can be found in the statistical section of this Comprehensive Annual Financial Report.

The District has established a worker's compensation plan for its employees. Transactions related to the plan are accounted for in the General Fund. The District funds the entire cost of the plan. Claims are paid directly by the plan up to a maximum of \$500,000 for any one accident or occurrence, with any excess benefit being reimbursed through a Re-Insurance Agreement with Meadow Brook Insurance Company. A contingent liability exists with respect to reinsurance, which would become an actual liability in the event the reinsuring company may not be able to meet their obligations to the District under existing reinsurance agreements.

Estimates of claims payable and of claims incurred, but not reported (IBNR) at June 30, 2014, are reported as claims and judgments payable and accrued liability for insurance claims, respectively. These estimates were determined based on claim information supplied by the claims administrator and actuary. The unpaid claims liability of \$3,946,151 reported at June 30, 2014 is based on the requirements of the Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 5 OTHER INFORMATION (Continued)

A. Risk Management (Continued)

Changes in the balances of claims liabilities for the workmen's compensation plan for the fiscal years ended June 30, 2014 and 2013 are as follows:

	<u>Year Ended</u>	
	<u>June 30, 2014</u>	<u>June 30, 2013</u>
Governmental Activities		
Unpaid Claims, beginning of fiscal year	\$ 3,804,541	\$ 3,751,543
Incurred claims (Includes IBNR)	1,475,930	1,213,218
Claim payments	<u>(1,334,320)</u>	<u>(1,160,220)</u>
Total Governmental Activities	<u>\$ 3,946,151</u>	<u>\$ 3,804,541</u>
Analysis of Claims Liability		
General Fund	\$ 3,946,151	\$ 3,804,541
Long-Term Liabilities	<u>-</u>	<u>-</u>
Total Governmental Activities	<u>\$ 3,946,151</u>	<u>\$ 3,804,541</u>

The District is a member of the New Jersey School Boards Association Insurance Group (NJSBAIG). The Group is a risk sharing public entity pool, established for the purpose of insuring against various types of coverages.

The relationship between the Board and the insurance funds is governed by a contract and by-laws that have been adopted by resolution of each unit's governing body. The Board is contractually obligated to make all annual and supplementary contributions to the funds, to report claims on a timely basis, cooperate with the management of the funds, its claims administrator and attorneys in claims investigation and settlement, and to follow risk management procedures as outlined by the funds. Members have a contractual obligation to fund any deficit of the funds attributable to a membership year during which they were a member.

There has been no significant reduction in insurance coverage from the previous year nor have there been any settlements in excess of insurance coverage's in any of the prior three years.

The District has elected to fund its New Jersey Unemployment Compensation Insurance under the "Benefit Reimbursement Method". Under this plan the District is required to reimburse the New Jersey Unemployment Trust Fund for benefits paid to its former employees and charged to its account with the State. The District is billed quarterly for amounts due to the State. The following is a summary of District contributions, employee contributions, reimbursements to the State for benefits paid and the ending balance of the District's fiduciary trust fund for the current and previous two years:

<u>Year Ended</u> <u>June 30,</u>	<u>District</u> <u>Contributions</u>	<u>Employee</u> <u>Contributions</u>	<u>Amount</u> <u>Reimbursed</u>	<u>Ending</u> <u>Balance</u>
2014	\$ 200,000	\$ 256,716	\$ 272,349	\$ 782,078
2013	650,000	254,421	368,986	597,638
2012	539,885	232,192	710,286	62,094

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 5 OTHER INFORMATION (Continued)

B. Contingent Liabilities

The District is a party defendant in some lawsuits, none of a kind unusual for a school district of its size and scope of operation. In the opinion of the Board's Attorney the potential claims against the District not covered by insurance policies would not materially affect the financial condition of the District.

Federal and State Awards – The Board participates in a number of federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the Board may be required to reimburse the grantor government. As of June 30, 2014, significant amounts of grant expenditures have not been audited by the various grantor agencies but the Board believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District.

C. Federal Arbitrage Regulations

The District is subject to Section 148 of the Internal Revenue Code as it pertains to the arbitrage rebate on all tax-exempt obligations, both long and short-term debt. Under the 1986 Tax Reform Act, the Internal Revenue Service (IRS) required that all excess earnings from investment proceeds be rebated to the IRS. Arbitrage, for purposes of these regulations, is defined as the difference between the yield on the investment and the yield on the obligations issued. If there are excess earnings, this amount may be required to be rebated to the IRS. At June 30, 2014, the District has not estimated its arbitrage earnings due to the IRS, if any.

D. Employee Retirement Systems and Pension Plans

The State of New Jersey sponsors and administers the following contributory defined benefit public employee retirement systems (retirement systems) covering substantially all eligible Board employees:

Public Employees' Retirement System (PERS) – Established in January 1955, under the provisions of N.J.S.A. 43:15A to provide coverage, including post-retirement health care, to substantially all full time employees of the State or any county, municipality, school district, or public agency provided the employee is not a member of another State-administered retirement system. Membership is mandatory for such employees and vesting occurs after 10 years of service for pension benefits and 25 years for post-retirement health care coverage. PERS is a cost sharing multi-employer defined benefit pension plan.

Teachers' Pension and Annuity Fund (TPAF) – Established in January 1955, under the provisions of N.J.S.A. 18A:66 to provide coverage including post-retirement health care to substantially all full time certified teachers or professional staff of the public school systems in the State. Membership is mandatory for such employees and vesting occurs after 10 years of service for pension benefits and 25 years for post-retirement health care coverage. TPAF is a cost sharing plan with special funding situations.

The State of New Jersey sponsors and administers the following defined contribution public employee retirement program covering certain state and local government employees which include those Board employees who are eligible for pension coverage.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Defined Contribution Retirement Program (DCRP) – established under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2008 to provide coverage to elected, certain appointed officials, and certain Board employees not eligible for enrollment in PERS or TPAF. Effective July 1, 2007 membership is mandatory for such individuals with vesting occurring after one (1) year of membership.

Other Pension Funds

The State established and administers a Supplemental Annuity Collective Trust Fund (SACT) which is available to active members of the State-administered retirement systems to purchase annuities to supplement the guaranteed benefits provided by their retirement system. The state or local government employers do not appropriate funds to SACT.

The cost of living increase for PERS and TPAF, are funded directly by each of the respective systems, but are currently suspended as a result of reform legislation.

According to state law, all obligations of each retirement system will be assumed by the State of New Jersey should any retirement system be terminated.

The State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, issues publicly available financial reports that include the financial statements and required supplementary information of each of the above systems. The financial reports may be accessed via the New Jersey, Division of Pensions and Benefits, website at www.state.nj.us/treasury/pensions.

Basis of Accounting

The financial statements of the retirement systems are prepared on the accrual basis of accounting. Employer contributions are recognized when payable to the retirement systems. Benefits or refunds are recognized when due and payable in accordance with the terms of the retirement systems.

Significant Legislation

P.L. 2011, c.78, effective June 28, 2011, made various changes to the manner in which TPAF and PERS operate and to the benefit provisions of those systems.

The legislation's provisions impacting employee pension and health benefits include:

- For new members of TPAF and PERS hired on or after June 28, 2011 (Tier 5 members), the years of creditable service needed for early retirement benefits increased from 25 to 30 years and the early retirement age increased from 55 to 65.
- The eligibility age to qualify for a service retirement in the TPAF and PERS increased from age 62 to 65 for Tier 5 members.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Significant Legislation (Continued)

- The annual benefit under special retirement for new PFRS members enrolled after June 28, 2011 (Tier 3 members) decreased from 65 percent of final compensation to 60 percent of final compensation after 25 years of service and from 70 percent of final compensation to 65 percent of final compensation after 30 or more years of service.
- It increased the TPAF and PERS active member rates from 5.5 percent of annual compensation to 6.5 percent plus an additional 1 percent phased-in over 7 years for members hired or reappointed on or after June 28, 2011. For Fiscal Year 2012, the member contribution rates increased in October 2011. The phase-in of the additional incremental member contributions for TPAF and PERS members takes place in July of each subsequent fiscal year.
- The payment of automatic cost-of-living adjustment (COLA) additional increases to current and future retirees and beneficiaries was suspended. COLA increases may be reactivated at a future date as permitted by this law.
- It changed the method for amortizing the pension system's unfunded accrued liability (from a level percent of pay method to a level dollar of pay method).

Investment Valuation

Investments are reported at fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Mortgages are valued on the basis of future principal and interest payments, and are discounted at prevailing interest rates for similar instruments. The fair value of real estate investments is based on independent appraisals. Investments that do not have an established market are reported at estimated fair values.

The State of New Jersey, Department of the Treasury, Division of Investment, issues publicly available financial reports that include the financial statements of the State of New Jersey Cash Management Fund. The financial reports may be obtained in writing to the State of New Jersey, Department of the Treasury, Division of Investment, P.O. Box 290, Trenton, New Jersey 08625-0290.

Funding Status and Funding Progress

As of July 1, 2012, the most recent actuarial valuation date, the aggregate funded ratio for all the State administered retirement systems including TPAF and PERS, is 64.5 percent with an unfunded actuarial accrued liability of \$47.2 billion. The aggregate funded ratio and unfunded accrued liability for the State-funded systems is 56.7 percent and \$34.4 billion, and the aggregate funded ratio and unfunded accrued liability for local PERS and Police and Firemen's Retirement System ("PFRS") is 76.1 percent and \$12.8 billion.

The funded status and funding progress of the retirement systems is based on actuarial valuations which involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. These amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the probability of future events.

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Funding Status and Funding Progress (Continued)

Actuarial calculations reflect a long-term perspective and are based on the benefits provided under the terms of the retirement systems in effect at the time of each valuation and also consider the pattern of the sharing of costs between the employer and members at that point in time. The projection of benefits for financing reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and members in the future.

Actuarial Methods and Assumptions

In the July 1, 2012 actuarial valuation, the projected unit credit was used as the actuarial cost method, and the five year average of market value was used as the asset valuation method for the retirement systems. The actuarial assumptions included (a) an investment rate of return for the retirement systems from 7.95 percent to 7.90 percent and (b) projected salary increases of 4.22 percent for the PERS and 3.51 % percent for TPAF.

Employer and Employee Pension Contributions

The contribution policy is set by laws of the State of New Jersey and contributions are required by active members and participating employers. Plan member and employer contributions may be amended by State of New Jersey legislation with the amount of contributions by the State of New Jersey contingent upon the Annual Appropriations Act. As defined, the retirement systems require employee contributions based on 6.6% for PERS, 6.6% for TPAF and 5.50% for DCRP of the employee's annual compensation.

Annual Pension Costs (APC)

Per the requirements of GASB Statement No. 27 *Accounting for Pensions by State and Local Government Employees*, for the fiscal year ended June 30, 2014 for TPAF, which is a cost sharing plan with special funding situations, the annual pension cost differs from the annual required contribution. For PERS, which is a cost sharing multi-employer defined benefit pension plan, the annual pension cost equals contributions made. TPAF employer contributions are made annually by the State of New Jersey to the pension system on behalf of the Board. PERS employer contributions are made annually by the Board to the pension system in accordance with Chapter 114, P.L. 1997. In the DCRP, which is a defined contribution plan, member contributions are matched by a 3% employer contribution.

During the fiscal years ended June 30, 2014, 2013 and 2012 the Board was required to contribute for PERS and the State of New Jersey was required to contribute for TPAF for normal cost pension and accrued liability contributions (including non-contributory group life insurance (NCGI)) the following amounts:

Year Ended <u>June 30,</u>	<u>PERS</u>	On-behalf <u>TPAF</u>
2012	2,698,690	2,939,115
2013	2,477,518	5,844,686
2014	2,301,966	3,753,841

EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Annual Pension Costs (APC) (Continued)

During fiscal year 2013/2014 the State did not contribute to the TPAF for accrued liability but did contribute \$3,753,841 for normal cost pension and NCGI premium. For fiscal years 2012/2013 and 2011/2012, the state contributed \$5,844,686 and \$2,939,115, respectively for normal cost pension, accrued liability and the NCGI premium.

Also, in accordance with N.J.S.A. 18A:66-66 the State of New Jersey reimbursed the Board \$6,768,925 during the fiscal year ended June 30, 2014 for the employer's share of social security contributions for TPAF members as calculated on their base salaries. This amount, along with the on-behalf TPAF pension contribution, has been included in the district-wide financial statements and the fund financial statements as a revenue and expenditure in accordance with GASB No. 24.

E. Post-Retirement Medical Benefits

The State of New Jersey sponsors and administers the post-retirement health benefit program plans for school districts. The Plans are classified as either single employer plans or cost sharing multiple employer defined benefit plans depending on the plan the eligible employee is covered under.

As a result of implementing Governmental Accounting Standards Board (GASB) Statement No. 43, *Financial Reporting for Post-employment Benefit Plans Other than Pension Plans* (OPEB), effective for Fiscal Year 2007, the State Health Benefits Program (SHBP), and the Prescription Drug Program (PDP), and Post-Retirement Medical (PRM) of the PERS and TPAF are combined and reported as Pension and Other employee Benefit Trust Funds in the State's Comprehensive Annual Financial Report (CAFR). Specifically, SHBP-State, and the PRM of the PERS are combined and reported as a Health Benefits Program Fund – State classified as a single employer plan. The SHBP-Local, PDP-Local, and the PRM of the TPAF-Local are combined and reported as Health Benefits Program Fund –Local Government classified as a cost-sharing multiple-employer plan in the State's CAFR. The post-retirement benefit programs had a total of 585 state and local participating employers and contributing entities for Fiscal Year 2013.

The State of New Jersey sponsors and administers the following health benefit programs covering certain state and local government employees, including those Board employees and retirees eligible for coverage.

Health Benefits Program Fund (HBPF) – Local Education (including Prescription Drug Program Fund) – The State of New Jersey provides paid coverage to members of the Teachers' Pension and Annuity Fund who retire from a board of education or county college with 25 years of service or on a disability retirement. Under the provisions of P.L. 1992, c.126, the State also provides paid coverage to members of the Public Employees' Retirement System and Alternate Benefits Program who retire from a board of education or county college with 25 years of service or on a disability retirement if the member's employer does not provide this coverage. Certain local participating employers also provide post-retirement medical coverage to their employees. Retirees who are not eligible for state paid health coverage at retirement can continue in the program if their employer participates in this program or if they are participating in the health benefits plan of their former employer and are enrolled in Medicare parts A and B by paying the cost of the insurance for themselves and their covered dependents. Also, education employees are eligible for the PDP coverage after 60 days of employment.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

The State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, issues publicly available financial reports that include the financial statements and required supplementary information of the above Fund. The financial reports may be accessed via the State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, website at www.state.nj.us/treasury/pensions.

Basis of Accounting

The financial statements of the health benefit programs are prepared on the accrual basis of accounting. Employer contributions are recognized when payable to the health benefit programs. Benefits or refunds are recognized when due and payable in accordance with the terms of the health benefit programs.

Significant Legislation

P.L. 2011, c.78, effective October 2011, sets new employee contribution requirements towards the cost of employer-provided health benefit coverage. Employees are required to contribute a certain percentage of the cost of coverage. The rate of contribution is determined based on the employee's annual salary and the selected level of coverage. The increased employee contributions will be phased in over a 4-year period for those employed prior to this new legislation's effective date with a minimum contribution required to be at least 1.5% of salary.

Investment Valuation

Investments are reported at fair value. Investments that do not have an established market are reported at estimated fair values.

Funded Status and Funding Progress

As of July 1, 2012, the most recent actuarial valuation date, the State had a \$51.5 billion unfunded actuarial accrued liability for other post-employment benefits (OPEB) which is made up to \$19.3 billion for state active and retired members and \$32.2 billion for education employees and retirees that become the obligation of the State of New Jersey upon retirement.

The funded status and funding progress of the OPEB includes actuarial valuations which involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. These amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the probability of future events.

Actuarial calculations reflect a long-term perspective and are based on the benefits provided under the terms of the OPEB in effect at the time of each valuation and also consider the pattern of the sharing of costs between the employer and members at the point in time. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and members in the future.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

Actuarial Methods and Assumptions

In the July 1, 2012, OPEB actuarial valuation, the projected unit credit was used as the actuarial cost method. The actuarial assumptions included an assumed investment rate of return of 4.50 percent.

Post-Retirement Medical Benefits Contributions

P.L. 1987, c. 384 and P.L. 1990, c.6 required the Teachers' Pension and Annuity Fund (TPAF) and Public Employees' Retirement System (PERS), respectively to fund post-retirement medical benefits for those State employees and education employees who retire after accumulating 25 years of credited service or on a disability retirement. As of June 30, 2013, there were 100,134, retirees receiving post-retirement medical benefits and the State contributed \$1.07 billion on their behalf. The cost of these benefits is funded through contributions by the State and in accordance with P.L. 1994, c.62. Funding of post-retirement medical benefits changed from a pre-funding basis to a pay-as-you-go basis beginning in Fiscal Year 1994.

The State is also responsible for the cost attributable to P.L. 1992, c.126, which provides paid health benefits to members of PERS and the Alternate Benefit Program who retired from a board of education or county college with 25 years of service. The State paid \$173.8 million toward Chapter 126 benefits for 17,356 eligible retired members in Fiscal Year 2013.

The State sets the contribution rate based on a pay as you go basis and not on the annual required contribution of the employers (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years. The State's contributions to the State Health Benefits Program Fund for TPAF retirees' post-retirement benefits on behalf of the School District for the fiscal years ended June 30, 2014, 2013 and 2012 were \$6,154,887, \$6,608,863 and \$5,908,387, respectively, which equaled the required contributions for each year. The State's contributions to the State Health Benefits Program Fund for PERS retirees' post-retirement benefits on behalf of the School District was not determined or made available by the State of New Jersey.

BUDGETARY COMPARISON SCHEDULE

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2014

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
Local Sources:					
Local Tax Levy	\$ 18,950,050	-	\$ 18,950,050	\$ 18,950,050	-
Miscellaneous	675,000	-	675,000	2,395,262	\$ 1,720,262
Total - Local Sources	<u>19,625,050</u>	<u>-</u>	<u>19,625,050</u>	<u>21,345,312</u>	<u>1,720,262</u>
State Sources:					
Categorical Special Education Aid	6,372,145	-	6,372,145	6,372,145	-
Equalization Aid	134,123,318	-	134,123,318	134,123,318	-
Categorical Transportation Aid	1,183,036	-	1,183,036	1,183,036	-
Categorical Security Aid	3,859,812	-	3,859,812	3,859,812	-
Adjustment Aid	32,420,739	-	32,420,739	32,420,739	-
Extraordinary Aid	540,000	-	540,000	762,097	222,097
TPAF Pension Normal Contrib (On-Behalf - Non-Bud.)	-	-	-	3,449,376	3,449,376
TPAF NCGI Premium Contri. (On-Behalf - Non-Bud.)	-	-	-	304,465	304,465
TPAF Post Retire. Contri. (On-Behalf - Non-Budgeted)	-	-	-	6,154,887	6,154,887
TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	6,768,925	6,768,925
Total State Sources	<u>178,499,050</u>	<u>-</u>	<u>178,499,050</u>	<u>195,398,800</u>	<u>16,899,750</u>
Federal Sources:					
Medical Assistance Program	369,762	-	369,762	413,473	43,711
Total - Federal Sources	<u>369,762</u>	<u>-</u>	<u>369,762</u>	<u>413,473</u>	<u>43,711</u>
Total Revenues	<u>198,493,862</u>	<u>-</u>	<u>198,493,862</u>	<u>217,157,585</u>	<u>18,663,723</u>
EXPENDITURES:					
Current Expense:					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	3,361,075	350,865	3,711,940	3,710,162	1,778
Grades 1-5 - Salaries of Teachers	24,492,707	(962,457)	23,530,250	23,393,453	136,797
Grades 6-8 - Salaries of Teachers	11,438,513	(3,666)	11,434,847	11,433,336	1,511
Grades 9-12 - Salaries of Teachers	12,630,147	1,758,367	14,388,514	14,388,504	10
Regular Programs - Home Instruction:					
Salaries of Teachers	-	-	-	-	-
Other Purchased Services (400-500 series)	375,000	84,112	459,112	328,249	130,863
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	1,151,318	56,478	1,207,796	1,205,800	1,996
Purchased Professional-Educational Services	514,632	(398,237)	116,395	111,782	4,613
Purchased Technical Services	423,373	(361,411)	61,962	61,961	1
Other Purchased Services (400-500 series)	935,586	(248,570)	687,016	669,253	17,763
General Supplies	3,476,377	1,432,627	4,909,004	4,490,880	418,124
Textbooks	3,084,292	(1,097,463)	1,986,829	1,981,848	4,981
Other Objects	163,870	(12,283)	151,587	137,457	14,130
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>62,046,890</u>	<u>598,362</u>	<u>62,645,252</u>	<u>61,912,685</u>	<u>732,567</u>

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2014

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	\$ 1,294,943	\$ (129,392)	\$ 1,165,551	\$ 1,151,234	\$ 14,317
Other Salaries for Instruction	250,625	61,310	311,935	303,615	8,320
General Supplies	23,578	1,959	25,537	19,665	5,872
Textbooks	1,008	(400)	608	-	608
Other Objects	-	-	-	-	-
Total Cognitive - Mild	1,570,154	(66,523)	1,503,631	1,474,514	29,117
Cognitive - Moderate					
Salaries of Teachers	234,560	-	234,560	234,560	-
Other Salaries for Instruction	58,951	(5,345)	53,606	53,606	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	293,511	(5,345)	288,166	288,166	-
Learning and/or Language Disabilities:					
Salaries of Teachers	2,760,611	(153,493)	2,607,118	2,606,578	540
Other Salaries for Instruction	743,362	509	743,871	741,657	2,214
Purchased Professional-Educational Services	500	(500)	-	-	-
General Supplies	79,160	(7,036)	72,124	64,551	7,573
Textbooks	16,330	(6,999)	9,331	7,717	1,614
Other Objects	39,562	(36,374)	3,188	2,871	317
Total Learning and/or Language Disabilities	3,639,525	(203,893)	3,435,632	3,423,374	12,258
Behavioral Disabilities:					
Salaries of Teachers	1,491,706	(227,280)	1,264,426	1,254,045	10,381
Other Salaries for Instruction	837,859	(114,000)	723,859	715,361	8,498
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	38,729	(2,960)	35,769	28,364	7,405
Textbooks	3,167	(1,560)	1,607	-	1,607
Other Objects	1,210	(510)	700	494	206
Total Behavioral Disabilities	2,372,671	(346,310)	2,026,361	1,998,264	28,097
Multiple Disabilities:					
Salaries of Teachers	59,723	1,649	61,372	61,372	-
Other Salaries for Instruction	53,279	-	53,279	53,279	-
General Supplies	500	-	500	-	500
Textbooks	6,540	-	6,540	5,612	928
Other Objects	-	-	-	-	-
Total Multiple Disabilities	120,042	1,649	121,691	120,263	1,428
Resource Room/Resource Center:					
Salaries of Teachers	2,399,731	190,983	2,590,714	2,590,553	161
Other Salaries for Instruction	1,702,471	128,982	1,831,453	1,822,175	9,278
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	4,102,202	319,965	4,422,167	4,412,728	9,439
Autism:					
Salaries of Teachers	709,905	(36,761)	673,144	673,144	-
Other Salaries for Instruction	463,055	(73,154)	389,901	386,359	3,542
General Supplies	16,353	(5,269)	11,084	5,158	5,926
Textbooks	2,000	(454)	1,546	1,046	500
Total Autism	1,191,313	(115,638)	1,075,675	1,065,707	9,968

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
SPECIAL EDUCATION - INSTRUCTION (Continued)					
Preschool Disabilities - Full-Time:					
Salaries of Teachers	\$ 481,167	\$ (70,731)	\$ 410,436	\$ 410,436	
Other Salaries for Instruction	291,360	30,235	321,595	321,468	\$ 127
General Supplies	14,960	(2,616)	12,344	7,532	4,812
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full-Time	<u>787,487</u>	<u>(43,112)</u>	<u>744,375</u>	<u>739,436</u>	<u>4,939</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>14,076,905</u>	<u>(459,207)</u>	<u>13,617,698</u>	<u>13,522,452</u>	<u>95,246</u>
Bilingual Education - Instruction					
Salaries of Teachers	1,415,257	58,700	1,473,957	1,473,945	12
Other Salaries for Instruction	341,426	19,859	361,285	357,497	3,788
General Supplies	94,500	(4,065)	90,435	89,212	1,223
Textbooks	6,350	(4,282)	2,048	1,948	100
Total Bilingual Education - Instruction	<u>1,857,513</u>	<u>70,212</u>	<u>1,927,725</u>	<u>1,922,602</u>	<u>5,123</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	292,097	58,339	350,436	350,070	366
Purchased Services (300-500 series)	281,940	(196,131)	85,809	77,670	8,139
Supplies and Materials	64,419	(58,072)	6,347	6,326	21
Other Objects	16,065	-	16,065	10,350	5,715
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>654,521</u>	<u>(195,864)</u>	<u>458,657</u>	<u>444,416</u>	<u>14,241</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	406,653	73,794	480,447	480,447	-
Purchased Services (300-500 series)	78,890	47,997	126,887	124,762	2,125
Supplies and Materials	32,178	16,359	48,537	48,522	15
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>517,721</u>	<u>138,150</u>	<u>655,871</u>	<u>653,731</u>	<u>2,140</u>
Alternative Education Program - Instruction					
Salaries of Teachers	1,776,783	103,025	1,879,808	1,874,519	5,289
Purchased Professional and Technical Services	1,250	.930	2,180	2,180	-
Other Purchased Services (400-500 series)	12,300	4,718	17,018	10,228	6,790
Supplies and Materials	44,535	31,097	75,632	68,800	6,832
Textbooks	14,013	(11,013)	3,000	572	2,428
Other Objects	5,790	2,097	7,887	7,841	46
Total Alternative Education Program - Inst.	<u>1,854,671</u>	<u>130,854</u>	<u>1,985,525</u>	<u>1,964,140</u>	<u>21,385</u>
Alternative Education Program - Support Services					
Salaries	159,286	7,452	166,738	166,738	-
Salaries of Principals/Assistant Principals	248,063	156	248,219	245,818	2,401
Salaries of Secretarial/Clerical Assistants	122,767	7,490	130,257	130,068	189
Purchased Services (400-500 series)	62,814	(30,926)	31,888	28,105	3,783
Supplies and Materials	25,420	(12,210)	13,210	12,683	527
Other Objects	3,000	1,113	4,113	3,690	423
Total Alternative Education Program - Support Services	<u>621,350</u>	<u>(26,925)</u>	<u>594,425</u>	<u>587,102</u>	<u>7,323</u>

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
Community Services Programs/Operations					
Salaries	-	\$ 1,055	\$ 1,055	\$ 1,055	-
Purchased Services (300-500 series)	\$ 48,000	(22,712)	25,288	1,116	\$ 24,172
Supplies and Materials	9,000	811	9,811	9,811	-
Total Community Services Programs/Operations	57,000	(20,846)	36,154	11,982	24,172
Total Instruction	81,686,571	234,736	81,921,307	81,019,110	902,197
Undistributed Expenditures - Instruction:					
Tuition to Other LEAs Within the State - Regular	400,000	(197,098)	202,902	318,602	(115,700)
Tuition to Other LEAs Within the State- Special	525,000	62,593	587,593	420,885	166,708
Tuition to County Voc. School Dist. - Regular	1,436,119	6,165	1,442,284	1,519,618	(77,334)
Tuition to County Voc. School Dist. - Special	284,600	20,039	304,639	233,263	71,376
Tuition to CSSD & Regional Day Schools	1,365,754	1,127,655	2,493,409	1,864,432	628,977
Tuition to Private Schools for the Disabled - Within State	11,000,000	(1,563,490)	9,436,510	9,117,883	318,627
Tuition - State Facilities	529,655	-	529,655	511,956	17,699
Tuition - Other	-	-	-	-	-
Total Undistributed Expenditures - Instruction:	15,541,128	(544,136)	14,996,992	13,986,639	1,010,353
Undist. Expend. - Attend. & Social Work					
Salaries	2,474,729	32,744	2,507,473	2,399,477	107,996
Other Purchased Services (400-500 series)	16,474	(3,850)	12,624	3,857	8,767
Supplies and Materials	7,010	(3,103)	3,907	3,816	91
Other Objects	-	-	-	-	-
Total Undist. Expend. - Attend. & Social Work	2,498,213	25,791	2,524,004	2,407,150	116,854
Undist. Expend. - Health Services					
Salaries	2,517,844	(56,004)	2,461,840	2,295,864	165,976
Salaries of Social Service Coordinators	-	-	-	-	-
Purchased Professional and Technical Services	165,000	30,832	195,832	151,511	44,321
Other Purchased Services (400-500 series)	3,300	(3,300)	-	-	-
Supplies and Materials	61,376	4,565	65,941	62,844	3,097
Other Objects	-	-	-	-	-
Total Undist. Expend. - Health Services	2,747,520	(23,907)	2,723,613	2,510,219	213,394
Undist. Expend. - Speech, OT, PT & Related Serv.					
Salaries of Other Professional Staff	684,798	66,173	750,971	750,971	-
Purchased Professional - Educational Services	180,000	(130,871)	49,129	37,769	11,360
Total Undist. Expend. - Speech, OT, PT & Related Serv.	864,798	(64,698)	800,100	788,740	11,360
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.					
Salaries of Other Professional Staff	320,842	149,318	470,160	470,160	-
Purchased Professional - Educational Services	375,000	324,400	699,400	641,895	57,505
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	695,842	473,718	1,169,560	1,112,055	57,505
Guidance					
Salaries of Other Professional Staff	3,210,393	291,835	3,502,228	3,502,227	1
Salaries of Secretarial and Clerical Assistants	478,401	(26,959)	451,442	428,535	22,907
Other Salaries	-	-	-	-	-
Purchased Professional - Educational Services	30,000	-	30,000	-	30,000
Other Purchased Services (400-500 series)	51,601	7,113	58,714	51,444	7,270
Supplies and Materials	57,420	5,140	62,560	7,279	55,281
Other Objects	3,000	(1,500)	1,500	279	1,221
Total Guidance	3,830,815	275,629	4,106,444	3,989,764	116,680

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2014

	Original Budget	Budget Transfers	Final Budget	Actual	Final to Actual Variance
Child Study Team					
Salaries of Other Professional Staff	\$ 5,457,589	\$ (202,962)	\$ 5,254,627	\$ 5,145,934	\$ 108,693
Salaries of Secretarial and Clerical Assistants	291,927	2,742	294,669	243,719	50,950
Other Purchased Prof. and Tech. Services	165,000	(5,625)	159,375	74,050	85,325
Residential Costs	-	-	-	-	-
Mis. Purchase Serv. (400-500 series other than Residential Costs)	47,000	94,760	141,760	115,067	26,693
Supplies and Materials	40,000	(16,472)	23,528	22,674	854
Other Objects	500	(250)	250	250	-
Total Child Study Team	6,002,016	(127,807)	5,874,209	5,601,694	272,515
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	112,989	-	112,989	110,788	2,201
Salaries of Other Professional Staff	5,563,990	127,448	5,691,438	5,682,140	9,298
Salaries of Secr and Clerical Assist.	525,799	(79,668)	446,131	446,131	-
Other Salaries	78,585	65,671	144,256	115,393	28,863
Salaries of Facilitators, Math and Literacy Coaches	-	-	-	-	-
Purchased Prof- Educational Services	118,774	133,862	252,636	199,997	52,639
Other Purch Prof. and Technical Services	497,420	(293,686)	203,734	180,029	23,705
Other Purch Services (400-500)	178,800	199,454	378,254	94,498	283,756
Supplies and Materials	392,884	246,222	639,106	315,350	323,756
Other Objects	25,000	123,911	148,911	117,764	31,147
Total Undist. Expend. - Improvement of Inst. Serv.	7,494,241	523,214	8,017,455	7,262,090	755,365
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	2,054,144	(7,091)	2,047,053	2,047,052	1
Purchased Professional and Technical Services	194,485	(29,643)	164,842	164,622	220
Other Purchased Services (400-500 series)	59,069	112,446	171,515	157,816	13,699
Supplies and Materials	318,698	(378)	318,320	190,260	128,060
Other Objects	1,500	956	2,456	2,456	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	2,627,896	76,290	2,704,186	2,562,206	141,980
Undist. Expend. - Instructional Staff Training Serv.					
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assist	67,978	-	67,978	67,978	-
Other Salaries	-	110,781	110,781	55,407	55,374
Purchased Professional - Educational Service	56,333	(14,107)	42,226	39,366	2,860
Other Purchased Professional and Technical Services	13,425	(13,425)	-	-	-
Other Purchased Services (400-500 series)	105,657	(41,756)	63,901	56,426	7,475
Supplies and Materials	44,199	(12,238)	31,961	20,550	11,411
Other Objects	4,000	-	4,000	4,000	-
Total Undist. Expend. - Instructional Staff Training Serv.	291,592	29,255	320,847	243,727	77,120
Undist. Expend. - Supp. Serv. - General Admin.					
Salaries	406,753	47,706	454,459	454,459	-
Legal Services	850,000	42,629	892,629	855,589	37,040
Audit Fees	123,000	5,379	128,379	118,102	10,277
Expenditure & Internal Control Audit Fees	30,000	(2,000)	28,000	-	28,000
Architectural/Engineering Services	35,000	(6,388)	28,612	28,606	6
Other Purchased Professional Services	50,000	80,002	130,002	81,605	48,397
Purchased Technical Services	20,000	67,200	87,200	87,200	-
Communications/Telephone	800,000	118,259	918,259	773,461	144,798
BOE Other Purchased Services	70,000	(29,430)	40,570	14,946	25,624
Other Purchased Services (400-500 series)	55,000	63,239	118,239	56,418	61,821
Supplies and Materials	30,000	4,650	34,650	25,030	9,620
BOE In-House Training/Meeting Supplies	25,000	(1,066)	23,934	16,136	7,798
Judgements Against The School District	100,000	37,026	137,026	445,337	(308,311)
Miscellaneous Expenditures	10,000	-	10,000	6,244	3,756
BOE Memberships and Dues	41,000	1,907	42,907	37,357	5,550
Total Undist. Expend. - Supp. Serv. - General Admin.	2,645,753	429,113	3,074,866	3,000,490	74,376

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	\$ 4,772,896	\$ 293,175	\$ 5,066,071	\$ 4,924,708	\$ 141,363
Salaries of Other Professional Staff	-	271,421	271,421	232,103	39,318
Salaries of Secretarial and Clerical Assistants	2,283,522	33,363	2,316,885	2,314,863	2,022
Other Salaries	22,173	48,495	70,668	22,660	48,008
Purchased Professional and Technical Services	22,435	(4,802)	17,633	16,598	1,035
Other Purchased Services (400-500 series)	222,598	8,921	231,519	212,634	18,885
Supplies and Materials	293,408	(12,817)	280,591	249,203	31,388
Other Objects	17,501	(17,501)	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	7,634,533	620,255	8,254,788	7,972,769	282,019
Undist. Expend. - Support Serv.- Central Services					
Salaries	2,673,285	141,010	2,814,295	2,548,131	266,164
Purchased Professional Services	175,000	31,008	206,008	124,880	81,128
Purchased Technical Services	-	-	-	-	-
Misc. Purchased Services (400-500 Series)	550,000	133,948	683,948	443,829	240,119
Sale/Leaseback Payments	100,000	(12,334)	87,666	81,508	6,158
Supplies and Materials	285,000	(65,265)	219,735	159,178	60,557
Miscellaneous Expenditures	11,000	3,607	14,607	10,187	4,420
Total Undist. Expend. - Support Serv.- Central Services	3,794,285	231,974	4,026,259	3,367,713	658,546
Undist. Expend. - Supp. Serv. - Admin. Info. Technology					
Salaries	503,776	-	503,776	503,776	-
Purchased Professional Services	25,000	(25,000)	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	326,113	11,974	338,087	296,344	41,743
Supplies and Materials	-	30,045	30,045	24,799	5,246
Other Objects	-	-	-	-	-
Total Undist. Expend. - Supp. Serv. - Admin. Info. Technology	854,889	17,019	871,908	824,919	46,989
Undist. Expend. -Required Maintenance for School Facilities					
Salaries	1,889,554	300,090	2,189,644	1,897,078	292,566
Cleaning, Repair, and Maintenance Services	2,436,000	717,124	3,153,124	2,883,598	269,526
General Supplies	390,000	493,376	883,376	823,247	60,129
Total Undist. Expend. -Required Maintenance for School Facilities	4,715,554	1,510,590	6,226,144	5,603,923	622,221
Undist. Expend. - Custodial Services					
Salaries	6,689,598	589,573	7,279,171	7,279,171	-
Purchased Professional and Technical Services	15,000	(470)	14,530	14,530	-
Cleaning, Repair and Maintenance Services	630,038	(380,617)	249,421	191,836	57,585
Rental of Land, Building & Other than Lease Purchases	35,000	53,000	88,000	88,000	-
Other Purchased Property Services	100,000	31,092	131,092	121,623	9,469
Insurance	1,625,000	339,905	1,964,905	1,964,525	380
Miscellaneous Purchased Services	40,000	(9,727)	30,273	27,692	2,581
General Supplies	402,500	(62,377)	340,123	336,158	3,965
Energy (Natural Gas)	750,000	(229,180)	520,820	490,143	30,677
Energy (Electricity)	3,514,884	421,004	3,935,888	3,690,539	245,349
Energy (Oil)	1,090,000	(369,715)	720,285	714,660	5,625
Other Objects	-	-	-	-	-
Miscellaneous Expenditures	-	-	-	-	-
Total Undist. Expend. - Custodial Services	14,892,020	382,488	15,274,508	14,918,877	355,631

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
Undist. Expend. - Care & Upkeep of Grounds					
Salaries	\$ 237,010	\$ 51,675	\$ 288,685	\$ 271,891	\$ 16,794
Cleaning, Repair and Maintenance Services	128,000	(65,066)	62,934	62,739	195
General Supplies	97,000	(81,938)	15,062	15,062	-
Total Undist. Expend. - Care & Upkeep of Grounds	<u>462,010</u>	<u>(95,329)</u>	<u>366,681</u>	<u>349,692</u>	<u>16,989</u>
Undist. Expend. - Security					
Salaries	2,868,620	36,089	2,904,709	2,899,423	5,286
Purchased Professional and Technical Services	1,269,278	(24,231)	1,245,047	981,915	263,132
Cleaning, Repair and Maintenance Services	100,000	(95,500)	4,500	1,002	3,498
General Supplies	155,789	223,092	378,881	256,548	122,333
Other Objects	25,000	-	25,000	151	24,849
Total Undist. Expend. - Security	<u>4,418,687</u>	<u>139,450</u>	<u>4,558,137</u>	<u>4,139,039</u>	<u>419,098</u>
Undist. Expend. - Student Transportation Serv.					
Contract Services (Between Home & School)-Vendors	-	-	-	-	-
Contract Services (Other than Between Home & School)-Vendor	319,218	143,091	462,309	379,109	83,200
Contr Serv (Regular Students) - ESCs & CTSA	1,703,000	(127,605)	1,575,395	1,213,970	361,425
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	5,490,984	(9,432)	5,481,552	3,901,112	1,580,440
Misc. Purchased Serv. - Transportation	85,000	31,625	116,625	115,324	1,301
Total Undist. Expend. - Student Transportation Serv.	<u>7,598,202</u>	<u>37,679</u>	<u>7,635,881</u>	<u>5,609,515</u>	<u>2,026,366</u>
UNALLOCATED BENEFITS					
Social Security Contributions	4,368,034	(380,516)	3,987,518	3,189,999	797,519
Other Retirement Contributions - PERS	904,770	1,485,937	2,390,707	2,301,966	88,741
Other Retirement Contributions - ERIP	857,056	(857,056)	-	-	-
Other Retirement Contributions - Regular	390,084	105,415	495,499	197,864	297,635
Unemployment Compensation	825,000	(428,640)	396,360	205,711	190,649
Workmen's Compensation	1,144,800	300,000	1,444,800	1,519,650	(74,850)
Health Benefits	23,758,128	(1,020,753)	22,737,375	21,708,355	1,029,020
Tuition Reimbursement	191,100	13,671	204,771	132,731	72,040
Other Employee Benefits	57,320	98,420	155,740	98,420	57,320
TOTAL UNALLOCATED BENEFITS	<u>32,496,292</u>	<u>(683,522)</u>	<u>31,812,770</u>	<u>29,354,696</u>	<u>2,458,074</u>
On Behalf TPAF Pension Contribution (Non Budgeted)					
Normal Pension Cost Contribution	-	-	-	3,449,376	(3,449,376)
NCGI Premium Pension Contribution	-	-	-	304,465	(304,465)
Post Retirement Medical Contribution	-	-	-	6,154,887	(6,154,887)
On Behalf TPAF Social Security Contribution (Non Budgeted)	-	-	-	6,768,925	(6,768,925)
Total On Behalf Contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,677,653</u>	<u>(16,677,653)</u>
Total Undistributed Expenditures	<u>122,106,286</u>	<u>3,233,066</u>	<u>125,339,352</u>	<u>132,283,570</u>	<u>(6,944,218)</u>
Total Expenditures - Current Expense	<u>203,792,857</u>	<u>3,467,802</u>	<u>207,260,659</u>	<u>213,302,680</u>	<u>(6,042,021)</u>

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2014

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
CAPITAL OUTLAY					
Equipment					
Regular Programs - Instruction:					
Preschool	-	\$ 3,225	\$ 3,225	\$ 3,225	-
Grades 1-5	\$ 398,795	58,542	457,337	378,997	\$ 78,340
Grades 6-8	305,000	21,207	326,207	193,797	132,410
Grades 9-12	-	-	-	-	-
Special Education - Instruction:					
Learning and/or Language Disabilities	-	-	-	-	-
Resource Room/Resource Center	-	-	-	-	-
Bilingual Education	-	-	-	-	-
School Sponsored and Other Instructional Programs	-	-	-	-	-
Undistributed Expenditures - Instruction	-	21,298	21,298	21,298	-
Undist. Expend. - Support Serv. - Students - Reg.	-	-	-	-	-
Undist. Expend. - Support Serv. - Students - Special	-	-	-	-	-
Undist. Expend. - Support Serv. - Inst. Staff	200,000	115,047	315,047	136,458	178,589
Undistributed Expenditures - General Admin.	-	-	-	-	-
Undistributed Expenditures - School Admin.	-	7,152	7,152	7,152	-
Undistributed Expenditures - Athletics	-	-	-	-	-
Undistributed Expenditures - Central Services	42,000	83,480	125,480	82,359	43,121
Undistributed Expenditures - Admin. Info. Technology	-	-	-	-	-
Undistributed Expenditures - Operation of Plant Services	-	7,212	7,212	-	7,212
Undistributed Expenditures - Required Maintenance of School	5,000	(5,000)	-	-	-
Undistributed Expenditures - Business/Other Support Serv.	-	53,091	53,091	53,091	-
Undistributed Expenditures - Alternative Education Programs	7,200	8,965	16,165	11,970	4,195
Special Schools (All Programs)	67,390	(67,390)	-	-	-
Total Equipment	1,025,385	306,829	1,332,214	888,347	443,867
Facilities Acquisition and Construction Services					
Construction Services	-	-	-	-	-
Total Facilities Acquisition and Construction Services	-	-	-	-	-
Assets Acquired Under Capital Leases (Nonbudgeted)					
School Administration	-	-	-	-	-
Total Assets Acquired Under Capital Leases	-	-	-	-	-
TOTAL CAPITAL OUTLAY	1,025,385	306,829	1,332,214	888,347	443,867

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2014

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
SPECIAL SCHOOLS					
Summer School - Instruction					
Salaries of Teachers	\$ 775,363	\$ (648,431)	\$ 126,932	\$ 123,059	\$ 3,873
Other Salaries for Instruction	3,990	(3,990)	-	-	-
General Supplies	-	-	-	-	-
Total Summer School - Instruction	779,353	(652,421)	126,932	123,059	3,873
Summer School - Support Services					
Salaries	165,892	274,942	440,834	192,713	248,121
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Summer School - Support Services	165,892	274,942	440,834	192,713	248,121
Total Summer School	945,245	(377,479)	567,766	315,772	251,994
Adult Education-Local-Instruction					
Salaries of Teachers	-	-	-	-	-
General Supplies	-	27,272	27,272	24,926	2,346
Textbooks	-	-	-	-	-
Total Adult Education-Local-Instruction	-	27,272	27,272	24,926	2,346
Adult Education-Local -Support Serv.					
Salaries	165,892	(163,948)	1,944	783	1,161
Supplies and Materials	-	12,280	12,280	11,177	1,103
Total Adult Education-Local -Support Serv.	165,892	(151,668)	14,224	11,960	2,264
Total Adult Education-Local	165,892	(124,396)	41,496	36,886	4,610
TOTAL SPECIAL SCHOOLS	1,111,137	(501,875)	609,262	352,658	256,604
CHARTER SCHOOLS					
Transfer of Funds to Charter Schools	9,915,841	1,069,987	10,985,828	10,810,362	175,466
Total Transfer to Charter Schools	9,915,841	1,069,987	10,985,828	10,810,362	175,466
Total Expenditures - General Fund	215,845,220	4,342,743	220,187,963	225,354,047	(5,166,084)

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2014

EXHIBIT C-1

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (17,351,358)	\$ (4,342,743)	\$ (21,694,101)	\$ (8,196,462)	\$ 13,497,639
Other Financing Sources (Uses):					
Lease Proceeds	-	-	-	-	-
Operating Transfer In:					
Contribution to School Based Budgets - General Fund	111,694,522	2,968,063	114,662,585	114,149,541	(513,044)
Contribution to School Based Budgets - Special Revenue Fund	2,400,091	394,005	2,794,096	2,782,946	(11,150)
Operating Transfers Out:					
Contribution to School Based Budgets	(111,694,522)	(2,968,063)	(114,662,585)	(114,149,541)	513,044
Transfer to Special Revenue Fund	(313,834)	(141,096)	(454,930)	(454,930)	-
Transfer to Food Service Fund - Board Contribution	(300,000)	-	(300,000)	(300,000)	-
Total Other Financing Sources:	<u>1,786,257</u>	<u>252,909</u>	<u>2,039,166</u>	<u>2,028,016</u>	<u>(11,150)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expend. and Other Financing Sources (Uses)	(15,565,101)	(4,089,834)	(19,654,935)	(6,168,446)	13,486,489
Fund Balance, Beginning of Year	<u>37,788,416</u>	<u>-</u>	<u>37,788,416</u>	<u>37,788,416</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 22,223,315</u>	<u>\$ (4,089,834)</u>	<u>\$ 18,133,481</u>	<u>\$ 31,619,970</u>	<u>\$ 13,486,489</u>
Recapitulation:					
Nonspendable Fund Balance					
Inventory				\$ 261,430	
Restricted Fund Balance					
Excess Surplus Designated for Subsequent Years Expenditures				7,619,870	
Excess Surplus				4,886,545	
Equipment Lease Reserve				997,078	
Capital Reserve				2,000,001	
Capital Reserve - Designated for Subsequent Year's Exp.				1,000,000	
Maintenance Reserve				2,195,654	
Maintenance Reserve - Designated for Subsequent Year's Exp.				2,000,000	
Emergency Reserve				1,000,000	
Register Audit Recoveries				2,433,570	
Assigned Fund Balance					
Year End Encumbrances				1,297,723	
Designated for Subsequent Years Expenditures				1,579,034	
Unassigned Fund Balance				<u>4,349,065</u>	
				31,619,970	
Reconciliation to Governmental Fund Statements (GAAP):					
Less State Aid Revenue not recognized on GAAP basis				<u>(18,400,257)</u>	
Fund Balance per Governmental Funds (GAAP)				<u>\$ 13,219,713</u>	

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2014**

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund
Local Sources:												
Local Tax Levy	\$ 18,950,050	-	\$ 18,950,050	-	-	-	\$ 18,950,050	-	\$ 18,950,050	\$ 18,950,050	-	\$ 18,950,050
Miscellaneous	675,000	-	675,000	-	-	-	675,000	-	675,000	2,395,262	-	2,395,262
Total - Local Sources	19,625,050	-	19,625,050	-	-	-	19,625,050	-	19,625,050	21,345,312	-	21,345,312
State Sources:												
Categorical Special Education Aid	6,372,145	-	6,372,145	-	-	-	6,372,145	-	6,372,145	6,372,145	-	6,372,145
Equalization Aid	134,123,318	-	134,123,318	-	-	-	134,123,318	-	134,123,318	134,123,318	-	134,123,318
Categorical Transportation Aid	1,183,036	-	1,183,036	-	-	-	1,183,036	-	1,183,036	1,183,036	-	1,183,036
Categorical Security Aid	3,859,812	-	3,859,812	-	-	-	3,859,812	-	3,859,812	3,859,812	-	3,859,812
Adjustment Aid	32,420,739	-	32,420,739	-	-	-	32,420,739	-	32,420,739	32,420,739	-	32,420,739
Extraordinary Aid	540,000	-	540,000	-	-	-	540,000	-	540,000	762,097	-	762,097
TPAF Normal Pension Contrib (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	3,449,376	-	3,449,376
TPAF NCGI Premium Pension Contrib (On-Behalf - Non-Budget)	-	-	-	-	-	-	-	-	-	304,465	-	304,465
TPAF - Post Retirement Medical (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	6,154,887	-	6,154,887
TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	-	-	-	-	-	-	6,768,925	-	6,768,925
Total State Sources	178,499,050	-	178,499,050	-	-	-	178,499,050	-	178,499,050	195,398,800	-	195,398,800
Federal Sources:												
Medical Assistance Program	369,762	-	369,762	-	-	-	369,762	-	369,762	413,473	-	413,473
Total - Federal Sources	369,762	-	369,762	-	-	-	369,762	-	369,762	413,473	-	413,473
Total Revenues	198,493,862	-	198,493,862	-	-	-	198,493,862	-	198,493,862	217,157,585	-	217,157,585
EXPENDITURES:												
Current Expense:												
Regular Programs - Instruction												
Preschool/Kindergarten - Salaries of Teachers		\$ 3,361,075	3,361,075		\$ 350,865	\$ 350,865		\$ 3,711,940	3,711,940		\$ 3,710,162	3,710,162
Grades 1-5 - Salaries of Teachers	2,321,280	22,171,427	24,492,707	(1,056,963)	94,506	(962,457)	1,264,317	22,265,933	23,530,250	1,127,522	22,265,931	23,393,453
Grades 6-8 - Salaries of Teachers	80,085	11,358,428	11,438,513	378,040	(381,706)	(3,666)	458,125	10,976,722	11,434,847	458,135	10,975,201	11,433,336
Grades 9-12 - Salaries of Teachers		12,630,147	12,630,147	677,400	1,080,967	1,758,367	677,400	13,711,114	14,388,514	677,400	13,711,104	14,388,504
Regular Programs - Home Instruction:												
Salaries of Teachers		-	-		-	-		-	-		-	-
Other Purchased Services (400-500 series)	375,000	-	375,000	84,112	-	84,112	459,112	-	459,112	328,249	-	328,249
Regular Programs - Undistributed Instruction												
Other Salaries for Instruction		1,151,318	1,151,318	1,513	54,965	56,478	1,513	1,206,283	1,207,796	1,513	1,204,287	1,205,800
Purchased Professional-Educational Services	415,000	99,632	514,632	(415,000)	16,763	(398,237)		116,395	116,395		111,782	111,782
Purchased Technical Services	350,000	73,373	423,373	(350,000)	(11,411)	(361,411)		61,962	61,962		61,961	61,961
Other Purchased Services (400-500 series)	49,000	886,586	935,586	(49,000)	(199,570)	(248,570)		687,016	687,016		669,253	669,253
General Supplies	1,751,000	1,725,377	3,476,377	1,003,533	429,094	1,432,627	2,754,533	2,154,471	4,909,004	2,722,867	1,768,013	4,490,880
Textbooks	2,815,659	268,633	3,084,292	(937,755)	(159,708)	(1,097,463)	1,877,904	108,925	1,986,829	1,877,706	104,142	1,981,848
Other Objects	16,000	147,870	163,870	(16,000)	3,717	(12,283)	-	151,587	151,587	-	137,457	137,457
TOTAL REGULAR PROGRAMS - INSTRUCTION	8,173,024	53,873,866	62,046,890	(680,120)	1,278,482	598,362	7,492,904	55,152,348	62,645,252	7,193,392	54,719,293	61,912,685
SPECIAL EDUCATION - INSTRUCTION												
Cognitive - Mild:												
Salaries of Teachers	52,352	1,242,591	1,294,943	(35,489)	(93,903)	(129,392)		16,863	1,148,688	1,165,551	16,863	1,134,371
Other Salaries for Instruction		250,625	250,625	64,202	(2,892)	61,310	64,202	247,733	311,935	64,202	239,413	303,615
General Supplies		23,578	23,578	-	1,959	1,959		25,537	25,537		19,665	19,665
Textbooks		1,008	1,008	-	(400)	(400)		608	608		-	-
Other Objects		-	-	-	-	-		-	-		-	-
Total Cognitive - Mild	52,352	1,517,802	1,570,154	28,713	(95,236)	(66,523)	81,065	1,422,566	1,503,631	81,065	1,393,449	1,474,514

EAST ORANGE BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund
Cognitive - Moderate												
Salaries of Teachers		\$ 234,560	\$ 234,560	-				\$ 234,560	\$ 234,560		\$ 234,560	\$ 234,560
Other Salaries for Instruction		58,951	58,951	-	\$ (5,345)	\$ (5,345)		53,606	53,606		53,606	53,606
General Supplies		-	-	-	-	-		-	-		-	-
Textbooks		-	-	-	-	-		-	-		-	-
Total Cognitive - Moderate		293,511	293,511		(5,345)	(5,345)		288,166	288,166		288,166	288,166
Learning and/or Language Disabilities:												
Salaries of Teachers	\$ 113,395	2,647,216	2,760,611	\$ 23,431	(176,924)	(153,493)	\$ 136,826	2,470,292	2,607,118	\$ 136,814	2,469,764	2,606,578
Other Salaries for Instruction	65,341	678,021	743,362	15,540	(15,031)	509	80,881	662,990	743,871	80,881	660,776	741,657
Purchased Professional-Educational Services		500	500		(500)	(500)		-	-		-	-
General Supplies		79,160	79,160		(7,036)	(7,036)		72,124	72,124		64,551	64,551
Textbooks		16,330	16,330		(6,999)	(6,999)		9,331	9,331		7,717	7,717
Other Objects		39,562	39,562		(36,374)	(36,374)		3,188	3,188		2,871	2,871
Total Learning and/or Language Disabilities	178,736	3,460,789	3,639,525	38,971	(242,864)	(203,893)	217,707	3,217,925	3,435,632	217,695	3,205,679	3,423,374
Visual Impairments												
Other Salaries for Instruction		-	-		-	-		-	-		-	-
Total Visual Impairments												
Behavioral Disabilities:												
Salaries of Teachers		1,491,706	1,491,706		(227,280)	(227,280)		1,264,426	1,264,426		1,254,045	1,254,045
Other Salaries for Instruction	53,114	784,745	837,859	(53,114)	(60,886)	(114,000)		723,859	723,859		715,361	715,361
Purchased Professional-Educational Services		-	-		-	-		-	-		-	-
General Supplies		38,729	38,729		(2,960)	(2,960)		35,769	35,769		28,364	28,364
Textbooks		3,167	3,167		(1,560)	(1,560)		1,607	1,607		-	-
Other Objects		1,210	1,210		(510)	(510)		700	700		494	494
Total Behavioral Disabilities	53,114	2,319,557	2,372,671	(53,114)	(293,196)	(346,310)		2,026,361	2,026,361		1,998,264	1,998,264
Multiple Disabilities:												
Salaries of Teachers		59,723	59,723		1,649	1,649		61,372	61,372		61,372	61,372
Other Salaries for Instruction		53,279	53,279		-	-		53,279	53,279		53,279	53,279
General Supplies		500	500		-	-		500	500		-	-
Textbooks		6,540	6,540		-	-		6,540	6,540		5,612	5,612
Other Objects		-	-		-	-		-	-		-	-
Total Multiple Disabilities		120,042	120,042		1,649	1,649		121,691	121,691		120,263	120,263
Resource Room/Resource Center:												
Salaries of Teachers		2,399,731	2,399,731	13,464	177,519	190,983	13,464	2,577,250	2,590,714	13,464	2,577,089	2,590,553
Other Salaries for Instruction	26,007	1,676,464	1,702,471	8,890	120,092	128,982	34,897	1,796,556	1,831,453	32,296	1,789,879	1,822,175
General Supplies		-	-		-	-		-	-		-	-
Textbooks		-	-		-	-		-	-		-	-
Other Objects		-	-		-	-		-	-		-	-
Total Resource Room/Resource Center	26,007	4,076,195	4,102,202	22,354	297,611	319,965	48,361	4,373,806	4,422,167	45,760	4,366,968	4,412,728
Autism:												
Salaries of Teachers	115,346	594,559	709,905	19,402	(56,163)	(36,761)	134,748	538,396	673,144	134,748	538,396	673,144
Other Salaries for Instruction	73,236	389,819	463,055	15,621	(88,775)	(73,154)	88,857	301,044	389,901	88,857	297,502	386,359
General Supplies		16,353	16,353		(5,269)	(5,269)		11,084	11,084		5,158	5,158
Textbooks		2,000	2,000		(454)	(454)		1,546	1,546		1,046	1,046
Total Autism	188,582	1,002,731	1,191,313	35,023	(150,661)	(115,638)	223,605	852,070	1,075,675	223,605	842,102	1,065,707
Preschool Disabilities - Full-Time:												
Salaries of Teachers	113,046	368,121	481,167	14,949	(85,680)	(70,731)	127,995	282,441	410,436	127,995	282,441	410,436
Other Salaries for Instruction	105,843	185,517	291,360	13,710	16,525	30,235	119,553	202,042	321,595	119,427	202,041	321,468
General Supplies		14,960	14,960		(2,616)	(2,616)		12,344	12,344		7,532	7,532
Textbooks		-	-		-	-		-	-		-	-
Other Objects		-	-		-	-		-	-		-	-
Total Preschool Disabilities - Full-Time	218,889	568,598	787,487	28,659	(71,771)	(43,112)	247,548	496,827	744,375	247,422	492,014	739,436
TOTAL SPECIAL EDUCATION - INSTRUCTION	717,680	13,359,225	14,076,905	100,606	(559,813)	(459,207)	818,286	12,799,412	13,617,698	815,547	12,706,905	13,522,452

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2014**

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund
Bilingual Education - Instruction												
Salaries of Teachers	-	\$ 1,415,257	\$ 1,415,257	-	\$ 58,700	\$ 58,700	-	\$ 1,473,957	\$ 1,473,957	-	\$ 1,473,945	\$ 1,473,945
Other Salaries for Instruction	\$ 54,932	286,494	341,426	\$ (27,964)	47,823	19,859	\$ 26,968	334,317	361,285	\$ 27,569	329,928	357,497
General Supplies	-	94,500	94,500	-	(4,065)	(4,065)	-	90,435	90,435	-	89,212	89,212
Textbooks	-	6,330	6,330	-	(4,282)	(4,282)	-	2,048	2,048	-	1,948	1,948
Total Bilingual Education - Instruction	54,932	1,802,581	1,857,513	(27,964)	98,176	70,212	26,968	1,900,757	1,927,725	27,569	1,895,033	1,922,602
School-Spon. Cocurricular Activs. - Inst.												
Salaries	-	292,097	292,097	-	58,339	58,339	-	350,436	350,436	-	350,070	350,070
Purchased Services (300-500 series)	-	281,940	281,940	-	(196,131)	(196,131)	-	85,809	85,809	-	77,670	77,670
Supplies and Materials	-	64,419	64,419	-	(58,072)	(58,072)	-	6,347	6,347	-	6,326	6,326
Other Objects	-	16,065	16,065	-	-	-	-	16,065	16,065	-	10,350	10,350
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-	-	-	-	-	-	-	-
Total School-Spon. Cocurricular Activs. - Inst.	-	654,521	654,521	-	(195,864)	(195,864)	-	458,657	458,657	-	444,416	444,416
School-Spon. Cocurricular Athletics - Inst.												
Salaries	-	406,653	406,653	-	73,794	73,794	-	480,447	480,447	-	480,447	480,447
Purchased Services (300-500 series)	-	78,890	78,890	-	47,997	47,997	-	126,887	126,887	-	124,762	124,762
Supplies and Materials	-	32,178	32,178	-	16,559	16,559	-	48,537	48,537	-	48,522	48,522
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-	-	-	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	517,721	517,721	-	138,150	138,150	-	655,871	655,871	-	653,731	653,731
Alternative Education Program - Instruction												
Salaries of Teachers	1,776,783	-	1,776,783	103,025	-	103,025	1,879,808	-	1,879,808	1,874,519	-	1,874,519
Purchased Professional and Technical Services	1,250	-	1,250	930	-	930	2,180	-	2,180	2,180	-	2,180
Other Purchased Services (400-500 series)	12,300	-	12,300	4,718	-	4,718	17,018	-	17,018	10,228	-	10,228
Supplies and Materials	44,535	-	44,535	31,097	-	31,097	75,632	-	75,632	68,800	-	68,800
Textbooks	14,013	-	14,013	(11,013)	-	(11,013)	3,000	-	3,000	572	-	572
Other Objects	5,790	-	5,790	2,097	-	2,097	7,887	-	7,887	7,841	-	7,841
Total Alternative Education Program - Instruction	1,854,671	-	1,854,671	130,854	-	130,854	1,985,525	-	1,985,525	1,964,140	-	1,964,140
Alternative Education Program - Support Services												
Salaries	159,286	-	159,286	7,452	-	7,452	166,738	-	166,738	166,738	-	166,738
Salaries of Principals/Assistant Principals	248,063	-	248,063	156	-	156	248,219	-	248,219	245,818	-	245,818
Salaries of Secretarial/Clerical Assistants	122,767	-	122,767	7,490	-	7,490	130,257	-	130,257	130,068	-	130,068
Purchased Services (400-500 series)	62,814	-	62,814	(30,926)	-	(30,926)	31,888	-	31,888	28,105	-	28,105
Supplies and Materials	25,420	-	25,420	(12,210)	-	(12,210)	13,210	-	13,210	12,683	-	12,683
Other Objects	3,000	-	3,000	1,113	-	1,113	4,113	-	4,113	3,690	-	3,690
Total Alternative Education Program - Support Services	621,350	-	621,350	(26,925)	-	(26,925)	594,425	-	594,425	587,102	-	587,102
Community Services Programs/Operations										2,551,242		
Salaries	-	-	-	1,055	-	1,055	1,055	-	1,055	1,055	-	1,055
Purchased Services (300-500 series)	48,000	-	48,000	(22,712)	-	(22,712)	25,288	-	25,288	1,116	-	1,116
Supplies and Materials	9,000	-	9,000	811	-	811	9,811	-	9,811	9,811	-	9,811
Total Community Services Programs/Operations	57,000	-	57,000	(20,846)	-	(20,846)	36,154	-	36,154	11,982	-	11,982
Total Instruction	11,478,657	70,207,914	81,686,571	(524,395)	759,131	234,736	10,954,262	70,967,045	81,921,307	10,599,732	70,419,378	81,019,110
Undistributed Expenditures - Instruction:												
Tuition to Other LEAs Within the State - Regular	400,000	-	400,000	(197,098)	-	(197,098)	202,902	-	202,902	318,602	-	318,602
Tuition to Other LEAs Within the State - Special	525,000	-	525,000	62,593	-	62,593	587,593	-	587,593	420,885	-	420,885
Tuition to County Voc. School Dist. - Regular	1,436,119	-	1,436,119	6,165	-	6,165	1,442,284	-	1,442,284	1,519,618	-	1,519,618
Tuition to County Voc. School Dist. - Special	284,600	-	284,600	20,039	-	20,039	304,639	-	304,639	233,263	-	233,263
Tuition to CSSD & Regional Day Schools	1,365,754	-	1,365,754	1,127,655	-	1,127,655	2,493,409	-	2,493,409	1,864,432	-	1,864,432
Tuition to Private Schools for the Disabled - Within State	11,000,000	-	11,000,000	(1,563,490)	-	(1,563,490)	9,436,510	-	9,436,510	9,117,883	-	9,117,883
Tuition - State Facilities	529,655	-	529,655	-	-	-	529,655	-	529,655	511,956	-	511,956
Tuition - Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Undistributed Expenditures - Instruction:	15,541,128	-	15,541,128	(544,136)	-	(544,136)	14,996,992	-	14,996,992	13,986,639	-	13,986,639
Undist. Expend. - Attend. & Social Work												
Salaries	663,975	1,810,754	2,474,729	53,349	(20,605)	32,744	717,324	1,790,149	2,507,473	609,331	1,790,146	2,399,477
Other Purchased Services (400-500 series)	6,980	9,494	16,474	2,761	(6,611)	(3,850)	9,741	2,883	12,624	974	2,883	3,857
Supplies and Materials	-	7,010	7,010	-	(3,103)	(3,103)	-	3,907	3,907	-	3,816	3,816
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Attend. & Social Work	670,955	1,827,258	2,498,213	56,110	(30,319)	25,791	727,065	1,796,939	2,524,004	610,305	1,796,845	2,407,150

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2014**

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund
Undist. Expend. - Health Services												
Salaries	\$ 510,657	\$ 2,007,187	\$ 2,517,844	\$ 19,176	\$ (75,180)	\$ (56,004)	\$ 529,833	\$ 1,932,007	\$ 2,461,840	\$ 363,857	\$ 1,932,007	\$ 2,295,864
Salaries of Social Service Coordinators	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional and Technical Services	165,000	-	165,000	30,832	-	30,832	195,832	-	195,832	151,511	-	151,511
Other Purchased Services (400-500 series)	-	3,300	3,300	-	(3,300)	(3,300)	-	-	-	-	-	-
Supplies and Materials	13,000	48,376	61,376	-	4,565	4,565	13,000	52,941	65,941	11,272	51,572	62,844
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Health Services	688,657	2,058,863	2,747,520	50,008	(73,915)	(23,907)	738,665	1,984,948	2,723,613	526,640	1,983,579	2,510,219
Undist. Expend. - Speech, OT, PT & Related Serv.												
Salaries of Other Professional Staff	684,798	-	684,798	66,173	-	66,173	750,971	-	750,971	750,971	-	750,971
Purchased Professional - Educational Services	180,000	-	180,000	(130,871)	-	(130,871)	49,129	-	49,129	37,769	-	37,769
Total Undist. Expend. - Speech, OT, PT & Related Serv.	864,798	-	864,798	(64,698)	-	(64,698)	800,100	-	800,100	788,740	-	788,740
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.												
Salaries of Other Professional Staff	320,842	-	320,842	149,318	-	149,318	470,160	-	470,160	470,160	-	470,160
Purchased Professional - Educational Services	375,000	-	375,000	324,400	-	324,400	699,400	-	699,400	641,895	-	641,895
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	695,842	-	695,842	473,718	-	473,718	1,169,560	-	1,169,560	1,112,055	-	1,112,055
Guidance												
Salaries of Other Professional Staff	553,159	2,657,234	3,210,393	71,580	220,255	291,835	624,739	2,877,489	3,502,228	624,739	2,877,488	3,502,227
Salaries of Secretarial and Clerical Assistants	141,258	337,143	478,401	-	(26,959)	(26,959)	141,258	310,184	451,442	118,351	310,184	428,535
Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional - Educational Services	30,000	-	30,000	-	-	-	30,000	-	30,000	-	-	-
Other Purchased Services (400-500 series)	46,000	5,601	51,601	10,721	(3,608)	7,113	56,721	1,993	58,714	49,451	1,993	51,444
Supplies and Materials	53,000	4,420	57,420	7,700	(2,560)	5,140	60,700	1,860	62,560	5,419	1,860	7,279
Other Objects	3,000	-	3,000	(1,500)	-	(1,500)	1,500	-	1,500	279	-	279
Total Guidance	826,417	3,004,398	3,830,815	88,501	187,128	275,629	914,918	3,191,526	4,106,444	798,239	3,191,525	3,989,764
Child Study Team												
Salaries of Other Professional Staff	5,457,589	-	5,457,589	(202,962)	-	(202,962)	5,254,627	-	5,254,627	5,145,934	-	5,145,934
Salaries of Secretarial and Clerical Assistants	291,927	-	291,927	2,742	-	2,742	294,669	-	294,669	243,719	-	243,719
Other Purchased Prof. and Tech. Services	165,000	-	165,000	(5,625)	-	(5,625)	159,375	-	159,375	74,050	-	74,050
Residential Costs	-	-	-	-	-	-	-	-	-	-	-	-
Mis. Purchase Serv. (400-500 series other than Residential Costs)	47,000	-	47,000	94,760	-	94,760	141,760	-	141,760	115,067	-	115,067
Supplies and Materials	40,000	-	40,000	(16,472)	-	(16,472)	23,528	-	23,528	22,674	-	22,674
Other Objects	500	-	500	(250)	-	(250)	250	-	250	250	-	250
Total Child Study Team	6,002,016	-	6,002,016	(127,807)	-	(127,807)	5,874,209	-	5,874,209	5,601,694	-	5,601,694
Undist. Expend. - Improvement of Inst. Serv.												
Salaries of Supervisor of Instruction	112,989	-	112,989	-	-	-	112,989	-	112,989	110,788	-	110,788
Salaries of Other Professional Staff	1,428,096	4,135,894	5,563,990	403,681	(276,233)	127,448	1,831,777	3,859,661	5,691,438	1,822,507	3,859,633	5,682,140
Salaries of Sec. and Clerical Assit.	417,651	108,148	525,799	(76,144)	(3,524)	(79,668)	341,507	104,624	446,131	341,507	104,624	446,131
Other Salaries	78,585	-	78,585	65,671	-	65,671	144,256	-	144,256	115,393	-	115,393
Salaries of Facilitators, Math and Literacy Coaches	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Prof. Educational Services	60,500	58,274	118,774	152,801	(18,939)	133,862	213,301	39,335	252,636	160,662	39,335	199,997
Other Purch. Prof. and Technical Services	497,420	-	497,420	(293,686)	-	(293,686)	203,734	-	203,734	180,029	-	180,029
Other Purch. Services (400-500)	166,000	12,800	178,800	206,184	(6,730)	199,454	372,184	6,070	378,254	90,298	4,200	94,498
Supplies and Materials	375,000	17,884	392,884	235,442	10,780	246,222	610,442	28,664	639,106	296,734	18,616	315,350
Other Objects	25,000	-	25,000	123,911	-	123,911	148,911	-	148,911	117,764	-	117,764
Total Undist. Expend. - Improvement of Inst. Serv.	3,161,241	4,333,000	7,494,241	817,860	(294,646)	523,214	3,979,101	4,038,354	8,017,455	3,235,682	4,026,408	7,262,090
Undist. Expend. - Edu. Media Serv./Sch. Library												
Salaries	-	2,054,144	2,054,144	-	(7,091)	(7,091)	-	2,047,053	2,047,053	-	2,047,052	2,047,052
Purchased Professional and Technical Services	30,000	164,485	194,485	(24,612)	(5,031)	(29,643)	5,388	159,454	164,842	5,388	159,234	164,622
Other Purchased Services (400-500 series)	24,000	35,069	59,069	113,794	(1,348)	112,446	137,794	33,721	171,515	126,691	31,125	157,816
Supplies and Materials	60,000	258,698	318,698	(7,659)	7,281	(378)	52,341	265,979	318,320	52,341	137,919	190,260
Other Objects	-	1,500	1,500	-	956	956	-	2,456	2,456	-	2,456	2,456
Total Undist. Expend. - Edu. Media Serv./Sch. Library	114,000	2,513,896	2,627,896	81,523	(5,233)	76,290	195,523	2,508,663	2,704,186	184,420	2,377,786	2,562,206

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund
Undist. Expend. - Instructional Staff Training Serv.												
Salaries of Other Professional Staff	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Secretarial and Clerical Assist	-	-	-	-	-	-	-	-	-	-	-	-
Other Salaries	\$ 67,978	-	\$ 67,978	\$ 110,781	-	\$ 110,781	\$ 110,781	-	\$ 110,781	\$ 55,407	-	\$ 55,407
Purchased Professional - Educational Service	3,000	\$ 53,333	56,333	8,197	\$ (22,304)	(14,107)	11,197	\$ 31,029	42,226	8,697	\$ 30,669	39,366
Other Purchased Professional & Technical Services	12,000	1,425	13,425	(12,000)	(1,425)	(13,425)	-	-	-	-	-	-
Other Purchased Services (400-500 series)	13,000	92,637	105,637	9,615	(51,371)	(41,756)	22,615	41,286	63,901	16,691	39,735	56,426
Supplies and Materials	20,749	23,450	44,199	8,508	(20,746)	(12,238)	29,257	2,704	31,961	17,846	2,704	20,550
Other Objects	4,000	-	4,000	-	-	-	4,000	-	4,000	4,000	-	4,000
Total Undist. Expend. - Instructional Staff Training Serv.	120,727	170,865	291,592	125,101	(95,846)	29,255	245,828	75,019	320,847	170,619	73,108	243,727
Undist. Expend. - Supp. Serv. - General Admin.												
Salaries	406,753	-	406,753	47,706	-	47,706	454,459	-	454,459	454,459	-	454,459
Legal Services	850,000	-	850,000	42,629	-	42,629	892,629	-	892,629	855,589	-	855,589
Audit Fees	123,000	-	123,000	5,379	-	5,379	128,379	-	128,379	118,102	-	118,102
Expenditure & Internal Control Audit Fees	30,000	-	30,000	(2,000)	-	(2,000)	28,000	-	28,000	-	-	-
Architectural/Engineering Services	35,000	-	35,000	(6,388)	-	(6,388)	28,612	-	28,612	28,606	-	28,606
Other Purchased Professional Services	50,000	-	50,000	80,002	-	80,002	130,002	-	130,002	81,605	-	81,605
Purchased Technical Services	20,000	-	20,000	67,200	-	67,200	87,200	-	87,200	87,200	-	87,200
Communications/Telephone	800,000	-	800,000	118,259	-	118,259	918,259	-	918,259	773,461	-	773,461
BOE Other Purchased Services	70,000	-	70,000	(29,430)	-	(29,430)	40,570	-	40,570	14,946	-	14,946
Other Purchased Services (400-500 series)	55,000	-	55,000	63,239	-	63,239	118,239	-	118,239	56,418	-	56,418
Supplies and Materials	30,000	-	30,000	4,650	-	4,650	34,650	-	34,650	25,030	-	25,030
BOE In-House Training/Meeting Supplies	25,000	-	25,000	(1,066)	-	(1,066)	23,934	-	23,934	16,136	-	16,136
Judgements Against The School District	100,000	-	100,000	37,026	-	37,026	137,026	-	137,026	445,337	-	445,337
Miscellaneous Expenditures	10,000	-	10,000	-	-	-	10,000	-	10,000	6,244	-	6,244
BOE Memberships and Dues	41,000	-	41,000	1,907	-	1,907	42,907	-	42,907	37,357	-	37,357
Total Undist. Expend. - Supp. Serv. - General Admin.	2,645,753	-	2,645,753	429,113	-	429,113	3,074,866	-	3,074,866	3,000,490	-	3,000,490
Undist. Expend. - Support Serv. - School Admin.												
Salaries of Principals/Assistant Principals	140,362	4,632,534	4,772,896	-	293,175	293,175	140,362	4,925,709	5,066,071	-	4,924,708	4,924,708
Salaries of Other Professional Staff	-	-	-	271,421	-	271,421	271,421	-	271,421	232,103	-	232,103
Salaries of Secretarial and Clerical Assistants	50,734	2,232,788	2,283,522	(43,692)	77,055	33,363	7,042	2,309,843	2,316,885	7,042	2,307,821	2,314,863
Other Salaries	22,173	22,173	44,346	50,734	(2,239)	48,495	50,734	19,934	70,668	4,608	18,032	22,660
Purchased Professional and Technical Services	-	22,435	22,435	-	(4,802)	(4,802)	-	17,633	17,633	-	16,598	16,598
Other Purchased Services (400-500 series)	-	222,598	222,598	-	8,921	8,921	-	231,519	231,519	-	212,634	212,634
Supplies and Materials	-	293,408	293,408	-	(12,817)	(12,817)	-	280,591	280,591	-	249,203	249,203
Other Objects	-	17,501	17,501	-	(17,501)	(17,501)	-	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	191,096	7,443,437	7,634,533	278,463	341,792	620,255	469,559	7,785,229	8,254,788	243,753	7,729,016	7,972,769
Undist. Expend. - Support Serv. - Central Services												
Salaries	2,673,285	-	2,673,285	141,010	-	141,010	2,814,295	-	2,814,295	2,548,131	-	2,548,131
Purchased Professional Services	175,000	-	175,000	31,008	-	31,008	206,008	-	206,008	124,880	-	124,880
Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Misc. Purchased Services (400-500 Series)	550,000	-	550,000	133,948	-	133,948	683,948	-	683,948	443,829	-	443,829
Sale/Leaseback Payments	100,000	-	100,000	(12,334)	-	(12,334)	87,666	-	87,666	81,508	-	81,508
Supplies and Materials	285,000	-	285,000	(65,265)	-	(65,265)	219,735	-	219,735	159,178	-	159,178
Miscellaneous Expenditures	11,000	-	11,000	3,607	-	3,607	14,607	-	14,607	10,187	-	10,187
Total Undist. Expend. - Support Serv. - Central Services	3,794,285	-	3,794,285	231,974	-	231,974	4,026,259	-	4,026,259	3,367,713	-	3,367,713
Undist. Expend. - Supp. Serv. - Admin. Info. Technology												
Salaries	503,776	-	503,776	-	-	-	503,776	-	503,776	503,776	-	503,776
Purchased Professional Services	25,000	-	25,000	(25,000)	-	(25,000)	-	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services (400-500 series)	326,113	-	326,113	11,974	-	11,974	338,087	-	338,087	296,344	-	296,344
Supplies and Materials	-	-	-	30,045	-	30,045	30,045	-	30,045	24,799	-	24,799
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Supp. Serv. - Admin. Info. Technology	854,889	-	854,889	17,019	-	17,019	871,908	-	871,908	824,919	-	824,919
Undist. Expend. - Required Maintenance for School Facilities												
Salaries	1,889,554	-	1,889,554	300,090	-	300,090	2,189,644	-	2,189,644	1,897,078	-	1,897,078
Cleaning, Repair, and Maintenance Services	2,436,000	-	2,436,000	717,124	-	717,124	3,153,124	-	3,153,124	2,883,598	-	2,883,598
General Supplies	390,000	-	390,000	493,376	-	493,376	883,376	-	883,376	823,247	-	823,247
Total Undist. Expend. - Required Maintenance for School Facilities	4,715,554	-	4,715,554	1,510,590	-	1,510,590	6,226,144	-	6,226,144	5,603,923	-	5,603,923

EAST ORANGE BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund
CAPITAL OUTLAY												
Equipment												
Regular Programs - Instruction:												
Preschool	-	-	-	-	\$ 3,225	\$ 3,225	\$ 3,225	\$ 3,225	\$ 3,225	\$ 3,225	\$ 3,225	\$ 3,225
Grades 1-5	\$ 300,000	\$ 98,795	\$ 398,795	\$ 42,235	16,307	58,542	\$ 342,235	115,102	457,337	\$ 263,895	115,102	378,997
Grades 6-8	300,000	5,000	305,000	7,115	14,092	21,207	307,115	19,092	326,207	174,820	18,977	193,797
Grades 9-12	-	-	-	-	-	-	-	-	-	-	-	-
Special Education - Instruction:												
Learning and/or Language Disabilities	-	-	-	-	-	-	-	-	-	-	-	-
Resource Room/Resource Center	-	-	-	-	-	-	-	-	-	-	-	-
Bilingual Education	-	-	-	-	-	-	-	-	-	-	-	-
School Sponsored and Other Instructional Programs	-	-	-	-	-	-	-	-	-	-	-	-
Undistributed Expenditures - Instruction	-	-	-	21,298	-	21,298	21,298	-	21,298	21,298	-	21,298
Undist. Expend. - Support Serv. - Students - Reg.	-	-	-	-	-	-	-	-	-	-	-	-
Undist. Expend. - Support Serv. - Students - Special	-	-	-	-	-	-	-	-	-	-	-	-
Undist. Expend. - Support Serv. - Inst. Staff	200,000	-	200,000	115,047	-	115,047	315,047	-	315,047	136,458	-	136,458
Undistributed Expenditures - General Admin.	-	-	-	-	-	-	-	-	-	-	-	-
Undistributed Expenditures - School Admin.	-	-	-	-	7,152	7,152	-	7,152	7,152	-	7,152	7,152
Undistributed Expenditures - Athletics	-	-	-	-	-	-	-	-	-	-	-	-
Undistributed Expenditures - Central Services	42,000	-	42,000	83,480	-	83,480	125,480	-	125,480	82,359	-	82,359
Undistributed Expenditures - Admin. Info. Technology	-	-	-	-	-	-	-	-	-	-	-	-
Undistributed Expenditures - Operation of Plant Services	-	-	-	7,212	-	7,212	7,212	-	7,212	-	-	-
Undistributed Expenditures - Required Maintenance of School	5,000	-	5,000	(5,000)	-	(5,000)	-	-	-	-	-	-
Undistributed Expenditures - Security	-	-	-	35,092	17,999	53,091	35,092	17,999	53,091	35,092	17,999	53,091
Undistributed Expenditures - Alternative Education Programs	7,200	-	7,200	8,965	-	8,965	16,165	-	16,165	11,970	-	11,970
Special Schools (All Programs)	67,390	-	67,390	(67,390)	-	(67,390)	-	-	-	-	-	-
Total Equipment	921,590	103,795	1,025,385	248,054	58,775	306,829	1,169,644	162,570	1,332,214	725,892	162,455	888,347
Facilities Acquisition and Construction Services												
Construction Services	-	-	-	-	-	-	-	-	-	-	-	-
Total Facilities Acquisition and Construction Services	-	-	-	-	-	-	-	-	-	-	-	-
Assets Acquired Under Capital Leases (Nonbudgeted)												
School Administration	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets Acquired Under Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	921,590	103,795	1,025,385	248,054	58,775	306,829	1,169,644	162,570	1,332,214	725,892	162,455	888,347
SPECIAL SCHOOLS												
Summer School - Instruction												
Salaries of Teachers	775,363	-	775,363	(648,431)	-	(648,431)	126,932	-	126,932	123,059	-	123,059
Other Salaries for Instruction	3,990	-	3,990	(3,990)	-	(3,990)	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Total Summer School - Instruction	779,353	-	779,353	(652,421)	-	(652,421)	126,932	-	126,932	123,059	-	123,059
Summer School - Support Services												
Salaries	165,892	-	165,892	274,942	-	274,942	440,834	-	440,834	192,713	-	192,713
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Total Summer School - Support Services	165,892	-	165,892	274,942	-	274,942	440,834	-	440,834	192,713	-	192,713
Total Summer School	945,245	-	945,245	(377,479)	-	(377,479)	567,766	-	567,766	315,772	-	315,772
Adult Education-Local-Instruction												
Salaries of Teachers	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	-	-	-	27,272	-	27,272	27,272	-	27,272	24,926	-	24,926
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-
Total Adult Education-Local-Instruction	-	-	-	27,272	-	27,272	27,272	-	27,272	24,926	-	24,926
Adult Education-Local-Support Serv.												
Salaries	165,892	-	165,892	(163,948)	-	(163,948)	1,944	-	1,944	783	-	783
Supplies and Materials	-	-	-	12,280	-	12,280	12,280	-	12,280	11,177	-	11,177
Total Adult Education-Local-Support Serv.	165,892	-	165,892	(151,668)	-	(151,668)	14,224	-	14,224	11,960	-	11,960
Total Adult Education-Local	165,892	-	165,892	(124,396)	-	(124,396)	41,496	-	41,496	36,886	-	36,886
TOTAL SPECIAL SCHOOLS	1,111,137	-	1,111,137	(501,875)	-	(501,875)	609,262	-	609,262	352,658	-	352,658

EAST ORANGE BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund
CHARTER SCHOOLS												
Transfer of Funds to Charter Schools	\$ 9,915,841	-	\$ 9,915,841	\$ 1,069,987	-	\$ 1,069,987	\$ 10,985,828	-	\$ 10,985,828	\$ 10,810,362	-	\$ 10,810,362
Total Transfer to Charter Schools	9,915,841	-	9,915,841	1,069,987	-	1,069,987	10,985,828	-	10,985,828	10,810,362	-	10,810,362
Total Expenditures - General Fund	101,750,607	\$ 114,094,613	215,845,220	980,675	\$ 3,362,068	4,342,743	102,731,282	\$ 117,456,681	230,187,963	108,421,560	\$ 116,932,487	223,354,047
Excess (Deficiency) of Revenues Over (Under) Expenditures	96,743,255	(114,094,613)	(17,351,358)	(980,675)	(3,362,068)	(4,342,743)	95,762,580	(117,456,681)	(21,694,101)	108,736,025	(116,932,487)	(8,196,462)
Other Financing Sources:												
Lease Proceeds												
Operating Transfer In:												
Contribution to School Based Budgets - General Fund		111,694,522	111,694,522		2,968,063	2,968,063		114,662,585	114,662,585		114,149,541	114,149,541
Contribution to School Based Budgets - Special Revenue Fund		2,400,091	2,400,091		394,005	394,005		2,794,096	2,794,096		2,782,946	2,782,946
Operating Transfers Out:												
Contribution to School Based Budgets	(111,694,522)		(111,694,522)	(2,968,063)		(2,968,063)	(114,662,585)		(114,662,585)	(114,149,541)		(114,149,541)
Transfer to Special Revenue Fund - Board Contribution	(313,834)		(313,834)	(141,096)		(141,096)	(454,930)		(454,930)	(454,930)		(454,930)
Transfer to Food Service Fund - Board Contribution	(300,000)		(300,000)				(300,000)		(300,000)	(300,000)		(300,000)
Total Other Financing Sources:	(112,308,356)	114,094,613	1,786,257	(3,109,159)	3,362,068	252,909	(115,417,515)	117,456,681	2,039,166	(114,904,471)	116,932,487	2,028,016
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expend. and Other Financing Sources (Uses)	(15,565,101)	-	(15,565,101)	(4,089,834)	-	(4,089,834)	(19,654,935)	-	(19,654,935)	(6,168,446)	-	(6,168,446)
Fund Balance, Beginning of Year	37,788,416	-	37,788,416	-	-	-	37,788,416	-	37,788,416	37,788,416	-	37,788,416
Fund Balance, End of Year	\$ 22,223,315	\$ -	\$ 22,223,315	\$ (4,089,834)	\$ -	\$ (4,089,834)	\$ 18,133,481	\$ -	\$ 18,133,481	\$ 31,619,970	\$ -	\$ 31,619,970

**EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2014**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REVENUES:					
Local Sources	-	\$ 477,471	\$ 477,471	\$ 64,528	\$ (412,943)
State Sources	\$ 21,638,351	335,504	21,973,855	20,280,195	(1,693,660)
Federal Sources	1,791,652	13,440,058	15,231,710	10,060,036	(5,171,674)
Total Revenues	23,430,003	14,253,033	37,683,036	30,404,759	(7,278,277)
EXPENDITURES:					
Instruction					
Salaries of Teachers	4,392,118	476,630	4,868,748	3,933,075	935,673
Other Salaries for Instruction	1,151,491	90,157	1,241,648	1,162,942	78,706
Purchased Professional - Technical Services		30,528	30,528	25,528	5,000
Purchased Professional and Education Services		1,079,385	1,079,385	698,728	380,657
Other Purchased Services (400-500 series)	39,200	1,363,776	1,402,976	847,769	555,207
General Supplies-	190,255	2,152,685	2,342,940	1,265,360	1,077,580
Textbooks	62,623	275,214	337,837	36,838	300,999
Other Objects	-	69,893	69,893	50,961	18,932
Total Instruction	5,835,687	5,538,268	11,373,955	8,021,201	3,352,754
Support Services					
Personnel Services Salaries		1,039,592	1,039,592	779,793	259,799
Salaries of Supervisors of Instruction	241,182	(108,102)	133,080	126,183	6,897
Salaries of Program Directors		33,200	33,200	26,451	6,749
Salaries of Other Professional Staff	1,316,734	289,383	1,606,117	1,521,424	84,693
Salaries of Secretaries & Clerical Assistants	307,059	94,771	401,830	383,147	18,683
Other Salaries	106,175	(3,222)	102,953	102,813	140
Salary of Community Parent Involvement Spec.	97,001	1,814	98,815	98,815	-
Salary of Master Teachers	651,279	(109,806)	541,473	541,454	19
Purchased Educational Services - Contracted Pre-K	10,577,453	979,983	11,557,436	11,084,639	472,797
Purchased Professional - Educational Services	1,198,109	2,925,217	4,123,326	2,318,798	1,804,528
Other Purchased Professional and Technical Services	234,685	188,103	422,788	179,029	243,759
Cleaning, Repair & Maintenance					-
Rentals	20,000	(2,000)	18,000	9,874	8,126
Other purchased Services (400-500 series)		379,605	379,605	292,604	87,001
Travel	31,000	73,887	104,887	62,056	42,831
Miscellaneous Purchased Services		26,546	26,546	2,359	24,187
Supplies & Materials	175,741	562,460	738,201	280,927	457,274
Other Objects		125,408	125,408	60,733	64,675
Rental of Land and Buildings	-	-	-	-	-
Total Support Services	14,956,418	6,496,839	21,453,257	17,871,099	3,582,158
Unallocated Employee Benefits	1,779,210	618,566	2,397,776	2,147,614	250,162
Transportation Contracted Services	32,550	13,719	46,269	21,111	25,158
Facilities Acquisition and Construction Services:					
Buildings					-
Instructional Equipment		72,613	72,613	15,718	56,895
Noninstructional Equipment	-	-	-	-	-
Total Facilities Acquisition and Construction Services	-	72,613	72,613	15,718	56,895
Total Expenditures	22,603,865	12,740,005	35,343,870	28,076,743	7,267,127
Other Financing Sources (Uses)					
Transfer in from General Fund-Preschool Program	313,834	141,096	454,930	454,930	-
Transfer Out to School Based Budget (General Fund)	(1,139,972)	(1,654,124)	(2,794,096)	(2,782,946)	11,150
Total Other Financing Sources (Uses)	(826,138)	(1,513,028)	(2,339,166)	(2,328,016)	11,150
Total Outflows	23,430,003	14,253,033	37,683,036	30,404,759	7,278,277
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -

**EAST ORANGE BOARD OF EDUCATION
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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

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

The following presents a reconciliation of the General and Special Revenue Funds from the budgetary basis of accounting as presented in the Budgetary Comparison Schedule - General Fund and Special Revenue Fund to the GAAP basis of accounting as presented in the Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds.

	<u>General Fund</u>	<u>Special Revenue Fund</u>
Sources/inflows of resources		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedules (Exhibits C-1, C-2)	\$ 215,857,585	\$ 30,404,759
Difference - budget to GAAP:		
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		
Encumbrances, June 30, 2014		(125,554)
Encumbrances, June 30, 2013		2,432,908
State aid payment recognized for Budgetary purposes, not recognized for GAAP statements. June 30, 2014	(18,400,257)	
State aid payment recognized for GAAP purposes, not recognized for Budgetary statements. June 30, 2013	<u>17,950,704</u>	<u>-</u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds (Exhibit B-2)	<u>\$ 215,408,032</u>	<u>\$ 32,712,113</u>
Uses/outflows of resources		
Actual amounts (budgetary basis) "expenditures" from the budgetary comparison schedules (Exhibit C-1, C-2)	\$ 225,354,047	\$ 28,076,743
Encumbrances for supplies and equipment ordered but not received are reported in the year the order is placed for <i>budgetary</i> purposes, but in the year the supplies are received for <i>financial reporting</i> purposes.		
Encumbrances, June 30, 2014		(125,554)
Encumbrances, June 30, 2013	<u>-</u>	<u>2,432,908</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (Exhibit B-2)	<u>\$ 225,354,047</u>	<u>\$ 30,384,097</u>

SCHOOL LEVEL SCHEDULES

(General Fund)

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BALANCE SHEET
AS OF JUNE 30, 2014**

	<u>Operating Fund</u>	<u>Blended Resource Fund</u>	<u>Total General Fund</u>
ASSETS			
Cash	\$ 16,241,685	\$ 803,655	\$ 17,045,340
Receivables			
Intergovernmental			
State	997,706		997,706
Due from Other Funds	201,066		201,066
Inventory	261,430		261,430
Restricted - Investments with Fiscal Agent	5,480,341	-	5,480,341
	<u>5,480,341</u>	<u>-</u>	<u>5,480,341</u>
 Total Assets	 <u>\$ 23,182,228</u>	 <u>\$ 803,655</u>	 <u>\$ 23,985,883</u>
 LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	\$ 6,188,924	\$ 803,655	\$ 6,992,579
Due to Other Funds	339,525		339,525
Claims and Judgements Payable	2,254,358		2,254,358
Accrued Liabilities for Insurance Claims	2,276,793		2,276,793
Other Liabilities	202,915	-	202,915
	<u>202,915</u>	<u>-</u>	<u>202,915</u>
 Total Liabilities	 <u>11,262,515</u>	 <u>803,655</u>	 <u>12,066,170</u>
 Fund Balances			
Nonspendable Fund Balance			
Inventory	261,430		261,430
Restricted Fund Balance			
Excess Surplus Designated for Subsequent Year's Expenditures	7,619,870		7,619,870
Excess Surplus	3,886,545		3,886,545
Equipment Lease Reserve	997,078		997,078
Capital Reserve	2,000,001		2,000,001
Capital Reserve Designated for Subsequent Year's Expenditures	1,000,000		1,000,000
Maintenance Reserve	2,195,654		2,195,654
Maintenance Reserve Desig. for Subsequent Year's Expenditures	2,000,000		2,000,000
Emergency Reserve	1,000,000		1,000,000
Register Audit Recoveries	2,433,570		2,433,570
Assigned Fund Balance			
Year End Encumbrances	997,723		997,723
Designated for Subsequent Year's Expenditures	1,579,034		1,579,034
Unassigned Fund Balance	(14,051,192)	-	(14,051,192)
	<u>(14,051,192)</u>	<u>-</u>	<u>(14,051,192)</u>
 Total Fund Balances	 <u>11,919,713</u>	 <u>-</u>	 <u>11,919,713</u>
 Total Liabilities and Fund Balances	 <u>\$ 23,182,228</u>	 <u>\$ 803,655</u>	 <u>\$ 23,985,883</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDER JUNE 30, 2014

EXHIBIT D-2

Districtwide

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 114,098,126		\$ 113,585,082	\$ 513,044
General Fund Reserve for Encumbrances at June 30, 2013	564,459		564,459	-
	<u>114,662,585</u>		<u>114,149,541</u>	<u>513,044</u>
Other State Resources				
DEPA	-		-	
ECPA	-		-	
Other State Resources	-		-	
	<u>114,662,585</u>	<u>97.62%</u>	<u>114,149,541</u>	<u>513,044</u>
Combined General Fund Contribution & State Resources				
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	2,794,096		2,782,946	11,150
	-		-	-
	<u>2,794,096</u>	<u>2.38%</u>	<u>2,782,946</u>	<u>11,150</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>2,794,096</u>	<u>2.38%</u>	<u>2,782,946</u>	<u>11,150</u>
Totals	<u>\$ 117,456,681</u>	<u>100.00%</u>	<u>\$ 116,932,487</u>	<u>\$ 524,194</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

EXHIBIT D-2a

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 21,034,009		\$ 20,926,881	\$ 107,128
General Fund Reserve for Encumbrances at June 30, 2013	136,378		136,378	-
	<u>21,170,387</u>		<u>21,063,259</u>	<u>107,128</u>
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>21,170,387</u>	<u>100.00%</u>	<u>21,063,259</u>	<u>107,128</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	-		-	-
	-	0.00%	-	-
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	0.00%	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	0.00%	-	-
Title IV:	-		-	-
	-	0.00%	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	-	0.00%	-	-
Totals	<u>\$ 21,170,387</u>	<u>100.00%</u>	<u>\$ 21,063,259</u>	<u>\$ 107,128</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

EXHIBIT D-2b

SCHOOL: EAST ORANGE CAMPUS 9 SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 6,115,309		\$ 6,050,340	\$ 64,969
General Fund Reserve for Encumbrances at June 30, 2013	7,388		7,388	-
	<u>6,122,697</u>		<u>6,057,728</u>	<u>64,969</u>
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>6,122,697</u>	<u>100.00%</u>	<u>6,057,728</u>	<u>64,969</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title II, Part D: Enhancing Education through Technology	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title IV:	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title V, Part A: Innovative Programs	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 6,122,697</u>	<u>100.00%</u>	<u>\$ 6,057,728</u>	<u>\$ 64,969</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

EXHIBIT D-2c

SCHOOL: SOJOURNER TRUTH MIDDLE SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,474,232		\$ 5,474,232	\$ -
General Fund Reserve for Encumbrances at June 30, 2013	36,200		36,200	-
	<u>5,510,432</u>		<u>5,510,432</u>	<u>-</u>
Other State Resources				
DEPA	-		-	-
ECPA				
Other State Resources	<u>-</u>		<u>-</u>	<u>-</u>
Combined General Fund Contribution & State Resources	<u>5,510,432</u>	<u>97.20%</u>	<u>5,510,432</u>	<u>-</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	158,699		158,699	0
	<u>-</u>		<u>-</u>	<u>-</u>
	<u>158,699</u>	<u>2.80%</u>	<u>158,699</u>	<u>0</u>
Title II, Part A: Teacher and Principal Training and Recruiting				
	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title II, Part D: Enhancing Education through Technology				
	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title IV:				
	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title V, Part A: Innovative Programs				
	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>158,699</u>	<u>2.80%</u>	<u>158,699</u>	<u>0</u>
Totals	<u>\$ 5,669,131</u>	<u>100.00%</u>	<u>\$ 5,669,131</u>	<u>\$ 0</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

EXHIBIT D-2d

SCHOOL: JOHN L. COSTLEY MIDDLE SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,492,584		\$ 5,482,111	\$ 10,473
General Fund Reserve for Encumbrances at June 30, 2013	60,061		60,061	-
	<u>5,552,645</u>		<u>5,542,172</u>	<u>10,473</u>
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>5,552,645</u>	<u>97.14%</u>	<u>5,542,172</u>	<u>10,473</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	163,761		163,173	588
	-		-	-
	<u>163,761</u>	<u>2.86%</u>	<u>163,173</u>	<u>588</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>163,761</u>	<u>2.86%</u>	<u>163,173</u>	<u>588</u>
Totals	<u>\$ 5,716,406</u>	<u>100.00%</u>	<u>\$ 5,705,345</u>	<u>\$ 11,061</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

EXHIBIT D-2e

SCHOOL: PATRICK HEALY MIDDLE SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,072,629		\$ 5,066,814	\$ 5,815
General Fund Reserve for Encumbrances at June 30, 2013	19,896		19,896	-
	<u>5,092,525</u>		<u>5,086,710</u>	<u>5,815</u>
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>5,092,525</u>	<u>97.26%</u>	<u>5,086,710</u>	<u>5,815</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	143,501		143,302	199
	-		-	-
	<u>143,501</u>	<u>2.74%</u>	<u>143,302</u>	<u>199</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>143,501</u>	<u>2.74%</u>	<u>143,302</u>	<u>199</u>
Totals	<u>\$ 5,236,026</u>	<u>100.00%</u>	<u>\$ 5,230,012</u>	<u>\$ 6,014</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

EXHIBIT D-2f

CICILY TYSON MIDDLE SCHOOL/HIGH SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 11,011,052		\$ 10,962,483	\$ 48,569
General Fund Reserve for Encumbrances at June 30, 2013	41,748		41,748	-
	<u>11,052,800</u>		<u>11,004,231</u>	<u>48,569</u>
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>11,052,800</u>	<u>97.36%</u>	<u>11,004,231</u>	<u>48,569</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	299,955		298,389	1,566
	-		-	-
	<u>299,955</u>	<u>2.64%</u>	<u>298,389</u>	<u>1,566</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>299,955</u>	<u>2.64%</u>	<u>298,389</u>	<u>1,566</u>
Totals	<u>\$ 11,352,755</u>	<u>100.00%</u>	<u>\$ 11,302,620</u>	<u>\$ 50,135</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

EXHIBIT D-2g

SCHOOL: DR. JOHN HOWARD, JR. SCHOOL OF EXCELLENCE

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 7,149,423		\$ 7,099,949	\$ 49,474
General Fund Reserve for Encumbrances at June 30, 2013	15,539		15,539	-
	<u>7,164,962</u>		<u>7,115,488</u>	<u>49,474</u>
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>7,164,962</u>	<u>96.39%</u>	<u>7,115,488</u>	<u>49,474</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	268,438		266,483	1,955
	-		-	-
	<u>268,438</u>	<u>3.61%</u>	<u>266,483</u>	<u>1,955</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>268,438</u>	<u>3.61%</u>	<u>266,483</u>	<u>1,955</u>
Totals	<u>\$ 7,433,400</u>	<u>100.00%</u>	<u>\$ 7,381,971</u>	<u>\$ 51,429</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

EXHIBIT D-2h

SCHOOL: LANGSTON HUGHES SCHOOL

<u>Resources</u>	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,462,888		\$ 5,436,565	\$ 26,323
General Fund Reserve for Encumbrances at June 30, 2013	15,054		15,054	-
	<u>5,477,942</u>		<u>5,451,619</u>	<u>26,323</u>
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>5,477,942</u>	<u>96.03%</u>	<u>5,451,619</u>	<u>26,323</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	226,231		225,377	854
	-		-	-
	<u>226,231</u>	<u>3.97%</u>	<u>225,377</u>	<u>854</u>
Title II, Part A: Teacher and Principal Training and Recruiting				
	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology				
	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:				
	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs				
	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>226,231</u>	<u>3.97%</u>	<u>225,377</u>	<u>854</u>
Totals	<u>\$ 5,704,173</u>	<u>100.00%</u>	<u>\$ 5,676,996</u>	<u>\$ 27,177</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

EXHIBIT D-2i

SCHOOL: WHITNEY E. HOUSTON ACADEMY OF CREATIVE AND PERFORMING ARTS

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,599,507		\$ 5,554,297	\$ 45,210
General Fund Reserve for Encumbrances at June 30, 2013	41,500		41,500	-
	<u>5,641,007</u>		<u>5,595,797</u>	<u>45,210</u>
Other State Resources				
DEPA	-		-	
ECPA	-		-	
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>5,641,007</u>	<u>97.69%</u>	<u>5,595,797</u>	<u>45,210</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	133,374		132,319	1,055
	<u>133,374</u>	<u>2.31%</u>	<u>132,319</u>	<u>1,055</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title II, Part D: Enhancing Education through Technology	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title IV:	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title V, Part A: Innovative Programs	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>133,374</u>	<u>2.31%</u>	<u>132,319</u>	<u>1,055</u>
Totals	<u>\$ 5,774,381</u>	<u>100.00%</u>	<u>\$ 5,728,116</u>	<u>\$ 46,265</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

EXHIBIT D-2j

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 4,048,168		\$ 4,013,967	\$ 34,201
General Fund Reserve for Encumbrances at June 30, 2013	19,400		19,400	-
	<u>4,067,568</u>		<u>4,033,367</u>	<u>34,201</u>
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>4,067,568</u>	<u>97.18%</u>	<u>4,033,367</u>	<u>34,201</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	118,180		117,042	1,138
	-		-	-
	<u>118,180</u>	<u>2.82%</u>	<u>117,042</u>	<u>1,138</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>118,180</u>	<u>2.82%</u>	<u>117,042</u>	<u>1,138</u>
Totals	<u>\$ 4,185,748</u>	<u>100.00%</u>	<u>\$ 4,150,409</u>	<u>\$ 35,339</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

EXHIBIT D-2k

SCHOOL: DIONNE WARWICK INSTITUTE

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 4,748,707		\$ 4,739,005	\$ 9,702
General Fund Reserve for Encumbrances at June 30, 2013	64,655		64,655	-
	<u>4,813,362</u>		<u>4,803,660</u>	<u>9,702</u>
Other State Resources				
DEPA	-		-	-
ECPA	-		-	-
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>4,813,362</u>	<u>96.62%</u>	<u>4,803,660</u>	<u>9,702</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	168,264		168,044	220
	-		-	-
	<u>168,264</u>	<u>3.38%</u>	<u>168,044</u>	<u>220</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>168,264</u>	<u>3.38%</u>	<u>168,044</u>	<u>220</u>
Totals	<u>\$ 4,981,626</u>	<u>100.00%</u>	<u>\$ 4,971,704</u>	<u>\$ 9,922</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

EXHIBIT D-21

SCHOOL: ECOLE TOUSSAINT LOUVERTURE SCHOOL

<u>Resources</u>	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,328,803		\$ 3,308,202	\$ 20,601
General Fund Reserve for Encumbrances at June 30, 2013	4,186		4,186	-
	<u>3,332,989</u>		<u>3,312,388</u>	<u>20,601</u>
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>3,332,989</u>	<u>96.23%</u>	<u>3,312,388</u>	<u>20,601</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	130,559		129,769	790
	-		-	-
	<u>130,559</u>	<u>3.77%</u>	<u>129,769</u>	<u>790</u>
Title II, Part A: Teacher and Principal Training and Recruiting				
	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology				
	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:				
	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs				
	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>130,559</u>	<u>3.77%</u>	<u>129,769</u>	<u>790</u>
Totals	<u>\$ 3,463,548</u>	<u>100.00%</u>	<u>\$ 3,442,157</u>	<u>\$ 21,391</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

EXHIBIT D-2m

SCHOOL: GORDON PARKS ACADEMY

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 3,768,724		\$ 3,751,257	\$ 17,467
General Fund Reserve for Encumbrances at June 30, 2013	6,028		6,028	-
	<u>3,774,752</u>		<u>3,757,285</u>	<u>17,467</u>
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>3,774,752</u>	<u>96.53%</u>	<u>3,757,285</u>	<u>17,467</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	135,626		135,065	561
	-		-	-
	<u>135,626</u>	<u>3.47%</u>	<u>135,065</u>	<u>561</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>135,626</u>	<u>3.47%</u>	<u>135,065</u>	<u>561</u>
Totals	<u>\$ 3,910,378</u>	<u>100.00%</u>	<u>\$ 3,892,350</u>	<u>\$ 18,028</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

EXHIBIT D-2n

SCHOOL: WASHINGTON ACADEMY/TYSON ELEMENTARY SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,274,693		\$ 5,274,693	\$ -
General Fund Reserve for Encumbrances at June 30, 2013	9,552		9,552	-
	<u>5,284,245</u>		<u>5,284,245</u>	<u>-</u>
Other State Resources				
DEPA	-		-	-
ECPA	-		-	-
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>5,284,245</u>	<u>96.06%</u>	<u>5,284,245</u>	<u>-</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	216,660		216,660	-
	-		-	-
	<u>216,660</u>	<u>3.94%</u>	<u>216,660</u>	<u>-</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>216,660</u>	<u>3.94%</u>	<u>216,660</u>	<u>-</u>
Totals	<u>\$ 5,500,905</u>	<u>100.00%</u>	<u>\$ 5,500,905</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

EXHIBIT D-20

SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY

<u>Resources</u>	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,084,954		\$ 3,061,473	\$ 23,481
General Fund Reserve for Encumbrances at June 30, 2013	5,998		5,998	-
	<u>3,090,952</u>		<u>3,067,471</u>	<u>23,481</u>
Other State Resources				
DEPA	-		-	
ECPA	-		-	
	-		-	
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>3,090,952</u>	<u>97.36%</u>	<u>3,067,471</u>	<u>23,481</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	83,851		83,177	674
	-		-	-
	<u>83,851</u>	<u>2.64%</u>	<u>83,177</u>	<u>674</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>83,851</u>	<u>2.64%</u>	<u>83,177</u>	<u>674</u>
Totals	<u>\$ 3,174,803</u>	<u>100.00%</u>	<u>\$ 3,150,648</u>	<u>\$ 24,155</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

EXHIBIT D-2p

SCHOOL: BANNEKER SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,517,692		\$ 5,517,692	\$ -
General Fund Reserve for Encumbrances at June 30, 2013	20,045		20,045	-
	<u>5,537,737</u>		<u>5,537,737</u>	<u>-</u>
Other State Resources				
DEPA	-		-	-
ECPA	-		-	-
	<u>-</u>		<u>-</u>	<u>-</u>
Other State Resources	<u>-</u>		<u>-</u>	<u>-</u>
Combined General Fund Contribution & State Resources	<u>5,537,737</u>	<u>96.37%</u>	<u>5,537,737</u>	<u>-</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	208,778		208,778	-
	<u>-</u>		<u>-</u>	<u>-</u>
	<u>208,778</u>	<u>3.63%</u>	<u>208,778</u>	<u>-</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title II, Part D: Enhancing Education through Technology	-		-	-
	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title IV:	-		-	-
	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title V, Part A: Innovative Programs	-		-	-
	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>208,778</u>	<u>3.63%</u>	<u>208,778</u>	<u>-</u>
Totals	<u>\$ 5,746,515</u>	<u>100.00%</u>	<u>\$ 5,746,515</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

EXHIBIT D-2q

SCHOOL: GEORGE WASHINGTON CARVER INSTITUTE

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 4,667,746	*	\$ 4,653,160	\$ 14,586
General Fund Reserve for Encumbrances at June 30, 2013	45,038		45,038	-
	<u>4,712,784</u>		<u>4,698,198</u>	<u>14,586</u>
Other State Resources				
DEPA	-		-	
ECPA	-		-	
	-		-	
Other State Resources	<u>-</u>		<u>-</u>	<u>-</u>
Combined General Fund Contribution & State Resources	<u>4,712,784</u>	<u>97.33%</u>	<u>4,698,198</u>	<u>14,586</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	129,434		128,883	551
	-		-	-
	<u>129,434</u>	<u>2.67%</u>	<u>128,883</u>	<u>551</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>129,434</u>	<u>2.67%</u>	<u>128,883</u>	<u>551</u>
Totals	<u>\$ 4,842,218</u>	<u>100.00%</u>	<u>\$ 4,827,081</u>	<u>\$ 15,137</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

EXHIBIT D-2r

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 3,533,701		\$ 3,522,888	\$ 10,813
General Fund Reserve for Encumbrances at June 30, 2013	9,623		9,623	-
	<u>3,543,324</u>		<u>3,532,511</u>	<u>10,813</u>
Other State Resources				
DEPA	-		-	
ECPA	-		-	
	-		-	
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>3,543,324</u>	<u>96.58%</u>	<u>3,532,511</u>	<u>10,813</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	125,494		125,090	404
	-		-	-
	<u>125,494</u>	<u>3.42%</u>	<u>125,090</u>	<u>404</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title II, Part D: Enhancing Education through Technology	-		-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title IV:	-		-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title V, Part A: Innovative Programs	-		-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>125,494</u>	<u>3.42%</u>	<u>125,090</u>	<u>404</u>
Totals	<u>\$ 3,668,818</u>	<u>100.00%</u>	<u>\$ 3,657,601</u>	<u>\$ 11,217</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

EXHIBIT D-2s

SCHOOL: ALTHEA GIBSON ECE ACADEMY

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 1,912,360		\$ 1,894,426	\$ 17,934
General Fund Reserve for Encumbrances at June 30, 2013	196		196	-
	<u>1,912,556</u>		<u>1,894,622</u>	<u>17,934</u>
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>1,912,556</u>	<u>97.67%</u>	<u>1,894,622</u>	<u>17,934</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	45,585		45,198	387
	-		-	-
	<u>45,585</u>	<u>2.33%</u>	<u>45,198</u>	<u>387</u>
Title II, Part A: Teacher and Principal Training and Recruiting			-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology			-	-
	-	<u>0.00%</u>	-	-
Title IV:			-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs			-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>45,585</u>	<u>2.33%</u>	<u>45,198</u>	<u>387</u>
Totals	<u>\$ 1,958,141</u>	<u>100.00%</u>	<u>\$ 1,939,820</u>	<u>\$ 18,321</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

EXHIBIT D-2t

SCHOOL: WAHLSTROM EARLY CHILDHOOD ACADEMY

<u>Resources</u>	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 1,800,945		\$ 1,794,647	\$ 6,298
General Fund Reserve for Encumbrances at June 30, 2013	5,974		5,974	-
	<u>1,806,919</u>		<u>1,800,621</u>	<u>6,298</u>
Other State Resources				
DEPA	-		-	
ECPA				
	-		-	-
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>1,806,919</u>	<u>97.96%</u>	<u>1,800,621</u>	<u>6,298</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	37,706		37,498	208
	-		-	-
	<u>37,706</u>	<u>2.04%</u>	<u>37,498</u>	<u>208</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>37,706</u>	<u>2.04%</u>	<u>37,498</u>	<u>208</u>
Totals	<u>\$ 1,844,625</u>	<u>100.00%</u>	<u>\$ 1,838,119</u>	<u>\$ 6,506</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

<u>Districtwide</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 3,361,075	\$ 350,865	\$ 3,711,940	\$ 3,710,162	\$ 1,778
Grades 1-5 - Salaries of Teachers	22,171,427	94,506	22,265,933	22,265,931	2
Grades 6-8 - Salaries of Teachers	11,358,428	(381,706)	10,976,722	10,975,201	1,521
Grades 9-12 - Salaries of Teachers	12,630,147	1,080,967	13,711,114	13,711,104	10
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	1,151,318	54,965	1,206,283	1,204,287	1,996
Purchased Professional-Educational Services	99,632	16,763	116,395	111,782	4,613
Purchased Technical Services	73,373	(11,411)	61,962	61,961	1
Other Purchased Services (400-500 series)	886,586	(199,570)	687,016	669,253	17,763
General Supplies	1,725,377	429,094	2,154,471	1,768,013	386,458
Textbooks	268,633	(159,708)	108,925	104,142	4,783
Other Objects	147,870	3,717	151,587	137,457	14,130
TOTAL REGULAR PROGRAMS - INSTRUCTION	53,873,866	1,278,482	55,152,348	54,719,293	433,055
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	1,242,591	(93,903)	1,148,688	1,134,371	14,317
Other Salaries for Instruction	250,625	(2,892)	247,733	239,413	8,320
General Supplies	23,578	1,959	25,537	19,665	5,872
Textbooks	1,008	(400)	608	-	608
Other Objects	-	-	-	-	-
Total Cognitive - Mild	1,517,802	(95,236)	1,422,566	1,393,449	29,117
Cognitive - Moderate:					
Salaries of Teachers	234,560	-	234,560	234,560	-
Other Salaries for Instruction	58,951	(5,345)	53,606	53,606	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	293,511	(5,345)	288,166	288,166	-
Learning and/or Language Disabilities:					
Salaries of Teachers	2,647,216	(176,924)	2,470,292	2,469,764	528
Other Salaries for Instruction	678,021	(15,031)	662,990	660,776	2,214
Purchased Professional-Educational Services	500	(500)	-	-	-
General Supplies	79,160	(7,036)	72,124	64,551	7,573
Textbooks	16,330	(6,999)	9,331	7,717	1,614
Other Objects	39,562	(36,374)	3,188	2,871	317
Total Learning and/or Language Disabilities	3,460,789	(242,864)	3,217,925	3,205,679	12,246
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	1,491,706	(227,280)	1,264,426	1,254,045	10,381
Other Salaries for Instruction	784,745	(60,886)	723,859	715,361	8,498
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	38,729	(2,960)	35,769	28,364	7,405
Textbooks	3,167	(1,560)	1,607	-	1,607
Other Objects	1,210	(510)	700	494	206
Total Behavioral Disabilities	2,319,557	(293,196)	2,026,361	1,998,264	28,097
Multiple Disabilities:					
Salaries of Teachers	59,723	1,649	61,372	61,372	-
Other Salaries for Instruction	53,279	-	53,279	53,279	-
General Supplies	500	-	500	-	500
Textbooks	6,540	-	6,540	5,612	928
Other Objects	-	-	-	-	-
Total Multiple Disabilities	120,042	1,649	121,691	120,263	1,428

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

<u>Districtwide</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Resource Room/Resource Center:					
Salaries of Teachers	\$ 2,399,731	\$ 177,519	\$ 2,577,250	\$ 2,577,089	\$ 161
Other Salaries for Instruction	1,676,464	120,092	1,796,556	1,789,879	6,677
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>4,076,195</u>	<u>297,611</u>	<u>4,373,806</u>	<u>4,366,968</u>	<u>6,838</u>
Autism:					
Salaries of Teachers	594,559	(56,163)	538,396	538,396	-
Other Salaries for Instruction	389,819	(88,775)	301,044	297,502	3,542
General Supplies	16,353	(5,269)	11,084	5,158	5,926
Textbooks	2,000	(454)	1,546	1,046	500
Other Objects	-	-	-	-	-
Total Autism	<u>1,002,731</u>	<u>(150,661)</u>	<u>852,070</u>	<u>842,102</u>	<u>9,968</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	368,121	(85,680)	282,441	282,441	-
Other Salaries for Instruction	185,517	16,525	202,042	202,041	1
General Supplies	14,960	(2,616)	12,344	7,532	4,812
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>568,598</u>	<u>(71,771)</u>	<u>496,827</u>	<u>492,014</u>	<u>4,813</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>13,359,225</u>	<u>(559,813)</u>	<u>12,799,412</u>	<u>12,706,905</u>	<u>92,507</u>
Bilingual Education - Instruction					
Salaries of Teachers	1,415,257	58,700	1,473,957	1,473,945	12
Other Salaries for Instruction	286,494	47,823	334,317	329,928	4,389
General Supplies	94,500	(4,065)	90,435	89,212	1,223
Textbooks	6,330	(4,282)	2,048	1,948	100
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>1,802,581</u>	<u>98,176</u>	<u>1,900,757</u>	<u>1,895,033</u>	<u>5,724</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	292,097	58,339	350,436	350,070	366
Purchased Services (300-500 series)	281,940	(196,131)	85,809	77,670	8,139
Supplies and Materials	64,419	(58,072)	6,347	6,326	21
Other Objects	16,065	-	16,065	10,350	5,715
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>654,521</u>	<u>(195,864)</u>	<u>458,657</u>	<u>444,416</u>	<u>14,241</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	406,653	73,794	480,447	480,447	-
Purchased Services (300-500 series)	78,890	47,997	126,887	124,762	2,125
Supplies and Materials	32,178	16,359	48,537	48,522	15
Total School-Spon. Cocurricular Athletics - Inst.	<u>517,721</u>	<u>138,150</u>	<u>655,871</u>	<u>653,731</u>	<u>2,140</u>
Total Instruction	<u>70,207,914</u>	<u>759,131</u>	<u>70,967,045</u>	<u>70,419,378</u>	<u>547,667</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	1,810,754	(20,605)	1,790,149	1,790,146	3
Other Purchased Services (400-500 series)	9,494	(6,611)	2,883	2,883	-
Supplies and Materials	7,010	(3,103)	3,907	3,816	91
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>1,827,258</u>	<u>(30,319)</u>	<u>1,796,939</u>	<u>1,796,845</u>	<u>94</u>
Undistributed Expenditures - Health Services					
Salaries	2,007,187	(75,180)	1,932,007	1,932,007	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	3,300	(3,300)	-	-	-
Supplies and Materials	48,376	4,565	52,941	51,572	1,369
Total Undistributed Expenditures - Health Services	<u>2,058,863</u>	<u>(73,915)</u>	<u>1,984,948</u>	<u>1,983,579</u>	<u>1,369</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

<u>Districtwide</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 2,657,234	\$ 220,255	\$ 2,877,489	\$ 2,877,488	\$ 1
Salaries of Secretarial and Clerical Assistants	337,143	(26,959)	310,184	310,184	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	5,601	(3,608)	1,993	1,993	-
Supplies and Materials	4,420	(2,560)	1,860	1,860	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	3,004,398	187,128	3,191,526	3,191,525	1
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	4,135,894	(276,233)	3,859,661	3,859,633	28
Salaries of Secr and Clerical Assist.	108,148	(3,524)	104,624	104,624	-
Purchased Prof- Educational Services	58,274	(18,939)	39,335	39,335	-
Other Purch Prof. and Technical Services	-	-	-	-	-
Other Purch Services (400-500)	12,800	(6,730)	6,070	4,200	1,870
Supplies and Materials	17,884	10,780	28,664	18,616	10,048
Total Undist. Expend. - Improvement of Inst. Serv.	4,333,000	(294,646)	4,038,354	4,026,408	11,946
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	2,054,144	(7,091)	2,047,053	2,047,052	1
Purchased Professional and Technical Services	164,485	(5,031)	159,454	159,234	220
Other Purchased Services (400-500 series)	35,069	(1,348)	33,721	31,125	2,596
Supplies and Materials	258,698	7,281	265,979	137,919	128,060
Other Objects	1,500	956	2,456	2,456	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	2,513,896	(5,233)	2,508,663	2,377,786	130,877
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	53,333	(22,304)	31,029	30,669	360
Other Purchased Professional & Technical Services	1,425	(1,425)	-	-	-
Other Purchased Services (400-500 series)	92,657	(51,371)	41,286	39,735	1,551
Supplies and Materials	23,450	(20,746)	2,704	2,704	-
Total Undist. Expend. - Instructional Staff Training Serv.	170,865	(95,846)	75,019	73,108	1,911
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	4,632,534	293,175	4,925,709	4,924,708	1,001
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	2,232,788	77,055	2,309,843	2,307,821	2,022
Other Salaries	22,173	(2,239)	19,934	18,052	1,882
Purchased Professional and Technical Services	22,435	(4,802)	17,633	16,598	1,035
Other Purchased Services (400-500 series)	222,598	8,921	231,519	212,634	18,885
Supplies and Materials	293,408	(12,817)	280,591	249,203	31,388
Other Objects	17,501	(17,501)	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	7,443,437	341,792	7,785,229	7,729,016	56,213
Undist. Expend. - Custodial Services					
Salaries	18,456	75,296	93,752	93,752	-
General Supplies	2,500	(2,500)	-	-	-
Total Undist. Expend. - Custodial Services	20,956	72,796	93,752	93,752	-
Security					
Salaries	1,845,099	(69,356)	1,775,743	1,770,457	5,286
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	5,789	1,448	7,237	7,237	-
Total Undist. Expend. - Security	1,850,888	(67,908)	1,782,980	1,777,694	5,286
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contr Serv (Between Home & Sch)-Vend	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	319,218	143,091	462,309	379,109	83,200
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	319,218	143,091	462,309	379,109	83,200

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

<u>Districtwide</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 383,383	\$ (380,516)	\$ 2,867	\$ 317,351	\$ (314,484)
Other Retirement Contributions - PERS	197,864	-	197,864	197,864	-
Health Benefits	19,658,878	2,747,738	22,406,616	22,406,617	(1)
TOTAL UNALLOCATED BENEFITS	<u>20,240,125</u>	<u>2,367,222</u>	<u>22,607,347</u>	<u>22,921,832</u>	<u>(314,485)</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>43,782,904</u>	<u>2,544,162</u>	<u>46,327,066</u>	<u>46,350,654</u>	<u>(23,588)</u>
TOTAL GENERAL CURRENT EXPENSE	<u>113,990,818</u>	<u>3,303,293</u>	<u>117,294,111</u>	<u>116,770,032</u>	<u>524,079</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool	-	3,225	3,225	3,225	-
Grades 1-5	98,795	16,307	115,102	115,102	-
Grades 6-8	5,000	14,092	19,092	18,977	115
Grades 9-12	-	-	-	-	-
Special Education - Instruction:	-	-	-	-	-
Resource Room/Resource Center	-	-	-	-	-
Bilingual Education	-	-	-	-	-
School Sponsored and Other Instructional Program	-	-	-	-	-
Undistributed Expenditures - Instructional Staff	-	-	-	-	-
Undist.Expend.-Support Serv.-Students - Reg.	-	-	-	-	-
Undistributed Expenditures - Athletics	-	-	-	-	-
Undistributed Expenditures - Security	-	17,999	17,999	17,999	-
Undistributed Expenditures - School Admin.	-	7,152	7,152	7,152	-
Total Equipment	<u>103,795</u>	<u>58,775</u>	<u>162,570</u>	<u>162,455</u>	<u>115</u>
TOTAL CAPITAL OUTLAY	<u>103,795</u>	<u>58,775</u>	<u>162,570</u>	<u>162,455</u>	<u>115</u>
Total Districtwide School Based Expenditures	<u>114,094,613</u>	<u>3,362,068</u>	<u>117,456,681</u>	<u>116,932,487</u>	<u>524,194</u>
Other Financing Sources:					
Operating Transfer In	114,094,613	3,362,068	117,456,681	116,932,487	524,194
Total Other Financing Sources:	<u>114,094,613</u>	<u>3,362,068</u>	<u>117,456,681</u>	<u>116,932,487</u>	<u>524,194</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers		-			-
Grades 1-5 - Salaries of Teachers		-			-
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers	\$ 7,958,354	\$ 331,636	\$ 8,289,990	\$ 8,289,990	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction		2,067	2,067	2,067	-
Purchased Professional-Educational Services		30,000	30,000	28,200	\$ 1,800
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	80,267	(30,398)	49,869	47,425	2,444
General Supplies	156,869	74,958	231,827	210,820	21,007
Textbooks	57,060	(17,603)	39,457	36,847	2,610
Other Objects	10,000	(155)	9,845	9,195	650
TOTAL REGULAR PROGRAMS - INSTRUCTION	8,262,550	390,505	8,653,055	8,624,544	28,511
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	448,530	(13,244)	435,286	435,286	-
Other Salaries for Instruction	77,619	(3,374)	74,245	74,245	-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Cognitive - Mild	526,149	(16,618)	509,531	509,531	-
Cognitive - Moderate:					
Salaries of Teachers	234,560	-	234,560	234,560	-
Other Salaries for Instruction	58,951	(5,345)	53,606	53,606	-
General Supplies		-			-
Textbooks		-			-
Total Cognitive - Moderate	293,511	(5,345)	288,166	288,166	-
Learning and/or Language Disabilities:					
Salaries of Teachers	981,769	(166,232)	815,537	815,537	-
Other Salaries for Instruction	212,099	(7,447)	204,652	204,652	-
Purchased Professional-Educational Services		-			-
General Supplies	32,670	(5,308)	27,362	27,362	-
Textbooks	11,730	(5,406)	6,324	6,324	-
Other Objects		-			-
Total Learning and/or Language Disabilities	1,238,268	(184,393)	1,053,875	1,053,875	-
Visual Impairments					
Other Salaries for Instruction		-			-
Total Visual Impairments		-			-
Behavioral Disabilities:					
Salaries of Teachers	200,935	500	201,435	201,435	-
Other Salaries for Instruction	27,129	-	27,129	27,129	-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Behavioral Disabilities	228,064	500	228,564	228,564	-
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Multiple Disabilities		-			-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 535,674	\$ 35,182	\$ 570,856	\$ 570,856	-
Other Salaries for Instruction	398,681	(39,628)	359,053	359,053	-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Resource Room/Resource Center	934,355	(4,446)	929,909	929,909	-
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	-	-	-	-	-
Preschool Disabilities - Full Time					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	-	-	-	-	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	3,220,347	(210,302)	3,010,045	3,010,045	-
Bilingual Education - Instruction					
Salaries of Teachers	327,257	43,530	370,787	370,787	-
Other Salaries for Instruction	80,243	18,067	98,310	98,310	-
General Supplies	23,000	(5,944)	17,056	17,056	-
Textbooks		-			-
Other Objects		-			-
Total Bilingual Education - Instruction	430,500	55,653	486,153	486,153	-
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	87,741	9,354	97,095	97,095	-
Purchased Services (300-500 series)	2,500	(350)	2,150	2,150	-
Supplies and Materials	2,810	(2,810)			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)		-			-
Total School-Spon. Cocurricular Actvts. - Inst.	93,051	6,194	99,245	99,245	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries	404,923	73,545	478,468	478,468	-
Purchased Services (300-500 series)	78,890	47,997	126,887	124,762	\$ 2,125
Supplies and Materials	22,178	26,359	48,537	48,522	15
Total School-Spon. Cocurricular Athletics - Inst.	505,991	147,901	653,892	651,752	2,140
Total Instruction	12,512,439	389,951	12,902,390	12,871,739	30,651
Undistributed Expend. - Attend. & Social Work					
Salaries	103,822	11,801	115,623	115,623	-
Other Purchased Services (400-500 series)	1,480	(1,122)	358	358	-
Supplies and Materials		-			-
Other Objects		-			-
Total Undistributed Expend. - Attend. & Social Work	105,302	10,679	115,981	115,981	-
Undistributed Expenditures - Health Services					
Salaries	282,479	1,925	284,404	284,404	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	3,000	(3,000)			-
Supplies and Materials	5,200	(133)	5,067	5,067	-
Total Undistributed Expenditures - Health Services	290,679	(1,208)	289,471	289,471	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 597,766	\$ 313,424	\$ 911,190	\$ 911,190	-
Salaries of Secretarial and Clerical Assistants	105,266	5,096	110,362	110,362	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	703,032	318,520	1,021,552	1,021,552	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	1,088,259	(113,443)	974,816	974,816	-
Salaries of Secor and Clerical Assist.	-	-	-	-	-
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	1,088,259	(113,443)	974,816	974,816	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	175,625	19,471	195,096	195,096	-
Purchased Professional and Technical Services	6,690	(5,724)	966	966	-
Other Purchased Services (400-500 series)	-	4,603	4,603	4,367	\$ 236
Supplies and Materials	5,560	(2,112)	3,448	3,448	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	187,875	16,238	204,113	203,877	236
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Professional & Technical Services	40,000	(16,943)	23,057	23,057	-
Other Purchased Services (400-500 series)	7,450	(5,273)	2,177	2,177	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	47,450	(22,216)	25,234	25,234	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	537,676	170,704	708,380	708,380	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	453,561	63,631	517,192	517,192	-
Other Salaries	7,540	3,590	11,130	11,130	-
Purchased Professional and Technical Services	4,960	(3,075)	1,885	1,885	-
Other Purchased Services (400-500 series)	60,000	11,772	71,772	62,604	9,168
Supplies and Materials	90,566	(6,168)	84,398	82,990	1,408
Other Objects	17,501	(17,501)	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	1,171,804	222,953	1,394,757	1,384,181	10,576
Undist. Expend. - Custodial Services					
Salaries	-	30,093	30,093	30,093	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	30,093	30,093	30,093	-
Security					
Salaries	556,269	13,414	569,683	569,683	-
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	5,000	2,237	7,237	7,237	-
Total Undist. Expend. - Security	561,269	15,651	576,920	576,920	-
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	127,860	36,573	164,433	98,768	65,665
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	127,860	36,573	164,433	98,768	65,665

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 208,578	\$ (208,578)	-	-	-
Other Retirement Contributions - PERS	107,556	-	\$ 107,556	\$ 107,556	-
Health Benefits	2,495,015	850,057	3,345,072	3,345,072	-
TOTAL UNALLOCATED BENEFITS	2,811,149	641,479	3,452,628	3,452,628	-
TOTAL UNDISTRIBUTED EXPENDITURES	7,094,679	1,155,319	8,249,998	8,173,521	\$ 76,477
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	19,607,118	1,545,270	21,152,388	21,045,260	107,128
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist. Expend. - Support Serv. - Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security	-	17,999	17,999	17,999	-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	-	17,999	17,999	17,999	-
TOTAL CAPITAL OUTLAY	-	17,999	17,999	17,999	-
TOTAL SCHOOL BASED EXPENDITURES	19,607,118	1,563,269	21,170,387	21,063,259	107,128
Other Financing Sources:					
Operating Transfer In	19,607,118	1,563,269	21,170,387	21,063,259	107,128
Total Other Financing Sources:	19,607,118	1,563,269	21,170,387	21,063,259	107,128
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: EAST ORANGE CAMPUS 9 SCHOOL

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers		-			-
Grades 1-5 - Salaries of Teachers		-			-
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers	\$ 2,374,480	\$ 543,086	\$ 2,917,566	\$ 2,917,566	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services	19,213	(198)	19,015	19,015	-
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	32,370	(24,792)	7,578	7,574	\$ 4
General Supplies	90,000	53,052	143,052	83,052	60,000
Textbooks	20,000	(16,203)	3,797	3,797	-
Other Objects	11,250	(1,939)	9,311	9,311	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,547,313	553,006	3,100,319	3,040,315	60,004
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Learning and/or Language Disabilities	-	-	-	-	-
Visual Impairments					
Other Salaries for Instruction		-			-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: EAST ORANGE CAMPUS 9 SCHOOL	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Resource Room/Resource Center:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	-	-	-	-	-
Autism:					
Salaries of Teachers		\$ 125,246	\$ 125,246	\$ 125,246	-
Other Salaries for Instruction		50,604	50,604	50,604	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	-	175,850	175,850	175,850	-
Preschool Disabilities - Full Time					
Salaries of Teachers		-	-	-	-
Other Salaries for Instruction		-	-	-	-
General Supplies		-	-	-	-
Textbooks		-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	-	-	-	-	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	-	175,850	175,850	175,850	-
Bilingual Education - Instruction					
Salaries of Teachers		53,473	53,473	53,473	-
Other Salaries for Instruction		-	-	-	-
General Supplies		-	-	-	-
Textbooks		-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	-	53,473	53,473	53,473	-
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	34,156	7,324	41,480	41,480	-
Purchased Services (300-500 series)	10,000	(5,352)	4,648	4,648	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	44,156	1,972	46,128	46,128	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-	-	-	-
Purchased Services (300-500 series)		-	-	-	-
Supplies and Materials	10,000	(10,000)	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	10,000	(10,000)	-	-	-
Total Instruction	2,601,469	774,301	3,375,770	3,315,766	\$ 60,004
Undistributed Expend. - Attend. & Social Work					
Salaries	102,572	4,944	107,516	107,516	-
Other Purchased Services (400-500 series)		-	-	-	-
Supplies and Materials		-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	102,572	4,944	107,516	107,516	-
Undistributed Expenditures - Health Services					
Salaries	194,422	(96,170)	98,252	98,252	-
Purchased Professional and Technical Services		-	-	-	-
Other Purchased Services (400-500 series)		-	-	-	-
Supplies and Materials	3,000	(1,296)	1,704	1,704	-
Total Undistributed Expenditures - Health Services	197,422	(97,466)	99,956	99,956	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: EAST ORANGE CAMPUS 9 SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance		-			
Salaries of Other Professional Staff	\$ 98,502	\$ 104,515	\$ 203,017	\$ 203,017	-
Salaries of Secretarial and Clerical Assistants	133,849	2,129	135,978	135,978	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	232,351	106,644	338,995	338,995	-
Undist. Expend. - Improvement of Inst. Serv.		-			
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	261,016	(3,034)	257,982	257,982	-
Salaries of Sec and Clerical Assist.	55,264	806	56,070	56,070	-
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	316,280	(2,228)	314,052	314,052	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	104,765	-	104,765	104,765	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	6,200	(6,200)	-	-	-
Supplies and Materials	5,000	36	5,036	5,036	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	115,965	(6,164)	109,801	109,801	-
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	5,000	(5,000)	-	-	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	5,000	870	5,870	5,250	\$ 620
Supplies and Materials	5,000	(5,000)	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	15,000	(9,130)	5,870	5,250	620
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	180,594	104,165	284,759	284,759	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	154,724	(33,830)	120,894	120,894	-
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	18,000	(1,383)	16,617	15,117	1,500
Supplies and Materials	5,000	1,774	6,774	5,502	1,272
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	358,318	70,726	429,044	426,272	2,772
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	2,500	(2,500)	-	-	-
Total Undist. Expend. - Custodial Services	2,500	(2,500)	-	-	-
Security					
Salaries	128,739	99	128,838	128,838	-
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	128,739	99	128,838	128,838	-
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	15,000	5,054	20,054	18,480	1,574
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	15,000	5,054	20,054	18,480	1,574

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: EAST ORANGE CAMPUS 9 SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-			
Other Retirement Contributions - PERS		-			
Health Benefits	1,021,111	\$ 135,412	\$ 1,156,523	\$ 1,156,524	\$ (1)
TOTAL UNALLOCATED BENEFITS	1,021,111	135,412	1,156,523	1,156,524	(1)
TOTAL UNDISTRIBUTED EXPENDITURES	2,505,258	205,391	2,710,649	2,705,684	4,965
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	5,106,727	979,692	6,086,419	6,021,450	64,969
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5	60,000	(23,722)	36,278	36,278	-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instructional Staff	-	-	-	-	-
Undist. Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	60,000	(23,722)	36,278	36,278	-
TOTAL CAPITAL OUTLAY	60,000	(23,722)	36,278	36,278	-
TOTAL SCHOOL BASED EXPENDITURES	5,166,727	955,970	6,122,697	6,057,728	64,969
Other Financing Sources:					
Operating Transfer In	5,166,727	955,970	6,122,697	6,057,728	64,969
Total Other Financing Sources:	5,166,727	955,970	6,122,697	6,057,728	64,969
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers		-			-
Grades 1-5 - Salaries of Teachers		-			-
Grades 6-8 - Salaries of Teachers	\$ 2,608,651	\$ (314,772)	\$ 2,293,879	\$ 2,293,879	-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services	24,445	(24,445)			-
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	47,560	(6,793)	40,767	40,767	-
General Supplies	43,132	25,364	68,496	68,496	-
Textbooks	18,780	-	18,780	16,630	\$ 2,150
Other Objects	10,000	4,898	14,898	14,333	565
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>2,752,568</u>	<u>(315,748)</u>	<u>2,436,820</u>	<u>2,434,105</u>	<u>2,715</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	96,670	-	96,670	96,670	-
Other Salaries for Instruction	17,734	-	17,734	17,734	-
General Supplies	1,500	-	1,500	1,292	208
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	<u>115,904</u>	<u>-</u>	<u>115,904</u>	<u>115,696</u>	<u>208</u>
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Text Book	-	-	-	-	-
Total Cognitive - Moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	283,975	59,244	343,219	343,219	-
Other Salaries for Instruction	80,299	1,055	81,354	81,354	-
Purchased Professional-Educational Services		-			-
General Supplies	9,000	-	9,000	8,829	171
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	<u>373,274</u>	<u>60,299</u>	<u>433,573</u>	<u>433,402</u>	<u>171</u>
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers	182,873	-	182,873	182,873	-
Other Salaries for Instruction	52,014	-	52,014	52,014	-
Purchased Professional-Educational Services		-			-
General Supplies	3,500	-	3,500	3,325	175
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	<u>238,387</u>	<u>-</u>	<u>238,387</u>	<u>238,212</u>	<u>175</u>
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 70,203	\$ -	\$ 70,203	\$ 70,203	-
Other Salaries for Instruction	53,686	26,048	79,734	79,734	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	123,889	26,048	149,937	149,937	-
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	-	-	-	-	-
Preschool Disabilities - Full Time					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	-	-	-	-	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	851,454	86,347	937,801	937,247	\$ 554
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	52,564	30,456	83,020	83,020	-
General Supplies	3,000	(1,481)	1,519	1,140	379
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	55,564	28,975	84,539	84,160	379
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	8,660	3,178	11,838	11,838	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	8,660	3,178	11,838	11,838	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	3,668,246	(197,248)	3,470,998	3,467,350	3,648
Undistributed Expend. - Attend. & Social Work					
Salaries	90,612	(13,885)	76,727	76,727	-
Other Purchased Services (400-500 series)	410	(410)	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	91,022	(14,295)	76,727	76,727	-
Undistributed Expenditures - Health Services					
Salaries	52,202	13,580	65,782	65,782	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	2,700	(1,075)	1,625	1,625	-
Total Undistributed Expenditures - Health Services	54,902	12,505	67,407	67,407	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 284,914	\$ (95,979)	\$ 188,935	\$ 188,935	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	284,914	(95,979)	188,935	188,935	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	207,280	2,166	209,446	209,446	-
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	207,280	2,166	209,446	209,446	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	64,068	20,983	85,051	85,051	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	5,344	(2,140)	3,204	3,204	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	69,412	18,843	88,255	88,255	-
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	4,500	(4,500)	-	-	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	4,500	(4,500)	-	-	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	245,290	(4,153.00)	241,137	241,137	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	105,981	1,221	107,202	106,202	\$ 1,000
Other Salaries	-	484	484	484	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	8,000	3,814	11,814	11,809	5
Supplies and Materials	2,000	(1,666)	334	162	172
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	361,271	(300)	360,971	359,794	1,177
Undist. Expend. - Custodial Services					
Salaries	-	3,345	3,345	3,345	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	3,345	3,345	3,345	-
Security					
Salaries	57,458	23,074	80,532	80,532	-
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	57,458	23,074	80,532	80,532	-
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	20,612	13,649	34,261	32,085	2,176
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	20,612	13,649	34,261	32,085	2,176

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-		\$ 7,001	\$ (7,001)
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 965,315	\$ 122,939	\$ 1,088,254	1,088,254	-
TOTAL UNALLOCATED BENEFITS	965,315	122,939	1,088,254	1,095,255	(7,001)
TOTAL UNDISTRIBUTED EXPENDITURES	2,116,686	81,447	2,198,133	2,201,781	(3,648)
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	5,784,932	(115,801)	5,669,131	5,669,131	-
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8	5,000	(5,000)			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Total Equipment	5,000	(5,000)			-
TOTAL CAPITAL OUTLAY	5,000	(5,000)			-
TOTAL SCHOOL BASED EXPENDITURES	5,789,932	(120,801)	5,669,131	5,669,131	-
Other Financing Sources:					
Operating Transfer In	5,789,932	(120,801)	5,669,131	5,669,131	-
Total Other Financing Sources:	5,789,932	(120,801)	5,669,131	5,669,131	-
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -
Per Budget Report					

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: JOHN L.COSTLEY MIDDLE SCHOOL	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers		-			-
Grades 1-5 - Salaries of Teachers		-			-
Grades 6-8 - Salaries of Teachers	\$ 2,724,193	\$ (427,383)	\$ 2,296,810	\$ 2,295,759	\$ 1,051
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	54,410	(30,346)	24,064	21,716	2,348
General Supplies	65,239	56,218	121,457	89,973	31,484
Textbooks	15,000	(9,750)	5,250	5,249	1
Other Objects	8,255	14,694	22,949	17,564	5,385
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>2,867,097</u>	<u>(396,567)</u>	<u>2,470,530</u>	<u>2,430,261</u>	<u>40,269</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	104,170	-	104,170	92,105	12,065
Other Salaries for Instruction	18,234	-	18,234	17,734	500
General Supplies	5,600	-	5,600	5,600	-
Textbooks		-			-
Other Objects		-			-
Total Cognitive - Mild	<u>128,004</u>	<u>-</u>	<u>128,004</u>	<u>115,439</u>	<u>12,565</u>
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Text Book		-			-
Total Cognitive - Moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	183,646	(101,000)	82,646	82,305	341
Other Salaries for Instruction	28,314	7,573	35,887	35,887	-
Purchased Professional-Educational Services		-			-
General Supplies	5,790	-	5,790	5,069	721
Textbooks		-			-
Other Objects		-			-
Total Learning and/or Language Disabilities	<u>217,750</u>	<u>(93,427)</u>	<u>124,323</u>	<u>123,261</u>	<u>1,062</u>
Visual Impairments					
Other Salaries for Instruction		-			-
Total Visual Impairments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers	201,172	152	201,324	193,637	7,687
Other Salaries for Instruction	70,159	(1,170)	68,989	66,643	2,346
Purchased Professional-Educational Services		-			-
General Supplies	2,000	12	2,012	256	1,756
Textbooks		-			-
Other Objects		-			-
Total Behavioral Disabilities	<u>273,331</u>	<u>(1,006)</u>	<u>272,325</u>	<u>260,536</u>	<u>11,789</u>
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Multiple Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014**

SCHOOL: JOHN L.COSTLEY MIDDLE SCHOOL	Original <u>Budget</u>	Budget <u>Transfers</u>	Final <u>Budget</u>	<u>Actual</u>	Variance <u>Final to Actual</u>
Resource Room/Resource Center:					
Salaries of Teachers	\$ 265,503	\$ (103,900)	\$ 161,603	\$ 161,521	\$ 82
Other Salaries for Instruction	106,809	27,524	134,333	134,333	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>372,312</u>	<u>(76,376)</u>	<u>295,936</u>	<u>295,854</u>	<u>82</u>
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>991,397</u>	<u>(170,809)</u>	<u>820,588</u>	<u>795,090</u>	<u>25,498</u>
Bilingual Education - Instruction					
Salaries of Teachers	175,638	15,819	191,457	191,445	12
Other Salaries for Instruction	53,114	-	53,114	48,725	4,389
General Supplies	6,710	134	6,844	6,000	844
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>235,462</u>	<u>15,953</u>	<u>251,415</u>	<u>246,170</u>	<u>5,245</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	3,958	7,915	11,873	11,873	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>3,958</u>	<u>7,915</u>	<u>11,873</u>	<u>11,873</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>4,097,914</u>	<u>(543,508)</u>	<u>3,554,406</u>	<u>3,483,394</u>	<u>71,012</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	61,529	(1,832)	59,697	59,697	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,030	(940)	90	-	90
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>62,559</u>	<u>(2,772)</u>	<u>59,787</u>	<u>59,697</u>	<u>90</u>
Undistributed Expenditures - Health Services					
Salaries	71,602	16,107	87,709	87,709	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	3,400	4,767	8,167	8,167	-
Total Undistributed Expenditures - Health Services	<u>75,002</u>	<u>20,874</u>	<u>95,876</u>	<u>95,876</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: JOHN L.COSTLEY MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 143,946	\$ 1,155	\$ 145,101	\$ 145,101	-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)	2,411	(418)	1,993	1,993	-
Supplies and Materials	2,000	(2,000)			-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	<u>148,357</u>	<u>(1,263)</u>	<u>147,094</u>	<u>147,094</u>	<u>-</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	191,405	(7,700)	183,705	183,678	\$ 27
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services	20,774	(3,539)	17,235	17,235	-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)	1,850	1,841	3,691	1,841	1,850
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>214,029</u>	<u>(9,398)</u>	<u>204,631</u>	<u>202,754</u>	<u>1,877</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	105,761	(40,458)	65,303	65,303	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	620	(620)			-
Supplies and Materials	1,000	-	1,000	700	300
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>107,381</u>	<u>(41,078)</u>	<u>66,303</u>	<u>66,003</u>	<u>300</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-			-
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	3,000	(3,000)			-
Supplies and Materials	2,000	(2,000)	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	251,264	(42,000)	209,264	208,404	860
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	100,381	(62,000)	38,381	37,879	502
Other Salaries	2,000	(2,000)			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	6,935	882	7,817	7,817	-
Supplies and Materials	20,000	(6,700)	13,300	13,218	82
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>380,580</u>	<u>(111,818)</u>	<u>268,762</u>	<u>267,318</u>	<u>1,444</u>
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries	81,585	-	81,585	80,392	1,193
Purchased Professional and Technical Services		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>81,585</u>	<u>-</u>	<u>81,585</u>	<u>80,392</u>	<u>1,193</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend	17,730	(4,546)	13,184	13,020	164
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>17,730</u>	<u>(4,546)</u>	<u>13,184</u>	<u>13,020</u>	<u>164</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: JOHN L.COSTLEY MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 65,851	\$ (65,000)	\$ 851	\$ 65,870	\$ (65,019)
Other Retirement Contributions - PERS	34,020	-	34,020	34,020	-
Health Benefits	948,505	241,402	1,189,907	1,189,907	-
TOTAL UNALLOCATED BENEFITS	<u>1,048,376</u>	<u>176,402</u>	<u>1,224,778</u>	<u>1,289,797</u>	<u>(65,019)</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>2,140,599</u>	<u>21,401</u>	<u>2,162,000</u>	<u>2,221,951</u>	<u>(59,951)</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>6,238,513</u>	<u>(522,107)</u>	<u>5,716,406</u>	<u>5,705,345</u>	<u>11,061</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>6,238,513</u>	<u>(522,107)</u>	<u>5,716,406</u>	<u>5,705,345</u>	<u>11,061</u>
Other Financing Sources:					
Operating Transfer In	6,238,513	(522,107)	5,716,406	5,705,345	11,061
Total Other Financing Sources:	<u>6,238,513</u>	<u>(522,107)</u>	<u>5,716,406</u>	<u>5,705,345</u>	<u>11,061</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: PATRICK HEALY MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers		-			-
Grades 1-5 - Salaries of Teachers		-			-
Grades 6-8 - Salaries of Teachers	\$ 2,484,615	\$ (18,856)	\$ 2,465,759	\$ 2,465,759	-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services	7,500	(7,500)			-
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	78,601	(27,982)	50,619	50,618	\$ 1
General Supplies	117,066	(3,288)	113,778	93,777	20,001
Textbooks	10,830	(10,830)			-
Other Objects	4,500	542	5,042	5,042	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>2,703,112</u>	<u>(67,914)</u>	<u>2,635,198</u>	<u>2,615,196</u>	<u>20,002</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	126,929	(53,256)	73,673	73,673	-
Other Salaries for Instruction		-			-
General Supplies	1,500	(317)	1,183	1,183	-
Textbooks		-			-
Other Objects		-			-
Total Cognitive - Mild	<u>128,429</u>	<u>(53,573)</u>	<u>74,856</u>	<u>74,856</u>	<u>-</u>
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Text Book		-			-
Total Cognitive - Moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	79,835	108,284	188,119	188,119	-
Other Salaries for Instruction	27,703	39,512	67,215	67,215	-
Purchased Professional-Educational Services		-			-
General Supplies	5,200	(26)	5,174	5,173	1
Textbooks		-			-
Other Objects		-			-
Total Learning and/or Language Disabilities	<u>112,738</u>	<u>147,770</u>	<u>260,508</u>	<u>260,507</u>	<u>1</u>
Visual Impairments					
Other Salaries for Instruction		-			-
Total Visual Impairments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers	68,273	-	68,273	68,273	-
Other Salaries for Instruction	80,208	(40,405)	39,803	39,802	1
Purchased Professional-Educational Services		-			-
General Supplies	2,000	539	2,539	2,539	-
Textbooks		-			-
Other Objects		-			-
Total Behavioral Disabilities	<u>150,481</u>	<u>(39,866)</u>	<u>110,615</u>	<u>110,614</u>	<u>1</u>
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Multiple Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: PATRICK HEALY MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers					
Other Salaries for Instruction	\$ 100,344	\$ 1,766	\$ 102,110	\$ 102,110	-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Resource Room/Resource Center	<u>100,344</u>	<u>1,766</u>	<u>102,110</u>	<u>102,110</u>	<u>-</u>
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full Time					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Preschool Disabilities - Full Time	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>491,992</u>	<u>56,097</u>	<u>548,089</u>	<u>548,087</u>	<u>\$ 2</u>
Bilingual Education - Instruction					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies	2,000	(2,000.00)			-
Textbooks		-			-
Other Objects		-			-
Total Bilingual Education - Instruction	<u>2,000</u>	<u>(2,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	5,820	4,075	9,895	9,895	-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)		-			-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>5,820</u>	<u>4,075</u>	<u>9,895</u>	<u>9,895</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>3,202,924</u>	<u>(9,742)</u>	<u>3,193,182</u>	<u>3,173,178</u>	<u>20,004</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	13,361	(607)	12,754	12,754	-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	500	(361)	139	139	-
Other Objects		-			-
Total Undistributed Expend. - Attend. & Social Work	<u>13,861</u>	<u>(968)</u>	<u>12,893</u>	<u>12,893</u>	<u>-</u>
Undistributed Expenditures - Health Services					
Salaries	52,202	13,580	65,782	65,782	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	2,200	(70)	2,130	2,129	1
Total Undistributed Expenditures - Health Services	<u>54,402</u>	<u>13,510</u>	<u>67,912</u>	<u>67,911</u>	<u>1</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: PATRICK HEALY MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 296,437	\$ (42,210)	\$ 254,227	\$ 254,226	\$ 1
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	296,437	(42,210)	254,227	254,226	1
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	207,780	(53,673)	154,107	154,106	1
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	207,780	(53,673)	154,107	154,106	1
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	36,635	81,850	118,485	118,485	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	1,165	(1,165)	-	-	-
Supplies and Materials	3,000	(205)	2,795	2,794	1
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	40,800	80,480	121,280	121,279	1
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	9,274	(7,474)	1,800	1,800	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	4,710	(2,229)	2,481	2,481	-
Supplies and Materials	500	(268)	232	232	-
Total Undist. Expend. - Instructional Staff Training Serv.	14,484	(9,971)	4,513	4,513	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	103,754	155,195	258,949	258,949	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	32,712	50,769	83,481	83,480	1
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	14,395	(8,632)	5,763	5,763	-
Supplies and Materials	11,060	4,145	15,205	15,205	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	161,921	201,477	363,398	363,397	1
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	53,489	23,945	77,434	77,434	-
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	53,489	23,945	77,434	77,434	-
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	15,542	9,142	24,684	22,031	2,653
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	15,542	9,142	24,684	22,031	2,653

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: PATRICK HEALY MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-		\$ 16,648	\$ (16,648)
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 858,740	\$ 99,264	\$ 958,004	958,004	-
TOTAL UNALLOCATED BENEFITS	858,740	99,264	958,004	974,652	(16,648)
TOTAL UNDISTRIBUTED EXPENDITURES	1,717,456	320,996	2,038,452	2,052,442	(13,990)
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	4,920,380	311,254	5,231,634	5,225,620	6,014
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		4,392	4,392	4,392	-
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist. Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Total Equipment	-	4,392	4,392	4,392	-
TOTAL CAPITAL OUTLAY	-	4,392	4,392	4,392	-
TOTAL SCHOOL BASED EXPENDITURES	4,920,380	315,646	5,236,026	5,230,012	6,014
Other Financing Sources:					
Operating Transfer In	4,920,380	315,646	5,236,026	5,230,012	6,014
Total Other Financing Sources:	4,920,380	315,646	5,236,026	5,230,012	6,014
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers		-			-
Grades 1-5 - Salaries of Teachers		-			-
Grades 6-8 - Salaries of Teachers	\$ 2,751,538	\$ 336,736	\$ 3,088,274	\$ 3,088,276	\$ (2)
Grades 9-12 - Salaries of Teachers	2,297,313	206,245	2,503,558	2,503,548	10
Regular Programs - Undistributed Instruction		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
Purchased Technical Services	8,000	(2,300)	5,700	5,700	-
Other Purchased Services (400-500 series)	107,000	(4,164)	102,836	98,998	3,838
General Supplies	96,129	56,272	152,401	133,733	18,668
Textbooks	63,196	(52,445)	10,751	10,751	-
Other Objects	10,000	(7,181)	2,819	1,853	966
TOTAL REGULAR PROGRAMS - INSTRUCTION	5,333,176	533,163	5,866,339	5,842,859	23,480
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	64,173	4,788	68,961	66,709	2,252
Other Salaries for Instruction		-			-
General Supplies	1,864	-	1,864		1,864
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	66,037	4,788	70,825	66,709	4,116
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	-	-	-	-	-
Visual Impairments					
Other Salaries for Instruction		-			-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	144,008	15,084	159,092	156,398	2,694
Other Salaries for Instruction	106,057	-	106,057	101,386	4,671
Purchased Professional-Educational Services		-			-
General Supplies	2,852	-	2,852		2,852
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	252,917	15,084	268,001	257,784	10,217
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 239,410	\$ 16,027	\$ 255,437	\$ 255,437	-
Other Salaries for Instruction	272,831	(47,138)	225,693	225,693	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>512,241</u>	<u>(31,111)</u>	<u>481,130</u>	<u>481,130</u>	<u>-</u>
Autism:					
Salaries of Teachers	169,000	(169,000)	-	-	-
Other Salaries for Instruction	147,000	(121,075)	25,925	25,925	-
General Supplies	4,884	-	4,884	-	\$ 4,884
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	<u>320,884</u>	<u>(290,075)</u>	<u>30,809</u>	<u>25,925</u>	<u>4,884</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>1,152,079</u>	<u>(301,314)</u>	<u>850,765</u>	<u>831,548</u>	<u>19,217</u>
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	123,813	18,923	142,736	142,736	-
Purchased Services (300-500 series)	49,190	25,248	74,438	66,299	8,139
Supplies and Materials	61,609	(55,262)	6,347	6,326	21
Other Objects	16,065	-	16,065	10,350	5,715
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>250,677</u>	<u>(11,091)</u>	<u>239,586</u>	<u>225,711</u>	<u>13,875</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>6,735,932</u>	<u>220,758</u>	<u>6,956,690</u>	<u>6,900,118</u>	<u>56,572</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	166,268	76,240	242,508	242,508	-
Other Purchased Services (400-500 series)	3,639	(3,639)	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>169,907</u>	<u>72,601</u>	<u>242,508</u>	<u>242,508</u>	<u>-</u>
Undistributed Expenditures - Health Services					
Salaries	258,399	47,238	305,637	305,637	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	6,059	(193)	5,866	5,866	-
Total Undistributed Expenditures - Health Services	<u>264,458</u>	<u>47,045</u>	<u>311,503</u>	<u>311,503</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 401,120	\$ 3,294	\$ 404,414	\$ 404,414	-
Salaries of Secretarial and Clerical Assistants	98,028	(34,184)	63,844	63,844	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	<u>499,148</u>	<u>(30,890)</u>	<u>468,258</u>	<u>468,258</u>	<u>-</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	209,280	5,699	214,979	214,979	-
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Purchased Prof- Educational Services	5,000	(5,000)	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	8,000	(5,875)	2,125	2,125	-
Supplies and Materials	2,000	(2,000)	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>224,280</u>	<u>(7,176)</u>	<u>217,104</u>	<u>217,104</u>	<u>-</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	199,435	(104,015)	95,420	95,420	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	5,001	875	5,876	5,846	\$ 30
Supplies and Materials	5,740	(102)	5,638	-	5,638
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>210,176</u>	<u>(103,242)</u>	<u>106,934</u>	<u>101,266</u>	<u>5,668</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	7,250	(7,250)	-	-	-
Supplies and Materials	5,000	(5,000)	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>12,250</u>	<u>(12,250)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	567,605	(174,923)	392,682	392,682	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	157,372	(38,945)	118,427	118,427	-
Other Salaries	9,933	(9,933)	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	15,000	16,325	31,325	30,502	823
Supplies and Materials	20,000	6,569	26,569	10,375	16,194
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>769,910</u>	<u>(200,907)</u>	<u>569,003</u>	<u>551,986</u>	<u>17,017</u>
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries	431,714	(80,304)	351,410	351,410	-
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>431,714</u>	<u>(80,304)</u>	<u>351,410</u>	<u>351,410</u>	<u>-</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	16,446	25,043	41,489	38,982	2,507
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>16,446</u>	<u>25,043</u>	<u>41,489</u>	<u>38,982</u>	<u>2,507</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 108,954	\$ (106,938)	\$ 2,016	\$ 33,645	\$ (31,629)
Other Retirement Contributions - PERS	56,288	-	56,288	56,288	-
Health Benefits	<u>1,556,920</u>	<u>456,780</u>	<u>2,013,700</u>	<u>2,013,700</u>	<u>-</u>
TOTAL UNALLOCATED BENEFITS	<u>1,722,162</u>	<u>349,842</u>	<u>2,072,004</u>	<u>2,103,633</u>	<u>(31,629)</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>4,320,451</u>	<u>59,762</u>	<u>4,380,213</u>	<u>4,386,650</u>	<u>(6,437)</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>11,056,383</u>	<u>280,520</u>	<u>11,336,903</u>	<u>11,286,768</u>	<u>50,135</u>
CAPITAL OUTLAY					
Equipment	*				
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		8,700	8,700	8,700	-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-		-	-
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.	-	7,152	7,152	7,152	-
Total Equipment	<u>-</u>	<u>15,852</u>	<u>15,852</u>	<u>15,852</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>15,852</u>	<u>15,852</u>	<u>15,852</u>	<u>-</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>11,056,383</u>	<u>296,372</u>	<u>11,352,755</u>	<u>11,302,620</u>	<u>50,135</u>
Other Financing Sources:					
Operating Transfer In	<u>11,056,383</u>	<u>296,372</u>	<u>11,352,755</u>	<u>11,302,620</u>	<u>50,135</u>
Total Other Financing Sources:	<u>11,056,383</u>	<u>296,372</u>	<u>11,352,755</u>	<u>11,302,620</u>	<u>50,135</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

DR. JOHN HOWARD, JR. SCHOOL OF EXCELLENCE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 298,201	\$ 17,021	\$ 315,222	\$ 315,222	-
Grades 1-5 - Salaries of Teachers	2,620,899	15,270	2,636,169	2,636,169	-
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	134,045	1,203	135,248	133,262	\$ 1,986
Purchased Professional-Educational Services	3,000	7,900	10,900	10,750	150
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	60,790	(6,252)	54,538	51,548	2,990
General Supplies	103,974	(1,746)	102,228	52,142	50,086
Textbooks	8,554	(4,000)	4,554	4,533	21
Other Objects	8,490	(4,702)	3,788	3,788	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,237,953	24,694	3,262,647	3,207,414	55,233
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	152,224	(31,507)	120,717	120,717	-
Other Salaries for Instruction	74,848	482	75,330	75,330	-
General Supplies	8,032	-	8,032	7,737	295
Textbooks	608	-	608	608	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	235,712	(31,025)	204,687	203,784	903
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	104,515	3,464	107,979	107,979	-
Other Salaries for Instruction	18,419	(18,419)	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	612	612	612	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	122,934	(14,343)	108,591	108,591	-
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	-	30,850	30,850	30,850	-
Other Salaries for Instruction	26,067	-	26,067	25,446	621
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	8,033	-	8,033	7,219	814
Textbooks	607	-	607	607	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	34,707	30,850	65,557	63,515	2,042
Multiple Disabilities:					
Salaries of Teachers	59,723	1,649	61,372	61,372	-
Other Salaries for Instruction	53,279	-	53,279	53,279	-
Textbooks	500	-	500	500	-
General Supplies	6,540	-	6,540	5,612	928
Other Objects	-	-	-	-	-
Total Multiple Disabilities	120,042	1,649	121,691	120,263	1,428

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

DR. JOHN HOWARD, JR. SCHOOL OF EXCELLENCE

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 104,515	\$ -	\$ 104,515	\$ 104,515	-
Other Salaries for Instruction	91,829	878	92,707	92,707	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>196,344</u>	<u>878</u>	<u>197,222</u>	<u>197,222</u>	<u>-</u>
Autism:					
Salaries of Teachers	72,703	-	72,703	72,703	-
Other Salaries for Instruction	26,557	1,203	27,760	24,218	\$ 3,542
General Supplies	5,260	-	5,260	4,218	1,042
Textbooks	500	-	500	500	500
Other Objects	-	-	-	-	-
Total Autism	<u>105,020</u>	<u>1,203</u>	<u>106,223</u>	<u>101,139</u>	<u>5,084</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	80,725	(43,609)	37,116	37,116	-
Other Salaries for Instruction	78,021	26,007	104,028	104,028	-
General Supplies	5,760	-	5,760	2,867	2,893
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>164,506</u>	<u>(17,602)</u>	<u>146,904</u>	<u>144,011</u>	<u>2,893.00</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>979,265</u>	<u>(28,390)</u>	<u>950,875</u>	<u>938,525</u>	<u>12,350</u>
Bilingual Education - Instruction					
Salaries of Teachers	484,439	12,651	497,090	497,090	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	49,120	7,001	56,121	56,121	-
Textbooks	4,000.00	(3,900)	100	-	100
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>537,559</u>	<u>15,752</u>	<u>553,311</u>	<u>553,211</u>	<u>100</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	1,730	2,228	3,958	3,958	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>1,730</u>	<u>2,228</u>	<u>3,958</u>	<u>3,958</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>4,756,507</u>	<u>14,284</u>	<u>4,770,791</u>	<u>4,703,108</u>	<u>\$ 67,683</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	136,776	(713)	136,063	136,063	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>136,776</u>	<u>(713)</u>	<u>136,063</u>	<u>136,063</u>	<u>-</u>
Undistributed Expenditures - Health Services					
Salaries	85,362	660	86,022	86,022	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,936	369	2,305	2,215	90
Total Undistributed Expenditures - Health Services	<u>87,298</u>	<u>1,029</u>	<u>88,327</u>	<u>88,237</u>	<u>90</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

DR. JOHN HOWARD, JR. SCHOOL OF EXCELLENCE

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 96,920	\$ -	\$ 96,920	\$ 96,920	-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries					
Other Purchased Services (400-500 series)	1,030	(1,030)			-
Supplies & Materials	520	(520)			-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	<u>98,470</u>	<u>(1,550)</u>	<u>96,920</u>	<u>96,920</u>	<u>-</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	273,106	(1,350)	271,756	271,756	-
Salaries of Secr and Clerical Assist.	28,627	3,261	31,888	31,888	-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	11,844	2,232	14,076	4,076	\$ 10,000
Total Undist. Expend. - Improvement of Inst. Serv.	<u>313,577</u>	<u>4,143</u>	<u>317,720</u>	<u>307,720</u>	<u>10,000</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	98,440	-	98,440	98,440	-
Purchased Professional and Technical Services	220	-	220		220
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	15,000	-	15,000	14,931	69
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>113,660</u>	<u>-</u>	<u>113,660</u>	<u>113,371</u>	<u>289</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	360	-	360		360
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	2,280	(1,281)	999	999	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>2,640</u>	<u>(1,281)</u>	<u>1,359</u>	<u>999</u>	<u>360</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	236,919	(4,477)	232,442	232,302	140
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	106,211	11,851	118,062	118,062	-
Other Salaries		2,035	2,035	553	1,482
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	7,780	(3,331)	4,449	4,449	-
Supplies and Materials	12,070	-	12,070	11,881	189
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>362,980</u>	<u>6,078</u>	<u>369,058</u>	<u>367,247</u>	<u>1,811</u>
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries	76,664	(24,597)	52,067	50,056	2,011
Purchased Professional and Technical Services		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>76,664</u>	<u>(24,597)</u>	<u>52,067</u>	<u>50,056</u>	<u>2,011</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)					
Contract Services - (Between Home and School) - Vendors					
Contr Serv (Oth. than Bet Home & Sch)-Vend	10,440	2,274	12,714	12,714	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>10,440</u>	<u>2,274</u>	<u>12,714</u>	<u>12,714</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

DR. JOHN HOWARD, JR. SCHOOL OF EXCELLENCE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-		\$ 30,815	\$ (30,815)
Other Retirement Contributions - PERS		-			
Health Benefits	\$ 1,304,558	\$ 170,163	\$ 1,474,721	1,474,721	-
TOTAL UNALLOCATED BENEFITS	1,304,558	170,163	1,474,721	1,505,536	(30,815)
TOTAL UNDISTRIBUTED EXPENDITURES	2,507,063	155,546	2,662,609	2,678,863	(16,254)
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	7,263,570	169,830	7,433,400	7,381,971	51,429
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Special Education - Instruction:					
Resource Room/Resource Center	-	-	-	-	-
Bilingual Education					
School Sponsored and Other Instructional Program	-	-	-	-	-
Undistributed Expenditures - Instructional Staff	-	-	-	-	-
Undist. Expend.-Support Serv.-Students - Reg.	-	-	-	-	-
Undistributed Expenditures - Athletics	-	-	-	-	-
Undistributed Expenditures - Security	-	-	-	-	-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	7,263,570	169,830	7,433,400	7,381,971	51,429
Other Financing Sources:					
Operating Transfer In	7,263,570	169,830	7,433,400	7,381,971	51,429
Total Other Financing Sources:	7,263,570	169,830	7,433,400	7,381,971	51,429
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: LANGSTON HUGHES SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 311,226	\$ 7,550	\$ 318,776	\$ 318,776	-
Grades 1-5 - Salaries of Teachers	2,248,729	(206,392)	2,042,337	2,042,337	-
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	107,315	(8,635)	98,680	98,680	-
Purchased Professional-Educational Services	1,508	(499)	1,009	977	\$ 32
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	34,600	(5,900)	28,700	26,412	2,288
General Supplies	73,785	499	74,284	54,284	20,000
Textbooks	28,404	(15,608)	12,796	12,796	-
Other Objects	17,870	(722)	17,148	16,750	398
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,823,437	(229,707)	2,593,730	2,571,012	22,718
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	29	29	-	29
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	-	29	29	-	29
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	148,043	-	148,043	148,043	-
Other Salaries for Instruction	26,557	22,480	49,037	49,037	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	1,040	-	1,040	-	1,040
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	175,640	22,480	198,120	197,080	1,040
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	59,373	-	59,373	59,373	-
Other Salaries for Instruction	45,548	24,438	69,986	69,986	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	500	-	500	-	500
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	105,421	24,438	129,859	129,359	500
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: LANGSTON HUGHES SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 80,085	\$ 10,121	\$ 90,206	\$ 90,206	-
Other Salaries for Instruction	96,874	-	96,874	96,224	\$ 650
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>176,959</u>	<u>10,121</u>	<u>187,080</u>	<u>186,430</u>	<u>650</u>
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	104,765	(52,292)	52,473	52,473	-
Other Salaries for Instruction	52,564	(26,007)	26,557	26,557	-
General Supplies	500	80	580	-	580
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>157,829</u>	<u>(78,219)</u>	<u>79,610</u>	<u>79,030</u>	<u>580</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>615,849</u>	<u>(21,151)</u>	<u>594,698</u>	<u>591,899</u>	<u>2,799</u>
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	1,732	247	1,979	1,979	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>1,732</u>	<u>247</u>	<u>1,979</u>	<u>1,979</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>3,441,018</u>	<u>(250,611)</u>	<u>3,190,407</u>	<u>3,164,890</u>	<u>25,517</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	103,265	-	103,265	103,265	-
Other Purchased Services (400-500 series)	3,465	(1,440)	2,025	2,025	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>106,730</u>	<u>(1,440)</u>	<u>105,290</u>	<u>105,290</u>	<u>-</u>
Undistributed Expenditures - Health Services					
Salaries	68,369	(5,527)	62,842	62,842	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,500	1,215	2,715	2,715	-
Total Undistributed Expenditures - Health Services	<u>69,869</u>	<u>(4,312)</u>	<u>65,557</u>	<u>65,557</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: LANGSTON HUGHES SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 104,515	-	\$ 104,515	\$ 104,515	-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)	2,160	\$ (2,160)	-	-	-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	106,675	(2,160)	104,515	104,515	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	98,252	1,254	99,506	99,506	-
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	-	12,445.00	12,445.00	12,445.00	-
Total Undist. Expend. - Improvement of Inst. Serv.	98,252	13,699	111,951	111,951	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	181,855	85,907	267,762	267,762	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	29,664	(2,998)	26,666	6,666	\$ 20,000
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	211,519	82,909	294,428	274,428	20,000
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	3,149	(3,149)	-		-
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	3,708	(3,108)	600		600
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	6,857	(6,257)	600	-	600
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	278,388	104,464	382,852	382,852	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	104,957	29,405	134,362	134,362	-
Other Salaries		2,896	2,896	2,496	400
Purchased Professional and Technical Services	1,035	-	1,035		1,035
Other Purchased Services (400-500 series)	10,089	1,219	11,308	10,584	724
Supplies and Materials	8,982	222	9,204	7,976	1,228
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	403,451	138,206	541,657	538,270	3,387
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	27,848	1,007	28,855	28,592	263
Purchased Professional and Technical Services		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	27,848	1,007	28,855	28,592	263
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend	15,000	24,247	39,247	37,273	1,974
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	15,000	24,247	39,247	37,273	1,974

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: LANGSTON HUGHES SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions				\$ 24,564	\$ (24,564)
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 1,109,428	\$ 112,238	\$ 1,221,666	1,221,666	-
TOTAL UNALLOCATED BENEFITS	<u>1,109,428</u>	<u>112,238</u>	<u>1,221,666</u>	<u>1,246,230</u>	<u>(24,564)</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>2,155,629</u>	<u>358,137</u>	<u>2,513,766</u>	<u>2,512,106</u>	<u>1,660</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>5,596,647</u>	<u>107,526</u>	<u>5,704,173</u>	<u>5,676,996</u>	<u>27,177</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	<u>5,596,647</u>	<u>107,526</u>	<u>5,704,173</u>	<u>5,676,996</u>	<u>27,177</u>
Other Financing Sources:					
Operating Transfer In	<u>5,596,647</u>	<u>107,526</u>	<u>5,704,173</u>	<u>5,676,996</u>	<u>27,177</u>
Total Other Financing Sources:	<u>5,596,647</u>	<u>107,526</u>	<u>5,704,173</u>	<u>5,676,996</u>	<u>27,177</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: WHITNEY E. HOUSTON ACADEMY OF CREATIVE
 AND PERFORMING ARTS

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 93,590	-	\$ 93,590	\$ 93,590	-
Grades 1-5 - Salaries of Teachers	1,753,409	\$ 10,435	1,763,844	1,763,844	-
Grades 6-8 - Salaries of Teachers	783,611	48,389	832,000	831,528	\$ 472
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	27,644	-	27,644	27,644	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	57,925	(6,118)	51,807	50,246	1,561
General Supplies	101,109	(4,384)	96,725	96,725	-
Textbooks	3,800	(3,800)	-	-	-
Other Objects	5,000	-	5,000	4,433	567
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,826,088	44,522	2,870,610	2,868,010	2,600
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	299,751	(15,384)	284,367	284,181	186
Other Salaries for Instruction	73,670	(1,304)	72,366	71,420	946
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	5,000	-	5,000	4,419	581
Textbooks	2,500	-	2,500	886	1,614
Other Objects	1,000	941	1,941	1,625	316
Total Learning and/or Language Disabilities	381,921	(15,747)	366,174	362,531	3,643
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	44,741	(1,000)	43,741	43,741	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	2,000	-	2,000	1,626	374
Textbooks	1,000	-	1,000	-	1,000
Other Objects	700	-	700	494	206
Total Behavioral Disabilities	48,441	(1,000)	47,441	45,861	1,580
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: WHITNEY E. HOUSTON ACADEMY OF CREATIVE
 AND PERFORMING ARTS

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Resource Room/Resource Center:					
Salaries of Teachers	\$ 158,063	\$ (1,771)	\$ 156,292	\$ 156,213	\$ 79
Other Salaries for Instruction	54,922	(27,494)	27,428	27,353	75
General Supplies					
Textbooks					
Other Objects					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Resource Room/Resource Center	<u>212,985</u>	<u>(29,265)</u>	<u>183,720</u>	<u>183,566</u>	<u>154</u>
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Other Objects					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>643,347</u>	<u>(46,012)</u>	<u>597,335</u>	<u>591,958</u>	<u>5,377</u>
Bilingual Education - Instruction					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Other Objects					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	6,300		6,300	5,936	364
Purchased Services (300-500 series)					
Supplies and Materials					
Other Objects					
Transfers to Cover Deficit (Agency Funds)					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total School-Spon. Cocurricular Actvts. - Inst.	<u>6,300</u>	<u>-</u>	<u>6,300</u>	<u>5,936</u>	<u>364</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries					
Purchased Services (300-500 series)					
Supplies and Materials					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>3,475,735</u>	<u>(1,490)</u>	<u>3,474,245</u>	<u>3,465,904</u>	<u>8,341</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	121,509	(9,353)	112,156	112,156	-
Other Purchased Services (400-500 series)					
Supplies and Materials	1,000	(1,000)			
Other Objects					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Undistributed Expend. - Attend. & Social Work	<u>122,509</u>	<u>(10,353)</u>	<u>112,156</u>	<u>112,156</u>	<u>-</u>
Undistributed Expenditures - Health Services					
Salaries	92,557		92,557	92,557	-
Purchased Professional and Technical Services					
Other Purchased Services (400-500 series)					
Supplies and Materials	4,200		4,200	3,746	454
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Undistributed Expenditures - Health Services	<u>96,757</u>	<u>-</u>	<u>96,757</u>	<u>96,303</u>	<u>454</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: WHITNEY E. HOUSTON ACADEMY OF CREATIVE
 AND PERFORMING ARTS

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 98,252	\$ -	\$ 98,252	\$ 98,252	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	98,252	-	98,252	98,252	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	194,811	-	194,811	194,811	-
Salaries of Secr and Clerical Assis.	24,257	(7,591)	16,666	16,666	-
Purchased Prof- Educational Services	8,500	(1,400)	7,100	7,100	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	1,000	(952)	48	-	\$ 48
Total Undist. Expend. - Improvement of Inst. Serv.	228,568	(9,943)	218,625	218,577	48
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	97,002	-	97,002	97,002	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	10,800	1,664	12,464	11,805	659
Supplies and Materials	82,000	19,364	101,364	51,363	50,001
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	189,802	21,028	210,830	160,170	50,660
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	5,050	(550)	4,500	4,500	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	5,000	(2,878)	2,122	2,122	-
Supplies and Materials	2,500	(2,500)	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	12,550	(5,928)	6,622	6,622	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	269,832	(5,262)	264,570	264,570	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	58,367	(1,582)	56,785	56,785	-
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	11,000	2,108	13,108	11,281	1,827
Supplies and Materials	8,500	(4,959)	3,541	3,214	327
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	347,699	(9,695)	338,004	335,850	2,154
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	56,710	1,430	58,140	58,140	-
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	56,710	1,430	58,140	58,140	-
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	10,400	5,314	15,714	15,194	520
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	10,400	5,314	15,714	15,194	520

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: WHITNEY E. HOUSTON ACADEMY OF CREATIVE
 AND PERFORMING ARTS

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
UNALLOCATED BENEFITS					
Social Security Contributions		-		\$ 16,027	\$ (16,027)
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 1,037,244	\$ 101,792	\$ 1,139,036	1,139,036	-
TOTAL UNALLOCATED BENEFITS	<u>1,037,244</u>	<u>101,792</u>	<u>1,139,036</u>	<u>1,155,063</u>	<u>(16,027)</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>2,200,491</u>	<u>93,645</u>	<u>2,294,136</u>	<u>2,256,327</u>	<u>37,809</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>5,676,226</u>	<u>92,155</u>	<u>5,768,381</u>	<u>5,722,231</u>	<u>46,150</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		6,000	6,000	5,885	115
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist. Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Total Equipment	<u>-</u>	<u>6,000</u>	<u>6,000</u>	<u>5,885</u>	<u>115</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>6,000</u>	<u>6,000</u>	<u>5,885</u>	<u>115</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>5,676,226</u>	<u>98,155</u>	<u>5,774,381</u>	<u>5,728,116</u>	<u>46,265</u>
Other Financing Sources:					
Operating Transfer In	<u>5,676,226</u>	<u>98,155</u>	<u>5,774,381</u>	<u>5,728,116</u>	<u>46,265</u>
Total Other Financing Sources:	<u>5,676,226</u>	<u>98,155</u>	<u>5,774,381</u>	<u>5,728,116</u>	<u>46,265</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 184,600	\$ (49,406)	\$ 135,194	\$ 135,194	-
Grades 1-5 - Salaries of Teachers	1,433,602	158,076	1,591,678	1,591,678	-
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	53,919	(21,606)	32,313	32,313	-
Purchased Professional-Educational Services	2,042	18,108	20,150	20,150	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	35,998	(7,392)	28,606	28,606	-
General Supplies	40,000	2,061	42,061	32,061	\$ 10,000
Textbooks	6,350	(36)	6,314	6,314	-
Other Objects	6,000	(3,838)	2,162	2,162	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>1,762,511</u>	<u>95,967</u>	<u>1,858,478</u>	<u>1,848,478</u>	<u>10,000</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	350	350	350	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	1,000	(110)	890	890	-
Textbooks	700	(193)	507	507	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	<u>1,700</u>	<u>47</u>	<u>1,747</u>	<u>1,747</u>	<u>-</u>
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers	104,515	(51,042)	53,473	53,473	-
Other Salaries for Instruction	44,976	(9,338)	35,638	35,638	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	2,000	(2,000)	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	<u>151,491</u>	<u>(62,380)</u>	<u>89,111</u>	<u>89,111</u>	<u>-</u>
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 106,228	\$ (1,550)	\$ 104,678	\$ 104,678	-
Other Salaries for Instruction		90,343	90,343	90,343	-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Resource Room/Resource Center	<u>106,228</u>	<u>88,793</u>	<u>195,021</u>	<u>195,021</u>	<u>-</u>
Autism:					
Salaries of Teachers	115,446	52,274	167,720	167,720	-
Other Salaries for Instruction	94,233	(4,756)	89,477	89,477	-
General Supplies	1,800	(915)	885	885	-
Textbooks	1,500	(454)	1,046	1,046	-
Other Objects		-			-
Total Autism	<u>212,979</u>	<u>46,149</u>	<u>259,128</u>	<u>259,128</u>	<u>-</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	52,173	-	52,173	52,173	-
Other Salaries for Instruction		8,979	8,979	8,979	-
General Supplies	900	(96)	804	804	-
Textbooks		-			-
Other Objects		-			-
Total Preschool Disabilities - Full Time	<u>53,073</u>	<u>8,883</u>	<u>61,956</u>	<u>61,956</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>525,471</u>	<u>81,492</u>	<u>606,963</u>	<u>606,963</u>	<u>-</u>
Bilingual Education - Instruction					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	1,979	-	1,979	1,979	-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)		-			-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>1,979</u>	<u>-</u>	<u>1,979</u>	<u>1,979</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,289,961</u>	<u>177,459</u>	<u>2,467,420</u>	<u>2,457,420</u>	<u>\$ 10,000</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	92,591	(35,465)	57,126	57,126	-
Other Purchased Services (400-500 series)	500	-	500	500	-
Supplies and Materials	300	(148)	152	152	-
Other Objects		-			-
Total Undistributed Expend. - Attend. & Social Work	<u>93,391</u>	<u>(35,613)</u>	<u>57,778</u>	<u>57,778</u>	<u>-</u>
Undistributed Expenditures - Health Services					
Salaries	77,898	404	78,302	78,302	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	300	(300)			-
Supplies and Materials	1,600	(16)	1,584	1,584	-
Total Undistributed Expenditures - Health Services	<u>79,798</u>	<u>88</u>	<u>79,886</u>	<u>79,886</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 48,155	-	\$ 48,155	\$ 48,155	-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	<u>48,155</u>	<u>-</u>	<u>48,155</u>	<u>48,155</u>	<u>-</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	203,017	\$ 297	203,314	203,314	-
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>203,017</u>	<u>297</u>	<u>203,314</u>	<u>203,314</u>	<u>-</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	107,577	(1)	107,576	107,576	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	40,000	(34)	39,966	966	\$ 39,000
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>147,577</u>	<u>(35)</u>	<u>147,542</u>	<u>108,542</u>	<u>39,000</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-			-
Other Purchased Professional & Technical Services	1,425	(1,425)			-
Other Purchased Services (400-500 series)	1,320	(1,160)	160	160	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>2,745</u>	<u>(2,585)</u>	<u>160</u>	<u>160</u>	<u>-</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	160,865	(3,105)	157,760	157,760	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	108,152	(23,527)	84,625	84,625	-
Other Salaries	2,700	689	3,389	3,389	-
Purchased Professional and Technical Services	14,440	213	14,653	14,653	-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	21,000	4,355	25,355	25,355	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>307,157</u>	<u>(21,375)</u>	<u>285,782</u>	<u>285,782</u>	<u>-</u>
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries	29,005	(747)	28,258	28,258	-
Purchased Professional and Technical Services		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>29,005</u>	<u>(747)</u>	<u>28,258</u>	<u>28,258</u>	<u>-</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend	6,900	3,079	9,979	9,979	-
Contr Serv (Regular Students)- ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>6,900</u>	<u>3,079</u>	<u>9,979</u>	<u>9,979</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-		\$ 13,661	\$ (13,661)
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 813,336	\$ 44,138	\$ 857,474	857,474	-
TOTAL UNALLOCATED BENEFITS	<u>813,336</u>	<u>44,138</u>	<u>857,474</u>	<u>871,135</u>	<u>(13,661)</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,731,081</u>	<u>(12,753)</u>	<u>1,718,328</u>	<u>1,692,989</u>	<u>25,339</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>4,021,042</u>	<u>164,706</u>	<u>4,185,748</u>	<u>4,150,409</u>	<u>35,339</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist. Expend. - Support Serv. - Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	<u>4,021,042</u>	<u>164,706</u>	<u>4,185,748</u>	<u>4,150,409</u>	<u>35,339</u>
Other Financing Sources:					
Operating Transfer In	<u>4,021,042</u>	<u>164,706</u>	<u>4,185,748</u>	<u>4,150,409</u>	<u>35,339</u>
Total Other Financing Sources:	<u>4,021,042</u>	<u>164,706</u>	<u>4,185,748</u>	<u>4,150,409</u>	<u>35,339</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: DIONNE WARWICK INSTITUTE

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 270,283	\$ 79,054	\$ 349,337	\$ 349,337	-
Grades 1-5 - Salaries of Teachers	1,586,918	115,585	1,702,503	1,702,503	-
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	91,460	52,259	143,719	143,719	-
Purchased Professional-Educational Services	22,025	(2,194)	19,831	17,431	\$ 2,400
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	17,138	(14,442)	2,696	2,645	51
General Supplies	70,138	169,138	239,276	215,777	23,499
Textbooks	4,465	(4,465)	-	-	-
Other Objects	6,080	(2,029)	4,051	2,551	1,500
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,068,507	392,906	2,461,413	2,433,963	27,450
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	684	(684)	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	684	(684)	-	-	-
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	70,073	(70,073)	-	-	-
Other Salaries for Instruction	52,564	(52,564)	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	4,010	(4,010)	-	-	-
Textbooks	500	(500)	-	-	-
Other Objects	38,062	(38,062)	-	-	-
Total Learning and/or Language Disabilities	165,209	(165,209)	-	-	-
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	270,354	(118,100)	152,254	152,254	-
Other Salaries for Instruction	104,772	(35,474)	69,298	69,298	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	8,000	-	8,000	7,995	5
Textbooks	1,190	(1,190)	-	-	-
Other Objects	510	(510)	-	-	-
Total Behavioral Disabilities	384,826	(155,274)	229,552	229,547	5
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: DIONNE WARWICK INSTITUTE	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Resource Room/Resource Center:					
Salaries of Teachers	\$ 122,646	\$ 134,145	\$ 256,791	\$ 256,791	-
Other Salaries for Instruction		102,769	102,769	102,769	-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Resource Room/Resource Center	<u>122,646</u>	<u>236,914</u>	<u>359,560</u>	<u>359,560</u>	<u>-</u>
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>673,365</u>	<u>(84,253)</u>	<u>589,112</u>	<u>589,107</u>	<u>\$ 5</u>
Bilingual Education - Instruction					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	1,730	249	1,979	1,979	-
Purchased Services (300-500 series)	220,250	(215,677)	4,573	4,573	-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)		-			-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>221,980</u>	<u>(215,428)</u>	<u>6,552</u>	<u>6,552</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,963,852</u>	<u>93,225</u>	<u>3,057,077</u>	<u>3,029,622</u>	<u>27,455</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	75,826	(147)	75,679	75,679	-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	1,500	(2)	1,498	1,498	-
Other Objects		-			-
Total Undistributed Expend. - Attend. & Social Work	<u>77,326</u>	<u>(149)</u>	<u>77,177</u>	<u>77,177</u>	<u>-</u>
Undistributed Expenditures - Health Services					
Salaries	84,677	-	84,677	84,677	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	2,700	390	3,090	3,090	-
Total Undistributed Expenditures - Health Services	<u>87,377</u>	<u>390</u>	<u>87,767</u>	<u>87,767</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: DIONNE WARWICK INSTITUTE

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 65,073	-	\$ 65,073	\$ 65,073	-
Salaries of Secretarial and Clerical Assistants					-
Other Salaries					-
Other Purchased Services (400-500 series)					-
Supplies and Materials	1,900	\$ (40)	1,860	1,860	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	66,973	(40)	66,933	66,933	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	96,670	63,123	159,793	159,793	-
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services	24,000	(9,000)	15,000	15,000	-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		20	20		\$ 20
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	120,670	54,143	174,813	174,793	20
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	163,838	(114,284)	49,554	49,554	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	1,903	(538)	1,365	1,365	-
Supplies and Materials	2,000	(265)	1,735	1,731	4
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	167,741	(115,087)	52,654	52,650	4
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	5,000	(5,000)			-
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	1,000	(824)	176	150	26
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	6,000	(5,824)	176	150	26
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	275,663	(3,830)	271,833	271,833	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	104,276	4,330	108,606	108,606	-
Other Salaries		-			-
Purchased Professional and Technical Services	2,000	(1,940)	60	60	-
Other Purchased Services (400-500 series)	9,980	(3,607)	6,373	6,128	245
Supplies and Materials	22,000	(5,499)	16,501	16,501	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	413,919	(10,546)	403,373	403,128	245
Undist. Expend. - Custodial Services					
Salaries		3,238	3,238	3,238	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	3,238	3,238	3,238	-
Security					
Salaries	41,267	(4,393)	36,874	36,874	-
Purchased Professional and Technical Services		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	41,267	(4,393)	36,874	36,874	-
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend	4,000	281	4,281	4,281	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	4,000	281	4,281	4,281	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: DIONNE WARWICK INSTITUTE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-		\$ 17,828	\$ (17,828)
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 909,065	\$ 73,631	\$ 982,696	982,696	-
TOTAL UNALLOCATED BENEFITS	909,065	73,631	982,696	1,000,524	(17,828)
TOTAL UNDISTRIBUTED EXPENDITURES	1,894,338	(4,356)	1,889,982	1,907,515	(17,533)
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	4,858,190	88,869	4,947,059	4,937,137	9,922
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5	18,100	16,467	34,567	34,567	-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instructional Staff	-	-	-	-	-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Total Equipment	18,100	16,467	34,567	34,567	-
TOTAL CAPITAL OUTLAY	18,100	16,467	34,567	34,567	-
TOTAL SCHOOL BASED EXPENDITURES	4,876,290	105,336	4,981,626	4,971,704	9,922
Other Financing Sources:					
Operating Transfer In	4,876,290	105,336	4,981,626	4,971,704	9,922
Total Other Financing Sources:	4,876,290	105,336	4,981,626	4,971,704	9,922
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: ECOLE' TOUSSAINT LOUVERTURE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 154,763	-	\$ 154,763	\$ 154,763	-
Grades 1-5 - Salaries of Teachers	1,517,079	\$ 58,310	1,575,389	1,575,389	-
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	54,260	-	54,260	54,260	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	33,000	(5,705)	27,295	27,237	\$ 58
General Supplies	86,810	2,940	89,750	65,711	24,039
Textbooks	2,940	(2,940)	-	-	-
Other Objects	3,000	1,514	4,514	3,495	1,019
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>1,851,852</u>	<u>54,119</u>	<u>1,905,971</u>	<u>1,880,855</u>	<u>25,116</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	74,073	-	74,073	74,073	-
Other Salaries for Instruction	17,041	-	17,041	17,041	-
General Supplies	2,382	-	2,382	303	2,079
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	<u>93,496</u>	<u>-</u>	<u>93,496</u>	<u>91,417</u>	<u>2,079</u>
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	3,800	-	3,800	760	3,040
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	<u>3,800</u>	<u>-</u>	<u>3,800</u>	<u>760</u>	<u>3,040</u>
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: ECOLE' TOUSSAINT LOUVERTURE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 78,585	\$ 17,585	\$ 96,170	\$ 96,170	-
Other Salaries for Instruction	70,298	24,976	95,274	95,274	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>148,883</u>	<u>42,561</u>	<u>191,444</u>	<u>191,444</u>	<u>-</u>
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>246,179</u>	<u>42,561</u>	<u>288,740</u>	<u>283,621</u>	<u>\$ 5,119</u>
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	1,730	\$ 249	1,979	1,979	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>1,730</u>	<u>249</u>	<u>1,979</u>	<u>1,979</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,099,761</u>	<u>96,929</u>	<u>2,196,690</u>	<u>2,166,455</u>	<u>30,235</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	117,079	(4,605)	112,474	112,474	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>117,079</u>	<u>(4,605)</u>	<u>112,474</u>	<u>112,474</u>	<u>-</u>
Undistributed Expenditures - Health Services					
Salaries	51,676	(33,736)	17,940	17,940	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,230	-	1,230	436	794
Total Undistributed Expenditures - Health Services	<u>52,906</u>	<u>(33,736)</u>	<u>19,170</u>	<u>18,376</u>	<u>794</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: ECOLE' TOUSSAINT LOUVERTURE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	-	-	-	-	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	\$ 104,515	\$ (104,515)	-	-	-
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	104,515	(104,515)	-	-	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	151,063	-	\$ 151,063	\$ 151,063	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	3,000	(11)	2,989	2,023	\$ 966
Supplies and Materials	1,490	-	1,490	1,479	11
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	155,553	(11)	155,542	154,565	977
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	3,540	(3,041)	499	499	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	3,540	(3,041)	499	499	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	130,746	(2,564)	128,182	128,182	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	92,544	(15,052)	77,492	77,492	-
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	6,000	210	6,210	4,395	1,815
Supplies and Materials	15,337	(7,117)	8,220	8,220	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	244,627	(24,523)	220,104	218,289	1,815
Undist. Expend. - Custodial Services					
Salaries	-	796	796	796	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	796	796	796	-
Security					
Salaries	30,769	1,675	32,444	32,444	-
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	30,769	1,675	32,444	32,444	-
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,650	1,834	7,484	4,898	2,586
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	5,650	1,834	7,484	4,898	2,586

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: ECOLE' TOUSSAINT LOUVERTURE	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
UNALLOCATED BENEFITS					
Social Security Contributions				\$ 15,016	\$ (15,016)
Other Retirement Contributions - PERS					
Health Benefits	\$ 711,636	\$ 6,709	\$ 718,345	718,345	-
TOTAL UNALLOCATED BENEFITS	<u>711,636</u>	<u>6,709</u>	<u>718,345</u>	<u>733,361</u>	<u>(15,016)</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,426,275</u>	<u>(159,417)</u>	<u>1,266,858</u>	<u>1,275,702</u>	<u>(8,844)</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>3,526,036</u>	<u>(62,488)</u>	<u>3,463,548</u>	<u>3,442,157</u>	<u>21,391</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>3,526,036</u>	<u>(62,488)</u>	<u>3,463,548</u>	<u>3,442,157</u>	<u>21,391</u>
Other Financing Sources:					
Operating Transfer In	<u>3,526,036</u>	<u>(62,488)</u>	<u>3,463,548</u>	<u>3,442,157</u>	<u>21,391</u>
Total Other Financing Sources:	<u>3,526,036</u>	<u>(62,488)</u>	<u>3,463,548</u>	<u>3,442,157</u>	<u>21,391</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: GORDON PARKS ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 147,902	\$ 125,298	\$ 273,200	\$ 273,069	\$ 131
Grades 1-5 - Salaries of Teachers	1,812,442	(107,796)	1,704,646	1,704,646	-
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	52,564	-	52,564	52,564	-
Purchased Professional-Educational Services	513	-	513	500	13
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	49,586	(4,471)	45,115	44,694	421
General Supplies	58,182	8,200	66,382	58,784	15,598
Textbooks	1,200	(1,200)			-
Other Objects	3,840	-	3,840	3,361	479
	<u>2,126,229</u>	<u>20,031</u>	<u>2,146,260</u>	<u>2,129,618</u>	<u>16,642</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Cognitive - Mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive - Moderate:					
Salaries of Teachers		-			-
General Supplies		-			-
Textbooks		-			-
Total Cognitive - Moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	57,573	-	57,573	57,573	-
Other Salaries for Instruction	26,007	-	26,007	26,007	-
Purchased Professional-Educational Services		-			-
General Supplies	1,800	-	1,800	1,626	174
Textbooks		-			-
Other Objects		-			-
Total Learning and/or Language Disabilities	<u>85,380</u>	<u>-</u>	<u>85,380</u>	<u>85,206</u>	<u>174</u>
Visual Impairments					
Other Salaries for Instruction		-			-
Total Visual Impairments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers	156,938	(104,765)	52,173	52,173	-
Other Salaries for Instruction	69,046	22,918	91,964	91,106	858
Purchased Professional-Educational Services		-			-
General Supplies	2,644	-	2,644	1,715	929
Textbooks		-			-
Other Objects		-			-
Total Behavioral Disabilities	<u>228,628</u>	<u>(81,847)</u>	<u>146,781</u>	<u>144,994</u>	<u>1,787</u>
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Multiple Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: GORDON PARKS ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 60,273	\$ 65,873	\$ 126,146	\$ 126,146	-
Other Salaries for Instruction	106,250	(20,055)	86,195	80,243	\$ 5,952
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>166,523</u>	<u>45,818</u>	<u>212,341</u>	<u>206,389</u>	<u>5,952</u>
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>480,531</u>	<u>(36,029)</u>	<u>444,502</u>	<u>436,589</u>	<u>7,913</u>
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	1,732	248	1,980	1,980	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>1,732</u>	<u>248</u>	<u>1,980</u>	<u>1,980</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,608,492</u>	<u>(15,750)</u>	<u>2,592,742</u>	<u>2,568,187</u>	<u>24,555</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	87,983	12,926	100,909	100,909	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	320	(230)	90	90	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>88,303</u>	<u>12,696</u>	<u>100,999</u>	<u>100,999</u>	<u>-</u>
Undistributed Expenditures - Health Services					
Salaries	87,370	-	87,370	87,370	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	2,040	-	2,040	2,013	27
Total Undistributed Expenditures - Health Services	<u>89,410</u>	<u>-</u>	<u>89,410</u>	<u>89,383</u>	<u>27</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: GORDON PARKS ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Total Undist. Expend. - Guidance	-	-	-	-	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff		-			-
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	\$ 3,040	\$ (945)	\$ 2,095	\$ 2,095	-
Total Undist. Expend. - Improvement of Inst. Serv.	3,040	(945)	2,095	2,095	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	31,737	692	32,429	32,429	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	1,980	-	1,980	1,275	\$ 705
Supplies and Materials	36,785	(13,448)	23,337	20,303	3,034
Other Objects		-			-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	70,502	(12,756)	57,746	54,007	3,739
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	16,000	5,000	21,000	21,000	-
Other Purchased Professional & Technical Services					
Other Purchased Services (400-500 series)	1,000	(500)	500	195	305
Supplies and Materials		-			-
Total Undist. Expend. - Instructional Staff Training Serv.	17,000	4,500	21,500	21,195	305
Undist. Expend. - Support Serv. - School Adm.					
Salaries of Principals/Assistant Principals	128,573	622	129,195	129,195	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	62,597	4,392	66,989	66,471	518
Other Salaries		-			-
Purchased Professional and Technical Services					
Other Purchased Services (400-500 series)	6,489	(614)	5,875	4,382	1,493
Supplies and Materials	4,355	330	4,685	4,277	408
Other Objects		-			-
Total Undist. Expend. - Support Serv. - School Adm.	202,014	4,730	206,744	204,325	2,419
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies		-			-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	30,644	600	31,244	29,426	1,818
Purchased Professional and Technical Services		-			-
General Supplies		-			-
Total Undist. Expend. - Security	30,644	600	31,244	29,426	1,818
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Othl. than Bet Home & Sch)-Vend	3,650	2,860	6,510	5,765	745
Contr Serv (Regular Students) - ESCs & CTSA		-			-
Total Undist. Expend. - Student Transportation Serv.	3,650	2,860	6,510	5,765	745

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: GORDON PARKS ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-		\$ 15,580	\$ (15,580)
Other Retirement Contributions - PERS					-
Health Benefits	\$ 764,735	\$ 36,653	\$ 801,388	801,388	-
TOTAL UNALLOCATED BENEFITS	<u>764,735</u>	<u>36,653</u>	<u>801,388</u>	<u>816,968</u>	<u>(15,580)</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,269,298</u>	<u>48,338</u>	<u>1,317,636</u>	<u>1,324,163</u>	<u>(6,527)</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>3,877,790</u>	<u>32,588</u>	<u>3,910,378</u>	<u>3,892,350</u>	<u>18,028</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	<u>3,877,790</u>	<u>32,588</u>	<u>3,910,378</u>	<u>3,892,350</u>	<u>18,028</u>
Other Financing Sources:					
Operating Transfer In	<u>3,877,790</u>	<u>32,588</u>	<u>3,910,378</u>	<u>3,892,350</u>	<u>18,028</u>
Total Other Financing Sources:	<u>3,877,790</u>	<u>32,588</u>	<u>3,910,378</u>	<u>3,892,350</u>	<u>18,028</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: TYSON ELEMENTARY SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 294,284	\$ 2,650	\$ 296,934	\$ 296,934	-
Grades 1-5 - Salaries of Teachers	1,901,109	116,819	2,017,928	2,017,928	-
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	111,678	1,302	112,980	112,970	\$ 10
Purchased Professional-Educational Services	6,426	1,074	7,500	7,500	-
Purchased Technical Services	7,845	(2,442)	5,403	5,402	1
Other Purchased Services (400-500 series)	47,688	(1,475)	46,213	46,211	2
General Supplies	146,255	2,485	148,740	148,710	30
Textbooks	11,059	(7,291)	3,768	3,767	1
Other Objects	5,815	(116)	5,699	4,265	1,434
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,532,159	113,006	2,645,165	2,643,687	1,478
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	139,458	2,621	142,079	142,079	-
Other Salaries for Instruction	52,564	550	53,114	53,114	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	2,340	(276)	2,064	2,063	1
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	194,362	2,895	197,257	197,256	1
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	-	41	41	41	-
Other Salaries for Instruction	79,121	(19,917)	59,204	59,203	1
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	1,860	(417)	1,443	1,443	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	80,981	(20,293)	60,688	60,687	1
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: TYSON ELEMENTARY SCHOOL	Original <u>Budget</u>	Budget <u>Transfers</u>	Final <u>Budget</u>	<u>Actual</u>	Variance <u>Final to Actual</u>
Resource Room/Resource Center:					
Salaries of Teachers	\$ 192,397	\$ 29,261	\$ 221,658	\$ 221,658	-
Other Salaries for Instruction	26,557	15,803	42,360	42,360	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>218,954</u>	<u>45,064</u>	<u>264,018</u>	<u>264,018</u>	<u>-</u>
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	78,585	10,121	88,706	88,706	-
Other Salaries for Instruction	28,925	(274)	28,651	28,650	\$ 1
General Supplies	1,400	(446)	954	953	1
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>108,910</u>	<u>9,401</u>	<u>118,311</u>	<u>118,309</u>	<u>2</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>603,207</u>	<u>37,067</u>	<u>640,274</u>	<u>640,270</u>	<u>4</u>
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	1,732	3,737	5,469	5,469	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>1,732</u>	<u>3,737</u>	<u>5,469</u>	<u>5,469</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>3,137,098</u>	<u>153,810</u>	<u>3,290,908</u>	<u>3,289,426</u>	<u>1,482</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	128,978	(11,451)	117,527	117,526	1
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>128,978</u>	<u>(11,451)</u>	<u>117,527</u>	<u>117,526</u>	<u>1</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: TYSON ELEMENTARY SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Health Services					
Salaries	\$ 97,002	-	\$ 97,002	\$ 97,002	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	3,200	(187)	3,013	3,012	1
Total Undistributed Expenditures - Health Services	100,202	(187)	100,015	100,014	1
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	61,673	-	61,673	61,673	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	61,673	-	61,673	61,673	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	369,382	(82,670)	286,712	286,712	-
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	369,382	(82,670)	286,712	286,712	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	147,508	10,135	157,643	157,643	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	3,435	(63)	3,372	3,371	1
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	150,943	10,072	161,015	161,014	1
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	1,429	(1,429)	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	1,429	(1,429)	-	-	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	231,857	(4,502)	227,355	227,355	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	167,698	(1,488)	166,210	166,210	-
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	1,996	(731)	1,265	1,264	1
Supplies and Materials	1,938	(1,327)	611	610	1
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	403,489	(8,048)	395,441	395,439	2
Undist. Expend. - Custodial Services					
Salaries	18,456	230	18,686	18,686	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	18,456	230	18,686	18,686	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: TYSON ELEMENTARY SCHOOL	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Security					
Salaries	\$ 57,940	\$ (23,338)	\$ 34,602	\$ 34,601	\$ 1
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>57,940</u>	<u>(23,338)</u>	<u>34,602</u>	<u>34,601</u>	<u>1</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)					
Contract Services - (Between Home and School) - Vendors					
Contr Serv (Oth. than Bet Home & Sch)-Vend	8,000	4,038	12,038	11,261	777
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>8,000</u>	<u>4,038</u>	<u>12,038</u>	<u>11,261</u>	<u>777</u>
UNALLOCATED BENEFITS					
Social Security Contributions				2,265	(2,265)
Other Retirement Contributions - PERS					
Health Benefits	948,625	73,663	1,022,288	1,022,288	-
TOTAL UNALLOCATED BENEFITS	<u>948,625</u>	<u>73,663</u>	<u>1,022,288</u>	<u>1,024,553</u>	<u>(2,265)</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>2,249,117</u>	<u>(39,120)</u>	<u>2,209,997</u>	<u>2,211,479</u>	<u>(1,482)</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>5,386,215</u>	<u>114,690</u>	<u>5,500,905</u>	<u>5,500,905</u>	<u>-</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist. Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Total Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>5,386,215</u>	<u>114,690</u>	<u>5,500,905</u>	<u>5,500,905</u>	<u>-</u>
Other Financing Sources:					
Operating Transfer In	5,386,215	114,690	5,500,905	5,500,905	-
Total Other Financing Sources:	<u>5,386,215</u>	<u>114,690</u>	<u>5,500,905</u>	<u>5,500,905</u>	<u>-</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 77,273	\$ (600)	\$ 76,673	\$ 76,673	-
Grades 1-5 - Salaries of Teachers	1,375,906	56,522	1,432,428	1,432,428	-
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	26,007	-	26,007	26,007	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	200	(200)	-	-	-
Other Purchased Services (400-500 series)	32,268	(918)	31,350	31,350	-
General Supplies	35,149	(2,000)	33,149	10,340	\$ 22,809
Textbooks	3,490	(32)	3,458	3,458	-
Other Objects	3,770	(1,796)	1,974	1,974	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,554,063	50,976	1,605,039	1,582,230	22,809
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	-	-	-	-	-
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 52,473	\$ (7,146)	\$ 45,327	\$ 45,327	-
Other Salaries for Instruction	79,671	(1,631)	78,040	78,040	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	132,144	(8,777)	123,367	123,367	-
Autism:					
Salaries of Teachers	97,002	7,013	104,015	104,015	-
Other Salaries for Instruction	42,336	-	42,336	42,336	-
General Supplies	2,319	(2,264)	55	55	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	141,657	4,749	146,406	146,406	-
Preschool Disabilities - Full Time					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	-	-	-	-	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	273,801	(4,028)	269,773	269,773	-
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	-	-	-	-	-
School-Spon, Cocurricular Actvts. - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	-	-	-	-	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries	1,730	249	1,979	1,979	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	1,730	249	1,979	1,979	-
Total Instruction	1,829,594	47,197	1,876,791	1,853,982	\$ 22,809
Undistributed Expend. - Attend. & Social Work					
Salaries	9,703	7,076	16,779	16,779	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	9,703	7,076	16,779	16,779	-
Undistributed Expenditures - Health Services					
Salaries	95,420	-	95,420	95,420	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,260	(344)	916	916	-
Total Undistributed Expenditures - Health Services	96,680	(344)	96,336	96,336	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 71,073	\$ -	\$ 71,073	\$ 71,073	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	71,073	-	71,073	71,073	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	85,186	15,656	100,842	100,842	-
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	2,950	(2,716)	234	234	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	88,136	12,940	101,076	101,076	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	139,058	11,177	150,235	150,235	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	400	(400)	-	-	-
Supplies and Materials	12,350	1,650	14,000	4,000	\$ 10,000
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	151,808	12,427	164,235	154,235	10,000
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	2,500	(2,500)	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	2,500	(2,500)	-	-	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	112,762	1,339	114,101	114,101	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	103,196	3,585	106,781	106,781	-
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	6,620	(2,807)	3,813	3,813	-
Supplies and Materials	3,430	(1,642)	1,788	1,788	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	226,008	475	226,483	226,483	-
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	27,020	-	27,020	27,020	-
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	789	(789)	-	-	-
Total Undist. Expend. - Security	27,809	(789)	27,020	27,020	-
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	6,500	2,735	9,235	7,847	1,388
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	6,500	2,735	9,235	7,847	1,388

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-		\$ 10,042	\$ (10,042)
Other Retirement Contributions - PERS		-			
Health Benefits	\$ 575,348	\$ 10,427	\$ 585,775	585,775	-
TOTAL UNALLOCATED BENEFITS	575,348	10,427	585,775	595,817	(10,042)
TOTAL UNDISTRIBUTED EXPENDITURES	1,255,565	42,447	1,298,012	1,296,666	1,346
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	3,085,159	89,644	3,174,803	3,150,648	24,155
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Special Education - Instruction:					
Resource Room/Resource Center	-	-	-	-	-
Bilingual Education	-	-	-	-	-
School Sponsored and Other Instructional Program	-	-	-	-	-
Undistributed Expenditures - Instructional Staff	-	-	-	-	-
Undist. Expend.-Support Serv.-Students - Reg.	-	-	-	-	-
Undistributed Expenditures - Athletics	-	-	-	-	-
Undistributed Expenditures - Security	-	-	-	-	-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	3,085,159	89,644	3,174,803	3,150,648	24,155
Other Financing Sources:					
Operating Transfer In	3,085,159	89,644	3,174,803	3,150,648	24,155
Total Other Financing Sources:	3,085,159	89,644	3,174,803	3,150,648	24,155
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: BANNEKER SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 161,513		\$ 161,513	\$ 161,513	-
Grades 1-5 - Salaries of Teachers	2,221,689	\$ (3,694)	2,217,995	2,217,995	-
Grades 6-8 - Salaries of Teachers	5,820	(5,820)			-
Grades 9-12 - Salaries of Teachers					-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	79,121		79,121	79,121	-
Purchased Professional-Educational Services	4,000	(2,378)	1,622	1,622	-
Purchased Technical Services	55,078	(6,438)	48,640	48,640	-
Other Purchased Services (400-500 series)					-
General Supplies	155,597	6,146	161,743	150,954	\$ 10,789
Textbooks	11,105	(11,105)			-
Other Objects	15,000	114	15,114	15,054	60
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>2,708,923</u>	<u>(23,175)</u>	<u>2,685,748</u>	<u>2,674,899</u>	<u>10,849</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers					-
Other Salaries for Instruction					-
General Supplies					-
Textbooks					-
Other Objects					-
Total Cognitive - Mild					-
Cognitive - Moderate:					
Salaries of Teachers					-
Other Salaries for Instruction					-
General Supplies					-
Textbooks					-
Total Cognitive - Moderate					-
Learning and/or Language Disabilities:					
Salaries of Teachers					-
Other Salaries for Instruction					-
Purchased Professional-Educational Services					-
General Supplies					-
Textbooks					-
Other Objects					-
Total Learning and/or Language Disabilities					-
Visual Impairments					
Other Salaries for Instruction					-
Total Visual Impairments					-
Behavioral Disabilities:					
Salaries of Teachers	103,265		103,265	103,265	-
Other Salaries for Instruction	34,907	(938)	33,969	33,969	-
Purchased Professional-Educational Services					-
General Supplies	3,340	(1,094)	2,246	2,246	-
Textbooks	370	(370)			-
Other Objects					-
Total Behavioral Disabilities	<u>141,882</u>	<u>(2,402)</u>	<u>139,480</u>	<u>139,480</u>	<u>-</u>
Multiple Disabilities:					
Salaries of Teachers					-
Other Salaries for Instruction					-
General Supplies					-
Textbooks					-
Other Objects					-
Total Multiple Disabilities					-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: BANNEKER SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 97,002		\$ 97,002	\$ 97,002	-
Other Salaries for Instruction	82,635	\$ (4,560)	78,075	78,075	-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Resource Room/Resource Center	<u>179,637</u>	<u>(4,560)</u>	<u>175,077</u>	<u>175,077</u>	<u>-</u>
Autism:					
Salaries of Teachers	140,408	(71,696)	68,712	68,712	-
Other Salaries for Instruction	79,693	(14,751)	64,942	64,942	-
General Supplies	2,090	(2,090)			-
Textbooks		-			-
Other Objects		-			-
Total Autism	<u>222,191</u>	<u>(88,537)</u>	<u>133,654</u>	<u>133,654</u>	<u>-</u>
Preschool Disabilities - Full Time					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Preschool Disabilities - Full Time		<u>-</u>			<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>543,710</u>	<u>(95,499)</u>	<u>448,211</u>	<u>448,211</u>	<u>-</u>
Bilingual Education - Instruction					
Salaries of Teachers	427,923	(66,773)	361,150	361,150	-
Other Salaries for Instruction	100,573	(700)	99,873	99,873	-
General Supplies	10,670	(1,775)	8,895	8,895	-
Textbooks	2,330	(382)	1,948	1,948	-
Other Objects		-			-
Total Bilingual Education - Instruction	<u>541,496</u>	<u>(69,630)</u>	<u>471,866</u>	<u>471,866</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	5,820	117	5,937	5,937	-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)		-			-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>5,820</u>	<u>117</u>	<u>5,937</u>	<u>5,937</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Total School-Spon. Cocurricular Athletics - Inst.		<u>-</u>			<u>-</u>
Total Instruction	<u>3,799,949</u>	<u>(188,187)</u>	<u>3,611,762</u>	<u>3,600,913</u>	<u>\$ 10,849</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	103,265	1,650	104,915	104,915	-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	360	(360)			-
Other Objects		-			-
Total Undistributed Expend. - Attend. & Social Work	<u>103,625</u>	<u>1,290</u>	<u>104,915</u>	<u>104,915</u>	<u>-</u>
Undistributed Expenditures - Health Services					
Salaries	89,932	(67,449)	22,483	22,483	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	1,500	(154)	1,346	1,346	-
Total Undistributed Expenditures - Health Services	<u>91,432</u>	<u>(67,603)</u>	<u>23,829</u>	<u>23,829</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: BANNEKER SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 87,453	\$ (28,902)	\$ 58,551	\$ 58,551	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	<u>87,453</u>	<u>(28,902)</u>	<u>58,551</u>	<u>58,551</u>	<u>-</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	200,935	500	201,435	201,435	-
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>200,935</u>	<u>500</u>	<u>201,435</u>	<u>201,435</u>	<u>-</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	151,525	21,452	172,977	172,977	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>151,525</u>	<u>21,452</u>	<u>172,977</u>	<u>172,977</u>	<u>-</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	2,830	(145)	2,685	2,685	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>2,830</u>	<u>(145)</u>	<u>2,685</u>	<u>2,685</u>	<u>-</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	281,460	(20,314)	261,146	261,146	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	28,020	44,607	72,627	72,627	-
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	14,270	1,636	15,906	15,346	\$ 560
Supplies and Materials	13,310	2,652	15,962	15,962	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>337,060</u>	<u>28,581</u>	<u>365,641</u>	<u>365,081</u>	<u>560</u>
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries	50,414	(1,700)	48,714	48,714	-
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>50,414</u>	<u>(1,700)</u>	<u>48,714</u>	<u>48,714</u>	<u>-</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	14,000	4,715	18,715	18,247	468
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>14,000</u>	<u>4,715</u>	<u>18,715</u>	<u>18,247</u>	<u>468</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: BANNEKER SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions				\$ 11,877	\$ (11,877)
Other Retirement Contributions - PERS					-
Health Benefits	\$ 1,075,033	\$ 36,585	\$ 1,111,618	1,111,618	-
TOTAL UNALLOCATED BENEFITS	1,075,033	36,585	1,111,618	1,123,495	(11,877)
TOTAL UNDISTRIBUTED EXPENDITURES	2,114,307	(5,227)	2,109,080	2,119,929	(10,849)
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	5,914,256	(193,414)	5,720,842	5,720,842	-
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5	20,695	4,978	25,673	25,673	-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Total Equipment	20,695	4,978	25,673	25,673	-
TOTAL CAPITAL OUTLAY	20,695	4,978	25,673	25,673	-
TOTAL SCHOOL BASED EXPENDITURES	5,934,951	(188,436)	5,746,515	5,746,515	-
Other Financing Sources:					
Operating Transfer In	5,934,951	(188,436)	5,746,515	5,746,515	-
Total Other Financing Sources:	5,934,951	(188,436)	5,746,515	5,746,515	-
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	-	-	\$ -

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: GEORGE WASHINGTON CARVER INSTITUTE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 185,731	\$ 12,521	\$ 198,252	\$ 198,252	-
Grades 1-5 - Salaries of Teachers	1,970,547	(168,786)	1,801,761	1,801,760	\$ 1
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	64,760	26,557	91,317	91,317	-
Purchased Professional-Educational Services	3,000	-	3,000	2,782	218
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	59,282	(14,423)	44,859	43,722	1,137
General Supplies	127,807	(14,811)	112,996	99,996	13,000
Textbooks	2,000	(2,000)	-	-	-
Other Objects	12,000	2,696	14,696	13,590	1,106
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,425,127	(158,246)	2,266,881	2,251,419	15,462
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	175,138	-	175,138	175,138	-
Other Salaries for Instruction	45,149	-	45,149	37,329	7,820
General Supplies	2,700	2,247	4,947	3,550	1,397
Textbooks	400	(400)	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	223,387	1,847	225,234	216,017	9,217
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	159,420	20,242	179,662	179,662	-
Other Salaries for Instruction	40,244	(5,384)	34,860	33,593	1,267
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	5,610	2,041	7,651	5,807	1,844
Textbooks	400	(400)	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	205,674	16,499	222,173	219,062	3,111
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: GEORGE WASHINGTON CARVER INSTITUTE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 106,152	\$ 9,699	\$ 115,851	\$ 115,851	-
Other Salaries for Instruction	53,345	(53,345)	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>159,497</u>	<u>(43,646)</u>	<u>115,851</u>	<u>115,851</u>	<u>-</u>
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	7,820	7,820	7,820	-
General Supplies	2,000	-	2,000	662	\$ 1,338
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>2,000</u>	<u>7,820</u>	<u>9,820</u>	<u>8,482</u>	<u>1,338</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>590,558</u>	<u>(17,480)</u>	<u>573,078</u>	<u>559,412</u>	<u>13,666</u>
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	1,732	248	1,980	1,978	2
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>1,732</u>	<u>248</u>	<u>1,980</u>	<u>1,978</u>	<u>2</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>3,017,417</u>	<u>(175,478)</u>	<u>2,841,939</u>	<u>2,812,809</u>	<u>29,130</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	139,873	(55,491)	84,382	84,381	1
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	2,000	(62)	1,938	1,937	1
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>141,873</u>	<u>(55,553)</u>	<u>86,320</u>	<u>86,318</u>	<u>2</u>
Undistributed Expenditures - Health Services					
Salaries	69,155	8,906	78,061	78,061	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	2,451	(253)	2,198	2,197	1
Total Undistributed Expenditures - Health Services	<u>71,606</u>	<u>8,653</u>	<u>80,259</u>	<u>80,258</u>	<u>1</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: GEORGE WASHINGTON CARVER INSTITUTE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 96,920	-	\$ 96,920	\$ 96,920	-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
	<u>96,920</u>	<u>-</u>	<u>96,920</u>	<u>96,920</u>	<u>-</u>
Total Undist. Expend. - Guidance					
Undist. Expend. - Improvement of Inst. Serv.		-			
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	164,649	-	164,649	164,649	-
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials		-			-
	<u>164,649</u>	<u>-</u>	<u>164,649</u>	<u>164,649</u>	<u>-</u>
Total Undist. Expend. - Improvement of Inst. Serv.					
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	98,252	-	98,252	98,251	\$ 1
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	4,000	\$ 444	4,444	4,444	-
Supplies and Materials	7,000	9,000	16,000	16,000	-
Other Objects		-			-
	<u>109,252</u>	<u>9,444</u>	<u>118,696</u>	<u>118,695</u>	<u>1</u>
Total Undist. Expend. - Edu. Media Serv./Sch. Library					
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	5,000	(4,631)	369	369	-
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	4,000	(2,274)	1,726	1,726	-
Supplies and Materials	1,000	(705)	295	295	-
	<u>10,000</u>	<u>(7,610)</u>	<u>2,390</u>	<u>2,390</u>	<u>-</u>
Total Undist. Expend. - Instructional Staff Training Serv.					
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	263,615	(15,817)	247,798	247,797	1
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	26,231	34,226	60,457	60,457	-
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	5,000	(2,363)	2,637	2,108	529
Supplies and Materials	10,645	680	11,325	11,325	-
Other Objects		-			-
	<u>305,491</u>	<u>16,726</u>	<u>322,217</u>	<u>321,687</u>	<u>530</u>
Total Undist. Expend. - Support Serv. - School Admin.					
Undist. Expend. - Custodial Services		-			
Salaries		-			-
General Supplies		-			-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Undist. Expend. - Custodial Services					
Security					
Salaries	29,120	(941)	28,179	28,179	-
Purchased Professional and Technical Services		-			-
General Supplies		-			-
	<u>29,120</u>	<u>(941)</u>	<u>28,179</u>	<u>28,179</u>	<u>-</u>
Total Undist. Expend. - Security					
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend	9,984	1,817	11,801	11,798	3
Contr Serv (Regular Students) - ESCs & CTSA		-			-
	<u>9,984</u>	<u>1,817</u>	<u>11,801</u>	<u>11,798</u>	<u>3</u>
Total Undist. Expend. - Student Transportation Serv.					

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: GEORGE WASHINGTON CARVER INSTITUTE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-		\$ 14,530	\$ (14,530)
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 980,434	\$ 89,830	\$ 1,070,264	1,070,264	-
TOTAL UNALLOCATED BENEFITS	980,434	89,830	1,070,264	1,084,794	(14,530)
TOTAL UNDISTRIBUTED EXPENDITURES	1,919,329	62,366	1,981,695	1,995,688	(13,993)
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	4,936,746	(113,112)	4,823,634	4,808,497	15,137
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		18,584	18,584	18,584	-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Total Equipment	-	18,584	18,584	18,584	-
TOTAL CAPITAL OUTLAY	-	18,584	18,584	18,584	-
TOTAL SCHOOL BASED EXPENDITURES	4,936,746	(94,528)	4,842,218	4,827,081	15,137
Other Financing Sources:					
Operating Transfer In	4,936,746	(94,528)	4,842,218	4,827,081	15,137
Total Other Financing Sources:	4,936,746	(94,528)	4,842,218	4,827,081	15,137
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	-	-	\$ -

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers		-			-
Grades 1-5 - Salaries of Teachers	\$ 1,729,098	\$ 50,157	\$ 1,779,255	\$ 1,779,254	\$ 1
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	26,557	-	26,557	26,557	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	28,604	(4,048)	24,556	24,455	101
General Supplies	94,097	444	94,541	69,093	25,448
Textbooks	400	(400)	-	-	-
Other Objects	3,000	1,842	4,842	4,841	1
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,881,756	47,995	1,929,751	1,904,200	25,551
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	139,158	(18,090)	121,068	121,067	1
Other Salaries for Instruction	39,581	(1,433)	38,148	38,147	1
Purchased Professional-Educational Services	500	(500)	-	-	-
General Supplies	1,900	41	1,941	1,941	-
Textbooks	500	(500)	-	-	-
Other Objects	500	747	1,247	1,246	1
Total Learning and/or Language Disabilities	182,139	(19,735)	162,404	162,401	3
Visual Impairments					
Other Salaries for Instruction		-			-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Resource Room/Resource Center:					
Salaries of Teachers	\$ 104,515	-	\$ 104,515	\$ 104,515	-
Other Salaries for Instruction	26,722	-	26,722	26,722	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>131,237</u>	<u>-</u>	<u>131,237</u>	<u>131,237</u>	<u>-</u>
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>313,376</u>	<u>\$ (19,735)</u>	<u>293,641</u>	<u>293,638</u>	<u>\$ 3</u>
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	1,732	247	1,979	1,979	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>1,732</u>	<u>247</u>	<u>1,979</u>	<u>1,979</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,196,864</u>	<u>28,507</u>	<u>2,225,371</u>	<u>2,199,817</u>	<u>25,554</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	37,111	(1,683)	35,428	35,427	1
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>37,111</u>	<u>(1,683)</u>	<u>35,428</u>	<u>35,427</u>	<u>1</u>
Undistributed Expenditures - Health Services					
Salaries	78,585	10,121	88,706	88,706	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,200	35	1,235	1,234	1
Total Undistributed Expenditures - Health Services	<u>79,785</u>	<u>10,156</u>	<u>89,941</u>	<u>89,940</u>	<u>1</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 104,515	\$ (35,042)	\$ 69,473	\$ 69,473	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	<u>104,515</u>	<u>(35,042)</u>	<u>69,473</u>	<u>69,473</u>	<u>-</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	157,575	693	158,268	158,268	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	3,330	(1,402)	1,928	1,927	\$ 1
Supplies and Materials	1,500	956	2,456	2,456	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>162,405</u>	<u>247</u>	<u>162,652</u>	<u>162,651</u>	<u>1</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	3,000	3,000	3,000	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	3,000	(3,000)	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	116,339	42,689	159,028	159,028	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	82,228	(135)	82,093	82,092	1
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	11,674	(1,170)	10,504	10,353	151
Supplies and Materials	2,000	153	2,153	2,153	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>212,241</u>	<u>41,537</u>	<u>253,778</u>	<u>253,626</u>	<u>152</u>
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries	25,740	706	26,446	26,446	-
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>25,740</u>	<u>706</u>	<u>26,446</u>	<u>26,446</u>	<u>-</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	6,000	6,674	12,674	12,674	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>6,000</u>	<u>6,674</u>	<u>12,674</u>	<u>12,674</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
UNALLOCATED BENEFITS					
Social Security Contributions		-		\$ 14,492	\$ (14,492)
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 567,620	\$ 222,435	\$ 790,055	790,055	-
TOTAL UNALLOCATED BENEFITS	567,620	222,435	790,055	804,547	(14,492)
TOTAL UNDISTRIBUTED EXPENDITURES	1,198,417	245,030	1,443,447	1,457,784	(14,337)
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	3,395,281	273,537	3,668,818	3,657,601	11,217
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5	-	-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist. Expend. - Support Serv. - Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	3,395,281	273,537	3,668,818	3,657,601	11,217
Other Financing Sources:					
Operating Transfer In	3,395,281	273,537	3,668,818	3,657,601	11,217
Total Other Financing Sources:	3,395,281	273,537	3,668,818	3,657,601	11,217
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: ALTHEA GIBSON ECE ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 558,596	\$ 87,884	\$ 646,480	\$ 644,833	\$ 1,647
Grades 1-5 - Salaries of Teachers	-	-	-	-	-
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	151,254	1,311	152,565	152,565	-
Purchased Professional-Educational Services	2,935	(2,935)	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	7,940	(2,769)	5,171	4,652	519
General Supplies	43,428	(2,451)	40,977	20,977	20,000
Textbooks	-	-	-	-	-
Other Objects	2,000	(100)	1,900	1,900	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	766,153	80,940	847,093	824,927	22,166
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	-	-	-	-	-
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: ALTHEA GIBSON ECE ACADEMY	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Resource Room/Resource Center:					
Salaries of Teachers	\$ 26,007	\$ (26,007)			-
Other Salaries for Instruction	-	26,282	\$ 26,282	\$ 26,282	-
General Supplies	-	-			-
Textbooks	-	-			-
Other Objects	-	-			-
Total Resource Room/Resource Center	<u>26,007</u>	<u>275</u>	<u>26,282</u>	<u>26,282</u>	<u>-</u>
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	51,873	100	51,973	51,973	-
Other Salaries for Instruction	26,007	-	26,007	26,007	-
General Supplies	2,200	(2,200)			-
Textbooks		-			-
Other Objects		-			-
Total Preschool Disabilities - Full Time	<u>80,080</u>	<u>(2,100)</u>	<u>77,980</u>	<u>77,980</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>106,087</u>	<u>(1,825)</u>	<u>104,262</u>	<u>104,262</u>	<u>-</u>
Bilingual Education - Instruction					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)		-			-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>872,240</u>	<u>79,115</u>	<u>951,355</u>	<u>929,189</u>	<u>\$ 22,166</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	51,633	4,130	55,763	55,763	-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Total Undistributed Expend. - Attend. & Social Work	<u>51,633</u>	<u>4,130</u>	<u>55,763</u>	<u>55,763</u>	<u>-</u>
Undistributed Expenditures - Health Services					
Salaries	62,868	8,097	70,965	70,965	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		1,519	1,519	1,519	-
Total Undistributed Expenditures - Health Services	<u>62,868</u>	<u>9,616</u>	<u>72,484</u>	<u>72,484</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: ALTHEA GIBSON ECE ACADEMY	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Guidance					
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	-	-	-	-	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	\$ 76,336	600	\$ 76,936	\$ 76,936	-
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	76,336	600	76,936	76,936	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	-	-	-	-	-
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-			-
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	1,090	(679)	411	411	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	1,090	(679)	411	411	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	112,762	(2,211)	110,551	110,551	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	100,268	1,212	101,480	101,480	-
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	4,370	(2,885)	1,485	1,445	\$ 40
Supplies and Materials	4,810	(941)	3,869	3,869	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	222,210	(4,825)	217,385	217,345	40
Undist. Expend. - Custodial Services					
Salaries		3,075	3,075	3,075	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	3,075	3,075	3,075	-
Security					
Salaries	25,684	714	26,398	26,398	-
Purchased Professional and Technical Services		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	25,684	714	26,398	26,398	-
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend	2,504	(814)	1,690	1,690	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	2,504	(814)	1,690	1,690	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: ALTHEA GIBSON ECE ACADEMY	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
UNALLOCATED BENEFITS					
Social Security Contributions		-		\$ 3,885	\$ (3,885)
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 615,709	\$ (63,065)	\$ 552,644	552,644	-
TOTAL UNALLOCATED BENEFITS	615,709	(63,065)	552,644	556,529	(3,885)
TOTAL UNDISTRIBUTED EXPENDITURES	1,058,034	(51,248)	1,006,786	1,010,631	(3,845)
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	1,930,274	27,867	1,958,141	1,939,820	18,321
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist. Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	1,930,274	27,867	1,958,141	1,939,820	18,321
Other Financing Sources:					
Operating Transfer In	1,930,274	27,867	1,958,141	1,939,820	18,321
Total Other Financing Sources:	1,930,274	27,867	1,958,141	1,939,820	18,321
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: WALSTROM EARLY CHILDHOOD ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 623,113	\$ 68,893	\$ 692,006	\$ 692,006	\$ -
Grades 1-5 - Salaries of Teachers		-			-
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	170,734	507	171,241	171,241	-
Purchased Professional-Educational Services	3,025	(170)	2,855	2,855	-
Purchased Technical Services	2,250	(31)	2,219	2,219	-
Other Purchased Services (400-500 series)	21,559	(1,182)	20,377	20,377	-
General Supplies	20,611	(3)	20,608	20,608	-
Textbooks		-			-
Other Objects	2,000	(5)	1,995	1,995	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	843,292	68,009	911,301	911,301	-
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	-	-	-	-	-
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

EXHIBIT D-3t

SCHOOL: WALSTROM EARLY CHILDHOOD ACADEMY	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Resource Room/Resource Center:					
Salaries of Teachers		-			-
Other Salaries for Instruction	\$ 55,010	\$ (2,446)	\$ 52,564	\$ 52,564	-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Resource Room/Resource Center	<u>55,010</u>	<u>(2,446)</u>	<u>52,564</u>	<u>52,564</u>	<u>-</u>
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full Time					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies	2,200	46	2,246	2,246	-
Textbooks		-			-
Other Objects		-			-
Total Preschool Disabilities - Full Time	<u>2,200</u>	<u>46</u>	<u>2,246</u>	<u>2,246</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>57,210</u>	<u>(2,400)</u>	<u>54,810</u>	<u>54,810</u>	<u>-</u>
Bilingual Education - Instruction					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)		-			-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>900,502</u>	<u>65,609</u>	<u>966,111</u>	<u>966,111</u>	<u>-</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	66,998	(4,140)	62,858	62,858	-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Total Undistributed Expend. - Attend. & Social Work	<u>66,998</u>	<u>(4,140)</u>	<u>62,858</u>	<u>62,858</u>	<u>-</u>
Undistributed Expenditures - Health Services					
Salaries	55,010	7,084	62,094	62,094	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	1,000	(9)	991	991	-
Total Undistributed Expenditures - Health Services	<u>56,010</u>	<u>7,075</u>	<u>63,085</u>	<u>63,085</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

SCHOOL: WALSTROM EARLY CHILDHOOD ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	-	-	-	-	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	\$ 104,015	\$ 857	\$ 104,872	\$ 104,872	-
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services	-	-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	104,015	857	104,872	104,872	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	-	-	-	-	-
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-			-
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	-	-	-	-	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	146,570	(2,845)	143,725	143,725	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	83,312	4,385	87,697	87,697	-
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	5,000	(1,522)	3,478	3,474	\$ 4
Supplies and Materials	16,405	2,322	18,727	8,620	10,107
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	251,287	2,340	253,627	243,516	10,111
Undist. Expend. - Custodial Services					
Salaries		34,519	34,519	34,519	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	34,519	34,519	34,519	-
Security					
Salaries	27,020	-	27,020	27,020	-
Purchased Professional and Technical Services		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	27,020	-	27,020	27,020	-
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	3,000	(878)	2,122	2,122	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	3,000	(878)	2,122	2,122	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2014

EXHIBIT D-3t

SCHOOL: WALSTROM EARLY CHILDHOOD ACADEMY	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
UNALLOCATED BENEFITS					
Social Security Contributions		-		\$ 3,605	\$ (3,605)
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 400,501	\$ (73,315)	\$ 327,186	327,186	-
TOTAL UNALLOCATED BENEFITS	400,501	(73,315)	327,186	330,791	(3,605)
TOTAL UNDISTRIBUTED EXPENDITURES	908,831	(33,542)	875,289	868,783	6,506
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	1,809,333	32,067	1,841,400	1,834,894	6,506
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		3,225	3,225	3,225	-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist. Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Total Equipment	-	3,225	3,225	3,225	-
TOTAL CAPITAL OUTLAY	-	3,225	3,225	3,225	-
TOTAL SCHOOL BASED EXPENDITURES	1,809,333	35,292	1,844,625	1,838,119	6,506
Other Financing Sources:					
Operating Transfer In	1,809,333	35,292	1,844,625	1,838,119	6,506
Total Other Financing Sources:	1,809,333	35,292	1,844,625	1,838,119	6,506
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

SPECIAL REVENUE FUND

EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	231 Title I 2013/2014	232 Title I 2012/2013 Interim	291 School Invmt Grant 13/14	239-9628/30 School Invmt Grant 12/13	241 Title III Regular 13/14 Grant	243 Title III 2012/2013 Interim	Sub-total
Revenues							
Federal sources	\$ 4,201,283	\$ 69,974	\$ 1,222,463	\$ 376,700	\$ 67,348	\$ 16,985	\$ 5,954,753
State sources	-	-	-	-	-	-	-
Other Local	-	-	-	-	-	-	-
Total Revenue	<u>4,201,283</u>	<u>69,974</u>	<u>1,222,463</u>	<u>376,700</u>	<u>67,348</u>	<u>16,985</u>	<u>5,954,753</u>
Expenditures							
Instruction:							
Salaries of teachers	25,286	65,000	307,116	66,052		1,056	464,510
Other salaries for instruction			17,464	4,700			22,164
Purchased prof. and technical services							-
Purch Prof-Educational Services	193,226	-	15,050	-			208,276
Other purchased services	6,258		61,561	105,602			173,421
General supplies	283,644	-	64,616	7,349	38,120	9,285	405,014
Textbooks							-
Other objects	-	-	40,475	9,886	-	-	50,361
Total instruction	<u>510,414</u>	<u>65,000</u>	<u>506,282</u>	<u>193,589</u>	<u>38,120</u>	<u>10,341</u>	<u>1,323,746</u>
Support services:							
Salaries of Teachers	610,876		126,241	12,582			749,699
Salaries of Supervisors of Instruction				1,898			1,898
Salaries of Program Directors				2,500			2,500
Salaries of other professional staff				7,433		6,097	13,530
Salaries of secretarial and clerical assistants							-
Other salaries							-
Salary of Community Parent Involvement Spec							-
Salaries of Master Teachers							-
Personal services - employee benefits	111,801	4,974	39,650	17,041		547	174,013
Purchased professional - education services	70,879	-	414,898	84,354	12,500		582,631
Ed Svcs -Contracted Prek							-
Other purchased professional services							-
Cleaning, Repair & Maintenance							-
Rentals							-
Purchased technical services							-
Other purchased services	64,904	-	52,839	51,588	16,728		186,059
Contracted Srv - Transportation							-
Travel			50,138	-			50,138
Miscellaneous Purchased Services							-
Supplies and Materials	30,617	-	14,147				44,764
Other objects	18,846	-	18,268	5,715			42,829
Rental of land and building	-	-	-	-	-	-	-
Total support services	<u>907,923</u>	<u>4,974</u>	<u>716,181</u>	<u>183,111</u>	<u>29,228</u>	<u>6,644</u>	<u>1,848,061</u>
Facilities acquisition and construction services:							
Instructional equipment							-
Non-Instructional equipment							-
Construction services	-	-	-	-	-	-	-
Total Facilities acquisition and construction services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfer of Funds to School Based Budgets	2,782,946						2,782,946
Total Transfers	<u>2,782,946</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,782,946</u>
Total Expenditures	<u>4,201,283</u>	<u>69,974</u>	<u>1,222,463</u>	<u>376,700</u>	<u>67,348</u>	<u>16,985</u>	<u>5,954,753</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	-	-	-	-	-	-	-
Other Financing Sources							
Transfer In - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	251/252 <u>IDEA Part B</u> 2012/2013 Basic Interim	255 <u>IDEA Part B</u> Basic 13/14 Grant	257 <u>IDEA</u> Preschool 13/14 Grant	271 <u>Title II</u> Part A Reg. 2013/2014	273 <u>Title II A</u> 2012/2013 Interim	294/296 <u>Title III</u> Immigrant 2012/2013 Interim	Sub-total
Revenues							
Federal sources	\$ 178,654	\$ 2,787,571	\$ 65,242	\$ 657,793	\$ 63,396	\$ 15,749	\$ 3,768,405
State sources	-	-	-	-	-	-	-
Other Local	-	-	-	-	-	-	-
Total Revenue	<u>178,654</u>	<u>2,787,571</u>	<u>65,242</u>	<u>657,793</u>	<u>63,396</u>	<u>15,749</u>	<u>3,768,405</u>
Expenditures							
Instruction:							
Salaries of teachers	8,300	1,568		105,794		12,326	127,988
Other salaries for instruction					42,196	1,364	43,560
Purchased prof. and technical services							-
Purch Prof-Educational Services		490,452					490,452
Other purchased services	-	652,330					652,330
General supplies	115,731	585,873	834	2,123			704,561
Textbooks	-	-	-	-	-	-	-
Other objects	-	-	-	-	-	-	-
Total instruction	<u>124,031</u>	<u>1,730,223</u>	<u>834</u>	<u>107,917</u>	<u>42,196</u>	<u>13,690</u>	<u>2,018,891</u>
Support services:							
Salaries of Teachers				8,575		924	9,499
Salaries of Supervisors of Instruction							-
Salaries of Program Directors							-
Salaries of other professional staff		113,187		299,040			412,227
Salaries of secretarial and clerical assistants	16,757	83,783					100,540
Other salaries	75	11,958					12,033
Salary of Community Parent Involvement Spec							-
Salaries of Master Teachers							-
Personal services - employee benefits	2,791	54,363		149,491	3,228	1,135	211,008
Purchased professional - education services	35,900	669,866	64,408	58,000	-		827,274
Ed Svcs -Contracted Prek							-
Other purchased professional services							-
Cleaning, Repair & Maintenance							-
Rentals							-
Purchased technical services							-
Other purchased services	-	10,740		21,918	2,977		35,635
Contracted Srv - Transportation							-
Travel		610		4,246			4,856
Miscellaneous Purchased Services							-
Supplies and Materials	-	102,521		8,606	14,995		126,122
Other objects	-	-	-	-	-	-	-
Rental of land and building	-	-	-	-	-	-	-
Total support services	<u>54,623</u>	<u>1,047,028</u>	<u>64,408</u>	<u>549,876</u>	<u>21,200</u>	<u>2,059</u>	<u>1,739,194</u>
Facilities acquisition and construction services:							
Instructional equipment		10,320					10,320
Non-Instructional equipment							-
Construction services	-	-	-	-	-	-	-
Total Facilities acquisition and construction services	<u>-</u>	<u>10,320</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,320</u>
Transfer of Funds to School Based Budgets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>178,654</u>	<u>2,787,571</u>	<u>65,242</u>	<u>657,793</u>	<u>63,396</u>	<u>15,749</u>	<u>3,768,405</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources							
Transfer In - General Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	361 Carl D. Perkins Vocational & Technical Ed. FY2014	236/239-0000 Title I SIA Interim FY 2013	295 Race to the Top	501 NJ Nonpublic Textbooks	502 Chapter 192 Compensatory Education	Sub-total
Revenues						
Federal sources	\$ 94,034	\$ 1,188	\$ 132,656			\$ 227,878
State sources				\$ 36,838	\$ 255,767	292,605
Other Local	-	-	-	-	-	-
Total Revenue	<u>94,034</u>	<u>1,188</u>	<u>132,656</u>	<u>36,838</u>	<u>255,767</u>	<u>520,483</u>
Expenditures						
Instruction:						
Salaries of teachers						-
Other salaries for instruction						-
Purchased prof. and technical services	25,528					25,528
Purch Prof-Educational Services						-
Other purchased services	2,918					2,918
General supplies	14,632	-	8,166			22,798
Textbooks				36,838		36,838
Other objects	-	-	-	-	-	-
Total instruction	<u>43,078</u>	<u>-</u>	<u>8,166</u>	<u>36,838</u>	<u>-</u>	<u>88,082</u>
Support services:						
Salaries of Teachers		689	11,716			12,405
Salaries of Supervisors of Instruction						-
Salaries of Program Directors						-
Salaries of other professional staff						-
Salaries of secretarial and clerical assistants						-
Other salaries						-
Salary of Community Parent Involvement Spec						-
Salaries of Master Teachers						-
Personal services - employee benefits						-
Purchased professional - education services	29,550		42,635		255,767	327,952
Ed Svcs -Contracted Prek						-
Other purchased professional services						-
Cleaning, Repair & Maintenance						-
Rentals						-
Purchased technical services						-
Other purchased services		499	70,139			70,638
Contracted Srv - Transportation						-
Travel						-
Miscellaneous Purchased Services						-
Supplies and Materials	16,008					16,008
Other objects						-
Rental of land and building	-	-	-	-	-	-
Total support services	<u>45,558</u>	<u>1,188</u>	<u>124,490</u>	<u>-</u>	<u>255,767</u>	<u>427,003</u>
Facilities acquisition and construction services:						
Instructional equipment	5,398					5,398
Non-Instructional equipment						-
Construction services	-	-	-	-	-	-
Total Facilities acquisition and construction services	<u>5,398</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,398</u>
Transfer of Funds to School Based Budgets	-	-	-	-	-	-
Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>94,034</u>	<u>1,188</u>	<u>132,656</u>	<u>36,838</u>	<u>255,767</u>	<u>520,483</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures						
	-	-	-	-	-	-
Other Financing Sources						
Transfer In - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	-

EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	503 <u>Chapter 192</u> <u>English as</u> <u>a Second</u> <u>Language</u>	505 <u>Chapter 192</u> <u>Transportation</u> <u>FY11</u>	506 <u>Chapter 193</u> <u>Supplemental</u> <u>Instruction</u>	507 <u>Chapter 193</u> <u>Exam</u> <u>and</u> <u>Class</u>	508 <u>Chapter 193</u> <u>Corrective</u> <u>Speech</u>	508 <u>Chapter 192/193</u> <u>Home</u> <u>Instruction</u>	<u>Sub-total</u>
Revenues							
Federal sources							-
State sources	\$ 873	\$ 23,361	\$ 33,096	\$ 50,793	\$ 14,843	\$ 1,031	\$ 123,997
Other Local	-	-	-	-	-	-	-
Total Revenue	873	23,361	33,096	50,793	14,843	1,031	123,997
Expenditures							
Instruction:							
Salaries of teachers							-
Other salaries for instruction							-
Purchased prof. and technical services							-
Purch Prof-Educational Services							-
Other purchased services							-
General supplies							-
Textbooks							-
Other objects	-	-	-	-	-	-	-
Total instruction	-	-	-	-	-	-	-
Support services:							
Salaries of Teachers							-
Salaries of Supervisors of Instruction							-
Salaries of Program Directors							-
Salaries of other professional staff							-
Salaries of secretarial and clerical assistants							-
Other salaries							-
Salary of Community Parent Involvement Spec							-
Salaries of Master Teachers							-
Personal services - employee benefits							-
Purchased professional - education services	873	23,361	33,096	50,793	14,843	1,031	123,997
Ed Svcs -Contracted Prek							-
Other purchased professional services							-
Cleaning, Repair & Maintenance							-
Rentals							-
Purchased technical services							-
Other purchased services							-
Contracted Srv - Transportation							-
Travel							-
Miscellaneous Purchased Services							-
Supplies and Materials							-
Other objects							-
Rental of land and building	-	-	-	-	-	-	-
Total support services	873	23,361	33,096	50,793	14,843	1,031	123,997
Facilities acquisition and construction services:							
Instructional equipment							-
Non-Instructional equipment							-
Construction services	-	-	-	-	-	-	-
Total Facilities acquisition and construction services	-	-	-	-	-	-	-
Transfer of Funds to School Based Budgets	-	-	-	-	-	-	-
Total Transfers	-	-	-	-	-	-	-
Total Expenditures	873	23,361	33,096	50,793	14,843	1,031	123,997
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	-	-	-	-	-	-	-
Other Financing Sources							
Transfer In - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	509 Nonpublic Nursing Aid	510 Nonpublic Technology Aid	618 Adult Education	218 Preschool Education Aid	Others	Sub-total	2014
Revenues							
Federal sources			\$ 109,000			\$ 109,000	\$ 10,060,036
State sources	\$ 53,578	\$ 13,865		\$ 19,796,150		19,863,593	20,280,195
Other Local	-	-	-	-	\$ 64,528	64,528	64,528
Total Revenue	<u>53,578</u>	<u>13,865</u>	<u>109,000</u>	<u>19,796,150</u>	<u>64,528</u>	<u>20,037,121</u>	<u>30,404,759</u>
Expenditures							
Instruction:							
Salaries of teachers			65,729	3,274,848		3,340,577	3,933,075
Other salaries for instruction				1,097,218		1,097,218	1,162,942
Purchased prof. and technical services						-	25,528
Purch Prof-Educational Services						-	698,728
Other purchased services				18,456	644	19,100	847,769
General supplies		13,865	1,289	112,620	5,213	132,987	1,265,360
Textbooks						-	36,838
Other objects	-	-	-	-	600	600	50,961
Total instruction	<u>-</u>	<u>13,865</u>	<u>67,018</u>	<u>4,503,142</u>	<u>6,457</u>	<u>4,590,482</u>	<u>8,021,201</u>
Support services:							
Salaries of Teachers					8,190	8,190	779,793
Salaries of Supervisors of Instruction				124,285		124,285	126,183
Salaries of Program Directors				23,951		23,951	26,451
Salaries of other professional staff				1,095,667		1,095,667	1,521,424
Salaries of secretarial and clerical assistants			29,350	253,257		282,607	383,147
Other salaries				90,780		90,780	102,813
Salary of Community Parent Involvement Spec				98,815		98,815	98,815
Salaries of Master Teachers				541,454		541,454	541,454
Personal services - employee benefits			7,208	1,754,758	627	1,762,593	2,147,614
Purchased professional - education services				456,944		456,944	2,318,798
Ed Svcs -Contracted Prek				11,084,639		11,084,639	11,084,639
Other purchased professional services	53,578			125,451		179,029	179,029
Cleaning, Repair & Maintenance						-	-
Rentals				9,874		9,874	9,874
Purchased technical services						-	-
Other purchased services					272	272	292,604
Contracted Srv - Transportation				21,111		21,111	21,111
Travel			500	5,121	1,441	7,062	62,056
Miscellaneous Purchased Services					2,359	2,359	2,359
Supplies and Materials			4,924	60,311	28,798	94,033	280,927
Other objects				1,520	16,384	17,904	60,733
Rental of land and building	-	-	-	-	-	-	-
Total support services	<u>53,578</u>	<u>-</u>	<u>41,982</u>	<u>15,747,938</u>	<u>58,071</u>	<u>15,901,569</u>	<u>20,039,824</u>
Facilities acquisition and construction services:							
Instructional equipment			-			-	15,718
Non-Instructional equipment			-			-	-
Construction services	-	-	-	-	-	-	-
Total Facilities acquisition and construction services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,718</u>
Transfer of Funds to School Based Budgets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,782,946</u>
Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,782,946</u>
Total Expenditures	<u>53,578</u>	<u>13,865</u>	<u>109,000</u>	<u>20,251,080</u>	<u>64,528</u>	<u>20,492,051</u>	<u>30,859,689</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures							
	-	-	-	(454,930)	-	(454,930)	(454,930)
Other Financing Sources							
Transfer In - General Fund	\$ -	\$ -	\$ -	\$ 454,930	\$ -	\$ 454,930	\$ 454,930

EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUNDS
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES
PRESCHOOL - ALL PROGRAMS
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

EXPENDITURES	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Instruction					
Salaries of Teachers	\$ 3,802,518	\$ 10,692	\$ 3,813,210	\$ 3,274,848	\$ 538,362
Other Salaries for Instruction	1,151,491	-	1,151,491	1,097,218	54,273
Other Purchased Services	39,200	-	39,200	18,456	20,744
General Supplies	128,175	20,071	148,246	112,620	35,626
Other Objects	-	10,450	10,450	-	10,450
Total Instruction	<u>5,121,384</u>	<u>41,213</u>	<u>5,162,597</u>	<u>4,503,142</u>	<u>659,455</u>
Support Services:					
Salaries of Supervisors of Instruction	241,182	(110,000)	131,182	124,285	6,897
Salaries of Program Directors	-	30,700	30,700	23,951	6,749
Salaries of Other Professional Staff	1,316,734	(202,000)	1,114,734	1,095,667	19,067
Salaries of Secr. And Clerical Assistants	307,059	(51,880)	255,179	253,257	1,922
Other Salaries	106,175	(15,395)	90,780	90,780	-
Salaries of Community Parent Involvement Spec	97,001	1,814	98,815	98,815	-
Salaries of Master Teachers	651,279	(109,806)	541,473	541,454	19
Personal Services - Employee Benefits	1,779,211	10,468	1,789,679	1,754,758	34,921
Contr. Serv. - Pre-K	10,577,453	576,097	11,153,550	11,084,639	68,911
Purchased Professional - Ed. Services	493,340	(13,000)	480,340	456,944	23,396
Other Purchased Prof. Services and Tech	234,685	(20,000)	214,685	125,451	89,234
Cleaning Repairs and Maintenance Services	-	-	-	-	-
Rentals	20,000	(2,000)	18,000	9,874	8,126
Contr. Serv. - Trans.	32,550	(70)	32,480	21,111	11,369
Travel	31,000	2,000	33,000	5,121	27,879
Supplies and Materials	175,741	(46)	175,695	60,311	115,384
Supplies and Materials	-	3,000	3,000	1,520	1,480
Total Support Services	<u>16,063,410</u>	<u>99,882</u>	<u>16,163,292</u>	<u>15,747,938</u>	<u>415,354</u>
Facilities Acquisition and Const. Serv:					
Instructional Equipment	-	-	-	-	-
Non Instructional Equipment	-	-	-	-	-
Total Facilities and Acquisition and Constr. Serv.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 21,184,794</u>	<u>\$ 141,095</u>	<u>\$ 21,325,889</u>	<u>\$ 20,251,080</u>	<u>\$ 1,074,809</u>

Calculation of Budget & Carryover

Total 2013-2014 Preschool Education Aid Allocation	\$ 19,905,377
Add: Actual ECPA/PEA Carryover (June 30, 2013)	2,067,103
Prior Year Adjustment	283,153
Add: Budgeted Transfer from General Fund	454,930
Total Funds Available for 2013-2014 Budget	22,710,563
Less: 2013-2014 Budgeted Preschool Education Aid (Including Prior Year Budgeted Carryover)	(21,325,889)
Available & Unbudgeted Preschool Education Aid Funds as of June 30, 2014	1,384,674
Add: June 30, 2014 Unexpended Preschool Education Aid	1,074,809
2013-2014 Actual Carryover- Preschool Education Aid	<u>\$ 2,459,483</u>
2013-2014 Preschool Education Aid Carryover Budgeted in 2014-2015	<u>\$ 330,000</u>

**EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUNDS
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES
PRESCHOOL - FULL DAY 3YR & 4YR - REGULAR
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

EXPENDITURES	Original Budget	Budget Transfers	Final Budgeted	Actual	Variance
Instruction					
Salaries of Teachers	\$ 3,802,518	\$ 10,692	\$ 3,813,210	\$ 3,274,848	\$ 538,362
Other Salaries for Instruction	1,151,491	-	1,151,491	1,097,218	54,273
Other Purchased Services	39,200	-	39,200	18,456	20,744
General Supplies	128,175	20,071	148,246	112,620	35,626
Other Objects	-	10,450	10,450	-	10,450
Total Instruction	5,121,384	41,213	5,162,597	4,503,142	659,455
Support Services:					
Salaries of Supervisors of Instruction	241,182	(110,000)	131,182	124,285	6,897
Salaries of Program Directors	-	30,700	30,700	23,951	6,749
Salaries of Other Professional Staff	1,316,734	(202,000)	1,114,734	1,095,667	19,067
Salaries of Secr. And Clerical Assistants	307,059	(51,880)	255,179	253,257	1,922
Other Salaries	106,175	(15,395)	90,780	90,780	-
Salaries of Community Parent Involvement Spec	97,001	1,814	98,815	98,815	-
Salaries of Master Teachers	651,279	(109,806)	541,473	541,454	19
Personal Services - Employee Benefits	1,779,211	10,468	1,789,679	1,754,758	34,921
Contr. Serv. - Pre-K	10,577,453	576,097	11,153,550	11,084,639	68,911
Purchased Professional - Ed. Services	493,340	(13,000)	480,340	456,944	23,396
Other Purchased Prof. Services and Tech	234,685	(20,000)	214,685	125,451	89,234
Cleaning Repairs and Maintenance Services	-	-	-	-	-
Rentals	20,000	(2,000)	18,000	9,874	8,126
Contr. Serv. - Trans.	32,550	(70)	32,480	21,111	11,369
Travel	31,000	2,000	33,000	5,121	27,879
Supplies and Materials	175,741	(46)	175,695	60,311	115,384
Other Objects	-	3,000	3,000	1,520	1,480
Total Support Services	16,063,410	99,882	16,163,292	15,747,938	415,354
Facilities Acquisition and Const. Serv:					
Instructional Equipment	-	-	-	-	-
Non Instructional Equipment	-	-	-	-	-
Total Facilities and Acquisition and Constr. Serv	-	-	-	-	-
Total Expenditures	\$ 21,184,794	\$ 141,095	\$ 21,325,889	\$ 20,251,080	\$ 1,074,809

**EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUNDS
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES
PRESCHOOL - SPECIAL EDUCATION INCLUSION CLASSROOM COSTS
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

THIS SCHEDULE IS NOT APPLICABLE

**SPECIAL REVENUE FUNDS
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES
PRESCHOOL - SPECIAL EDUCATION SELF CONTAINED &
OTHER SPECIAL EDUCATION COSTS
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

THIS SCHEDULE IS NOT APPLICABLE

**SPECIAL REVENUE FUNDS
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES
PRESCHOOL - OTHER
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

THIS SCHEDULE IS NOT APPLICABLE

CAPITAL PROJECTS FUND

**EAST ORANGE BOARD OF EDUCATION
CAPITAL PROJECTS FUND
SUMMARY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Revenues and Other Financing Sources

Revenues	
Miscellaneous	\$ 310,517
State Sources- On-Behalf SDA Contributions	<u>324,787</u>
Total Revenues	<u>635,304</u>

Expenditures and Other Financing Uses

Expenditures	
Purchased Professional and Technical Services	172,786
Construction Services	179,580
On-Behalf SDA Construction Services	324,787
Other Financing Uses	
Transfers Out - Debt Service Fund	<u>310,517</u>
Total Expenditures and Other Financing Uses	<u>987,670</u>

Excess (Deficiency) of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	(352,366)
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Fund Balance- Beginning of Year	<u>6,615,370</u>
Fund Balance- End of Year	<u>\$ 6,263,004</u>

EAST ORANGE BOARD OF EDUCATION
CAPITAL PROJECTS FUND
SUMMARY SCHEDULE OF PROJECT EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Issue</u>	<u>Issue/Project Title</u>	<u>Modified Appropriation</u>	<u>Expenditures to Date</u>		<u>Balance, June 30, 2014</u>
			<u>Prior Years</u>	<u>Current Year</u>	
4/15/1998	Construction of East Orange Campus High School and Related Site Improvements	\$ 64,398,152	\$ 64,050,180	\$ 102,176	\$ 245,796
2010	Various Improvements and Renovations	<u>4,009,597</u>	<u>3,678,492</u>	<u>250,190</u>	<u>80,915</u>
		<u>\$ 68,407,749</u>	<u>\$ 67,728,672</u>	352,366	<u>\$ 326,711</u>
	On-Behalf Payments				
	Economic Development Authority/State Construction Corporation			<u>324,787</u>	
	Total Expenditures			<u>\$ 677,153</u>	

Reconciliation to Fund Balance

Project Appropriation Balance June 30, 2014	\$ 326,711
Reserve for Capital Lease Obligations	<u>5,936,293</u>
Fund Balance, June 30, 2014	<u>\$ 6,263,004</u>

Analysis of Project Fund Sources

Construction of East Orange Campus High School
and Related Site Improvements

Certificates of Participation Proceeds	\$ 64,965,476
Less: Capitalized Interest Proceeds	(1,350,703)
Reserve Account Proceeds	<u>(5,697,906)</u>
Project Account Proceeds	57,916,867
Local Contribution - Interest Income, Net of Transfers	<u>6,481,285</u>
	<u>\$ 64,398,152</u>

Various Improvements and Renovations

Sale and Lease Back - Capital Projects/COI	<u>\$ 4,009,597</u>
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PROPRIETARY FUNDS

**EAST ORANGE BOARD OF EDUCATION
ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
AS OF JUNE 30, 2014**

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B- 4

**COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B- 5

**COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B- 6

FIDUCIARY FUNDS

**EAST ORANGE BOARD OF EDUCATION
FIDUCIARY FUNDS
COMBINING STATEMENT OF AGENCY FUND NET POSITION
AS OF JUNE 30, 2014**

	<u>Student Activity</u>	<u>General School Activity</u>	<u>Payroll</u>	<u>Total Agency Funds</u>
ASSETS				
Cash	\$ 53,209	\$ 24,124	\$ 727,560	\$ 804,893
Due from Other Funds	<u>-</u>	<u>-</u>	<u>153,310</u>	<u>153,310</u>
 Total Assets	 <u>\$ 53,209</u>	 <u>\$ 24,124</u>	 <u>\$ 880,870</u>	 <u>\$ 958,203</u>
 LIABILITIES				
Payroll Deductions and Withholdings			\$ 330,490	\$ 330,490
Due to Other Funds			550,380	550,380
Due to Student Groups	<u>\$ 53,209</u>	<u>\$ 24,124</u>	<u>-</u>	<u>77,333</u>
 Total Liabilities	 <u>\$ 53,209</u>	 <u>\$ 24,124</u>	 <u>\$ 880,870</u>	 <u>\$ 958,203</u>

EXHIBIT H-2

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOT APPLICABLE

EAST ORANGE BOARD OF EDUCATION
 STUDENT ACTIVITY AGENCY FUND
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS
 FIDUCIARY FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>School</u>	<u>Balance</u> <u>July 1, 2013</u>	<u>Cash</u> <u>Receipts</u>	<u>Cash</u> <u>Disbursements</u>	<u>Balance,</u> <u>June 30, 2014</u>
SENIOR HIGH SCHOOLS				
East Orange Campus 9 School	\$ 2,168	\$ 3,001	\$ 2,168	\$ 3,001
East Orange Campus High School	25,462	69,266	67,825	26,903
East Orange Campus High School Athletic	<u>3,943</u>	<u>57,266</u>	<u>60,454</u>	<u>755</u>
Total Senior High Schools	<u>31,573</u>	<u>129,533</u>	<u>130,447</u>	<u>30,659</u>
JUNIOR HIGH SCHOOLS				
John L. Costley School	3,776	1		3,777
Patrick Francis Healy School	417			417
Cicely Tyson School	<u>9,048</u>	<u>27,083</u>	<u>19,177</u>	<u>16,954</u>
Total Junior High Schools	<u>13,241</u>	<u>27,084</u>	<u>19,177</u>	<u>21,148</u>
ELEMENTARY SCHOOLS				
Washington Academy	<u>3,108</u>	<u>-</u>	<u>1,706</u>	<u>1,402</u>
Total Elementary Schools	<u>3,108</u>	<u>-</u>	<u>1,706</u>	<u>1,402</u>
Total All Schools	<u>\$ 47,922</u>	<u>\$ 156,617</u>	<u>\$ 151,330</u>	<u>\$ 53,209</u>

EAST ORANGE BOARD OF EDUCATION
 GENERAL SCHOOL ACTIVITY AGENCY FUND
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS
 FIDUCIARY FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>School</u>	<u>Balance</u> <u>July 1, 2013</u>	<u>Cash</u> <u>Receipts</u>	<u>Cash</u> <u>Disbursements</u>	<u>Balance,</u> <u>June 30, 2014</u>
JUNIOR HIGH SCHOOLS				
Sojourner Truth School	\$ 92			\$ 92
John L. Costley School	821	\$ 87	-	908
	<hr/>	<hr/>	<hr/>	<hr/>
Total Junior High Schools	913	87	-	1,000
ELEMENTARY SCHOOLS				
Dr John Howard Jr. Unique School of Excellence	148			148
Langston Hughes School	15,170	9,418	\$ 12,739	11,849
Mildred Barry-Garvin School	3,433	1,606	1,606	3,433
Gordon Parks Academy	409			409
Washington Academy	2,983	1		2,984
Johnnie L. Cochran Jr. Academy	2,204	5,188	3,944	3,448
Fourth Avenue School	694		179	515
Fourth Avenue School	-	2,052	1,714	338
	<hr/>	<hr/>	<hr/>	<hr/>
Total Elementary Schools	25,041	18,265	20,182	23,124
	<hr/>	<hr/>	<hr/>	<hr/>
Total All Schools	\$ 25,954	\$ 18,352	\$ 20,182	\$ 24,124
	<hr/>	<hr/>	<hr/>	<hr/>

EAST ORANGE BOARD OF EDUCATION
 PAYROLL AGENCY FUND
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Balance, July 1, <u>2013</u>	<u>Additions</u>	<u>Deletions</u>	Balance, June 30, <u>2014</u>
ASSETS				
Cash and cash equivalents	\$ 704,541	\$ 141,393,106	\$ 141,370,087	\$ 727,560
Due from Other Funds	377,991	-	224,681	153,310
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 1,082,532</u>	<u>\$ 141,393,106</u>	<u>\$ 141,594,768</u>	<u>\$ 880,870</u>
LIABILITIES				
Payroll Deductions and Withholdings	\$ 714,884	\$ 141,210,374	\$ 141,594,768	\$ 330,490
Due to Other Funds	367,648	182,732	-	550,380
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>\$ 1,082,532</u>	<u>\$ 141,393,106</u>	<u>\$ 141,594,768</u>	<u>\$ 880,870</u>

LONG-TERM DEBT

EAST ORANGE BOARD OF EDUCATION
 SCHEDULE OF SERIAL BONDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOT APPLICABLE

SCHEDULE OF CAPITAL LEASES PAYABLE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Series</u>	<u>Interest Rate Payable</u>	<u>Amount of Original Issue</u>	<u>Balance July 1, 2013</u>	<u>Additions/ Accretion</u>	<u>Payments</u>	<u>Balance June 30, 2014</u>
Certificate of Participation Upsala College High School Complex - 1998 Cert. of Part.	4.350%-5.375%	\$ 64,965,476	\$ 47,674,502	\$ 2,036,239		\$ 49,710,741
Refunding - Certificate of Participation Upsala College High School Complex - 2010 Cert. of Part.	2.250%-2.625%		5,500,000		\$ 5,500,000	-
Equipment Lease - 2013/2014	2.00%	2,850,000	2,260,851		551,167	1,709,684
Copier Lease	0.75%	1,962,175	<u>81,151</u>	<u>-</u>	<u>81,151</u>	<u>-</u>
			<u>\$ 55,516,504</u>	<u>\$ 2,036,239</u>	<u>\$ 6,132,318</u>	<u>\$ 51,420,425</u>

**EAST ORANGE BOARD OF EDUCATION
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REVENUES					
Local Sources					
Property Tax Levy	\$ 1,697,320		\$ 1,697,320	\$ 1,697,320	
State Sources					
Intergovernmental					
State	<u>3,499,952</u>	<u>-</u>	<u>3,499,952</u>	<u>3,499,952</u>	<u>-</u>
Total Revenues	<u>5,197,272</u>	<u>-</u>	<u>5,197,272</u>	<u>5,197,272</u>	<u>-</u>
EXPENDITURES:					
Regular Debt Service:					
Redemption of Principal	5,696,697	\$ (105,472)	5,591,225	5,500,000	
Interest	<u>-</u>	<u>105,472</u>	<u>105,472</u>	<u>105,471</u>	<u>\$ 1</u>
Total Expenditures	<u>5,696,697</u>	<u>-</u>	<u>5,696,697</u>	<u>5,605,471</u>	<u>1</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(499,425)</u>	<u>-</u>	<u>(499,425)</u>	<u>(408,199)</u>	<u>91,226</u>
Other Financing Sources/(Uses)					
Transfer In - Capital Projects Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>310,517</u>	<u>310,517</u>
Total Other Financing Sources/(Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>310,517</u>	<u>310,517</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	<u>(499,425)</u>	<u>-</u>	<u>(499,425)</u>	<u>(97,682)</u>	<u>401,743</u>
Fund Balance, July 1	<u>466,724</u>	<u>-</u>	<u>466,724</u>	<u>466,724</u>	<u>-</u>
Fund Balance, June 30	<u>\$ (32,701)</u>	<u>\$ -</u>	<u>\$ (32,701)</u>	<u>\$ 369,042</u>	<u>\$ 401,743</u>

STATISTICAL SECTION

This part of the East Orange Board of Education's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Contents

Exhibits

Financial Trends

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

J-1 to J-5

Revenue Capacity

These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.

J-6 to J-9

Debt Capacity

These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government'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 government's financial activities take place.

J-14 and J-15

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs. J-16 to J-20

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

EAST ORANGE BOARD OF EDUCATION
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(Unaudited)
(accrual basis of accounting)

	2005	2006	Fiscal Year Ending June 30,		2009	2010	2011	2012	2013	2014
			2007	2008						
Governmental Activities										
Net Investment in Capital Assets	\$ 105,592,073	\$ 132,330,320	\$ 156,790,417	\$ 208,739,010	\$ 284,654,123	\$ 296,529,533	\$ 293,440,482	\$ 291,075,514	\$ 285,534,749	\$ 280,299,345
Restricted	166,439	901,176	297,357	2,931,630	4,068,881	5,233,284	3,885,619	7,825,125	5,483,886	10,079,182
Unrestricted	3,997,167	425,078	(3,947,242)	4,212,576	9,056,613	(669,705)	9,313,041	17,076,634	12,760,187	1,255,351
Total Governmental Activities Net Position	\$ 109,755,679	\$ 133,656,574	\$ 153,140,532	\$ 215,883,216	\$ 297,779,617	\$ 301,093,112	\$ 306,639,142	\$ 315,977,273	\$ 303,778,822	\$ 291,633,878
Business-Type Activities										
Net Investment in Capital Assets	\$ 236,355	\$ 191,400	\$ 146,445	\$ 10,224	\$ -	\$ -	\$ 34,744	\$ 31,187	\$ 27,630	
Restricted										
Unrestricted (Deficit)	(12,885)	(159,798)	(466,484)	(221,241)	(433,665)	(327,852)	(450,144)	(578,146)	232,471	\$ 699,662
Total Business-Type Activities Net Position	\$ 223,470	\$ 31,602	\$ (320,039)	\$ (211,017)	\$ (433,665)	\$ (327,852)	\$ (415,400)	\$ (546,959)	\$ 260,101	\$ 699,662
District-Wide										
Net Investment in Capital Assets	\$ 105,828,428	\$ 132,521,720	\$ 156,936,862	\$ 208,749,234	\$ 284,654,123	\$ 296,529,533	\$ 293,475,226	\$ 291,106,701	\$ 285,562,379	\$ 280,299,345
Restricted	166,439	901,176	297,357	2,931,630	4,068,881	5,233,284	3,885,619	7,825,125	5,483,886	10,079,182
Unrestricted	3,984,282	265,280	(4,413,726)	3,991,335	8,622,948	(997,557)	8,862,897	16,498,488	12,992,658	1,955,013
Total District Net Position	\$ 109,979,149	\$ 133,688,176	\$ 152,820,493	\$ 215,672,199	\$ 297,345,952	\$ 300,765,260	\$ 306,223,742	\$ 315,430,314	\$ 304,038,923	\$ 292,333,540

Note:

GASB requires that ten years of statistical data be presented.

EAST ORANGE BOARD OF EDUCATION
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Unaudited)
(accrual basis of accounting)

	Fiscal Year Ending June 30,									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Expenses										
Governmental Activities										
Instruction										
Regular	\$ 97,215,957	\$ 99,051,416	\$ 101,252,937	\$ 102,154,354	\$ 100,781,013	\$ 112,440,141	\$ 109,466,882	\$ 113,166,864	\$ 125,967,727	\$ 125,033,642
Special Education	23,896,072	26,528,074	31,185,956	32,646,727	32,144,052	32,082,830	30,626,508	30,515,049	32,191,295	31,995,251
Other Special Education										
Other Instruction	3,282,718	4,768,052	4,361,813	4,770,811	6,151,478	8,881,318	8,662,695	7,348,814	7,098,723	7,429,674
School Sponsored Activities And Athletics	945,389	938,916	1,143,183	1,109,637	1,150,747	889,836	943,398	1,094,884	1,264,654	1,388,855
Community Services		179,410	120,585	132,778	116,348	3,420	3,887	17,612	58,158	11,982
Support Services:										
Student & Instruction Related Services	35,235,983	39,625,437	45,155,260	42,407,383	42,150,358	45,417,405	39,468,121	41,315,319	43,992,851	44,673,589
General Administration	2,434,637	3,969,328	3,164,543	3,609,767	3,269,527	3,117,620	4,101,714	4,345,535	2,902,317	3,051,209
School Administrative Services	9,568,279	10,116,870	10,143,374	10,274,469	10,304,625	10,592,179	9,818,265	10,418,917	10,246,140	10,904,338
Central Services/Business Services	4,591,931	4,567,863	4,599,355	4,221,971	4,505,467	4,638,024	4,000,545	4,786,596	4,746,696	4,258,509
Administrative Information Technology		550,260	682,705	753,662	726,717	737,636	653,159	715,261	898,180	1,001,033
Plant Operations And Maintenance	26,843,479	24,821,000	25,178,673	24,141,916	23,925,479	26,198,007	24,581,059	28,539,459	29,249,384	29,601,519
Pupil Transportation	8,008,974	7,026,283	7,786,231	8,839,895	6,578,087	6,953,796	5,596,637	5,265,457	5,789,461	5,634,526
Unallocated Benefits										
Interest on Long-Term Debt	3,724,708	3,545,431	2,833,545	3,462,650	3,494,630	3,356,966	3,013,466	2,749,959	3,272,581	2,113,538
Unallocated Depreciation	-	-	-	-	-	-	-	-	-	-
Total Governmental Activities Expenses	<u>215,748,127</u>	<u>225,688,340</u>	<u>237,608,160</u>	<u>238,526,020</u>	<u>235,298,528</u>	<u>255,309,178</u>	<u>240,936,336</u>	<u>250,279,726</u>	<u>267,678,167</u>	<u>267,097,665</u>
Business-Type Activities:										
Food Service	<u>5,510,171</u>	<u>5,028,660</u>	<u>4,913,788</u>	<u>4,864,184</u>	<u>4,964,730</u>	<u>5,495,998</u>	<u>5,444,750</u>	<u>5,917,764</u>	<u>5,543,495</u>	<u>5,711,216</u>
Total Business-Type Activities Expense	<u>5,510,171</u>	<u>5,028,660</u>	<u>4,913,788</u>	<u>4,864,184</u>	<u>4,964,730</u>	<u>5,495,998</u>	<u>5,444,750</u>	<u>5,917,764</u>	<u>5,543,495</u>	<u>5,711,216</u>
Total District Expenses	<u>\$ 221,258,298</u>	<u>\$ 230,717,000</u>	<u>\$ 242,521,948</u>	<u>\$ 243,390,204</u>	<u>\$ 240,263,258</u>	<u>\$ 260,805,176</u>	<u>\$ 246,381,086</u>	<u>\$ 256,197,490</u>	<u>\$ 273,221,662</u>	<u>\$ 272,808,881</u>
Program Revenues										
Governmental Activities:										
Charges For Services:										
Instruction (Tuition)										
Operating Grants And Contributions	\$ 40,773,457	\$ 41,793,630	\$ 48,965,432	\$ 49,039,248	\$ 45,931,826	\$ 76,227,437	\$ 56,289,889	\$ 61,844,848	\$ 59,729,787	\$ 59,051,000
Capital Grants And Contributions	<u>28,066,136</u>	<u>32,499,466</u>	<u>29,466,826</u>	<u>49,631,657</u>	<u>80,235,944</u>	<u>19,647,254</u>	<u>2,993,526</u>	<u>1,657,240</u>	<u>1,506,379</u>	<u>324,787</u>
Total Governmental Activities Program Revenues	<u>68,839,593</u>	<u>74,293,096</u>	<u>78,432,258</u>	<u>98,670,905</u>	<u>126,167,770</u>	<u>95,874,691</u>	<u>59,283,415</u>	<u>63,502,088</u>	<u>61,236,166</u>	<u>59,375,787</u>

EAST ORANGE BOARD OF EDUCATION
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Unaudited)
(accrual basis of accounting)

	Fiscal Year Ending June 30,									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Business-Type Activities:										
Charges For Services										
Food Service	\$ 808,282	\$ 445,199	\$ 520,401	\$ 340,830	\$ 439,953	\$ 346,949	\$ 432,258	\$ 524,966	\$ 862,853	\$ 636,297
Operating Grants And Contributions	3,694,339	3,645,274	3,391,746	3,823,642	4,002,129	4,954,005	4,624,259	4,884,195	5,187,267	5,241,656
Capital Grants And Contributions	-	-	-	-	-	-	-	-	-	-
Total Business Type Activities Program Revenues	4,502,621	4,090,473	3,912,147	4,164,472	4,442,082	5,300,954	5,056,517	5,409,161	6,050,120	5,877,953
Total District Program Revenues	\$ 73,342,214	\$ 78,383,569	\$ 82,344,405	\$ 102,835,377	\$ 130,609,852	\$ 101,175,645	\$ 64,339,932	\$ 68,911,249	\$ 67,286,286	\$ 65,253,740
Net (Expense)/Revenue										
Governmental Activities	\$ (146,908,534)	\$ (151,395,244)	\$ (159,175,902)	\$ (139,855,115)	\$ (109,130,758)	\$ (159,434,487)	\$ (181,652,921)	\$ (186,777,638)	\$ (206,442,001)	\$ (207,721,878)
Business-Type Activities	(1,007,550)	(938,187)	(1,001,641)	(699,712)	(522,648)	(195,044)	(388,233)	(508,603)	506,625	166,737
Total District-Wide Net Expense	\$ (147,916,084)	\$ (152,333,431)	\$ (160,177,543)	\$ (140,554,827)	\$ (109,653,406)	\$ (159,629,531)	\$ (182,041,154)	\$ (187,286,241)	\$ (205,935,376)	\$ (207,555,141)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes Levied For General Purposes, Net	\$ 18,070,000	\$ 18,070,000	\$ 18,070,000	\$ 18,070,000	\$ 18,670,000	\$ 18,950,050	\$ 18,950,050	\$ 18,950,050	\$ 18,950,050	\$ 18,950,050
Taxes Levied for Debt Service		603,501	864,079	1,059,700	1,583,953	1,522,782	1,522,782	1,544,166	1,544,166	1,697,320
Federal and state aid for School Based Budgets	8,140,528	9,311,730	8,172,275	8,699,735	4,893,569	2,686,752	3,460,288	4,187,045	2,923,801	2,782,946
Federal and State Aid - Unrestricted	144,143,505	145,215,920	147,642,607	164,943,093	159,198,746	135,742,174	159,345,302	167,391,736	165,743,548	166,310,887
Federal and State Aid - Restricted for Debt Service	873,453	1,160,398	1,477,915	1,630,294	3,895,546	3,057,454	2,975,590	3,150,238	3,330,424	3,429,952
Miscellaneous Income	1,451,304	1,680,909	3,082,984	2,040,806	3,085,345	1,088,770	1,255,832	1,268,640	2,139,314	2,705,779
Loss on Disposal of Capital Assets							(10,893)			
Transfers	(853,617)	(746,319)	(650,000)	(900,000)	(300,000)	(300,000)	(300,000)	(376,106)	(300,000)	(300,000)
Total Governmental Activities	171,825,173	175,296,139	178,659,860	195,543,628	191,027,159	162,747,982	187,198,951	196,115,769	194,331,303	195,576,934
Business-Type Activities:										
Transfers/Miscellaneous Income	853,617	746,319	650,000	900,000	300,000	300,857	300,685	377,044	300,435	272,824
Total Business-Type Activities	853,617	746,319	650,000	900,000	300,000	300,857	300,685	377,044	300,435	272,824
Total District-Wide	\$ 172,678,790	\$ 176,042,458	\$ 179,309,860	\$ 196,443,628	\$ 191,327,159	\$ 163,048,839	\$ 187,499,636	\$ 196,492,813	\$ 194,631,738	\$ 195,849,758
Change in Net Position										
Governmental Activities	\$ 24,916,639	\$ 23,900,895	\$ 19,483,958	\$ 55,688,513	\$ 81,896,401	\$ 3,313,495	\$ 5,546,030	\$ 9,338,131	\$ (12,110,698)	\$ (12,144,944)
Business-Type Activities	(153,933)	(191,868)	(351,641)	200,288	(222,648)	105,813	(87,548)	(131,559)	807,060	439,561
Total District	\$ 24,762,706	\$ 23,709,027	\$ 19,132,317	\$ 55,888,801	\$ 81,673,753	\$ 3,419,308	\$ 5,458,482	\$ 9,206,572	\$ (11,303,638)	\$ (11,705,383)

Note:
GASB requires that ten years of statistical data be presented.

EAST ORANGE BOARD OF EDUCATION
FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Unaudited)
(modified accrual basis of accounting)

	Fiscal Year Ending June 30,									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Fund										
Reserved	\$ 8,702,498	\$ 6,583,544	\$ 7,656,269	\$ 11,772,527	\$ 30,039,459	\$20,623,006				
Unreserved	3,472,765	2,544,331	(3,778,046)	(1,335,238)	(13,363,817)	(14,944,520)				
Nonspendable							\$ 308,373	\$ 439,660	\$ 256,282	\$ 261,430
Restricted							15,109,857	25,867,456	25,985,164	24,132,718
Assigned							6,899,255	11,405,810	7,482,274	2,876,757
Unassigned	-	-	-	-	-	-	(13,010,267)	(14,537,521)	(13,886,008)	(14,051,192)
Total General Fund	\$ 12,175,263	\$ 9,127,875	\$ 3,878,223	\$ 10,437,289	\$ 16,675,642	\$ 5,678,486	\$ 9,307,218	\$ 23,175,405	\$ 19,837,712	\$ 13,219,713
All Other Governmental Funds										
Reserved	\$ 7,083,608	\$ 7,646,479	\$ 6,017,393	\$ 5,931,196	\$ 5,935,758	\$ 6,077,621				
Unreserved	2,781,406	427,034	943,076	1,318,192	336,643	1,056,789				
Nonspendable										
Restricted							\$ 11,611,473	\$ 9,178,142	\$ 7,082,094	\$ 6,632,046
Assigned										
Unassigned	-	-	-	-	-	-	-	-	-	-
Total All Other Governmental Funds	\$ 9,865,014	\$ 8,073,513	\$ 6,960,469	\$ 7,249,388	\$ 6,272,401	\$ 7,134,410	\$ 11,611,473	\$ 9,178,142	\$ 7,082,094	\$ 6,632,046

Note:
 GASB requires that ten years of statistical data be presented.

EAST ORANGE BOARD OF EDUCATION
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Unaudited)
(modified accrual basis of accounting)

	Fiscal Year Ending June 30.									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Revenues										
Tax Levy	\$ 18,070,000	\$ 18,673,501	\$ 18,934,079	\$ 19,129,700	\$ 20,253,953	\$ 20,472,832	\$ 20,472,832	\$ 20,494,216	\$ 20,494,216	\$ 20,647,370
Tuition Charges										
Miscellaneous	1,626,409	1,888,474	4,373,167	2,134,387	3,204,878	1,109,716	1,259,729	1,289,004	2,150,904	2,780,765
State Sources	212,449,464	218,611,214	224,114,679	214,422,444	283,278,734	201,542,780	212,177,325	220,475,781	222,255,687	219,504,843
Federal Sources	9,372,510	11,162,365	10,320,193	10,628,002	10,757,364	35,797,345	12,883,373	17,734,962	10,966,662	12,319,743
Total Revenue	241,518,383	250,335,554	257,742,118	246,314,533	317,494,929	258,922,673	246,793,259	259,993,963	255,867,469	255,252,721
Expenditures										
Instruction										
Regular Instruction	92,074,004	92,247,701	95,018,291	98,429,381	94,202,790	102,666,079	100,190,413	103,656,568	115,026,029	114,852,628
Special Education Instruction	23,845,015	26,455,461	31,128,693	32,914,750	32,123,421	32,096,462	30,662,636	30,511,641	32,167,124	31,993,146
Other Special Instruction										
Other Instruction	3,272,357	4,743,721	4,350,951	4,821,504	6,147,450	8,886,258	8,675,785	7,348,227	7,091,054	7,428,979
School Sponsored Activities and Athletics	941,299	942,249	1,137,415	1,131,291	1,146,061	890,673	945,618	1,094,027	1,263,157	1,388,724
Community Services		179,410	120,585	132,778	116,348	3,420	3,887	17,612	58,158	11,982
Support Services:										
Student and Inst. Related Services	35,091,808	39,571,999	44,800,517	42,947,069	42,076,028	45,138,183	39,452,113	41,001,185	43,595,011	44,341,172
General Administration	2,382,612	3,971,851	3,160,369	3,625,063	3,267,060	3,099,329	4,022,648	4,266,462	2,901,628	3,051,138
School Administrative Services	9,525,536	10,146,942	10,092,477	10,457,741	10,069,099	10,496,674	9,541,250	10,263,772	10,059,323	10,739,101
Central Services/Business Services	4,575,818	4,580,484	4,579,625	4,296,339	4,489,008	4,641,246	4,009,084	4,785,790	4,741,982	4,258,108
Admin. Information Technology		551,301	680,611	761,881	724,872	737,997	654,116	715,171	897,419	1,000,954
Plant Operations And Maintenance	25,019,459	24,825,084	25,049,029	24,382,925	23,818,147	26,106,039	24,512,345	28,281,343	28,935,541	29,326,146
Pupil Transportation	8,008,969	7,026,283	7,785,481	8,842,735	6,578,087	6,953,796	5,596,637	5,265,457	5,789,461	5,634,526
Employee Benefits										
Capital Outlay	30,024,908	34,958,359	30,950,467	3,079,689	80,402,712	20,173,115	4,021,209	4,880,082	4,638,404	1,717,480
Debt Service:										
Principal	1,525,000	2,352,866	2,828,069	3,054,122	5,117,160	5,447,307	5,176,511	5,477,703	6,386,435	6,132,318
Interest and Other Charges	1,807,988	1,874,413	1,772,234	1,651,455	1,655,320	1,421,242	923,212	617,961	300,484	144,366
Cost of Issuance						265,751				
Advance Refunding Escrow						25,447				
Total Expenditures	238,094,773	254,428,124	263,454,814	240,528,723	311,933,563	269,049,018	238,387,464	248,183,001	263,851,210	262,020,768
Excess (Deficiency) of Revenues										
Over (Under) Expenditures	3,423,610	(4,092,570)	(5,712,696)	5,785,810	5,561,366	(10,126,345)	8,405,795	11,810,962	(7,983,741)	(6,768,047)
Other Financing Sources (Uses)										
Proceeds From Borrowing	4,000,000					8,500,000				
Debt Refunded						(8,125,000)				
Original Issue Discount on Ref. Bonds						(83,802)				
Capital Leases				1,962,175					2,850,000	
Transfers In	10,131,753	10,313,593	9,618,781	9,013,950	5,204,765	2,997,264	8,148,894	4,497,542	3,507,388	3,548,393
Transfers Out	(10,985,370)	(11,059,912)	(10,268,781)	(9,913,950)	(5,504,765)	(3,297,264)	(8,448,894)	(4,873,648)	(3,807,388)	(3,848,393)
Total Other Financing Sources (Uses)	3,146,383	(746,319)	(650,000)	1,062,175	(300,000)	(8,802)	(300,000)	(376,106)	2,550,000	(300,000)
Net Change in Fund Balances	\$ 6,569,993	\$ (4,838,889)	\$ (6,362,696)	\$ 6,847,985	\$ 5,261,366	\$ (10,135,147)	\$ 8,105,795	\$ 11,434,856	\$ (5,433,741)	\$ (7,068,047)
Debt Service as a Percentage of										
Noncapital Expenditures	0.73%	1.07%	1.22%	1.29%	2.21%	2.20%	2.21%	2.25%	2.46%	2.36%

* Noncapital expenditures are total expenditures less capital outlay.

Note:
GASB requires that ten years of statistical data be presented.

**EAST ORANGE BOARD OF EDUCATION
COUNTY OF ESSEX, NEW JERSEY
GENERAL FUND-OTHER LOCAL REVENUE BY SOURCE
LAST TEN FISCAL YEARS
(UNAUDITED)**

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Refund of Prior Year Expenditures	\$ 485,601	\$ 281,890	\$ 1,058,204	\$ 217,803	\$ 206,747	\$ 397,056	\$ 405,594	\$ 66,309	\$ 168,895	\$ 420,609
Interest on Investments	282,470	891,809	1,122,937	833,105	369,278	123,110	40,253	37,062	35,457	115,006
Rental	215,346	11,655	16,304	44,438	50,587	43,864	28,063	23,487	85,533	64,256
Rentals-Robeson	4,400		3,260			8,555	4,435	4,500	18,327	16,264
Game Receipts		7,454	10,602	14,446	10,884	15,359	19,608	8,920	9,462	17,225
Cancelled Acct. Pay./Accrued S&W			147,313	170,535	1,455,087		170,852	402,698	1,411,859	1,685,808
Cancelled Claims and Judgements Payable				301,274	565,648	40,349	125,662	415,023		
Cancelled Outstanding Checks			138,821							
Miscellaneous	<u>95,701</u>	<u>80,841</u>	<u>179,628</u>	<u>103,902</u>	<u>111,355</u>	<u>140,049</u>	<u>150,748</u>	<u>-</u>	<u>99,152</u>	<u>76,094</u>
Total	\$ <u>1,083,518</u>	\$ <u>1,273,649</u>	\$ <u>2,677,069</u>	\$ <u>1,685,503</u>	\$ <u>2,769,586</u>	\$ <u>768,342</u>	\$ <u>945,215</u>	\$ <u>957,999</u>	\$ <u>1,828,685</u>	\$ <u>2,395,262</u>

Source: School District's records

EAST ORANGE BOARD OF EDUCATION
 ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

Fiscal Year Ended June 30,	Vacant Land	Residential	Commercial	Industrial	Apartment	Total Assessed Value	Public Utilities	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate ^a
2005	\$ 4,367,900	\$ 177,398,800	\$ 51,514,500	\$ 3,788,500	\$ 65,722,200	\$ 302,791,900	\$ 1,311,430	\$ 304,103,330	\$ 1,967,378,440	\$ 6
2006	5,238,800	177,713,300	49,145,600	3,735,600	64,684,700	300,518,000	1,310,330	301,828,330	2,306,007,183	6.35
2007 (1)	58,912,800	2,075,185,000	551,170,300	59,001,300	768,151,500	3,512,420,900	7,447,872	3,519,868,772	2,814,724,787	0.56
2008	57,721,600	2,096,396,850	534,042,300	55,784,900	767,127,500	3,511,073,150	7,640,260	3,518,713,410	3,205,045,224	0.56
2009	48,473,400	2,139,845,700	525,366,900	54,979,000	766,207,550	3,534,872,550	7,893,735	3,542,766,285	3,523,746,403	0.56
2010	46,631,200	2,150,997,325	508,961,500	51,264,800	740,429,050	3,498,283,875	7,824,020	3,506,107,895	3,505,915,011	0.58
2011	44,483,300	2,155,259,375	471,230,700	44,151,500	703,854,050	3,418,978,925	7,632,721	3,426,611,646	3,415,373,457	0.60
2012	43,007,900	2,165,141,775	459,448,100	43,991,800	693,464,350	3,405,053,925	7,571,847	3,412,625,772	3,645,972,180	0.60
2013	21,302,800	1,483,880,000	370,541,700	27,758,600	671,690,500	2,575,173,600	7,015,418	2,582,189,018	3,550,528,597	0.80
2014	21,738,100	1,496,943,000	345,336,200	25,888,900	617,769,600	2,507,675,800	5,427,346	2,513,103,146	2,936,276,482	0.82

(1) District undertook a revaluation of real property which became effective in 2007

Tax rates are per \$100

**EAST ORANGE BOARD OF EDUCATION
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
PER \$100 OF ASSESSED VALUATION
LAST TEN FISCAL YEARS
(Unaudited)**

<u>Assessment Year</u>	<u>Total Direct School Tax Rate</u>	<u>Overlapping Rates</u>		<u>Total</u>
	<u>East Orange Local School District</u>	<u>City of East Orange</u>	<u>County of Essex</u>	
2005	\$6.23	\$17.77	\$3.09	\$27.09
2006	6.35	17.56	3.30	27.21
2007 (1)	0.56	1.55	0.31	2.42
2008	0.56	1.73	0.35	2.64
2009	0.56	1.88	0.39	2.83
2010	0.582	2.19	0.40	3.176
2011	0.596	2.298	0.430	3.324
2012	0.597	2.388	0.483	3.468
2013	0.799	3.263	0.662	4.724
2014	0.818	3.493	0.597	4.908

(1) District undertook a revaluation of real property which became effective in 2007

Source: Tax Duplicate, City of East Orange

**EAST ORANGE BOARD OF EDUCATION
PRINCIPAL PROPERTY TAXPAYERS,
CURRENT YEAR AND NINE YEARS AGO
(Unaudited)**

<u>Taxpayer</u>	<u>2014</u>		<u>2005</u>	
	Taxable Assessed Value	% of Total District Net Assessed Value	Taxable Assessed Value	% of Total District Net Assessed Value
Park View at 320, LLC	\$ 24,269,100	0.71%		
Harrison Park Owners LLC NJ Limited Liability Co.	22,983,400	0.67%		
LC E. Orange Shop. Ctr. LLC	18,854,800	0.55%		
Bayville Holding II, LLC	18,020,600	0.53%		
RNJ Arlington House	10,900,000	0.32%		
MOD Rehab Housing Assoc.	12,971,800	0.38%		
175 Executive House, LLC	12,386,200	0.36%		
Third Glenwood Assoc., LLC	11,711,200	0.34%		
GAIA MPEO, LLC	11,150,200	0.33%		
	8,981,500	0.26%		
Crescent Park			\$ 3,000,000	1.00%
Brick Church			2,600,000	0.87%
Harrison Park Towers			2,510,000	0.84%
Individual Tax Payer 1			2,300,000	0.77%
Normal Village/Goodlife Properties			2,128,300	0.71%
Kessler Institutet for Rehab			2,000,000	0.67%
NJ Bell Telephone			1,360,800	0.45%
Individual Tax Payer 2			1,175,000	0.39%
350 Park Ave			1,102,500	0.37%
Kenbrook Associates			1,100,000	0.37%
	<u>\$ 152,228,800</u>	<u>4.45%</u> %	<u>\$ 19,276,600</u>	<u>6.42%</u> %

Source: Municipal Tax Assessor

**EAST ORANGE BOARD OF EDUCATION
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(Unaudited)**

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years
		Amount	Percentage of Levy	
2005	\$ 18,070,000	\$ 18,070,000	100.00%	
2006	18,673,501	18,673,501	100.00%	
2007	18,934,079	18,934,079	100.00%	
2008	19,129,700	19,129,700	100.00%	
2009	20,253,953	20,253,953	100.00%	
2010	20,472,832	20,472,832	100.00%	
2011	20,472,832	20,472,832	100.00%	
2012	20,494,216	20,494,216	100.00%	
2013	20,494,216	20,494,216	100.00%	
2014	20,647,370	20,647,370	0.00%	

**EAST ORANGE BOARD OF EDUCATION
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(Unaudited)**

Governmental Activities								
Fiscal Year Ended June 30,	General Obligation Bonds (Type 1 School Debt)	Certificates of Participation	Certificates of Participation - Refunding	Sale/Lease Back Contract	Capital Leases	Total District	Population	Per Capita
2005	\$ 5,994,750	\$ 66,094,990		\$ 4,000,000		\$ 76,089,740	67141	\$ 1,133
2006	3,955,800	66,195,137		3,252,134		73,403,071	66,077	1,111
2007	2,166,850	65,244,322		2,479,065		69,890,237	65,383	1,069
2008	377,900	64,847,761		1,679,943		66,905,604	65,120	1,027
2009	188,950	62,722,125		853,891	\$ 1,706,067	65,471,033	65,152	1,005
2010	-	52,465,779	\$ 8,500,000	-	1,352,650	62,318,429	64,281	969
2011		49,963,895	8,385,000	-	966,140	59,315,035	64,365	922
2012		47,320,818	8,265,000	-	543,437	56,129,255	64,268	873
2013		47,674,502	5,500,000		2,342,002	55,516,504	64,544	860
2014		49,710,741	-		1,709,684	51,420,425	64,544 E	797

Source: District records

(E) Estimate

EAST ORANGE BOARD OF EDUCATION
RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS
(Unaudited)

General Bonded Debt Outstanding					
Fiscal Year Ended June 30,	General Obligation Bonds (Type I School Debt)	Deductions	Net General Bonded Debt Outstanding	Percentage of Actual Taxable Value of Property	Per Capita
2005	\$ 5,994,750		5,994,750	1.97%	\$ 88
2006	3,955,800		3,955,800	1.31%	58
2007 (1)	2,166,850		2,166,850	0.06%	32
2008	377,900		377,900	0.01%	6
2009	188,950		188,950	0.01%	3
2010	-		-	0.00%	-
2011			-	0.00%	-
2012			-	0.00%	-
2013				0.00%	-
2014				0.00%	-

Source: District records

(1) District undertook a revaluation of real property which became effective in 2007

**EAST ORANGE BOARD OF EDUCATION
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
FOR FISCAL YEAR ENDED DECEMBER 31, 2014
(Unaudited)**

	<u>Total Debt</u>
Municipal Debt:	
East Orange Board of Education	\$ -
City of East Orange	<u>43,642,735</u>
	<u>43,642,735</u>
Overlapping Debt Apportioned to the Municipality:	
Essex County:	
County of Essex (A)	13,962,418
Essex County Utilities Authority (B)	<u>3,151,779</u>
	<u>17,114,197</u>
Total Direct and Overlapping Debt	<u>\$ 60,756,932</u>

(A) The debt for this entity was apportioned to the City of East Orange by dividing the Municipality's 2013 equalized value by the total 2013 equalized value for Essex County.

(B) Overlapping debt was computed based upon municipal flow to the Commission.

Sources: City of East Orange 2013 Annual Debt Statement
County of Essex 2013 Annual Debt Statement
Essex County Utility Authority Annual Audit Report

**EAST ORANGE BOARD OF EDUCATION
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS**

Equalized valuation basis	
2011	\$ 3,608,835,303
2012	3,447,806,728
2013	2,967,815,604
	<u>\$ 10,024,457,635</u>

Average equalized valuation of taxable property	<u>\$ 3,341,485,878</u>
Debt limit (4 % of	133,659,435
Total Net Debt Applicable to Limit	-
Legal debt margin	<u>\$ 133,659,435</u>

	Fiscal Year									
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Debt Limit	\$ 67,517,946	\$ 77,930,815	\$ 92,593,325	\$ 109,073,929	\$ 124,481,637	\$ 134,422,750	\$ 138,308,825	\$ 140,503,234	\$ 140,006,837	\$ 133,659,435
Total Net Debt Applicable to Limit	<u>5,994,750</u>	<u>3,955,800</u>	<u>2,166,850</u>	<u>377,900</u>	<u>188,950</u>		-			
Legal Debt Margin	<u>\$ 61,523,196</u>	<u>\$ 73,975,015</u>	<u>\$ 90,426,475</u>	<u>\$ 108,696,029</u>	<u>\$ 124,292,687</u>	<u>\$ 134,422,750</u>	<u>\$ 138,308,825</u>	<u>\$ 140,503,234</u>	<u>\$ 140,006,837</u>	<u>\$ 133,659,435</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	8.88%	5.08%	2.34%	0.35%	0.15%	0.00%	0.00%	0.00%	0.00%	0.00%

Source: Equalized valuation bases were obtained from the Annual Report of the State of New Jersey, Department of Treasury, Division of Taxation

Note:
GASB requires that ten years of statistical data be presented.

**EAST ORANGE BOARD OF EDUCATION
DEMOGRAPHIC STATISTICS
LAST TEN YEARS
(Unaudited)**

<u>Year</u>	<u>Unemployment Rate</u>	<u>County Per Capita Income(1)</u>	<u>School District Population</u>
2005	7.30%	\$ 43,986	67,141
2006	7.70%	47,627	66,077
2007	7.00%	59,978	65,383
2008	8.50%	51,039	65,120
2009	12.50%	49,634	65,152
2010	13.40%	51,448	64,281
2011	13.40%	53,538	64,365
2012	13.40%	54,879	64,268
2013	11.00%	N/A	64,544
2014	N/A	N/A	64,544 (E)

N/A = Not available.

Source: United States Bureau of Census
School District Records

(1) Represents the County of Essex's Per Capita Income
(E) Estimated.

EAST ORANGE BOARD OF EDUCATION
 PRINCIPAL EMPLOYERS,
 CURRENT YEAR AND TEN YEARS AGO
 (Unaudited)

<u>Employer</u>	<u>2015</u>		<u>2005</u>	
	<u>Employees</u>	<u>Percentage of Total Municipal Employment</u>	<u>Employees</u>	<u>Percentage of Total Municipal Employment</u>

INFORMATION IS NOT AVAILABLE

**EAST ORANGE BOARD OF EDUCATION
 FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY FUNCTION/PROGRAM
 LAST TEN FISCAL YEARS
 (Unaudited)**

<u>Function/Program</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Instruction	1,386	1,337	1,333	1,336	1,302	1,274	1,171	1,121	1,096	1,163
Support Services:										
Student and Instruction Related Services	366	367	358	359	358	351	299	261	285	305
General Administration	9	9	9	9	9	9	9	5	8	7
School Administrative Services	140	136	136	136	136	123	114	101	101	94
Central Services	50	52	52	52	46	46	37	32	35	36
Administrative Information Technology	3			4	4	4	4	5	8	7
Plant Operations And Maintenance	335	335	280	281	316	313	294	278	279	305
Pupil Transportation	1	1	1	1	1	1	1	-	-	-
Total	<u>2,290</u>	<u>2,237</u>	<u>2,169</u>	<u>2,178</u>	<u>2,172</u>	<u>2,121</u>	<u>1,929</u>	<u>1,803</u>	<u>1,812</u>	<u>1,917</u>

Source: 2012/13 District Budget Summary - Support Document 3

EAST ORANGE BOARD OF EDUCATION
 OPERATING STATISTICS
 LAST TEN FISCAL YEARS
 (Unaudited)

Fiscal Year	Enrollment	Operating Expenditures (b)	Cost Per Pupil	Percentage Change	Teaching Staff	Pupil/Teacher Ratio			Average Daily Enrollment (ADE)	Average Daily Attendance (ADA)	% Change in Average Daily Enrollment	Student Attendance Percentage
						Elementary	Middle School	Senior High School				
2005	11,197	\$ 204,736,877	\$ 18,285		1,160	1:24	1:25	1:24	11,197	10,486	9.96%	93.65%
2006	11,265	215,242,486	19,107	4.50%					10,683	9,960	-4.59%	93.23%
2007	11,139	227,904,044	20,460	7.08%	737	1:13	1:14	1:17	11,190	10,486	4.75%	93.71%
2008	10,714	232,743,457	21,723	6.17%	1,081	1:11	1:10	1:08	10,714	9,224	-4.25%	86.09%
2009	10,426	224,758,371	21,557	-0.76%	1,274	1:11	1:10	1:08	10,426	9,092	-2.69%	87.21%
2010	10,265	241,716,156	23,548	9.23%	1,123	1:11	1:10	1:08	9,819	9,228	-5.82%	93.98%
2011	9,817	228,266,532	23,252	-1.25%		1:11	1:10	1:08	9,817		-0.02%	0.00%
2012	10,637	237,174,480	22,297	-4.11%					10,637		8.35%	0.00%
2013	10,724	252,619,765	23,556	5.65%					10,724		0.82%	0.00%
2014	9,474	254,026,604	26,813	13.82%					9,474		-11.66%	0.00%

Sources: District records

(b) Operating expenditures equal total expenditures less debt service and capital outlay

EAST ORANGE BOARD OF EDUCATION
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(Unaudited)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
District Building										
Elementary										
Athea Gibson										
Square Feet	23	23	23	23	23	23	23	23	23	23
Capacity (students)	177	177	177	177	177	177	177	177	177	177
Enrollment	175	188	159	188	183	179	171			
Wahistrom										
Square Feet	40	40	40	40	40	40	40	40	40	40
Capacity (students)	192	192	192	192	192	192	192	192	192	192
Enrollment	208	194	189	168	172	158	170			
Mildred Barry Garvin										
Square Feet	38	38	38	38	38	38	38	38	38	38
Capacity (students)	292	292	292	292	292	292	292	292	292	292
Enrollment	293	226	219	222	337	354	355			
George Washington Carver										
Square Feet	114	114	114	114	114	114	114	114	114	114
Capacity (students)	578	578	578	578	578	578	578	578	578	578
Enrollment	560	539	511	491	504	507	416			
Johnnie L. Cochran										
Square Feet	50	50	50	50	50	50	50	50	50	50
Capacity (students)	277	277	277	277	277	277	277	277	277	277
Enrollment	283	272	271	272	261	250	255			
Fourth Ave.										
Square Feet	50	50	50	50	50	50	50	50	50	50
Capacity (students)	371	371	371	371	371	371	371	371	371	371
Enrollment	328	309	292	313	307	297	502			
Whitney Houston										
Square Feet	103	103	103	103	103	103	103	103	103	103
Capacity (students)	420	420	420	420	420	420	420	420	420	420
Enrollment	621	594	603	596	564	549	430			
John Howard										
Square Feet	100	100	100	100	100	100	100	100	100	100
Capacity (students)	864	864	864	864	864	864	864	864	864	864
Enrollment	833	850	852	779	751	758	711			
Langston Hughes										
Square Feet	76	76	102	102	102	102	102	102	102	102
Capacity (students)	528	528	528	565	565	565	565	565	565	565
Enrollment	537	516	577	540	556	533	569			
J. Garfield Jackson Academy										
Square Feet	35	35	35	35	35	35	35	35	35	35
Capacity (students)	334	334	334	334	334	334	334	334	334	334
Enrollment	317	305	296	291	267	264	288			

EAST ORANGE BOARD OF EDUCATION
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(Unaudited)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
District Building (Continued)										
Elementary (Continued)										
Ecole Toussaint Louverture										
Square Feet	60	60	60	60	60	60	60	60	60	60
Capacity (students)	371	371	371	371	371	371	371	371	371	371
Enrollment	333	332	333	370	325	315	306			
Gordon Parks										
Square Feet	50	50	50	50	50	50	50	50	50	50
Capacity (students)	343	343	343	343	343	343	343	343	343	343
Enrollment	422	393	376	363	350	327	316			
Dionne Warwick										
Square Feet	99	99	99	99	99	99	99	99	99	99
Capacity (students)	568	568	568	568	568	568	568	568	568	568
Enrollment	546	534	346	539	525	465	462			
Washington Academy										
Square Feet	62	62	62	62	62	62	62	62	62	62
Capacity (students)	190	190	190	190	190	190	190	190	190	190
Enrollment	477	466	453	454	407	512	517			
Middle School										
John Costley										
Square Feet	128	128	128	128	128	128	128	128	128	128
Capacity (students)	640	640	640	640	640	640	640	640	640	640
Enrollment	589	609	592	551	484	525	442			
Sojourner Truth										
Square Feet	112	112	112	112	112	112	112	112	112	112
Capacity (students)	666	666	666	666	666	666	666	666	666	666
Enrollment	626	522	500	444	395	442	450			
Patrick Healy										
Square Feet	80	80	80	80	80	80	80	80	80	80
Capacity (students)	634	634	634	634	634	634	634	634	634	634
Enrollment	640	554	417	314	411	386	409			
High School										
Cicely Tyson										
Square Feet	85	85	85	85	85	85	85	85	85	85
Capacity (students)	689	689	689	689	689	689	689	689	689	689
Enrollment	688	676	684	659	638	800	866			
East Orange Campus "9" High School										
Square Feet	149	149	149	149	149	149	149	149	149	149
Capacity (students)	803	803	803	803	803	803	803	803	803	803
Enrollment	845	779	654	635	618	565	360			
East Orange Campus										
Square Feet	200	200	200	200	200	200	200	200	200	200
Capacity (students)	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145
Enrollment	1,921	1,902	1,713	1,700	1,583	1,558	1,688			

EAST ORANGE BOARD OF EDUCATION
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(Unaudited)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
District Building (Continued)										
<u>Other</u>										
Glenwood										
Square Feet	20	20	20	20	20	20	20	20	20	20
Edmonson Center										
Square Feet	18	18	18	18	18	18	18	18	18	18
Service Center										
Square Feet	14	14	14	14	14	14	14	14	14	14
Central Office										
Square Feet	22	22	22	22	22	22	22	22	22	22
Dantzler Building										
Square Feet	5	5	5	5	5	5	5	5	5	5
Robeson Stadium										
Square Feet	18	18	18	18	18	18	18	18	18	18

Number of Schools at June 30, 2014

Elementary = 14
Middle School = 3
Senior High School = 3
Other = 6

Source: District Records

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
SCHEDULE OF REQUIRED MAINTENANCE FOR SCHOOL FACILITIES
LAST TEN FISCAL YEARS**

UNDISTRIBUTED EXPENDITURES - REQUIRED
MAINTENANCE FOR SCHOOL FACILITIES
11.000.261.XXX

School Facilities	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Campus 9 (C.J. Scott)	\$ 81,034	\$ 153,489	\$ 63,056	\$ 199,653	\$ 279,989	\$ 318,101	\$ 270,921	\$ 444,309	\$ 100,119	\$ 112,423
East Orange Campus	159,197	113,387	167,459	52,654	375,766	426,916	363,597	596,296	115,864	130,103
Howard School	77,616	94,184	29,861	40,397	187,883	213,458	181,798	298,148	264,245	296,720
George Washington Carver	3,573	57,389	37,652	29,253	214,247	243,410	207,308	339,984	265,087	297,666
Costley Middle School	392,616	203,773	116,258	184,238	240,277	272,983	232,495	381,290	301,257	338,281
Langston Hughes	122,499	126,273	19,026	28,778	191,554	217,628	185,350	303,973	164,591	184,819
Whitney Houston	121,002	106,676	77,702	35,015	193,556	219,903	187,288	307,151	186,080	208,949
Fourth Avenue School	137,694	79,716	53,813	29,203	93,775	106,539	90,738	148,809	153,792	172,693
Patrick Healy Middle	43,824	94,655	10,167	12,287	150,173	170,615	145,310	238,306	211,656	237,668
M.B. Garvin School	51,400	17,000	25,847	60,936	71,416	81,137	69,103	113,328	328,929	369,354
Dionne Warwick Institute	89,521	54,023	28,665	108,421	185,881	211,183	179,861	294,970	109,829	123,327
Ecole T. Louverture	146,428	129,745	100,467	32,797	112,796	128,151	109,144	178,995	273,958	307,627
Gordon Parks Academy	26,155	17,939	25,680	31,111	93,775	106,539	90,738	148,809	119,110	133,748
Sojourner Trust Middle School	34,359	165,025	33,831	6,841	210,242	238,860	203,433	333,629	301,089	338,093
Washington Academy	89,092	14,007	34,626	33,401	116,467	132,321	112,696	184,820	315,202	353,939
Tyson School	337,414	132,879	34,073	37,620	159,517	181,231	154,351	253,134	210,528	236,402
J. Garfield Jackson Academy	17,076	15,836	47,802	30,514	65,742	74,691	63,613	104,325	236,560	265,633
J.L. Cochran Academy	172,695	20,394	27,532	61,431	93,775	106,539	90,738	148,809	168,457	189,160
B.L. Edmonson	52,321	12,228	24,137	26,971	33,705	38,293	32,614	53,487	243,505	273,432
Althea Gibson	6,257	2,735	10,834	22,699	43,050	48,910	41,655	68,315	117,835	132,316
Wahlstrom	20,870	61,050	52,496	33,263	75,086	85,307	72,655	119,153	165,818	186,197
Service Building	351,182	1,272,315	1,088,070	1,119,910	26,364	29,952	25,510	41,836	65,831	73,922
Central Office	82,106	84,721	75,840	35,008	41,381	47,014	40,041	65,667	54,496	61,194
Dantzler	59,345		14,417	12,718	9,344	10,616	9,041	14,828	60,092	67,478
Robeson	29,538	34,791	49,684	67,600	33,705	38,293	32,614	53,487	241,321	270,979
Glenwood Campus	189,000	128,784	36,279	42,121	37,710	42,843	36,489	59,841	215,336	241,800
Total	\$ 2,893,814	\$ 3,193,014	\$ 2,285,274	\$ 2,374,840	\$ 3,337,174	\$ 3,791,435	\$ 3,229,101	\$ 5,295,699	\$ 4,990,586	\$ 5,603,923

Note:
Beginning in fiscal year 2001, the New Jersey State Department of Education required Districts to report maintenance expenditures by location, therefore, ten years of data is not required or available.

**EAST ORANGE BOARD OF EDUCATION
INSURANCE SCHEDULE
AS OF JUNE 30, 2014
(Unaudited)**

	<u>Coverage</u>	<u>Deductible</u>
School Package Policy - NJBAIG		
Property-Blanket Building & Contents	\$ 500,000,000	\$ 10,000
EDP	4,100,000	1,000
Comprehensive Automobile Liability	16,000,000	1,000
Commercial General Liability	16,000,000	1,000
Boiler & Machinery - NJSBAIG		
Property Damage	100,000,000	5,000
Employee Dishonesty	250,000	1,000
School Board Legal Liability - NJSBAIG	16,000,000	5,000
Public Employees Faithful Performance Blanket		
Treasurer of School Monies	750,000	1,000
Board Secretary/Asst. Business Administrator	150,000	1,000

Source: District's records

SINGLE AUDIT SECTION



LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

EXHIBIT K-1

DIETER P. LERCH, CPA, RMA, PSA
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VOLNEY V. JACKSON, CPA
CHYNNA C. DESTEFANO, CPA, PSA
KEVIN LOMSKI, CPA
EDWARD P. MURPHY, CPA

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

INDEPENDENT AUDITOR'S REPORT

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States and audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the East Orange Board of Education as of and for the fiscal year ended June 30, 2014 and the related notes to the financial statements, which collectively comprise the East Orange Board of Education's basic financial statements and have issued our report thereon dated November 14, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the East Orange of Education's internal control over financial reporting (internal control) to determine the 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 East Orange Board of Education's internal control. Accordingly, we do not express an opinion on the effectiveness of the East Orange Board of Education's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2014-001 through 2014-003 that we consider to be significant deficiencies in internal control over financial reporting.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the East Orange Board of Education's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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 instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey and which are described in the accompanying schedule of findings and questioned costs as items 2014-001 and 2014-003.

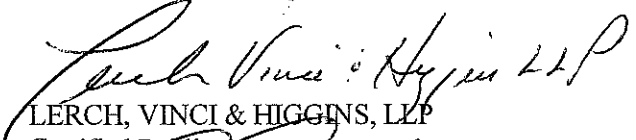
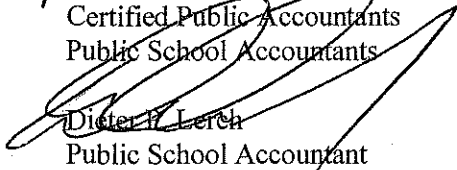
We also noted certain matters that are not required to be reported under Government Auditing Standards that we reported to management of the East Orange Board of Education in a separate report entitled, "Auditor's Management Report on Administrative Findings – Financial, Compliance and Performance" dated November 14, 2014.

East Orange Board of Education's Responses to Findings

The East Orange Board of Education's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The East Orange Board of Education's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

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 East Orange Board of Education's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the East Orange Board of Education's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


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

Dieter H. Lerch
Public School Accountant
PSA Number CS00756

Fair Lawn, New Jersey
November 14, 2014



LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

EXHIBIT K-2

DIETER P. LERCH, CPA, RMA, PSA
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**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE
OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY U.S. OMB CIRCULAR A-133 AND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE REQUIRED BY NEW JERSEY
OMB CIRCULAR 04-04**

INDEPENDENT AUDITOR'S REPORT

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

Report on Compliance for Each Major Federal and State Program

We have audited the East Orange Board of Education's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement and the New Jersey OMB Circular 04-04 State Aid/ Grant Compliance Supplement that could have a direct and material effect on each of East Orange Board of Education's major federal and state programs for the fiscal year ended June 30, 2014. The East Orange Board of Education's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the East Orange Board of Education's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey; U.S. OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and New Jersey OMB Circular 04-04, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid. Those standards and Circulars require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the East Orange Board of Education's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the East Orange Board of Education's compliance.

Opinion on Each Major Federal and State Program

In our opinion, the East Orange Board of Education 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 fiscal year ended June 30, 2014.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with U.S. OMB Circular A-133 and New Jersey OMB Circular 04-04 and which are described in the accompanying schedule of findings and questioned costs as items 2014-004 through 2014-006. Our opinion on each major federal and state program is not modified with respect to these matters.

The East Orange Board of Education's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The East Orange Board of Education's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

Management of the East Orange Board of Education is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the East Orange Board of Education's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with U.S. OMB Circular A-133 and New Jersey OMB Circular 04-04, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the East Orange Board of Education's internal control over compliance.

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


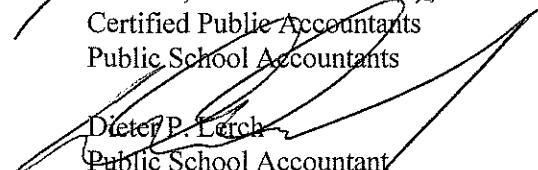
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2014-004 through 2014-006 that we consider to be significant deficiencies.

The East Orange Board of Education's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The East Orange Board of Education's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of U.S. OMB Circular A-133 and New Jersey OMB Circular 04-04. Accordingly, this report is not suitable for any other purpose.

Report on Schedules of Expenditures of Federal Awards Required by U.S. OMB Circular A-133 and Schedule of Expenditures of State Financial Assistance Required by New Jersey OMB Circular 04-04

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the East Orange Board of Education, a component unit of the City of East Orange as of and for the fiscal year ended June 30, 2014 and the related notes to the financial statements, which collectively comprise the Board of Education's basic financial statements. We issued our report thereon dated November 14, 2014, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards as required by U.S. OMB Circular A-133 and schedule of expenditures of state financial assistance as required by New Jersey OMB Circular 04-04 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and schedule of expenditures of state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.


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

Dieter P. Lerch
Public School Accountant
PSA Number CS00756

Fair Lawn, New Jersey
November 14, 2014

EAST ORANGE BOARD OF EDUCATION
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Federal Grant/ Pass-Through Grantor/ Program Title	Federal C.F.D.A. No.	Grant or State Project Number	Grant Period	Award Amount	June 30, 2013		Due To Grantor at June 30, 2013	Acct. Rec. Carryover Walkover Amount	Deferred Rev. Carryover Walkover Amount	Cash Received	Budgetary Expenditures	Repayment of Prior Years' Balances	Adjustments	June 30, 2014		Due To Grantor at June 30, 2014	Memo GAAP Receivable
					(Accounts Receivable)	Deferred Revenue								(Accounts Receivable)	Deferred Revenue		
U.S. Dept of Agriculture:																	
Passed-Through State Department of Education:																	
Food Service Fund:																	
National School Lunch	10.555																
Cash Assistance			7/1/13-6/30/14	\$ 3,293,565					\$ 2,592,303	\$ 3,293,565				\$ (701,262)			\$ (701,262)
Cash Assistance			7/1/12-6/30/13	3,365,336	\$ (269,570)				269,570								
Cash Assistance - PB			7/1/13-6/30/14	71,995					56,746	71,995				(15,249)			(15,249)
Cash Assistance - PB			7/1/12-6/30/13	69,469	(5,997)				5,997								
Non-Cash Assistance			7/1/13-6/30/14	317,028					317,028	317,028							
School Breakfast	10.553		7/1/13-6/30/14	1,255,633					977,766	1,255,633				(277,867)			(277,867)
School Breakfast	10.553		7/1/12-6/30/13	1,230,712	(104,073)				104,073								
Fresh Fruit and Vegetable Program	10.582		7/1/13-6/30/14	194,927					128,988	194,927				(65,939)			(65,939)
Fresh Fruit and Vegetable Program	10.582		7/1/12-6/30/13	57,439	(10,272)				10,272								
After School Snack	10.556		7/1/13-6/30/14	42,754					40,413	42,754				(2,341)			(2,341)
Total U.S. Department of Agriculture					(389,912)				4,502,156	5,175,902				(1,062,658)			(1,062,658)
U.S. Dept. of Health and Human Services																	
General Fund:																	
Medical Assistance Program	93.778		7/1/12-6/30/13	413,473						413,473	413,473						
U.S. Dept of Education:																	
Passed-Through State Department of Education:																	
General Fund:																	
Education Jobs Fund Program	84.410	EDJOBS-1210-11	7/1/11-6/30/13	6,154,478	(15,323)					15,323							
Total General Fund					(15,323)					428,796	413,473						
U.S. Dept of Education:																	
Passed-Through State Department of Education:																	
Special Revenue Fund																	
Title I FY 2014 A & D (231)	84.010	NCLB-1210-14	9/01/13-6/30/14	4,232,967				\$ (278,795)	\$ 278,795	4,169,160	4,201,283			(342,602)	\$ 310,479		(32,123)
Title I FY 2013 A & D (232)	84.010	NCLB-1210-13	9/01/12-8/31/13	4,475,183	(840,286)	\$ 462,828		278,795	(278,795)	561,491	69,974		\$ 36,935	-		\$ 150,994	-
Title I FY 2011 A & D	84.010	NCLB-1210-11	9/01/10-8/31/11	5,047,592			\$ 224,648									\$ 224,648	
Title I SIA FY 2013 (236)	84.010	NCLB-1210-13	9/01/12-8/31/13	132,991	(123)	132,991					1,188					131,680	
Title I SIA FY 2012 (236)	84.010	NCLB-1210-12	9/01/11-8/31/12	128,499				67,159								67,159	
Title I SIA FY 2011	84.010	NCLB-1210-11	9/01/10-8/31/11	297,492				1,674								1,674	
Title III FY 2014 (241)	84.365A	NCLB-1210-14	9/01/13-6/30/14	86,012				(16,948)	16,948	35,952	67,348			(67,008)	35,612		(31,396)
Title III FY 2013 (243)	84.365A	NCLB-1210-13	9/01/12-8/31/13	82,773	(135,394)	67,858		16,948	(16,948)	118,446	16,985				33,925		
Title III Immigrant (297)	84.365	NCLB-1210-13	9/01/12-8/31/13	66,526	(66,526)	15,923				65,145	15,749		1,207				
I.D.E.A. ARRA FY 2010 (254)	84.391	ARRA-1210-10	9/01/09-8/31/11	3,073,549				7,665								7,665	
I.D.E.A. ARRA Part B Preschool FY 2010 (256)	84.392	ARRA-1210-10	9/01/09-8/31/11	110,400				5,026								5,026	
I.D.E.A. Part B, Basic FY 2014 (255)	84.027	FT-1210-14	9/01/13-6/30/14	2,340,804				(1,428,991)	1,428,991	1,044,248	2,787,571			(2,725,547)	982,224		(1,743,323)
I.D.E.A. Part B, Basic FY 2013 (251)	84.270	FT-1210-13	9/01/12-8/31/13	2,348,692	(3,039,328)	841,392		1,428,991	(1,428,991)	1,610,337	178,634						

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Table with columns: Federal Grant/Pass-Through Grant/Program Title, Federal C.F.D.A. No., Grant or State Project Number, Grant Period, Award Amount, June 30, 2013 (Accounts Receivable), Deferred Revenue, Due To Grantor at June 30, 2013, Awt. Rec. Carryover Walkover Amount, Deferred Rev. Carryover Walkover Amount, Cash Received, Repayment of Prior Years' Balances, Budgetary Expenditures, Adjustments, June 30, 2014 (Accounts Receivable), Deferred Revenue, Due To Grantor at June 30, 2014, Memo GAAP Receivable.

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Table with columns: State/Grantor/Program Title, Grant or State Project Number, Grant Period, Award Amount, Due To Greater at June 30, 2013, Carryover/Walkover Amount, Interfund Transfers, Cash Received, Budgetary Expenditures, Repayment of Prior Years' Balances, (Accounts Receivable), Deferred Revenue, Due To Greater at June 30, 2014, GAAP Reservable, Cumulative Total Expenditures.

The Notes to the Schedule of Federal Awards and State Financial Assistance are an integral part of this schedule

EAST ORANGE BOARD OF EDUCATION
 SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

State Grantor/Program Title	Grant or State Project Number	Grant Period	Award Amount	June 30, 2013				June 30, 2014				GAAP Receivable	Cumulative Total Expenditures				
				(Accounts Receivable)	Deferred Revenue	Due To Grantor at June 30, 2013	Carryover/Walkover Amount	Interfund Transfers	Cash Received	Budgetary Expenditures	Repayment of Prior Years' Balances			(1) Adjustments	(Accounts Receivable)	Deferred Revenue	Due To Grantor at June 30, 2014
Capital Projects Fund																	
Economic Development Authority ("EDA") Educational Facilities Construction and Financing Act of 2000																	
On-Behalf Contribution	1700	7/1/13-6/30/14	\$ 324,787	-	-	-	-	-	\$ 324,787	\$ 324,787	-	-	-	-	-	\$ 324,787	
Debt Service Fund																	
Debt Service Aide-Type II	14-495-34-5120-017	7/1/13-6/30/14	3,499,952	-	-	-	-	-	3,499,952	3,499,952	-	-	-	-	-	3,499,952	
Total State Financial Assistance				\$ (20,917,305)	\$ 2,073,855	\$ 120,309	-	\$ 454,930	218,888,335	220,024,418	\$ 97,768	\$ 625,835	\$ (21,403,273)	\$ 2,469,384	\$ 57,662	\$ (1,012,478)	220,024,418
State Financial Assistance Not Subject to Single Audit Determination General Fund																	
Normal Contribution	14-100-034-5095-006	7/1/13-6/30/14	-	-	-	-	-	-	(3,449,376)	(3,449,376)	-	-	-	-	-	(3,449,376)	
NCGI Premium Contribution	14-495-034-5095-007	7/1/13-6/30/14	-	-	-	-	-	-	(304,465)	(304,465)	-	-	-	-	-	(304,465)	
Post Retirement Medical Contribution	14-100-034-5095-001	7/1/13-6/30/14	-	-	-	-	-	-	(6,154,887)	(6,154,887)	-	-	-	-	-	(6,154,887)	
Capital Projects Fund																	
Economic Development Authority ("EDA") Educational Facilities Construction and Financing Act of 2000																	
On-Behalf Contribution	1700	7/1/13-6/30/14	-	-	-	-	-	-	(324,787)	(324,787)	-	-	-	-	-	(324,787)	
Total State Financial Assistance				\$ (20,917,305)	\$ 2,073,855	\$ 120,309	\$ -	\$ 454,930	\$ 208,654,820	\$ 209,790,903	\$ 97,768	\$ 625,835	\$ (21,403,273)	\$ 2,469,384	\$ 57,662	\$ (1,012,478)	\$ 209,790,903

(1) Adjustments are the result of cancelled Prior year encumbrances

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE SCHEDULES OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 1 GENERAL

The accompanying schedules present the activity of all federal and state financial assistance programs of the East Orange Board of Education. The Board of Education is defined in Note 1(A) to the Board's financial statements. All federal financial assistance received directly from federal agencies, as well as federal awards and state financial assistance passed through other government agencies is included on the schedule of expenditures of federal awards and state financial assistance.

NOTE 2 BASIS OF ACCOUNTING

The accompanying schedules are prepared and presented using the budgetary basis of accounting with the exception of programs recorded in the food service fund, which are presented using the accrual basis of accounting. These bases of accounting are described in Notes 1(C) to the Board's financial statements. The information in these schedules is presented in accordance with requirements of U.S. OMB Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations" and New Jersey OMB Circular 04-04, "Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid". Therefore, some amounts presented in these schedules may differ from the amounts presented in, or used in the preparation of, the financial statements.

NOTE 3 RELATIONSHIP TO FINANCIAL STATEMENTS

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

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

The net adjustment to reconcile from the budgetary basis to the GAAP basis is a decrease of \$449,553 for the general fund and an increase of \$2,307,354 for the special revenue fund. See the Notes to Required Supplementary Information for a reconciliation of the budgetary basis to the modified accrual basis of accounting for the general and special revenue funds. Awards and financial assistance revenues are reported in the Board's financial statements on a GAAP basis as presented as follows:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
General Fund	\$ 413,473	\$ 194,949,247	\$ 195,362,720
Special Revenue Fund	11,906,270	20,730,857	32,637,127
Capital Projects Fund		324,787	324,787
Debt Service Fund		3,499,952	3,499,952
Food Service Fund	<u>5,175,902</u>	<u>65,754</u>	<u>5,241,656</u>
 Total Financial Assistance	 <u>\$ 17,495,645</u>	 <u>\$ 219,570,597</u>	 <u>\$ 237,066,242</u>

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE SCHEDULES OF EXPENDITURES OF
 FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 4 RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

Amounts reported in the accompanying schedules may not necessarily agree with the amounts reported in the related federal and state financial reports due to timing differences between the District's fiscal year and grant program years.

NOTE 5 OTHER INFORMATION

Revenues and expenditures reported under the National School Lunch Program as non-cash assistance represent current year value received and current year distributions, respectively of the Federal Food Distribution Program. TPAF Social Security contributions in the amount of \$6,768,925 represents the amount reimbursed by the State for the employer's share of social security contributions for TPAF members for the fiscal year ended June 30, 2014. The amount reported as TPAF Pension System Contributions in the amount of \$3,753,841 and TPAF Post-Retirement Medical Benefits Contributions in the amount of \$6,154,887 represents the amount paid by the State on behalf of the District for the fiscal year ended June 30, 2014. The School Development Authority's ("SDA") Educational Facilities Construction and Financing Act on-behalf payments totaling \$324,787 represent the amounts paid by SDA on behalf of the District for the facility project expenditures of the District for the fiscal year ended June 30, 2014.

NOTE 6 ON-BEHALF PROGRAMS NOT SUBJECT TO STATE SINGLE AUDIT

On-behalf State Programs for TPAF Pension and Post-Retirement Medical Benefits Contributions as well as on-behalf School Development Authority Educational Facility Construction and Financing Act Program payments are not subject to a State single audit and, therefore, are excluded from major program determination. The Schedule of State Financial Assistance provides a reconciliation of State financial assistance reported in the District's financial statements and the amount subject to State single audit and major program determination.

NOTE 7 SCHOOLWIDE PROGRAM FUNDS

Schoolwide programs are not separate federal programs as defined in OMB Circular A-133; amounts used in schoolwide programs (i.e., school based budgets) are included in the total expenditures of the program contributing the funds in the Schedule of Expenditure of Federal Awards. The following funds by program are included in schoolwide programs in the District.

<u>Federal Program</u>	<u>Amount</u>
Title I, Part A: <i>Grants to Local Educational Agencies</i>	<u>\$2,782,946</u>

EAST ORANGE BOARD OF EDUCATION
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Part I – Summary of Auditor’s Results

Financial Statement Section

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

1) Material weakness(es) identified? yes X no

2) Were significant deficiency(ies) identified that were not considered to be material weaknesses? X yes none reported

Noncompliance material to the basic financial statements noted? X yes no

Federal Awards Section

Internal Control over compliance:

1) Material weakness(es) identified? yes X no

2) Were significant deficiencies identified that were not considered to be material weaknesses? X yes none reported

Type of auditor's report on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 (section.510(a))? X yes no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>84.010</u>	<u>Title I</u>
<u>84.01</u>	<u>Title I SIA</u>
<u>84.027</u>	<u>IDEA Part B Basic</u>
<u>84.173</u>	<u>IDEA Preschool</u>
<u>84.367A</u>	<u>Title IIA</u>
<u>84.377A</u>	<u>School Improvement Grant</u>
<u>10.555</u>	<u>National School Lunch Program</u>
<u>10.553</u>	<u>School Breakfast</u>
<u>10.556</u>	<u>After School Snack</u>
<u>10.582</u>	<u>Fresh Fruit and Vegetable</u>

Dollar threshold used to determine Type A Programs \$ 469,482

Auditee qualified as low-risk auditee? yes X no

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Part I – Summary of Auditor’s Results

State Awards Section

Type of auditors' report on compliance for major programs: Unmodified

Internal Control over compliance:

- 1) Material weakness(es) identified? yes X no
- 2) Were significant deficiency(ies) identified that were not considered to be material weaknesses? X yes none reported

Any audit findings disclosed that are required to be reported in accordance with N.J. OMB Circular 04-04, as amended? X yes no

Identification of major programs:

GMIS Number(s)	Name of State Program
14-495-034-5120-078	Equalization Aid
14-495-034-5120-089	Special Education Aid
14-495-034-5120-084	Security Aid
14-495-034-5120-085	Adjustment Aid
14-495-034-5095-002	TPAF Social Security Aid
14-495-034-5120-086	Preschool Education Aid
14-495-034-5120-017	Debt Service Aid

Dollar threshold used to determine Type A programs: \$ 3,000,000

Auditee qualified as low-risk auditee? yes X no

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Part 2 – Schedule of Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements and abuse related to the financial statements in accordance with Government Auditing Standards.

Finding 2014-001

Our audit of accounts payable balances revealed that the computer accounting software system was unable to generate a report by purchase order and vendor which detailed the year end accounts payable balances.

Criteria or specific requirement:

Internal Control and financial reporting.

Condition:

General ledger balance of accounts payable could not be supported by a detailed list of accounts payable by purchase order.

Context:

Detail report could not be generated by vendor invoice and amount. Alternative procedures were utilized to audit accounts payable.

Effect:

See Condition.

Cause:

Computer accounting software system was unable to generate a detailed purchase order report which substantiated the year end accounts payable.

Recommendation:

The computer accounting software system be enhanced in order to provide a detailed report of year end accounts payable by purchase order and vendor name.

Management's Response:

Management has reviewed this finding and has indicated appropriate corrective action will be implemented.

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Part 2 – Schedule of Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements and abuse related to the financial statements in accordance with Government Auditing Standards.

Finding 2014-002

Our audit revealed that employee contributions for health benefits were reimbursed solely to the general fund health benefit budget account.

Criteria or specific requirement:

Internal controls and financial reporting.

Condition:

Employee contributions for health benefit deductions were all credited to the general fund health benefit budget account. A substantial amount of the contributions should be credited to Fund 15 and Fund 20.

Context:

Employee contributions of \$4.2 million were all refunded to the general fund health benefit budget account.

Effect:

See Condition.

Cause:

Employee contributions for health benefit deductions were not allocated to the school based budget and special revenue funds.

Recommendation:

Employer contributions for health benefits be reimbursed to the respective health benefit account in the general, school based budget and special revenue funds.

Management's Response:

Procedures will be instituted to ensure all encumbrances are properly classified at year end closing.

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Part 2 – Schedule of Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements and abuse related to the financial statements in accordance with Government Auditing Standards.

Finding 2014-003

Our audit of Contracts awarded through cooperative purchasing services revealed that in certain instances vendor invoices were not itemized as to labor and material charges.

Criteria or specific requirement:

Internal control procedures related to purchasing in accordance with the Public School Contracts Law.

Condition:

Material and labor rates were not always itemized on the vendor invoices.

Context:

Numerous contracts awarded through Essex County Educational Data Services and Middlesex Regional Educational Data Services for technology upgrades, the removal of underground storage tanks and various maintenance services which did not provide adequate itemization as per the bid specifications.

Effect:

Noncompliance with bidding requirements of the Public School Contracts Law.

Cause:

See Condition.

Recommendation:

Vendor invoices for technology upgrades, the removal of underground storage tanks and various maintenance services for time and material charges be verified to the cooperative purchasing bid award prior to authorizing payment.

Management's Response:

Management has reviewed this finding and has indicated it will revise its procedures to ensure corrective action is taken.

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Part 3 – Schedule of Federal and State Award Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance including questioned costs, related to the audit of major federal and state programs, as required by OMB Circular A-133 and New Jersey OMB's Circular 04-04, as amended.

CURRENT YEAR FEDERAL AWARDS

Finding 2014-004

Our audit of the Title I and Title I SIA grant award programs revealed amounts reported as expended in 2012/2013 final reports were not in agreement with the expenditures reported in the District records.

Information on federal program:

Title I, Title I SIA	84.010A
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Criteria or specific requirement:

Federal Grant Compliance Supplement – Reporting

Condition:

Amounts reported as expended in the 2012/2013 Title I and Title I SIA final reports were not in agreement with the District's budget reports. The amount reported as expended in EWEG was overstated by \$150,954 and \$131,680 for Title I and Title I SIA, respectively. In addition it was noted that the 2013/2014 EWEG expenditures were understated by \$253,000.

Questioned Costs:

Unknown.

Context:

Amounts reported as expended in the 2012/2013 EWEG final reports exceeded the amounts reported as expended per the District records by \$282,634. It was also noted that Title I amounts reported as expended in the EWEG final reports were understated by \$253,000.

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Part 3 – Schedule of Federal and State Award Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance including questioned costs, related to the audit of major federal and state programs, as required by OMB Circular A-133 and New Jersey OMB's Circular 04-04, as amended.

CURRENT YEAR FEDERAL AWARDS

Finding 2014-004 (Continued)

Cause:

See condition.

Effect:

District is not in compliance with Federal Grant Compliance Supplement.

Recommendation:

The District records be reconciled with the Final EWEG reports for Title I and Title I SIA grant funds and adjusted to properly reflect final grant expenditures.

Management's Response:

Management has reviewed this finding and has indicated appropriate corrective action will be implemented.

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Part 3 – Schedule of Federal and State Award Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance including questioned costs, related to the audit of major federal and state programs, as required by OMB Circular A-133 and New Jersey OMB's Circular 04-04, as amended.

CURRENT YEAR STATE AWARDS

Finding 2014-005

Our audit of Contracts awarded through cooperative purchasing services revealed that in certain instances vendor invoices were not itemized as to labor and material charges.

State program information:

Equalization Aid	495-034-5120-078
Special Education Aid	495-034-5120-089
Security Aid	495-034-5120-084
Adjustment Aid	495-034-5120-085

Criteria or specific requirement:

State of Grant Compliance Supplement – State Aid Public
NJSA 18A:18A – Public School Contracts Law

Condition:

Material and labor rates were not always itemized on the vendor invoices.

Questioned Costs

Unknown.

Context:

Numerous contracts awarded through Essex County Educational Data Services and Middlesex Regional Educational Data Services for technology upgrades, the removal of underground storage tanks and various maintenance services which did not provide adequate itemization as per the bid specifications.

Effect:

Noncompliance with bidding requirements of the Public School Contracts Law.

Cause:

See Condition.

Recommendation:

Vendor invoices for technology upgrades, the removal of underground storage tanks and various maintenance services for time and material charges be verified to the cooperative purchasing bid award prior to authorizing payment.

Management's Response:

Management has reviewed this finding and has indicated it will revise its procedures to ensure corrective action is taken.

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Part 3 – Schedule of Federal and State Award Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance including questioned costs, related to the audit of major federal and state programs, as required by OMB Circular A-133 and New Jersey OMB's Circular 04-04, as amended.

CURRENT YEAR STATE AWARDS

Finding 2014-006

Our audit of the travel reimbursements revealed the following:

- Maximum travel expense limit was not approved in the minutes.
- Post travel reimbursement reports were not always filed.

State program information:

Special Education Aid	495-034-5120-089
Equalization Aid	495-034-5120-078
Security Aid	495-034-5120-084
Adjustment Aid	495-034-5120-085

Criteria or specific requirement:

State of New Jersey Grant Compliance Supplement

Condition:

A resolution establishing the maximum amount of travel expenditures was not approved. In addition post travel reports for employee travel were not filed in each instance.

Questioned Costs:

Unknown.

Context:

A maximum amount to be expended on travel expenditures was not approved. In addition two instances were noted in which post travel reports were not filed.

Effect:

The District is not in compliance with the State of New Jersey grant compliance supplement.

Cause:

See Condition.

Recommendation:

The maximum travel expense limit be established by resolution and post travel reimbursement reports be filed in each instance.

Management's Response:

Management has reviewed this finding and has indicated it will revise its procedures to ensure corrective action is taken.

**EAST ORANGE BOARD OF EDUCATION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

This section identifies the status of prior-year findings related to the basic financial statements and federal and state awards that are required to be reported in accordance with Chapter 6.12 of *Government Auditing Standards*, U.S. OMB Circular A-133 (Section .315(a)(b)) and New Jersey OMB's Circular 04-04.

STATUS OF PRIOR YEAR FINDINGS

2013-1

Condition:

Encumbrance balances in the General and Special Revenue Funds were overstated in the District's records at June 30, 2013.

Status

Corrective action has been taken.

2012-2

Condition:

Numerous adjusting journal entries were required to reconcile the general ledger account balances to the subsidiary ledgers and supporting documentation.

Status

Corrective action has been taken.

2013-3 and 2013-8

Condition:

- a) Material and labor rates were not always itemized on the vendor invoices.
- b) Labor rates did not always agree with the amount per the bid awarded by cooperative purchasing services.

Status:

See Finding 2014-003 and 2014-005.

**EAST ORANGE BOARD OF EDUCATION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

This section identifies the status of prior-year findings related to the basic financial statements and federal and state awards that are required to be reported in accordance with Chapter 6.12 of *Government Auditing Standards*, U.S. OMB Circular A-133 (Section .315(a)(b)) and New Jersey OMB's Circular 04-04.

STATUS OF PRIOR YEAR FINDINGS (Continued)

2013-4

Condition:

Amounts reported as expended in the 2011/2012 Title I and Title IIA final reports were not in agreement with the District's budget reports. The District's budget records were overstated by \$372,048 and \$117,787 for Title I and Title IIA, respectively.

Status

See Finding 2014-004.

2013-5

Condition:

Reimbursements were not requested timely through the Electronic Web Enabled Grant System (EWEG) for amounts expended for the various grant programs.

Status

Corrective action has been taken.

2013-6

Condition:

Payroll related expenditures for 3 administrators and certain travel reimbursements were not classified and charged to the proper budget line accounts.

Status

Corrective action has been taken.

**EAST ORANGE BOARD OF EDUCATION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

This section identifies the status of prior-year findings related to the basic financial statements and federal and state awards that are required to be reported in accordance with Chapter 6.12 of *Government Auditing Standards*, U.S. OMB Circular A-133 (Section .315(a)(b)) and New Jersey OMB's Circular 04-04.

STATUS OF PRIOR YEAR FINDINGS (Continued)

2013-7

Condition:

Treasurer of School Monies and Board Secretary's reports were not always submitted for approval to the Board within 60 days of month's end.

Status

Corrective action has been taken.

2012-8

Condition:

Several IEP's were not updated for Special Education students.

Status

Corrective action has been taken