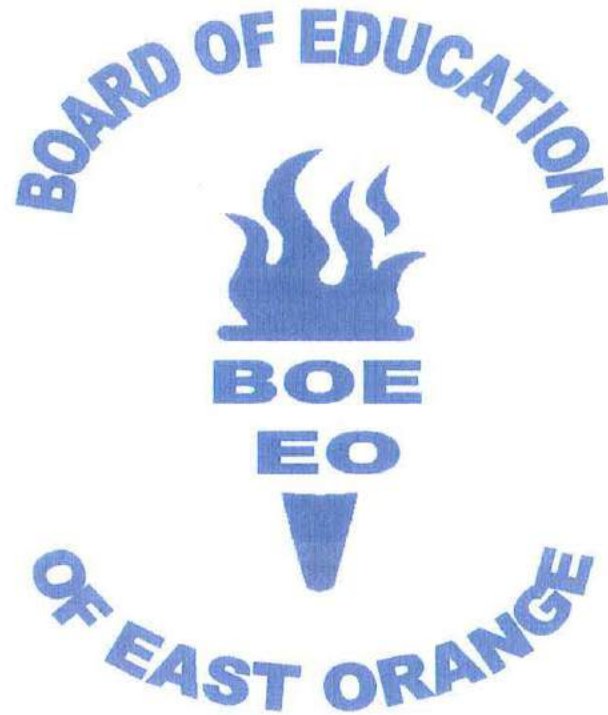


COMPREHENSIVE ANNUAL FINANCIAL REPORT



"RISING TO A STANDARD OF EXCELLENCE"

FOR THE FISCAL YEAR ENDED
JUNE 30, 2015

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, 2015

Prepared by

**East Orange Board of Education
Finance Department**

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**EAST ORANGE SCHOOL DISTRICT
DIVISION OF BUSINESS SERVICES**

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East Orange, New Jersey 07017-1026

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Mustafa A. Brent, Vice President
Cameron B. Jones, Sr.
Joy B. Tolliver, Esq.
Terry Swanson Tucker
Jenabu C. Williams, MPA
Arthur L. Wright

Superintendent of Schools

Dr. Gloria C. Scott

Board Secretary/School Business Administrator

Mr. Victor R. Demming

November 16, 2015

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 2014-2015 fiscal year with an average daily enrollment of 9,883 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
2014-15	9,883	(1.5)
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 INITIATIVE TO IMPROVE

The East Orange Board of Education is dedicated to creating an effective and efficient learning environment that promotes high quality education outcomes as measured by the Common Core State Standards in English Language Arts [ELA] and Mathematics demonstrating that our students are college and career ready. The goal is to “educate our students to a better economy”. As such, East Orange School District seeks to prepare students to communicate, work, and compete to meet the challenges of our global society.

In the 2014-2015 school year, students in grades 3-11 participated in the Partnership for Assessment of Readiness for College and Careers Assessment [PARCC]. This assessment measures students’ proficiency in the new Common Core State Standards in ELA and Mathematics. The district and school level results for the assessment will be released mid-November. District and state developed assessments were administered throughout the school year to determine students’ growth and proficiency periodically. Analyses of the results of those assessments showed a rising trend in Mathematics achievement and stagnant literacy achievement.

Using these data to establish district academic goals for the 2015-2016 school year, those goals are listed below:

1. Mathematics

1. Continuation of Blended Digital curriculum *GO MATH* for grades K- 8 as the Core and Tiered Intervention programs;
2. Continuation of Blended Digital curriculum- Carnegie Learning Mathematics - at East Orange Campus HS for Algebra I, Algebra II, and Geometry;
3. Adoption of Big Ideas in Mathematics at STEM and Tyson High Schools.

English Language Arts

4. Continuation of *Journeys* K – 8 Core Reading Series accompanied with revised Reading and Writing Curriculum;
5. Tiered Intervention programs in ELA: Read 180, Systems 44, Achieve 3000;
6. Academic and Domain specific Vocabulary Development in all content areas.

To enhance the goal of preparing students who are College and Career Ready, the district has implemented 7 new Career and Technical Education Programs at East Orange Campus High School: Music Technology, Film/Video Technology, Allied Health, Early Childhood Education, Law and Public Safety, Design and Green Energy Construction, and Culinary Arts. By requiring all students to select a Pathway, student will graduate with career entry-level skills, and enroll in the Dual Enrollment courses offered through our partnership with Essex County College.

Progress Monitoring and Interventions

1. Administration of periodic benchmark assessments for all students to ensure differentiated instruction so that at least 70% of students are reading on grade level;
2. Expand part-time Bi-Lingual French Creole Program at East Orange Campus HS to full time adding Science and Social Studies teachers and providing curriculum resource: Imagine Learning and professional development for teachers;

3. Provide professional development on Next Generation Science, K - 12 for all science teachers;
4. Provide professional development to administrators on curriculum and pedagogy and Common Core State Standards through the monthly Principals' Network and Administrators Academy.
5. Provide professional development for CTE teachers utilizing state, local and national resources;
6. Continue District Data Team professional development to ensure that all staff are adept in collecting, analyzing and using data to inform instructional decisions and support tiered interventions;
7. Professional Development for Advanced Placement course expansion: French, Spanish, World History, US History;
8. Delivery of refined professional development, digital resources, and support effective implementation for recently adopted 2013-14 and 2014-15 K-12 Mathematics programs;
9. Professional Development for Physical Education staff on AED/CPR protocols;
10. Provide Professional Development for teachers in Next Generation Science at grades 6- 8;
11. Provide professional development for all staff on teacher and administrator evaluation as part of NJ Teach.

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 at June 30, 2009.

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 is completing the final year of its Race To The Top Award that has provided resources to implement the new Teacher and Administrator Evaluation System, implement the Science Technology Engineering and Mathematics [STEM] programs at the middle grade levels. In addition, the district established in 2012-13, the STEM High School which now serves grade 6-12 in the building which formerly housed its Campus 9 Academy.

Through the development of the Transformation Plan for East Orange Campus High School [EOCHS], twelve Career and Technical Education Pathways were established. The Transformation Plan has resulted in enhancements in student choices of career or college majors, completion of college level course work through its Dual College Enrollment Initiative with Essex County College as well as significant improvements in Attendance, Discipline. The school also offers Vocational Student Organizations as vital components of the CTE curriculum Pathways. Students are able to enhance their experiences in their CTE course of study in Future Business Leaders of America, Distributive Education Clubs of America, Business Professionals of America, Technology Students Association, and Family, Career, and Community Leaders of America. Students in these co-curricular offerings have the opportunity to compete at the local, state, and national levels.

EOCHS offers a wide range of Honors courses in English, Math, Social Studies, Science, and World Languages. In addition, students can enroll in several Advanced Placement courses including Biology, Calculus AB, English Language and Composition, English Literature and Composition, United States History, and United States Government and Politics, French and Spanish Language and Culture.

The STEM High School has also established strong academic and co-curriculum opportunities for students in the fields of science. These include FIRST - Robotics national competitions, summer study programs at Rutgers and NJIT, and industry partnerships and sponsorships for academic programs. It was designated a Bronze Award School in the US News Report Issue.

Finally, the district's Visual and Performing Arts Elementary and High Schools have been designated as National Model Arts Schools during 2014 and 2015 and featured in state and national media for their exceptional arts programs.

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.

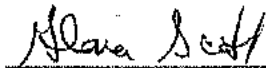
11. OTHER INFORMATION

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

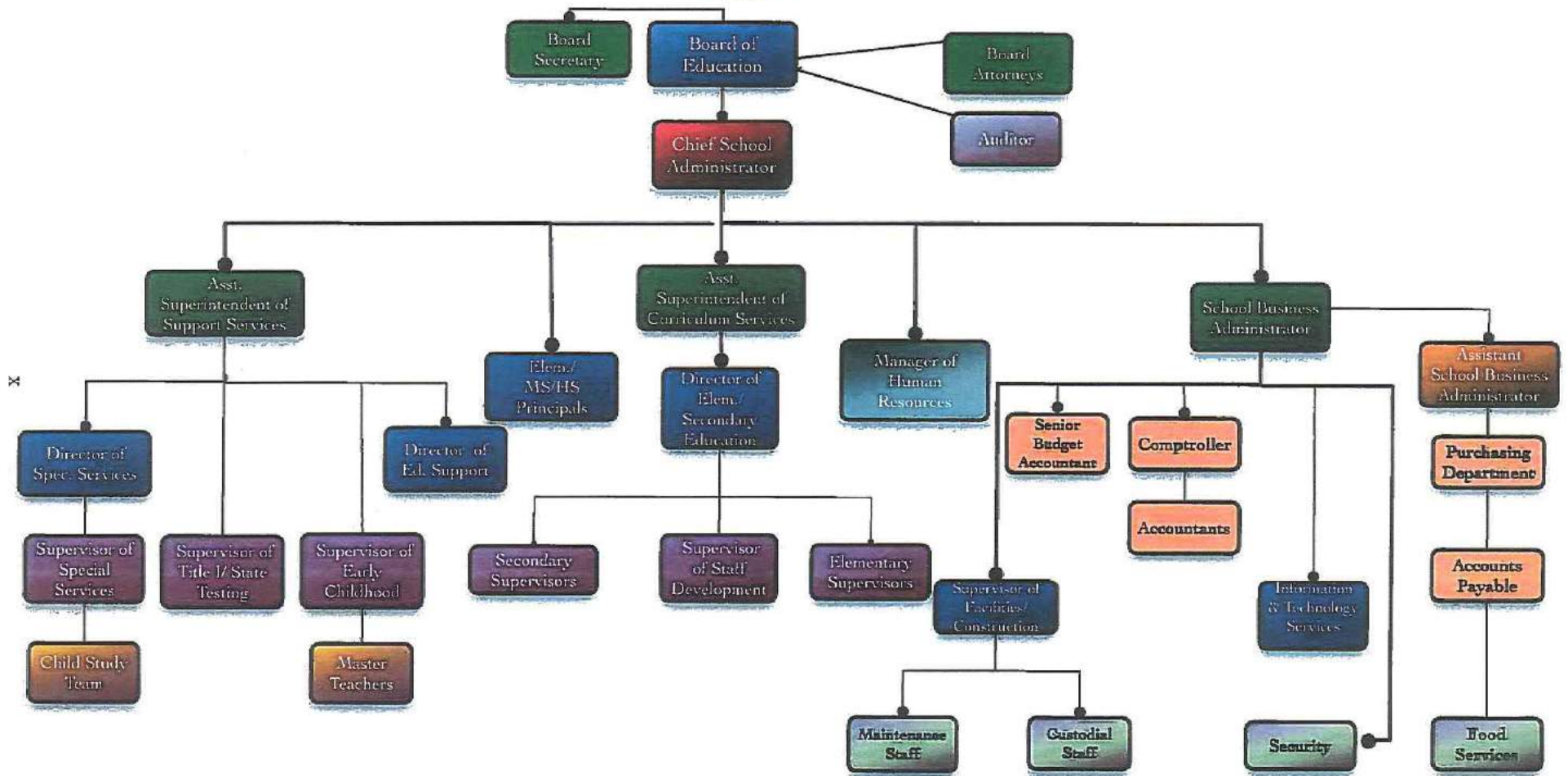


Victor R. Demming
Board Secretary/School Business Administrator

EAST ORANGE SCHOOL DISTRICT



Organizational Chart



x

EAST ORANGE BOARD OF EDUCATION
COUNTY OF ESSEX, NEW JERSEY

ROSTER OF OFFICIALS
JUNE 30, 2015

MEMBERS OF THE BOARD OF EDUCATION

	<u>Official Title</u>	<u>Term Expires</u>
Mr. Bergson Leneus	President	2018
Mr. Mustafa A. Brent	Vice President	2016
Mr. Arthur Wright	Member	2016
Ms. Terry Swanson Tucker	Member	2017
Mr. Cameron B. Jones, Sr.	Member	2017
Ms. Joy B. Tolliver, Esq.	Member	2018
Mr. Jenabu C. Williams, MPA	Member	2018

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
GARY J. VINCI, CPA, RMA, PSA
GARY W. HIGGINS, CPA, RMA, PSA
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RALPH M. PICONE, CPA, RMA, PSA

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, as of and for the fiscal year ended June 30, 2015 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 above 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, 2015, 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.

Emphasis of Matter

Adoption of New Accounting Pronouncement

As discussed in Note 1 to the financial statements, in the fiscal year ended June 30, 2015, the East Orange Board of Education adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 68, Accounting and Financial Reporting for Pensions. Our opinion is not modified with respect to this matter.

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, and pension 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

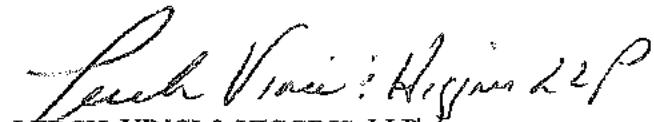
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the East Orange Board of Education's basic financial statements. The introductory section, combining fund financial statements, financial schedules, statistical section, schedule of expenditures 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 15-08, 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.

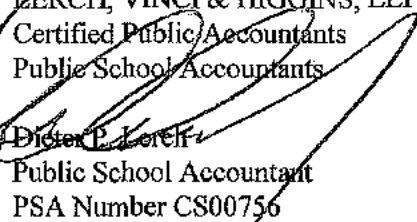
The introductory section, financial schedules and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated November 16, 2015 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 16, 2015

REQUIRED SUPPLEMENTARY INFORMATION – PART I

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, 2015**

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, 2015. 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 (2014-2015) and the prior year (2013-2014) is required to be presented in the MD&A.

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2014-2015 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 \$214,166,494 (net position).
- The District's total net position decreased \$13,346,256.
- Overall district revenues were \$278,474,113. General revenues accounted for \$191,894,476 or 69% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$86,579,637 or 31% of total revenues.
- The school district had \$285,708,528 in expenses for governmental activities; only \$80,406,275 of these expenses were offset by program specific charges, grants or contributions. General revenues (predominantly unrestricted State aid) of \$191,893,944 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 \$16,939,452 a decrease of \$2,912,307 when compared to the previous year ending fund balance.
- The General Fund unassigned fund deficit at June 30, 2015 was \$14,287,314 an increase of \$236,122 when compared with the beginning deficit at July 1, 2014 of \$14,051,192.

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

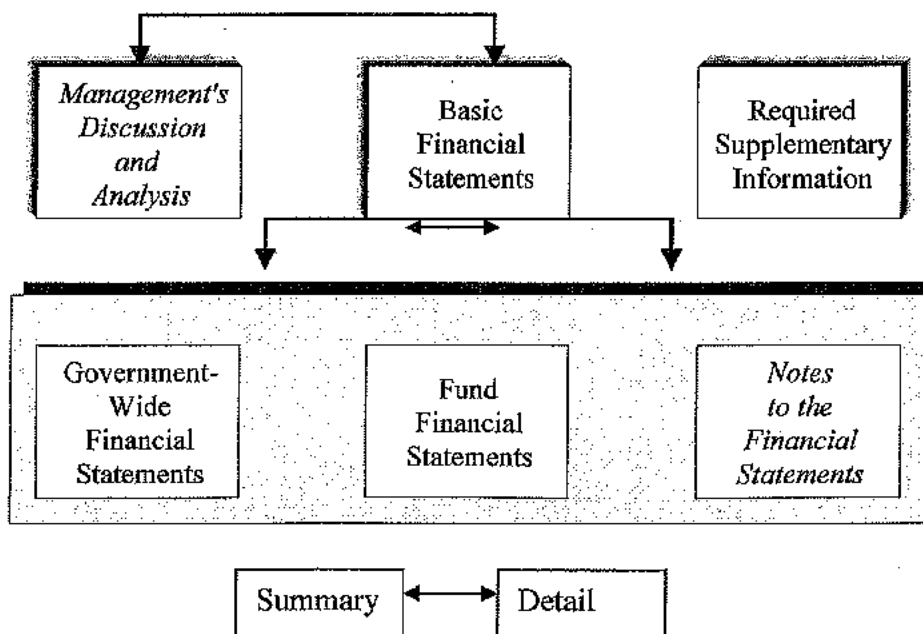
**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2015**

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, 2015**

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 thereafter; 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, 2015**

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, 2015**

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, 2015**

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 \$214,166,494 as of June 30, 2015 and \$227,512,750 as of June 30, 2014.

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, 2015 and 2014**

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Current Assets	\$ 29,415,127	\$ 37,301,495	\$ 1,318,319	\$ 1,910,783	\$ 30,733,446	\$ 39,212,278
Capital Assets	313,967,190	324,540,603	-	-	313,967,190	324,540,603
Total Assets	343,382,317	361,842,098	1,318,319	1,910,783	344,700,636	363,752,881
Deferred Outflows of Resources	5,123,967	-	-	-	5,123,967	-
Total Assets and Deferred Outflows of Resources	348,506,284	361,842,098	1,318,319	1,910,783	349,824,603	363,752,881
Non-Current Liabilities	118,621,724	117,562,519	-	-	118,621,724	117,562,519
Current Liabilities	12,486,938	17,466,491	556,604	1,211,121	13,043,542	18,677,612
Total Liabilities	131,108,662	135,029,010	556,604	1,211,121	131,665,266	136,240,131
Deferred Inflows of Resources	3,992,843	-	-	-	3,992,843	-
Total Liabilities and Deferred Inflows of Resources	135,101,505	135,029,010	556,604	1,211,121	135,658,109	136,240,131
Net Position						
Net Investment in Capital Assets	270,560,146	280,299,345	-	-	270,560,146	280,299,345
Restricted	7,100,321	10,079,182	-	-	7,100,321	10,079,182
Unrestricted	(64,255,688)	(63,565,439)	761,715	699,662	(63,493,973)	(62,865,777)
Total Net Position	\$ 213,404,779	\$ 226,813,088	\$ 761,715	\$ 699,662	\$ 214,166,494	\$ 227,512,750

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 Certificates of Participation, capital leases, net pension liability and compensated absences 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 Certificates of Participation, capital leases, net pension liability and compensated absences 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, 2015**

**Change in Net Position
For The Years Ended June 30, 2015 and 2014**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Revenues						
Program Revenues						
Charges for Services			\$ 593,917	\$ 636,297	\$ 593,917	\$ 636,297
Operating Grants and Contributions	\$ 80,372,386	\$ 59,051,000	5,579,445	5,241,656	85,951,831	64,292,656
Capital Grants and Contributions	33,889	324,787			33,889	324,787
General Revenues						
Property Taxes	20,647,370	20,647,370			20,647,370	20,647,370
State and Federal Aid	170,045,594	172,523,785			170,045,594	172,523,785
Other	1,200,980	2,705,779	532	454	1,201,512	2,706,233
Total Revenues	272,300,219	255,252,721	6,173,894	5,878,407	278,474,113	261,131,128
Expenses						
Instruction						
Regular	133,386,836	125,033,642			133,386,836	125,033,642
Special Education	32,882,190	31,995,251			32,882,190	31,995,251
Other Instruction	9,811,271	7,429,674			9,811,271	7,429,674
School Sponsored Activities and Athletics	1,322,598	1,388,855			1,322,598	1,388,855
Community Services	6,604	11,982			6,604	11,982
Support Services						
Student and Instruction Related Services	47,148,043	44,673,589			47,148,043	44,673,589
General Administrative Services	2,531,249	3,051,209			2,531,249	3,051,209
School Administrative Services	12,748,864	10,904,338			12,748,864	10,904,338
Central Services	4,615,397	4,258,509			4,615,397	4,258,509
Admin. Info. Technology	1,130,778	1,001,033			1,130,778	1,001,033
Plant Operations and Maintenance	29,443,234	29,601,519			29,443,234	29,601,519
Pupil Transportation	5,872,240	5,634,526			5,872,240	5,634,526
Interest on Long-Term Debt	4,809,224	2,113,538			4,809,224	2,113,538
Food Services	-	-	6,111,841	5,711,216	6,111,841	5,711,216
Total Expenses	285,708,528	267,097,665	6,111,841	5,711,216	291,820,369	272,808,881
Change in Net Position Before Transfers	(13,408,309)	(11,844,944)	62,053	167,191	(13,346,256)	(11,677,753)
Loss on Disposal of Capital Assets				(27,630)	-	(27,630)
Transfers	-	(300,000)	-	300,000	-	-
Change in Net Position	(13,408,309)	(12,144,944)	62,053	439,561	(13,346,256)	(11,705,383)
Net Position, Beginning of Year	226,813,088	303,778,822	699,662	260,101	227,512,750	304,038,923
Prior Period Adjustment	-	(64,820,790)	-	-	-	(64,820,790)
Net Position, End of Year	\$ 213,404,779	\$ 226,813,088	\$ 761,715	\$ 699,662	\$ 214,166,494	\$ 227,512,750

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2015**

Governmental Activities. The District's total governmental activities' revenues, which includes State and Federal grants, were \$272,300,219 and \$255,252,721 for the years ended June 30, 2015 and June 30, 2014, respectively. Property taxes of \$20,647,370 and \$20,647,370 represented 8% and 8% of the revenues for the fiscal years ended June 30, 2015 and 2014, respectively. Another significant portion of revenue came from unrestricted State aid and Federal aid of \$170,045,594 and \$172,523,785 which represented 62% and 68% of the revenues for the fiscal years ended June 30, 2015 and 2014, respectively. Revenues from operating grants and contributions of \$80,372,386 and \$59,051,000 represented 29% and 23% of the revenues for the fiscal years ended June 30, 2015 and 2014, respectively. Capital grants and contributions of \$33,889 and \$324,787 represented less than 1% and 1% of the revenues for the fiscal year ended June 30, 2015 and 2014, 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 \$285,708,528 and \$267,097,665 for the years ended June 30, 2015 and 2014. The District's expenses are predominantly related to educating and caring for students. Instruction totaled \$177,409,499 and \$165,859,404 (62% and 62%) of total expenditures for the fiscal years ended June 30, 2015 and 2014, respectively. Student support services, totaled \$103,489,805 and \$99,124,723 (36% and 37%) of total expenditures and interest on long-term debt totaled \$4,809,224 and \$2,113,538 (2% and 1%) of total expenditures for the fiscal years ended June 30, 2015 and 2014, respectively.

Total governmental activities expenses and transfers for the year ended June 30, 2015 surpassed revenues, decreasing net position by \$13,408,309 over the previous year from \$226,813,088 at June 30, 2014 to \$213,404,779 at June 30, 2015.

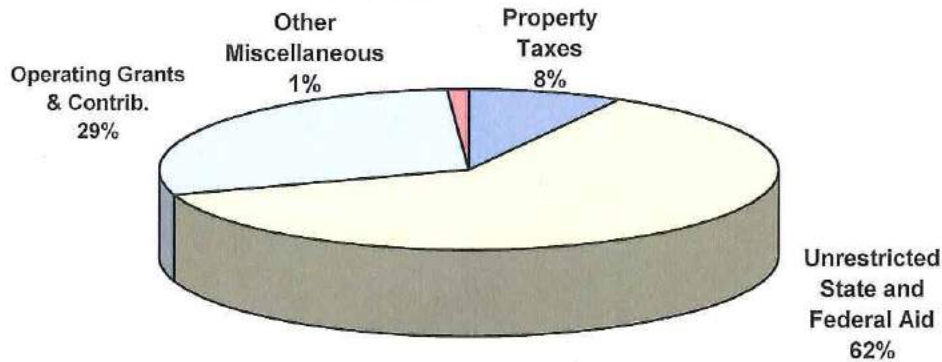
The cost of all *governmental* activities this year was \$285,708,528 an increase of \$18,610,863 an increase of 7% over the previous year.

- The federal and state governments subsidized certain programs with grants and contributions of \$80,372,386 (exclusive of capital projects), an increase of \$21,321,386. The state contributions from the Educational Facilities Construction and Financing Aid Program which financed capital project costs decreased \$290,898 from the previous year and the District realized decreases from Federal and State sources for unrestricted formula aid of \$2,478,191.
- The increase in Federal and State grants and contributions was primarily the result of increased accruals for TPAF and PERS contributions as a result of the implementation of GASB 68, Accounting and Financial Reporting for Pensions.
- District's costs in the amount of \$20,647,370 were provided from property taxes. The property taxes levied did not increase from 2015 to 2014.
- Other general revenues totaling \$1,200,980 were provided from miscellaneous local sources.

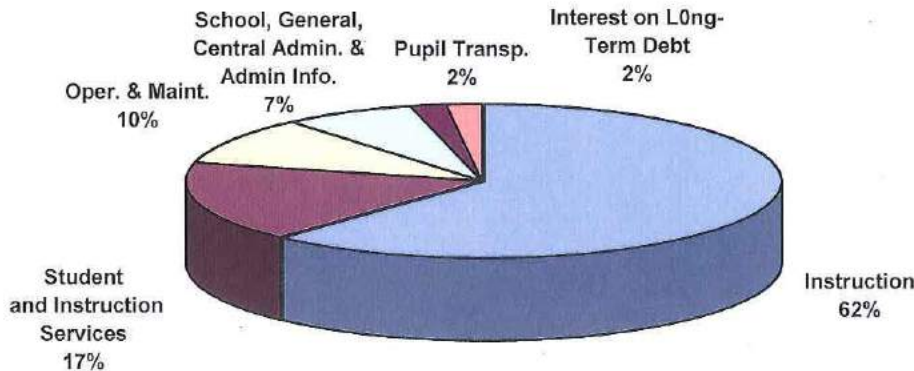
**EAST ORANGE BOARD OF EDUCATION
EAST ORANGE, NEW JERSEY**

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2015**

**Revenues by Source- Governmental Activities
For Fiscal Year 2015**



**Expenditures by Type- Governmental Activities
For Fiscal Year 2015**



Expenses increased in 2015 by \$18,610,863 from \$267,097,665 in 2014. Instruction related expenses increased \$11,543,491 and support services expenses increased \$4,371,686. The increase in expenses was primarily the result of increased accruals for TPAF and PERS net pension liabilities. As previously stated, the increase in the accruals was the result of the implementation of GASB 68, Accounting and Financial Reporting of Pensions. Interest on long-term debt increased by \$2,695,686 from 2015 to 2014 primarily due to the increased 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, 2015**

Net Cost of Governmental Activities. The District's total cost of services were \$285,708,528 and \$267,097,665 for the fiscal years ended June 30, 2015 and 2014, respectively. After applying program revenues, derived from operating grants and contributions of \$80,372,386 and \$59,051,000 and capital grants and contribution of \$33,889 and \$324,787, the net cost of services of the District were \$205,302,253 and \$207,721,878 for the fiscal years ended June 30, 2015 and 2014, respectively.

Net Cost of Governmental Activities

	<u>Total Cost of Services</u>		<u>Net Cost of (Revenue from) Services</u>	
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Instruction				
Regular	\$ 133,386,836	\$ 125,033,642	\$ 92,829,786	\$ 96,516,264
Special Education	32,882,190	31,995,251	20,387,925	21,120,830
Other Instruction	9,811,271	7,429,674	6,318,628	5,412,244
School Sponsored Activities and Athletics	1,322,598	1,388,855	1,322,598	1,388,855
Community Services	6,604	11,982	6,604	11,982
Support Services				
Student and Instruction Related Services	47,148,043	44,673,589	32,790,662	33,095,622
General Administrative Services	2,531,249	3,051,209	2,531,249	3,051,209
School Administrative Services	12,748,864	10,904,338	10,371,884	9,968,007
Central Services	4,615,397	4,258,509	4,615,397	4,258,509
Admin. Info. Technology	1,130,778	1,001,033	1,130,778	1,001,033
Plant Operations and Maintenance	29,443,234	29,601,519	25,550,430	25,423,945
Pupil Transportation	5,872,240	5,634,526	4,664,673	4,429,840
Interest on Long-Term Debt	<u>4,809,224</u>	<u>2,113,538</u>	<u>2,781,639</u>	<u>2,043,538</u>
Total	<u>\$ 285,708,528</u>	<u>\$ 267,097,665</u>	<u>\$ 205,302,253</u>	<u>\$ 207,721,878</u>

Business-Type Activities – The District's total business-type activities revenues were \$6,173,894 and \$5,878,407 for the years ended June 30, 2015 and June 30, 2014. Charges for services accounted for 10% and 11% of total revenues and operating grants and contributions accounted for 90% and 89% of total revenue for the years ended June 30, 2015 and 2014.

The total cost of all business-type activities programs and services were \$6,111,841 and \$5,711,216 for the years ended June 30, 2015 and 2014 which represented an increase of \$400,625 (7%) 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, 2015**

Business-Type Activities (Continued)

The business-type activities revenues and transfers for the year ended June 30, 2015 were more than expenses increasing net position by \$62,053 from the previous year from \$699,662 at June 30, 2014 to a net position of \$761,715 at June 30, 2015.

- Some of the cost was paid by users of the District's food service program for a total of \$593,917, a decrease of \$42,380 (7%). This decrease was the result of an increase in the number of non-student meals served and a decrease in special events during the year.
- The Federal and State governments subsidized the food service program with grants and contributions of \$5,579,445 in 2015 and \$5,241,656 in 2014, an increase of \$337,789 (6%). 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 \$16,939,452 for the year ended June 30, 2015 compared to \$19,851,759 for the year ended June 30, 2014. This decrease was primarily the result of the change in fund balance of the General Fund which decreased \$2,567,845 from the previous year. Unassigned fund balance of the General Fund remained in a deficit position at June 30, 2015 of \$14,287,314 a deficit increase of \$236,122 from the previous year. The fund balance in the Capital Projects Fund decreased by \$158,121. The General Fund deficit is the result of the State's deferral of certain state aid payments in the amount of \$18,461,055 which are budgeted for the current fiscal year (2014/2015) by the District but provided for and recorded as a payable in the subsequent fiscal year by the State in their 2015/2016 fiscal year budget. A portion of fund balance was designated for use in the District's 2015/2016 General Fund budget in the amount of \$8,708,691. The remainder of the General Fund fund balance is nonspendable, \$255,988, 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 \$3,671,160; 2) reserved for emergency reserve \$1,000,000, capital reserves \$2,235,304, equipment lease proceeds \$497,157, maintenance reserve \$2,195,654 and reserve for register audit recoveries \$2,433,570; and 3) reserved for use in the 2016/2017 budget \$3,713,651.

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2015**

Governmental Funds (Continued)

Revenues for the District's governmental funds were \$251,724,489 and \$255,252,721, while total expenditures were \$254,636,796 and \$262,020,768 for the fiscal years ended June 30, 2015 and 2014.

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>2015</u>	<u>2014</u>		
Local Sources				
Property Tax Levy	\$ 18,950,050	\$ 18,950,050	-	0%
Miscellaneous	890,478	2,395,262	\$ (1,504,784)	-63%
State Sources	198,125,235	194,949,247	3,175,988	2%
Federal Sources	575,363	413,473	161,890	39%
Total General Fund Revenues	<u>\$ 218,541,126</u>	<u>\$ 216,708,032</u>	<u>\$ 1,833,094</u>	1%

The General Fund revenues increased \$1,833,094 or 1% over the previous year. Local property taxes remained flat from the previous year. State aid revenues increased \$3,175,988 and Federal aid revenues increased \$161,890. The increase in State aid was the primarily the result of an increase in on behalf TPAF contributions and an increase in Federal aid was primarily due to the receipt of the SEMI/ARRA medical assistance program aid in 2015. Miscellaneous revenues decreased \$1,504,784 which was the result of the decrease 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 \$1,983,120 and \$2,782,946 for the fiscal years ended June 30, 2015 and 2014.

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2015**

General Fund (Continued)

The following schedule presents a summary of General Fund expenditures.

	June 30,		Amount of Increase (Decrease)	Percent Change
	2015	2014		
Instruction	\$ 132,005,159	\$ 133,934,885	\$ (1,929,726)	-1%
Support Services	89,605,272	89,859,602	(254,330)	0%
Debt Service	589,149	671,213	(82,064)	-12%
Capital Outlay	<u>198,694</u>	<u>888,347</u>	<u>(689,653)</u>	-78%
Total Expenditures	<u>\$ 222,398,274</u>	<u>\$ 225,354,047</u>	<u>\$ (2,955,773)</u>	-1%

Total General Fund expenditures decreased \$2,955,773 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 Fiscal Year 2015 General Fund expenses and other financing uses were greater than revenues and other financing sources decreasing fund balance by \$2,567,845 from the previous year. After deducting nonspendable, restricted and assigned fund balance, the unassigned fund deficit increased \$236,122 from \$14,051,192 at June 30, 2014 to \$14,287,314 at June 30, 2015. As discussed earlier the deficit is the result of the State deferral of certain state aid payments at year end totaling \$18,461,055 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 \$27,645,815 and \$32,712,113 for the years ended June 30, 2015 and 2014. State sources accounted for the majority of Special Revenue Fund's revenue which represented 72% and 63% of the total revenues for the years ended June 30, 2015 and 2014.

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2015**

Special Revenue Fund (Continued)

Total Special Revenue Fund revenues decreased \$5,066,298 or 15% from the previous year. State sources decreased \$731,342 or 2%, while Federal sources decreased \$4,315,436 or 13%. The local grants decreased \$19,520.

Expenditures of the Special Revenue Fund were \$26,356,512 and \$30,384,097 for the fiscal years ended June 30, 2015 and 2014. Instructional expenditures were \$19,313,034 and \$21,740,574 or 73% and 72% and expenditures for the support services were \$7,004,731 and \$8,491,543 or 27% and 28% of total expended for the years ended June 30, 2015 and 2014. In addition the Special Revenue Fund contributed \$1,983,126 and \$2,782,946 in 2015 and 2014 to the General Fund as a contribution for School Based Budget expenditures.

Total Special Revenue Fund expenditures decreased \$4,027,585 or 13% from the previous year. Instructional expenditures decreased \$2,427,540 or 8% while support services expenditures decreased \$1,486,812 or 5%.

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 \$158,121 resulting in a fund balance of \$6,104,883 at June 30, 2015 compared with \$6,263,004 in the previous year. Of the fund balance at June 30, 2015 \$5,936,293 was restricted for the payment of capital lease obligations. The remaining restricted fund balance of \$168,590 was restricted and available to fund capital improvement projects.

Revenues of the Capital Projects Fund were \$344,391 and \$635,304 for the years ended June 30, 2015 and 2014. State sources which represent 10% and 51% 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 \$192,010 and \$677,153 for the years ended June 30, 2015 and 2014. 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 \$186,341 resulting in a fund balance of \$182,701 compared to \$369,042 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, 2015**

Debt Service Fund (Continued)

Revenues of the Debt Service Fund were \$5,193,157 and \$5,197,272 for the years ended June 30, 2015 and 2014. Local property taxes represented 33% and 33% while state sources represented the remaining 67% and 67% of the total revenue for the years ended June 30, 2015 and 2014. Transfers in from the Capital Projects Fund were \$310,502 and \$310,517 for the years ended June 30, 2015 and 2014 and represented interest earnings reserved for the payment of capital lease obligations.

Expenditures of the Debt Service Fund were \$5,690,000 and \$5,605,471 for the years ended June 30, 2015 and 2014. 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 \$2,507,047 or 8% under the previous year. After deducting nonspendable, restricted and assigned fund balance of \$24,939,182, the unassigned fund balance decreased from \$4,349,065 at June 30, 2014 to a fund balance of \$4,173,741 at June 30, 2015 which represented a decrease of \$175,324.

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2015**

CAPITAL ASSETS

The District's investment in capital assets for its governmental and business type activities as of June 30, 2015 and 2014 amounted to \$313,967,190 and \$324,540,603 (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 2014-2015 and 2013-2014 amounted to \$10,844,743 and \$10,937,290 for governmental activities. There was no depreciation expense in 2014/2015 and 2013/2014 for business-type activities.

**Capital Assets at June 30, 2015 and 2014
(Net of Accumulated Depreciation)**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Land	\$ 2,645,706	\$ 2,645,706			\$ 2,645,706	\$ 2,645,706
Construction in Progress					-	-
Building and Building Improvements	308,407,352	317,806,135			308,407,352	317,806,135
Machinery and Equipment	2,884,043	4,047,052			2,884,043	4,047,052
Vehicles	30,089	41,710	-	-	30,089	41,710
	<u>313,967,190</u>	<u>324,540,603</u>	<u>-</u>	<u>-</u>	<u>313,967,190</u>	<u>324,540,603</u>
Total Net Position	\$ 313,967,190	\$ 324,540,603	\$ -	\$ -	\$ 313,967,190	\$ 324,540,603

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, 2015**

LONG TERM LIABILITIES

At year end, the District's long-term liabilities consisted of Certificate of Participation payable of \$48,806,735 and \$49,710,741 for the years ended June 30, 2015 and 2014, net pension liability of \$66,999,607 and \$64,820,790 for the years ended June 30, 2015 and 2014 and compensated absences payable of \$1,266,125 and \$1,321,304 for the years ended June 30, 2015 and 2014. Liabilities for claims and judgements are fully funded in the General Fund for the years ended June 30, 2015 and 2014. However, an accrued liability for insurance claims in the amount of \$400,000 existed for the year ended June 30, 2015. The District also has a liability for a capital lease for District copiers and other equipment with balances of \$1,149,257 and \$1,709,684 for the years ended June 30, 2015 and 2014.

Outstanding Long-Term Debt at June 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Certificates of Participation	\$ 48,806,735	\$ 49,710,741
Capital Leases	1,149,257	1,709,684
Accrued Liability for Insurance Claims	400,000	
Net Pension Liability	66,999,607	64,820,790
Compensated Absences Payable	<u>1,266,125</u>	<u>1,321,304</u>
 Total Expenditures	 <u>\$ 118,621,724</u>	 <u>\$ 117,562,519</u>

Certificates of Participation included capital appreciation debt which increased \$4,785,994 in accreted value while principal payments totaled \$5,690,000 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 2015-2016 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 2015-2016. Budgeted expenditures in the General Fund decreased 1.6% to \$207,633,076 in fiscal year 2015-2016.

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2015**

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.

FUND FINANCIAL STATEMENTS

**EAST ORANGE BOARD OF EDUCATION
STATEMENT OF NET POSITION
JUNE 30, 2015**

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
ASSETS			
Cash	\$ 17,125,105	\$ 854,537	\$ 17,979,642
Receivables, net	1,522,846	520,034	2,042,880
Inventory	255,988	48,081	304,069
Internal Balances	104,333	(104,333)	
Restricted Assets:			
Investments with Fiscal Agent	10,406,855		10,406,855
Capital Assets:			
Not Being Depreciated	2,645,706		2,645,706
Being Depreciated, Net	<u>311,321,484</u>	<u>-</u>	<u>311,321,484</u>
 Total Assets	 <u>343,382,317</u>	 <u>1,318,319</u>	 <u>344,700,636</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows on Net Pension Liability	<u>5,123,967</u>	<u>-</u>	<u>5,123,967</u>
 Total Assets and Deferred Outflows of Resources	 <u>348,506,284</u>	 <u>1,318,319</u>	 <u>349,824,603</u>
LIABILITIES			
Accounts Payable and Other			
Current Liabilities	10,231,484	556,604	10,788,088
Accrued Interest Payable	11,263		11,263
Payable to Other Governments	461,265		461,265
Unearned Revenue	1,782,926		1,782,926
Noncurrent Liabilities:			
Due Within One Year	9,406,986		9,406,986
Due Beyond One Year	<u>109,214,738</u>	<u>-</u>	<u>109,214,738</u>
 Total Liabilities	 <u>131,108,662</u>	 <u>556,604</u>	 <u>131,665,266</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows on Net Pension Liability	<u>3,992,843</u>	<u>-</u>	<u>3,992,843</u>
 Total Liabilities and Deferred Inflows of Resources	 <u>135,101,505</u>	 <u>556,604</u>	 <u>135,658,109</u>
NET POSITION			
Net Investment in Capital Assets	270,560,146	-	270,560,146
Restricted for:			
Debt Service	182,701		182,701
Capital Projects	2,288,396		2,288,396
Maintenance Reserve	2,195,654		2,195,654
Other Purposes	2,433,570		2,433,570
Unrestricted	<u>(64,255,688)</u>	<u>761,715</u>	<u>(63,493,973)</u>
 Total Net Position	 <u>\$ 213,404,779</u>	 <u>\$ 761,715</u>	 <u>\$ 214,166,494</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, 2015**

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	\$ 133,386,836		\$ 40,557,050		\$ (92,829,786)		\$ (92,829,786)
Special Education	32,882,190		12,494,265		(20,387,925)		(20,387,925)
Other Instruction	9,811,271		3,492,643		(6,318,628)		(6,318,628)
School Sponsored Activities and Athletics	1,322,598				(1,322,598)		(1,322,598)
Community Services	6,604				(6,604)		(6,604)
Support Services:							
Student & Instruction Related Services	47,148,043		14,357,381		(32,790,662)		(32,790,662)
General Administrative Services	2,531,249				(2,531,249)		(2,531,249)
School Administrative Services	12,748,864		2,376,980		(10,371,884)		(10,371,884)
Central Services	4,615,397				(4,615,397)		(4,615,397)
Admin Info Technology	1,130,778				(1,130,778)		(1,130,778)
Plant Operations and Maintenance	29,443,234		3,858,915	\$ 33,889	(25,550,430)		(25,550,430)
Pupil Transportation	5,872,240		1,207,567		(4,664,673)		(4,664,673)
Interest on long-term debt	4,809,224		2,027,585		(2,781,639)		(2,781,639)
Total Governmental Activities	<u>285,708,528</u>	<u>-</u>	<u>80,372,386</u>	<u>33,889</u>	<u>(205,302,253)</u>	<u>-</u>	<u>(205,302,253)</u>
Business-Type Activities:							
Food Service	<u>6,111,841</u>	<u>\$ 593,917</u>	<u>5,579,445</u>	<u>-</u>	<u>-</u>	<u>\$ 61,521</u>	<u>61,521</u>
Total Business-Type Activities	<u>6,111,841</u>	<u>593,917</u>	<u>5,579,445</u>	<u>-</u>	<u>-</u>	<u>61,521</u>	<u>61,521</u>
Total Primary Government	<u>\$ 291,820,369</u>	<u>\$ 593,917</u>	<u>\$ 85,951,831</u>	<u>\$ 33,889</u>	<u>(205,302,253)</u>	<u>61,521</u>	<u>(205,240,732)</u>

**EAST ORANGE BOARD OF EDUCATION
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Net (Expense) Revenue and Changes in Net Position		
	Governmental Activities	Business-type Activities	Total
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	1,983,126		1,983,126
State Aid - Unrestricted	166,594,216		166,594,216
State Aid - Restricted for Debt Service Principal	1,468,252		1,468,252
Miscellaneous Income	1,200,980	\$ 532	1,201,512
Transfers	-	-	-
Total General Revenues and Transfers	191,893,944	532	191,894,476
Change in Net Position	(13,408,309)	62,053	(13,346,256)
Net Position, Beginning of Year (Restated)	226,813,088	699,662	227,512,750
Net Position, End of Year	\$ 213,404,779	\$ 761,715	\$ 214,166,494

EAST ORANGE BOARD OF EDUCATION
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2015

EXHIBIT B-1

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	\$ 14,382,517	\$ 2,265,727	\$ 294,170	\$ 182,691	\$ 17,125,105
Receivables, Net					
Receivables From Other Governments	633,888	875,173			1,509,061
Due from Other Funds	118,118			10	118,128
Inventory	255,988				255,988
Restricted Assets:					
Investments with Fiscal Agent	<u>4,554,601</u>	<u>-</u>	<u>5,852,254</u>	<u>-</u>	<u>10,406,855</u>
Total Assets	<u>\$ 19,945,112</u>	<u>\$ 3,140,900</u>	<u>\$ 6,146,424</u>	<u>\$ 182,701</u>	<u>\$ 29,415,137</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$ 4,451,560	\$ 378,239	\$ 41,531		\$ 4,871,330
Payable to State Government		139,970			139,970
Payable to Federal Government		321,295			321,295
Due to Other Funds	153,405		10		153,415
Claims and Judgements Payable	1,461,029				1,461,029
Accrued Liabilities for Insurance Claims	2,520,843				2,520,843
Other Liabilities	706,407	518,470			1,224,877
Unearned Revenue	<u>-</u>	<u>1,782,926</u>	<u>-</u>	<u>-</u>	<u>1,782,926</u>
Total Liabilities	<u>9,293,244</u>	<u>3,140,900</u>	<u>41,541</u>	<u>-</u>	<u>12,475,685</u>
Fund Balances					
Nonspendable Fund Balance					
Inventory	255,988				255,988
Restricted Fund Balance					
Excess Surplus Designated for Subsequent Year's Exp.	4,886,545				4,886,545
Excess Surplus	3,713,651				3,713,651
Equipment Lease Reserve	497,157				497,157
Capital Reserve	2,235,304				2,235,304
Capital Lease Obligations			5,936,293		5,936,293
Capital Projects			168,590		168,590
Debt Service				\$ 182,701	182,701
Maintenance Reserve	2,195,654				2,195,654
Emergency Reserve	1,000,000				1,000,000
Register Audit Recoveries	2,433,570				2,433,570
Assigned Fund Balance					
Year End Encumbrances	3,671,160				3,671,160
SEMI/ARRA	228,007				228,007
Designated for Subsequent Year's Expenditures	3,822,146				3,822,146
Unassigned Fund Balance	<u>(14,287,314)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(14,287,314)</u>
Total Fund Balances	<u>10,651,868</u>	<u>-</u>	<u>6,104,883</u>	<u>182,701</u>	<u>16,939,452</u>
Total Liabilities and Fund Balances	<u>\$ 19,945,112</u>	<u>\$ 3,140,900</u>	<u>\$ 6,146,424</u>	<u>\$ 182,701</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 \$430,199,260 and the accumulated depreciation is \$115,232,070. 313,967,190

The District has financed capital assets through the issuance of long-term lease obligations. The interest accrual at year end is: (11,263)

Certain amounts resulting from the calculation of liabilities are reported as deferred outflows and deferred inflows of resources on the statement of net position and amortized over future years. (See note 2A) 1,131,124

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. (See note 2 B) (118,621,724)

Net Position of Governmental Activities \$ 213,404,779

**EAST ORANGE BOARD OF EDUCATION
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<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	890,478	\$ 55,466	\$ 310,502	-	1,256,446
Total - Local Sources	19,840,528	55,466	310,502	1,697,320	21,903,816
State Sources	198,125,235	19,999,515	33,889	3,495,837	221,654,476
Federal Sources	575,363	7,590,834	-	-	8,166,197
Total Revenues	218,541,126	27,645,815	344,391	5,193,157	251,724,489
EXPENDITURES					
Current:					
Instruction					
Regular Instruction	93,647,601	16,925,167			110,572,768
Special Education Instruction	29,814,062	882,934			30,696,996
Other Instruction	7,239,959	1,504,933			8,744,892
School Spons. Activities and Athletics	1,296,933				1,296,933
Community Services	6,604				6,604
Support Services					
Student & Instruction Related Services	35,718,323	6,979,925			42,698,248
General Administrative Services	2,515,874				2,515,874
School Administrative Services	11,268,312				11,268,312
Central Services	4,527,825				4,527,825
Admin Info Technology	1,113,573				1,113,573
Plant Operations and Maintenance	28,613,931		158,121		28,772,052
Pupil Transportation	5,847,434	24,806			5,872,240
Debt Service:					
Principal	560,427			2,413,812	2,974,239
Interest	28,722			3,276,188	3,304,910
Capital Outlay	198,694	38,747	33,889	-	271,330
Total Expenditures	222,398,274	26,356,512	192,010	5,690,000	254,636,796
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,857,148)	1,289,303	152,381	(496,843)	(2,912,307)
OTHER FINANCING SOURCES (USES)					
Capital Leases					
Transfers In	1,983,126	693,823		310,502	2,987,451
Transfers Out	(693,823)	(1,983,126)	(310,502)	-	(2,987,451)
Total Other Financing Sources and Uses	1,289,303	(1,289,303)	(310,502)	310,502	-
Net Change in Fund Balances	(2,567,845)	-	(158,121)	(186,341)	(2,912,307)
Fund Balance, Beginning of Year	13,219,713	-	6,263,004	369,042	19,851,759
Fund Balance, End of Year	\$ 10,651,868	\$ -	\$ 6,104,883	\$ 182,701	\$ 16,939,452

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, 2015**

Total net change in fund balances - governmental funds (Exhibit B-2) \$ (2,912,307)

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.

	\$ 271,330	
Capital Outlays	(10,844,743)	
Depreciation Expense	(10,573,413)	(10,573,413)

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.

	5,690,000	
Certificate of Participation	560,427	
Capital Lease	6,250,427	6,250,427

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.

	5,492	
Accrued Interest Payable	(4,785,994)	
Accreted Value of Capital Appreciation Certificates	(4,780,502)	(4,780,502)

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):

	(400,000)	
Accrued Liability for Insurance Claims	(1,047,693)	
Pension Expense	55,179	
Compensated Absences	(1,392,514)	(1,392,514)

Change in net position of governmental activities (Exhibit A-2) \$ (13,408,309)

**EAST ORANGE BOARD OF EDUCATION
 PROPRIETARY FUND
 STATEMENT OF NET POSITION
 JUNE 30, 2015**

	Business-Type Activities Enterprise Fund <u>Food Services</u>
ASSETS	
Current Assets	
Cash	\$ 854,537
Intergovernmental Receivable	
Federal	481,065
State	7,960
Accounts Receivable	31,009
Inventories	<u>48,081</u>
Total Current Assets	<u>1,422,652</u>
Capital Assets	
Furniture, Machinery & Equipment	481,484
Less: Accumulated Depreciation	<u>(481,484)</u>
Total Capital Assets	<u>-</u>
Total Assets	<u>\$ 1,422,652</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 556,604
Due to Other Funds	<u>104,333</u>
Total Current Liabilities	<u>660,937</u>
NET POSITION	
Invested in Capital Assets	-
Unrestricted	<u>761,715</u>
Total Net Position	<u>\$ 761,715</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, 2015**

	Business-Type Activities Enterprise Fund <u>Food Services</u>
OPERATING REVENUES	
Charges for Services	
Daily Sales	\$ 410,213
Other Sales	<u>183,704</u>
Total Operating Revenues	<u>593,917</u>
OPERATING EXPENSES	
Salaries and Employee Benefits	2,486,121
Cost of Sales	2,450,522
Laundry and Uniforms	8,596
Repair and Maintenance Services	130,311
Management and Administrative Fees	484,500
Insurance	159,102
General Supplies	266,990
Miscellaneous Expenditures	125,699
Depreciation	<u>-</u>
Total Operating Expenses	<u>6,111,841</u>
Operating (Loss)	<u>(5,517,924)</u>
NONOPERATING REVENUES/(EXPENSES)	
Interest Earnings	532
State Sources	
School Lunch Program	71,426
Federal Sources	
School Breakfast Program	1,346,076
National School Lunch Program	3,854,794
National School Lunch Program - PB	72,878
Fresh Fruits and Vegetables Program	195,670
After School Snack Program	<u>38,601</u>
Total Nonoperating Revenues	<u>5,579,977</u>
Change in Net Position	62,053
Total Net Position - Beginning of Year	<u>699,662</u>
Total Net Position - End of Year	<u>\$ 761,715</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, 2015**

EXHIBIT B-6

	Business-Type Activities Enterprise Fund <u>Food Services</u>
Cash Flows from Operating Activities	
Cash Received from Customers	\$ 623,138
Cash Payments for Employees' Salaries and Benefits	(2,486,121)
Cash Payments to Suppliers for Goods and Services	<u>(3,831,334)</u>
Net Cash (Used) for Operating Activities	<u>(5,694,317)</u>
Cash Flows from Noncapital Financing Activities	
Cash Received from Other Funds	
Cash Received from State and Federal Subsidy Reimbursements	<u>5,721,012</u>
Net Cash Provided by Noncapital Financing Activities	<u>5,721,012</u>
Cash Flows from Investing Activities	
Interest Earnings	<u>532</u>
Net Cash Provided by Investing Activities	<u>532</u>
Net Increase in Cash and Cash Equivalents	27,227
Cash, Beginning of Year	<u>827,310</u>
Cash, End of Year	<u>\$ 854,537</u>
Reconciliation of Operating (Loss) to Net Cash (Used) for Operating Activities	
Operating (Loss)	<u>\$ (5,517,924)</u>
Adjustments to Reconcile Operating (Loss) to Net Cash (Used) for Operating Activities	
Non Cash Federal Assistance - Food Distribution Program	445,807
Changes in Assets and Liabilities:	
(Increase)/Decrease in Other Receivable	29,221
(Increase)/Decrease in Inventory	3,096
Increase/(Decrease) in Accounts Payable	<u>(654,517)</u>
Total Adjustments	<u>(176,393)</u>
Net Cash (Used) for Operating Activities	<u>\$ (5,694,317)</u>
Non Cash Investing, Capital and Financing Activities	
Value Received Food Distribution Program	\$ 445,807

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, 2015**

	<u>Unemployment Compensation Trust</u>	<u>Robeson Field Private Purpose Trust Fund</u>	<u>Agency Fund</u>
ASSETS			
Cash	\$ 218,339	\$ 10,122	\$ 1,025,814
Due from Other Funds	<u>732,285</u>	<u>-</u>	<u>153,405</u>
Total Assets	<u>950,624</u>	<u>10,122</u>	<u>\$ 1,179,219</u>
LIABILITIES			
Payroll Deductions and Withholdings			\$ 354,935
Payable to State Government	86,398		
Due to Other Funds	13,785		732,285
Due to Student Groups	<u>-</u>	<u>-</u>	<u>91,999</u>
Total Liabilities	<u>100,183</u>	<u>-</u>	<u>\$ 1,179,219</u>
NET POSITION			
Held in Trust for Unemployment Claims and Other Purposes	<u>\$ 850,441</u>	<u>\$ 10,122</u>	

**EAST ORANGE BOARD OF EDUCATION
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Unemployment Compensation Trust</u>	<u>Robeson Field Private Purpose Trust Fund</u>
ADDITIONS		
Contributions		
Employee	\$ 255,812	
District	350,000	
Interest	<u>62</u>	\$ <u>4</u>
Total Contributions	<u>605,874</u>	<u>4</u>
DEDUCTIONS		
Unemployment Claims	<u>537,511</u>	<u>-</u>
Total Deductions	<u>537,511</u>	<u>-</u>
Change in Net Position	68,363	4
Net Position, Beginning of the Year	<u>782,078</u>	<u>10,118</u>
Net Position, End of the Year	<u>\$ 850,441</u>	<u>\$ 10,122</u>

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, 2015**

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.

B. New Accounting Standards

During fiscal year 2015, the District adopted the following GASB statements:

- GASB 68, *Accounting and Financial Reporting for Pensions*. 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.
- GASB 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*, should be applied simultaneously with the provisions of Statement No. 68. The objective of this Statement is to address an issue regarding application of the transition provisions of Statement No. 68, *Accounting and Financial Reporting for Pensions*. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or nonemployer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. New Accounting Standards (Continued)

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

- GASB 72, *Fair Value Measurement and Application*, will be effective beginning with the fiscal year ending June 30, 2016. This Statement addresses accounting and financial reporting issues related to fair value measurements. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements.
- GASB 73, *Accounting and Financial Reporting for Pensions and Related Assets that Are Not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, will be effective beginning with the fiscal year ending June 30, 2017. The objective of this Statement is to improve the usefulness of information about pensions included in the general purpose external financial reports of state and local governments for making decisions and assessing accountability.
- GASB 74, *Financial Reporting for Postemployment Benefit Plans Other than Pension Plans*, will be effective beginning with the fiscal year ending June 30, 2017. The objective of this Statement is to improve the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability.
- GASB 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, will be effective beginning with the fiscal year ending June 30, 2018. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities.
- GASB 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, will be effective beginning with the fiscal year ending June 30, 2016. The objective of this Statement is to identify – in the context of the current governmental financial reporting environment – the hierarchy of generally accepted accounting principles (GAAP). The “GAAP hierarchy” consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP.

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.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation - Financial Statements (Continued)

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. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. The District considers all of its governmental and enterprise funds to be major funds.

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.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation - Financial Statements (Continued)

Fund Financial Statements (Continued)

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".

Reclassifications

Certain amounts presented in the prior year data may have been reclassified in order to be consistent with the current year's presentation.

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.

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.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Measurement Focus and Basis of Accounting (Continued)

Property taxes, tuition, transportation fees, 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.

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 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 certificates of participation, principal and interest.

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The government has one item which arises only under the accrual basis of accounting that qualify for reporting in this category. The item that qualifies for reporting in this category is the deferred amounts on net pension liability. Deferred amounts on net pension liability are reported in the district-wide statement of net position and result from: (1) differences between expected and actual experience; (2) changes in assumptions; (3) net difference between projected and actual investment earnings on pension plan investments; (4) changes in proportion and differences between employer contributions and proportionate share of contributions; and (5) contributions made subsequent to the measurement date. These amounts are deferred and amortized over future years.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

6. Deferred Outflows/Inflows of Resources (Continued)

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The government has one type of item, which arises only under the accrual basis of accounting that qualify for reporting in this category. The item that qualifies for reporting in this category are the deferred amounts on net pension liability. Deferred amounts on net pension liability are reported in the district-wide statement of net position and result from: (1) differences between expected and actual experience; (2) changes in assumptions; (3) net difference between projected and actual investment earnings on pension plan investments; and (4) changes in proportion and differences between employer contributions and proportionate share of contributions. These amounts are deferred and amortized over future years.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under the accrual basis of accounting that qualifies for reporting in this category. It is the deferred commodities revenue, reported in both the district-wide and the proprietary funds statements of net position. The deferred commodities revenue represents the estimated market value of the donated and unused Federal commodities at year end. This amount is deferred and recognized as an inflow of resources in the period the commodities are consumed.

7. 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.

8. Pensions

In the district-wide financial statements, for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the retirement systems sponsored and administered by the State of New Jersey and additions to/deductions from these retirement systems' fiduciary net position have been determined on the same basis as they are reported by the retirement systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

In the governmental fund financial statements, net pension liabilities represent amounts normally expected to be liquidated with expendable available financial resources for required pension contributions that are due and payable at year end. Pension expenditures are recognized based on contractual pension contributions that are required to be made to the pension plan during the fiscal year.

EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

9. *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.

10. *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.

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, 2014 audited excess surplus that was appropriated in the 2015/2016 original budget certified for taxes.

Excess Surplus – This restriction was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2015 audited excess surplus that is required to be appropriated in the 2016/2017 original budget certified for taxes.

EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

10. Net Position/Fund Balance (Continued)

Governmental Fund Statements (Continued)

Restricted Fund Balance (Continued)

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.)

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.

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.

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 2015/2016 District budget certified for taxes.

ARRA/SEMI – This designation was created to dedicate the portion of the ARRA/SEMI revenue that is unexpended at June 30, 2015 that will be appropriated either by Board resolution into the 2015/2016 budget or in the adopted 2016/2017 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.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 revenues are 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.

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 2013-2014 and 2014-2015 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 enterprise funds 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.

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 2 RECONCILIATION OF DISTRICT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the district-wide statement of net position

The governmental fund balance sheet includes a reconciliation between fund balance – total governmental funds and net position– governmental activities as reported in the district-wide statement of net position. One element of that reconciliation explains that “deferred outflows and inflows are amortized over future years and therefore are not reported in the funds.” The details of this \$1,131,124 difference are as follows:

Deferred Outflows on Net Pension Liability	\$ 5,123,967
Deferred Inflows on Net Pension Liability	<u>(3,992,843)</u>
Net adjustment to increase fund balance - total governmental funds to arrive at net position - governmental activities	<u>\$ 1,131,124</u>

The governmental fund balance sheet includes a reconciliation between fund balance – total governmental funds and net position– governmental activities as reported in the district-wide statement of net position. One element of that reconciliation explains that “long-term liabilities, including capital leases, net pension liability and compensated absences are not due and payable in the current period and therefore are not reported in the funds.” The details of this \$118,621,724 difference are as follows:

Certificates of Participation	\$ 48,806,735
Capital Leases Payable	1,149,257
Accrued Liability for Insurance Claims	400,000
Net Pension Liability	66,999,607
Compensated Absences	<u>1,266,125</u>
Net adjustment to decrease fund balance - total governmental funds to arrive at net position - governmental activities	<u>\$ 118,621,724</u>

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.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

A. Budgetary Information (Continued)

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 2014/2015. Also, during 2014/2015 the Board increased the original budget by \$3,379,493. The increase was funded by additional surplus appropriated, grant awards and the reappropriation of prior year general fund encumbrances. During the fiscal year authorized and approved additional fund balance appropriations of \$492,755 from the general fund were made on December 9, 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 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>General Fund</u>	<u>Modified Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
Undistributed Instruction - Custodial Services			
Other Purchased Property Services	\$ 150,000	\$ 249,882	\$ 99,882
Insurance	2,312,062	2,324,945	12,883
Energy (Natural Gas)	776,060	799,700	23,640
Energy (Electricity)	3,406,189	3,465,262	59,073

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, 2015**

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

C. Deficit Fund Equity

The District has an unassigned fund deficit of \$14,287,314 in the General Fund as of June 30, 2015 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 2014/2015 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 deficits in the GAAP (fund) financial statements of \$14,287,314 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.

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

D. Capital Reserve (Continued)

The activity of the capital reserve for the fiscal year ended June 30, 2015 is as follows:

Balance, July 1, 2014	\$ 3,000,001
Increased by	
Unexpended Designated Capital Reserve Appropriations	<u>235,303</u>
	3,235,304
Decreased by	
Approved in District Budget	<u>1,000,000</u>
Balance, June 30, 2015	<u>\$ 2,235,304</u>

E. Maintenance Reserve

A maintenance reserve account was established by the District. The accumulation of funds will be used for required maintenance of school facilities expenditures in subsequent fiscal years. The maintenance reserve is maintained in the General Fund and its activity is included in the General Fund annual budget.

Funds placed in the maintenance reserve are restricted to required maintenance activities for a school facility as reported in the comprehensive maintenance plan. A District may appropriate funds into the maintenance reserve 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. Pursuant to N.J.A.C. 6A:23A-14.2(g), the balance in the reserve cannot at any time exceed four percent of the replacement cost of the school district's school facilities for the current year.

The activity of the maintenance reserve for the fiscal year ended June 30, 2015 is as follows:

Balance, July 1, 2014	<u>\$ 4,195,654</u>
Withdrawals	
Approved in District Budget	<u>2,000,000</u>
Balance, June 30, 2015	<u>\$ 2,195,654</u>

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

F. Emergency Reserve

An emergency reserve account was established by the District. The accumulation of funds will be used to finance unanticipated General Fund current expenditures required for a thorough and efficient education in subsequent fiscal years.

Funds placed in the emergency reserve are restricted to finance reasonably unforeseeable costs and shall not include additional costs due to poor planning. A District may appropriate funds into the emergency reserve 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. Withdrawals from the reserve require the approval of the Commissioner unless the withdrawal is necessary to meet an increase in total health care costs in excess of four percent. Pursuant to NJAC 6A:23A-14.4(A), the balance in the reserve cannot at any time exceed the greater of \$250,000 or one percent of the school district's General Fund budget as certified for taxes up to a maximum of \$1,000,000.

The activity of the emergency reserve for the fiscal year ended June 30, 2015 is as follows:

Balance, July 1, 2014	<u>\$ 1,000,000</u>
Balance, June 30, 2015	<u>\$ 1,000,000</u>

G. 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, 2015 is \$8,600,196. Of this amount, \$4,886,545 was designated and appropriated in the 2015/2016 original budget certified for taxes and the remaining amount of \$3,713,651 will be appropriated in the 2016/2017 original budget certified for taxes.

NOTE 3 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.

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

A. Cash Deposits and Investments (Continued)

Cash Deposits (Continued)

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, 2015, the book value of the Board's deposits were \$19,233,917 and bank and brokerage firm balances of the Board's deposits amounted to \$26,992,484. 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>\$ 26,992,484</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, 2015 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.

As of June 30, 2015, the Board had the following investments:

<u>Investment Type:</u>	<u>Bank Balance</u>
U.S. Government Securities Mutual Funds	<u>\$ 10,406,855</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, 2015, none of the Board's investments were exposed to custodial credit risk.

	<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>\$ 10,406,855</u>

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

A. Cash Deposits and Investments (Continued)

Investments (Continued)

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 were 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.

B. Receivables

Receivables as of June 30, 2015 for the district’s individual major funds 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	\$ 633,888	\$ 875,173	\$ 489,025	\$ 1,998,086
Accounts	-	-	31,009	31,009
	<hr/>	<hr/>	<hr/>	<hr/>
Gross Receivables	633,888	875,173	520,034	2,029,095
Less: Allowance for Uncollectibles	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Net Total Receivables	<u>\$ 633,888</u>	<u>\$ 875,173</u>	<u>\$ 520,034</u>	<u>\$ 2,029,095</u>

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

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	\$ 1,560,237
Grant draw downs reserved for encumbrances	<u>222,689</u>
 Total unearned revenue for governmental funds	 <u>\$ 1,782,926</u>

D. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2015 was as follows:

	Balance, July 1, 2014	<u>Increases</u>	<u>Decreases</u>	<u>Adjustments</u>	Balance, June 30, 2015
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 2,645,706				\$ 2,645,706
Construction in progress	-	-	-	-	-
Total capital assets, not being depreciated	<u>2,645,706</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,645,706</u>
Capital assets, being depreciated:					
Buildings and Land/Building Improvements	416,016,735	\$ 33,889	\$ (459,329)		415,591,295
Machinery and equipment	11,331,003	237,441	(627,977)		10,940,467
Vehicles	1,021,792	-	-	-	1,021,792
Total capital assets being depreciated	<u>428,369,530</u>	<u>271,330</u>	<u>(1,087,306)</u>	<u>-</u>	<u>427,553,554</u>
Less accumulated depreciation for:					
Buildings and Land/Building Improvements	(97,503,983)	(10,139,289)	459,329		(107,183,943)
Machinery and equipment	(7,990,568)	(693,833)	627,977		(8,056,424)
Vehicles	(980,082)	(11,621)	-	-	(991,703)
Total accumulated depreciation	<u>(106,474,633)</u>	<u>(10,844,743)</u>	<u>1,087,306</u>	<u>-</u>	<u>(116,232,070)</u>
Total capital assets, being depreciated, net	<u>321,894,897</u>	<u>(10,573,413)</u>	<u>-</u>	<u>-</u>	<u>311,321,484</u>
Government activities capital assets, net	<u>\$ 324,540,603</u>	<u>\$ (10,573,413)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 313,967,190</u>

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Assets (Continued)

	<u>Balance, July 1, 2014</u>	<u>Balance, June 30, 2015</u>
Business-type activities:		
Capital assets, being depreciated:		
Machinery and equipment	\$ 488,316	\$ 488,316
Total capital assets being depreciated	<u>488,316</u>	<u>488,316</u>
Less accumulated depreciation for:		
Machinery and equipment	<u>(488,316)</u>	<u>(488,316)</u>
Total accumulated depreciation	<u>(488,316)</u>	<u>(488,316)</u>
Total capital assets, being depreciated, net	<u>-</u>	<u>-</u>
Business-type activities capital assets, net	<u>\$ -</u>	<u>\$ -</u>

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

Governmental activities:

Instruction	
Regular	\$ <u>10,085,611</u>
Total Instruction	<u>10,085,611</u>
Support Services	
Student and Instruction Related Services	325,343
School Administration	162,671
Operations and Maintenance of Plant	<u>271,118</u>
Total Support Services	<u>759,132</u>
Total Governmental Activities	<u>\$ 10,844,743</u>
Business-Type Activities:	
Food Service Fund	<u>\$ -</u>

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

E. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2015, is as follows:

Due to/from other funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Food Service Enterprise Fund	\$ 104,333
General Fund	Unemployment Trust Fund	13,785
Debt Service Fund	Capital Projects Fund	10
Payroll Agency Fund	General Fund	153,405
Unemployment Trust Fund	Payroll Agency Fund	<u>732,285</u>
Total		<u>\$ 1,003,818</u>

The above balances are the result of revenues earned in one fund which are due to another fund and/or expenditures paid by one fund on behalf of another fund.

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

Interfund Transfers

	<u>Transfer In:</u>			
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Total</u>
Transfer Out:				
General Fund		\$ 693,823		\$ 693,823
Special Revenue Fund	\$ 1,983,126			1,983,126
Capital Projects Fund	-	-	\$ 310,502	<u>310,502</u>
Total transfers out	<u>\$ 1,983,126</u>	<u>\$ 693,823</u>	<u>\$ 310,502</u>	<u>\$ 2,987,451</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.

EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

F. Leases

Capital Leases

The assets acquired through capital leases are as follows:

	<u>Governmental Activities</u>
Textbooks	\$ 2,850,000
Total	<u>\$ 2,850,000</u>

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2015 were as follows:

	<u>Governmental Activities</u>
2016	\$ 589,149
2017	<u>589,149</u>
Total minimum lease payments	1,178,298
Less: amount representing interest	<u>(29,041)</u>
Present value of minimum sale/leaseback payments	<u>\$ 1,149,257</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 upscale 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 Learning Inc	Bank of New York

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

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

F. Leases (Continued)

Lease Purchase Agreements (Continued)

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, 2015:

Construction	\$155,247
Principal	5,697,000

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, 2015.

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>
2016	\$ 5,690,000
2017	5,690,000
2018	5,690,000
2019	5,690,000
2020	5,690,000
2021-2025	28,450,000
2026-2028	<u>22,770,000</u>

79,670,000

Less:

Unaccrued Value of Capital Appreciation Certificates at June 30, 2015	<u>(30,863,265)</u>
	<u>\$ 48,806,735</u>

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

G. Long-Term Debt (Continued)

Statutory Borrowing Power

The Board's remaining borrowing power under N.J.S. 18A:24-19, as amended, at June 30, 2015 was as follows:

4% of Equalized Valuation Basis (Municipal)	\$ 122,733,708
Less: Net Debt (Type I School Debt)	<u>-</u>
Remaining Borrowing Power	<u>\$ 122,733,708</u>

H. Other Long-Term Liabilities

Changes in Long-Term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2015, was as follows:

	Balance, <u>July 1, 2014</u>	<u>Additions</u>	<u>Reductions</u>	Balance, <u>June 30, 2015</u>	Due Within <u>One Year</u>
Governmental Activities:					
Certificate of Participation	\$ 49,710,741	\$ 4,785,994	\$ 5,690,000	\$ 48,806,735	\$ 5,690,000
Capital Leases	1,709,684		560,427	1,149,257	569,842
Accrued Liability for Insurance Claims		400,000		400,000	
Net Pension Liability	64,820,790	2,178,817		66,999,607	3,147,144
Compensated Absences Payable	<u>1,321,304</u>	<u>-</u>	<u>55,179</u>	<u>1,266,125</u>	<u>-</u>
Governmental Activity Long-Term Liabilities	<u>\$ 117,562,519</u>	<u>\$ 7,364,811</u>	<u>\$ 6,305,606</u>	<u>\$ 118,621,724</u>	<u>\$ 9,406,986</u>

For the governmental activities, the liabilities for compensated absences and claims and judgements are generally liquidated by the general fund.

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 4 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, 2015, 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 \$4,381,872 reported at June 30, 2015 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.

Changes in the balances of claims liabilities for workmen's compensation and liability plans for the fiscal years ended June 30, 2015 and 2014 are as follows:

	<u>Year Ended</u>	
	<u>June 30, 2015</u>	<u>June 30, 2014</u>
Governmental Activities		
Unpaid Claims, beginning of fiscal year	\$ 3,946,151	\$ 3,804,541
Incurred claims (Includes IBNR)	1,666,137	1,475,930
Claim payments	<u>(1,230,416)</u>	<u>(1,334,320)</u>
Total Governmental Activities	<u>\$ 4,381,872</u>	<u>\$ 3,946,151</u>
Analysis of Claims Liability		
General Fund	\$ 3,981,872	\$ 3,946,151
Long-Term Liabilities	<u>400,000</u>	<u>-</u>
Total Governmental Activities	<u>\$ 4,381,872</u>	<u>\$ 3,946,151</u>

The District is also 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.

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 4 OTHER INFORMATION (Continued)

A. Risk Management (Continued)

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.

NJSBAIG provides its members with risk management services, including the defense of and settlement of claims and to establish reasonable and necessary loss reduction and prevention procedures to be followed by the members. Complete financial statements of the respective insurance funds are on file with the School's Business Administrator.

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>
2015	\$ 350,000	\$ 255,812	\$ 537,511	\$ 850,441
2014	200,000	256,716	272,349	782,078
2013	650,000	254,421	368,986	597,638

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, 2015, 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.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 4 OTHER INFORMATION (Continued)

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, 2015, 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.

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. DCRP is a defined contribution pension plan.

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.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Other Pension Funds (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 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.

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 or at www.state.nj.us/treasury/doinvest.

Funding Status and Funding Progress

As of July 1, 2013, the most recent actuarial valuation date, the aggregate funded ratio for all the State administered retirement systems including TPAF and PERS, is 62.8 percent with an unfunded actuarial accrued liability of \$51.0 billion. The aggregate funded ratio and unfunded accrued liability for the State-funded systems is 54.2 percent and \$37.3 billion, and the aggregate funded ratio and unfunded accrued liability for local PERS and Police and Firemen's Retirement System ("PFRS") is 75.4 percent and \$13.7 billion, respectively.

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.

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.

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Actuarial Methods and Assumptions

In the July 1, 2013 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 of 7.90 percent and (b) projected salary increases of 4.24 percent for the PERS and 3.33 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 6.9% for PERS, 6.9% 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, 2015 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, 2015, 2014 and 2013 the Board was required to contribute for PERS and DCRP 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>
2013	\$ 2,477,518	\$ 5,844,686
2014	2,555,524	3,753,841
2015	2,945,669	4,943,798

For fiscal years 2014/2015 and 2012/2013, the state contributed \$4,943,798 and \$5,844,686, respectively for normal cost pension, accrued liability and the NCGI premium. For 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.

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

The PERS contributions are recognized in the governmental fund financial statements (modified accrual basis) as an expenditure. The on-behalf TPAF contributions are recognized in the governmental fund financial statements (modified accrual basis) as both a revenue and expenditure in accordance with GASB No. 24. The DCRP contributions are recognized in the governmental fund financial statements (modified accrual basis) as an expenditure, as well as, the district-wide financial statements (accrual basis) as an expense.

Also, in accordance with N.J.S.A. 18A:66-66 the State of New Jersey reimbursed the Board \$6,475,626 during the fiscal year ended June 30, 2015 for the employer's share of social security contributions for TPAF members as calculated on their base salaries. This amount has been recognized in the district-wide financial statements (accrual basis) and the governmental fund financial statements (modified accrual basis) as a revenue and expense/expenditure in accordance with GASB No. 24.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Public Employees Retirement System (PERS)

At June 30, 2015, the District reported in the statement of net position (accrual basis) a liability of \$66,999,607 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2014 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportionate share of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating governmental entities, actuarially determined. At June 30, 2014, the District's proportionate share was .35785 percent, which was an increase of .01869 from its proportionate share measured as of June 30, 2013.

For the fiscal year ended June 30, 2015, the District recognized in the district-wide statement of activities (accrual basis) pension expense of \$4,033,341 for PERS. At June 30, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to PERS pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience Changes of Assumptions	\$ 2,106,827	
Net Difference Between Projected and Actual Earnings on Pension Plan Investments		\$ 3,992,843
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	<u>3,017,140</u>	<u>-</u>
Total	<u>\$ 5,123,967</u>	<u>\$ 3,992,843</u>

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Public Employees Retirement System (PERS) (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to PERS pension will be recognized in pension expense as follows:

Fiscal Year Ending <u>June 30,</u>		
2016	\$	(56,298)
2017		(56,298)
2018		(56,298)
2019		(56,298)
2020		941,906
Thereafter		<u>414,440</u>
	\$	<u>1,131,154</u>

Actuarial Assumptions

The total pension liability for the June 30, 2014 measurement date was determined by an actuarial valuation as of July 1, 2013, which was rolled forward to June 30, 2014. The total pension liability for the June 30, 2013 measurement date was determined by an actuarial valuation as of July 1, 2013. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

	<u>PERS</u>
Inflation Rate	3.01%
Salary Increases:	
2012-2021	2.15-4.40%
Thereafter	Based on Age 3.15-5.40%
Investment Rate of Return	Based on Age 7.90%
Mortality Rate Table	RP-2000
Period of Actuarial Experience	July 1, 2008 -
Study Upon Which Actuarial Assumptions were Based	June 30, 2011

Assumptions for mortality improvements are based on Society of Actuaries Scale AA.

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Public Employees Retirement System (PERS) (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rate of return (expected returns, net of pension plans investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2014 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	6.00%	0.80%
Core Bonds	1.00%	2.49%
Intermediate-Term Bonds	11.20%	2.26%
Mortgages	2.50%	2.17%
High Yield Bonds	5.50%	4.82%
Inflation-Indexed Bonds	2.50%	3.51%
Broad US Equities	25.90%	8.22%
Developed Foreign Equities	12.70%	8.12%
Emerging Market Equities	6.50%	9.91%
Private Equity	8.25%	13.02%
Hedge Funds/Absolute Return	12.25%	4.92%
Real Estate (Property)	3.20%	5.80%
Commodities	2.50%	5.35%

Discount Rate

The discount rate used to measure the total pension liabilities of the PERS plan was as follows:

<u>Plan</u>	<u>Discount Rate</u>
PERS	5.39%

EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources
 Related to Pensions (Continued)

Public Employees Retirement System (PERS) (Continued)

Discount Rate (Continued)

The following table represents the crossover period, if applicable, for the PERS defined benefit plan:

PERS

Period of Projected Benefit	
Payments for which the Following	
Rates were Applied:	
Long-Term Expected Rate of Return	Through June 30, 2033
Municipal Bond Rate *	From July 1, 2033 and Thereafter

* The municipal bond return rate used is 4.29%. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Sensitivity of Net Pension Liability

The following presents the District's proportionate share of the PERS net pension liability calculated using the discount rate of 5.39%, as well as what the District's proportionate share of the PERS net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.39 percent) or 1-percentage-point higher (6.39 percent) than the current rate:

	1% Decrease <u>(4.39%)</u>	Current Discount Rate <u>(5.39%)</u>	1% Increase <u>(6.39%)</u>
District's Proportionate Share of the PERS Net Pension Liability	<u>\$ 84,287,516</u>	<u>\$ 66,999,607</u>	<u>\$ 52,482,132</u>

The sensitivity analysis was based on the proportionate share of the District's net pension liability at June 30, 2014. A sensitivity analysis specific to the District's net pension liability was not provided by the pension system.

Pension Plan Fiduciary Net Position

Detailed information about the PERS pension plan's fiduciary net position is available in the separately issued financial report from the State of New Jersey, Department of the Treasury, Division of Pension and Benefits. The financial reports may be accessed via the New Jersey, Division of Pensions and Benefits, website at www.state.nj.us/treasury/pensions.

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Teachers Pension and Annuity Fund (TPAF)

In accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, the District is not required to recognize a net pension liability for TPAF. The State of New Jersey is the only entity that has a legal obligation to make employer contributions to TPAF on behalf of the District. Accordingly, the District's proportionate share percentage determined under Statement No. 68 is zero percent for and the State's proportionate share is 100% for TPAF. Therefore, in addition, the District does not recognize any portion of the TPAF collective deferred outflows of resources and deferred inflows of resources.

For the fiscal year ended June 30, 2015, the District recognized in the district-wide statement of activities (accrual basis) pension expense of \$25,519,528 for TPAF. This amount has been included in the district-wide statement of activities (accrual basis) as a revenue and expense in accordance with GASB No. 24.

At June 30, 2015 the State's proportionate share of the net pension liability attributable to the District is \$474,257,913. The nonemployer allocation percentages are based on the ratio of the State's contributions made as an employer and nonemployer towards the actuarially determined contribution amount adjusted by locations who participated in the State early retirement incentives to total contributions to TPAF during the year ended June 30, 2014.

Actuarial Assumptions

The total pension liability for the June 30, 2014 measurement date was determined by an actuarial valuation as of July 1, 2013, which was rolled forward to June 30, 2014. The total pension liability for the June 30, 2013 measurement date was determined by an actuarial valuation as of July 1, 2013. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

Inflation Rate	2.50%
Salary Increases:	
2012-2021	Varies based on experience
Thereafter	Varies based on experience
Investment Rate of Return	7.90%
Mortality Rate Table	RP-2000
Period of Actuarial Experience	July 1, 2009 -
Study Upon Which Actuarial Assumptions were Based	June 30, 2012

Assumptions for mortality improvements are based on Society of Actuaries Scale AA.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Teachers Pension and Annuity Fund (TPAF) (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rate of return (expected returns, net of pension plans investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2014 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	6.00%	0.50%
Core Fixed Income	0.00%	2.19%
Core Bonds	1.00%	1.38%
Short-Term Bonds	0.00%	1.00%
Intermediate-Term Bonds	11.20%	2.60%
Long-Term Bonds	0.00%	3.23%
Mortgages	2.50%	2.84%
High Yield Bonds	5.50%	4.15%
Non-US Fixed Income	0.00%	1.41%
Inflation-Indexed Bonds	2.50%	1.30%
Broad US Equities	25.90%	5.88%
Large Cap US Equities	0.00%	5.62%
Mid Cap US Equities	0.00%	6.39%
Small Cap US Equities	0.00%	7.39%
Developed Foreign Equities	12.70%	6.05%
Emerging Market Equities	6.50%	8.90%
Private Equity	8.25%	9.15%
Hedge Funds/Absolute Return	12.25%	3.85%
Real Estate (Property)	3.20%	4.43%
Real Estate (REITS)	0.00%	5.58%
Commodities	2.50%	3.60%
Long Credit Bonds	0.00%	3.74%

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources
Related to Pensions (Continued)**

Teachers Pension and Annuity Fund (TPAF) (Continued)

Discount Rate

The discount rate used to measure the total pension liabilities of the TPAF plan was as follows:

<u>Plan</u>	<u>Discount Rate</u>
TPAF	4.68%

The following table represents the crossover period, if applicable, for the TPAF defined benefit plan:

TPAF

Period of Projected Benefit

Payments for which the Following
Rates were Applied:

Long-Term Expected Rate of Return Through June 30, 2027

Municipal Bond Rate * From July 1, 2027
and Thereafter

* The municipal bond return rate used is 4.29%. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Sensitivity of Net Pension Liability

The following presents the State's proportionate share of the TPAF net pension liability attributable to the District calculated using the discount rate of 4.68%, as well as what the State's proportionate share of the TPAF net pension liability attributable to the District that would be if it were calculated using a discount rate that is 1-percentage-point lower (3.68 percent) or 1-percentage-point higher (5.68 percent) than the current rate:

	1% <u>Decrease</u> <u>(3.68%)</u>	Current <u>Discount Rate</u> <u>(4.68%)</u>	1% <u>Increase</u> <u>(5.68%)</u>
State's Proportionate Share of the TPAF Net Pension Liability Attributable to the District	<u>\$ 570,408,962</u>	<u>\$ 474,257,913</u>	<u>\$ 394,288,544</u>

The sensitivity analysis was based on the State's proportionate share of the net pension liability attributable to the District at June 30, 2014. A sensitivity analysis specific to the State's proportionate share of the net pension liability attributable to the District at June 30, 2014 was not provided by the pension system.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources
Related to Pensions (Continued)**

Teachers Pension and Annuity Fund (TPAF) (Continued)

Pension Plan Fiduciary Net Position

Detailed information about the TPAF pension plan's fiduciary net position is available in the separately issued financial report from the State of New Jersey, Department of the Treasury, Division of Pension and Benefits. The financial reports may be accessed via the New Jersey, Division of Pensions and Benefits, website at www.state.nj.us/treasury/pensions.

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 590 state and local participating employers and contributing entities for Fiscal Year 2014.

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, 2015**

NOTE 4 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

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, 2013, the most recent actuarial valuation date, the State had a \$53.0 billion unfunded actuarial accrued liability for other post-employment benefits (OPEB) which is made up to \$19.7 billion for state active and retired members and \$33.3 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.

Actuarial Methods and Assumptions

In the July 1, 2013, 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.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 4 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

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, 2014, there were 103,432, retirees receiving post-retirement medical benefits and the State contributed \$1.04 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 employer 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 \$165.8 million toward Chapter 126 benefits for 18,122 eligible retired members in Fiscal Year 2014.

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, 2015, 2014 and 2013 were \$7,848,283, \$6,154,887 and \$6,608,863, 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.

NOTE 5 RESTATEMENT

On July 1, 2014, the East Orange Board of Education implemented GASB Statement No. 68, "Accounting and Financial Reporting for Pensions. The East Orange Board of Education has determined that the effect of implementing this accounting change on the financial statements previously reported as of and for the fiscal year ended June 30, 2014 was to recognize the District's proportionate share of the Public Employees' Retirement System's (PERS) net pension liability, deferred outflows of resources and deferred inflows of resources with a corresponding reduction in the unrestricted component of net position in the amount of \$64,820,790. The result of this restatement is to reduce total net position of Governmental Activities at June 30, 2014 from \$291,633,878 as originally reported to \$226,813,088 as adjusted for the effects of the change in accounting principle.

REQUIRED SUPPLEMENTARY INFORMATION - PART II

BUDGETARY COMPARISON SCHEDULE

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2015**

EXHIBIT C-1

	<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	725,000	-	725,000	890,478	\$ 165,478
Total - Local Sources	<u>19,675,050</u>	<u>-</u>	<u>19,675,050</u>	<u>19,840,528</u>	<u>165,478</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	-
PARCC Readiness Aid	98,680	-	98,680	98,680	-
Per Pupil Growth Aid	98,680	-	98,680	98,680	-
Extraordinary Aid	625,000	-	625,000	761,916	136,916
TPAF Pension Normal Contrib (On-Behalf - Non-Bud.)	-	-	-	4,611,987	4,611,987
TPAF NCGI Premium Contr. (On-Behalf - Non-Bud.)	-	-	-	331,811	331,811
TPAF Post Retire. Contrib. (On-Behalf - Non-Budgeted)	-	-	-	7,848,283	7,848,283
TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	6,475,626	6,475,626
Total State Sources	<u>178,781,410</u>	<u>-</u>	<u>178,781,410</u>	<u>198,186,033</u>	<u>19,404,623</u>
Federal Sources:					
Medical Assistance Program	294,488	-	294,488	347,356	52,868
Semi/ARRA	-	-	-	228,007	228,007
Total - Federal Sources	<u>294,488</u>	<u>-</u>	<u>294,488</u>	<u>575,363</u>	<u>280,875</u>
Total Revenues	<u>198,750,948</u>	<u>-</u>	<u>198,750,948</u>	<u>218,601,924</u>	<u>19,850,976</u>
EXPENDITURES:					
Current Expense:					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	3,345,012	\$ 144,695	3,489,707	3,344,094	145,613
Grades 1-5 - Salaries of Teachers	22,281,464	(110,854)	22,170,610	21,751,957	418,653
Grades 6-8 - Salaries of Teachers	11,321,654	69,190	11,390,844	10,978,295	412,549
Grades 9-12 - Salaries of Teachers	14,702,277	709,979	15,412,256	14,868,491	543,765
Regular Programs - Home Instruction:					
Salaries of Teachers	-	-	-	-	-
Other Purchased Services (400-500 series)	375,000	50,444	425,444	361,428	64,016
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	1,275,665	62,501	1,338,166	1,151,804	186,362
Purchased Professional-Educational Services	318,970	(210,359)	108,611	100,479	8,132
Purchased Technical Services	318,295	(302,470)	15,825	14,289	1,536
Other Purchased Services (400-500 series)	997,033	82,850	1,079,883	875,384	204,499
General Supplies	2,459,488	(618,846)	1,840,642	1,661,503	179,139
Textbooks	1,837,835	(166,111)	1,671,724	1,584,862	86,862
Other Objects	163,790	22,885	186,675	128,936	57,739
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>59,396,483</u>	<u>(266,096)</u>	<u>59,130,387</u>	<u>56,821,522</u>	<u>2,308,865</u>

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2015**

EXHIBIT C-1

	<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	\$ 1,212,582	\$ 174,564	\$ 1,387,146	\$ 1,326,867	\$ 60,279
Other Salaries for Instruction	308,267	70,922	379,189	348,064	31,125
General Supplies	23,678	(6,590)	17,088	3,862	13,226
Textbooks	1,008	(400)	608	-	608
Other Objects	-	-	-	-	-
Total Cognitive - Mild	<u>1,545,535</u>	<u>238,496</u>	<u>1,784,031</u>	<u>1,678,793</u>	<u>105,238</u>
Cognitive - Moderate					
Salaries of Teachers	239,236	(239,236)	-	-	-
Other Salaries for Instruction	41,049	(41,049)	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	<u>280,285</u>	<u>(280,285)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	2,607,044	(184,813)	2,422,231	2,354,363	67,868
Other Salaries for Instruction	824,501	71,615	896,116	851,506	44,610
Purchased Professional-Educational Services	500	-	500	-	500
General Supplies	74,850	(30,313)	44,537	28,232	16,305
Textbooks	15,730	(11,278)	4,452	897	3,555
Other Objects	1,500	-	1,500	1,472	28
Total Learning and/or Language Disabilities	<u>3,524,125</u>	<u>(154,789)</u>	<u>3,369,336</u>	<u>3,236,470</u>	<u>132,866</u>
Behavioral Disabilities:					
Salaries of Teachers	1,291,129	(40,434)	1,250,695	1,244,921	5,774
Other Salaries for Instruction	793,030	(60,678)	732,352	687,598	44,754
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	38,429	(5,744)	32,685	18,160	14,525
Textbooks	3,167	(190)	2,977	270	2,707
Other Objects	1,210	-	1,210	253	957
Total Behavioral Disabilities	<u>2,126,965</u>	<u>(107,046)</u>	<u>2,019,919</u>	<u>1,951,202</u>	<u>68,717</u>
Multiple Disabilities:					
Salaries of Teachers	60,917	-	60,917	59,723	1,194
Other Salaries for Instruction	54,344	(16,929)	37,415	28,050	9,365
General Supplies	-	-	-	-	-
Textbooks	6,540	-	6,540	3,171	3,369
Other Objects	500	-	500	-	500
Total Multiple Disabilities	<u>122,301</u>	<u>(16,929)</u>	<u>105,372</u>	<u>90,944</u>	<u>14,428</u>
Resource Room/Resource Center:					
Salaries of Teachers	2,669,252	109,092	2,778,344	2,722,148	56,196
Other Salaries for Instruction	1,943,417	(85,353)	1,858,064	1,679,632	178,432
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>4,612,669</u>	<u>23,739</u>	<u>4,636,408</u>	<u>4,401,780</u>	<u>234,628</u>
Autism:					
Salaries of Teachers	730,705	(87,605)	643,100	628,352	14,748
Other Salaries for Instruction	376,551	133,081	509,632	430,244	79,388
General Supplies	16,353	(6,090)	10,263	4,028	6,235
Textbooks	2,000	(1,252)	748	247	501
Total Autism	<u>1,125,609</u>	<u>38,134</u>	<u>1,163,743</u>	<u>1,062,871</u>	<u>100,872</u>

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2015**

	<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	\$ 365,434	\$ 63,620	\$ 429,054	\$ 425,429	\$ 3,625
Other Salaries for Instruction	323,713	35,125	358,838	317,752	41,086
General Supplies	14,960	(1,198)	13,762	4,380	9,382
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full-Time	<u>704,107</u>	<u>97,547</u>	<u>801,654</u>	<u>747,561</u>	<u>54,093</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>14,041,596</u>	<u>(161,133)</u>	<u>13,880,463</u>	<u>13,169,621</u>	<u>710,842</u>
Bilingual Education - Instruction					
Salaries of Teachers	1,598,925	(48,011)	1,550,914	1,456,177	94,737
Other Salaries for Instruction	462,387	11,434	473,821	389,140	84,681
General Supplies	94,500	(19,594)	74,906	72,072	2,834
Textbooks	6,330	(5,137)	1,193	1,193	-
Total Bilingual Education - Instruction	<u>2,162,142</u>	<u>(61,308)</u>	<u>2,100,834</u>	<u>1,918,582</u>	<u>182,252</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	356,771	5,793	362,566	323,727	38,839
Purchased Services (300-500 series)	281,940	(116,986)	164,954	47,502	117,452
Supplies and Materials	39,419	(20,329)	19,090	10,991	8,099
Other Objects	16,065	-	16,065	15,350	715
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>694,195</u>	<u>(131,520)</u>	<u>562,675</u>	<u>397,570</u>	<u>165,105</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	355,831	88,205	444,036	444,036	-
Purchased Services (300-500 series)	78,890	60,713	139,603	113,407	26,196
Supplies and Materials	32,178	10,800	42,978	40,660	2,318
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>466,899</u>	<u>159,718</u>	<u>626,617</u>	<u>598,103</u>	<u>28,514</u>
Alternative Education Program - Instruction					
Salaries of Teachers	2,078,663	33,348	2,112,013	2,104,040	7,973
Other Salaries of Instruction	2,373	93,052	95,425	91,747	3,678
Purchased Professional and Technical Services	1,250	72,189	73,439	61,257	12,182
Other Purchased Services (400-500 series)	12,300	4,489	16,789	13,534	3,255
Supplies and Materials	44,533	33,211	77,746	76,527	1,219
Textbooks	14,013	(6,382)	7,631	3,274	4,357
Other Objects	5,790	5,637	11,447	9,255	2,192
Total Alternative Education Program - Inst.	<u>2,158,926</u>	<u>235,564</u>	<u>2,394,490</u>	<u>2,359,634</u>	<u>34,856</u>
Alternative Education Program - Support Services					
Salaries	262,965	6,345	269,310	269,310	-
Salaries of Principals/Assistant Principals	254,405	227,370	481,775	381,139	100,636
Salaries of Secretarial/Clerical Assistants	121,583	43,282	164,865	164,172	693
Purchased Services (400-500 series)	62,814	1,048	63,862	35,969	27,893
Supplies and Materials	25,420	85	25,505	11,283	14,222
Other Objects	3,000	302	3,302	2,928	374
Total Alternative Education Program - Support Services	<u>730,187</u>	<u>278,432</u>	<u>1,008,619</u>	<u>864,801</u>	<u>143,818</u>

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2015

	Original Budget	Budget Transfers	Final Budget	Actual	Final to Actual Variance
Community Services Programs/Operations					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	\$ 48,000	\$ (1,994)	\$ 46,006	\$ 5,000	\$ 41,006
Supplies and Materials	9,000	(7,395)	1,605	1,604	1
Total Community Services Programs/Operations	57,000	(9,389)	47,611	6,604	41,007
Total Instruction	79,707,428	44,268	79,751,696	76,136,437	3,615,259
Undistributed Expenditures - Instruction:					
Tuition to Other LEAs Within the State - Regular	400,000	435,157	835,157	436,248	398,909
Tuition to Other LEAs Within the State- Special	525,000	159,066	684,066	596,641	87,425
Tuition to County Voc. School Dist. - Regular	1,436,119	(28,119)	1,408,000	1,274,250	133,750
Tuition to County Voc. School Dist. - Special	284,600	(34,240)	250,360	225,324	25,036
Tuition to CSSD & Regional Day Schools	1,365,754	93,812	1,459,566	1,385,355	74,211
Tuition to Private Schools for the Disabled - Within State	9,000,000	360,472	9,360,472	9,891,551	268,921
Tuition - State Facilities	582,006	-	582,006	582,006	-
Tuition - Other	-	694,474	694,474	9,874	684,600
Total Undistributed Expenditures - Instruction:	13,593,479	1,680,622	15,274,101	13,601,249	1,672,852
Undist. Expend. - Attend. & Social Work					
Salaries	2,196,692	61,807	2,258,499	2,233,634	24,865
Other Purchased Services (400-500 series)	16,474	(9,940)	6,534	4,755	1,779
Supplies and Materials	7,010	(2,549)	4,461	2,626	1,835
Other Objects	-	-	-	-	-
Total Undist. Expend. - Attend. & Social Work	2,220,176	49,318	2,269,494	2,241,015	28,479
Undist. Expend. - Health Services					
Salaries	2,733,395	(414,733)	2,318,662	2,245,387	73,475
Salaries of Social Service Coordinators	-	-	-	-	-
Purchased Professional and Technical Services	140,900	(6,593)	133,407	129,292	4,115
Other Purchased Services (400-500 series)	3,600	(3,500)	100	-	100
Supplies and Materials	66,601	(2,138)	64,463	59,382	5,081
Other Objects	-	-	-	-	-
Total Undist. Expend. - Health Services	2,943,796	(426,964)	2,516,832	2,434,061	82,771
Undist. Expend. - Speech, OT, PT & Related Serv.					
Salaries of Other Professional Staff	765,898	1,254	767,152	764,283	2,869
Purchased Professional - Educational Services	160,000	(109,639)	50,361	50,361	-
Total Undist. Expend. - Speech, OT, PT & Related Serv.	925,898	(108,385)	817,513	814,644	2,869
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.					
Salaries of Other Professional Staff	471,434	51,689	523,123	523,123	-
Purchased Professional - Educational Services	300,000	281,523	581,523	574,908	6,615
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	771,434	333,212	1,104,646	1,098,031	6,615
Guidance					
Salaries of Other Professional Staff	3,699,336	(132,673)	3,566,663	3,531,529	35,134
Salaries of Secretarial and Clerical Assistants	412,481	42,638	455,119	450,168	4,951
Other Salaries	-	-	-	-	-
Purchased Professional - Educational Services	30,000	(1,750)	28,250	3,250	25,000
Other Purchased Services (400-500 series)	51,601	(8,203)	43,398	4,194	39,204
Supplies and Materials	42,420	(19,122)	23,298	8,496	14,802
Other Objects	3,000	(831)	2,169	169	2,000
Total Guidance	4,238,838	(119,941)	4,118,897	3,997,806	121,091

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2015**

	Original Budget	Budget Transfers	Final Budget	Actual	Final to Actual Variance
Child Study Team					
Salaries of Other Professional Staff	\$ 5,174,932	\$ 25,529	\$ 5,200,461	\$ 5,200,461	-
Salaries of Secretarial and Clerical Assistants	237,304	3,525	240,829	238,060	\$ 2,769
Other Purchased Prof. and Tech. Services	145,000	(31,550)	113,450	85,379	28,071
Residential Costs	-	-	-	-	-
Mis. Purchase Serv. (400-500 series other than Residential Costs)	47,000	4,274	51,274	30,447	20,827
Supplies and Materials	40,000	11,000	51,000	22,882	28,118
Other Objects	500	(300)	200	200	-
Total Child Study Team	<u>5,644,736</u>	<u>12,478</u>	<u>5,657,214</u>	<u>5,577,429</u>	<u>79,785</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	112,989	-	112,989	110,788	2,201
Salaries of Other Professional Staff	5,245,222	(3,743)	5,241,479	5,141,103	100,376
Salaries of Secr and Clerical Assist.	326,066	95,268	421,334	421,334	-
Other Salaries	144,256	-	144,256	116,105	28,151
Salaries of Facilitators, Math and Literacy Coaches	-	-	-	-	-
Purchased Prof- Educational Services	110,504	94,399	204,903	178,513	26,390
Other Purch Prof. and Technical Services	497,742	(344,872)	152,870	152,869	1
Other Purch Services (400-500)	304,771	100,625	405,396	249,664	155,732
Supplies and Materials	392,884	184,491	577,375	527,992	49,383
Other Objects	25,000	72,804	97,804	87,956	9,848
Total Undist. Expend. - Improvement of Inst. Serv.	<u>7,159,434</u>	<u>198,972</u>	<u>7,358,406</u>	<u>6,986,324</u>	<u>372,082</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	2,405,722	(95,144)	2,310,578	2,212,385	98,193
Purchased Professional and Technical Services	36,690	(5,155)	31,535	5,048	26,487
Other Purchased Services (400-500 series)	96,988	33,178	130,166	124,571	5,595
Supplies and Materials	301,452	(82,825)	218,627	193,730	24,897
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>2,840,852</u>	<u>(149,946)</u>	<u>2,690,906</u>	<u>2,535,734</u>	<u>155,172</u>
Undist. Expend. - Instructional Staff Training Serv.					
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assist	69,338	1,250	70,588	70,588	-
Other Salaries	-	47,649	47,649	47,649	-
Purchased Professional - Educational Service	56,233	(20,888)	35,345	31,249	4,096
Other Purchased Professional and Technical Services	13,425	-	13,425	525	12,900
Other Purchased Services (400-500 series)	95,657	(38,180)	57,477	41,660	15,817
Supplies and Materials	44,199	1,052	45,251	43,228	2,023
Other Objects	4,000	-	4,000	4,000	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>282,852</u>	<u>(9,117)</u>	<u>273,735</u>	<u>238,899</u>	<u>34,836</u>
Undist. Expend. - Supp. Serv. - General Admin.					
Salaries	456,536	10,840	467,376	459,929	7,447
Legal Services	650,000	(31,548)	618,452	491,773	126,679
Audit Fees	93,000	17,000	110,000	110,000	-
Expenditure & Internal Control Audit Fees	25,000	-	25,000	-	25,000
Architectural/Engineering Services	25,000	-	25,000	-	25,000
Other Purchased Professional Services	42,000	58,919	100,919	98,060	2,859
Purchased Technical Services	20,000	-	20,000	-	20,000
Communications/Telephone	800,000	303,299	1,103,299	955,831	147,468
BOE Other Purchased Services	70,000	(7,000)	63,000	43,194	19,806
Other Purchased Services (400-500 series)	55,900	21,678	76,678	71,385	5,293
Supplies and Materials	35,250	(15,063)	20,187	14,097	6,090
BOE In-House Training/Meeting Supplies	25,900	(7,500)	17,500	13,162	4,338
Judgements Against The School District	75,000	(29,675)	45,325	36,723	8,602
Miscellaneous Expenditures	10,000	(3,831)	6,169	5,812	357
BOE Memberships and Dues	41,000	(3,500)	37,500	35,438	2,062
Total Undist. Expend. - Supp. Serv. - General Admin.	<u>2,422,786</u>	<u>313,619</u>	<u>2,736,405</u>	<u>2,395,404</u>	<u>401,001</u>

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2015**

	<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	\$ 5,413,151	\$ (290,022)	\$ 5,123,129	\$ 4,863,898	\$ 259,231
Salaries of Other Professional Staff	154,351	338,112	492,463	471,877	20,586
Salaries of Secretarial and Clerical Assistants	2,145,933	137,834	2,283,767	2,235,272	48,495
Other Salaries	29,150	(2,336)	26,814	24,709	2,105
Purchased Professional and Technical Services	12,995	(11,995)	1,000	239	761
Other Purchased Services (400-500 series)	259,774	127,129	386,903	308,891	86,012
Supplies and Materials	293,408	2,451	295,859	267,837	28,822
Other Objects	501	(501)	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>8,309,263</u>	<u>300,672</u>	<u>8,609,935</u>	<u>8,163,923</u>	<u>446,012</u>
Undist. Expend. - Support Serv. - Central Services					
Salaries	2,040,236	579,390	2,619,626	2,619,626	-
Purchased Professional Services	150,334	288,832	439,166	362,213	76,953
Purchased Technical Services	-	6,220	6,220	4,000	2,220
Misc. Purchased Services (400-500 Series)	425,000	71,106	496,106	406,451	89,655
Sale/Leaseback Payments	75,000	-	75,000	-	75,000
Supplies and Materials	210,000	(41,512)	168,488	98,324	70,164
Miscellaneous Expenditures	11,000	3,038	14,038	9,304	4,734
Total Undist. Expend. - Support Serv. - Central Services	<u>2,911,570</u>	<u>907,074</u>	<u>3,818,644</u>	<u>3,499,918</u>	<u>318,726</u>
Undist. Expend. - Supp. Serv. - Admin. Info. Technology					
Salaries	513,727	918	514,645	514,644	1
Purchased Professional Services	25,000	-	25,000	-	25,000
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	304,258	100,136	404,394	386,089	18,305
Supplies and Materials	326,113	(315,213)	10,900	10,900	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Supp. Serv. - Admin. Info. Technology	<u>1,169,098</u>	<u>(214,159)</u>	<u>954,939</u>	<u>911,633</u>	<u>43,306</u>
Undist. Expend. - Required Maintenance for School Facilities					
Salaries	2,363,580	(232,231)	2,131,349	2,131,349	-
Cleaning, Repair, and Maintenance Services	1,936,000	(400,101)	1,535,899	1,397,454	138,445
General Supplies	389,999	425,806	815,805	732,009	83,796
Total Undist. Expend. - Required Maintenance for School Facilities	<u>4,689,579</u>	<u>(206,526)</u>	<u>4,483,053</u>	<u>4,260,812</u>	<u>222,241</u>
Undist. Expend. - Custodial Services					
Salaries	6,812,027	(18,143)	6,793,884	6,788,038	5,846
Purchased Professional and Technical Services	15,000	(873)	14,127	14,127	-
Cleaning, Repair and Maintenance Services	630,039	(185,102)	444,937	402,235	42,702
Rental of Land, Building & Other than Lease Purchases	35,000	61,000	96,000	96,000	-
Other Purchased Property Services	100,000	50,000	150,000	249,882	(99,882)
Insurance	1,625,000	687,062	2,312,062	2,324,945	(12,883)
Miscellaneous Purchased Services	40,000	6,537	46,537	46,536	1
General Supplies	370,113	90,757	460,870	458,960	1,910
Energy (Natural Gas)	750,000	26,060	776,060	799,700	(23,640)
Energy (Electricity)	3,514,884	(108,695)	3,406,189	3,465,262	(59,073)
Energy (Oil)	1,090,000	(568,097)	521,903	521,903	-
Other Objects	-	-	-	-	-
Miscellaneous Expenditures	-	-	-	-	-
Total Undist. Expend. - Custodial Services	<u>14,982,063</u>	<u>40,506</u>	<u>15,022,569</u>	<u>15,167,588</u>	<u>(145,019)</u>

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2015

	Original Budget	Budget Transfers	Final Budget	Actual	Final to Actual Variance
Undist. Expend. - Care & Upkeep of Grounds					
Salaries	\$ 237,010	\$ 31,655	\$ 268,665	\$ 249,460	\$ 19,205
Cleaning, Repair and Maintenance Services	128,000	(72,645)	55,355	55,355	-
General Supplies	97,000	(97,000)	-	-	-
Total Undist. Expend. - Care & Upkeep of Grounds	462,010	(137,990)	324,020	304,815	19,205
Undist. Expend. - Security					
Salaries	2,983,844	(134,839)	2,849,005	2,798,654	50,351
Purchased Professional and Technical Services	40,000	101,825	141,825	66,979	74,846
Cleaning, Repair and Maintenance Services	1,041,813	(153,242)	888,571	646,761	241,810
General Supplies	245,789	(63,682)	182,107	106,427	75,680
Other Objects	25,000	-	25,000	-	25,000
Total Undist. Expend. - Security	4,336,446	(249,938)	4,086,508	3,618,821	467,687
Undist. Expend. - Student Transportation Serv.					
Contract Services (Between Home & School)-Vendors	-	-	-	-	-
Contract Services (Other than Between Home & School)-Vendor	339,218	97,755	436,973	367,089	69,884
Contr Serv (Regular Students) - ESCs & CTSA	1,693,000	187,245	1,880,245	1,366,616	513,629
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	5,270,984	(1,165,645)	4,105,339	4,010,069	95,270
Misc. Purchased Serv. - Transportation	85,000	19,492	104,492	103,660	832
Total Undist. Expend. - Student Transportation Serv.	7,388,202	(861,153)	6,527,049	5,847,434	679,615
UNALLOCATED BENEFITS					
Social Security Contributions	4,580,405	(701,813)	3,878,592	3,239,796	638,796
Other Retirement Contributions - PERS	1,054,770	1,930,879	2,985,649	2,985,648	1
Other Retirement Contributions - ERIP	1,087,056	(1,087,056)	-	-	-
Other Retirement Contributions - Regular	597,364	(205,144)	392,220	392,152	68
Unemployment Compensation	763,523	(212,260)	551,265	359,260	192,005
Workmen's Compensation	1,144,800	-	1,144,800	1,040,796	104,004
Health Benefits	22,926,752	441,412	23,368,164	21,994,459	1,373,705
Tuition Reimbursement	89,817	94,546	184,363	113,656	70,707
Other Employee Benefits	57,320	(9,220)	48,100	48,100	-
TOTAL UNALLOCATED BENEFITS	32,221,809	331,344	32,553,153	30,173,867	2,379,286
On Behalf TPAF Pension Contribution (Non Budgeted)					
Normal Pension Cost Contribution	-	-	-	4,611,987	(4,611,987)
NCGI Premium Pension Contribution	-	-	-	331,811	(331,811)
Post Retirement Medical Contribution	-	-	-	7,848,283	(7,848,283)
On Behalf TPAF Social Security Contribution (Non Budgeted)	-	-	-	6,475,626	(6,475,626)
Total On Behalf Contributions	-	-	-	19,267,707	(19,267,707)
Total Undistributed Expenditures	119,514,321	1,683,698	121,198,019	133,077,114	(11,879,095)
Total Expenditures - Current Expense	199,221,749	1,727,966	200,949,715	209,213,551	(8,263,836)

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2015**

	<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	-	-	-	-	-
Grades 1-5	\$ 198,795	\$ (177,695)	\$ 21,100	\$ 2,999	\$ 18,101
Grades 6-8	203,680	28,605	232,285	31,293	200,992
Grades 9-12	-	25,718	25,718	18,197	7,521
Special Education - Instruction:					
Learning and/or Language Disabilities	-	-	-	-	-
Resource Room/Resource Center	-	-	-	-	-
Bilingual Education	-	-	-	-	-
School Sponsored and Other Instructional Programs	-	8,233	8,233	7,999	234
Undistributed Expenditures - Instruction	-	81,499	81,499	52,666	28,833
Undist. Expend. - Support Serv. - Students - Reg.	-	-	-	-	-
Undist. Expend. - Support Serv. - Students - Special	-	-	-	-	-
Undist. Expend. - Support Serv. - Inst. Staff	242,572	(194,799)	47,773	23,333	24,440
Undistributed Expenditures - General Admin.	-	-	-	-	-
Undistributed Expenditures - School Admin.	-	2,100	2,100	2,100	-
Undistributed Expenditures - Athletics	-	16,758	16,758	16,758	-
Undistributed Expenditures - Central Services	42,000	8,195	50,195	8,195	42,000
Undistributed Expenditures - Admin. Info. Technology	-	-	-	-	-
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Undistributed Expenditures - Required Maintenance of School	5,000	62,134	67,134	29,452	37,682
Undistributed Expenditures - Business/Other Support Serv.	-	5,000	5,000	2,995	2,005
Undistributed Expenditures - Alternative Education Programs	74,590	3,400	77,990	2,710	75,280
Special Schools (All Programs)	-	-	-	-	-
Total Equipment	<u>766,637</u>	<u>(130,852)</u>	<u>635,785</u>	<u>198,697</u>	<u>437,088</u>
Facilities Acquisition and Construction Services					
Construction Services	<u>669,479</u>	<u>216,000</u>	<u>885,479</u>	<u>566,000</u>	<u>319,479</u>
Total Facilities Acquisition and Construction Services	<u>669,479</u>	<u>216,000</u>	<u>885,479</u>	<u>566,000</u>	<u>319,479</u>
Assets Acquired Under Capital Leases (Nonbudgeted)					
School Administration	-	-	-	-	-
Total Assets Acquired Under Capital Leases	-	-	-	-	-
TOTAL CAPITAL OUTLAY	<u>1,436,116</u>	<u>85,148</u>	<u>1,521,264</u>	<u>764,697</u>	<u>756,567</u>

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2015**

EXHIBIT C-1

	<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	\$ (666,030)	\$ 109,333	\$ 30,785	\$ 78,548
Other Salaries for Instruction	3,990	-	3,990	-	3,990
General Supplies	4,501	104,870	109,371	104,870	4,501
Total Summer School - Instruction	783,854	(561,160)	222,694	135,655	87,039
Summer School - Support Services					
Salaries	331,784	(228)	331,556	161,325	170,231
Other Purchased Services (400-500 series)	-	2,319	2,319	2,153	166
Supplies and Materials	-	-	-	-	-
Total Summer School - Support Services	331,784	2,091	333,875	163,478	170,397
Total Summer School	1,115,638	(559,069)	556,569	299,133	257,436
Adult Education-Local-Instruction					
Salaries of Teachers	-	12,412	12,412	11,830	582
Other Purchased Services	-	1,811	1,811	1,811	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Adult Education-Local-Instruction	-	14,223	14,223	13,641	582
Adult Education-Local -Support Serv.					
Salaries	-	8,465	8,465	8,465	-
Purchased Professional-Educational Services	-	3,300	3,300	800	2,500
Other Purchased Services	-	3,395	3,395	3,395	-
Supplies and Materials	-	3,942	3,942	3,942	-
Total Adult Education-Local -Support Serv.	-	19,102	19,102	16,602	2,500
Total Adult Education-Local	-	33,325	33,325	30,243	3,082
TOTAL SPECIAL SCHOOLS	1,115,638	(525,744)	589,894	329,376	260,518
CHARTER SCHOOLS					
Transfer of Funds to Charter Schools	11,587,542	503,108	12,090,650	12,090,650	-
Total Transfer to Charter Schools	11,587,542	503,108	12,090,650	12,090,650	-
Total Expenditures - General Fund	213,361,045	1,790,478	215,151,523	222,398,274	(7,246,751)

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2015**

	<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	\$ (14,610,097)	\$ (1,790,478)	\$ (16,400,575)	\$ (3,796,350)	\$ 12,604,225
Other Financing Sources (Uses):					
Lease Proceeds	-	-	-	-	-
Operating Transfer In:					
Contribution to School Based Budgets - General Fund	111,939,651	1,194,427	113,134,078	108,038,878	(5,095,200)
Contribution to School Based Budgets - Special Revenue Fund	3,144,309	(1,079,073)	2,065,236	1,983,126	(82,110)
Operating Transfers Out:					
Contribution to School Based Budgets	(111,939,651)	(115,354)	(112,055,005)	(108,038,878)	4,016,127
Transfer to Special Revenue Fund	(239,293)	-	(239,293)	(200,000)	39,293
Transfer to Special Revenue Fund	(493,823)	-	(493,823)	(493,823)	-
Total Other Financing Sources:	<u>2,411,193</u>	<u>-</u>	<u>2,411,193</u>	<u>1,289,303</u>	<u>(1,121,890)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expend. and Other Financing Sources (Uses)	(12,198,904)	(1,790,478)	(13,989,382)	(2,507,047)	11,482,335
Fund Balance, Beginning of Year	<u>31,619,970</u>	<u>-</u>	<u>31,619,970</u>	<u>31,619,970</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 19,421,066</u>	<u>\$ (1,790,478)</u>	<u>\$ 17,630,588</u>	<u>\$ 29,112,923</u>	<u>\$ 11,482,335</u>
Recapitulation:					
Nonspendable Fund Balance					
Inventory				\$ 255,988	
Restricted Fund Balance					
Excess Surplus Designated for Subsequent Years Expenditures				4,886,545	
Excess Surplus				3,713,651	
Equipment Lease Reserve				497,157	
Capital Reserve				2,235,304	
Maintenance Reserve				2,195,654	
Emergency Reserve				1,000,000	
Register Audit Recoveries				2,433,570	
Assigned Fund Balance					
Year End Encumbrances				3,671,160	
SEMI/ARRA				228,007	
Designated for Subsequent Years Expenditures				3,822,146	
Unassigned Fund Balance				<u>4,173,741</u>	
				29,112,923	
Reconciliation to Governmental Fund Statements (GAAP):					
Less State Aid Revenue not recognized on GAAP basis				<u>(18,461,055)</u>	
Fund Balance per Governmental Funds (GAAP)				<u>\$ 10,651,868</u>	

EAST ORANGE BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2015

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resources	Total General Fund	Operating Funds	Blended Resources	Total General Fund	Operating Funds	Blended Resources	Total General Fund	Operating Funds	Blended Resources	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	725,000	-	725,000	-	-	-	725,000	-	725,000	899,478	-	899,478
Total - Local Sources	19,675,050	-	19,675,050	-	-	-	19,675,050	-	19,675,050	19,849,528	-	19,849,528
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
PARCC Readiness Aid	98,680	-	98,680	-	-	-	98,680	-	98,680	98,680	-	98,680
Per Pupil Growth Aid	98,680	-	98,680	-	-	-	98,680	-	98,680	98,680	-	98,680
Extraordinary Aid	625,000	-	625,000	-	-	-	625,000	-	625,000	761,916	-	761,916
TPAF Normal Pension Contrib (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	4,611,987	-	4,611,987
TPAF MCGI Premium Pension Contrib (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	531,811	-	531,811
TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	7,848,283	-	7,848,283
TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	-	-	-	-	-	-	6,475,626	-	6,475,626
Total State Sources	178,781,410	-	178,781,410	-	-	-	178,781,410	-	178,781,410	198,186,033	-	198,186,033
Federal Sources:												
Medical Assistance Program	294,488	-	294,488	-	-	-	294,488	-	294,488	347,356	-	347,356
Stimulus/ARRA	-	-	-	-	-	-	-	-	-	228,007	-	228,007
Total - Federal Sources	294,488	-	294,488	-	-	-	294,488	-	294,488	575,363	-	575,363
Total Revenues	198,259,948	-	198,259,948	-	-	-	198,259,948	-	198,259,948	218,601,924	-	218,601,924
EXPENDITURES:												
Current Expense:												
Regular Programs - Instruction:												
Preschool/Kindergarten - Salaries of Teachers		\$ 3,345,012	3,345,012	-	\$ 144,695	\$ 144,695	\$ 3,489,707	3,489,707	\$ 3,344,094	3,344,094		
Grades 1-5 - Salaries of Teachers	1,821,280	20,460,184	22,281,464	\$ (384,092)	273,238	(110,854)	20,733,422	22,170,610	20,314,769	11,251,957		
Grades 6-8 - Salaries of Teachers	91,980	11,239,674	11,331,654	407,737	(338,547)	69,190	499,717	11,590,844	499,717	10,978,578	10,978,295	
Grades 9-12 - Salaries of Teachers		14,702,277	14,702,277	961,110	(251,131)	709,979	14,451,146	15,412,256	961,110	13,907,391	14,868,491	
Regular Programs - Home Instruction:												
Salaries of Teachers		-	-									
Other Purchased Services (400-500 series)	375,000	-	375,000	50,444	-	50,444	425,444	-	425,444	361,428	-	361,428
Regular Programs - Undistributed Instruction:												
Other Salaries for Instruction		1,275,665	1,275,665	21,491	41,010	62,501	1,316,675	1,338,166	1,130,313	1,151,804		
Purchased Professional/Educational Services	200,000	118,970	318,970	(200,000)	(10,359)	(210,359)	108,611	108,611	108,479	104,479		
Purchased Technical Services	300,000	18,295	318,295	(300,000)	(2,470)	(302,470)	15,825	15,825	14,289	14,289		
Other Purchased Services (400-500 series)	49,000	948,033	997,033	39,740	43,110	82,850	98,740	991,143	1,079,883	875,384	875,384	
General Supplies	951,000	1,508,488	2,459,488	(845,664)	226,818	(618,846)	1,053,336	1,840,642	20,067	1,641,436	1,661,503	
Textbooks	1,576,658	261,177	1,837,835	8,655	(174,766)	(166,111)	1,585,313	86,411	1,671,724	1,524,500	60,362	1,584,862
Other Objects	16,000	147,750	163,750	-	22,885	22,885	16,000	170,675	186,675	128,956	128,956	
TOTAL REGULAR PROGRAMS - INSTRUCTION	5,380,918	54,015,585	59,396,483	(240,579)	(25,517)	(266,096)	5,140,339	53,960,048	59,130,387	4,825,501	51,996,021	56,821,522
SPECIAL EDUCATION - INSTRUCTION												
Cognitive - Mild:												
Salaries of Teachers		1,212,582	1,212,582	11,616	162,948	174,564	1,161,616	1,375,550	1,387,146	1,161,616	1,315,251	1,326,867
Other Salaries for Instruction	53,399	254,868	308,267	(32,454)	103,376	70,922	20,943	358,244	179,189	20,945	327,119	348,064
General Supplies		23,678	23,678	-	(6,590)	(6,590)	17,088	17,088		3,862	3,862	
Textbooks		1,008	1,008	-	(400)	(400)	608	608				
Other Objects		-	-									
Total Cognitive - Mild	53,399	1,492,136	1,545,535	(20,838)	259,334	238,496	32,561	1,751,470	1,784,031	32,561	1,646,232	1,678,793

EAST ORANGE BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2015

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resources	Total General Fund	Operating Funds	Blended Resources	Total General Fund	Operating Funds	Blended Resources	Total General Fund	Operating Funds	Blended Resources	Total General Fund
Cognitive - Moderate												
Salaries of Teachers		\$ 239,236	\$ 239,236	-	\$ (239,236)	\$ (239,236)						
Other Salaries for Instruction		41,049	41,049	-	(41,049)	(41,049)						
General Supplies		-	-									
Textbooks		-	-									
Total Cognitive - Moderate		280,285	280,285		(280,285)	(280,285)						
Learning and/or Language Disabilities:												
Salaries of Teachers	\$ 120,753	2,486,291	2,607,044	\$ 21,756	(206,569)	(184,813)	\$ 142,509	\$ 2,279,722	\$ 2,422,231	\$ 142,509	\$ 2,211,854	\$ 2,354,363
Other Salaries for Instruction	66,648	757,853	824,501	(15,705)	87,320	71,615	30,943	845,173	896,116	30,942	800,564	851,506
Purchased Professional-Educational Services		500	500					500	500			
General Supplies		74,850	74,850		(30,313)	(30,313)		44,537	44,537		28,252	28,232
Textbooks		15,730	15,730		(11,278)	(11,278)		4,452	4,452		897	897
Other Objects		1,500	1,500					1,500	1,500		1,472	1,472
Total Learning and/or Language Disabilities	187,401	3,336,724	3,524,124	6,051	(189,840)	(184,789)	193,452	3,175,884	3,369,336	193,451	3,043,019	3,236,470
Visual Impairments												
Other Salaries for Instruction												
Total Visual Impairments												
Behavioral Disabilities:												
Salaries of Teachers	54,176	1,236,953	1,291,129	(26,766)	(13,668)	(40,434)	27,410	1,223,285	1,250,695	27,410	1,217,511	1,244,921
Other Salaries for Instruction		793,030	793,030		(60,678)	(60,678)		732,352	732,352		687,598	687,598
Purchased Professional-Educational Services												
General Supplies		38,429	38,429		(5,744)	(5,744)		32,685	32,685		18,160	18,160
Textbooks		3,167	3,167		(190)	(190)		2,977	2,977		270	270
Other Objects		1,210	1,210					1,210	1,210		253	253
Total Behavioral Disabilities	54,176	2,072,789	2,126,955	(26,766)	(80,280)	(107,046)	27,410	1,992,509	2,019,919	27,410	1,923,792	1,951,202
Multiple Disabilities:												
Salaries of Teachers		60,917	60,917					60,917	60,917		59,723	59,723
Other Salaries for Instruction		54,344	54,344		(16,929)	(16,929)		37,415	37,415		28,650	28,650
General Supplies												
Textbooks		6,540	6,540					6,540	6,540		3,171	3,171
Other Objects		500	500					500	500			
Total Multiple Disabilities		122,301	122,301		(16,929)	(16,929)		105,372	105,372		90,944	90,944
Resource Room/Resource Center:												
Salaries of Teachers		2,669,252	2,669,252	18,145	90,947	109,092	18,145	2,760,199	2,778,344	18,145	2,704,003	2,722,148
Other Salaries for Instruction	26,327	1,916,890	1,943,417	(10,925)	(74,428)	(85,353)	15,602	1,842,462	1,858,064	15,601	1,664,031	1,679,632
General Supplies												
Textbooks												
Other Objects												
Total Resource Room/Resource Center	26,327	4,586,142	4,612,669	7,220	16,519	23,739	33,747	4,602,661	4,636,408	33,746	4,368,034	4,401,780
Autism:												
Salaries of Teachers	117,652	613,053	730,705	(42,557)	(45,048)	(87,605)	75,095	568,005	643,100	75,094	558,258	628,352
Other Salaries for Instruction	75,261	301,380	376,551	7,320	125,761	133,081	82,581	427,051	509,632	21,011	409,233	430,244
General Supplies		16,153	16,153		(6,090)	(6,090)		10,263	10,263		4,028	4,028
Textbooks		2,000	2,000		(1,252)	(1,252)		748	748		247	247
Total Autism	192,913	932,696	1,125,609	(35,237)	73,371	38,134	157,676	1,006,067	1,163,743	96,105	966,766	1,062,871
Preschool Disabilities - Full-Time:												
Salaries of Teachers	115,306	280,178	365,434	12,359	51,261	63,620	127,665	301,389	429,054	127,665	297,764	425,429
Other Salaries for Instruction	107,959	215,754	323,713	(4,085)	39,210	35,125	103,874	254,964	358,838	80,570	237,182	317,152
General Supplies		14,960	14,960		(1,198)	(1,198)		13,762	13,762		4,380	4,380
Textbooks												
Other Objects												
Total Preschool Disabilities - Full-Time	223,265	480,842	704,107	8,274	89,273	97,547	231,539	570,115	801,654	208,235	539,326	747,561
TOTAL SPECIAL EDUCATION- INSTRUCTION	757,681	13,303,913	14,041,596	(61,296)	(99,837)	(161,133)	676,385	13,204,078	13,880,463	591,508	12,578,113	13,199,621

EAST ORANGE BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2015

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resources	Total General Fund	Operating Funds	Blended Resources	Total General Fund	Operating Funds	Blended Resources	Total General Fund	Operating Funds	Blended Resources	Total General Fund
Bilingual Education - Instruction												
Salaries of Teachers		\$ 1,598,925	\$ 1,598,925	-	\$ (48,011)	\$ (48,011)	\$ 1,550,914	\$ 1,550,914	\$ 1,456,177	\$ 1,456,177	\$ 1,456,177	
Other Salaries for Instruction	\$ 64,071	398,216	462,287	-	11,434	11,434	409,750	473,821	26,557	302,583	389,140	
General Supplies	-	94,500	94,500	-	(19,594)	(19,594)	74,906	74,906	-	72,072	72,072	
Textbooks	-	6,330	6,330	-	(5,137)	(5,137)	1,193	1,193	-	1,193	1,193	
Total Bilingual Education - Instruction	64,071	2,098,071	2,162,142	-	(61,308)	(61,308)	64,071	2,036,763	2,100,834	26,557	1,892,025	1,918,592
School-Spon. Co-curricular Activs. - Inst.												
Salaries	-	356,771	356,771	-	5,795	5,795	362,566	362,566	-	323,727	323,727	
Purchased Services (300-500 series)	-	281,940	281,940	-	(116,986)	(116,986)	164,954	164,954	-	47,502	47,502	
Supplies and Materials	-	39,419	39,419	-	(20,329)	(20,329)	19,090	19,090	-	10,991	10,991	
Other Objects	-	16,065	16,065	-	-	-	16,065	16,065	-	15,350	15,350	
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-	-	-	-	-	-	-	
Total School-Spon. Co-curricular Activs. - Inst.	-	694,195	694,195	-	(131,320)	(131,320)	-	562,675	562,675	-	397,570	397,570
School-Spon. Co-curricular Athletics - Inst.												
Salaries	-	355,831	355,831	-	88,205	88,205	444,036	444,036	-	444,036	444,036	
Purchased Services (300-500 series)	-	78,890	78,890	-	60,713	60,713	139,603	139,603	-	113,407	113,407	
Supplies and Materials	-	32,178	32,178	-	10,800	10,800	42,978	42,978	-	40,660	40,660	
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-	-	-	-	-	-	-	
Total School-Spon. Co-curricular Athletics - Inst.	-	466,899	466,899	-	159,718	159,718	-	626,617	626,617	-	598,103	598,103
Alternative Education Program - Instruction												
Salaries of Teachers	2,078,665	-	2,078,665	\$ 33,348	-	33,348	2,112,013	2,112,013	2,104,040	-	2,104,040	
Other Salaries for Instruction	2,373	-	2,373	93,052	-	93,052	95,425	95,425	91,747	-	91,747	
Purchased Professional and Technical Services	1,250	-	1,250	72,189	-	72,189	73,439	73,439	61,257	-	61,257	
Other Purchased Services (400-500 series)	12,300	-	12,300	4,489	-	4,489	16,789	16,789	13,534	-	13,534	
Supplies and Materials	44,535	-	44,535	33,211	-	33,211	77,746	77,746	76,527	-	76,527	
Textbooks	14,013	-	14,013	(6,382)	-	(6,382)	7,631	7,631	3,274	-	3,274	
Other Objects	5,790	-	5,790	5,657	-	5,657	11,447	11,447	9,255	-	9,255	
Total Alternative Education Program - Instruction	2,158,926	-	2,158,926	235,564	-	235,564	2,394,490	2,394,490	2,359,634	-	2,359,634	
Alternative Education Program - Support Services												
Salaries	262,965	-	262,965	6,345	-	6,345	269,310	269,310	269,310	-	269,310	
Salaries of Principals/Assistant Principals	254,405	-	254,405	227,370	-	227,370	481,775	481,775	381,139	-	381,139	
Salaries of Secretarial/Clinical Assistants	121,583	-	121,583	43,282	-	43,282	164,865	164,865	164,172	-	164,172	
Purchased Services (400-500 series)	62,814	-	62,814	1,048	-	1,048	63,862	63,862	35,969	-	35,969	
Supplies and Materials	25,420	-	25,420	85	-	85	25,905	25,905	11,283	-	11,283	
Other Objects	3,000	-	3,000	302	-	302	3,302	3,302	2,928	-	2,928	
Total Alternative Education Program - Support Services	730,187	-	730,187	278,432	-	278,432	1,008,619	1,008,619	864,801	-	864,801	
Community Services Programs/Operations												
Salaries	-	-	-	-	-	-	-	-	-	-	-	
Purchased Services (300-500 series)	48,000	-	48,000	(1,994)	-	(1,994)	46,006	46,006	5,000	-	5,000	
Supplies and Materials	9,000	-	9,000	(7,395)	-	(7,395)	1,605	1,605	1,604	-	1,604	
Total Community Services Programs/Operations	57,000	-	57,000	(9,389)	-	(9,389)	47,611	47,611	6,604	-	6,604	
Total Instruction	9,128,783	70,578,645	79,707,428	202,732	(158,464)	44,268	9,331,515	70,420,181	79,751,696	8,674,605	67,461,832	76,136,437
Undistributed Expenditures - Instruction:												
Tuition to Other LEAs Within the State - Regular	400,000	-	400,000	435,157	-	435,157	835,157	835,157	436,248	-	436,248	
Tuition to Other LEAs Within the State - Special	525,000	-	525,000	159,056	-	159,056	684,066	684,066	596,641	-	596,641	
Tuition to County Voc. School Dist. - Regular	1,436,119	-	1,436,119	(28,119)	-	(28,119)	1,408,000	1,408,000	1,274,250	-	1,274,250	
Tuition to County Voc. School Dist. - Special	284,600	-	284,600	(34,240)	-	(34,240)	250,360	250,360	225,324	-	225,324	
Tuition to CSSD & Regional Day Schools	1,365,754	-	1,365,754	93,812	-	93,812	1,459,566	1,459,566	1,385,355	-	1,385,355	
Tuition to Private Schools for the Disabled - Within State	9,000,000	-	9,000,000	360,472	-	360,472	9,360,472	9,360,472	9,091,551	-	9,091,551	
Tuition - State Facilities	582,006	-	582,006	-	-	-	582,006	582,006	582,006	-	582,006	
Tuition - Other	-	-	-	694,474	-	694,474	694,474	694,474	9,874	-	9,874	
Total Undistributed Expenditures - Instruction:	13,593,479	-	13,593,479	1,680,622	-	1,680,622	15,274,101	15,274,101	13,601,249	-	13,601,249	
Undist. Expend. - Attend. & Social Work												
Salaries	461,209	1,735,483	2,196,692	179,732	(117,925)	61,807	640,941	1,617,558	640,499	1,593,155	2,233,634	
Other Purchased Services (400-500 series)	6,980	9,494	16,474	(5,661)	(4,279)	(9,940)	1,319	5,215	1,139	3,616	4,755	
Supplies and Materials	-	7,010	7,010	-	(2,549)	(2,549)	4,461	4,461	-	2,626	2,626	
Other Objects	-	-	-	-	-	-	-	-	-	-	-	
Total Undist. Expend. - Attend. & Social Work	468,189	1,751,987	2,220,176	174,071	(124,753)	49,318	642,260	1,627,234	641,638	1,599,377	2,241,015	

EAST ORANGE BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2015

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resources	Total General Fund	Operating Funds	Blended Resources	Total General Fund	Operating Funds	Blended Resources	Total General Fund	Operating Funds	Blended Resources	Total General Fund
Undist. Expend. - Health Services												
Salaries	\$ 671,806	\$ 2,061,789	\$ 2,733,595	\$ (291,429)	\$ (123,304)	\$ (414,733)	\$ 380,377	\$ 1,938,485	\$ 2,318,862	\$ 373,664	\$ 1,871,723	\$ 2,245,387
Salaries of Social Service Coordinators	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional and Technical Services	140,000	-	140,000	(6,593)	-	(6,593)	133,407	-	133,407	129,292	-	129,292
Other Purchased Services (400-500 series)	-	3,600	3,600	-	(3,500)	(3,500)	-	100	100	-	-	-
Supplies and Materials	13,000	53,601	66,601	(3,284)	1,746	(2,138)	8,716	54,747	64,463	9,402	49,980	59,382
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Health Services	824,806	2,118,990	2,943,796	(301,306)	(125,658)	(426,964)	523,500	1,993,332	2,516,832	512,358	1,921,703	2,434,061
Undist. Expend. - Speech, OT, PT & Related Serv.												
Salaries of Other Professional Staff	765,898	-	765,898	1,254	-	1,254	767,152	-	767,152	764,283	-	764,283
Purchased Professional - Educational Services	160,000	-	160,000	(109,639)	-	(109,639)	50,361	-	50,361	50,361	-	50,361
Total Undist. Expend. - Speech, OT, PT & Related Serv.	925,898	-	925,898	(108,385)	-	(108,385)	817,513	-	817,513	814,644	-	814,644
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.												
Salaries of Other Professional Staff	471,434	-	471,434	51,689	-	51,689	523,123	-	523,123	523,123	-	523,123
Purchased Professional - Educational Services	300,000	-	300,000	281,523	-	281,523	581,523	-	581,523	574,908	-	574,908
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	771,434	-	771,434	333,212	-	333,212	1,104,646	-	1,104,646	1,098,031	-	1,098,031
Guidance												
Salaries of Other Professional Staff	644,148	3,055,188	3,699,336	(173,452)	40,779	(132,673)	470,696	3,095,967	3,566,663	469,991	3,061,538	3,531,529
Salaries of Secretarial and Clerical Assistants	112,600	289,881	412,481	19,862	22,776	44,638	132,462	322,657	455,119	332,462	317,706	450,168
Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional - Educational Services	30,000	-	30,000	(1,750)	-	(1,750)	28,250	-	28,250	5,250	-	3,250
Other Purchased Services (400-500 series)	46,000	5,601	51,601	(4,269)	(3,934)	(8,203)	41,731	3,657	43,388	3,557	637	4,194
Supplies and Materials	38,000	4,420	42,420	(15,722)	(3,400)	(19,122)	22,278	1,020	23,298	8,058	438	8,496
Other Objects	9,000	-	9,000	(831)	-	(831)	2,169	-	2,169	169	-	169
Total Guidance	872,748	3,365,090	4,238,838	(176,162)	56,221	(119,941)	697,586	3,421,311	4,118,897	617,487	3,380,319	3,997,806
Child Study Team												
Salaries of Other Professional Staff	5,174,932	-	5,174,932	25,529	-	25,529	5,200,461	-	5,200,461	5,200,461	-	5,200,461
Salaries of Secretarial and Clerical Assistants	237,304	-	237,304	3,525	-	3,525	240,829	-	240,829	238,060	-	238,060
Other Purchased Prof. and Tech. Services	143,000	-	143,000	(31,550)	-	(31,550)	113,450	-	113,450	85,379	-	85,379
Residential Costs	-	-	-	-	-	-	-	-	-	-	-	-
Misc. Purchase Serv. (400-500 series other than Residential Costs)	47,000	-	47,000	4,274	-	4,274	51,274	-	51,274	30,447	-	30,447
Supplies and Materials	40,000	-	40,000	11,000	-	11,000	51,000	-	51,000	22,882	-	22,882
Other Objects	500	-	500	(300)	-	(300)	200	-	200	200	-	200
Total Child Study Team	5,644,736	-	5,644,736	12,478	-	12,478	5,637,214	-	5,637,214	5,577,429	-	5,577,429
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	1,700,909	3,544,313	5,245,222	(271,642)	267,899	(3,743)	1,438,267	3,812,212	5,241,479	1,428,975	3,712,128	5,141,103
Salaries of Sec. and Clerical Assist.	225,506	100,560	326,066	88,181	7,087	95,268	313,687	107,647	421,334	313,687	107,647	421,334
Other Salaries	144,256	-	144,256	-	-	-	144,256	-	144,256	116,105	-	116,105
Salaries of Facilitators, Math and Literacy Coaches	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Prof. Educational Services	60,500	50,004	110,504	144,173	(49,774)	94,399	204,673	230	204,903	178,513	-	178,513
Other Purch. Prof. and Technical Services	497,742	-	497,742	(344,872)	-	(344,872)	152,870	-	152,870	152,869	-	152,869
Other Purch. Services (400-500)	292,896	11,875	304,771	109,550	(8,915)	100,635	402,446	2,950	405,396	248,037	1,627	249,664
Supplies and Materials	375,000	17,884	392,884	120,313	64,178	184,491	495,313	82,062	577,375	448,879	75,113	523,992
Other Objects	25,000	-	25,000	72,804	-	72,804	97,804	-	97,804	87,956	-	87,956
Total Undist. Expend. - Improvement of Inst. Serv.	3,434,798	3,724,636	7,159,434	(81,493)	280,465	198,972	3,353,305	4,005,101	7,358,406	3,085,809	3,900,515	6,986,324
Undist. Expend. - Edu. Media Serv./Sch. Library												
Salaries	-	2,405,722	2,405,722	-	(95,144)	(95,144)	-	2,310,578	2,310,578	-	2,212,385	2,212,385
Purchased Professional and Technical Services	30,000	5,690	36,690	(1,793)	(3,362)	(5,155)	28,207	3,328	31,535	3,595	1,453	5,048
Other Purchased Services (400-500 series)	58,129	38,859	96,988	32,332	846	33,178	90,461	39,705	130,166	90,208	34,363	124,571
Supplies and Materials	40,000	261,452	301,452	(30,576)	(52,249)	(82,825)	9,424	209,203	218,627	9,424	184,305	193,730
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	128,129	2,712,723	2,840,852	(37)	(149,909)	(149,946)	128,092	2,562,814	2,690,906	103,227	2,492,507	2,535,734

EAST ORANGE BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2015

	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	\$ 69,338	-	\$ 69,338	1,250	-	\$ 1,250	\$ 70,588	-	\$ 70,588	\$ 70,588	-	\$ 70,588
Other Salaries	-	-	-	47,649	-	47,649	47,649	-	47,649	47,649	-	47,649
Purchased Professional - Educational Service	3,000	\$ 53,233	56,233	9,299	\$ (30,187)	(20,888)	12,299	\$ 33,046	35,345	12,299	\$ 18,950	51,249
Other Purchased Professional & Technical Services	12,000	1,425	13,425	-	-	-	12,000	1,425	13,425	12,000	1,425	13,425
Other Purchased Services (400-500 series)	73,000	82,657	155,657	15,996	(53,276)	(38,180)	28,096	29,381	57,477	24,424	17,236	41,660
Supplies and Materials	20,749	23,450	44,199	18,061	(17,009)	1,052	36,810	6,441	45,251	37,837	5,391	43,228
Other Objects	4,000	-	4,000	-	-	-	4,000	-	4,000	4,000	-	4,000
Total Undist. Expend. - Instructional Staff Training Serv.	122,087	160,765	282,852	91,355	(100,472)	(9,117)	213,442	60,293	273,735	196,797	42,102	238,899
Undist. Expend. - Supp. Serv. - General Admin.												
Salaries	456,536	-	456,536	10,840	-	10,840	467,376	-	467,376	459,929	-	459,929
Legal Services	650,000	-	650,000	(31,548)	-	(31,548)	618,452	-	618,452	491,773	-	491,773
Audit Fees	93,000	-	93,000	17,000	-	17,000	110,000	-	110,000	110,000	-	110,000
Expenditure & Internal Control Audit Fees	-	-	-	25,000	-	25,000	25,000	-	25,000	-	-	-
Architectural/Engineering Services	25,000	-	25,000	-	-	-	25,000	-	25,000	-	-	-
Other Purchased Professional Services	42,000	-	42,000	58,919	-	58,919	100,919	-	100,919	98,060	-	98,060
Purchased Technical Services	20,000	-	20,000	-	-	-	20,000	-	20,000	-	-	-
Communications/Telephone	800,000	-	800,000	303,299	-	303,299	1,103,299	-	1,103,299	955,831	-	955,831
BOE Other Purchased Services	70,000	-	70,000	(7,000)	-	(7,000)	63,000	-	63,000	43,194	-	43,194
Other Purchased Services (400-500 series)	55,000	-	55,000	21,678	-	21,678	76,678	-	76,678	71,385	-	71,385
Supplies and Materials	35,250	-	35,250	(15,063)	-	(15,063)	20,187	-	20,187	14,097	-	14,097
BOE In-House Training/Meeting Supplies	25,000	-	25,000	(7,500)	-	(7,500)	17,500	-	17,500	13,162	-	13,162
Judgements Against The School District	75,000	-	75,000	(29,675)	-	(29,675)	45,325	-	45,325	36,723	-	36,723
Miscellaneous Expenditures	10,000	-	10,000	(3,811)	-	(3,811)	6,189	-	6,189	5,812	-	5,812
BOE Memberships and Dues	41,000	-	41,000	(3,500)	-	(3,500)	37,500	-	37,500	35,438	-	35,438
Total Undist. Expend. - Supp. Serv. - General Admin.	2,422,786	-	2,422,786	313,619	-	313,619	2,736,405	-	2,736,405	2,235,404	-	2,235,404
Undist. Expend. - Support Serv. - School Admin.												
Salaries of Principals/Assistant Principals	140,362	5,272,789	5,413,151	-	(290,022)	(290,022)	140,362	4,982,767	5,123,129	4,863,898	-	4,863,898
Salaries of Other Professional Staff	154,351	-	154,351	338,112	-	338,112	492,463	-	492,463	471,877	-	471,877
Salaries of Secretarial and Clerical Assistants	20,734	2,125,199	2,145,933	-	137,834	137,834	20,734	2,263,033	2,283,767	2,235,272	-	2,235,272
Other Salaries	29,150	-	29,150	-	(2,336)	(2,336)	26,814	-	26,814	24,709	-	24,709
Purchased Professional and Technical Services	-	12,995	12,995	-	(11,995)	(11,995)	1,000	-	1,000	239	-	239
Other Purchased Services (400-500 series)	-	259,774	259,774	-	127,129	127,129	386,903	-	386,903	300,891	-	300,891
Supplies and Materials	-	293,408	293,408	-	2,451	2,451	295,859	-	295,859	267,037	-	267,037
Other Objects	-	501	501	-	(501)	(501)	-	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	315,447	7,993,816	8,309,263	338,112	(37,440)	300,672	653,559	7,956,376	8,609,935	471,877	7,692,046	8,163,923
Undist. Expend. - Support Serv. - Central Services												
Salaries	2,040,236	-	2,040,236	579,390	-	579,390	2,619,626	-	2,619,626	2,619,626	-	2,619,626
Purchased Professional Services	150,334	-	150,334	288,832	-	288,832	439,166	-	439,166	362,213	-	362,213
Purchased Technical Services	-	-	-	6,220	-	6,220	6,220	-	6,220	4,000	-	4,000
Misc. Purchased Services (400-500 Series)	425,000	-	425,000	71,106	-	71,106	496,106	-	496,106	406,451	-	406,451
Sale/Leaseback Payments	75,000	-	75,000	-	-	-	75,000	-	75,000	-	-	-
Supplies and Materials	210,000	-	210,000	(41,512)	-	(41,512)	168,488	-	168,488	98,324	-	98,324
Miscellaneous Expenditures	11,000	-	11,000	3,038	-	3,038	14,038	-	14,038	9,204	-	9,204
Total Undist. Expend. - Support Serv. - Central Services	2,911,570	-	2,911,570	907,074	-	907,074	3,818,644	-	3,818,644	3,499,918	-	3,499,918
Undist. Expend. - Supp. Serv. - Admin. Info. Technology												
Salaries	513,727	-	513,727	918	-	918	514,645	-	514,645	514,644	-	514,644
Purchased Professional Services	25,000	-	25,000	-	-	-	25,000	-	25,000	-	-	-
Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services (400-500 series)	304,258	-	304,258	100,136	-	100,136	404,394	-	404,394	386,089	-	386,089
Supplies and Materials	326,113	-	326,113	(315,213)	-	(315,213)	10,900	-	10,900	10,900	-	10,900
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Supp. Serv. - Admin. Info. Technology	1,169,098	-	1,169,098	(214,159)	-	(214,159)	954,939	-	954,939	911,633	-	911,633
Undist. Expend. - Required Maintenance for School Facilities												
Salaries	2,363,580	-	2,363,580	(232,231)	-	(232,231)	2,131,349	-	2,131,349	2,131,349	-	2,131,349
Cleaning, Repair, and Maintenance Services	1,936,000	-	1,936,000	(400,101)	-	(400,101)	1,535,899	-	1,535,899	1,397,454	-	1,397,454
General Supplies	389,999	-	389,999	425,806	-	425,806	815,805	-	815,805	732,009	-	732,009
Total Undist. Expend. - Required Maintenance for School Facilities	4,689,579	-	4,689,579	(206,526)	-	(206,526)	4,483,053	-	4,483,053	4,260,812	-	4,260,812

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2015

	ORIGINAL BUDGET				BUDGET TRANSFER				FINAL BUDGET				ACTUAL			
	Operating Funds	Blended Revenues	General Fund	Total	Operating Funds	Blended Revenues	General Fund	Total	Operating Funds	Blended Revenues	General Fund	Total	Operating Funds	Blended Revenues	General Fund	Total
Utilities - Operat. - Custodial Services	\$ 6,187,845	\$ 24,082	\$ 6,812,027	\$ (18,143)	\$ (38,833)	\$ 20,236	\$ (18,143)	\$ 6,793,894	\$ 41,778	\$ 6,793,894	\$ 6,793,894	\$ 38,932	\$ 6,798,098			\$ 6,798,098
Salaries	6,800,000		6,800,000	(185,000)	(185,000)		(185,000)	6,615,000		6,615,000	6,615,000		6,615,000			6,615,000
Professional and Technical Services	35,000		35,000	61,000	61,000		61,000	96,000		96,000	96,000		96,000			96,000
Cleaning, Fuel, Repairs, & Other Non-Expend. Purchases	100,000		100,000	30,000	30,000		30,000	130,000		130,000	130,000		249,982			249,982
Other Purchased Property Services	1,625,000		1,625,000	687,002	687,002		687,002	2,312,002		2,312,002	2,312,002		2,326,945			2,326,945
Insurance	40,000		40,000	6,537	6,537		6,537	46,537		46,537	46,537		46,536			46,536
Miscellaneous Purchased Services	367,611		367,611	90,757	90,757		90,757	458,368		458,368	458,368		458,960			458,960
General Supplies	730,000		730,000	24,660	24,660		24,660	754,660		754,660	754,660		799,700			799,700
Energy (Natural Gas)	3,514,884		3,514,884	(108,695)	(108,695)		(108,695)	3,406,189		3,406,189	3,406,189		3,465,262			3,465,262
Energy (Electricity)	1,090,000		1,090,000	(668,997)	(668,997)		(668,997)	421,003		421,003	421,003		521,903			521,903
Other Objects																
Miscellaneous Expenditures																
Total Utilities Expend. - Custodial Services	14,955,491	26,882	14,982,373	18,136	22,310	18,136	40,506	14,977,351	44,778	15,022,129	15,022,129	38,932	15,128,659			15,128,659
Undistributed Expenditures - Care & Upkeep of Grounds																
Salaries	223,010		223,010	31,655	31,655		31,655	254,665		254,665	254,665		249,460			249,460
Cleaning, Repair, and Maintenance Services	128,000		128,000	(72,645)	(72,645)		(72,645)	55,355		55,355	55,355		55,355			55,355
General Supplies	22,000		22,000	(97,660)	(97,660)		(97,660)	3,340		3,340	3,340		3,340			3,340
Total Utilities Expend. - Care & Upkeep of Grounds	473,010	-	473,010	(137,650)	(137,650)	-	(137,650)	374,020	-	374,020	374,020	-	304,815	-	-	304,815
Undistributed Expenditures - Security																
Salaries	1,264,016		1,264,016	(351,853)	(351,853)		(351,853)	912,163		912,163	912,163		916,890			916,890
Contract Services (Other Than Police & Fire) - Non-Budgeted	40,000		40,000	101,325	101,325		101,325	141,325		141,325	141,325		65,970			65,970
Contract Services (Other Than Police & Fire) - Non-Budgeted	1,041,813		1,041,813	(133,243)	(133,243)		(133,243)	908,570		908,570	908,570		648,763			648,763
Contract Services (Police, Fire, & CTSB)	240,000		240,000	245,789	245,789		245,789	485,789		485,789	485,789		96,566			96,566
General Supplies	25,000		25,000	(68,143)	(68,143)		(68,143)	17,857		17,857	17,857		18,107			18,107
Other Objects								25,000		25,000	25,000		25,000			25,000
Total Utilities Expend. - Security	2,608,866	1,727,272	4,336,138	(733,813)	(733,813)	123,875	(438,938)	2,235,656	1,831,452	4,067,108	4,067,108	1,811,825	1,808,986			1,811,825
Total Utilities Expend. - Oper. & Maint. Of Plant Serv.	22,725,219	1,754,152	24,479,371	(698,012)	(698,012)	162,071	(535,941)	23,919,320	1,896,230	25,815,550	25,815,550	1,890,737	1,890,737			25,815,550
Utilities - Expend. - Student Transportation Serv.																
Contract Serv (Busmen Hours & Sal.) - Non-Budgeted																
Contract Serv (Other Than Police & Fire) - Non-Budgeted																
Contract Serv (Police, Fire, & CTSB)																
Contract Serv (Bus, Ed. Student), ESCS, & CTSB																
Misc. Purchased Serv. - Transportation																
Total Utilities Expend. - Student Transportation Serv.	3,046,984	339,718	3,386,702	(864,153)	(868,908)	97,755	(770,353)	1,090,076	436,973	1,527,049	1,527,049	367,989	5,480,145			5,480,145
UNALLOCATED BENEFITS																
Other Security Expenditures	3,995,481		3,995,481	(635,962)	(635,962)		(635,962)	3,359,519		3,359,519	3,359,519		3,374,394			3,374,394
Other Retirement Contributions - PERS	1,054,770		1,054,770	1,525,235	1,525,235		1,525,235	2,580,005		2,580,005	2,580,005		2,580,504			2,580,504
Other Retirement Contributions - HRP	1,007,056		1,007,056	(1,907,056)	(1,907,056)		(1,907,056)	392,220		392,220	392,220		392,152			392,152
Other Retirement Contributions - Regular	192,220		192,220	200,000	200,000		200,000	392,220		392,220	392,220		392,152			392,152
Unemployment Compensation	763,525		763,525	(212,260)	(212,260)		(212,260)	551,265		551,265	551,265		551,265			551,265
Workers' Compensation	1,144,800		1,144,800	441,412	441,412		441,412	1,586,212		1,586,212	1,586,212		1,586,212			1,586,212
Health Benefits	3,479,250		3,479,250	108,170	108,170		108,170	3,587,420		3,587,420	3,587,420		3,587,420			3,587,420
Tuition Reimbursement	89,817		89,817	(6,546)	(6,546)		(6,546)	83,271		83,271	83,271		83,271			83,271
Other Employee Benefits	57,320		57,320	(9,230)	(9,230)		(9,230)	48,090		48,090	48,090		48,090			48,090
Total UNALLOCATED BENEFITS	11,784,245	20,437,264	32,221,509	61,933	61,933	269,291	331,344	11,846,318	20,706,955	32,552,273	32,552,273	19,319,416	10,882,451			32,552,273
TPAF Normal Pension Costs (On-Behalf - Non-Budgeted)																
TPAF NCOI Pension Premiums Costs (On-Behalf - Non-Budgeted)																
TPAF - Post Retirement Medical (On-Behalf - Non-Budgeted)																
On Behalf TPAF Social Security Contributions (Non-Budgeted)																
Total On Behalf Contributions	75,155,373	44,388,548	119,543,921	1,876,027	1,876,027	307,271	1,668,756	76,591,400	44,656,619	121,248,019	121,248,019	45,477,831	90,599,283			121,248,019
Total Undistributed Expenditures	84,284,156	114,937,201	199,221,357	1,278,729	1,278,729	149,207	1,129,522	85,862,615	115,086,800	200,949,415	200,949,415	106,939,663	106,939,663			200,949,415

EAST ORANGE BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2015

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Revenues	Total General Fund	Operating Funds	Blended Revenues	Total General Fund	Operating Funds	Blended Revenues	Total General Fund	Operating Funds	Blended Revenues	Total General Fund
CAPITAL OUTLAY												
Equipment												
Regular Programs - Instruction:												
Preschool	-	-	-	-	-	-	-	-	-	-	-	-
Grades 1-5	\$ 100,000	\$ 98,795	\$ 198,795	\$ (100,000)	\$ (77,695)	\$ (177,695)	\$ 198,680	\$ 21,100	\$ 21,100	\$ 2,999	\$ 2,999	\$ 2,999
Grades 6-8	198,680	5,000	203,680	-	28,605	28,605	-	33,605	232,286	31,293	31,293	31,293
Grades 9-12	-	-	-	-	25,718	25,718	-	25,718	25,718	18,197	18,197	18,197
Special Education - Instruction:												
Learning and/or Language Disabilities	-	-	-	-	-	-	-	-	-	-	-	-
Resource Room/Resource Center	-	-	-	-	-	-	-	-	-	-	-	-
Bilingual Education	-	-	-	-	-	-	-	-	-	-	-	-
School Sponsored and Other Instructional Programs	-	-	-	-	8,233	8,233	-	8,233	8,233	7,999	7,999	7,999
Undistributed Expenditures - Instruction	-	-	-	81,499	-	81,499	81,499	-	81,499	52,666	-	52,666
Undist. Expend. - Support Serv. - Students - Reg.	-	-	-	-	-	-	-	-	-	-	-	-
Undist. Expend. - Support Serv. - Students - Special	-	-	-	-	-	-	-	-	-	-	-	-
Undist. Expend. - Support Serv. - Inst. Staff	200,000	42,572	242,572	(152,227)	(42,572)	(194,799)	47,773	-	47,773	23,333	-	23,333
Undistributed Expenditures - General Admin.	-	-	-	-	-	-	-	-	-	-	-	-
Undistributed Expenditures - School Admin.	-	-	-	-	2,100	2,100	-	2,100	2,100	2,100	2,100	2,100
Undistributed Expenditures - Athletics	-	-	-	-	16,758	16,758	-	16,758	16,758	16,758	16,758	16,758
Undistributed Expenditures - Central Services	42,000	-	42,000	8,195	-	8,195	50,195	-	50,195	8,195	-	8,195
Undistributed Expenditures - Admin. Info. Technology	-	-	-	-	-	-	-	-	-	-	-	-
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-	-	-	-	-	-	-	-
Undistributed Expenditures - Required Maintenance of School	5,000	-	5,000	62,134	-	62,134	67,134	-	67,134	29,452	-	29,452
Undistributed Expenditures - Security	-	-	-	-	5,000	5,000	-	5,000	5,000	2,995	-	2,995
Undistributed Expenditures - Alternative Education Programs	74,590	-	74,590	3,400	-	3,400	77,990	-	77,990	2,710	-	2,710
Special Schools (All Programs)	-	-	-	-	-	-	-	-	-	-	-	-
Total Equipment	620,270	146,367	766,637	(96,927)	(32,853)	(130,852)	523,271	112,514	635,785	116,396	\$2,341	198,697
Facilities Acquisition and Construction Services												
Construction Services	669,479	-	669,479	216,000	-	216,000	885,479	-	885,479	566,000	-	566,000
Total Facilities Acquisition and Construction Services	669,479	-	669,479	216,000	-	216,000	885,479	-	885,479	566,000	-	566,000
Assets Acquired Under Capital Leases (Nonbudgeted)												
School Administration	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets Acquired Under Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	1,289,749	146,367	1,436,116	119,001	(32,853)	86,148	1,408,750	112,514	1,521,264	682,396	\$2,341	764,697
SPECIAL SCHOOLS												
Summer School - Instruction												
Salaries of Teachers	775,363	-	775,363	(666,030)	-	(666,030)	109,333	-	109,333	30,785	-	30,785
Other Salaries for Instruction	3,990	-	3,990	-	-	-	3,990	-	3,990	-	-	-
General Supplies	4,501	-	4,501	104,870	-	104,870	109,371	-	109,371	104,870	-	104,870
Total Summer School - Instruction	783,854	-	783,854	(561,160)	-	(561,160)	222,694	-	222,694	135,655	-	135,655
Summer School - Support Services												
Salaries	331,784	-	331,784	(228)	-	(228)	331,556	-	331,556	161,325	-	161,325
Other Purchased Services	-	-	-	2,319	-	2,319	2,319	-	2,319	2,153	-	2,153
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Total Summer School - Support Services	331,784	-	331,784	2,091	-	2,091	333,875	-	333,875	163,478	-	163,478
Total Summer School	1,115,638	-	1,115,638	(559,069)	-	(559,069)	556,569	-	556,569	299,133	-	299,133
Adult Education-Local-Instruction												
Salaries of Teachers	-	-	-	12,412	-	12,412	12,412	-	12,412	11,830	-	11,830
Other Purchased Services	-	-	-	1,811	-	1,811	1,811	-	1,811	1,811	-	1,811
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-
Total Adult Education-Local-Instruction	-	-	-	14,223	-	14,223	14,223	-	14,223	13,641	-	13,641
Adult Education-Local-Support Serv.												
Salaries	-	-	-	8,465	-	8,465	8,465	-	8,465	8,465	-	8,465
Purchased Professional-Educational Services	-	-	-	3,300	-	3,300	3,300	-	3,300	800	-	800
Other Purchased Services	-	-	-	3,395	-	3,395	3,395	-	3,395	3,395	-	3,395
Supplies and Materials	-	-	-	3,942	-	3,942	3,942	-	3,942	-	-	3,942
Total Adult Education-Local-Support Serv.	-	-	-	19,102	-	19,102	19,102	-	19,102	16,602	-	16,602
Total Adult Education-Local	-	-	-	33,325	-	33,325	33,325	-	33,325	30,243	-	30,243
TOTAL SPECIAL SCHOOLS	1,115,638	-	1,115,638	(525,744)	-	(525,744)	589,894	-	589,894	329,276	-	329,276

EAST ORANGE BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2015

	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	\$ 11,587,542	-	\$ 11,587,542	\$ 503,108	-	\$ 503,108	\$ 12,090,650	-	\$ 12,090,650	\$ 12,090,650	-	\$ 12,090,650
Total Transfer to Charter Schools	11,587,542	-	11,587,542	503,108	-	503,108	12,090,650	-	12,090,650	12,090,650	-	12,090,650
Total Expenditures - General Fund	98,277,085	\$ 115,083,960	213,361,045	1,675,124	\$ 115,354	1,790,478	99,952,209	\$ 115,199,314	215,151,523	112,376,210	\$ 110,022,004	222,398,214
Excess (Deficiency) of Revenues Over (Under) Expenditures	100,473,863	(115,083,960)	(14,610,097)	(1,675,124)	(115,354)	(1,790,478)	98,798,739	(115,199,314)	(16,400,575)	106,225,654	(110,022,004)	(3,796,350)
Other Financing Sources:												
Lease Proceeds												
Operating Transfer In:												
Contribution to School Based Budgets - General Fund		111,939,651	111,939,651	-	1,194,427	1,194,427		113,134,078	113,134,078		108,038,878	108,038,878
Contribution to School Based Budgets - Special Revenue Fund		3,144,309	3,144,309	-	(1,079,073)	(1,079,073)		2,055,236	2,055,236		1,983,126	1,983,126
Operating Transfer Out:												
Contribution to School Based Budgets	(111,939,651)		(111,939,651)	(115,354)	-	(115,354)	(112,055,005)		(112,055,005)	(108,038,878)		(108,038,878)
Transfer to Special Revenue	(239,293)		(239,293)	-	-	-	(239,293)		(239,293)	(200,000)		(200,000)
Transfer to Special Revenue	(493,823)		(493,823)	-	-	-	(493,823)		(493,823)			(493,823)
Total Other Financing Sources:	(112,672,767)	115,083,960	2,411,193	(115,354)	115,354	-	(112,788,121)	115,199,314	2,411,193	(108,732,701)	110,022,004	1,289,303
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expend. and Other Financing Sources (Uses)	(12,198,904)	-	(12,198,904)	(1,790,478)	-	(1,790,478)	(13,989,382)	-	(13,989,382)	(2,507,047)	-	(2,507,047)
Fund Balance, Beginning of Year	31,619,970	-	31,619,970	-	-	-	31,619,970	-	31,619,970	31,619,970	-	31,619,970
Fund Balance, End of Year	\$ 19,421,066	\$ -	\$ 19,421,066	\$ (1,790,478)	\$ -	\$ (1,790,478)	\$ 17,630,588	\$ -	\$ 17,630,588	\$ 29,112,923	\$ -	\$ 29,112,923

**EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2015**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REVENUES:					
Local Sources	\$ 467,478	\$ 46,977	\$ 514,455	\$ 80,015	\$ (434,440)
State Sources	20,349,789	803,482	21,153,271	20,022,637	(1,130,634)
Federal Sources	9,456,093	(340,517)	9,115,576	7,640,298	(1,475,278)
Total Revenues	30,273,360	509,942	30,783,302	27,742,950	(3,040,352)
EXPENDITURES:					
Instruction					
Salaries of Teachers	4,273,724	(211,800)	4,061,924	3,758,135	303,789
Other Salaries for Instruction	1,133,065	3,045	1,136,110	1,090,133	45,977
Purchased Professional - Technical Services	640,668	(127,759)	512,909	500,087	12,822
Purchased Professional and Education Services	-	-	-	-	-
Other Purchased Services (400-500 series)	913,470	31,550	945,020	909,556	35,464
General Supplies-	728,455	334,362	1,062,817	824,034	238,783
Textbooks	41,348	-	41,348	40,707	641
Other Objects	352,803	9,129	361,932	14,720	347,212
Total Instruction	8,083,533	38,527	8,122,060	7,137,372	984,688
Support Services					
Personnel Services Salaries	1,241,839	178,855	1,420,694	1,123,704	296,990
Salaries of Supervisors of Instruction	126,149	39,545	165,694	165,694	-
Salaries of Program Directors	-	-	-	-	-
Salaries of Other Professional Staff	1,265,275	(38,659)	1,226,616	1,211,837	14,779
Salaries of Secretaries & Clerical Assistants	381,966	1,210	383,176	357,825	25,351
Other Salaries	117,089	(4,795)	112,294	100,451	11,843
Salary of Community Parent Involvement Spec.	100,420	-	100,420	99,190	1,230
Salary of Master Teachers	555,740	-	555,740	532,883	22,857
Purchased Professional - Educational Services	1,842,513	592,090	2,434,603	2,232,538	202,065
Purchased Educational Services - Contracted Pre-K	9,238,080	391,459	9,629,539	9,503,858	125,681
Purchased Educational Services - Head Start	1,747,601	22,613	1,770,214	1,770,214	-
Other Purchased Professional Services	346,642	34,014	380,656	186,709	193,947
Cleaning, Repair & Maintenance	-	-	-	-	-
Rentals	20,000	-	20,000	-	20,000
Other purchased Services (400-500 series)	107,640	25,105	132,745	62,376	70,369
Travel	44,436	(25,600)	18,836	9,285	9,551
Miscellaneous Purchased Services	9,000	20,710	29,710	6,060	23,650
Supplies & Materials	362,467	41,393	403,860	247,546	156,314
Other Objects	41,493	43,738	85,231	55,208	30,023
Rental of Land and Buildings	-	-	-	-	-
Total Support Services	17,548,350	1,321,678	18,870,028	17,665,378	1,204,650
Unallocated Employee Benefits	2,113,791	213,724	2,327,515	1,587,344	740,171
Transportation Contracted Services	32,200	-	32,200	24,806	7,394
Facilities Acquisition and Construction Services:					
Buildings					
Instructional Equipment	5,000	15,086	20,086	-	20,086
Noninstructional Equipment	40,000	-	40,000	38,747	1,253
Total Facilities Acquisition and Construction Services	45,000	15,086	60,086	38,747	21,339
Total Expenditures	27,822,874	1,589,015	29,411,889	26,453,647	2,958,242
Other Financing Sources (Uses)					
Transfer in from General Fund-Pre-school Program	693,823	-	693,823	693,823	-
Transfer Out to School Based Budget (General Fund)	(3,144,309)	1,079,073	(2,065,236)	(1,983,126)	82,110
Total Other Financing Sources (Uses)	(2,450,486)	1,079,073	(1,371,413)	(1,289,303)	82,110
Total Outflows	30,273,360	509,942	30,783,302	27,742,950	3,040,352
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION - PART II

**EAST ORANGE BOARD OF EDUCATION
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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)	\$ 218,601,924	\$ 27,742,950
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, 2015		(222,689)
Encumbrances, June 30, 2014		125,554
State aid payment recognized for Budgetary purposes, not recognized for GAAP statements. June 30, 2015	(18,461,055)	
State aid payment recognized for GAAP purposes, not recognized for Budgetary statements. June 30, 2014	<u>18,400,257</u>	<u>-</u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds (Exhibit B-2)	<u>\$ 218,541,126</u>	<u>\$ 27,645,815</u>
Uses/outflows of resources		
Actual amounts (budgetary basis) "expenditures" from the budgetary comparison schedules (Exhibit C-1, C-2)	\$ 222,398,274	\$ 26,453,647
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, 2015		(222,689)
Encumbrances, June 30, 2014	<u>-</u>	<u>125,554</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (Exhibit B-2)	<u>\$ 222,398,274</u>	<u>\$ 26,356,512</u>

REQUIRED SUPPLEMENTARY INFORMATION - PART III

**EAST ORANGE BOARD OF EDUCATION
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY**

**PUBLIC EMPLOYEES RETIREMENT SYSTEM
Last Two Fiscal Years ***

	<u>2015</u>	<u>2014</u>
District's Proportion of the Net Position Liability (Asset)	0.35785 %	0.33916 %
District's Proportionate Share of the Net Pension Liability (Asset)	66,999,607	64,820,790
District's Covered-Employee Payroll	24,182,544	23,889,003
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	277%	271%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	52.08%	48.72%

* The amounts presented for each fiscal year were determined as of the previous fiscal year end.

This schedule is presented to illustrate the requirement to show information for 10 years in accordance with GASB Statement No. 68. However, until a full 10-year trend is compiled, the District will only present information for those years for which information is available.

**EAST ORANGE BOARD OF EDUCATION
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS**

**PUBLIC EMPLOYEES RETIREMENT SYSTEM
Last Two Fiscal Years**

	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$ 2,985,648	\$ 2,301,966
Contributions in Relation to the Contractually Required Contributions	<u>2,985,648</u>	<u>2,301,966</u>
Contribution Deficiency (Excess)	-	-
District's Covered- Employee Payroll	24,182,544	23,889,003
Contributions as a Percentage of Covered-Employee Payroll	12.35%	9.64%

This schedule is presented to illustrate the requirement to show information for 10 years in accordance with GASB Statement No. 68. However, until a full 10-year trend is compiled, the District will only present information for those years for which information is available.

**EAST ORANGE BOARD OF EDUCATION
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY**

**TEACHERS PENSION AND ANNUITY FUND
Last Two Fiscal Years ***

	<u>2015</u>	<u>2014</u>
District's Proportion of the Net Position Liability (Asset)	0.88735 %	0.90453 %
District's Proportionate Share of the Net Pension Liability (Asset)	\$ -	\$ -
State's Proportionate Share of the Net Pension Liability (Asset) Associated with the District	<u>474,257,913</u>	<u>457,143,804</u>
Total	\$ 474,257,913	\$ 457,143,804
District's Covered-Employee Payroll	92,642,335	90,419,245
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	512%	506%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	33.64%	33.76%

* The amounts presented for each fiscal year were determined as of the previous fiscal year end.

This schedule is presented to illustrate the requirement to show information for 10 years in accordance with GASB Statement No. 68. However, until a full 10-year trend is compiled, the District will only present information for those years for which information is available.

**EAST ORANGE BOARD OF EDUCATION
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF NET PENSION LIABILITY
AND SCHEDULE OF DISTRICT CONTRIBUTIONS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Change of Benefit Terms: None.

Change of Assumptions: The discount rate changed from the District's rate as of June 30, 2014 to the District's rate as of June 30, 2015, in accordance with GASB Statement No. 67.

SCHOOL LEVEL SCHEDULES

(General Fund)

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BALANCE SHEET
AS OF JUNE 30, 2015**

	<u>Operating Fund</u>	<u>Blended Resource Fund</u>	<u>Total General Fund</u>
ASSETS			
Cash	\$ 13,772,293	\$ 610,224	\$ 14,382,517
Receivables			
Intergovernmental			
State	633,888		633,888
Due from Other Funds	118,118		118,118
Inventory	255,988		255,988
Restricted - Investments with Fiscal Agent	<u>4,554,601</u>	<u>-</u>	<u>4,554,601</u>
 Total Assets	 <u>\$ 19,334,888</u>	 <u>\$ 610,224</u>	 <u>\$ 19,945,112</u>
 LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	\$ 3,841,336	\$ 610,224	\$ 4,451,560
Due to Other Funds	153,405		153,405
Claims and Judgements Payable	2,046,029		2,046,029
Accrued Liabilities for Insurance Claims	2,520,843		2,520,843
Other Liabilities	<u>121,407</u>	<u>-</u>	<u>121,407</u>
 Total Liabilities	 <u>8,683,020</u>	 <u>610,224</u>	 <u>9,293,244</u>
 Fund Balances			
Nonspendable Fund Balance			
Inventory	255,988		255,988
Restricted Fund Balance			
Excess Surplus Designated for Subsequent Year's Expenditures	4,886,545		4,886,545
Excess Surplus	3,713,651		3,713,651
Equipment Lease Reserve	497,157		497,157
Capital Reserve	2,235,304		2,235,304
Capital Reserve Designated for Subsequent Year's Expenditures			-
Maintenance Reserve	2,195,654		2,195,654
Maintenance Reserve Desig. for Subsequent Year's Expenditures			-
Emergency Reserve	1,000,000		1,000,000
Register Audit Recoveries	2,433,570		2,433,570
Assigned Fund Balance			
Year End Encumbrances	3,671,160		3,671,160
SEMI/ARRA	228,007		228,007
Designated for Subsequent Year's Expenditures	3,822,146		3,822,146
Unassigned Fund Balance	<u>(14,287,314)</u>	<u>-</u>	<u>(14,287,314)</u>
 Total Fund Balances	 <u>10,651,868</u>	 <u>-</u>	 <u>10,651,868</u>
 Total Liabilities and Fund Balances	 <u>\$ 19,334,888</u>	 <u>\$ 610,224</u>	 <u>\$ 19,945,112</u>

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDER JUNE 30, 2015**

EXHIBIT D-2

Districtwide

<u>Resources</u>	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	\$ 113,018,724		\$ 107,923,524	\$ 5,095,200
General Fund Reserve for Encumbrances at June 30, 2014	115,354		115,354	-
	<u>113,134,078</u>		<u>108,038,878</u>	<u>5,095,200</u>
Combined General Fund Contribution & State Resources	<u>113,134,078</u>	<u>98.20%</u>	<u>108,038,878</u>	<u>5,095,200</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	2,065,236		1,983,126	82,110
	-		-	-
	<u>2,065,236</u>	<u>1.80%</u>	<u>1,983,126</u>	<u>82,110</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>2,065,236</u>	<u>1.80%</u>	<u>1,983,126</u>	<u>82,110</u>
Totals	<u>\$ 115,199,314</u>	<u>100.00%</u>	<u>\$ 110,022,004</u>	<u>\$ 5,177,310</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

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	\$ 20,376,596		\$ 19,250,219	\$ 1,126,377
General Fund Reserve for Encumbrances at June 30, 2014	80,017		80,017	-
	<u>20,456,613</u>		<u>19,330,236</u>	<u>1,126,377</u>
Combined General Fund Contribution & State Resources	<u>20,456,613</u>	<u>100.00%</u>	<u>19,330,236</u>	<u>1,126,377</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>
Restricted Federal Resources Total	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 20,456,613</u>	<u>100.00%</u>	<u>\$ 19,330,236</u>	<u>\$ 1,126,377</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

EXHIBIT D-2b

SCHOOL: EAST ORANGE STEM 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	\$ 6,624,417		\$ 6,624,417	\$ -
General Fund Reserve for Encumbrances at June 30, 2014	4,916		4,916	-
	<u>6,629,333</u>		<u>6,629,333</u>	<u>-</u>
Combined General Fund Contribution & State Resources	<u>6,629,333</u>	<u>98.12%</u>	<u>6,629,333</u>	<u>-</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	126,857		126,857	-
	-		-	-
	<u>126,857</u>	<u>1.88%</u>	<u>126,857</u>	<u>-</u>
Title II, Part A: Teacher and Principal Training and Recruiting			-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>126,857</u>	<u>1.88%</u>	<u>126,857</u>	<u>-</u>
Totals	<u>\$ 6,756,190</u>	<u>100.00%</u>	<u>\$ 6,756,190</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, 2015

EXHIBIT D-2c

SCHOOL: SOJOURNER TRUTH MIDDLE 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	\$ 5,532,244		\$ 5,289,548	\$ 242,696
General Fund Reserve for Encumbrances at June 30, 2014	1,062		1,062	-
	<u>5,533,306</u>		<u>5,290,610</u>	<u>242,696</u>
Combined General Fund Contribution & State Resources	<u>5,533,306</u>	<u>97.74%</u>	<u>5,290,610</u>	<u>242,696</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	127,878		122,269	5,609
	-		-	-
	<u>127,878</u>	<u>2.26%</u>	<u>122,269</u>	<u>5,609</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>127,878</u>	<u>2.26%</u>	<u>122,269</u>	<u>5,609</u>
Totals	<u>\$ 5,661,184</u>	<u>100.00%</u>	<u>\$ 5,412,879</u>	<u>\$ 248,305</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

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	\$ 5,633,224		\$ 5,525,719	\$ 107,505
General Fund Reserve for Encumbrances at June 30, 2014	3,722		3,722	-
	<u>5,636,946</u>		<u>5,529,441</u>	<u>107,505</u>
Combined General Fund Contribution & State Resources	<u>5,636,946</u>	<u>97.79%</u>	<u>5,529,441</u>	<u>107,505</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	127,206		124,780	2,426
	-		-	-
	<u>127,206</u>	<u>2.21%</u>	<u>124,780</u>	<u>2,426</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	0.00%	-	-
	<u>-</u>		<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>127,206</u>	<u>2.21%</u>	<u>124,780</u>	<u>2,426</u>
Totals	<u>\$ 5,764,152</u>	<u>100.00%</u>	<u>\$ 5,654,221</u>	<u>\$ 109,931</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

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	\$ 5,030,564		\$ 4,988,666	\$ 41,898
General Fund Reserve for Encumbrances at June 30, 2014			-	-
	<u>5,030,564</u>		<u>4,988,666</u>	<u>41,898</u>
Combined General Fund Contribution & State Resources	<u>5,030,564</u>	<u>97.97%</u>	<u>4,988,666</u>	<u>41,898</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	104,326		103,457	869
	-		-	-
	<u>104,326</u>	<u>2.03%</u>	<u>103,457</u>	<u>869</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>104,326</u>	<u>2.03%</u>	<u>103,457</u>	<u>869</u>
Totals	<u>\$ 5,134,890</u>	<u>100.00%</u>	<u>\$ 5,092,123</u>	<u>\$ 42,767</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

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	\$ 10,906,529		\$ 10,297,786	\$ 608,743
General Fund Reserve for Encumbrances at June 30, 2014	6,165		6,165	-
	<u>10,912,694</u>		<u>10,303,951</u>	<u>608,743</u>
Combined General Fund Contribution & State Resources	<u>10,912,694</u>	<u>98.27%</u>	<u>10,303,951</u>	<u>608,743</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	191,800		181,397	10,403
	-		-	-
	<u>191,800</u>	<u>1.73%</u>	<u>181,397</u>	<u>10,403</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>191,800</u>	<u>1.73%</u>	<u>181,397</u>	<u>10,403</u>
Totals	<u>\$ 11,104,494</u>	<u>100.00%</u>	<u>\$ 10,485,348</u>	<u>\$ 619,146</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

EXHIBIT D-2g

SCHOOL: BOWSER 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	\$ 6,979,331		\$ 6,879,107	\$ 100,224
General Fund Reserve for Encumbrances at June 30, 2014	-		-	-
	<u>6,979,331</u>		<u>6,879,107</u>	<u>100,224</u>
Combined General Fund Contribution & State Resources	<u>6,979,331</u>	<u>97.42%</u>	<u>6,879,107</u>	<u>100,224</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	185,087		182,429	2,658
	-		-	-
	<u>185,087</u>	<u>2.58%</u>	<u>182,429</u>	<u>2,658</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>185,087</u>	<u>2.58%</u>	<u>182,429</u>	<u>2,658</u>
Totals	<u>\$ 7,164,418</u>	<u>100.00%</u>	<u>\$ 7,061,536</u>	<u>\$ 102,882</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

EXHIBIT D-2h

SCHOOL: LANGSTON HUGHES 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	\$ 5,323,545		\$ 5,323,545	\$ -
General Fund Reserve for Encumbrances at June 30, 2014	1,948		1,948	-
	<u>5,325,493</u>		<u>5,325,493</u>	<u>-</u>
Combined General Fund Contribution & State Resources	<u>5,325,493</u>	<u>97.22%</u>	<u>5,325,493</u>	<u>-</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	152,442		152,442	-
	-		-	-
	<u>152,442</u>	<u>2.78%</u>	<u>152,442</u>	<u>-</u>
Title II, Part A: Teacher and Principal Training and Recruiting				
	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>152,442</u>	<u>2.78%</u>	<u>152,442</u>	<u>-</u>
Totals	<u>\$ 5,477,935</u>	<u>100.00%</u>	<u>\$ 5,477,935</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, 2015

EXHIBIT D-2i

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

<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	\$ 5,592,091		\$ 5,254,513	\$ 337,578
General Fund Reserve for Encumbrances at June 30, 2014	715		715	-
	<u>5,592,806</u>		<u>5,255,228</u>	<u>337,578</u>
Combined General Fund Contribution & State Resources	<u>5,592,806</u>	<u>98.27%</u>	<u>5,255,228</u>	<u>337,578</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	98,599		92,648	5,951
	-		-	-
	<u>98,599</u>	<u>1.73%</u>	<u>92,648</u>	<u>5,951</u>
Title II, Part A: Teacher and Principal Training and Recruiting				
	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>98,599</u>	<u>1.73%</u>	<u>92,648</u>	<u>5,951</u>
Totals	<u>\$ 5,691,405</u>	<u>100.00%</u>	<u>\$ 5,347,876</u>	<u>\$ 343,529</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

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	\$ 3,944,499		\$ 3,807,319	\$ 137,180
General Fund Reserve for Encumbrances at June 30, 2014			-	-
	<u>3,944,499</u>		<u>3,807,319</u>	<u>137,180</u>
Combined General Fund Contribution & State Resources	<u>3,944,499</u>	<u>97.83%</u>	<u>3,807,319</u>	<u>137,180</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	87,496		84,453	3,043
	-		-	-
	<u>87,496</u>	<u>2.17%</u>	<u>84,453</u>	<u>3,043</u>
Title II, Part A: Teacher and Principal Training and Recruiting			-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>87,496</u>	<u>2.17%</u>	<u>84,453</u>	<u>3,043</u>
Totals	<u>\$ 4,031,995</u>	<u>100.00%</u>	<u>\$ 3,891,772</u>	<u>\$ 140,223</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

EXHIBIT D-2k

SCHOOL: DIONNE WARWICK INSTITUTE

<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	\$ 4,776,690		\$ 4,529,575	\$ 247,115
General Fund Reserve for Encumbrances at June 30, 2014	4,805		4,805	-
	<u>4,781,495</u>		<u>4,534,380</u>	<u>247,115</u>
Combined General Fund Contribution & State Resources	<u>4,781,495</u>	<u>97.62%</u>	<u>4,534,380</u>	<u>247,115</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	116,432		110,415	6,017
	-		-	-
	<u>116,432</u>	<u>2.38%</u>	<u>110,415</u>	<u>6,017</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>116,432</u>	<u>2.38%</u>	<u>110,415</u>	<u>6,017</u>
Totals	<u>\$ 4,897,927</u>	<u>100.00%</u>	<u>\$ 4,644,795</u>	<u>\$ 253,132</u>

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015**

EXHIBIT D-21

SCHOOL: ECOLE TOUSSAINT LOUVERTURE 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	\$ 3,271,059		\$ 3,147,354	\$ 123,705
General Fund Reserve for Encumbrances at June 30, 2014	922		922	-
	<u>3,271,981</u>		<u>3,148,276</u>	<u>123,705</u>
Combined General Fund Contribution & State Resources	<u>3,271,981</u>	<u>97.33%</u>	<u>3,148,276</u>	<u>123,705</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	89,857		86,460	3,397
	-		-	-
	<u>89,857</u>	<u>2.67%</u>	<u>86,460</u>	<u>3,397</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>89,857</u>	<u>2.67%</u>	<u>86,460</u>	<u>3,397</u>
Totals	<u>\$ 3,361,838</u>	<u>100.00%</u>	<u>\$ 3,234,736</u>	<u>\$ 127,102</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

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	\$ 3,590,005		\$ 3,447,483	\$ 142,522
General Fund Reserve for Encumbrances at June 30, 2014	420		420	-
	<u>3,590,425</u>		<u>3,447,903</u>	<u>142,522</u>
Combined General Fund Contribution & State Resources	<u>3,590,425</u>	<u>97.76%</u>	<u>3,447,903</u>	<u>142,522</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	82,107		78,848	3,259
	-		-	-
	<u>82,107</u>	<u>2.24%</u>	<u>78,848</u>	<u>3,259</u>
Title II, Part A: Teacher and Principal Training and Recruiting				
	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>82,107</u>	<u>2.24%</u>	<u>78,848</u>	<u>3,259</u>
Totals	<u>\$ 3,672,532</u>	<u>100.00%</u>	<u>\$ 3,526,751</u>	<u>\$ 145,781</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

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	\$ 5,324,735		\$ 5,081,060	\$ 243,675
General Fund Reserve for Encumbrances at June 30, 2014	2,214		2,214	-
	<u>5,326,949</u>		<u>5,083,274</u>	<u>243,675</u>
Combined General Fund Contribution & State Resources	<u>5,326,949</u>	<u>97.46%</u>	<u>5,083,274</u>	<u>243,675</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	138,667		132,324	6,343
	-		-	-
	<u>138,667</u>	<u>2.54%</u>	<u>132,324</u>	<u>6,343</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>138,667</u>	<u>2.54%</u>	<u>132,324</u>	<u>6,343</u>
Totals	<u>\$ 5,465,616</u>	<u>100.00%</u>	<u>\$ 5,215,598</u>	<u>\$ 250,018</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

EXHIBIT D-2a

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	\$ 3,404,837		\$ 2,838,288	\$ 566,549
General Fund Reserve for Encumbrances at June 30, 2014	4,109		4,109	-
	<u>3,408,946</u>		<u>2,842,397</u>	<u>566,549</u>
Combined General Fund Contribution & State Resources	<u>3,408,946</u>	<u>98.30%</u>	<u>2,842,397</u>	<u>566,549</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	58,889		49,102	9,787
	-		-	-
	<u>58,889</u>	<u>1.70%</u>	<u>49,102</u>	<u>9,787</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>58,889</u>	<u>1.70%</u>	<u>49,102</u>	<u>9,787</u>
Totals	<u>\$ 3,467,835</u>	<u>100.00%</u>	<u>\$ 2,891,499</u>	<u>\$ 576,336</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

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	\$ 5,159,269		\$ 4,772,954	\$ 386,315
General Fund Reserve for Encumbrances at June 30, 2014	1,928		1,928	-
	<u>5,161,197</u>		<u>4,774,882</u>	<u>386,315</u>
Combined General Fund Contribution & State Resources	<u>5,161,197</u>	<u>97.27%</u>	<u>4,774,882</u>	<u>386,315</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	145,058		134,200	10,858
	-		-	-
	<u>145,058</u>	<u>2.73%</u>	<u>134,200</u>	<u>10,858</u>
Title II, Part A: Teacher and Principal Training and Recruiting				
	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>145,058</u>	<u>2.73%</u>	<u>134,200</u>	<u>10,858</u>
Totals	<u>\$ 5,306,255</u>	<u>100.00%</u>	<u>\$ 4,909,082</u>	<u>\$ 397,173</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

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	\$ 4,404,975		\$ 4,366,837	\$ 38,138
General Fund Reserve for Encumbrances at June 30, 2014	1,773		1,773	-
	<u>4,406,748</u>		<u>4,368,610</u>	<u>38,138</u>
Combined General Fund Contribution & State Resources	<u>4,406,748</u>	<u>97.94%</u>	<u>4,368,610</u>	<u>38,138</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	92,880		92,076	804
	-		-	-
	<u>92,880</u>	<u>2.06%</u>	<u>92,076</u>	<u>804</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>92,880</u>	<u>2.06%</u>	<u>92,076</u>	<u>804</u>
Totals	<u>\$ 4,499,628</u>	<u>100.00%</u>	<u>\$ 4,460,686</u>	<u>\$ 38,942</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

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	\$ 3,188,124		\$ 3,029,896	\$ 158,228
General Fund Reserve for Encumbrances at June 30, 201	598		598	-
	<u>3,188,722</u>		<u>3,030,494</u>	<u>158,228</u>
Combined General Fund Contribution & State Resources	<u>3,188,722</u>	<u>97.33%</u>	<u>3,030,494</u>	<u>158,228</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	87,499		83,157	4,342
	-		-	-
	<u>87,499</u>	<u>2.67%</u>	<u>83,157</u>	<u>4,342</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>87,499</u>	<u>2.67%</u>	<u>83,157</u>	<u>4,342</u>
Totals	<u>\$ 3,276,221</u>	<u>100.00%</u>	<u>\$ 3,113,651</u>	<u>\$ 162,570</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

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	\$ 2,090,471		\$ 1,781,012	\$ 309,459
General Fund Reserve for Encumbrances at June 30, 2014	40		40	-
	<u>2,090,511</u>		<u>1,781,052</u>	<u>309,459</u>
Combined General Fund Contribution & State Resources	<u>2,090,511</u>	<u>98.76%</u>	<u>1,781,052</u>	<u>309,459</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	26,246		22,362	3,884
	-		-	-
	<u>26,246</u>	<u>1.24%</u>	<u>22,362</u>	<u>3,884</u>
Title II, Part A: Teacher and Principal Training and Recruiting			-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>26,246</u>	<u>1.24%</u>	<u>22,362</u>	<u>3,884</u>
Totals	<u>\$ 2,116,757</u>	<u>100.00%</u>	<u>\$ 1,803,414</u>	<u>\$ 313,343</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

EXHIBIT D-2t

SCHOOL: WAHLSTROM EARLY CHILDHOOD 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	\$ 1,865,519		\$ 1,688,226	\$ 177,293
General Fund Reserve for Encumbrances at June 30, 2014	-		-	-
	<u>1,865,519</u>		<u>1,688,226</u>	<u>177,293</u>
Combined General Fund Contribution & State Resources	<u>1,865,519</u>	<u>98.63%</u>	<u>1,688,226</u>	<u>177,293</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	25,910		23,450	2,460
	-		-	-
	<u>25,910</u>	<u>1.37%</u>	<u>23,450</u>	<u>2,460</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>25,910</u>	<u>1.37%</u>	<u>23,450</u>	<u>2,460</u>
Totals	<u>\$ 1,891,429</u>	<u>100.00%</u>	<u>\$ 1,711,676</u>	<u>\$ 179,753</u>

**EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015**

<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	\$ 3,345,012	\$ 144,695	\$ 3,489,707	\$ 3,344,094	\$ 145,613
Grades 1-5 - Salaries of Teachers	20,460,184	273,238	20,733,422	20,314,769	418,653
Grades 6-8 - Salaries of Teachers	11,229,674	(338,547)	10,891,127	10,478,578	412,549
Grades 9-12 - Salaries of Teachers	14,702,277	(251,131)	14,451,146	13,907,381	543,765
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	1,275,665	41,010	1,316,675	1,130,313	186,362
Purchased Professional-Educational Services	118,970	(10,359)	108,611	100,479	8,132
Purchased Technical Services	18,295	(2,470)	15,825	14,289	1,536
Other Purchased Services (400-500 series)	948,033	43,110	991,143	875,384	115,759
General Supplies	1,508,488	226,818	1,735,306	1,641,436	93,870
Textbooks	261,177	(174,766)	86,411	60,362	26,049
Other Objects	147,790	22,885	170,675	128,936	41,739
TOTAL REGULAR PROGRAMS - INSTRUCTION	54,015,565	(25,517)	53,990,048	51,996,021	1,994,027
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	1,212,582	162,948	1,375,530	1,315,251	60,279
Other Salaries for Instruction	254,868	103,376	358,244	327,119	31,125
General Supplies	23,678	(6,590)	17,088	3,862	13,226
Textbooks	1,808	(400)	608	-	608
Other Objects	-	-	-	-	-
Total Cognitive - Mild	1,492,136	259,334	1,751,470	1,646,232	105,238
Cognitive - Moderate:					
Salaries of Teachers	239,236	(239,236)	-	-	-
Other Salaries for Instruction	41,049	(41,049)	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	280,285	(280,285)	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	2,486,291	(206,569)	2,279,722	2,211,854	67,868
Other Salaries for Instruction	757,853	87,320	845,173	800,564	44,609
Purchased Professional-Educational Services	500	-	500	-	500
General Supplies	74,850	(30,313)	44,537	28,232	16,305
Textbooks	15,730	(11,278)	4,452	897	3,555
Other Objects	1,500	-	1,500	1,472	28
Total Learning and/or Language Disabilities	3,336,724	(160,840)	3,175,884	3,043,019	132,865
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	1,236,953	(13,668)	1,223,285	1,217,511	5,774
Other Salaries for Instruction	793,030	(60,678)	732,352	687,598	44,754
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	38,429	(5,744)	32,685	18,160	14,525
Textbooks	3,167	(190)	2,977	270	2,707
Other Objects	1,210	-	1,210	253	957
Total Behavioral Disabilities	2,072,789	(80,280)	1,992,509	1,923,792	68,717
Multiple Disabilities:					
Salaries of Teachers	60,917	-	60,917	59,723	1,194
Other Salaries for Instruction	54,344	(16,929)	37,415	28,050	9,365
General Supplies	6,540	-	6,540	3,171	3,369
Textbooks	500	-	500	-	500
Total Multiple Disabilities	122,301	(16,929)	105,372	90,944	14,428

**EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015**

<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	\$ 2,669,252	\$ 90,947	\$ 2,760,199	\$ 2,704,003	\$ 56,196
Other Salaries for Instruction	1,916,890	(74,428)	1,842,462	1,664,031	178,431
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	4,586,142	16,519	4,602,661	4,368,034	234,627
Autism:					
Salaries of Teachers	613,053	(45,048)	568,005	553,258	14,747
Other Salaries for Instruction	301,290	125,761	427,051	409,233	17,818
General Supplies	16,353	(6,090)	10,263	4,028	6,235
Textbooks	2,000	(1,252)	748	247	501
Other Objects	-	-	-	-	-
Total Autism	932,696	73,371	1,006,067	966,766	39,301
Preschool Disabilities - Full Time					
Salaries of Teachers	250,128	51,261	301,389	297,764	3,625
Other Salaries for Instruction	215,754	39,210	254,964	237,182	17,782
General Supplies	14,960	(1,198)	13,762	4,380	9,382
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	480,842	89,273	570,115	539,326	30,789
TOTAL SPECIAL EDUCATION - INSTRUCTION	13,303,915	(99,837)	13,204,078	12,578,113	625,965
Bilingual Education - Instruction					
Salaries of Teachers	1,598,925	(48,011)	1,550,914	1,456,177	94,737
Other Salaries for Instruction	398,316	11,434	409,750	362,583	47,167
General Supplies	94,500	(19,594)	74,906	72,072	2,834
Textbooks	6,330	(5,137)	1,193	1,193	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	2,098,071	(61,308)	2,036,763	1,892,025	144,738
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	356,771	5,795	362,566	323,727	38,839
Purchased Services (300-500 series)	281,940	(116,986)	164,954	47,502	117,452
Supplies and Materials	39,419	(20,329)	19,090	10,991	8,099
Other Objects	16,065	-	16,065	15,350	715
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	694,195	(131,520)	562,675	397,570	165,105
School-Spon. Cocurricular Athletics - Inst.					
Salaries	355,831	88,205	444,036	444,036	-
Purchased Services (300-500 series)	78,890	60,713	139,603	113,407	26,196
Supplies and Materials	32,178	10,800	42,978	40,660	2,318
Total School-Spon. Cocurricular Athletics - Inst.	466,899	159,718	626,617	598,103	28,514
Total Instruction	70,578,645	(158,464)	70,420,181	67,461,832	2,958,349
Undistributed Expend. - Attend. & Social Work					
Salaries	1,735,483	(117,925)	1,617,558	1,593,135	24,423
Other Purchased Services (400-500 series)	9,494	(4,279)	5,215	3,616	1,599
Supplies and Materials	7,010	(2,549)	4,461	2,626	1,835
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	1,751,987	(124,753)	1,627,234	1,599,377	27,857
Undistributed Expenditures - Health Services					
Salaries	2,061,789	(123,304)	1,938,485	1,871,723	66,762
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	3,600	(3,500)	100	-	100
Supplies and Materials	53,601	1,146	54,747	49,980	4,767
Total Undistributed Expenditures - Health Services	2,118,990	(125,658)	1,993,332	1,921,703	71,629

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

<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	\$ 3,055,188	\$ 40,779	\$ 3,095,967	\$ 3,061,538	\$ 34,429
Salaries of Secretarial and Clerical Assistants	299,881	22,776	322,657	317,706	4,951
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	5,601	(3,934)	1,667	637	1,030
Supplies and Materials	4,420	(3,400)	1,020	438	582
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	3,365,090	56,221	3,421,311	3,380,319	40,992
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	3,544,313	267,899	3,812,212	3,712,128	100,084
Salaries of Secor and Clerical Assists.	100,560	7,087	107,647	107,647	-
Purchased Prof. Educational Services	50,004	(49,774)	230	-	230
Other Purch Prof. and Technical Services	-	-	-	-	-
Other Purch Services (400-500)	11,875	(8,925)	2,950	1,627	1,323
Supplies and Materials	17,884	64,178	82,062	79,113	2,949
Total Undist. Expend. - Improvement of Inst. Serv.	3,724,636	280,465	4,005,101	3,900,515	104,586
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	2,405,722	(95,144)	2,310,578	2,212,385	98,193
Purchased Professional and Technical Services	6,690	(3,362)	3,328	1,453	1,875
Other Purchased Services (400-500 series)	38,859	846	39,705	34,363	5,342
Supplies and Materials	261,452	(52,249)	209,203	184,306	24,897
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	2,712,723	(149,909)	2,562,814	2,432,507	130,307
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	53,233	(30,187)	23,046	18,950	4,096
Other Purchased Professional & Technical Services	1,425	-	1,425	525	900
Other Purchased Services (400-500 series)	82,657	(53,276)	29,381	17,236	12,145
Supplies and Materials	23,450	(17,009)	6,441	5,391	1,050
Total Undist. Expend. - Instructional Staff Training Serv.	160,765	(100,472)	60,293	42,102	18,191
Undist. Expend. - Support Serv. - School Admtn.					
Salaries of Principals/Assistant Principals	5,272,789	(290,022)	4,982,767	4,863,898	118,869
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	2,125,199	137,834	2,263,033	2,235,272	27,761
Other Salaries	29,150	(2,336)	26,814	24,709	2,105
Purchased Professional and Technical Services	12,995	(11,995)	1,000	239	761
Other Purchased Services (400-500 series)	259,774	127,129	386,903	300,891	86,012
Supplies and Materials	293,408	2,451	295,859	267,037	28,822
Other Objects	501	(501)	-	-	-
Total Undist. Expend. - Support Serv. - School Admtn.	7,993,816	(37,440)	7,956,376	7,692,046	264,330
Undist. Expend. - Custodial Services					
Salaries	24,082	20,696	44,778	38,932	5,846
General Supplies	2,500	(2,500)	-	-	-
Total Undist. Expend. - Custodial Services	26,582	18,196	44,778	38,932	5,846
Security					
Salaries	1,721,788	119,014	1,840,802	1,801,964	38,838
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	5,789	4,861	10,650	9,861	789
Total Undist. Expend. - Security	1,727,577	123,875	1,851,452	1,811,825	39,627
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	339,218	97,755	436,973	367,089	69,884
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	339,218	97,755	436,973	367,089	69,884

**EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015**

<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	\$ 584,918	\$ (65,851)	\$ 519,067	\$ 265,402	\$ 253,665
Other Retirement Contributions - PERS	405,144	-	405,144	405,144	-
Health Benefits	19,447,502	335,242	19,782,744	18,620,870	1,161,874
TOTAL UNALLOCATED BENEFITS	<u>20,437,564</u>	<u>269,391</u>	<u>20,706,955</u>	<u>19,291,416</u>	<u>1,415,539</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>44,358,948</u>	<u>307,671</u>	<u>44,666,619</u>	<u>42,477,831</u>	<u>2,188,788</u>
TOTAL GENERAL CURRENT EXPENSE	<u>114,937,593</u>	<u>149,207</u>	<u>115,086,800</u>	<u>109,939,663</u>	<u>5,147,137</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool	-	-	-	-	-
Grades 1-5	98,795	(77,695)	21,100	2,999	18,101
Grades 6-8	5,000	28,605	33,605	31,293	2,312
Grades 9-12	-	25,718	25,718	18,197	7,521
Special Education - Instruction:					
Resource Room/Resource Center	-	-	-	-	-
Bilingual Education	-	-	-	-	-
School Sponsored and Other Instructional Program	-	8,233	8,233	7,999	234
Undistributed Expenditures - Instructional Staff	42,572	(42,572)	-	-	-
Undist. Expend. - Support Serv. - Students - Reg.	-	-	-	-	-
Undistributed Expenditures - Athletics	-	16,758	16,758	16,758	-
Undistributed Expenditures - Security	-	5,000	5,000	2,995	2,005
Undistributed Expenditures - School Admin.	-	2,100	2,100	2,100	-
Total Equipment	<u>146,367</u>	<u>(33,853)</u>	<u>112,514</u>	<u>82,341</u>	<u>30,173</u>
TOTAL CAPITAL OUTLAY	<u>146,367</u>	<u>(33,853)</u>	<u>112,514</u>	<u>82,341</u>	<u>30,173</u>
Total Districtwide School Based Expenditures	<u>115,083,960</u>	<u>115,354</u>	<u>115,199,314</u>	<u>110,022,004</u>	<u>5,177,310</u>
Other Financing Sources:					
Operating Transfer In	115,083,960	115,354	115,199,314	110,022,004	5,177,310
Total Other Financing Sources:	<u>115,083,960</u>	<u>115,354</u>	<u>115,199,314</u>	<u>110,022,004</u>	<u>5,177,310</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, 2015

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	\$ 8,767,341	\$ (311,372)	\$ 8,455,969	\$ 7,952,145	\$ 503,824
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	1,800	1,800	-	1,800
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	80,267	47,044	127,311	99,821	27,490
General Supplies	134,567	37,361	171,928	162,786	9,142
Textbooks	57,060	(50,890)	6,170	5,191	979
Other Objects	10,000	5,000	15,000	13,266	1,734
TOTAL REGULAR PROGRAMS - INSTRUCTION	9,049,235	(271,057)	8,778,178	8,233,209	544,969
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	457,454	259,236	716,690	661,900	54,790
Other Salaries for Instruction	78,911	76,049	154,960	129,848	25,112
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	536,365	335,285	871,650	791,748	79,902
Cognitive - Moderate:					
Salaries of Teachers	239,236	(239,236)	-	-	-
Other Salaries for Instruction	41,049	(41,049)	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	280,285	(280,285)	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	873,413	(7,000)	866,413	822,437	43,976
Other Salaries for Instruction	190,027	25,760	215,787	215,787	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	32,670	(23,493)	9,177	8,254	923
Textbooks	11,730	(10,833)	897	897	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	1,107,840	(15,566)	1,092,274	1,047,375	44,899
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	205,408	-	205,408	201,435	3,973
Other Salaries for Instruction	27,672	-	27,672	27,129	543
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	233,080	-	233,080	228,564	4,516
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, 2015

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 594,333	\$ 20,384	\$ 614,717	\$ 614,717	-
Other Salaries for Instruction	401,790	-	401,790	348,849	\$ 52,941
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	996,123	20,384	1,016,507	963,566	52,941
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	3,153,693	59,818	3,213,511	3,031,253	182,258
Bilingual Education - Instruction					
Salaries of Teachers	301,933	60,000	361,933	355,502	6,431
Other Salaries for Instruction	108,375	-	108,375	103,152	5,223
General Supplies	23,000	(10,021)	12,979	12,484	495
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	433,308	49,979	483,287	471,138	12,149
School-Spon. Co-curricular Actvts. - Inst.					
Salaries	97,670	-	97,670	81,099	16,571
Purchased Services (300-500 series)	2,500	-	2,500	2,150	350
Supplies and Materials	2,810	(2,800)	10	-	10
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Co-curricular Actvts. - Inst.	102,980	(2,800)	100,180	83,249	16,931
School-Spon. Co-curricular Athletics - Inst.					
Salaries	355,831	88,205	444,036	444,036	-
Purchased Services (300-500 series)	78,890	60,713	139,603	113,407	26,196
Supplies and Materials	22,178	20,800	42,978	40,660	2,318
Total School-Spon. Co-curricular Athletics - Inst.	456,899	169,718	626,617	598,103	28,514
Total Instruction	13,196,115	5,658	13,201,773	12,416,952	784,821
Undistributed Expend. - Attend. & Social Work					
Salaries	116,157	295	116,452	116,452	-
Other Purchased Services (400-500 series)	1,480	(1,124)	356	356	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	117,637	(829)	116,808	116,808	-
Undistributed Expenditures - Health Services					
Salaries	290,052	(93,038)	197,014	197,014	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	3,000	(3,000)	-	-	-
Supplies and Materials	5,200	(173)	5,027	5,027	-
Total Undistributed Expenditures - Health Services	298,252	(96,211)	202,041	202,041	-

**EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015**

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	\$ 927,710	\$ 85,353	\$ 1,013,063	\$ 1,013,063	-
Salaries of Secretarial and Clerical Assistants	106,848	5,998	112,846	110,746	\$ 2,100
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	1,034,558	91,351	1,125,909	1,123,809	2,100
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	877,365	(117,764)	759,601	755,351	4,250
Salaries of Sec 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.	877,365	(117,764)	759,601	755,351	4,250
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	198,605	(83,063)	115,542	98,740	16,802
Purchased Professional and Technical Services	6,690	(3,362)	3,328	1,453	1,875
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	5,560	1,162	6,722	6,722	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	210,855	(85,263)	125,592	106,915	18,677
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	40,000	(37,550)	2,450	1,724	726
Supplies and Materials	7,450	(7,450)	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	47,450	(45,000)	2,450	1,724	726
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	779,622	(82,600)	697,022	637,854	59,168
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	463,122	60,000	523,122	522,695	427
Other Salaries	8,757	3,340	12,097	11,111	986
Purchased Professional and Technical Services	4,960	(4,960)	-	-	-
Other Purchased Services (400-500 series)	77,000	55,730	132,730	117,513	15,217
Supplies and Materials	90,566	21,928	112,494	109,829	2,665
Other Objects	501	(501)	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	1,424,528	52,937	1,477,465	1,399,002	78,463
Undist. Expend. - Custodial Services					
Salaries	-	20,100	20,100	19,040	1,060
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	20,100	20,100	19,040	1,060
Security					
Salaries	511,067	67,326	578,393	571,554	6,839
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	5,000	4,861	9,861	9,861	-
Total Undist. Expend. - Security	516,067	72,187	588,254	581,415	6,839
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	59,696	187,556	168,940	18,616
Contr Serv (Regular Students) - BSCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	127,860	59,696	187,556	168,940	18,616

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015**

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		\$ 208,578
Other Retirement Contributions - PERS	107,556	-	107,556	\$ 107,556	-
Health Benefits	2,309,491	-	2,309,491	2,309,491	-
TOTAL UNALLOCATED BENEFITS	<u>2,625,625</u>	<u>-</u>	<u>2,625,625</u>	<u>2,417,047</u>	<u>208,578</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>7,280,197</u>	<u>\$ (48,796)</u>	<u>7,231,401</u>	<u>6,892,092</u>	<u>339,309</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>20,476,312</u>	<u>(43,138)</u>	<u>20,433,174</u>	<u>19,309,044</u>	<u>1,124,130</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		18,439	18,439	18,197	242
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	-	5,000	5,000	2,995	2,005
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	<u>-</u>	<u>23,439</u>	<u>23,439</u>	<u>21,192</u>	<u>2,247</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>23,439</u>	<u>23,439</u>	<u>21,192</u>	<u>2,247</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>20,476,312</u>	<u>(19,699)</u>	<u>20,456,613</u>	<u>19,330,236</u>	<u>1,126,377</u>
Other Financing Sources:					
Operating Transfer In	20,476,312	(19,699)	20,456,613	19,330,236	1,126,377
Total Other Financing Sources:	<u>20,476,312</u>	<u>(19,699)</u>	<u>20,456,613</u>	<u>19,330,236</u>	<u>1,126,377</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, 2015

SCHOOL: EAST ORANGE STEM 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					-
Grades 6-8 - Salaries of Teachers	\$ 12,118	\$ (12,118)			-
Grades 9-12 - Salaries of Teachers	3,363,278	117,687	\$ 3,480,965	\$ 3,480,964	\$ 1
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					-
Purchased Professional-Educational Services	19,213	26,787	46,000	46,000	-
Purchased Technical Services					-
Other Purchased Services (400-500 series)	32,370	(8,153)	24,217	24,217	-
General Supplies	77,295	90,166	167,371	166,978	393
Textbooks	20,000	(2,383)	17,617	17,617	-
Other Objects	11,250	(5,333)	5,917	5,917	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,535,434	206,653	3,742,087	3,741,693	394
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, 2015**

SCHOOL: EAST ORANGE STEM ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
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	\$ 127,750	\$ (2,504)	\$ 125,246	\$ 125,246	-
Other Salaries for Instruction	53,615	2,868	56,483	56,483	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	181,365	364	181,729	181,729	-
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	181,365	364	181,729	181,729	-
Bilingual Education - Instruction					
Salaries of Teachers	132,568	(90,484)	42,084	42,084	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	132,568	(90,484)	42,084	42,084	-
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	46,515	4,038	50,553	50,553	-
Purchased Services (300-500 series)	10,000	(10,000)	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	56,515	(5,962)	50,553	50,553	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	10,000	(10,000)	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	10,000	(10,000)	-	-	-
Total Instruction	3,915,882	100,571	4,016,453	4,016,059	\$ 394
Undistributed Expend. - Attend. & Social Work					
Salaries	104,623	(77,883)	26,740	26,740	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	104,623	(77,883)	26,740	26,740	-
Undistributed Expenditures - Health Services					
Salaries	100,192	(1,940)	98,252	98,252	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	3,000	(835)	2,165	2,165	-
Total Undistributed Expenditures - Health Services	103,192	(2,775)	100,417	100,417	-

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015

SCHOOL: EAST ORANGE STEM ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 207,022	\$ 83,181	\$ 290,203	\$ 290,203	-
Salaries of Secretarial and Clerical Assistants	135,371	8,778	144,149	144,149	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	342,393	91,959	434,352	434,352	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	263,081	(56,171)	206,910	206,910	-
Salaries of Secr. and Clerical Assist.	55,264	4,887	60,151	60,151	-
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.	318,345	(51,284)	267,061	267,061	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	106,830	101,200	208,030	208,030	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	6,000	(175)	5,825	5,825	-
Supplies and Materials	8,000	(283)	7,717	7,717	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	120,830	100,742	221,572	221,572	-
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	(4,380)	620	620	-
Supplies and Materials	5,000	(559)	4,441	4,441	-
Total Undist. Expend. - Instructional Staff Training Serv.	15,000	(9,939)	5,061	5,061	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	306,050	45,160	351,210	351,210	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	96,461	5,664	102,125	102,125	-
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	5,000	(5,000)	-	-	-
Other Purchased Services (400-500 series)	18,000	30,262	48,262	36,762	\$ 11,500
Supplies and Materials	5,000	4,726	9,726	9,726	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	430,511	80,812	511,323	499,823	11,500
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	2,500	(2,500)	-	-	-
Total Undist. Expend. - Custodial Services	2,500	(2,500)	-	-	-
Security					
Salaries	113,355	20,708	136,063	136,063	-
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	113,355	20,708	136,063	136,063	-
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	1,037	16,037	15,362	675
Contr. Serv. (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	15,000	1,037	16,037	15,362	675

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

SCHOOL: EAST ORANGE STEM ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-		\$ 12,569	\$ (12,569)
Other Retirement Contributions - PERS		-			
Health Benefits	\$ 1,021,111	-	\$ 1,021,111	1,021,111	-
TOTAL UNALLOCATED BENEFITS	1,021,111	-	1,021,111	1,033,680	(12,569)
TOTAL UNDISTRIBUTED EXPENDITURES	2,588,860	\$ 150,877	2,739,737	2,740,131	\$ (394)
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	6,504,742	251,448	6,756,190	6,756,190	-
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5	60,000	(60,000)			-
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	(60,000)	-	-	-
TOTAL CAPITAL OUTLAY	60,000	(60,000)	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	6,564,742	191,448	6,756,190	6,756,190	-
Other Financing Sources:					
Operating Transfer In	6,564,742	191,448	6,756,190	6,756,190	-
Total Other Financing Sources:	6,564,742	191,448	6,756,190	6,756,190	-
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, 2015

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	\$ 2,398,619	\$ (15,968)	\$ 2,382,651	\$ 2,320,037	\$ 62,614
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	1,420	48,980	45,053	3,927
General Supplies	37,002	39,086	76,088	75,630	458
Textbooks	18,780	(12,433)	6,347	6,347	-
Other Objects	10,000	(3,707)	6,293	2,729	3,564
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,536,406	(16,047)	2,520,359	2,449,796	70,563
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	98,578	-	98,578	96,957	1,621
Other Salaries for Instruction	18,089	-	18,089	17,734	355
General Supplies	1,500	-	1,500	752	748
Textbooks		-			-
Other Objects		-			-
Total Cognitive - Mild	118,167	-	118,167	115,443	2,724
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Text Book	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	293,547	16,818	310,365	310,365	-
Other Salaries for Instruction	82,981	-	82,981	64,244	18,737
Purchased Professional-Educational Services		-			-
General Supplies	9,000	-	9,000	8,812	188
Textbooks		-			-
Other Objects		-			-
Total Learning and/or Language Disabilities	385,528	16,818	402,346	383,421	18,925
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	186,531	(108,990)	77,541	77,541	-
Other Salaries for Instruction	53,054	-	53,054	51,705	1,349
Purchased Professional-Educational Services		-			-
General Supplies	3,500	(2,700)	800	800	-
Textbooks		-			-
Other Objects		-			-
Total Behavioral Disabilities	243,085	(111,690)	131,395	130,046	1,349
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, 2015**

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 71,607	\$ 54,308	\$ 125,915	\$ 125,915	-
Other Salaries for Instruction	81,848	1,391	83,239	83,239	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	153,455	55,699	209,154	209,154	-
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	900,235	(39,173)	861,062	838,064	\$ 22,998
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	133,772	-	133,772	99,715	34,057
General Supplies	3,000	(3,000)	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	136,772	(3,000)	133,772	99,715	34,057
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	6,057	4,038	10,095	10,095	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	6,057	4,038	10,095	10,095	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	3,579,470	(54,182)	3,525,288	3,397,670	127,618
Undistributed Expend. - Attend. & Social Work					
Salaries	81,352	-	81,352	72,067	9,285
Other Purchased Services (400-500 series)	410	-	410	-	410
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	81,762	-	81,762	72,067	9,695
Undistributed Expenditures - Health Services					
Salaries	57,052	-	57,052	55,938	1,114
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	2,700	-	2,700	2,503	197
Total Undistributed Expenditures - Health Services	59,752	-	59,752	58,441	1,311

**EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015**

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 192,347	-	\$ 192,347	\$ 188,605	\$ 3,742
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	192,347	-	192,347	188,605	3,742
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	211,411	-	211,411	176,943	34,468
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.	211,411	-	211,411	176,943	34,468
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	91,385	-	91,385	49,558	41,827
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	5,344	-	5,344	4,629	715
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	96,729	-	96,729	54,187	42,542
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)	-	1,850	1,850	195	1,655
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	4,500	(2,650)	1,850	195	1,655
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	245,289	14,088	259,377	254,601	4,776
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	104,301	8,129	112,430	111,536	894
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	8,000	5,630	13,630	10,574	3,056
Supplies and Materials	2,000	2,000	4,000	2,403	1,597
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	359,590	29,847	389,437	379,114	10,323
Undist. Expend. - Custodial Services					
Salaries	-	247	247	247	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	247	247	247	-
Security					
Salaries	83,633	(223)	83,410	80,682	2,728
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	83,633	(223)	83,410	80,682	2,728
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	572	21,184	13,993	7,191
Contr Serv (Regular Students) - BSCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	20,612	572	21,184	13,993	7,191

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-		\$ 21,781	\$ (21,781)
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 965,315	\$ 27,452	\$ 992,767	965,315	27,452
TOTAL UNALLOCATED BENEFITS	965,315	27,452	992,767	987,096	5,671
TOTAL UNDISTRIBUTED EXPENDITURES	2,075,651	55,245	2,130,896	2,011,570	119,326
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	5,655,121	1,063	5,656,184	5,409,240	246,944
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8	5,000	-	5,000	3,639	1,361
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	3,639	1,361
TOTAL CAPITAL OUTLAY	5,000	-	5,000	3,639	1,361
TOTAL SCHOOL BASED EXPENDITURES	5,660,121	1,063	5,661,184	5,412,879	248,305
Other Financing Sources:					
Operating Transfer In	5,660,121	1,063	5,661,184	5,412,879	248,305
Total Other Financing Sources:	5,660,121	1,063	5,661,184	5,412,879	248,305
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, 2015**

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>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers		-			-
Grades 1-5 - Salaries of Teachers		-			-
Grades 6-8 - Salaries of Teachers	\$ 2,419,599	\$ 22,434	\$ 2,442,033	\$ 2,430,544	\$ 11,489
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	4,000	58,410	55,908	2,502
General Supplies	55,964	65,718	121,682	118,953	2,729
Textbooks	15,000	(13,795)	1,205	1,205	-
Other Objects	8,255	12,430	20,685	18,507	2,178
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>2,553,228</u>	<u>90,787</u>	<u>2,644,015</u>	<u>2,625,117</u>	<u>18,898</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	106,578	(106,578)			-
Other Salaries for Instruction	18,089	-	18,089	17,734	355
General Supplies	5,600	(5,600)			-
Textbooks		-			-
Other Objects		-			-
Total Cognitive - Mild	<u>130,267</u>	<u>(112,178)</u>	<u>18,089</u>	<u>17,734</u>	<u>355</u>
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Text Book		-			-
Total Cognitive - Moderate		-			-
Learning and/or Language Disabilities:					
Salaries of Teachers	91,951	(3,000)	88,951	82,455	6,496
Other Salaries for Instruction	28,880	30,000	58,880	54,871	4,009
Purchased Professional-Educational Services		-			-
General Supplies	5,790	-	5,790	405	5,385
Textbooks		-			-
Other Objects		-			-
Total Learning and/or Language Disabilities	<u>126,621</u>	<u>27,000</u>	<u>153,621</u>	<u>137,731</u>	<u>15,890</u>
Visual Impairments					
Other Salaries for Instruction		-			-
Total Visual Impairments		-			-
Behavioral Disabilities:					
Salaries of Teachers	205,020	(10,962)	194,058	194,058	-
Other Salaries for Instruction	71,563	(19,443)	52,120	46,943	5,177
Purchased Professional-Educational Services		-			-
General Supplies	2,000	(2,000)			-
Textbooks		-			-
Other Objects		-			-
Total Behavioral Disabilities	<u>278,583</u>	<u>(32,405)</u>	<u>246,178</u>	<u>241,001</u>	<u>5,177</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, 2015**

SCHOOL: JOHN L. COSTLEY MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 164,667	\$ 101,197	\$ 265,864	\$ 265,864	-
Other Salaries for Instruction	163,117	(50,000)	113,117	108,258	\$ 4,859
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>327,784</u>	<u>51,197</u>	<u>378,981</u>	<u>374,122</u>	<u>4,859</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>863,255</u>	<u>(66,386)</u>	<u>796,869</u>	<u>770,588</u>	<u>26,281</u>
Bilingual Education - Instruction					
Salaries of Teachers	287,255	(16,000)	271,255	195,971	75,284
Other Salaries for Instruction	53,615	-	53,615	49,280	4,335
General Supplies	6,710	(6,710)	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>347,580</u>	<u>(22,710)</u>	<u>324,870</u>	<u>245,251</u>	<u>79,619</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	12,114	1,738	13,852	13,852	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>12,114</u>	<u>1,738</u>	<u>13,852</u>	<u>13,852</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>3,776,177</u>	<u>3,429</u>	<u>3,779,606</u>	<u>3,654,808</u>	<u>124,798</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	49,764	18,505	68,269	68,269	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,030	(669)	361	75	286
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>50,794</u>	<u>17,836</u>	<u>68,630</u>	<u>68,344</u>	<u>286</u>
Undistributed Expenditures - Health Services					
Salaries	76,069	(1,486)	74,583	74,583	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	3,400	(3,400)	-	-	-
Total Undistributed Expenditures - Health Services	<u>79,469</u>	<u>(4,886)</u>	<u>74,583</u>	<u>74,583</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, 2015

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	\$ 252,154	\$ (108,208)	\$ 143,946	\$ 143,946	-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)	2,411	(1,774)	637	637	-
Supplies and Materials	2,000	(2,000)			-
Other Objects	-	-			-
Total Undist. Expend. - Guidance	256,565	(111,982)	144,583	144,583	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	80,986	101,932	182,918	182,918	-
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services	20,774	(20,774)			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)	925	(925)			-
Supplies and Materials	-	-			-
Total Undist. Expend. - Improvement of Inst. Serv.	102,685	80,233	182,918	182,918	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	32,932	98,412	131,344	131,344	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	620	(620)			-
Supplies and Materials	1,000	(134)	866	866	-
Other Objects	-	-			-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	34,552	97,658	132,210	132,210	-
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-			-
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	1,000	(1,000)			-
Supplies and Materials	2,000	(2,000)			-
Total Undist. Expend. - Instructional Staff Training Serv.	3,000	(3,000)	-	-	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	246,547	(4,489)	242,058	242,058	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	29,479	2,525	32,004	32,004	-
Other Salaries	2,000	(2,000)			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	9,860	(6,660)	3,200	1,420	\$ 1,780
Supplies and Materials	20,000	(2,572)	17,428	17,157	271
Other Objects	-	-			-
Total Undist. Expend. - Support Serv. - School Admin.	307,886	(13,196)	294,690	292,639	2,051
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-			-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	83,196	8,923	92,119	92,119	-
Purchased Professional and Technical Services		-			-
General Supplies	-	-			-
Total Undist. Expend. - Security	83,196	8,923	92,119	92,119	-
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	(7,543)	10,187	10,187	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-			-
Total Undist. Expend. - Student Transportation Serv.	17,730	(7,543)	10,187	10,187	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

SCHOOL: JOHN L.COSTLEY MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 65,851	\$ (65,851)		\$ 17,205	\$ (17,205)
Other Retirement Contributions - PERS	34,020	-	\$ 34,020	34,020	-
Health Benefits	948,505	-	948,505	948,505	-
TOTAL UNALLOCATED BENEFITS	<u>1,048,376</u>	<u>(65,851)</u>	<u>982,525</u>	<u>999,730</u>	<u>(17,205)</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,984,253</u>	<u>(1,808)</u>	<u>1,982,445</u>	<u>1,997,313</u>	<u>(14,868)</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>5,760,430</u>	<u>1,621</u>	<u>5,762,051</u>	<u>5,652,121</u>	<u>109,930</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		1	1		1
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.	-	2,100	2,100	2,100	-
Total Equipment	<u>-</u>	<u>2,101</u>	<u>2,101</u>	<u>2,100</u>	<u>1</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>2,101</u>	<u>2,101</u>	<u>2,100</u>	<u>1</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>5,760,430</u>	<u>3,722</u>	<u>5,764,152</u>	<u>5,654,221</u>	<u>109,931</u>
Other Financing Sources:					
Operating Transfer In	<u>5,760,430</u>	<u>3,722</u>	<u>5,764,152</u>	<u>5,654,221</u>	<u>109,931</u>
Total Other Financing Sources:	<u>5,760,430</u>	<u>3,722</u>	<u>5,764,152</u>	<u>5,654,221</u>	<u>109,931</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, 2015**

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	\$ 2,368,863	\$ (96,206)	\$ 2,272,657	\$ 2,272,569	\$ 88
Grades 9-12 - Salaries of Teachers					
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchased Professional-Educational Services	4,500	(1,355)	3,145	2,850	295
Purchased Technical Services					
Other Purchased Services (400-500 series)	83,601	(10,927)	72,674	71,359	1,315
General Supplies	98,707	(42,989)	55,718	53,384	334
Textbooks	10,830	(3,468)	7,362	7,362	-
Other Objects	4,500	4,500	9,000	4,150	4,850
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,571,001	(150,445)	2,420,556	2,406,312	14,244
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	75,146	-	75,146	73,673	1,473
Other Salaries for Instruction		6,679	6,679	6,679	-
General Supplies	1,500	-	1,500	-	1,500
Textbooks					
Other Objects					
Total Cognitive - Mild	76,646	6,679	83,325	80,352	2,973
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Text Book					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	191,880	-	191,880	188,119	3,761
Other Salaries for Instruction	93,739	1,162	94,901	93,410	1,491
Purchased Professional-Educational Services					
General Supplies	5,200	-	5,200	2,393	2,807
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	290,819	1,162	291,981	283,922	8,059
Visual Impairments					
Other Salaries for Instruction					
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	69,638	-	69,638	68,273	1,365
Other Salaries for Instruction	63,510	(14,257)	49,253	47,603	1,650
Purchased Professional-Educational Services					
General Supplies	2,000	-	2,000	1,350	650
Textbooks					
Other Objects					
Total Behavioral Disabilities	135,148	(14,257)	120,891	117,226	3,665
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, 2015**

SCHOOL: PATRICK HEALY MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers		\$ 51,906	\$ 51,906	\$ 51,906	
Other Salaries for Instruction	\$ 108,527	(28,685)	79,842	79,842	-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Resource Room/Resource Center	108,527	23,221	131,748	131,748	-
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	611,140	16,805	627,945	613,248	\$ 14,697
Bilingual Education - Instruction					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies	2,000	-	2,000	264	1,736
Textbooks		-			-
Other Objects		-			-
Total Bilingual Education - Instruction	2,000	-	2,000	264	1,736
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	9,920	-	9,920	9,895	25
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)		-			-
Total School-Spon. Cocurricular Actvts. - Inst.	9,920	-	9,920	9,895	25
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	3,194,061	(133,640)	3,060,421	3,029,719	30,702
Undistributed Expend. - Attend. & Social Work					
Salaries	15,723	15,247	30,970	30,970	-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	500	(500)			-
Other Objects		-			-
Total Undistributed Expend. - Attend. & Social Work	16,223	14,747	30,970	30,970	-
Undistributed Expenditures - Health Services					
Salaries	57,052	-	57,052	55,937	1,115
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	4,200	(1,000)	3,200	2,193	1,007
Total Undistributed Expenditures - Health Services	61,252	(1,000)	60,252	58,130	2,122

**EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015**

SCHOOL: PATRICK HEALY MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 258,192	-	\$ 258,192	\$ 254,696	\$ 3,496
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Total Undist. Expend. - Guidance	258,192	-	258,192	254,696	3,496
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	106,298	\$ 56,536	162,834	190,946	(28,112)
Salaries of Sec 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.	106,298	56,536	162,834	190,946	(28,112)
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	133,079	2,766	135,845	135,845	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	1,165	-	1,165	818	347
Supplies and Materials	3,000	(1,500)	1,500	1,000	500
Other Objects		-			-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	137,244	1,266	138,510	137,663	847
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	5,174	(4,715)	459		459
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	4,710	(4,710)			-
Supplies and Materials	300	-	300		300
Total Undist. Expend. - Instructional Staff Training Serv.	10,384	(9,425)	959		959
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	382,024	(154,060)	227,964	227,964	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	89,859	(950)	88,909	86,532	2,377
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	14,395	1,147	15,542	8,147	7,395
Supplies and Materials	11,060	(4,413)	6,647	6,647	-
Other Objects		-			-
Total Undist. Expend. - Support Serv. - School Admin.	497,338	(158,276)	339,062	329,290	9,772
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies		-			-
Total Undist. Expend. - Custodial Services		-			-
Security					
Salaries	79,361	2,213	81,574	80,500	1,074
Purchased Professional and Technical Services		-			-
General Supplies		-			-
Total Undist. Expend. - Security	79,361	2,213	81,574	80,500	1,074
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 Bot Home & Sch)-Vond	13,542	3,069	16,611	8,782	7,829
Contr Serv (Regular Students) - ESCs & CTSA		-			-
Total Undist. Expend. - Student Transportation Serv.	13,542	3,069	16,611	8,782	7,829

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

SCHOOL: PATRICK HEALY MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 31,253	-	\$ 31,253	\$ 17,175	\$ 14,078
Other Retirement Contributions - PERS	36,993	-	36,993	36,993	-
Health Benefits	858,740	\$ 58,519	917,259	917,259	-
TOTAL UNALLOCATED BENEFITS	926,986	58,519	985,505	971,427	14,078
TOTAL UNDISTRIBUTED EXPENDITURES	2,106,820	(32,351)	2,074,469	2,062,404	12,065
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	5,300,881	(165,991)	5,134,890	5,092,123	42,767
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	5,300,881	(165,991)	5,134,890	5,092,123	42,767
Other Financing Sources:					
Operating Transfer In	5,300,881	(165,991)	5,134,890	5,092,123	42,767
Total Other Financing Sources:	5,300,881	(165,991)	5,134,890	5,092,123	42,767
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, 2015**

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	\$ 3,180,846	\$ (172,629)	\$ 3,008,217	\$ 2,688,103	\$ 320,114
Grades 9-12 - Salaries of Teachers	2,571,658	(57,446)	2,514,212	2,474,272	39,940
Regular Programs - Undistributed Instruction		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
Purchased Technical Services	8,000	-	8,000	6,665	1,335
Other Purchased Services (400-500 series)	107,000	3,544	110,544	100,168	10,376
General Supplies	82,463	50,982	133,445	124,011	9,434
Textbooks	63,196	(38,453)	24,743	16,347	8,396
Other Objects	10,000	10,966	20,966	10,710	10,256
TOTAL REGULAR PROGRAMS - INSTRUCTION	6,023,163	(203,036)	5,820,127	5,420,276	399,851
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	65,396	3,000	68,396	68,260	136
Other Salaries for Instruction		35,129	35,129	33,564	1,565
General Supplies	1,864	-	1,864		1,864
Textbooks		-			-
Other Objects		-			-
Total Cognitive - Mild	67,260	38,129	105,389	101,824	3,565
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	157,126	5,000	162,126	161,691	435
Other Salaries for Instruction	107,875	23,000	130,875	130,171	704
Purchased Professional-Educational Services		-			-
General Supplies	2,852	-	2,852	1,617	1,235
Textbooks		-			-
Other Objects		-			-
Total Behavioral Disabilities	267,853	28,000	295,853	293,479	2,374
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, 2015**

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 255,006	\$ (20,000)	\$ 235,006	\$ 224,434	\$ 10,572
Other Salaries for Instruction	250,447	(25,000)	225,447	218,174	7,273
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>505,453</u>	<u>(45,000)</u>	<u>460,453</u>	<u>442,608</u>	<u>17,845</u>
Autism:					
Salaries of Teachers		75,946	75,946	68,216	7,730
Other Salaries for Instruction	27,088	78,000	105,088	101,624	3,464
General Supplies	4,884	(4,000)	884	-	884
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	<u>31,972</u>	<u>149,946</u>	<u>181,918</u>	<u>169,840</u>	<u>12,078</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>872,538</u>	<u>171,075</u>	<u>1,043,613</u>	<u>1,007,751</u>	<u>35,862</u>
Bilingual Education - Instruction					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Bilingual Education - Instruction		<u>-</u>			<u>-</u>
School-Spon. Co-curricular Actvts. - Inst.					
Salaries	145,995	-	145,995	132,506	13,489
Purchased Services (300-500 series)	49,190	771	49,961	44,157	5,804
Supplies and Materials	36,609	(17,529)	19,080	10,991	8,089
Other Objects	16,065	-	16,065	15,350	715
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Co-curricular Actvts. - Inst.	<u>247,859</u>	<u>(16,758)</u>	<u>231,101</u>	<u>203,004</u>	<u>28,097</u>
School-Spon. Co-curricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Total School-Spon. Co-curricular Athletics - Inst.		<u>-</u>			<u>-</u>
Total Instruction	<u>7,143,560</u>	<u>(48,719)</u>	<u>7,094,841</u>	<u>6,631,031</u>	<u>463,810</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	233,209	(80,760)	152,449	152,449	-
Other Purchased Services (400-500 series)	3,639	(2,000)	1,639	550	1,089
Supplies and Materials		-			-
Other Objects		-			-
Total Undistributed Expend. - Attend. & Social Work	<u>236,848</u>	<u>(82,760)</u>	<u>154,088</u>	<u>152,999</u>	<u>1,089</u>
Undistributed Expenditures - Health Services					
Salaries	308,347	(45,971)	262,376	262,376	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	6,059	-	6,059	5,815	244
Total Undistributed Expenditures - Health Services	<u>314,406</u>	<u>(45,971)</u>	<u>268,435</u>	<u>268,191</u>	<u>244</u>

**EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015**

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	\$ 407,816	\$ 31,000	\$ 438,816	\$ 434,842	\$ 3,974
Salaries of Secretarial and Clerical Assistants	57,662	8,000	65,662	62,811	2,851
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	465,478	39,000	504,478	497,653	6,825
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	193,090	(4,000)	189,090	180,105	8,985
Salaries of Sec and Clerical Assist.	-	-	-	-	-
Purchased Prof. Educational Services	5,000	(5,000)	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	8,000	(8,000)	-	-	-
Supplies and Materials	2,000	(2,000)	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	208,090	(19,000)	189,090	180,105	8,985
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	97,328	-	97,328	95,420	1,908
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	5,001	(3,795)	1,206	1,031	175
Supplies and Materials	5,740	(1,700)	4,040	1,712	2,328
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	108,069	(5,495)	102,574	98,163	4,411
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	3,250	(3,250)	-	-	-
Supplies and Materials	5,000	(5,000)	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	8,250	(8,250)	-	-	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	409,606	-	409,606	401,051	8,555
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	117,220	17,879	135,099	135,055	44
Other Salaries	9,933	(9,933)	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	19,000	38,798	57,798	47,943	9,855
Supplies and Materials	20,000	(5,160)	14,840	13,675	1,165
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	575,759	41,584	617,343	597,724	19,619
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	355,991	(11,709)	344,282	332,838	11,444
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	355,991	(11,709)	344,282	332,838	11,444
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	41,446	34,439	75,885	65,559	10,326
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	41,446	34,439	75,885	65,559	10,326

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015**

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 108,954	-	\$ 108,954	\$ 23,840	\$ 85,114
Other Retirement Contributions - PERS	56,288	-	56,288	56,288	-
Health Benefits	1,556,920	-	1,556,920	1,556,920	-
TOTAL UNALLOCATED BENEFITS	<u>1,722,162</u>	<u>-</u>	<u>1,722,162</u>	<u>1,637,048</u>	<u>85,114</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>4,036,499</u>	<u>\$ (58,162)</u>	<u>3,978,337</u>	<u>3,830,280</u>	<u>148,057</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>11,180,059</u>	<u>(106,881)</u>	<u>11,073,178</u>	<u>10,461,311</u>	<u>611,867</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		7,279	7,279	7,279	-
Grades 9-12		7,279	7,279		7,279
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		16,758	16,758	16,758	-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Total Equipment	-	<u>31,316</u>	<u>31,316</u>	<u>24,037</u>	<u>7,279</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>31,316</u>	<u>31,316</u>	<u>24,037</u>	<u>7,279</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>11,180,059</u>	<u>(75,565)</u>	<u>11,104,494</u>	<u>10,485,348</u>	<u>619,146</u>
Other Financing Sources:					
Operating Transfer In	<u>11,180,059</u>	<u>(75,565)</u>	<u>11,104,494</u>	<u>10,485,348</u>	<u>619,146</u>
Total Other Financing Sources:	<u>11,180,059</u>	<u>(75,565)</u>	<u>11,104,494</u>	<u>10,485,348</u>	<u>619,146</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, 2015

BOWSER SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Kindergarten - Salaries of Teachers	\$ 252,499	\$ 62,723	\$ 315,222	\$ 315,222	-
Grades 1-5 - Salaries of Teachers	2,640,918	(125,919)	2,514,999	2,493,710	\$ 21,289
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	136,691	1,954	138,645	128,090	10,555
Purchased Professional-Educational Services	3,000	-	3,000	3,000	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	60,790	-	60,790	56,595	4,195
General Supplies	89,192	12,554	101,746	97,641	4,105
Textbooks	8,554	(8,554)	-	-	-
Other Objects	8,490	-	8,490	8,013	477
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>3,200,134</u>	<u>(57,242)</u>	<u>3,142,892</u>	<u>3,102,271</u>	<u>40,621</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	154,568	8,890	163,458	163,458	-
Other Salaries for Instruction	76,345	1,908	78,253	74,856	3,397
General Supplies	8,032	-	8,032	1,301	6,731
Textbooks	608	-	608	608	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	<u>239,553</u>	<u>10,798</u>	<u>250,351</u>	<u>239,615</u>	<u>10,736</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	106,580	(90,201)	16,379	16,379	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	<u>106,580</u>	<u>(90,201)</u>	<u>16,379</u>	<u>16,379</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	-	89,956	89,956	89,956	-
Other Salaries for Instruction	26,588	11,763	38,351	38,351	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	8,033	-	8,033	2,012	6,021
Textbooks	607	-	607	607	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	<u>35,228</u>	<u>101,719</u>	<u>136,947</u>	<u>130,319</u>	<u>6,628</u>
Multiple Disabilities:					
Salaries of Teachers	60,917	-	60,917	59,723	1,194
Other Salaries for Instruction	54,344	(16,929)	37,415	28,050	9,365
Textbooks	-	-	-	-	-
General Supplies	6,540	-	6,540	3,171	3,369
Other Objects	-	-	-	-	-
Textbooks	500	-	500	-	500
Total Multiple Disabilities	<u>122,301</u>	<u>(16,929)</u>	<u>105,372</u>	<u>90,944</u>	<u>14,428</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

BOWSER SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 106,580	\$ (40,799)	\$ 65,781	\$ 65,781	-
Other Salaries for Instruction	94,249	65	94,314	78,414	\$ 15,900
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	200,829	(40,734)	160,095	144,195	15,900
Autism:					
Salaries of Teachers	74,157	-	74,157	72,703	1,454
Other Salaries for Instruction	27,088	23,954	51,042	51,042	-
General Supplies	5,260	-	5,260	2,553	2,707
Textbooks	500	-	500	-	500
Other Objects	-	-	-	-	-
Total Autism	107,005	23,954	130,959	126,298	4,661
Preschool Disabilities - Full Time					
Salaries of Teachers	-	52,473	52,473	52,473	-
Other Salaries for Instruction	106,108	(52,794)	53,314	53,314	-
General Supplies	5,760	-	5,760	-	5,760
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	111,868	(321)	111,547	105,787	5,760
TOTAL SPECIAL EDUCATION - INSTRUCTION	923,364	(11,714)	911,650	853,537	58,113
Bilingual Education - Instruction					
Salaries of Teachers	505,159	1,045	506,204	497,106	9,098
Other Salaries for Instruction	-	-	-	-	-
General Supplies	49,120	-	49,120	48,757	363
Textbooks	4,000.00	(4,000)	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	558,279	(2,955)	555,324	545,863	9,461
School-Spon. Co-curricular Actvts. - Inst.					
Salaries	2,019	-	2,019	1,979	40
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Co-curricular Actvts. - Inst.	2,019	-	2,019	1,979	40
School-Spon. Co-curricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Co-curricular Athletics - Inst.	-	-	-	-	-
Total Instruction	4,683,796	(71,911)	4,611,885	4,503,650	108,235
Undistributed Expend. - Attend. & Social Work					
Salaries	138,775	(20,851)	117,924	117,924	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	138,775	(20,851)	117,924	117,924	-
Undistributed Expenditures - Health Services					
Salaries	87,729	-	87,729	86,022	1,707
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,936	-	1,936	1,826	110
Total Undistributed Expenditures - Health Services	89,665	-	89,665	87,848	1,817

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015

BOWSER SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 78,026	\$ (36,142)	\$ 41,884	\$ 27,287	\$ 14,597
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries					
Other Purchased Services (400-500 series)	1,030	-	1,030		1,030
Supplies & Materials	520	-	520		520
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	79,576	(36,142)	43,434	27,287	16,147
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	277,079	(63,059)	214,020	214,020	-
Salaries of Secr and Clerical Assist.	29,859	1,297	31,156	31,156	-
Purchased Prof. Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	11,844	-	11,844	11,521	323
Total Undist. Expend. - Improvement of Inst. Serv.	318,782	(61,762)	257,020	256,697	323
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	100,409	-	100,409	98,440	1,969
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	220	-	220	149	71
Supplies and Materials	15,000	-	15,000	13,137	1,863
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	115,629	-	115,629	111,726	3,903
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	-	2,280	1,195	1,085
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	2,640	-	2,640	1,195	1,445
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	236,918	48,688	285,606	285,606	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	110,834	9,080	119,914	119,914	-
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	7,780	-	7,780	6,204	1,576
Supplies and Materials	12,070	-	12,070	9,047	3,023
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	367,602	57,768	425,370	420,771	4,599
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies		-			-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	52,955	889	53,844	51,849	1,995
Purchased Professional and Technical Services		-			-
General Supplies		-			-
Total Undist. Expend. - Security	52,955	889	53,844	51,849	1,995
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	-	10,440	6,612	3,828
Contr Serv (Regular Students) - ESCs & CTSA		-			-
Total Undist. Expend. - Student Transportation Serv.	10,440	-	10,440	6,612	3,828

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

BOWSER SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-		\$ 39,410	(39,410)
Other Retirement Contributions - PERS		-			
Health Benefits	\$ 1,304,558	\$ 132,009	\$ 1,436,567	1,436,567	-
TOTAL UNALLOCATED BENEFITS	1,304,558	132,009	1,436,567	1,475,977	(39,410)
TOTAL UNDISTRIBUTED EXPENDITURES	2,480,622	71,911	2,552,533	2,557,886	\$ (5,353)
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	7,164,418	-	7,164,418	7,061,536	102,882
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	7,164,418	-	7,164,418	7,061,536	102,882
Other Financing Sources:					
Operating Transfer In	7,164,418	-	7,164,418	7,061,536	102,882
Total Other Financing Sources:	7,164,418	-	7,164,418	7,061,536	102,882
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, 2015**

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	\$ 325,121	\$ (59,205)	\$ 265,916	\$ 265,916	-
Grades 1-5 - Salaries of Teachers	1,679,964	294,544	1,974,508	1,974,508	-
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	109,461	(7,564)	101,897	101,897	-
Purchased Professional-Educational Services	1,508	(1,508)	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	34,600	(1,323)	33,277	33,058	\$ 219
General Supplies	63,295	(14,728)	48,567	48,567	-
Textbooks	28,404	(27,366)	1,038	1,038	-
Other Objects	17,870	(2,327)	15,543	13,059	2,484
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,260,223	180,523	2,440,746	2,438,043	2,703
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	150,988	(2,945)	148,043	148,043	-
Other Salaries for Instruction	54,176	41,293	95,469	95,469	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	1,040	(72)	968	968	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	206,204	38,276	244,480	244,480	-
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	60,560	(3,677)	56,883	56,883	-
Other Salaries for Instruction	73,547	(28,774)	44,773	44,773	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	500	-	500	500	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	134,607	(32,451)	102,156	102,156	-
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, 2015

EXHIBIT D-3b

SCHOOL: LANGSTON HUGHES SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 91,980	\$ (1,774)	\$ 90,206	\$ 90,206	-
Other Salaries for Instruction	93,974	12,566	106,540	106,540	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>185,954</u>	<u>10,792</u>	<u>196,746</u>	<u>196,746</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	53,522	(1,049)	52,473	52,473	-
Other Salaries for Instruction	27,088	(531)	26,557	26,557	-
General Supplies	500	-	500	500	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>81,110</u>	<u>(1,580)</u>	<u>79,530</u>	<u>79,530</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>607,875</u>	<u>15,037</u>	<u>622,912</u>	<u>622,912</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. Co-curricular Actvts. - Inst.					
Salaries	2,019	(2,019)	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Co-curricular Actvts. - Inst.	<u>2,019</u>	<u>(2,019)</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Co-curricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Co-curricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,879,117</u>	<u>193,541</u>	<u>3,063,658</u>	<u>3,060,955</u>	<u>\$ 2,703</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	103,330	(2,065)	103,265	103,265	-
Other Purchased Services (400-500 series)	3,465	(755)	2,710	2,710	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>108,795</u>	<u>(2,820)</u>	<u>105,975</u>	<u>105,975</u>	<u>-</u>
Undistributed Expenditures - Health Services					
Salaries	69,737	(2,012)	67,725	67,725	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,500	2,607	4,107	4,107	-
Total Undistributed Expenditures - Health Services	<u>71,237</u>	<u>595</u>	<u>71,832</u>	<u>71,832</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, 2015

SCHOOL: LANGSTON HUGHES SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 106,580	\$ (2,065)	\$ 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	<u>108,740</u>	<u>(4,225)</u>	<u>104,515</u>	<u>104,515</u>	<u>-</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	100,192	58,406	158,598	158,598	-
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof. Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	-	2,396	2,396	2,396	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>100,192</u>	<u>60,802</u>	<u>160,994</u>	<u>160,994</u>	<u>-</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	271,856	(14,650)	257,206	257,206	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	29,664	(27,177)	2,487	2,487	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>301,520</u>	<u>(41,827)</u>	<u>259,693</u>	<u>259,693</u>	<u>-</u>
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	(1,818)	1,890	1,890	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>6,857</u>	<u>(4,967)</u>	<u>1,890</u>	<u>1,890</u>	<u>-</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	408,291	(1,121)	407,170	407,170	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	130,755	(13,242)	117,513	117,513	-
Other Salaries	5,760	(2,293)	3,467	3,467	-
Purchased Professional and Technical Services	1,035	(1,035)	-	-	-
Other Purchased Services (400-500 series)	10,089	(2,082)	8,007	7,788	\$ 219
Supplies and Materials	8,982	(322)	8,660	8,412	248
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>564,912</u>	<u>(20,093)</u>	<u>544,817</u>	<u>544,350</u>	<u>467</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	29,630	9,576	39,206	39,206	-
Purchased Professional and Technical Services		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>29,630</u>	<u>9,576</u>	<u>39,206</u>	<u>39,206</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	15,000	927	15,927	15,667	260
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>15,000</u>	<u>927</u>	<u>15,927</u>	<u>15,667</u>	<u>260</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

SCHOOL: LANGSTON HUGHES SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions				\$ 3,430	\$ (3,430)
Other Retirement Contributions - PERS		-			
Health Benefits	\$ 1,109,428	-	\$ 1,109,428	1,109,428	-
TOTAL UNALLOCATED BENEFITS	1,109,428	-	1,109,428	1,112,858	(3,430)
TOTAL UNDISTRIBUTED EXPENDITURES	2,416,311	\$ (2,034)	2,414,277	2,416,980	(2,703)
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	5,286,428	191,507	5,477,935	5,477,935	-
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	5,286,428	191,507	5,477,935	5,477,935	-
Other Financing Sources:					
Operating Transfer In	5,286,428	191,507	5,477,935	5,477,935	-
Total Other Financing Sources:	5,286,428	191,507	5,477,935	5,477,935	-
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, 2015

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

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 95,437	-	\$ 95,437	\$ 93,590	\$ 1,847
Grades 1-5 - Salaries of Teachers	1,768,561	\$ 76,480	1,845,041	1,840,899	4,142.00
Grades 6-8 - Salaries of Teachers	843,809	(58,240)	785,569	767,325	18,244
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	28,197	8,458	36,655	25,524	11,131
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	56,285	100	56,385	46,085	10,300
General Supplies	94,198	(39,106)	55,092	43,178	11,914
Textbooks	3,800	-	3,800	3,800	-
Other Objects	5,900	4,095	9,995	7,882	1,213
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,895,287	(8,213)	2,887,074	2,824,483	62,591
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	264,072	-	264,072	255,738	8,334
Other Salaries for Instruction	74,115	(400)	73,715	73,021	694
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	5,000	-	5,000	2,047	2,953
Textbooks	2,500	-	2,500	2,500	-
Other Objects	1,000	-	1,000	972	28
Total Learning and/or Language Disabilities	346,687	(400)	346,287	331,778	14,509
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	-	8,808	8,808	8,808	-
Other Salaries for Instruction	44,616	-	44,616	32,667	11,949
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	2,000	-	2,000	-	2,000
Textbooks	1,000	-	1,000	-	1,000
Other Objects	700	-	700	253	447
Total Behavioral Disabilities	48,316	8,808	57,124	41,728	15,396
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, 2015

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

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 159,184	-	\$ 159,184	\$ 156,063	\$ 3,121
Other Salaries for Instruction	27,824	-	27,824	27,278	546
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>187,008</u>	<u>-</u>	<u>187,008</u>	<u>183,341</u>	<u>3,667</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>582,013</u>	<u>\$ 8,408</u>	<u>590,419</u>	<u>556,847</u>	<u>33,572</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	6,300	-	6,300	5,937	363
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>6,300</u>	<u>-</u>	<u>6,300</u>	<u>5,937</u>	<u>363</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>3,483,598</u>	<u>195</u>	<u>3,483,793</u>	<u>3,387,267</u>	<u>96,526</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	114,379	-	114,379	111,240	3,139
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,000	-	1,000	-	1,000
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>115,379</u>	<u>-</u>	<u>115,379</u>	<u>111,240</u>	<u>4,139</u>
Undistributed Expenditures - Health Services					
Salaries	94,408	-	94,408	92,557	1,851
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	4,200	-	4,200	3,160	1,040
Total Undistributed Expenditures - Health Services	<u>98,608</u>	<u>-</u>	<u>98,608</u>	<u>95,717</u>	<u>2,891</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

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	\$ 100,192	-	\$ 100,192	\$ 98,252	\$ 1,940
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Total Undist. Expend. - Guidance	<u>100,192</u>	<u>-</u>	<u>100,192</u>	<u>98,252</u>	<u>1,940</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	198,677	\$ (33,087)	165,590	165,589	1.00
Salaries of Secr and Clerical Assist.	15,437	903	16,340	16,340	-
Purchased Prof. Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	1,000	-	1,000	-	1,000
Total Undist. Expend. - Improvement of Inst. Serv.	<u>215,114</u>	<u>(32,184)</u>	<u>182,930</u>	<u>181,929</u>	<u>1,001</u>
Undist. Expend. - Eda. Media Serv./Sch. Library					
Salaries	98,942	(2,905)	96,037	95,586	451
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	12,240	6,000	18,240	15,171	3,069
Supplies and Materials	82,000	(21,325)	60,675	56,091	4,584
Other Objects		-			-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>193,182</u>	<u>(18,230)</u>	<u>174,952</u>	<u>166,848</u>	<u>8,104</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	7,050	(5,823)	1,227		1,227
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	3,000	(2,000)	1,000	299	701
Supplies and Materials	2,500	(2,000)	500	-	500
Total Undist. Expend. - Instructional Staff Training Serv.	<u>12,550</u>	<u>(9,823)</u>	<u>2,727</u>	<u>299</u>	<u>2,428</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	269,832	5,823	275,655	270,393	5,262
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	56,367	2,321	58,688	56,608	2,080
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	11,000	-	11,000	7,427	3,573
Supplies and Materials	8,500	(2,000)	6,500	1,544	4,956
Other Objects		-			-
Total Undist. Expend. - Support Serv. - School Admin.	<u>345,699</u>	<u>6,144</u>	<u>351,843</u>	<u>335,972</u>	<u>15,871</u>
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies		-			-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	58,514	-	58,514	55,158	3,356
Purchased Professional and Technical Services		-			-
General Supplies		-			-
Total Undist. Expend. - Security	<u>58,514</u>	<u>-</u>	<u>58,514</u>	<u>55,158</u>	<u>3,356</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	10,400	2,520	12,920	10,227	2,693
Contr Serv (Regular Students) - ESCs & CTSA		-			-
Total Undist. Expend. - Student Transportation Serv.	<u>10,400</u>	<u>2,520</u>	<u>12,920</u>	<u>10,227</u>	<u>2,693</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

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

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 50,054	-	\$ 50,054	\$ 13,452	\$ 36,602
Other Retirement Contributions - PERS	33,618	-	33,618	33,618	-
Health Benefits	1,037,244	\$ (32,694)	1,004,550	837,522	167,028
TOTAL UNALLOCATED BENEFITS	<u>1,120,916</u>	<u>(32,694)</u>	<u>1,088,222</u>	<u>884,592</u>	<u>203,630</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>2,270,554</u>	<u>(84,267)</u>	<u>2,186,287</u>	<u>1,940,234</u>	<u>246,053</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>5,754,152</u>	<u>(84,072)</u>	<u>5,670,080</u>	<u>5,327,501</u>	<u>342,579</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool	-	-	-	-	-
Grades 1-5	-	-	-	-	-
Grades 6-8	-	21,325	21,325	20,375	950
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>21,325</u>	<u>21,325</u>	<u>20,375</u>	<u>950</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>21,325</u>	<u>21,325</u>	<u>20,375</u>	<u>950</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>5,754,152</u>	<u>(62,747)</u>	<u>5,691,405</u>	<u>5,347,876</u>	<u>343,529</u>
Other Financing Sources:					
Operating Transfer In	5,754,152	(62,747)	5,691,405	5,347,876	343,529
Total Other Financing Sources:	<u>5,754,152</u>	<u>(62,747)</u>	<u>5,691,405</u>	<u>5,347,876</u>	<u>343,529</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, 2015**

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	\$ 106,830	\$ 51,079	\$ 157,909	\$ 157,909	-
Grades 1-5 - Salaries of Teachers	1,473,401	20,575	1,493,976	1,489,489	\$ 4,487
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	27,785	20,823	48,608	45,234	3,374
Purchased Professional-Educational Services	20,506	(4,300)	16,206	16,139	67
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	35,998	4,500	40,498	36,318	4,180
General Supplies	34,313	5,836	40,149	25,794	14,355
Textbooks	6,350	(5,445)	905	900	5
Other Objects	6,000	-	6,000	2,913	3,087
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>1,711,183</u>	<u>93,068</u>	<u>1,804,251</u>	<u>1,774,696</u>	<u>29,555</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	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	1,000	-	1,000	279	721
Textbooks	700	(145)	555	-	555
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	<u>1,700</u>	<u>(145)</u>	<u>1,555</u>	<u>279</u>	<u>1,276</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	54,542	34,508	89,050	89,050	-
Other Salaries for Instruction	18,787	300	19,087	18,469	618
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	2,000	(1,112)	888	817	71
Textbooks	-	1,000	1,000	-	1,000
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	<u>75,329</u>	<u>34,696</u>	<u>110,025</u>	<u>108,336</u>	<u>1,689</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, 2015

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 106,580	\$ (90,865)	\$ 15,715	\$ 15,715	-
Other Salaries for Instruction	80,703	(25,236)	55,467	55,467	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>187,283</u>	<u>(116,101)</u>	<u>71,182</u>	<u>71,182</u>	<u>-</u>
Autism:					
Salaries of Teachers	171,587	-	171,587	168,223	\$ 3,364
Other Salaries for Instruction	96,117	-	96,117	82,282	13,835
General Supplies	1,800	-	1,800	1,248	552
Textbooks	1,500	(1,252)	248	247	1
Other Objects	-	-	-	-	-
Total Autism	<u>271,004</u>	<u>(1,252)</u>	<u>269,752</u>	<u>252,000</u>	<u>17,752</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	53,216	(163)	53,053	52,173	880
Other Salaries for Instruction	26,527	25,911	52,438	52,438	-
General Supplies	900	-	900	-	900
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>80,643</u>	<u>25,748</u>	<u>106,391</u>	<u>104,611</u>	<u>1,780</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>615,959</u>	<u>(57,054)</u>	<u>558,905</u>	<u>536,408</u>	<u>22,497</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	2,019	-	2,019	1,979	40
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>2,019</u>	<u>-</u>	<u>2,019</u>	<u>1,979</u>	<u>40</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>2,329,161</u>	<u>36,014</u>	<u>2,365,175</u>	<u>2,313,083</u>	<u>\$ 52,092</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	49,118	6,301	55,419	55,419	-
Other Purchased Services (400-500 series)	500	(400)	100	-	100
Supplies and Materials	300	-	300	-	300
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>49,918</u>	<u>5,901</u>	<u>55,819</u>	<u>55,419</u>	<u>400</u>
Undistributed Expenditures - Health Services					
Salaries	79,848	-	79,848	78,303	1,545
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	600	(500)	100	-	100
Supplies and Materials	1,300	-	1,300	1,164	136
Total Undistributed Expenditures - Health Services	<u>81,748</u>	<u>(500)</u>	<u>81,248</u>	<u>79,467</u>	<u>1,781</u>

**EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015**

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	\$ 49,118	-	\$ 49,118	\$ 48,716	\$ 402
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	49,118	-	49,118	48,716	402
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	207,022	\$ (28,405)	178,617	178,617	-
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.	207,022	(28,405)	178,617	178,617	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	110,550	(12,547)	98,003	98,003	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	40,000	8,800	48,800	47,811	989
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	150,550	(3,747)	146,803	145,814	989
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Professional & Technical Services	1,425	-	1,425	525	900
Other Purchased Services (400-500 series)	1,320	1,680	3,000	2,072	928
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	2,745	1,680	4,425	2,597	1,828
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	160,865	-	160,865	157,760	3,105
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	97,582	(15,421)	82,161	82,161	-
Other Salaries	2,700	3,878	6,578	6,578	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	12,551	(780)	11,771	7,387	4,384
Supplies and Materials	21,000	(4,286)	16,714	16,333	381
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	294,698	(16,609)	278,089	270,219	7,870
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	29,537	1,491	31,028	30,496	532
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	29,537	1,491	31,028	30,496	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	6,900	-	6,900	2,938	3,962
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	6,900	-	6,900	2,938	3,962

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-		\$ 11,276	(11,276)
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 813,336	\$ 21,437	\$ 834,773	\$ 753,130	\$ 81,643
TOTAL UNALLOCATED BENEFITS	813,336	21,437	834,773	764,406	70,367
TOTAL UNDISTRIBUTED EXPENDITURES	1,685,572	(18,752)	1,666,820	1,578,689	88,131
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	4,014,733	17,262	4,031,995	3,891,772	140,223
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	4,014,733	17,262	4,031,995	3,891,772	140,223
Other Financing Sources:					
Operating Transfer In	4,014,733	17,262	4,031,995	3,891,772	140,223
Total Other Financing Sources:	4,014,733	17,262	4,031,995	3,891,772	140,223
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, 2015

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	\$ 275,907	\$ 565	\$ 276,472	\$ 276,472	-
Grades 1-5 - Salaries of Teachers	1,431,388	480,369	1,911,757	1,911,757	-
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	161,180	(5,776)	155,404	154,835	\$ 569
Purchased Professional-Educational Services	22,025	2,400	24,425	23,134	1,291
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	17,138	12,777	29,915	5,354	24,561
General Supplies	86,378	(3,173)	83,205	83,205	-
Textbooks	4,000	(4,000)	-	-	-
Other Objects	6,000	(2,954)	3,046	2,785	261
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,004,016	480,208	2,484,224	2,457,542	26,682
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	698	-	698	-	698
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	698	-	698	-	698
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	53,615	(53,615)	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	53,615	(53,615)	-	-	-
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	139,582	(69,808)	69,774	69,773	1
Other Salaries for Instruction	79,779	3,968	83,747	83,747	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	3,000	1,190	9,190	5,007	4,183
Textbooks	1,190	(1,190)	-	-	-
Other Objects	510	-	510	-	510
Total Behavioral Disabilities	229,061	(65,840)	163,221	158,527	4,694
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, 2015

SCHOOL: DIONNE WARWICK INSTITUTE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 289,730	\$ (91,411)	\$ 198,319	\$ 198,319	-
Other Salaries for Instruction	107,791	(65,850)	41,941	41,941	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>397,521</u>	<u>(157,261)</u>	<u>240,260</u>	<u>240,260</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>680,895</u>	<u>(276,716)</u>	<u>404,179</u>	<u>398,787</u>	<u>\$ 5,392</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	4,037	-	4,037	1,979	2,058
Purchased Services (300-500 series)	220,250	(107,757)	112,493	1,195	111,298
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>224,287</u>	<u>(107,757)</u>	<u>116,530</u>	<u>3,174</u>	<u>113,356</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>2,909,198</u>	<u>95,735</u>	<u>3,004,933</u>	<u>2,859,503</u>	<u>145,430</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	77,187	(9,114)	68,073	68,073	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,500	(1,000)	500	477	23
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>78,687</u>	<u>(10,114)</u>	<u>68,573</u>	<u>68,550</u>	<u>23</u>
Undistributed Expenditures - Health Services					
Salaries	86,371	1,108	87,479	84,677	2,802
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	3,100	1,000	4,100	4,094	6
Total Undistributed Expenditures - Health Services	<u>89,471</u>	<u>2,108</u>	<u>91,579</u>	<u>88,771</u>	<u>2,808</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

SCHOOL: DIONNE WARWICK INSTITUTE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 66,374	-	\$ 66,374	\$ 64,763	\$ 1,611
Salaries of Secretarial and Clerical Assistants					-
Other Salaries					-
Other Purchased Services (400-500 series)					-
Supplies and Materials	1,900	\$ (1,400)	500	438	62
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	68,274	(1,400)	66,874	65,201	1,673
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction					-
Salaries of Other Professional Staff	98,828	36,996	135,824	135,824	-
Salaries of Sec and Clerical Assiat.					-
Purchased Prof. Educational Services	24,000	(24,000)	-	-	-
Other Purch Prof. and Tech. Services					-
Other Purch Services (400-500)					\$ -
Supplies and Materials	-	64,061	64,061	62,435	1,626
Total Undist. Expend. - Improvement of Inst. Serv.	122,828	77,057	199,885	198,259	1,626
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	150,750	(79,328)	71,422	71,422	-
Purchased Professional and Technical Services					-
Other Purchased Services (400-500 series)	1,903	(564)	1,339	1,164	175
Supplies and Materials	3,584	-	3,584	-	3,584
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	156,237	(79,892)	76,345	72,586	3,759
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	5,000	-	5,000	5,000	-
Other Purchased Professional & Technical Services					-
Other Purchased Services (400-500 series)	1,000	(724)	276	250	26
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	6,000	(724)	5,276	5,250	26
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	275,663	(41,929)	233,734	232,595	1,139
Salaries of Other Professional Staff					-
Salaries of Secretarial and Clerical Assistants	104,276	-	104,276	99,760	4,516
Other Salaries					-
Purchased Professional and Technical Services	2,000	(1,000)	1,000	239	761
Other Purchased Services (400-500 series)	9,980	2,715	12,695	1,981	10,714
Supplies and Materials	22,000	1,999	23,999	19,280	4,719
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	413,919	(38,215)	375,704	353,855	21,849
Undist. Expend. - Custodial Services					
Salaries	5,626	-	5,626	2,341	3,285
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	5,626	-	5,626	2,341	3,285
Security					
Salaries	42,099	2,530	44,629	41,897	2,732
Purchased Professional and Technical Services					-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	42,099	2,530	44,629	41,897	2,732
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)-Vendor	4,000	1,400	5,400	4,151	1,249
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	4,000	1,400	5,400	4,151	1,249

**EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015**

SCHOOL: DIONNE WARWICK INSTITUTE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-		\$ 14,300	(14,300)
Other Retirement Contributions - PERS	\$ 25,938	-	\$ 25,938	25,938	-
Health Benefits	909,065	-	909,065	844,193	\$ 64,872
TOTAL UNALLOCATED BENEFITS	<u>935,003</u>	<u>-</u>	<u>935,003</u>	<u>884,431</u>	<u>50,572</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,922,144</u>	<u>\$ (47,250)</u>	<u>1,874,894</u>	<u>1,785,292</u>	<u>89,602</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>4,831,342</u>	<u>48,485</u>	<u>4,879,827</u>	<u>4,644,795</u>	<u>235,032</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Proschool		-			-
Grades 1-5	18,100	-	18,100		18,100
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	42,572	(42,572)	-	-	-
Undist. Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Total Equipment	<u>60,672</u>	<u>(42,572)</u>	<u>18,100</u>	<u>-</u>	<u>18,100</u>
TOTAL CAPITAL OUTLAY	<u>60,672</u>	<u>(42,572)</u>	<u>18,100</u>	<u>-</u>	<u>18,100</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>4,892,014</u>	<u>5,913</u>	<u>4,897,927</u>	<u>4,644,795</u>	<u>253,132</u>
Other Financing Sources:					
Operating Transfer In	4,892,014	5,913	4,897,927	4,644,795	253,132
Total Other Financing Sources:	<u>4,892,014</u>	<u>5,913</u>	<u>4,897,927</u>	<u>4,644,795</u>	<u>253,132</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, 2015

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	\$ 157,858	-	\$ 157,858	\$ 154,763	\$ 3,095
Grades 1-5 - Salaries of Teachers	1,426,014	\$ (134,117)	1,291,897	1,291,897	-
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction	-	-	-	-	-
Other Salaries for Instruction	55,345	-	55,345	54,260	1,085
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	33,600	-	33,600	30,961	2,639
General Supplies	74,468	2,940	77,408	67,777	9,631
Textbooks	2,940	(2,940)	-	-	-
Other Objects	3,000	1,520	4,520	4,491	29
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>1,752,625</u>	<u>(132,597)</u>	<u>1,620,028</u>	<u>1,604,149</u>	<u>15,879</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	75,554	-	75,554	74,073	1,481
Other Salaries for Instruction	17,382	-	17,382	17,041	341
General Supplies	2,382	-	2,382	-	2,382
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	<u>95,318</u>	<u>-</u>	<u>95,318</u>	<u>91,114</u>	<u>4,204</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	-	27,149	27,149	27,149	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	3,800	-	3,800	868	2,932
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	<u>3,800</u>	<u>27,149</u>	<u>30,949</u>	<u>28,017</u>	<u>2,932</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, 2015

SCHOOL: ECOLE' TOUSSAINT LOUVERTURE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 98,078	-	\$ 98,078	\$ 96,170	\$ 1,908
Other Salaries for Instruction	98,792	-	98,792	66,006	32,786
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>196,870</u>	<u>-</u>	<u>196,870</u>	<u>162,176</u>	<u>34,694</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>295,988</u>	<u>\$ 27,149</u>	<u>323,137</u>	<u>281,307</u>	<u>\$ 41,830</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	2,019	-	2,019	1,979	40
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>2,019</u>	<u>-</u>	<u>2,019</u>	<u>1,979</u>	<u>40</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>2,050,632</u>	<u>(105,448)</u>	<u>1,945,184</u>	<u>1,887,435</u>	<u>57,749</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	119,420	-	119,420	113,949	5,471
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>119,420</u>	<u>-</u>	<u>119,420</u>	<u>113,949</u>	<u>5,471</u>
Undistributed Expenditures - Health Services					
Salaries	90,526	-	90,526	66,959	23,567
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,230	-	1,230	1,138	92
Total Undistributed Expenditures - Health Services	<u>91,756</u>	<u>-</u>	<u>91,756</u>	<u>68,097</u>	<u>23,659</u>

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015

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	-	\$ 134,931	\$ 134,931	\$ 134,931	-
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.	-	134,931	134,931	134,931	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	\$ 146,746	(76,184)	70,562	40,334	\$ 30,228
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	3,000	-	3,000	2,472	528
Supplies and Materials	1,490	-	1,490	-	1,490
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	151,236	(76,184)	75,052	42,806	32,246
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	3,540	-	3,540	597	2,943
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	3,540	-	3,540	597	2,943
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	130,746	3,205	133,951	131,387	2,564
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	78,114	4,149	82,263	82,263	-
Other Salaries	-	1,500	1,500	481	1,019
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	6,000	910	6,910	6,416	494
Supplies and Materials	15,337	(6,864)	8,473	6,674	1,799
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	230,197	2,900	233,097	227,221	5,876
Undist. Expend. - Custodial Services					
Salaries	-	349	349	349	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	349	349	349	-
Security					
Salaries	31,362	1,444	32,806	32,213	593
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	31,362	1,444	32,806	32,213	593
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	(178)	5,472	5,242	230
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	5,650	(178)	5,472	5,242	230

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

SCHOOL: ECOLE' TOUSSAINT LOUVERTURE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions				\$ 10,960	(10,960)
Other Retirement Contributions - PERS					-
Health Benefits	\$ 711,636	\$ 8,595	\$ 720,231	710,936	\$ 9,295
TOTAL UNALLOCATED BENEFITS	711,636	8,595	720,231	721,896	(1,665)
TOTAL UNDISTRIBUTED EXPENDITURES	1,344,797	71,857	1,416,654	1,347,301	69,353
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	3,395,429	(33,591)	3,361,838	3,234,736	127,102
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 Admit.		-			-
Total Equipment		-			-
TOTAL CAPITAL OUTLAY		-			-
TOTAL SCHOOL BASED EXPENDITURES	3,395,429	(33,591)	3,361,838	3,234,736	127,102
Other Financing Sources:					
Operating Transfer In	3,395,429	(33,591)	3,361,838	3,234,736	127,102
Total Other Financing Sources:	3,395,429	(33,591)	3,361,838	3,234,736	127,102
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, 2015

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	\$ 159,560	\$ 5,023	\$ 164,583	\$ 164,393	\$ 190
Grades 1-5 - Salaries of Teachers	1,535,897	(119,341)	1,416,556	1,415,658	898
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	56,615	-	56,615	55,025	1,590
Purchased Professional-Educational Services	375	-	375	-	375
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	51,595	(580)	51,015	47,540	3,475
General Supplies	49,910	(3,000)	46,910	46,237	673
Textbooks	-	-	-	-	-
Other Objects	3,840	-	3,840	3,837	3
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,857,792	(117,898)	1,739,894	1,732,690	7,204
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	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	58,724	(29,937)	28,787	28,787	-
Other Salaries for Instruction	26,527	800	27,327	26,817	510
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	1,500	(1,500)	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	86,751	(30,637)	56,114	55,604	510
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	53,216	4,657	57,873	57,873	-
Other Salaries for Instruction	136,818	(37,235)	99,583	99,493	90
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	2,344	(383)	1,961	1,960	1
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	192,378	(32,961)	159,417	159,326	91
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, 2015

SCHOOL: GORDON PARKS ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 128,668	\$ (5,035)	\$ 123,633	\$ 114,091	\$ 9,542
Other Salaries for Instruction	81,848	-	81,848	80,243	1,605
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>210,516</u>	<u>(5,035)</u>	<u>205,481</u>	<u>194,334</u>	<u>11,147</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>489,645</u>	<u>(68,633)</u>	<u>421,012</u>	<u>409,264</u>	<u>11,748</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	2,000	-	2,000	1,979	21
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>1,979</u>	<u>21</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>2,349,437</u>	<u>(186,531)</u>	<u>2,162,906</u>	<u>2,143,933</u>	<u>18,973</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	95,656	7,284	102,940	102,940	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	320	(3)	317	97	220
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>95,976</u>	<u>7,281</u>	<u>103,257</u>	<u>103,037</u>	<u>220</u>
Undistributed Expenditures - Health Services					
Salaries	89,084	-	89,084	67,494	21,590
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	2,640	(10)	2,630	2,629	1
Total Undistributed Expenditures - Health Services	<u>91,724</u>	<u>(10)</u>	<u>91,714</u>	<u>70,123</u>	<u>21,591</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

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		\$ 124,257	\$ 124,257	\$ 124,257	-
Salaries of Sec and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	\$ 3,040	(279)	2,761	2,761	-
Total Undist. Expend. - Improvement of Inst. Serv.	3,040	123,978	127,018	127,018	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	32,371	-	32,371	31,737	\$ 634
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	1,980	-	1,980	1,805	175
Supplies and Materials	36,785	(1,600)	35,185	35,180	5
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	71,136	(1,600)	69,536	68,722	814
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	16,000	-	16,000	13,950	2,050
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	1,000	-	1,000	597	403
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	17,000	-	17,000	14,547	2,453
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	128,573	-	128,573	126,081	2,492
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	62,597	2,549	65,146	64,923	223
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	6,489	-	6,489	5,072	1,417
Supplies and Materials	4,355	380	4,735	4,334	401
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	202,014	2,929	204,943	200,410	4,533
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	28,151	(2,089)	26,062	24,989	1,073
Purchased Professional and Technical Services		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	28,151	(2,089)	26,062	24,989	1,073
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	3,650	-	3,650	3,073	577
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	3,650	-	3,650	3,073	577

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

SCHOOL: GORDON PARKS ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 22,807	-	\$ 22,807	\$ 9,811	\$ 12,996
Other Retirement Contributions - PERS	22,442	-	22,442	22,442	-
Health Benefits	764,735	\$ 56,462	821,197	738,646	82,551
TOTAL UNALLOCATED BENEFITS	809,984	56,462	866,446	770,899	95,547
TOTAL UNDISTRIBUTED EXPENDITURES	1,322,675	186,951	1,509,626	1,382,818	126,808
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	3,672,112	420	3,672,532	3,526,751	145,781
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	3,672,112	420	3,672,532	3,526,751	145,781
Other Financing Sources:					
Operating Transfer In	3,672,112	420	3,672,532	3,526,751	145,781
Total Other Financing Sources:	3,672,112	420	3,672,532	3,526,751	145,781
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, 2015

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	\$ 245,626	\$ 16,824	\$ 262,450	\$ 262,450	-
Grades 1-5 - Salaries of Teachers	1,691,443	168,833	1,860,276	1,858,045	\$ 2,231
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	114,352	23,320	137,672	116,673	20,999
Purchased Professional-Educational Services	7,926	(3,726)	4,200	4,200	-
Purchased Technical Services	7,845	(2,148)	5,697	5,697	-
Other Purchased Services (400-500 series)	47,688	1,724	49,412	44,508	4,904
General Supplies	125,499	(898)	124,601	122,461	2,140
Textbooks	5,268	(2,826)	2,442	2,442	-
Other Objects	5,815	2,742	8,557	6,811	1,746
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>2,251,462</u>	<u>203,845</u>	<u>2,455,307</u>	<u>2,423,287</u>	<u>32,020</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	144,890	-	144,890	142,079	2,811
Other Salaries for Instruction	54,176	-	54,176	46,407	7,769
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	2,340	(638)	1,702	1,316	386
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	<u>201,406</u>	<u>(638)</u>	<u>200,768</u>	<u>189,802</u>	<u>10,966</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	53,615	-	53,615	39,230	14,385
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	1,860	(739)	1,121	863	258
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	<u>55,475</u>	<u>(739)</u>	<u>54,736</u>	<u>40,093</u>	<u>14,643</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, 2015

SCHOOL: TYSON ELEMENTARY SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 225,839	-	\$ 225,839	\$ 199,578	\$ 26,261
Other Salaries for Instruction	54,176	\$ 5,467	59,643	59,643	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>280,015</u>	<u>5,467</u>	<u>285,482</u>	<u>259,221</u>	<u>26,261</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	90,480	-	90,480	88,706	1,774
Other Salaries for Instruction	29,504	23,295	52,799	52,799	-
General Supplies	1,400	(198)	1,202	944	258
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>121,384</u>	<u>23,097</u>	<u>144,481</u>	<u>142,449</u>	<u>2,032</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>658,280</u>	<u>27,187</u>	<u>685,467</u>	<u>631,565</u>	<u>53,902</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	1,980	-	1,980	1,979	1
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>1,980</u>	<u>-</u>	<u>1,980</u>	<u>1,979</u>	<u>1</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>2,911,722</u>	<u>231,032</u>	<u>3,142,754</u>	<u>3,056,831</u>	<u>85,923</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	107,330	-	107,330	105,265	2,065
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>107,330</u>	<u>-</u>	<u>107,330</u>	<u>105,265</u>	<u>2,065</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

SCHOOL: TYSON ELEMENTARY SCHOOL

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Health Services					
Salaries	\$ 98,942	-	\$ 98,942	\$ 90,938	\$ 8,004
Purchased Professional and Technical Services		-			
Other Purchased Services (400-500 series)		-			
Supplies and Materials	4,200	(1,000)	3,200	3,119	81
Total Undistributed Expenditures - Health Services	103,142	(1,000)	102,142	94,057	8,085
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	62,906	4,925	67,831	67,831	-
Salaries of Secretarial and Clerical Assistants		-			
Other Salaries		-			
Other Purchased Services (400-500 series)		-			
Supplies and Materials		-			
Other Objects		-			
Total Undist. Expend. - Guidance	62,906	4,925	67,831	67,831	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			
Salaries of Other Professional Staff	289,889	-	289,889	255,065	34,824
Salaries of Sec. 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.	289,889	-	289,889	255,065	34,824
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	160,756	230	160,986	160,986	-
Purchased Professional and Technical Services		-			
Other Purchased Services (400-500 series)		-			
Supplies and Materials	3,435	(1,505)	1,930	1,812	118
Other Objects		-			
Total Undist. Expend. - Edu. Media Serv./Sch. Library	164,191	(1,275)	162,916	162,798	118
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	2,000	(2,000)			
Other Purchased Professional & Technical Services		-			
Other Purchased Services (400-500 series)	1,429	(234)	1,195	1,195	-
Supplies and Materials		-			
Total Undist. Expend. - Instructional Staff Training Serv.	3,429	(2,234)	1,195	1,195	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	231,857	-	231,857	227,682	4,175
Salaries of Other Professional Staff		-			
Salaries of Secretarial and Clerical Assistants	78,613	30,592	109,205	108,547	658
Other Salaries		-			
Purchased Professional and Technical Services		-			
Other Purchased Services (400-500 series)	2,996	(2,449)	547	447	100
Supplies and Materials	1,938	(110)	1,828	1,501	327
Other Objects		-			
Total Undist. Expend. - Support Serv. - School Admin.	315,404	28,033	343,437	338,177	5,260
Undist. Expend. - Custodial Services					
Salaries	18,456	-	18,456	16,955	1,501
General Supplies		-			
Total Undist. Expend. - Custodial Services	18,456	-	18,456	16,955	1,501

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

SCHOOL: TYSON ELEMENTARY SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Security					
Salaries	\$ 32,313	\$ 7,863	\$ 40,176	\$ 39,636	\$ 540
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>32,313</u>	<u>7,863</u>	<u>40,176</u>	<u>39,636</u>	<u>540</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)-Vond	8,000	(220)	7,780	6,240	1,540
Contr. Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>8,000</u>	<u>(220)</u>	<u>7,780</u>	<u>6,240</u>	<u>1,540</u>
UNALLOCATED BENEFITS					
Social Security Contributions	21,285	-	21,285	17,390	3,895
Other Retirement Contributions - PERS	28,392	-	28,392	28,392	-
Health Benefits	948,625	183,408	1,132,033	1,025,766	106,267
TOTAL UNALLOCATED BENEFITS	<u>998,302</u>	<u>183,408</u>	<u>1,181,710</u>	<u>1,071,548</u>	<u>110,162</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>2,103,362</u>	<u>219,500</u>	<u>2,322,862</u>	<u>2,158,767</u>	<u>164,095</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>5,015,084</u>	<u>450,532</u>	<u>5,465,616</u>	<u>5,215,598</u>	<u>250,018</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>5,015,084</u>	<u>450,532</u>	<u>5,465,616</u>	<u>5,215,598</u>	<u>250,018</u>
Other Financing Sources:					
Operating Transfer In	5,015,084	450,532	5,465,616	5,215,598	250,018
Total Other Financing Sources:	<u>5,015,084</u>	<u>450,532</u>	<u>5,465,616</u>	<u>5,215,598</u>	<u>250,018</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, 2015**

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	\$ 78,206	\$ 5,589	\$ 83,795	\$ 83,795	-
Grades 1-5 - Salaries of Teachers	1,699,799	(2,764)	1,697,035	1,348,089	\$ 348,946
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	26,527	-	26,527	26,007	520
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	200	-	200	-	200
Other Purchased Services (400-500 series)	32,268	1,711	33,979	29,944	4,035
General Supplies	30,152	1,010	31,162	14,542	16,620
Textbooks	3,490	1,617	5,107	-	5,107
Other Objects	3,770	-	3,770	2,287	1,483
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,874,412	7,163	1,881,575	1,504,664	376,911
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, 2015

SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 52,910	-	\$ 52,910	\$ 51,873	\$ 1,037
Other Salaries for Instruction	81,287	\$ (17,713)	63,574	54,464	9,110
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	134,197	(17,713)	116,484	106,337	10,147
Autism:					
Salaries of Teachers	106,080	-	106,080	104,015	2,065
Other Salaries for Instruction	43,183	-	43,183	42,664	519
General Supplies	2,319	-	2,319	227	2,092
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	151,582	-	151,582	146,906	4,676
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	285,779	(17,713)	268,066	253,243	14,823
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	2,019	-	2,019	1,979	40
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	2,019	-	2,019	1,979	40
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	2,162,210	(10,550)	2,151,660	1,759,886	\$ 391,774
Undistributed Expend. - Attend. & Social Work					
Salaries	23,793	-	23,793	20,797	2,996
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	23,793	-	23,793	20,797	2,996
Undistributed Expenditures - Health Services					
Salaries	97,328	-	97,328	97,002	326
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,260	943	2,203	477	1,726
Total Undistributed Expenditures - Health Services	98,588	943	99,531	97,479	2,052

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015

SCHOOL: JOHNNIE L. COCHRAN, JR. 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	\$ 72,494	-	\$ 72,494	\$ 71,073	\$ 1,421
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Total Undist. Expend. - Guidance	<u>72,494</u>	<u>-</u>	<u>72,494</u>	<u>71,073</u>	<u>1,421</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-	-	-	-
Salaries of Other Professional Staff	102,829	-	102,829	70,590	32,239
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)	2,950	-	2,950	1,627	1,323
Supplies and Materials		-			-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>105,779</u>	<u>-</u>	<u>105,779</u>	<u>72,217</u>	<u>33,562</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	152,148	-	152,148	150,631	1,517
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	400	-	400		400
Supplies and Materials	12,350	\$ 13	12,363	4,575	7,788
Other Objects		-			-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>164,898</u>	<u>13</u>	<u>164,911</u>	<u>155,206</u>	<u>9,705</u>
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	898	1,602
Supplies and Materials		-			-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>898</u>	<u>1,602</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	112,762	2,764	115,526	113,315	2,211
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	103,196	3,301	106,497	104,700	1,797
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	6,620	-	6,620	4,667	1,953
Supplies and Materials	3,430	-	3,430	1,550	1,880
Other Objects		-			-
Total Undist. Expend. - Support Serv. - School Admin.	<u>226,008</u>	<u>6,065</u>	<u>232,073</u>	<u>224,232</u>	<u>7,841</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	27,560	3,509	31,069	30,528	541
Purchased Professional and Technical Services		-			-
General Supplies	789	-	789		789
Total Undist. Expend. - Security	<u>28,349</u>	<u>3,509</u>	<u>31,858</u>	<u>30,528</u>	<u>1,330</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	6,500	1,388	7,888	5,985	1,903
Contr Serv (Regular Students) - ESCs & CTSA		-			-
Total Undist. Expend. - Student Transportation Serv.	<u>6,500</u>	<u>1,388</u>	<u>7,888</u>	<u>5,985</u>	<u>1,903</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-		\$ 7,156	(7,156)
Other Retirement Contributions - PERS		-			
Health Benefits	\$ 575,348	-	\$ 575,348	446,042	\$ 129,306
TOTAL UNALLOCATED BENEFITS	575,348	-	575,348	453,198	122,150
TOTAL UNDISTRIBUTED EXPENDITURES	1,304,257	\$ 11,918	1,316,175	1,131,613	184,562
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	3,466,467	1,368	3,467,835	2,891,499	576,336
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	3,466,467	1,368	3,467,835	2,891,499	576,336
Other Financing Sources:					
Operating Transfer In	3,466,467	1,368	3,467,835	2,891,499	576,336
Total Other Financing Sources:	3,466,467	1,368	3,467,835	2,891,499	576,336
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, 2015

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	\$ 164,743		\$ 164,743	\$ 122,137	\$ 42,606
Grades 1-5 - Salaries of Teachers	1,782,981	\$ (67,594)	1,715,387	1,688,855	26,532.00
Grades 6-8 - Salaries of Teachers	5,820	(5,820)			-
Grades 9-12 - Salaries of Teachers					-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	80,703		80,703	54,157	26,546.00
Purchased Professional-Educational Services	4,000	(3,000)	1,000	1,000	-
Purchased Technical Services					-
Other Purchased Services (400-500 series)	55,078		55,078	50,954	4,124.00
General Supplies	133,476	21,144	154,620	151,628	2,992
Textbooks	11,105	(1,830)	9,275	9,275	-
Other Objects	15,000		15,000	9,222	5,778
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,252,906	(57,100)	2,195,806	2,087,228	108,578
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	105,330	36,840	142,170	142,170	-
Other Salaries for Instruction	35,606		35,606	27,317	8,289
Purchased Professional-Educational Services					-
General Supplies	3,340		3,340	3,234	106
Textbooks	370		370	270	100
Other Objects					-
Total Behavioral Disabilities	144,646	36,840	181,486	172,991	8,495
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, 2015

SCHOOL: BANNEKER SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 98,942		\$ 98,942	\$ 97,002	\$ 1,940
Other Salaries for Instruction	83,119	-	83,119	56,260	26,859
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>182,061</u>	<u>-</u>	<u>182,061</u>	<u>153,262</u>	<u>28,799</u>
Autism:					
Salaries of Teachers	133,479	\$ (118,490)	14,989	14,855	134
Other Salaries for Instruction	54,199	20,939	75,138	75,138	-
General Supplies	2,090	(2,090)			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	<u>189,768</u>	<u>(99,641)</u>	<u>90,127</u>	<u>89,993</u>	<u>134</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>516,475</u>	<u>(62,801)</u>	<u>453,674</u>	<u>416,246</u>	<u>37,428</u>
Bilingual Education - Instruction					
Salaries of Teachers	372,010	(2,572)	369,438	365,514	3,924.00
Other Salaries for Instruction	102,554	11,434	113,988	110,436	3,552.00
General Supplies	10,670	137	10,807	10,567	240.00
Textbooks	2,330	(1,137)	1,193	1,193	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>487,564</u>	<u>7,862</u>	<u>495,426</u>	<u>487,710</u>	<u>7,716</u>
School-Spon. Co-curricular Actvts. - Inst.					
Salaries	8,076	-	8,076	1,979	6,097
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Co-curricular Actvts. - Inst.	<u>8,076</u>	<u>-</u>	<u>8,076</u>	<u>1,979</u>	<u>6,097</u>
School-Spon. Co-curricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Co-curricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>3,263,021</u>	<u>(112,039)</u>	<u>3,152,982</u>	<u>2,993,163</u>	<u>159,819</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	73,230	31,363	104,593	104,593	-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	360	-	360	354	6
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>73,590</u>	<u>31,363</u>	<u>104,953</u>	<u>104,947</u>	<u>6</u>
Undistributed Expenditures - Health Services					
Salaries	73,230	20,487	93,717	93,717	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	1,500	-	1,500	1,499	1
Total Undistributed Expenditures - Health Services	<u>74,730</u>	<u>20,487</u>	<u>95,217</u>	<u>95,216</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, 2015**

SCHOOL: BANNEKER SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 89,202	-	\$ 89,202	\$ 87,353	\$ 1,849
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	89,202	-	89,202	87,353	1,849
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	184,606	-	184,606	174,177	10,429
Salaries of Secr and Clerical Assiat.	-	-	-	-	-
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.	184,606	-	184,606	174,177	10,429
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	260,147	\$ (110,700)	149,447	149,447	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	260,147	(110,700)	149,447	149,447	-
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	2,830	(886)	1,944	1,944	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	2,830	(886)	1,944	1,944	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	281,460	-	281,460	267,034	14,426
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	73,590	(1,525)	72,065	60,579	11,486
Other Salaries	-	3,172	3,172	3,072	100
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	14,270	1,380	15,650	10,308	5,342
Supplies and Materials	13,310	14	13,324	12,722	602
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	382,630	3,041	385,671	353,715	31,956
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	51,402	(500)	50,902	49,221	1,681
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	51,402	(500)	50,902	49,221	1,681
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	(702)	13,298	12,070	1,228
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	14,000	(702)	13,298	12,070	1,228

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

SCHOOL: BANNEKER SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions				\$ 16,631	\$ (16,631)
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 1,075,033	-	\$ 1,075,033	868,199	206,834
TOTAL UNALLOCATED BENEFITS	<u>1,075,033</u>	<u>-</u>	<u>1,075,033</u>	<u>884,830</u>	<u>190,203</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>2,208,170</u>	<u>\$ (57,897)</u>	<u>2,150,273</u>	<u>1,912,920</u>	<u>237,353</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>5,473,191</u>	<u>(169,936)</u>	<u>5,303,255</u>	<u>4,906,083</u>	<u>397,172</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5	20,695	(17,695)	3,000	2,999	1
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>20,695</u>	<u>(17,695)</u>	<u>3,000</u>	<u>2,999</u>	<u>1</u>
TOTAL CAPITAL OUTLAY	<u>20,695</u>	<u>(17,695)</u>	<u>3,000</u>	<u>2,999</u>	<u>1</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>5,493,886</u>	<u>(187,631)</u>	<u>5,306,255</u>	<u>4,909,082</u>	<u>397,173</u>
Other Financing Sources:					
Operating Transfer In	<u>5,493,886</u>	<u>(187,631)</u>	<u>5,306,255</u>	<u>4,909,082</u>	<u>397,173</u>
Total Other Financing Sources:	<u>5,493,886</u>	<u>(187,631)</u>	<u>5,306,255</u>	<u>4,909,082</u>	<u>397,173</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, 2015

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	\$ 146,216	\$ 57,786	\$ 204,002	\$ 204,002	-
Grades 1-5 - Salaries of Teachers	1,558,370	(57,193)	1,501,177	1,501,175	\$ 2
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	93,143	(13,650)	79,493	79,493	-
Purchased Professional-Educational Services	5,512	(3,012)	2,500	1,000	1,500
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	60,282	(10,506)	49,776	49,261	515
General Supplies	112,210	8,122	120,332	118,932	1,400
Textbooks	2,000	(2,000)	-	-	-
Other Objects	12,000	(4,047)	7,953	7,929	24
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,989,733	(24,500)	1,965,233	1,961,792	3,441
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	178,610	(1,600)	177,010	176,930	80
Other Salaries for Instruction	46,052	(16,389)	29,663	29,663	-
General Supplies	2,800	(990)	1,810	1,809	1
Textbooks	400	(400)	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	227,862	(19,379)	208,483	208,402	81
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	183,210	(90,304)	92,906	92,906	-
Other Salaries for Instruction	41,049	15,171	56,220	56,220	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	5,610	(4,610)	1,000	990	10
Textbooks	300	(300)	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	230,169	(80,043)	150,126	150,116	10
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, 2015**

SCHOOL: GEORGE WASHINGTON CARVER INSTITUTE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 118,568	\$ 113,036	\$ 231,604	\$ 231,604	-
Other Salaries for Instruction		92,468	92,468	92,468	-
General Supplies		-	-	-	-
Textbooks		-	-	-	-
Other Objects		-	-	-	-
Total Resource Room/Resource Center	118,568	205,504	324,072	324,072	-
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		26,067	26,067	26,067	-
General Supplies	2,000	(1,000)	1,000	987	\$ 13
Textbooks		-	-	-	-
Other Objects		-	-	-	-
Total Preschool Disabilities - Full Time	2,000	25,067	27,067	27,054	13
TOTAL SPECIAL EDUCATION - INSTRUCTION	578,599	131,149	709,748	709,644	104
Bilingual Education - Instruction					
Salaries of Teachers		-	-	-	-
Other Salaries for Instruction		-	-	-	-
General Supplies		-	-	-	-
Textbooks		-	-	-	-
Other Objects		-	-	-	-
Total Bilingual Education - Instruction	-	-	-	-	-
School-Spon. Co-curricular Actvts. - Inst.					
Salaries	4,032	(2,000)	2,032	1,979	53
Purchased Services (300-500 series)		-	-	-	-
Supplies and Materials		-	-	-	-
Other Objects		-	-	-	-
Transfers to Cover Deficit (Agency Funds)		-	-	-	-
Total School-Spon. Co-curricular Actvts. - Inst.	4,032	(2,000)	2,032	1,979	53
School-Spon. Co-curricular Athletics - Inst.					
Salaries		-	-	-	-
Purchased Services (300-500 series)		-	-	-	-
Supplies and Materials		-	-	-	-
Total School-Spon. Co-curricular Athletics - Inst.	-	-	-	-	-
Total Instruction	2,572,364	104,649	2,677,013	2,673,415	3,598
Undistributed Expend. - Attend. & Social Work					
Salaries	83,985	(18,660)	65,325	65,324	1
Other Purchased Services (400-500 series)		-	-	-	-
Supplies and Materials	2,000	(377)	1,623	1,623	-
Other Objects		-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	85,985	(19,037)	66,948	66,947	1
Undistributed Expenditures - Health Services					
Salaries	79,622	(1,560)	78,062	78,061	1
Purchased Professional and Technical Services		-	-	-	-
Other Purchased Services (400-500 series)		-	-	-	-
Supplies and Materials	2,451	-	2,451	2,325	126
Total Undistributed Expenditures - Health Services	82,073	(1,560)	80,513	80,386	127

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

SCHOOL: GEORGE WASHINGTON CARVER INSTITUTE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 98,828	\$ (1,900)	\$ 96,928	\$ 96,920	\$ 8
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	98,828	(1,900)	96,928	96,920	8
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	167,918	(34,145)	133,773	130,773	3,000
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.	167,918	(34,145)	133,773	130,773	3,000
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	100,192	81,625	181,817	181,817	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	3,000	-	3,000	2,813	187
Supplies and Materials	7,000	(7,000)	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	110,192	74,625	184,817	184,630	187
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)	2,000	1,246	3,246	2,461	785
Supplies and Materials	1,000	-	1,000	950	50
Total Undist. Expend. - Instructional Staff Training Serv.	8,000	(3,754)	4,246	3,411	835
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	283,817	(125,551)	158,266	157,476	790
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	61,256	2,293	63,549	61,900	1,649
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	4,700	1,282	5,982	4,749	1,233
Supplies and Materials	10,645	-	10,645	10,072	573
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	360,418	(121,976)	238,442	234,197	4,245
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	29,660	4,871	34,531	31,926	2,605
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	29,660	4,871	34,531	31,926	2,605
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	-	9,984	6,687	3,297
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	9,984	-	9,984	6,687	3,297

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

SCHOOL: GEORGE WASHINGTON CARVER INSTITUTE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 32,985	-	\$ 32,985	\$ 11,946	\$ 21,039
Other Retirement Contributions - PERS	31,334	-	31,334	31,334	-
Health Benefits	980,434	\$ (72,320)	908,114	908,114	-
TOTAL UNALLOCATED BENEFITS	<u>1,044,753</u>	<u>(72,320)</u>	<u>972,433</u>	<u>951,394</u>	<u>21,039</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,997,811</u>	<u>(175,196)</u>	<u>1,822,615</u>	<u>1,787,271</u>	<u>35,344</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>4,570,175</u>	<u>(70,547)</u>	<u>4,499,628</u>	<u>4,460,686</u>	<u>38,942</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>4,570,175</u>	<u>(70,547)</u>	<u>4,499,628</u>	<u>4,460,686</u>	<u>38,942</u>
Other Financing Sources:					
Operating Transfer In	4,570,175	(70,547)	4,499,628	4,460,686	38,942
Total Other Financing Sources:	<u>4,570,175</u>	<u>(70,547)</u>	<u>4,499,628</u>	<u>4,460,686</u>	<u>38,942</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, 2015

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	Original <u>Budget</u>	Budget <u>Transfers</u>	Final <u>Budget</u>	<u>Actual</u>	Variance <u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers		-			-
Grades 1-5 - Salaries of Teachers	\$ 1,771,448	\$ (260,635)	\$ 1,510,813	\$ 1,500,687	\$ 10,126
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	27,088	14,480	41,568	37,233	4,335
Purchased Professional-Educational Services		-			-
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	28,604	-	28,604	23,442	5,162
General Supplies	74,554	448	75,002	71,974	3,028
Textbooks	400	-	400	400	-
Other Objects	3,000	-	3,000	1,339	1,661
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>1,905,094</u>	<u>(245,707)</u>	<u>1,659,387</u>	<u>1,634,675</u>	<u>24,712</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>
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Total Cognitive - Moderate		<u>-</u>			<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	127,036	-	127,036	124,546	2,490
Other Salaries for Instruction	58,568	-	58,568	47,169	11,399
Purchased Professional-Educational Services	500	-	500	500	-
General Supplies	1,900	-	1,900	1,900	-
Textbooks	500	-	500	500	-
Other Objects	500	-	500	500	-
Total Learning and/or Language Disabilities	<u>189,004</u>	<u>-</u>	<u>189,004</u>	<u>174,115</u>	<u>14,889</u>
Visual Impairments					
Other Salaries for Instruction		-			-
Total Visual Impairments		<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>
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Multiple Disabilities		<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, 2015

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 106,580	-	\$ 106,580	\$ 104,765	\$ 1,815
Other Salaries for Instruction	27,256	-	27,256	26,970	286
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>133,836</u>	<u>-</u>	<u>133,836</u>	<u>131,735</u>	<u>2,101</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>322,840</u>	<u>-</u>	<u>322,840</u>	<u>305,850</u>	<u>16,990</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	1,980	-	1,980	1,979	1
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>1,980</u>	<u>-</u>	<u>1,980</u>	<u>1,979</u>	<u>1</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>2,229,914</u>	<u>\$ (245,707)</u>	<u>1,984,207</u>	<u>1,942,504</u>	<u>41,703</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	25,757	12,413	38,170	38,170	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>25,757</u>	<u>12,413</u>	<u>38,170</u>	<u>38,170</u>	<u>-</u>
Undistributed Expenditures - Health Services					
Salaries	90,480	-	90,480	88,706	1,774
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	2,725	-	2,725	2,725	-
Total Undistributed Expenditures - Health Services	<u>93,205</u>	<u>-</u>	<u>93,205</u>	<u>91,431</u>	<u>1,774</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

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	\$ 70,862	-	\$ 70,862	\$ 69,473	\$ 1,389
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	70,862	-	70,862	69,473	1,389
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	-	\$ 104,457	104,457	104,457	-
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Purchased Prof- Educational Services	230	-	230.00	-	230.00
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	230	104,457	104,687	104,457	230
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	160,696	-	160,696	157,839	2,857.00
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	3,330	-	3,330	3,115	\$ 215
Supplies and Materials	1,500	-	1,500	567	933.00
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	165,526	-	165,526	161,521	4,005
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	3,000	(1,500)	1,500	1,299	201
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	3,000	(1,500)	1,500	1,299	201
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	117,089	-	117,089	114,807	2,282
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	82,228	5,256	87,484	85,875	1,609
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	11,674	1,206	12,880	9,312	3,568
Supplies and Materials	2,000	-	2,000	873	1,127
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	212,991	6,462	219,453	210,867	8,586
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	26,244	511	26,755	26,755	-
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	26,244	511	26,755	26,755	-
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	-	6,000	2,231	3,769
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	6,000	-	6,000	2,231	3,769

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

SCHOOL: J, GARFIELD JACKSON SR. ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 26,105	-	\$ 26,105	\$ 12,286	\$ 13,819
Other Retirement Contributions - PERS	19,757	-	19,757	19,757	-
Health Benefits	567,620	\$ (47,626)	519,994	432,900	87,094
TOTAL UNALLOCATED BENEFITS	613,482	(47,626)	565,856	464,943	100,913
TOTAL UNDISTRIBUTED EXPENDITURES	1,217,297	74,717	1,292,014	1,171,147	120,867
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	3,447,211	(170,990)	3,276,221	3,113,651	162,570
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	3,447,211	(170,990)	3,276,221	3,113,651	162,570
Other Financing Sources:					
Operating Transfer In	3,447,211	(170,990)	3,276,221	3,113,651	162,570
Total Other Financing Sources:	3,447,211	(170,990)	3,276,221	3,113,651	162,570
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, 2015

EXHIBIT D-3s

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	\$ 628,547	\$ 4,311	\$ 632,858	\$ 617,663	\$ 15,195
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	183,193	-	183,193	125,478	57,715.00
Purchased Professional-Educational Services	2,935	-	2,935	756	2,179.00
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	7,940	-	7,940	6,000	1,940
General Supplies	37,254	(4,500)	32,754	29,577	3,177
Textbooks	-	-	-	-	-
Other Objects	2,000	-	2,000	1,125	875
TOTAL REGULAR PROGRAMS - INSTRUCTION	861,869	(189)	861,680	780,599	81,081
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, 2015

SCHOOL: ALTHEA GIBSON ECE ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers		-			-
Other Salaries for Instruction	\$ 26,527	\$ 26,099	\$ 52,626	\$ 52,626	-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Resource Room/Resource Center	<u>26,527</u>	<u>26,099</u>	<u>52,626</u>	<u>52,626</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	52,910	-	52,910	51,939	\$ 971
Other Salaries for Instruction	26,527	17,262	43,789	26,007	17,782
General Supplies	2,200	-	2,200	2,200	-
Textbooks		-			-
Other Objects		-			-
Total Preschool Disabilities - Full Time	<u>81,637</u>	<u>17,262</u>	<u>98,899</u>	<u>77,946</u>	<u>20,953</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>108,164</u>	<u>43,361</u>	<u>151,525</u>	<u>130,572</u>	<u>20,953</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>970,033</u>	<u>43,172</u>	<u>1,013,205</u>	<u>911,171</u>	<u>\$ 102,034</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	63,198	-	63,198	61,959	1,239
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Total Undistributed Expend. - Attend. & Social Work	<u>63,198</u>	<u>-</u>	<u>63,198</u>	<u>61,959</u>	<u>1,239</u>
Undistributed Expenditures - Health Services					
Salaries	72,384	-	72,384	71,018	1,366
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		1,495	1,495	1,495	-
Total Undistributed Expenditures - Health Services	<u>72,384</u>	<u>1,495</u>	<u>73,879</u>	<u>72,513</u>	<u>1,366</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

EXHIBIT D-3s

SCHOOL: ALTHEA GIBSON ECE ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 15,365	\$ (15,365)			-
Salaries of Secretarial and Clerical Assistants					-
Other Salaries					-
Other Purchased Services (400-500 series)					-
Supplies and Materials					-
Other Objects					-
Total Undist. Expend. - Guidance	<u>15,365</u>	<u>(15,365)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction					-
Salaries of Other Professional Staff	78,462	3,365	\$ 81,827	\$ 81,827	-
Salaries of Secer and Clerical Assisit.					-
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>78,462</u>	<u>3,365</u>	<u>81,827</u>	<u>81,827</u>	<u>-</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service					-
Other Purchased Professional & Technical Services					-
Other Purchased Services (400-500 series)	1,090		1,090		\$ 1,090
Supplies and Materials					-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>1,090</u>	<u>-</u>	<u>1,090</u>	<u>-</u>	<u>1,090</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	115,581		115,581	110,551	5,030
Salaries of Other Professional Staff					-
Salaries of Secretarial and Clerical Assistants	102,036	6,129	108,165	108,164	1
Other Salaries					-
Purchased Professional and Technical Services					-
Other Purchased Services (400-500 series)	4,370	40	4,410	1,804	2,606
Supplies and Materials	4,810		4,810	3,300	1,510
Other Objects					-
Total Undist. Expend. - Support Serv. - School Admin.	<u>226,797</u>	<u>6,169</u>	<u>232,966</u>	<u>223,819</u>	<u>9,147</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	26,198	1,681	27,879	27,314	565
Purchased Professional and Technical Services					-
General Supplies					-
Total Undist. Expend. - Security	<u>26,198</u>	<u>1,681</u>	<u>27,879</u>	<u>27,314</u>	<u>565</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	2,504		2,504	1,793	711
Contr Serv (Regniar Students) - ESCs & CTSA					-
Total Undist. Expend. - Student Transportation Serv.	<u>2,504</u>	<u>-</u>	<u>2,504</u>	<u>1,793</u>	<u>711</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015

EXHIBIT D-3a

SCHOOL: ALTHEA GIBSON ECE ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-		\$ 2,341	\$ (2,341)
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 615,709	-	\$ 615,709	416,177	199,532
TOTAL UNALLOCATED BENEFITS	<u>615,709</u>	<u>-</u>	<u>615,709</u>	<u>418,518</u>	<u>197,191</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,101,707</u>	<u>\$ (2,655)</u>	<u>1,099,052</u>	<u>887,743</u>	<u>211,309</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>2,071,740</u>	<u>40,517</u>	<u>2,112,257</u>	<u>1,798,914</u>	<u>313,343</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		4,500	4,500	4,500	-
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>4,500</u>	<u>4,500</u>	<u>4,500</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>	<u>-</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>2,071,740</u>	<u>45,017</u>	<u>2,116,757</u>	<u>1,803,414</u>	<u>313,343</u>
Other Financing Sources:					
Operating Transfer In	2,071,740	45,017	2,116,757	1,803,414	313,343
Total Other Financing Sources:	<u>2,071,740</u>	<u>45,017</u>	<u>2,116,757</u>	<u>1,803,414</u>	<u>313,343</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, 2015

EXHIBIT D-30

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	\$ 708,462	-	\$ 708,462	\$ 625,782	\$ 82,680
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	175,385	\$ (1,035)	174,350	126,407	47,943
Purchased Professional-Educational Services	3,025	-	3,025	2,400	625
Purchased Technical Services	2,250	(322)	1,928	1,927	1
Other Purchased Services (400-500 series)	21,559	(2,221)	19,338	18,838	500
General Supplies	17,681	(155)	17,526	16,181	1,345
Textbooks	-	-	-	-	-
Other Objects	2,000	-	2,000	1,964	36
TOTAL REGULAR PROGRAMS - INSTRUCTION	930,362	(3,733)	926,629	793,499	133,130
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, 2015**

SCHOOL: WALSTROM EARLY CHILDHOOD ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	\$ 53,615	-	\$ 53,615	\$ 27,349	\$ 26,266
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center:	<u>53,615</u>	<u>-</u>	<u>53,615</u>	<u>27,349</u>	<u>26,266</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	-	2,200	1,949	251
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>2,200</u>	<u>-</u>	<u>2,200</u>	<u>1,949</u>	<u>251</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>55,815</u>	<u>-</u>	<u>55,815</u>	<u>29,298</u>	<u>26,517</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>986,177</u>	<u>\$ (3,733)</u>	<u>982,444</u>	<u>822,797</u>	<u>159,647</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	57,497	-	57,497	57,270	227
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>57,497</u>	<u>-</u>	<u>57,497</u>	<u>57,270</u>	<u>227</u>
Undistributed Expenditures - Health Services					
Salaries	63,336	1,108	64,444	64,444	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,000	1,519	2,519	2,519	-
Total Undistributed Expenditures - Health Services	<u>64,336</u>	<u>2,627</u>	<u>66,963</u>	<u>66,963</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, 2015

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	\$ 106,580	\$ (16,350)	\$ 90,230	\$ 90,230	-
Salaries of Sec 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.	106,580	(16,350)	90,230	90,230	-
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	150,197	-	150,197	147,303	\$ 2,894
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	83,313	9,105	92,418	92,418	-
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	5,000	-	5,000	4,970	30
Supplies and Materials	16,405	(2,869)	13,536	11,958	1,578
Other Objects		-			-
Total Undist. Expend. - Support Serv. - School Admin.	254,915	6,236	261,151	256,649	4,502
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies		-			-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	27,560	-	27,560	27,020	540
Purchased Professional and Technical Services		-			-
General Supplies		-			-
Total Undist. Expend. - Security	27,560	-	27,560	27,020	540
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		1,350	1,350	1,350	-
Contr Serv (Regular Students) - ESCs & CTSA		-			-
Total Undist. Expend. - Student Transportation Serv.	-	1,350	1,350	1,350	-

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2015**

SCHOOL: WALSTROM EARLY CHILDHOOD ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 17,046	-	\$ 17,046	\$ 2,443	\$ 14,603
Other Retirement Contributions - PERS	8,806	-	8,806	8,806	-
Health Benefits	374,649	-	374,649	374,649	-
TOTAL UNALLOCATED BENEFITS	<u>400,501</u>	<u>-</u>	<u>400,501</u>	<u>385,898</u>	<u>14,603</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>911,389</u>	<u>\$ (6,137)</u>	<u>905,252</u>	<u>885,380</u>	<u>19,872</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>1,897,566</u>	<u>(9,870)</u>	<u>1,887,696</u>	<u>1,708,177</u>	<u>179,519</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		3,733	3,733	3,499	234
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>3,733</u>	<u>3,733</u>	<u>3,499</u>	<u>234</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>3,733</u>	<u>3,733</u>	<u>3,499</u>	<u>234</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>1,897,566</u>	<u>(6,137)</u>	<u>1,891,429</u>	<u>1,711,676</u>	<u>179,753</u>
Other Financing Sources:					
Operating Transfer In	1,897,566	(6,137)	1,891,429	1,711,676	179,753
Total Other Financing Sources:	<u>1,897,566</u>	<u>(6,137)</u>	<u>1,891,429</u>	<u>1,711,676</u>	<u>179,753</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>

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, 2015

	231 Title I 2014/2015	236 Title I SIA 2014/2015	239/291 School Invmt Grant 14/15	241 Title III Regular 14/15 Grant	Sub-total
Revenues					
Federal sources	\$ 4,033,163	\$ 7,434	\$ 227,469	\$ 46,880	\$ 4,314,946
State sources	-	-	-	-	-
Other Local	-	-	-	-	-
Total Revenue	<u>4,033,163</u>	<u>7,434</u>	<u>227,469</u>	<u>46,880</u>	<u>4,314,946</u>
Expenditures					
Instruction:					
Salaries of teachers	339,990	6,658	102,912	24,297	473,857
Other salaries for instruction	-	-	4,878	-	4,878
Purchased prof. and technical services	200,493	-	3,400	-	203,893
Purch Prof-Educational Services	-	-	-	-	-
Other purchased services	301,050	-	-	7,500	308,550
General supplies	529,265	-	11,559	15,083	555,907
Textbooks	-	-	-	-	-
Other objects	-	-	8,704	-	8,704
Total instruction	<u>1,370,798</u>	<u>6,658</u>	<u>131,453</u>	<u>46,880</u>	<u>1,555,789</u>
Support services:					
Salaries of Teachers	572,560	-	5,773	-	578,333
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	-	-	9,259	-	9,259
Purchased professional - education services	-	-	-	-	-
Purchased Ed Svcs -Contracted Prek	-	-	-	-	-
Purchased Ed Svcs -Head Start	-	-	-	-	-
Other purchased professional services	59,101	-	-	-	59,101
Cleaning, Repair & Maintenance	-	-	-	-	-
Rentals	-	-	-	-	-
Purchased technical services	-	-	-	-	-
Other purchased services	28,365	-	14,400	-	42,765
Contracted Srv - Transportation	-	-	-	-	-
Travel	-	-	4,865	-	4,865
Miscellaneous Purchased Services	-	-	-	-	-
Supplies and Materials	10,973	776.00	47,324	-	59,073
Other objects	8,240	-	14,395	-	22,635
Rental of land and building	-	-	-	-	-
Total support services	<u>679,239</u>	<u>776</u>	<u>96,016</u>	<u>-</u>	<u>776,031</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>
Transfer of Funds to School Based Budgets	1,983,126	-	-	-	1,983,126
Total Transfers	<u>1,983,126</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,983,126</u>
Total Expenditures	<u>4,033,163</u>	<u>7,434</u>	<u>227,469</u>	<u>46,880</u>	<u>4,314,946</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, 2015

	255 <u>IDEA Part B</u> Basic 14/15 Grant	257 <u>IDEA</u> Preschool 14/15 Grant	271 <u>Title II</u> Part A Reg. 2014/2015	Sub-total
Revenues				
Federal sources	\$ 2,224,220	\$ 65,680	\$ 732,664	\$ 3,022,564
State sources	-	-	-	-
Other Local	-	-	-	-
Total Revenue	<u>2,224,220</u>	<u>65,680</u>	<u>732,664</u>	<u>3,022,564</u>
Expenditures				
Instruction:				
Salaries of teachers				-
Other salaries for instruction				-
Purchased prof. and technical services	262,194			262,194
Purch Prof-Educational Services				-
Other purchased services	581,544			581,544
General supplies	37,122	269		37,391
Textbooks				-
Other objects	-	-	-	-
Total instruction	<u>880,860</u>	<u>269</u>	<u>-</u>	<u>881,129</u>
Support services:				
Salaries of Teachers			525,250	525,250
Salaries of Supervisors of Instruction				-
Salaries of Program Directors				-
Salaries of other professional staff	117,963			117,963
Salaries of secretarial and clerical assistants	107,120			107,120
Other salaries	7,855			7,855
Salary of Community Parent Involvement Spec				-
Salaries of Master Teachers				-
Personal services - employee benefits				-
Purchased professional - education services	1,085,187	65,411	149,716	1,300,314
Purchased Ed Svcs -Contracted Prek				-
Purchased Ed Svcs -Head Start				-
Other purchased professional services				-
Cleaning, Repair & Maintenance				-
Rentals				-
Purchased technical services				-
Other purchased services	1,900		17,711	19,611
Contracted Srv - Transportation				-
Travel				-
Miscellaneous Purchased Services	3,900			3,900
Supplies and Materials	19,435		39,987	59,422
Other objects				-
Rental of land and building	-	-	-	-
Total support services	<u>1,343,360</u>	<u>65,411</u>	<u>732,664</u>	<u>2,141,435</u>
Facilities acquisition and construction services:				
Instructional equipment				-
Non-Instructional equipment				-
Construction services	-	-	-	-
Total Facilities acquisition and oonstruction services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfer of Funds to School Based Budgets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>2,224,220</u>	<u>65,680</u>	<u>732,664</u>	<u>3,022,564</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, 2015

	361 361 Carl D. Perkins Voc & Tech Ed. <u>FY2015</u>	295 Race to the Top	501 NJ Nonpublic Textbooks	502 <u>Chapter 192</u> Compensatory Education	Sub-total
Revenues					
Federal sources	\$ 118,822	\$ 131,034			\$ 249,856
State sources			\$ 40,707	\$ 213,648	254,355
Other Local	-	-	-	-	-
Total Revenue	<u>118,822</u>	<u>131,034</u>	<u>40,707</u>	<u>213,648</u>	<u>504,211</u>
Expenditures					
Instruction:					
Salaries of teachers	11,628				11,628
Other salaries for instruction					-
Purchased prof. and technical services	34,000				34,000
Purch Prof-Educational Services					-
Other purchased services					-
General supplies	25,519				25,519
Textbooks			40,707		40,707
Other objects	-	-	-	-	-
Total instruction	<u>71,147</u>	<u>-</u>	<u>40,707</u>	<u>-</u>	<u>111,854</u>
Support services:					
Salaries of Teachers		20,121			20,121
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	47,675	110,913		213,648	372,236
Purchased Ed Svcs -Contracted Prek					-
Purchased Ed Svcs -Head Start					-
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	<u>47,675</u>	<u>131,034</u>	<u>-</u>	<u>213,648</u>	<u>392,357</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>
Transfer of Funds to School Based Budgets	-	-	-	-	-
Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>118,822</u>	<u>131,034</u>	<u>40,707</u>	<u>213,648</u>	<u>504,211</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, 2015

	503		505	506	507	508	508	
	Chapter 192	English as	Chapter 192	Chapter 193	Chapter 193	Chapter 193	Chapter 192/193	
	English as	a Second	Transportation	Supplemental	Exam and	Corrective	Home	Sub-total
	Language	Language	FY 2015	Instruction	Class	Speech	Instruction	
Revenues								
Federal sources								-
State sources	\$ 2,375	\$ 25,181	\$ 41,668	\$ 44,861	\$ 17,228	\$ 30,712	\$ 162,025	
Other Local	-	-	-	-	-	-	-	-
Total Revenue	2,375	25,181	41,668	44,861	17,228	30,712	162,025	
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	2,375	25,181	41,668	44,861	17,228	30,712	162,025	
Purchased Ed Svcs -Contracted Prek								-
Purchased Ed Svcs -Head Start								-
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	2,375	25,181	41,668	44,861	17,228	30,712	162,025	
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	2,375	25,181	41,668	44,861	17,228	30,712	162,025	
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, 2015

	509 Nonpublic Nursing Aid	510 Nonpublic Technology Aid	518 Adult Education	218 Preschool Education Aid	Others	Sub-total	2015
Revenues							
Federal sources			\$ 52,932			\$ 52,932	\$ 7,640,298
State sources	\$ 65,921	\$ 16,476		\$ 19,523,860		19,606,257	20,022,637
Other Local	-	-	-	-	\$ 80,015	80,015	80,015
Total Revenue	<u>65,921</u>	<u>16,476</u>	<u>52,932</u>	<u>19,523,860</u>	<u>80,015</u>	<u>19,739,204</u>	<u>27,742,250</u>
Expenditures							
Instruction:							
Salaries of teachers			52,932	3,219,718		3,272,650	3,758,135
Other salaries for instruction				1,085,255		1,085,255	1,090,133
Purchased prof. and technical services						-	500,087
Purch Prof-Educational Services						-	-
Other purchased services				19,462		19,462	909,556
General supplies		16,476		188,741		205,217	824,034
Textbooks						-	40,707
Other objects					6,016	6,016	14,720
Total instruction	<u>-</u>	<u>16,476</u>	<u>52,932</u>	<u>4,513,176</u>	<u>6,016</u>	<u>4,588,600</u>	<u>7,137,372</u>
Support services:							
Salaries of Teachers							1,123,704
Salaries of Supervisors of Instruction				165,694		165,694	165,694
Salaries of Program Directors						-	-
Salaries of other professional staff				1,093,874		1,093,874	1,211,837
Salaries of secretarial and clerical assistants				250,705		250,705	357,825
Other salaries				92,596		92,596	100,451
Salary of Community Parent Involvement Spec				99,190		99,190	99,190
Salaries of Master Teachers				532,883		532,883	532,883
Personal services - employee benefits				1,578,085		1,578,085	1,587,344
Purchased professional - education services	65,921			332,042		397,963	2,232,538
Purchased Ed Svcs -Contracted Prek				9,503,858		9,503,858	9,503,858
Purchased Ed Svcs -Head Start				1,770,214		1,770,214	1,770,214
Other purchased professional services				127,608		127,608	186,709
Cleaning, Repair & Maintenance						-	-
Rentals						-	-
Purchased technical services						-	-
Other purchased services						-	62,376
Contracted Srv - Transportation				24,806		24,806	24,806
Travel				4,420		4,420	9,285
Miscellaneous Purchased Services					2,160	2,160	6,060
Supplies and Materials				65,947	63,104	129,051	247,546
Other objects				23,838	8,735	32,573	55,208
Rental of land and building						-	-
Total support services	<u>65,921</u>	<u>-</u>	<u>-</u>	<u>15,665,760</u>	<u>73,999</u>	<u>15,805,680</u>	<u>19,277,528</u>
Facilities acquisition and construction services:							
Instructional equipment						-	-
Non-Instructional equipment				38,747		38,747	38,747
Construction services						-	-
Total Facilities acquisition and construction services	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,747</u>	<u>-</u>	<u>38,747</u>	<u>38,747</u>
Transfer of Funds to School Based Budgets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,983,126</u>
Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,983,126</u>
Total Expenditures	<u>65,921</u>	<u>16,476</u>	<u>52,932</u>	<u>20,217,683</u>	<u>80,015</u>	<u>20,433,027</u>	<u>28,436,773</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over(Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(693,823)</u>	<u>-</u>	<u>(693,823)</u>	<u>(693,823)</u>
Other Financing Sources							
Transfer In - General Fund	\$ -	\$ -	\$ -	\$ 693,823	\$ -	\$ 693,823	\$ 693,823

**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, 2015**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budgeted</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES					
Instruction					
Salaries of Teachers	\$ 3,627,869	\$ (197,116)	\$ 3,430,753	\$ 3,219,718	\$ 211,035
Other Salaries for Instruction	1,131,232	-	1,131,232	1,085,255	45,977
Other Purchased Services	34,400	-	34,400	19,462	14,938
General Supplies	241,800	-	241,800	188,741	53,059
Other Objects	-	-	-	-	-
Total Instruction	<u>5,035,301</u>	<u>(197,116)</u>	<u>4,838,185</u>	<u>4,513,176</u>	<u>325,009</u>
Support Services:					
Salaries of Supervisors of Instruction	126,149	39,545	165,694	165,694	-
Salaries of Program Directors	-	-	-	-	-
Salaries of Other Professional Staff	1,158,434	(49,781)	1,108,653	1,093,874	14,779
Salaries of Secr. And Clerical Assistants	247,374	12,331	259,705	250,705	9,000
Other Salaries	102,702	(4,795)	97,907	92,596	5,311
Salaries of Community Parent Involvement Spec	100,420	-	100,420	99,190	1,230
Salaries of Master Teachers	555,740	-	555,740	532,883	22,857
Personal Services - Employee Benefits	1,692,427	6,261	1,698,688	1,578,085	120,603
Purchased Ed Services - Pre-K	9,238,080	274,690	9,512,770	9,503,858	8,912
Purchased Ed Services - Head Start	1,747,601	22,613	1,770,214	1,770,214	-
Purchased Professional - Ed. Services	399,280	(42,287)	356,993	332,042	24,951
Other Purchased Prof. Services and Tech	222,001	(36,582)	185,419	127,608	57,811
Cleaning Repairs and Maintenance Services	-	-	-	-	-
Rentals	20,000	-	20,000	-	20,000
Contr. Serv. - Trans.	32,200	-	32,200	24,806	7,394
Travel	30,500	(17,300)	13,200	4,420	8,780
Supplies and Materials	165,926	(39,079)	126,847	65,947	60,900
Supplies and Materials	-	31,500	31,500	23,838	7,662
Total Support Services	<u>15,838,834</u>	<u>197,116</u>	<u>16,035,950</u>	<u>15,665,760</u>	<u>370,190</u>
Facilities Acquisition and Const. Serv:					
Instructional Equipment	-	-	-	-	-
Non Instructional Equipment	40,000	-	40,000	38,747	1,253
Total Facilities and Acquisition and Constr. Serv.	<u>40,000</u>	<u>-</u>	<u>40,000</u>	<u>38,747</u>	<u>1,253</u>
Total Expenditures	<u>\$ 20,914,135</u>	<u>\$ -</u>	<u>\$ 20,914,135</u>	<u>\$ 20,217,683</u>	<u>\$ 696,452</u>

Calculation of Budget & Carryover

Total 2014-2015 Preschool Education Aid Allocation	\$ 19,929,585
Add: Actual ECPA/PEA Carryover (June 30, 2014)	2,459,483
Prior Year Adjustment	10,404
Add: Budgeted Transfer from General Fund	<u>693,823</u>
Total Funds Available for 2014-2015 Budget	23,093,295
Less: 2014-2015 Budgeted Preschool Education Aid (Including	
Prior Year Budgeted Carryover)	<u>(20,914,135)</u>
Available & Unbudgeted Preschool Education Aid Funds as of June 30, 2015	2,179,160
Add: June 30, 2015 Unexpended Preschool Education Aid	<u>696,452</u>
2014-2015 Actual Carryover- Preschool Education Aid	<u>\$ 2,875,612</u>
2014-2015 Preschool Education Aid Carryover Budgeted in 2015-2016	<u>\$ 1,754,604</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, 2015**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budgeted</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES					
Instruction					
Salaries of Teachers	\$ 3,627,869	\$ (197,116)	\$ 3,430,753	\$ 3,219,718	\$ 211,035
Other Salaries for Instruction	1,131,232	-	1,131,232	1,085,255	45,977
Other Purchased Services	34,400	-	34,400	19,462	14,938
General Supplies	241,800	-	241,800	188,741	53,059
Other Objects	-	-	-	-	-
Total Instruction	<u>5,035,301</u>	<u>(197,116)</u>	<u>4,838,185</u>	<u>4,513,176</u>	<u>325,009</u>
Support Services:					
Salaries of Supervisors of Instruction	126,149	39,545	165,694	165,694	-
Salaries of Program Directors	-	-	-	-	-
Salaries of Other Professional Staff	1,158,434	(49,781)	1,108,653	1,093,874	14,779
Salaries of Secr. And Clerical Assistants	247,374	12,331	259,705	250,705	9,000
Other Salaries	102,702	(4,795)	97,907	92,596	5,311
Salaries of Community Parent Involvement Spec	100,420	-	100,420	99,190	1,230
Salaries of Master Teachers	555,740	-	555,740	532,883	22,857
Personal Services - Employee Benefits	1,692,427	6,261	1,698,688	1,578,085	120,603
Purchased Ed. Services - Pre-K	9,238,080	274,690	9,512,770	9,503,858	8,912
Purchased Ed. Services - Head Start	1,747,601	22,613	1,770,214	1,770,214	-
Purchased Professional - Ed. Services	399,280	(42,287)	356,993	332,042	24,951
Other Purchased Prof. Services and Tech	222,001	(36,582)	185,419	127,608	57,811
Cleaning Repairs and Maintenance Services	-	-	-	-	-
Rentals	20,000	-	20,000	-	20,000
Contr. Serv. - Trans.	32,200	-	32,200	24,806	7,394
Travel	30,500	(17,300)	13,200	4,420	8,780
Supplies and Materials	165,926	(39,079)	126,847	65,947	60,900
Other Objects	-	31,500	31,500	23,838	7,662
Total Support Services	<u>15,838,834</u>	<u>197,116</u>	<u>16,035,950</u>	<u>15,665,760</u>	<u>370,190</u>
Facilities Acquisition and Const. Serv:					
Instructional Equipment	-	-	-	-	-
Non Instructional Equipment	40,000	-	40,000	38,747	1,253
Total Facilities and Acquisition and Constr. Serv	<u>40,000</u>	<u>-</u>	<u>40,000</u>	<u>38,747</u>	<u>1,253</u>
Total Expenditures	<u>\$ 20,914,135</u>	<u>\$ -</u>	<u>\$ 20,914,135</u>	<u>\$ 20,217,683</u>	<u>\$ 696,452</u>

**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, 2015**

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, 2015**

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, 2015**

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, 2015**

Revenues and Other Financing Sources

Revenues	
Miscellaneous	\$ 310,502
State Sources- On-Behalf SDA Contributions	<u>33,889</u>
Total Revenues	<u>344,391</u>

Expenditures and Other Financing Uses

Expenditures	
Purchased Professional and Technical Services	69,616
Construction Services	88,505
On-Behalf SDA Construction Services	33,889
Other Financing Uses	
Transfers Out - Debt Service Fund	<u>310,502</u>
Total Expenditures and Other Financing Uses	<u>502,512</u>

Excess (Deficiency) of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	(158,121)
Fund Balance- Beginning of Year	<u>6,263,004</u>
Fund Balance- End of Year	<u>\$ 6,104,883</u>

**EAST ORANGE BOARD OF EDUCATION
CAPITAL PROJECTS FUND
SUMMARY SCHEDULE OF PROJECT EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

<u>Issue</u>	<u>Issue/Project Title</u>	<u>Modified Appropriation</u>	<u>Expenditures to Date</u>		<u>Balance, June 30, 2015</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	\$ 64,152,356	\$ 130,298	\$ 115,498
2010	Various Improvements and Renovations	<u>4,009,597</u>	<u>3,928,682</u>	<u>27,823</u>	<u>53,092</u>
		<u>\$ 68,407,749</u>	<u>\$ 68,081,038</u>	158,121	<u>\$ 168,590</u>
	On-Behalf Payments				
	Economic Development Authority/State Construction Corporation			<u>33,889</u>	
	Total Expenditures			<u>\$ 192,010</u>	

Reconciliation to Fund Balance

Project Appropriation Balance June 30, 2015	\$ 168,590
Reserve for Capital Lease Obligations	<u>5,936,293</u>
Fund Balance, June 30, 2015	<u>\$ 6,104,883</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>(5,697,000)</u>
Project Account Proceeds	57,917,773
Local Contribution - Interest Income, Net of Transfers	<u>6,480,379</u>
	<u>\$ 64,398,152</u>

Various Improvements and Renovations

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

PROPRIETARY FUNDS

EXHIBIT G-1

**EAST ORANGE BOARD OF EDUCATION
ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
AS OF JUNE 30, 2015**

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B- 4

EXHIBIT G-2

**COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B- 5

EXHIBIT G-3

**COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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, 2015**

	<u>Student Activity</u>	<u>General School Activity</u>	<u>Payroll</u>	<u>Total Agency Funds</u>
ASSETS				
Cash	\$ 66,634	\$ 25,365	\$ 933,815	\$ 1,025,814
Due from Other Funds	-	-	153,405	153,405
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 66,634</u>	<u>\$ 25,365</u>	<u>\$ 1,087,220</u>	<u>\$ 1,179,219</u>
LIABILITIES				
Payroll Deductions and Withholdings			\$ 354,935	\$ 354,935
Due to Other Funds			732,285	732,285
Due to Student Groups	\$ 66,634	\$ 25,365	-	91,999
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>\$ 66,634</u>	<u>\$ 25,365</u>	<u>\$ 1,087,220</u>	<u>\$ 1,179,219</u>

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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, 2015**

<u>School</u>	<u>Balance July 1, 2014</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance, June 30, 2015</u>
SENIOR HIGH SCHOOLS				
East Orange Campus 9 STEM Academy	\$ 3,001	\$ 32,180	\$ 24,651	\$ 10,530
East Orange Campus High School	26,903	42,802	45,839	23,866
East Orange Campus High School Athletic	755	47,001	46,213	1,543
Total Senior High Schools	<u>30,659</u>	<u>121,983</u>	<u>116,703</u>	<u>35,939</u>
JUNIOR HIGH SCHOOLS				
John L. Costley School	3,777	54,133	52,165	5,745
Patrick Francis Healy School	417			417
Cicely Tyson School	16,954	23,575	15,998	24,531
Total Junior High Schools	<u>21,148</u>	<u>77,708</u>	<u>68,163</u>	<u>30,693</u>
ELEMENTARY SCHOOLS				
Washington Academy	1,402	-	1,400	2
Total Elementary Schools	<u>1,402</u>	<u>-</u>	<u>1,400</u>	<u>2</u>
Total All Schools	<u>\$ 53,209</u>	<u>\$ 199,691</u>	<u>\$ 186,266</u>	<u>\$ 66,634</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, 2015**

<u>School</u>	<u>Balance July 1, 2014</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance, June 30, 2015</u>
JUNIOR HIGH SCHOOLS				
Sojourner Truth School	\$ 92			\$ 92
John L. Costley School	908	\$ 28	100.00	836
Total Junior High Schools	<u>1,000</u>	<u>28</u>	<u>100</u>	<u>928</u>
ELEMENTARY SCHOOLS				
Dr John Howard Jr. Unique School of Excellence	148			148
Langston Hughes School	11,849	9,563	\$ 11,449	9,963
Mildred Barry-Garvin School	3,433	5,633	5,653	3,413
Gordon Parks Academy	409			409
Washington Academy	2,984	1		2,985
Johnnie L. Cochran Jr. Academy	3,448	4,706	3,237	4,917
Banneker School	515	1,699		2,214
Fresh Start High School	338	1,100	1,050	388
Total Elementary Schools	<u>23,124</u>	<u>22,702</u>	<u>21,389</u>	<u>24,437</u>
Total All Schools	<u>\$ 24,124</u>	<u>\$ 22,730</u>	<u>\$ 21,489</u>	<u>\$ 25,365</u>

**EAST ORANGE BOARD OF EDUCATION
PAYROLL AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Balance, July 1, 2014</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, June 30, 2015</u>
ASSETS				
Cash and cash equivalents	\$ 727,560	\$ 138,408,716	\$ 138,202,461	\$ 933,815
Due from Other Funds	<u>153,310</u>	<u>1,295</u>	<u>1,200</u>	<u>153,405</u>
Total Assets	<u>\$ 880,870</u>	<u>\$ 138,410,011</u>	<u>\$ 138,203,661</u>	<u>\$ 1,087,220</u>
LIABILITIES				
Payroll Deductions and Withholdings	\$ 330,490	\$ 138,228,106	\$ 138,203,661	\$ 354,935
Due to Other Funds	<u>550,380</u>	<u>181,905</u>	<u>-</u>	<u>732,285</u>
Total Liabilities	<u>\$ 880,870</u>	<u>\$ 138,410,011</u>	<u>\$ 138,203,661</u>	<u>\$ 1,087,220</u>

LONG-TERM DEBT

EAST ORANGE BOARD OF EDUCATION
 SCHEDULE OF SERIAL BONDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

NOT APPLICABLE

SCHEDULE OF CAPITAL LEASES PAYABLE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<u>Series</u>	<u>Interest Rate Payable</u>	<u>Amount of Original Issue</u>	<u>Balance July 1, 2014</u>	<u>Additions/ Accretion</u>	<u>Payments</u>	<u>Balance June 30, 2015</u>
Certificate of Participation Upsala College High School Complex - 1998 Cert. of Part.	4.350%-5.375%	\$ 64,965,476	\$ 49,710,741	\$ 4,785,994	\$ 5,690,000	\$ 48,806,735
Equipment Lease - 2012/2013	2.00%	2,850,000	1,709,684	-	560,427	1,149,257
			<u>\$ 51,420,425</u>	<u>\$ 4,785,994</u>	<u>\$ 6,250,427</u>	<u>\$ 49,955,992</u>

**EAST ORANGE BOARD OF EDUCATION
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<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>3,495,837</u>	-	<u>3,495,837</u>	<u>3,495,837</u>	-
Total Revenues	<u>5,193,157</u>	-	<u>5,193,157</u>	<u>5,193,157</u>	-
EXPENDITURES:					
Regular Debt Service:					
Redemption of Principal	3,690,000	\$ (3,276,188)	2,413,812	2,413,812	
Interest	-	<u>3,276,188</u>	<u>3,276,188</u>	<u>3,276,188</u>	\$ -
Total Expenditures	<u>5,690,000</u>	-	<u>5,690,000</u>	<u>5,690,000</u>	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(496,843)</u>	-	<u>(496,843)</u>	<u>(496,843)</u>	-
Other Financing Sources/(Uses)					
Transfer In - Capital Projects Fund	-	-	-	<u>310,502</u>	<u>310,502</u>
Total Other Financing Sources/(Uses)	-	-	-	<u>310,502</u>	<u>310,502</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	<u>(496,843)</u>	-	<u>(496,843)</u>	<u>(186,341)</u>	<u>310,502</u>
Fund Balance, July 1	<u>369,042</u>	-	<u>369,042</u>	<u>369,042</u>	-
Fund Balance, June 30	<u>\$ (127,801)</u>	<u>\$ -</u>	<u>\$ (127,801)</u>	<u>\$ 182,701</u>	<u>\$ 310,502</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)

	2006	2007	Fiscal Year Ending June 30,		2010	2011	2012	2013	2014	2015
			2008	2009						
Governmental Activities										
Net Investment in Capital Assets	\$ 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	\$ 270,560,146
Restricted	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	7,100,321
Unrestricted	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	(64,255,688)
Total Governmental Activities Net Position	\$ 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	\$ 213,404,779
Business-Type Activities										
Net Investment in Capital Assets	\$ 191,400	\$ 146,445	\$ 10,224	\$ -	\$ -	\$ 34,744	\$ 31,187	\$ 27,630		
Restricted										
Unrestricted (Deficit)	(159,798)	(466,484)	(221,241)	(433,665)	(327,852)	(450,144)	(578,146)	232,471	\$ 699,662	\$ 761,715
Total Business-Type Activities Net Position	\$ 31,602	\$ (320,039)	\$ (211,017)	\$ (433,665)	\$ (327,852)	\$ (415,400)	\$ (546,959)	\$ 260,101	\$ 699,662	\$ 761,715
District-Wide										
Net Investment in Capital Assets	\$ 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	\$ 270,560,146
Restricted	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	7,100,321
Unrestricted	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	(63,493,973)
Total District Net Position	\$ 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	\$ 214,166,494

None

GASB requires that ten years of historical data be presented.

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

219

	Fiscal Year Ending June 30,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Expenses										
Governmental Activities										
Instruction										
Regular	\$ 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	\$ 133,386,836
Special Education	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	32,882,190
Other Special Education										
Other Instruction	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	9,811,271
School Sponsored Activities And Athletics	938,916	1,143,183	1,109,637	1,150,747	889,836	943,398	1,094,884	1,264,654	1,388,855	1,322,598
Community Services	179,410	120,585	132,778	116,348	3,420	3,887	17,612	58,158	11,982	6,604
Support Services:										
Student & Instruction Related Services	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	47,148,043
General Administration	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	2,531,249
School Administrative Services	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	12,748,864
Central Services/Business Services	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	4,615,397
Administrative Information Technology	550,260	682,705	753,662	726,717	737,636	653,159	715,261	898,180	1,001,033	1,130,778
Plant Operations And Maintenance	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	29,443,234
Pupil Transportation	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	5,872,240
Unallocated Benefits										
Interest on Long-Term Debt	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	4,809,224
Unallocated Depreciation	-	-	-	-	-	-	-	-	-	-
Total Governmental Activities Expenses	225,688,340	237,608,160	238,526,020	235,298,528	255,309,178	240,936,336	250,279,726	267,678,167	267,097,665	285,708,528
Business-Type Activities:										
Food Service	5,028,660	4,913,788	4,864,184	4,964,730	5,495,998	5,444,750	5,917,764	5,543,495	5,711,216	6,111,841
Total Business-Type Activities Expense	5,028,660	4,913,788	4,864,184	4,964,730	5,495,998	5,444,750	5,917,764	5,543,495	5,711,216	6,111,841
Total District Expenses	\$ 230,717,000	\$ 242,521,948	\$ 243,390,204	\$ 240,263,258	\$ 260,805,176	\$ 246,381,086	\$ 256,197,490	\$ 273,221,662	\$ 272,808,881	\$ 291,820,369
Program Revenues										
Governmental Activities:										
Charges For Services:										
Instruction (Tuition)										
Operating Grants And Contributions	\$ 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	\$ 80,372,386
Capital Grants And Contributions	32,499,466	29,466,826	49,631,657	80,235,944	19,647,254	2,993,526	1,657,240	1,506,379	324,787	33,889
Total Governmental Activities Program Revenues	74,293,096	78,432,258	98,670,905	126,167,770	95,874,691	59,283,415	63,502,088	61,236,166	59,375,787	80,406,275

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

	Fiscal Year Ending June 30,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Business-Type Activities:										
Charges For Services										
Food Service	\$ 445,199	\$ 520,401	\$ 340,830	\$ 439,953	\$ 346,949	\$ 432,258	\$ 524,966	\$ 862,853	\$ 636,297	\$ 593,917
Operating Grants And Contributions	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	5,579,445
Capital Grants And Contributions	-	-	-	-	-	-	-	-	-	-
Total Business Type Activities Program Revenues	<u>4,090,473</u>	<u>3,912,147</u>	<u>4,164,472</u>	<u>4,442,082</u>	<u>5,300,954</u>	<u>5,056,517</u>	<u>5,409,161</u>	<u>6,050,120</u>	<u>5,877,953</u>	<u>6,173,362</u>
Total District Program Revenues	<u>\$ 78,383,569</u>	<u>\$ 82,344,405</u>	<u>\$ 102,835,377</u>	<u>\$ 130,609,852</u>	<u>\$ 101,175,645</u>	<u>\$ 64,339,932</u>	<u>\$ 68,911,249</u>	<u>\$ 67,286,286</u>	<u>\$ 65,253,740</u>	<u>\$ 86,579,637</u>
Net (Expense)/Revenue										
Governmental Activities	\$ (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)	\$ (205,302,253)
Business-Type Activities	(938,187)	(1,001,641)	(699,712)	(522,648)	(195,044)	(388,233)	(508,603)	506,625	166,737	61,521
Total District-Wide Net Expense	<u>\$ (152,333,431)</u>	<u>\$ (160,177,543)</u>	<u>\$ (140,554,827)</u>	<u>\$ (109,653,406)</u>	<u>\$ (159,629,531)</u>	<u>\$ (182,041,154)</u>	<u>\$ (187,286,241)</u>	<u>\$ (205,935,376)</u>	<u>\$ (207,555,141)</u>	<u>\$ (205,240,732)</u>
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	\$ 18,670,000	\$ 18,950,050	\$ 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	1,697,320
Federal and state aid for School Based Budgets	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	1,983,126
Federal and State Aid - Unrestricted	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	166,594,216
Federal and State Aid - Restricted for Debt Service	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	1,468,252
Miscellaneous Income	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	1,200,980
Loss on Disposal of Capital Assets	-	-	-	-	-	(10,893)	-	-	-	-
Transfers	(746,319)	(650,000)	(900,000)	(300,000)	(300,000)	(300,000)	(376,106)	(300,000)	(300,000)	-
Total Governmental Activities	<u>175,296,139</u>	<u>178,659,860</u>	<u>195,543,628</u>	<u>191,027,159</u>	<u>162,747,982</u>	<u>187,198,951</u>	<u>196,115,769</u>	<u>194,331,303</u>	<u>195,576,994</u>	<u>191,893,944</u>
Business-Type Activities:										
Transfers/Miscellaneous Income	746,319	650,000	900,000	300,000	300,857	300,685	377,044	300,435	272,824	532
Total Business-Type Activities	<u>746,319</u>	<u>650,000</u>	<u>900,000</u>	<u>300,000</u>	<u>300,857</u>	<u>300,685</u>	<u>377,044</u>	<u>300,435</u>	<u>272,824</u>	<u>532</u>
Total District-Wide	<u>\$ 176,042,458</u>	<u>\$ 179,309,860</u>	<u>\$ 196,443,628</u>	<u>\$ 191,327,159</u>	<u>\$ 163,048,839</u>	<u>\$ 187,499,636</u>	<u>\$ 196,492,813</u>	<u>\$ 194,631,738</u>	<u>\$ 195,849,758</u>	<u>\$ 191,894,476</u>
Change in Net Position										
Governmental Activities	\$ 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)	\$ (13,408,309)
Business-Type Activities	(191,868)	(351,641)	200,288	(222,648)	105,813	(87,548)	(131,559)	807,060	439,561	62,053
Total District	<u>\$ 23,709,027</u>	<u>\$ 19,132,317</u>	<u>\$ 55,888,801</u>	<u>\$ 81,673,753</u>	<u>\$ 3,419,308</u>	<u>\$ 5,458,482</u>	<u>\$ 9,206,572</u>	<u>\$ (11,303,638)</u>	<u>\$ (11,705,383)</u>	<u>\$ (13,346,256)</u>

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,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Fund										
Reserved	\$ 6,583,544	\$ 7,656,269	\$ 11,772,527	\$ 30,039,459	\$ 20,623,006					
Unreserved	2,544,331	(3,778,046)	(1,335,238)	(13,363,817)	(14,944,520)					
Nonspendable						\$ 308,373	\$ 439,660	\$ 256,282	\$ 261,430	\$ 255,988
Restricted						15,109,857	25,867,456	25,985,164	24,132,718	16,961,881
Assigned						6,899,255	11,405,810	7,482,274	2,876,757	7,721,313
Unassigned	-	-	-	-	-	(13,010,267)	(14,537,521)	(13,886,008)	(14,051,192)	(14,287,314)
Total General Fund	\$ 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	\$ 10,651,868
All Other Governmental Funds										
Reserved	\$ 7,646,479	\$ 6,017,393	\$ 5,931,196	\$ 5,935,758	\$ 6,077,621					
Unreserved	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	\$ 6,287,584
Assigned										
Unassigned	-	-	-	-	-	-	-	-	-	-
Total All Other Governmental Funds	\$ 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	\$ 6,287,584

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,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Revenues										
Tax Levy	\$ 18,673,501	\$ 18,934,079	\$ 19,129,700	\$ 20,233,953	\$ 20,472,832	\$ 20,472,832	\$ 20,494,216	\$ 20,494,216	\$ 20,647,370	\$ 20,647,370
Tuition Charges										
Miscellaneous	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	1,256,443
State Sources	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	221,654,476
Federal Sources	11,162,365	10,320,193	10,628,002	10,757,864	35,797,345	12,883,373	17,734,962	10,966,662	12,319,743	8,166,197
Total Revenue	250,335,354	257,742,118	246,314,533	317,494,929	258,922,673	246,793,259	259,993,963	255,867,469	253,252,721	251,724,486
Expenditures										
Instruction										
Regular Instruction	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	110,572,768
Special Education Instruction	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	30,696,996
Other Special Instruction										
Other Instruction	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	8,744,892
School Sponsored Activities and Athletics	942,249	1,137,415	1,131,291	1,146,061	890,673	945,618	1,094,027	1,263,157	1,388,724	1,296,933
Community Services	179,410	120,585	132,778	116,348	3,420	3,887	17,612	58,158	11,982	6,604
Support Services:										
Student and Inst. Related Services	39,571,999	44,800,517	42,947,069	42,076,028	45,138,183	39,452,133	41,001,185	43,595,011	44,341,172	42,698,248
General Administration	3,971,851	3,160,369	3,625,063	3,267,060	3,099,329	4,022,648	4,266,462	2,901,623	3,051,138	2,515,874
School Administrative Services	10,146,942	10,092,477	10,457,741	10,069,099	10,496,674	9,541,350	10,263,772	10,059,323	10,739,101	11,268,312
Central Services/Business Services	4,580,484	4,379,625	4,296,339	4,489,008	4,641,246	4,609,084	4,785,790	4,741,982	4,258,108	4,527,825
Admin. Information Technology	551,301	680,611	761,881	724,872	737,997	654,116	715,371	897,419	1,000,954	1,113,573
Plant Operations And Maintenance	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	28,772,052
Pupil Transportation	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	5,872,240
Employee Benefits										
Capital Outlay	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	271,330
Debt Service:										
Principal	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	2,974,239
Interest and Other Charges	1,874,413	1,772,234	1,651,455	1,655,320	1,421,242	923,212	617,961	300,484	144,366	3,304,907
Cost of Issuance					265,751					
Advance Refunding Escrow					25,447					
Total Expenditures	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	254,636,793
Excess (Deficiency) of Revenues										
Over (Under) Expenditures	(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)	(2,912,307)
Other Financing Sources (Uses)										
Proceeds From Borrowing					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	10,313,593	9,618,781	9,013,950	5,204,765	2,997,264	8,148,894	4,497,542	3,507,388	3,548,393	2,987,451
Transfers Out	(11,059,912)	(10,268,781)	(9,913,950)	(5,504,765)	(3,297,264)	(8,448,894)	(4,873,648)	(3,807,388)	(3,843,593)	(2,987,451)
Total Other Financing Sources (Uses)	(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	\$ (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)	\$ (2,912,307)
Debt Service as a Percentage of										
Noncapital Expenditures	1.07%	1.22%	1.29%	2.21%	2.20%	2.21%	2.25%	2.46%	2.36%	1.17%

* Noncapital expenditures are total expenditures less capital outlay.

Note:

OASB 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>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>	<u>2015</u>
Refund of Prior Year Expenditures	\$ 281,890	\$ 1,058,204	\$ 217,803	\$ 206,747	\$ 397,056	\$ 405,594	\$ 66,309	\$ 168,895	\$ 420,609	\$ 175,279
Interest on Investments	891,809	1,122,937	833,105	369,278	123,110	40,253	37,062	35,457	115,006	115,713
Rental	11,655	16,304	44,438	50,587	43,864	28,063	23,487	85,533	64,256	62,816
Rentals-Robeson		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	17,626
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	80,841	179,628	103,902	111,355	140,049	150,748	-	99,152	76,094	519,044
Total	<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>	<u>\$ 890,478</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
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
2015	21,135,100	1,470,060,500	339,399,200	23,807,700	622,695,100	2,477,097,600	5,784,281	2,482,881,881	2,803,390,280	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)**

Assessment Year	Total Direct School Tax Rate	Overlapping Rates		Total
	East Orange Local School District	City of East Orange	County of Essex	
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
2015	0.817	3.596	0.565	4.978

(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)**

Taxpayer	2015		2006	
	Taxable Assessed Value	% of Total District Net Assessed Value	Taxable Assessed Value	% of Total District Net Assessed Value
Harrison Park Owners	\$ 22,983,400	0.93%		
S Harrison Holdings, LLC	22,797,300	0.92%		
LLC NJ Limited Liability Co.	18,854,800	0.76%		
LC E. Orange Shop. Ctr. LLC	18,020,600	0.73%		
RNJ Arlington House	12,971,800	0.52%		
I & S Investment Co	12,565,100	0.51%		
Mod Rehab Housing Assoc.	12,386,200	0.50%		
175 Executive House, LLC	11,711,200	0.47%		
Bayville Holdings	10,900,000	0.44%		
Evergreen Equities, LLC	9,393,000	0.38%		
Apple Crescent Apartments			\$ 3,000,000	0.99%
E.O. Center Urban Renewal			2,600,000	0.86%
Harrison Park Towers			2,510,000	0.83%
Kessler Institutet for Rehab			2,000,000	0.66%
Normal Village/Goodlife Properties			1,940,200	0.64%
175 Executive House, LLC			1,400,000	0.46%
H & C Development Center			1,279,200	0.42%
High Prospects			1,153,800	0.38%
Sunrise Village			1,102,500	0.37%
Kenbrook Associates			1,100,000	0.36%
	<u>\$ 152,583,400</u>	<u>6.15%</u>		
		%	<u>\$ 18,085,700</u>	<u>5.99%</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	
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	100.00%	
2015	20,647,370	20,647,370	100.00%	

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

<u>Governmental Activities</u>								
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
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	64,120	972
2011		49,963,895	8,385,000	-	966,140	59,315,035	64,403	921
2012		47,320,818	8,265,000	-	543,437	56,129,255	64,409	871
2013		47,674,502	5,500,000		2,342,002	55,516,504	64,743	857
2014		49,710,741	-		1,709,684	51,420,425	65,078	790
2015		48,806,735			1,149,257	49,955,992	65,078 E	768

Source: District records

(E) Estimate

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

Fiscal Year Ended June 30,	General Bonded Debt Outstanding		Net General Bonded Debt Outstanding	Percentage of Actual Taxable Value of Property	Per Capita
	General Obligation Bonds (Type I School Debt)	Deductions			
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%	-
2015				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>83,502,399</u>
	<u>83,502,399</u>
 Overlapping Debt Apportioned to the Municipality:	
Essex County:	
County of Essex (A)	11,828,645
Essex County Utilities Authority (B)	<u>2,063,758</u>
	<u>13,892,403</u>
Total Direct and Overlapping Debt	<u>\$ 97,394,802</u>

(A) The debt for this entity was apportioned to the City of East Orange by dividing the Municipality's 2014 equalized value by the total 2014 equalized value for Essex County.

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

Sources: City of East Orange 2014 Annual Debt Statement
County of Essex 2014 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	
2012	\$ 3,447,806,728
2013	2,967,815,604
2014	2,789,405,784
	<u>\$ 9,205,028,116</u>

Average equalized valuation of taxable property	<u>\$ 3,068,342,705</u>
Debt limit (4 % of Total Net Debt Applicable to Limit Legal debt margin	122,733,708 - <u>\$ 122,733,708</u>

Fiscal Year

	<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>	<u>2015</u>
Debt Limit	\$ 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	\$ 122,733,708
Total Net Debt Applicable to Limit	<u>3,955,800</u>	<u>2,166,850</u>	<u>377,900</u>	<u>188,950</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Legal Debt Margin	<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>	<u>\$ 122,733,708</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	5.08%	2.34%	0.35%	0.15%	0.00%	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>
2006	7.70%	\$ 47,603	66,077
2007	7.00%	49,962	65,383
2008	8.50%	51,038	65,120
2009	12.50%	49,750	65,152
2010	13.40%	51,422	64,120
2011	13.40%	53,597	64,403
2012	13.40%	54,318	64,409
2013	11.00%	54,606	64,743
2014	9.90%	N/A	65,078
2015	N/A	N/A	65,078 (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>2016</u>		<u>2006</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>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>	<u>2015</u>
Instruction	1,337	1,333	1,336	1,302	1,274	1,171	1,121	1,096	1,163	1,163
Support Services:										
Student and Instruction Related Services	367	358	359	358	351	299	261	285	305	305
General Administration	9	9	9	9	9	9	5	8	7	7
School Administrative Services	136	136	136	136	123	114	101	101	94	94
Central Services	52	52	52	46	46	37	32	35	36	36
Administrative Information Technology			4	4	4	4	5	8	7	7
Plant Operations And Maintenance	335	280	281	316	313	294	278	279	305	305
Pupil Transportation	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<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>	<u>1,917</u>

Source: 2014/15 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	Pupil/Teacher Ratio				Average Daily Enrollment (ADE)	Average Daily Attendance (ADA)	% Change in Average Daily Enrollment	Student Attendance Percentage
					Teaching Staff	Elementary	Middle School	Senior High School				
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%	86.05%
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%
2015	9,465	247,928,196	26,194	-2.31%		1:21	1:23	1:23	9,465		-0.09%	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)**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
District Building										
Elementary										
Athea Gibson										
Square Feet	66,180	66,180	66,180	66,180	66,180	66,180	66,180	66,180	66,180	66,180
Capacity (students)	177	177	177	177	177	177	177	177	177	177
Enrollment	188	159	188	183	179	171				129
Wahlstrom										
Square Feet	93,129	93,129	93,129	93,129	93,129	93,129	93,129	93,129	93,129	93,129
Capacity (students)	192	192	192	192	192	192	192	192	192	192
Enrollment	194	189	168	172	158	170				146
Mildred Barry Garvin										
Square Feet	184,738	184,738	184,738	184,738	184,738	184,738	184,738	184,738	184,738	184,738
Capacity (students)	292	292	292	292	292	292	292	292	292	292
Enrollment	226	219	222	337	354	355				267
George Washington Carver										
Square Feet	148,882	148,882	148,882	148,882	148,882	148,882	148,882	148,882	148,882	148,882
Capacity (students)	578	578	578	578	578	578	578	578	578	578
Enrollment	539	511	491	504	507	416				381
Jolnie L. Cochran										
Square Feet	94,611	94,611	94,611	94,611	94,611	94,611	94,611	94,611	94,611	94,611
Capacity (students)	277	277	277	277	277	277	277	277	277	277
Enrollment	272	271	272	261	250	255				215
Banneker										
Square Feet	86,375	86,375	86,375	86,375	86,375	86,375	86,375	86,375	86,375	86,375
Capacity (students)	371	371	371	371	371	371	371	371	371	371
Enrollment	309	292	313	307	297	502				421
Whitney Houston										
Square Feet	104,509	104,509	104,509	104,509	104,509	104,509	104,509	104,509	104,509	104,509
Capacity (students)	420	420	420	420	420	420	420	420	420	420
Enrollment	594	603	596	564	549	430				371
John Howard										
Square Feet	148,409	148,409	148,409	148,409	148,409	148,409	148,409	148,409	148,409	148,409
Capacity (students)	864	864	864	864	864	864	864	864	864	864
Enrollment	850	852	779	751	758	711				634
Langston Hughes										
Square Feet	92,440	92,440	92,440	92,440	92,440	92,440	92,440	92,440	92,440	92,440
Capacity (students)	528	528	565	565	565	565	565	565	565	565
Enrollment	516	577	540	556	533	569				592
J. Garfield Jackson Academy										
Square Feet	132,860	132,860	132,860	132,860	132,860	132,860	132,860	132,860	132,860	132,860
Capacity (students)	334	334	334	334	334	334	334	334	334	334
Enrollment	305	296	291	267	264	288				267

**EAST ORANGE BOARD OF EDUCATION
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(Unaudited)**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
District Building (Continued)										
Elementary (Continued)										
Ecole Toussaint Louverture										
Square Feet	153,864	153,864	153,864	153,864	153,864	153,864	153,864	153,864	153,864	153,864
Capacity (students)	371	371	371	371	371	371	371	371	371	371
Enrollment	332	333	370	325	315	306				294
Gordon Parks										
Square Feet	66,846	66,846	66,846	66,846	66,846	66,846	66,846	66,846	66,846	66,846
Capacity (students)	343	343	343	343	343	343	343	343	343	343
Enrollment	393	376	363	350	327	316				302
Dionne Warwick										
Square Feet	61,684	61,684	61,684	61,684	61,684	61,684	61,684	61,684	61,684	61,684
Capacity (students)	568	568	568	568	568	568	568	568	568	568
Enrollment	534	346	539	525	465	462				486
Washington Academy										
Square Feet	177,028	177,028	177,028	177,028	177,028	177,028	177,028	177,028	177,028	177,028
Capacity (students)	190	190	190	190	190	190	190	190	190	190
Enrollment	466	453	454	407	512	517				500
Middle School										
John Costley										
Square Feet	169,196	169,196	169,196	169,196	169,196	169,196	169,196	169,196	169,196	169,196
Capacity (students)	640	640	640	640	640	640	640	640	640	640
Enrollment	609	592	551	484	525	442				365
Sojourner Truth										
Square Feet	169,102	169,102	169,102	169,102	169,102	169,102	169,102	169,102	169,102	169,102
Capacity (students)	666	666	666	666	666	666	666	666	666	666
Enrollment	522	500	444	395	442	450				365
Patrick Healy										
Square Feet	118,873	118,873	118,873	118,873	118,873	118,873	118,873	118,873	118,873	118,873
Capacity (students)	634	634	634	634	634	634	634	634	634	634
Enrollment	554	417	314	411	386	409				379
High School										
Cicely Tyson										
Square Feet	118,240	118,240	118,240	118,240	118,240	118,240	118,240	118,240	118,240	118,240
Capacity (students)	689	689	689	689	689	689	689	689	689	689
Enrollment	676	684	659	638	800	866				748
East Orange Campus "9" High School										
Square Feet	56,230	56,230	56,230	56,230	56,230	56,230	56,230	56,230	56,230	56,230
Capacity (students)	803	803	803	803	803	803	803	803	803	803
Enrollment	779	654	635	618	565	360				647
East Orange Campus										
Square Feet	65,073	65,073	65,073	65,073	65,073	65,073	65,073	65,073	65,073	65,073
Capacity (students)	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145
Enrollment	1,902	1,713	1,700	1,583	1,538	1,688				1,540

**EAST ORANGE BOARD OF EDUCATION
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(Unaudited)**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
District Building (Continued)										
Other										
Glenwood										
Square Feet	120,940	120,940	120,940	120,940	120,940	120,940	120,940	120,940	120,940	120,940
Edmonson Center										
Square Feet	136,761	136,761	136,761	136,761	136,761	136,761	136,761	136,761	136,761	136,761
Service Center										
Square Feet	36,973	36,973	36,973	36,973	36,973	36,973	36,973	36,973	36,973	36,973
Central Office										
Square Feet	30,607	30,607	30,607	30,607	30,607	30,607	30,607	30,607	30,607	30,607
Dantzieler Building										
Square Feet	33,750	33,750	33,750	33,750	33,750	33,750	33,750	33,750	33,750	33,750
Robeson Stadium										
Square Feet	135,534	135,534	135,534	135,534	135,534	135,534	135,534	135,534	135,534	135,534

Number of Schools at June 30, 2015

 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

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School Facilities	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Campus 9 (C.J. Scott)	\$ 153,489	\$ 63,056	\$ 199,653	\$ 279,989	\$ 318,101	\$ 270,921	\$ 444,309	\$ 100,119	\$ 112,423	\$ 85,478
East Orange Campus	113,387	167,459	52,654	375,766	426,916	363,597	596,296	115,864	130,103	98,921
Howard School	94,184	29,861	40,397	187,883	213,458	181,798	298,148	264,245	296,720	225,604
George Washington Carver	57,389	37,652	29,253	214,247	243,410	207,308	339,984	265,087	297,666	226,323
Costley Middle School	203,773	116,258	184,238	240,277	272,983	232,495	381,290	301,257	338,281	257,204
Langston Hughes	126,273	19,026	28,778	191,554	217,628	185,350	303,973	164,591	184,819	140,523
Whitney Houston	106,676	77,702	35,015	193,556	219,903	187,288	307,151	186,080	208,949	158,870
Fourth Avenue School	79,716	53,813	29,203	93,775	106,539	90,738	148,809	153,792	172,693	131,303
Patrick Healy Middle	94,655	10,167	12,287	150,173	170,615	145,310	238,306	211,656	237,668	180,705
M.B. Garvin School	17,000	25,847	60,936	71,416	81,137	69,103	113,328	328,929	369,354	280,830
Dionne Warwick Institute	54,023	28,665	108,421	185,881	211,183	179,861	294,970	109,829	123,327	93,769
Ecole T. Louverture	129,745	100,467	32,797	112,796	128,151	109,144	178,995	273,958	307,627	233,897
Gordon Parks Academy	17,939	25,680	31,111	93,775	106,539	90,738	148,809	119,110	133,748	101,692
Sojourner Trust Middle School	165,025	33,831	6,841	210,242	238,860	203,433	333,629	301,089	338,093	257,061
Washington Academy	14,007	34,626	33,401	116,467	132,321	112,696	184,820	315,202	353,939	269,110
Tyson School	132,879	34,073	37,620	159,517	181,231	154,351	253,134	210,528	236,402	179,743
J. Garfield Jackson Academy	15,836	47,802	30,514	65,742	74,691	63,613	104,325	236,560	265,633	201,968
J.L. Cochran Academy	20,394	27,532	61,431	93,775	106,539	90,738	148,809	168,457	189,160	143,823
B.L. Edmonson	12,228	24,137	26,971	33,705	38,293	32,614	53,487	243,505	273,432	207,898
Althea Gibson	2,735	10,834	22,699	43,050	48,910	41,655	68,315	117,835	132,316	100,604
Wahlstrom	61,050	52,496	33,263	75,086	85,307	72,655	119,153	165,818	186,197	141,570
Service Building	1,272,315	1,088,070	1,119,910	26,364	29,952	25,510	41,836	65,831	73,922	56,205
Central Office	84,721	75,840	35,008	41,381	47,014	40,041	65,667	54,496	61,194	46,527
Dantzer	-	14,417	12,718	9,344	10,616	9,041	14,828	60,092	67,478	51,305
Robeson	34,791	49,684	67,600	33,705	38,293	32,614	53,487	241,321	270,979	206,032
Glenwood Campus	128,784	36,279	42,121	37,710	42,843	36,489	59,841	215,336	241,800	183,847
Total	\$ 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	\$ 4,260,812

Notes:

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, 2015
(Unaudited)**

	<u>Coverage</u>	<u>Deductible</u>
School Package Policy - NJBAIG		
Property-Blanket Building & Contents	\$ 350,000,000	\$ 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	500,000	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



CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

DIETER P. LERCH, CPA, RMA, PSA
GARY J. VINCI, CPA, RMA, PSA
GARY W. HIGGINS, CPA, RMA, PSA
JEFFREY C. BLISS, CPA, RMA, PSA
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ANDREW PARENTE, CPA, RMA, PSA
ROBERT W. HAAG, CPA, PSA
DEBORAH K. LERCH, CPA, PSA
RALPH M. PICONE, CPA, RMA, PSA

**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, 2015 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 16, 2015.

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. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2015-001 and 2015-002 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 2015-001 and 2015-002.

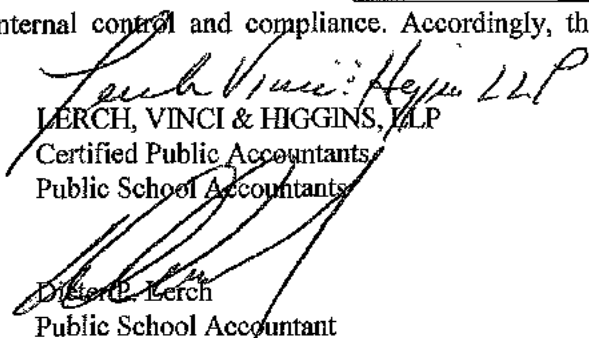
We also noted certain matters that are not required to be reported under Government Auditing Standards that we reported to management of the East Orange Board of Education in a separate report entitled, "Auditor's Management Report on Administrative Findings – Financial, Compliance and Performance" dated November 16, 2015.

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

Robert P. Lerch
Public School Accountant
PSA Number CS00756

Fair Lawn, New Jersey
November 16, 2015



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 15-08**

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 15-08 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, 2015. 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 15-08, 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, 2015.

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 15-08 and which are described in the accompanying schedule of findings and questioned costs as items 2015-003 through 2015-006. 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 15-08, 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.


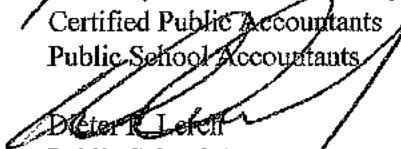
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material 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 2015-003 through 2015-006 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 15-08. 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 15-08

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, as of and for the fiscal year ended June 30, 2015 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 16, 2015, 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 15-08 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 R. Lereff
Public School Accountant
PSA Number CS00736

Fair Lawn, New Jersey
November 16, 2015

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2015

Table with columns: Federal CFDA No., Federal Grant Title, Client of State Project Number, Grant Title, Award Amount, Accounting Description, Due To Month Ending 30-2014, Actual No. of Students, Deferred Revenue, Cash Received, Budgetary Encumbrances, Requirement Prior Year Balance, Adjustments, Available Balance, Due To Month Ending 30-2014, and Unavailable Balance. Rows include various educational programs like Post-Secondary Education, Adult Education, and Special Education.

EAST ORANGE BOARD OF EDUCATION
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Federal C.F.D.A. No.	Federal Grant/Pass-Through Category/Program Title	Grant Award	Amount Available	June 30, 2014 (Accounts Receivable)	Deferred Revenue	Due To Grantor at June 30, 2014	Accr. Rec. Compose W/over Annual	Deferred Pay Compose W/over Annual	Cash Received	Budgetary Encumbrances	Revenues of Prior Years Balance	Administrative	June 30, 2013 (Accounts Receivable)	Deferred Revenue	Due To Grantor at June 30, 2013	Memorandum GAAP Resizable
84-027	L.D.E.A. Part B, Basic FY 2012 (21)(1)(2)(2)	900101-901112	\$ 2,390,706			\$ 66,308					\$ 66,308					
84-028	L.D.E.A. Part B, Basic FY 2011	900101-901111	2,590,889			636,689										
84-173	L.D.E.A. Part B Preschool FY 2014 (21)(2)	900104-601005	72,111		\$ 13,440		\$ (13,440)	\$ 13,440	\$ 65,680				\$ (85,251)	\$ 19,871		\$ (65,680)
84-173	L.D.E.A. Part B Preschool FY 2014 (21)(2)	900104-601014	71,408													
84-173	L.D.E.A. Part B Preschool FY 2013 (21)(2)	900103-601113	76,036			4,696										
84-173	L.D.E.A. Part B Preschool FY 2011	900103-601111	80,043			9,378					9,378					
84-284A	Title I, Part B (21)(1)	900107-601108	30,495		21,387											
84-284A	Title I, Part B (21)(1)	900104-601015	786,837													
84-284A	Title I, Part B (21)(1)	900103-601014	782,989		(180,240)		(180,240)	264,982	731,664			(594,262)		330,935		\$ (243,327)
84-284A	Title I, Part B (21)(1)	900103-601112	870,457			59		(261,982)								
84-284A	Title I, Part B (21)(1)	900103-601111	986,789			486										
84-218K	Title I, Part D FY 2013 (21)(1)	900111-901112	12,703			9,500										
84-186A	Title I, Part D FY 2011 (21)(1)	900108-901111	7,516			7,516										
84-186A	Title I, Part D FY 2011 (21)(1)	900108-901110	73,948			16,010										
84-377A	Special Improvement Grant (21A-4)(2)(1)	900103-901114	1,499,103													
84-377A	Special Improvement Grant (21A-4)(2)(1)	900103-901112	1,989,275		(1,061,668)	11,453			392,870			39,827	(34,457)			
84-486A	Carl Perkins Vocational FY 2015 (21)(1)	210104-601015	128,768													
84-486A	Carl Perkins Vocational FY 2014 (21)(1)	210103-601014	116,674			441			54,383							
84-486A	Carl Perkins Vocational FY 2014 (21)(1)	210103-601012	131,131						65,770							
84-196	Head Start (21)(1)	900108-801100	170,000													
84-196	Head Start (21)(1)	210101-601012	43,000													
84-196	Head Start (21)(1)	210101-601010	25,000		(23,719)				23,718							
84-608	Adult Basic Education-ABE SKILLS (21)(1)	210103-601014	68,000													
84-608	Adult Basic Education-ABE SKILLS (21)(1)	210103-601014	103,000		(72,239)				16,647				(21,351)	16,688		(7,285)
84-413	NY Reading Plus Grant FY 2011 (457)	210102-1120115	177,187		(184,150)				131,034				(184,150)	37,449		(146,701)
84-357A	NY Reading Plus Grant FY 2011 (457)	210103-601011	280,821													
	Total Special Revenue			\$ 2,170,688		\$ 1,286,122			\$ 3,135,984	\$ 7,603,208	\$ 1,064,832	\$ 875,295	\$ 0,000,190	\$ 2,421,965	\$ 311,295	\$ 684,461
	Total Federal Assistance			\$ 5,885,622	\$ 2,170,688	\$ 1,286,122			\$ 16,017,972	\$ 11,955,691	\$ 1,064,832	\$ 875,295	\$ 0,000,190	\$ 2,421,965	\$ 311,295	\$ 1,313,356

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, 2015

Table with columns: State Grant/Program Title, Grant Period, Grant Amount, (Accounts Receivable), Deferred Expense, Due To Greater or June 30, 2014, Comptroller/Withover Amount, Interfund Transfers, Cash Received, Budgetary Encumbrances, Repayment of Prior Year's Balance, (Accounts Receivable), Deferred Revenue, Due To Greater or June 30, 2015, OAJAP Receivable, Cumulative Total Expenditures.

The Names on the Schedule of Federal Awards and State Financial Assistance are an integral part of this schedule

Continued

EAST ORANGE BOARD OF EDUCATION
 SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Grant or State Project Number	Grant Period	Award Amount	June 30, 2014		Cash Released	Budgetary Expenditures	Repayment of Prior Years' Business	(1) Adjustments	June 30, 2015		Cumulative Total Expenditures
			Accounts Receivable	Deferred Revenue					Accounts Receivable	Deferred Revenue	
			Due To Grantor 6/30/14	Due To Grantor 6/30/14							
State Contribution Title											
Medical Products Fund											
Economic Development Authority ("EDA")											
Educational Facilities Construction and											
Financing Act of 2009											
On-Behalf Contribution	7/1/14-6/30/15	\$ 33,889			\$ 33,889	\$ 33,889					\$ 33,889
Debt Services Fund											
Debt Service Act - Type II	7/1/14-6/30/15	3,495,837			3,495,837	3,495,837					3,495,837
Total State Financial Assistance			\$ 2,469,384	\$ 57,862	\$ 693,823	\$ 227,637,213	\$ 57,662	\$ 10,404	\$ (21,126,277)	\$ 2,885,513	\$ 139,970
State Financial Assistance											
Med. Subsidies - Single Adult Dependents											
General Fund											
Normal Contribution	7/1/14-6/30/15	4,611,987				(4,611,987)					(4,611,987)
NGF Premium Contribution	7/1/14-6/30/15	331,811				(331,811)					(331,811)
Post-Retirement Medical Contribution	7/1/14-6/30/15	7,848,283				(7,848,283)					(7,848,283)
Capital Projects Fund											
Economic Development Authority ("EDA")											
Educational Facilities Construction and											
Financing Act of 2009											
On-Behalf Contribution	7/1/14-6/30/15	33,889				(33,889)					(33,889)
Total			\$ 2,469,384	\$ 57,862	\$ 693,823	\$ 209,806,241	\$ 57,662	\$ 10,404	\$ (21,126,277)	\$ 2,885,513	\$ 139,970

(1) A (1) amount is the result of reclassified Prior year expenditures.

**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, 2015**

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 basis 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 15-08, "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 \$60,798 for the general fund and a decrease of \$97,135 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	\$ 575,363	\$ 198,125,235	\$ 198,700,598
Special Revenue Fund	7,590,834	19,999,515	27,590,349
Capital Projects Fund		33,889	33,889
Debt Service Fund		3,495,837	3,495,837
Food Service Fund	<u>5,508,019</u>	<u>71,426</u>	<u>5,579,445</u>
Total Financial Assistance	<u>\$ 13,674,216</u>	<u>\$ 221,725,902</u>	<u>\$ 235,400,118</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, 2015**

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 \$6,475,626 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, 2015. The amount reported as TPAF Pension System Contributions in the amount of \$4,943,798 and TPAF Post-Retirement Medical Benefits Contributions in the amount of \$7,848,283 represents the amount paid by the State on behalf of the District for the fiscal year ended June 30, 2015. The School Development Authority's ("SDA") Educational Facilities Construction and Financing Act on-behalf payments totaling \$33,889 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, 2015.

NOTE 7 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 8 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>\$1,983,126</u>

EAST ORANGE BOARD OF EDUCATION
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

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>84.010</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>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 \$ 404,871

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, 2015**

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 15-08, as amended? X yes no

Identification of major programs:

GMIS Number(s)	Name of State Program
<u>15-495-034-5120-078</u>	<u>Equalization Aid</u>
<u>15-495-034-5120-089</u>	<u>Special Education Aid</u>
<u>15-495-034-5120-084</u>	<u>Security Aid</u>
<u>15-495-034-5120-085</u>	<u>Adjustment Aid</u>
<u>15-495-034-5120-098</u>	<u>PARCC Readiness Aid</u>
<u>15-495-034-5120-097</u>	<u>Per Pupil Growth Aid</u>
<u>15-495-034-5094-003</u>	<u>TPAF Social Security Aid</u>
<u>15-495-034-5120-086</u>	<u>Preschool Education Aid</u>
<u>15-495-034-5120-017</u>	<u>Debt Service Aid</u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>

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, 2015**

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 2015-001

The District's Board Secretary reports did not reflect contributions from the General Fund to the School Based Budget and Special Revenue Funds.

Criteria or specific requirement:

Internal Control and financial reporting.

Condition:

Contributions from the General Fund were not transferred to the School Based Budget and Special Revenue Funds.

Context:

Amounts due to School Based Budget Fund and Special Revenue Fund in the amounts of \$108,000,000 and \$690,000 respectively were not transferred from the General Fund

Effect:

Year end cash balances were overstated in the General Fund and understated in the School Based Budget and Special Revenue Funds.

Cause:

Transfers from the General Fund to the School Based Budget and Special Revenue Funds were not completed during the fiscal year.

Recommendation:

The District Board Secretary reports properly reflect contributions to the School Based Budget and Special Revenue Funds.

View of Responsible Officials and Planned Corrective Actions:

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, 2015**

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 2015-002

Our audit with respect to school purchasing revealed the following:

- a) Vendor invoices for contracts awarded to Ed Data vendors for technology services, electrical repairs, elevator repairs, maintenance and landscaping services were not detailed by time and material for services rendered.
- b) State contract documentation was not attached to certain vendor invoices.
- c) Amounts paid to two vendors exceeded the not to exceed contract amount approved in the minutes.

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. State contract documentation was not attached to the invoice. Payments for nursing services and waste removal services exceeded approval amounts.

Context:

See Condition.

Effect:

Noncompliance with bidding requirements of the Public School Contracts Law.

Cause:

Unknown.

Recommendation:

It is recommended that with respect to school purchasing:

- a) Invoices for technology services, electrical repairs, elevator repairs, maintenance and landscaping services be detailed as to time and material.
- b) Documentation be attached to support State contract bid award details.
- c) Contract amounts "not to exceed" be modified for nursing services and waste disposal services.

View of Responsible Officials and Planned Corrective Actions:

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, 2015**

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 15-08, as amended.

CURRENT YEAR FEDERAL AWARDS

Finding 2015-003

Our audit of the Title I, Title IIA and IDEA grant award programs revealed amounts reported as expended in 2014/2015 final reports were not in agreement with the expenditures reported in the District records.

Information on federal program:

Title I	84.010A
Title IIA	84.367A
IDEA Basic	84.027
IDEA Preschool	84.173

Criteria or specific requirement:

Federal Grant Compliance Supplements – Reporting, Period of Availability of Funds.

Condition:

Expenditures reported on the final report submitted to the Department of Education were not in agreement with the District records.

Questioned Costs:

Unknown.

Context:

Amounts reported as expended in the 2014/2015 final reports for Title I, Title II A, IDEA-Basic and IDEA-Preschool were overstated by \$151,900, \$120,700, \$349,500 and \$19,000, respectively for each grant.

Effect:

District is not in compliance with Federal Grant Compliance Supplement.

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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 15-08, as amended.

CURRENT YEAR FEDERAL AWARDS

Finding 2015-003 (Continued)

Cause:

See condition.

Recommendation:

The final reports for Title I, Title IIA and IDEA grant funds be reconciled and be in agreement with the District records.

View of Responsible Officials and Planned Corrective Actions:

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, 2015**

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 15-08, as amended.

CURRENT YEAR FEDERAL AWARDS

Finding 2015-004

The IDEA Basic and IDEA Preschool grant award programs were not amended to reflect the 2013/2014 available carry over amounts.

Information on federal program:

IDEA Basic	84.027
IDEA Preschool	84.173

Criteria or specific requirement:

Federal Grant Compliance Supplements – Reporting

Condition:

The 2014/2015 District budget reports were not adjusted to include the allowable 2013/2014 carry over amounts for IDEA grant program funds.

Questioned Costs:

Unknown.

Context:

Available final budget amounts were understated by \$982,224 and \$13,440 for IDEA Basic and IDEA Preschool grant awards.

Effect:

District is not in compliance with Federal Grant Compliance Supplement.

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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 15-08, as amended.

CURRENT YEAR FEDERAL AWARDS

Finding 2015-004 (Continued)

Cause:

See condition.

Recommendation:

Districts budget reports be amended to appropriate carry over funds available under the IDEA grant programs.

View of Responsible Officials and Planned Corrective Actions:

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, 2015**

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 15-08, as amended.

CURRENT YEAR STATE AWARDS

Finding 2015-005

Our audit with respect school purchasing revealed the following:

- a) Vendor invoices for contracts awarded to Ed Data vendors for technology services, electrical repairs, elevator repairs, maintenance and landscaping services were not detailed by time and material for services rendered.
- b) State contract documentation was not attached to certain vendor invoices.
- c) Amount paid to two vendors exceeded the not to exceed contract amount approved in the minutes.

State program information:

Equalization Aid	495-034-5120-078	PARCC Readiness Aid	495-034-5120-098
Special Education Aid	495-034-5120-089	Per Pupil Growth Aid	495-034-5120-097
Security Aid	495-034-5120-084	Preschool Education Aid	495-034-5120-086
Adjustment Aid	495-034-5120-085		

Criteria or specific requirement:

State of Grant Compliance Supplements – State Aid Public and Preschool Education Aid.
NJSA 18A:18A – Public School Contracts Law

Condition:

Material and labor rates were not always itemized on the vendor invoices. State contract documentation was not attached to the invoice. Payments for nursing services and waste removal services exceeded approved amounts.

Questioned Costs

Unknown.

Context:

See Condition.

Effect:

Noncompliance with bidding requirements of the Public School Contracts Law.

Cause:

See Condition.

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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 15-08, as amended.

CURRENT YEAR STATE AWARDS

Finding 2015-005 (Continued)

Recommendation:

It is recommended that with respect to school purchasing:

- a) Invoices for technology services, electrical repairs, elevator repairs, maintenance and landscaping services be detailed as to time and material.
- b) Documentation be attached to support State contract bid award details.
- c) Contract amounts "not to exceed" be modified for nursing services and waste disposal services.

View of Responsible Officials and Planned Corrective Actions:

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, 2015

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 15-08, as amended.

CURRENT YEAR STATE AWARDS

Finding 2015-006

Findings noted with regards the Early Childhood Preschool providers were as follows:

- a) Unspent BOE funds remained with the provider.
- b) Numerous unallowable and unsubstantiated expenditures by various providers.
- c) Independent audits were not filed for various providers.
- d) Financial expenditures were not filed with the District on a timely basis.

State program information:

Preschool Education Aid	495-034-5120-086
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Criteria or specific requirement:

State of New Jersey Grant Compliance Supplement

Condition:

The Office of Fiscal Accountability and Compliance (OFAC) conducted three (3) separate reviews of the following third party providers:

- Three Stages Learning Center, Inc.
- East Orange YMCA Child Care Center
- Zadie's of the Oranges

Questioned Costs:

Unknown.

Context:

See Condition.

Effect:

The District is not in compliance with the State of New Jersey grant compliance supplement.

Cause:

See Condition.

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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 15-08, as amended.

CURRENT YEAR STATE AWARDS

Finding 2015-006 (Continued)

Recommendation:

The District implement the following recommendations with respect to the third party providers of the Early Childhood Program.

- a) The District recover unspent funds from the provider.
- b) The District recover unallowable and unsubstantiated expenditures reported and claimed by the providers.
- c) An independent audit be filed with the District for all providers.
- d) Financial expenditures reports from third party providers be filed with the District on a timely basis.

View of Responsible Officials and Planned Corrective Actions:

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, 2015**

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 15-08.

STATUS OF PRIOR YEAR FINDINGS

2014-1

Condition:

General ledger balance of accounts payable could not be supported by a detailed list of accounts payable by purchase order.

Status

Corrective action has been taken.

2014-2

Condition:

Employee contributions for health 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.

Status

Corrective action has been taken.

2014-3 and 2014-5

Condition:

Material and labor rates were not always itemized on the vendor invoices.

Status:

See Finding 2015-002 and 2015-005.

**EAST ORANGE BOARD OF EDUCATION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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 15-08.

STATUS OF PRIOR YEAR FINDINGS (Continued)

2014-4

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.

Status

See Finding 2015-003.

2014-6

Condition:

A resolution establishing the maximum amount of travel expenditures was not approved. In addition post travel reports of employee travel were not filed in each instance.

Status

Corrective action has been taken.