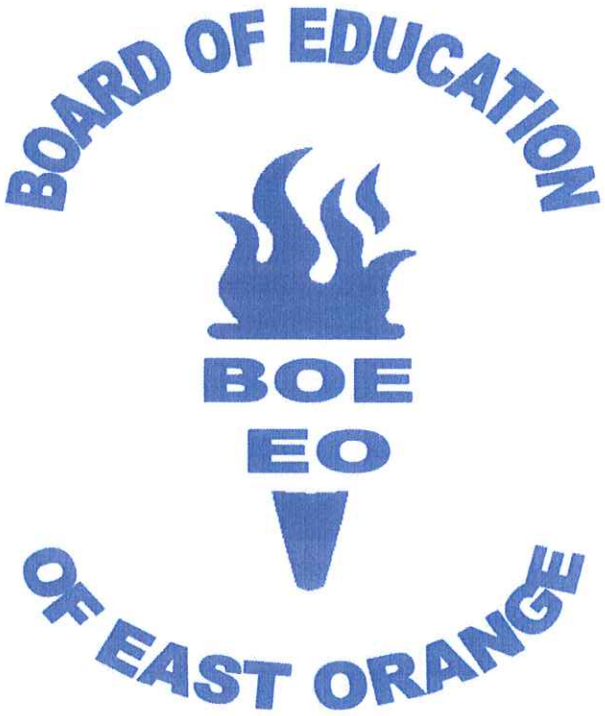
COMPREHENSIVE ANNUAL FINANCIAL REPORT



"RISING TO A STANDARD OF EXCELLENCE"

FOR THE FISCAL YEAR ENDED JUNE 30, 2011

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, 2011

Prepared by

East Orange Board of Education
Finance Department

EAST ORANGE BOARD OF EDUCATION
TABLE OF CONTENTS

Page

INTRODUCTORY SECTION

Letter of Transmittal i-xii
Organizational Chart xiii
Roster of Officials xiv
Consultants and Advisors xv

FINANCIAL SECTION

Independent Auditors' Report 1-2
Required Supplementary Information – Part I
Management's Discussion and Analysis 3-20

Basic Financial Statements

A. District-wide Financial Statements:

A-1 Statement of Net Assets 21
A-2 Statement of Activities 22-23

B. Fund Financial Statements:

Governmental Funds:
B-1 Balance Sheet 24
B-2 Statement of Revenues, Expenditures, and Changes in Fund Balances 25
B-3 Reconciliation of the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances with the District-Wide Statements 26

Proprietary Funds:
B-4 Statement of Net Assets 27
B-5 Statement of Revenues, Expenses, and Changes in Fund Net Assets 28
B-6 Statement of Cash Flows 29

Fiduciary Funds:
B-7 Statement of Fiduciary Net Assets 30
B-8 Statement of Changes in Fiduciary Net Assets 31

Notes to the Basic Financial Statements 32-56

Required Supplementary Information – Part II

C. Budgetary Comparison Schedules

C-1 Budgetary Comparison Schedule – General Fund 57-66
C-1a Combining Budgetary Comparison Schedule – General Fund 67-73
C-1b Budgetary Comparison Schedule – General Fund – Education Jobs Funds Program 74
C-2 Budgetary Comparison Schedule – Special Revenue Fund 75
C-3 Budgetary Comparison Schedule – Note to the Required Supplementary Information 76

EAST ORANGE BOARD OF EDUCATION
TABLE OF CONTENTS

			Page
	Other Supplementary Information		
D.	School Level Schedules (if applicable):		
	D-1	Combining Balance Sheet	77
	D-2	Blended Resource Fund 15 - Schedule of Expenditures Allocated by Resource Type – Actual	78-98
	D-3	Blended Resource Fund 15 – Schedule of Blended Expenditures – Budget and Actual	99-182
E.	Special Revenue Fund:		
	E-1	Combined Schedule of Program Revenues and Expenditures – Budgetary Basis	183-190
	E-2	Schedule of Preschool Education Aid Expenditures – Preschool – All Programs - Budgetary Basis	191
	E-2a	Schedule of Preschool Education Aid Expenditures – Preschool – Full Day 3 Yr & 4 Yr – Regular – Budgetary Basis	192
	E-2b	Schedule of Preschool Education Aid Expenditures – Preschool – Special Education Inclusion Classroom Costs – Budgetary Basis – N/A	193
	E-2c	Schedule of Preschool Education Aid Expenditures – Preschool – Special Education Contained & Other Special Education Costs – Budgetary Basis – N/A	193
	E-2d	Schedule of Preschool Education Aid Expenditures – Preschool – Other – Budgetary Basis – N/A	193
F.	Capital Projects Fund:		
	F-1	Summary Schedule of Revenues, Expenditures and Changes in Fund Balance	194
	F-2	Summary Schedule of Project Expenditures	195
G.	Proprietary Funds:		
	Enterprise Fund:		
	G-1	Combining Statement of Net Assets (Not Applicable)	196
	G-2	Combining Statement of Revenues, Expenses and Changes in Net Assets (Not Applicable)	196
	G-3	Combining Statement of Cash Flows (Not Applicable)	196

EAST ORANGE BOARD OF EDUCATION
TABLE OF CONTENTS

		Page
H.	Fiduciary Funds:	
H-1	Combining Statement of Agency Fund Net Assets	197
H-2	Statement of Changes in Fiduciary Net Assets (Not Applicable)	197
H-3	Student Activity Agency Fund - Schedule of Receipts and Disbursements	198
H-3a	General School Activity Agency Fund – Schedule of Receipts and Disbursements	199
H-4	Payroll Agency Fund - Schedule of Receipts and Disbursements	200
I.	Long-Term Debt:	
I-1	Schedule of Serial Bonds (Not Applicable)	201
I-2	Schedule of Capital Leases Payable	201
I-3	Debt Service Fund - Budgetary Comparison Schedule	202
	STATISTICAL SECTION (Unaudited)	
J-1	Net Assets by Component	203
J-2	Changes in Net Assets	204-205
J-3	Fund Balances – Governmental Funds	206
J-4	Changes in Fund Balances - Governmental Funds	207
J-5	General Fund Other Local Revenue by Source	208
J-6	Assessed Value and Actual Value of Taxable Property	209
J-7	Property Tax Rates - Direct and Overlapping Property Tax Rates	210
J-8	Principal Property Taxpayers	211
J-9	Property Tax Levies and Collections	212
J-10	Ratios of Outstanding Debt by Type	213
J-11	Ratios of Net General Bonded Debt Outstanding	214
J-12	Computation of Direct and Overlapping Debt	215
J-13	Legal Debt Margin Information	216
J-14	Demographic Statistics	217
J-15	Principal Employers	218
J-16	Full-Time Equivalent District Employees by Function/Program	219
J-17	Operating Statistics	220
J-18	School Building Information	221-223
J-19	Schedule of Required Maintenance for School Facilities	224
J-20	Schedule of Insurance	225

EAST ORANGE BOARD OF EDUCATION
TABLE OF CONTENTS

Page

SINGLE AUDIT SECTION

K-1	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	226-227
K-2	Report on Compliance with Requirements that could have a Direct and Material Effect On Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133 and New Jersey OMB Circular 04-04	228-230
K-3	Schedule of Expenditures of Federal Awards	231-233
K-4	Schedule of Expenditures of State Financial Assistance	234-235
K-5	Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance	236-237
K-6	Schedule of Findings and Questioned Costs	238-254
K-7	Summary Schedule of Prior Audit Findings	255-257

INTRODUCTORY SECTION

EAST ORANGE SCHOOL DISTRICT
DIVISION OF BUSINESS SERVICES
715 Park Avenue
East Orange, New Jersey 07017-1026
Phone (973) 266-5700 Fax (973) 678-4987
www.eastorange.k12.nj.us

Board Members
Everett J. Jennings, CCE, President
Kristie M. Howard, Esq., Vice President
Theresa A. Combs
Hillary D. Curry
Cameron B. Jones, Sr.
Emily G. Nichols-Mitchell, MBA
Arthur L. Wright

Superintendent of Schools
Dr. Gloria C. Scott

Board Secretary/School Business Administrator
Mr. Victor R. Demming

November 15, 2011

Mr. Everett J. Jennings, CCE, 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, 2011 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 2010-2011 fiscal year with an average daily enrollment of 9,805 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
2010-11	9,880	(3.8)
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)
2002-03	11,757	0.9
2001-02	11,648	(1.4)

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, one alternative school. In and around the City are several technical, secretarial, and health care schools, which annually produce qualified, specialized office workers and health aides. Also, the East Orange General Hospital operates an established accredited nursing school. Additionally, Seton Hall University, Rutgers University, Montclair State University, the New Jersey Institute of Technology and the College of Medicine and Dentistry of New Jersey are all located in communities adjacent to the City.

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

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

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

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

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

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

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

3. MAJOR INITIATIVES TO IMPROVE

STUDENT ACHIEVEMENT

Test Scores

The test results of the students in the East Orange School District from the 2011 statewide assessments are as follows:

Chart 1

Percentages of students (Total Student Population) Partially Proficient, Proficient or Advanced Proficient

Grade 4	Partially Proficient	Proficient	Advanced Proficient
Language Arts Literacy	52.4%	43.3%	4.3%
Mathematics	17.2%	49.2%	33.6%
Science	14.6%	50.4%	35.0%

Grade 8	Partially Proficient	Proficient	Advanced Proficient
Language Arts Literacy	47.6%	49.5%	2.9%
Mathematics	61.6%	32.1%	6.4%
Science	53.6%	43.6%	2.9%

Grade 11	Partially Proficient	Proficient	Advanced Proficient
Language Arts Literacy	33.0%	63.0%	4.0%
Mathematics	49.1%	47.6%	3.3%

Achievement in the East Orange School District has improved the past year at the elementary and high school levels. The assessment modifications made and projected by the New Jersey State Department of Education continues to affect the systematic decline experienced at the middle school levels.

At the middle school level, language arts literacy achievement declined in 2011 (see chart 1). This decline was sparked by an increase in rigor and an increase in the percentage of items correctly associated with the cut score and scale score of 200. Further analysis of the assessment results identified writing explanatory text and analyzing text as student learning needs.

Math achievement at the middle level did experience improvement in 2011. However, the modifications proposed for the 2011-2012 math assessments are projected to effect student results more so.

Achievement in math at the elementary school level has experienced major increases. This is a result of monitoring data and providing re-teaching/retesting of students to ensure mastery.

Elementary and Middle School Initiatives

Below are the major proposed initiatives:

1. *Using Student Achievement Data.* Armed with data, staff will make instructional changes aimed at improving student achievement.

2. *Mapping and Monitoring the Curriculum.* Mathematics and Language Arts Literacy curricula are mapped to reflect weekly expectations of what students are to learn. Site visits will be conducted to monitor the implementation of the pacing guide.

3. *Using Assessment Systems.* Weekly, unit and benchmark assessments are administered. Student re-teaching is reflective of learning needs identified via testing. Progress monitoring procedures will be developed to assist with the use of test results to re-teach.

4. *Monitoring Curriculum Coverage for Rigor.* Central office develops tools and strategies to monitor rigor.

5. *Intensive Tutoring Program.* There are several requirements in the NCLB legislation that also called for extended academic support for struggling learners. After School programs for students in grades 2-8 provide skill intervention for students who are close to meeting state standards and students in need of remediation.

   The After School program, a Tier 3 strategy, provides students with the following:
   a. short term small flexible groupings;
   b. immediate, intensive intervention; and
   c. additional re-teaching and supervised practice

6. *District and School-Based Professional Development.* Collaborative professional development will be implemented in all schools and be a major component of school- based professional development.

   District professional development is responsive to the needs of schools; while school- based professional development reflects school teacher needs.

High School Initiatives

Achievement at the high school level has improved over the last two (2) years. The increase of percentages in student performance is reflected in both language arts literacy and mathematics achievement.

Secondary initiatives are designed to decrease the numbers of students graduating via the AHSA process. In addition, a double instructional period will be offered to students taking English II and Geometry. A test taking genre will be integrated into the curricula.

Schools In Need Of Improvement Initiatives

A school-wide monitoring and improvement strategy is used with SINI. Central Office site visits, technical assistance and personalized professional development are used to assist the SINI (see chart 2)

Chart 2

Achieving Adequate Yearly Progress (AYP) as defined by No Child Left Behind (NCLB) and Schools in Need of Improvement (SINI) Status 2008

Grades 3-5	AYP	Status
*Banneker	YES	
Bowser	NO	Early Warning
Carver	NO	SINI Year 3H
Cochran	YES	
Garvin	NO	Early Warning
**Houston	YES	
Hughes	YES	SINI Year 5H
Jackson	YES	
Louverture	NO	Early Warning
Parks	NO	SINI Year 3H
Warwick	NO	SINI Year 2H
***Cicely Tyson Elementary	YES	SINI Year 3H
Schools Making AYP (Grades 3-5 only)	27%	

*Banneker (formerly Fourth Avenue School) missed middle school AYP
**Houston missed middle school AYP
***Cicely Tyson Elementary (formerly Washington Academy) missed middle school AYP

Grades 6-8	AYP	Status
*Banneker	NO	Early Warning
Costley	NO	SINI Year 7H
Healy	NO	SINI Year 10H
Houston	NO	SINI Year 3H
Truth	NO	SINI Year 4H
*Tyson Middle	NO	SINI Year 5H
Schools Making AYP (Grades 3-5 only)	0%	

*Tyson missed middle school AYP

High School (Non-Title I)	AYP	Status
Campus High	NO	SINI Year 8H
Tyson High	YES	SINI Year 4H
High Schools Making AYP	50%	

Facilities Plans and Projects

Over the past decade, the facilities plans of the East Orange School District were driven by two major initiatives:

(a) The support and expansion of the Unique Schools of Choice curriculum (Magnet Academies), and

(b) Compliance with the State's Comprehensive Educational Improvement Funding Act Plan.

The District's Facilities plan of action has been organized in two phases. The first is the Unique Schools Facilities Projects 2000. The second is the Department of Education Abbott District Five Year Facilities Management Plan of 1999 and its successor plan, the Long Range Facilities Plan (LRFP). The LRFP, updated by the District and approved by the DOE is operable through 2010, at which time the District will be required to update it for the period 2011 through 2015.

The Unique Schools Facilities Projects 2000 addressed District needs beginning in 1998. It included renovations and related improvements to various School District buildings, installation of furnishing and equipment, site acquisition and new construction. Funding of $60,000,000 was acquired through Lease Purchase Financing. This work has been substantially completed.

The LRFP addresses facilities concerns of an immediate and long-term nature. It includes health and safety rehabilitation, site acquisition, demolition, and new construction, required continuation and expansion of the District's educational programs, and safeguard the District's property. These concerns were funded through the Facility Construction Act provided by the Comprehensive Educational Improvement Funding Act plan.

Over the past several years, the New Jersey School Construction Corporation (SCC) completed Health and Safety projects at several schools in 2003; constructed Langston Hughes Elementary School in 2004; added new classrooms and renovated the kitchen at the Campus 9 High School in 2003 and 2006, respectively. Lastly, in 2006 the SCC constructed the new auditorium at the Campus High School.

State construction of new schools continued in the District under the New Jersey School Development Authority (SDA). Mildred Barry-Garvin Elementary School was completed in 2007, Cicely Tyson Elementary School, and Cicely Tyson High and Middle Schools, built as a Demonstration Project by the SDA, were completed in 2009 and the Benjamin Banneker Elementary School was completed in 2010. The pre-planning stage of the George Washington Carver Elementary School; construction to and completion is undetermined as of this time.

In all, the District's long range facilities plans are being realized. However, there is anxiety and concern in the District that State budget short falls have placed its long range plans to upgrade its oldest schools on hold and in some cases in jeopardy of ever being completed.

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

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

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

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

All Campus 9 students were encouraged to actively participate in an athletic team, extracurricular club or service project during the year. It was important that students were involved with school outside of the classroom. Through these activities career

and recreational issues were explored, leadership and personality skills were developed, and the sense of belonging and being important was strengthened.

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

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

EAST ORANGE CAMPUS HIGH SCHOOL

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

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

We continue to schedule grade levels by floors and assign each grade a separate lunch period. Junior classes in Math (Algebra 2) and English (Language Arts 3) are blocked. Incoming sophomores are scheduled for exploratory classes in one of the seven (7) academies during each semester.

10. MAJOR OPERATIONAL CONCERNS

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

11. OTHER INFORMATION

State statutes require an annual audit by independent Certified Public Accountants (CPAs) or Registered Municipal Accountants. The Board has selected the accounting firm of Lerch, Vinci & Higgins, LLP to perform the District's annual audit for 2010 – 2011.

12. ACKNOWLEDGMENTS

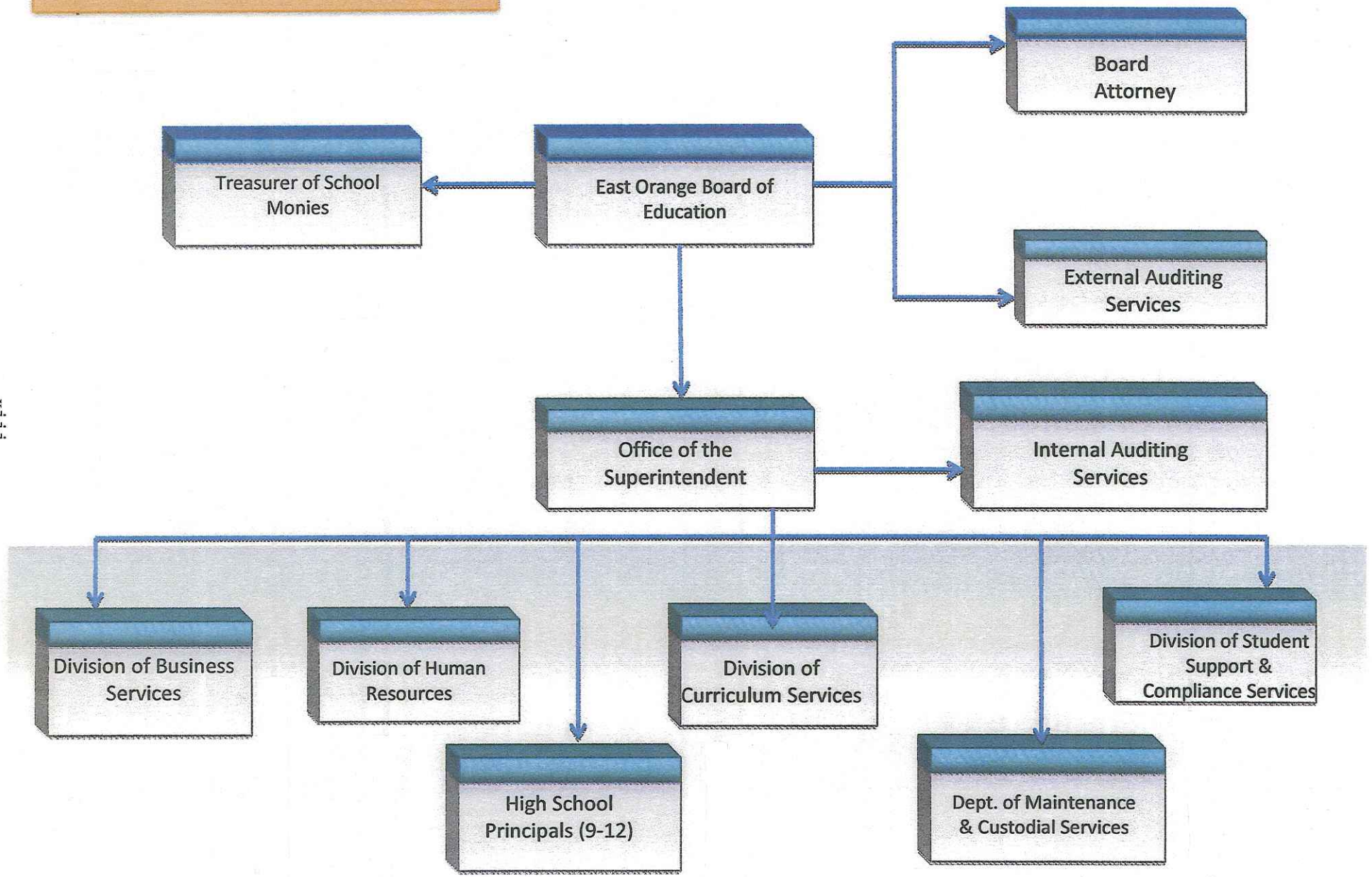
We would like to express our appreciation to the members of the Board of Education of the City of East Orange for their concern in providing fiscal accountability to the citizens and taxpayers of the school District and hereby, contributing their full support to the development and maintenance of our 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
SEPTEMBER 2010
ORGANIZATIONAL CHART



EAST ORANGE BOARD OF EDUCATION
EAST ORANGE, NEW JERSEY

ROSTER OF OFFICIALS
JUNE 30, 2011

MEMBERS OF THE BOARD OF EDUCATION

	Official Title	Term Expires
Mr. Vernon Pullins, Jr.	President	2012
Ms. Kristie M. Howard, Esq.	Vice President	2012
Ms. Theresa A. Combs	Member	2012
Mr. Cameron B. Jones, Sr.	Member	2014
Mrs. Emily G. Nichols-Mitchell	Member	2013
Mr. Arthur Wright	Member	2013
Mr. Everett J. Jennings, CCE	Member	2014

Other Officials

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

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

Mr. Victor R. Demming, Board Secretary/School Business Administrator/

Ms. Candace Wildy, Director 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

Schwartz Simon Edelstein – General Counsel
Celso & Kessler LLP
44 Whippany Road
Suite 210
Morristown, NJ 07962

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

17 - 17 ROUTE 208
FAIR LAWN, NJ 07410
TELEPHONE (201) 791-7100
FACSIMILE (201) 791-3035
WWW.LVHCPA.COM

DIETER P. LERCH, CPA, RMA, PSA
GARY J. VINCI, CPA, RMA, PSA
GARY W. HIGGINS, CPA, RMA, PSA
JEFFREY C. BLISS, CPA, RMA, PSA
PAUL J. LERCH, CPA, RMA, PSA
DONNA L. JAPHET, CPA, PSA
JULIUS B. CONSONI, CPA, PSA

ELIZABETH A. SHICK, CPA, RMA, PSA
ANDREW PARENTE, CPA, RMA, PSA
ROBERT W. HAAG, CPA, PSA
DEBORAH K. LERCH, CPA, PSA
DEBRA GOLLE, CPA
CINDY JANACEK, CPA, RMA
RALPH M. PICONE, CPA, RMA, PSA
EDWARD N. KERE, CPA

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 the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the East Orange Board of Education, a component unit of the City of East Orange, as of and for the fiscal year ended June 30, 2011, which collectively comprise the Board of Education's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Board of Education's management. 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 Division of Finance and Regulatory Compliance, 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 includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the East Orange Board of Education's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the East Orange Board of Education as of June 30, 2011, and the respective changes in financial position and cash flows, where applicable, thereof for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated November 10, 2011 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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 as a whole. The introductory section, combining fund financial statements, financial schedules and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations" and New Jersey OMB's Circular 04-04, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid", and are also not a required part of the basic financial statements. The combining fund financial statements and schedules of expenditures of federal awards and 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. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is 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.

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

Dieter P. Lerch
Public School Accountant
PSA Number CS00756

Fair Lawn, New Jersey
November 10, 2011

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, 2011

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, 2011. 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 (2010-2011) and the prior year (2009-2010) is required to be presented in the MD&A.

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2010-2011 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 $306,223,742 (net assets).
- The District's total net assets increased $5,458,482.
- Overall district revenues were $251,839,568. General revenues accounted for $187,499,636 or 74% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for $64,339,932 or 26% of total revenues.
- The school district had $240,936,336 in expenses for governmental activities; only $59,283,415 of these expenses were offset by program specific charges, grants or contributions. General revenues (predominantly unrestricted State aid) of $187,198,915 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 $20,918,691 an increase of $8,105,795 when compared to the previous year ending fund balance.
- The General Fund unassigned fund deficit at June 30, 2011 was $13,010,267 an increase of $1,934,253 when compared with the beginning deficit at July 1, 2010 of $14,944,520.

EAST ORANGE BOARD OF EDUCATION
EAST ORANGE, NEW JERSEY

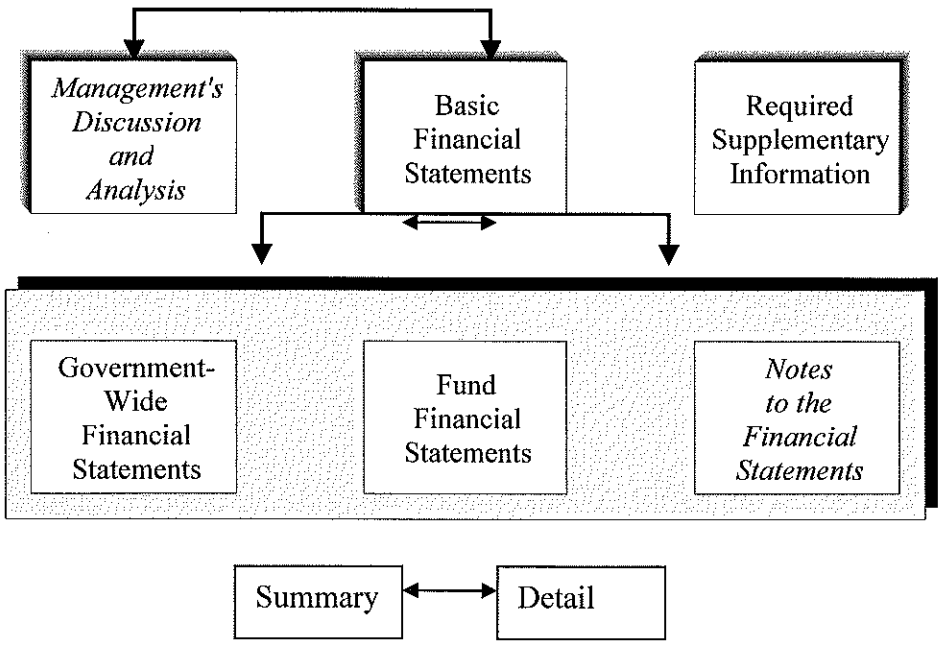
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2011

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, 2011

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 assets Statement of activities	Balance Sheet Statement of Revenues, Expenditures and changes in fund balances	Statement of Net Assets Statement of revenue, expenses, and changes in fund net assets Statement of cash flows	Statements of Fiduciary net assets Statement of changes in fiduciary net assets
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 and liabilities, 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 there after; no capital assets or long-term liabilities included	All assets and liabilities, 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.

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 assets includes all of the District's assets and liabilities. 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 assets* and how they have changed. Net assets – the difference between the District's assets and liabilities – is one way to measure the District's financial health or position.

- Over time, increases or decreases in the District's net assets 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).

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 assets and a statement of changes in fiduciary net assets. We exclude these activities from the district-wide financial statements because the District cannot use these assets to finance its operations.

Notes to the basic 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 basic financial statements can be found following the basic financial statements.

Other Information

In addition to the basic 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, 2011

DISTRICT-WIDE FINANCIAL ANALYSIS

Net assets may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by $306,223,742 as of June 30, 2011 and $300,765,260 as of June 30, 2010.

By far the largest portion of the District's net assets 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 Assets
As of June 30, 2011 and 2010

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
Current Assets	$ 39,774,156	$ 32,536,225	$ 1,579,069	$ 550,170	$ 41,353,225	$ 33,086,395
Capital Assets	346,104,008	352,040,034	34,744	-	346,138,752	352,040,034
Total Assets	385,878,164	384,576,259	1,613,813	550,170	387,491,977	385,126,429
Non-Current Liabilities	60,354,934	63,728,621			60,354,934	63,728,621
Current Liabilities	18,884,088	19,754,526	2,029,213	878,022	20,913,301	20,632,548
Total Liabilities	79,239,022	83,483,147	2,029,213	878,022	81,268,235	84,361,169
Net Assets						
Invested in capital assets, net of related debt	293,440,482	296,529,533	34,744		293,475,226	296,529,533
Restricted	3,885,619	5,233,284			3,885,619	5,233,284
Unrestricted (Deficit)	9,313,041	(669,705)	(450,144)	(327,852)	8,862,897	(997,557)
Total Net Assets	$ 306,639,142	$ 301,093,112	$ (415,400)	$ (327,852)	$ 306,223,742	$ 300,765,260

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

EAST ORANGE BOARD OF EDUCATION
EAST ORANGE, NEW JERSEY

Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2011

Change in Net Assets
For The Years Ended June 30, 2011 and 2010

	Governmental Activities		Business-Type Activities		Total	
Revenues	2011	2010	2011	2010	2011	2010
Program Revenues						
Charges for Services			$ 432,258	$ 346,949	$ 432,258	$ 346,949
Operating Grants and Contributions	$ 56,289,889	$ 76,227,437	4,624,259	4,954,005	60,914,148	81,181,442
Capital Grants and Contributions	2,993,526	19,647,254			2,993,526	19,647,254
General Revenues						
Property Taxes	20,472,832	20,472,832			20,472,832	20,472,832
State and Federal Aid	165,781,180	141,486,380			165,781,180	141,486,380
Other	1,244,939	1,088,770	685	857	1,245,624	1,089,627
Total Revenues	**246,782,366**	**258,922,673**	**5,057,202**	**5,301,811**	**251,839,568**	**264,224,484**
Expenses						
Instruction						
Regular	109,466,882	112,440,141			109,466,882	112,440,141
Special Education	30,626,508	32,082,830			30,626,508	32,082,830
Other Instruction	8,662,695	8,881,318			8,662,695	8,881,318
School Sponsored Activities and Athletics	943,398	889,836			943,398	889,836
Community Services	3,887	3,420			3,887	3,420
Support Services						
Student and Instruction Related Services	39,468,121	45,417,405			39,468,121	45,417,405
General Administrative Services	4,101,714	3,117,620			4,101,714	3,117,620
School Administrative Services	9,818,265	10,592,179			9,818,265	10,592,179
Central Services	4,000,545	4,638,024			4,000,545	4,638,024
Admin. Info. Technology	653,159	737,636			653,159	737,636
Plant Operations and Maintenance	24,581,059	26,198,007			24,581,059	26,198,007
Pupil Transportation	5,596,637	6,953,796			5,596,637	6,953,796
Interest on Long-Term Debt	3,013,466	3,356,966			3,013,466	3,356,966
Food Services	-	-	5,444,750	5,495,998	5,444,750	5,495,998
Total Expenses	**240,936,336**	**255,309,178**	**5,444,750**	**5,495,998**	**246,381,086**	**260,805,176**
Change in Net Assets Before Transfers	**5,846,030**	**3,613,495**	**(387,548)**	**(194,187)**	**5,458,482**	**3,419,308**
Transfers	**(300,000)**	**(300,000)**	**300,000**	**300,000**	-	-
Change in Net Assets	**5,546,030**	**3,313,495**	**(87,548)**	**105,813**	**5,458,482**	**3,419,308**
Net Assets, Beginning of Year	**301,093,112**	**297,779,617**	**(327,852)**	**(433,665)**	**300,765,260**	**297,345,952**
Net Assets, End of Year	**$ 306,639,142**	**$ 301,093,112**	**$ (415,400)**	**$ (327,852)**	**$ 306,223,742**	**$ 300,765,260**

Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2011

Governmental Activities. The District's total governmental activities' revenues, which includes State and Federal grants, were $246,782,366 and $258,922,673 for the years ended June 30, 2011 and June 30, 2010, respectively. Property taxes of $20,472,832 and $20,472,832 represented 8% and 8% of the revenues for the fiscal years ended June 30, 2011 and 2010, respectively. Another significant portion of revenue came from unrestricted State aid and Federal aid of $165,781,180 and $141,486,380 which represented 67% and 55% of the revenues for the fiscal years ended June 30, 2011 and 2010, respectively. Revenues from operating grants and contributions of $56,289,889 and $76,227,437 represented 23% and 29% of the revenues for the fiscal years ended June 30, 2011 and 2010, respectively. Capital grants and contributions of $2,993,526 and $19,647,254 represented 1% and 8% of the revenues for the fiscal year ended June 30, 2011 and 2010, 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 $240,936,336 and $255,309,178 for the years ended June 30, 2011 and 2010. The District's expenses are predominantly related to educating and caring for students. Instruction totaled $149,703,370 and $154,297,545 (62% and 61%) of total expenditures for the fiscal years ended June 30, 2011 and 2010, respectively. Student support services, totaled $88,219,500 and $97,654,667 (37% and 38%) of total expenditures and interest on long-term debt totaled $3,013,466 and $3,356,966 (1% and 1%) of total expenditures for the fiscal years ended June 30, 2011 and 2010, respectively.

Total governmental activities revenues for the year ended June 30, 2011 surpassed expenses and transfers, increasing net assets by $5,546,030 over the previous year from $301,093,112 at June 30, 2010 to $306,639,142 at June 30, 2011.

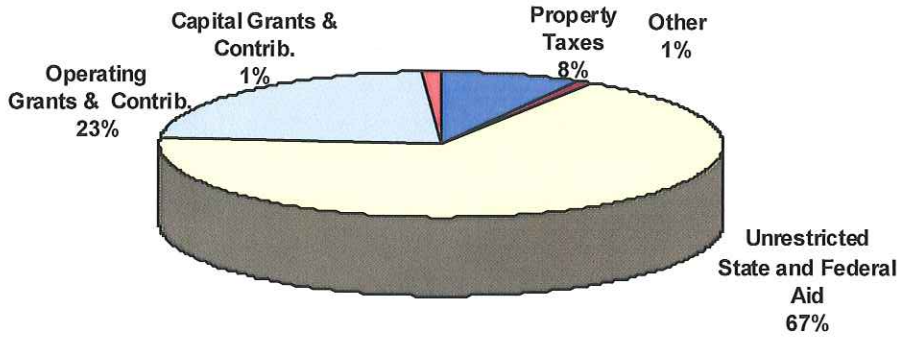
The cost of all *governmental* activities this year was $240,936,336 a decrease of $14,372,842 (6%) over the previous year.

- The federal and state governments subsidized certain programs with grants, contributions and aid of $222,071,069 (exclusive of capital projects). The state contributions from the Educational Facilities Construction and Financing Aid Program which financed capital project costs decreased $16,653,728 (85%) from the previous year, the District realized increases from Federal and State sources for operating grants and unrestricted formula aid of $4,357,252 (2%).

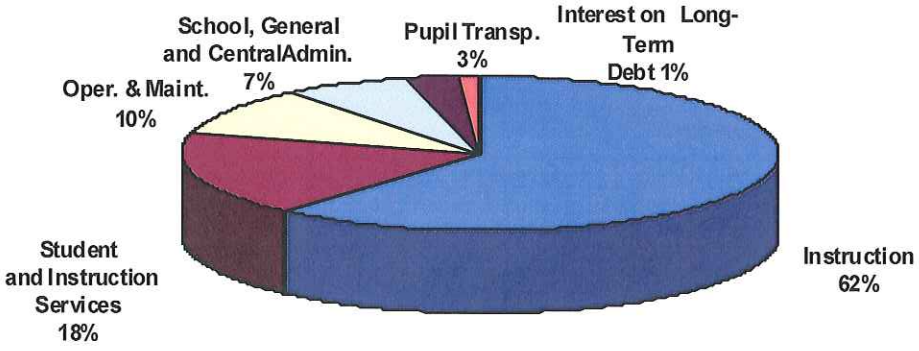
- District's costs in the amount of $20,472,832, were provided from property taxes. The property taxes levied did not increase from 2011 to 2010.

- Other general revenues totaling $1,244,939 were provided from miscellaneous local sources, an increase of $156,169. The increase was primarily the result of the increase in cancelled prior year orders during the year.

Revenues by Source- Governmental Activities
For Fiscal Year 2011



Expenditures by Type- Governmental Activities
For Fiscal Year 2011



Expenses decreased in 2011 to $240,936,336 from $255,309,178 in 2010. Instruction related expenses decreased $4,594,175 and support services expenses decreased $9,435,167.

Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2011

Net Cost of Governmental Activities. The District's total cost of services were $240,936,336 and $255,309,178 for the fiscal years ended June 30, 2011 and 2010, respectively. After applying program revenues, derived from operating grants and contributions of $56,289,889 and $76,227,437 and capital grants and contribution of $2,993,526 and $19,647,254, the net cost of services of the District were $181,652,921 and $159,434,487 for the fiscal years ended June 30, 2011 and 2010, respectively.

Net Cost of Governmental Activities

	Total Cost of Services		Net Cost of (Revenue from) Services	
	2011	2010	2011	2010
Instruction				
Regular	$ 109,466,882	$ 112,440,141	$ 83,181,057	$ 74,577,930
Special Education	30,626,508	32,082,830	20,800,812	19,548,966
Other Instruction	8,662,695	8,881,318	4,302,903	4,439,509
School Sponsored Activities and Athletics	943,398	889,836	943,398	889,836
Community Services	3,887	3,420	3,887	3,420
Support Services				
Student and Instruction Related Services	39,468,121	45,417,405	30,181,069	30,624,236
General Administrative Services	4,101,714	3,117,620	4,101,714	3,117,620
School Administrative Services	9,818,265	10,592,179	9,160,516	9,861,714
Central Services	4,000,545	4,638,024	4,000,545	4,638,024
Admin. Info. Technology	653,159	737,636	653,159	737,636
Plant Operations and Maintenance	24,581,059	26,198,007	17,539,724	2,812,068
Pupil Transportation	5,596,637	6,953,796	4,295,775	5,739,827
Interest on Long-Term Debt	3,013,466	3,356,966	2,488,362	2,443,701
Total	**$ 240,936,336**	**$ 255,309,178**	**$ 181,652,921**	**$ 159,434,487**

Business-Type Activities – The District's total business-type activities revenues were $5,057,202 and $5,301,811 for the years ended June 30, 2011 and June 30, 2010. Charges for services accounted for 9% and 7% of total revenues and operating grants and contributions accounted for 91% and 93% of total revenue for the years ended June 30, 2011 and 2010.

The total cost of all business-type activities programs and services were $5,444,750 and $5,495,998 for the years ended June 30, 2011 and 2010. The District's expenses are related to Food Service programs provided to all students, teachers and administrators within the District.

Business-Type Activities (Continued)

The business-type activities revenues and transfers for the year ended June 30, 2011 were less than expenses decreasing net assets by $87,548 from the previous year from a deficit of $327,852 at June 30, 2010 to a deficit of $415,400 at June 30, 2011. The cost of business-type activities this year was $5,444,750, a decrease of $51,248 (1%) over the previous year.

- Some of the cost was paid by users of the District's food service program for a total of $432,258, an increase of $85,309 (25%). This increase was the result of an increase in the number of non-student meals served and special events during the year.

- The Federal and State governments subsidized the food service program with grants and contributions of $4,624,259 in 2011 and $4,954,005 in 2010, a decrease of $329,746 (7%). This decrease is a result of a decrease 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 $20,918,691 for the year ended June 30, 2011 compared to $12,812,896 for the year ended June 30, 2010. This increase was the result of the change in fund balance of the General Fund and Capital Projects Fund which increased $3,628,732 and $3,843,581, respectively, from the previous year. Unassigned fund balance of the General Fund remained in a deficit position at June 30, 2011 of $13,010,267 a deficit decrease of $1,934,253 from the previous year. The deficit is the result of the State's deferral of certain state aid payments in the amount of $17,719,101 which are budgeted for the current fiscal year (2010/2011) by the District but provided for and recorded as a payable in the subsequent fiscal year by the State in their 2011/2012 fiscal year budget. A portion of fund balance was designated for use in the District's 2011/2012 budget in the amount of $2,941,862. The remainder of the fund balance is nonspendable, $308,373, 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 $6,899,255; 2) reserved for emergency reserve $1,000,000 and maintenance reserve $2,375,654; 3) reserved for tuition $550,000; and 4) reserved for use in the 2012/2013 budget $8,242,340.

Governmental Funds (Continued)

Revenues for the District's governmental funds were $246,793,259 and $258,922,673, while total expenditures were $238,387,464 and $269,049,018 for the fiscal years ended June 30, 2011 and 2010. Other financing uses were $300,000 and $300,000 for the fiscal years ended June 30, 2011 and 2010 which represented transfers to the Food Service Enterprise Fund. In addition, $4,000,000 was transferred to the Capital Projects Fund from the General Fund for various facility improvements and renovations.

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	Percent
	2011	2010	(Decrease)	Change
Local Sources				
Property Tax Levy	$ 18,950,050	$ 18,950,050		0%
Miscellaneous	945,215	768,342	$ 176,873	23%
State Sources	185,082,061	160,492,506	24,589,555	15%
Federal Sources	1,296,903	24,320,249	(23,023,346)	-95%
Total General Fund Revenues	$ 206,274,229	$ 204,531,147	$ 1,743,082	1%

The General Fund revenues increased $1,743,082 or 1% over the previous year. Local property taxes remained flat from the previous year. State aid revenues increased $24,589,555 and Federal aid revenues decreased $23,023,346. The increase in State aid and decrease in Federal aid was primarily due to the receipt of Federal ARRA Funds in 2010. The 2010 Federal ARRA Funds supplemented 2010 State Aid, which resulted in an increase in Federal Aid and a decrease in State Aid. Miscellaneous revenues increased $176,873 or 23% which was the result of the increase in the cancellation of prior year payables.

In addition to the revenues previously noted, transfers in from the Special Revenue Fund for contributions to School Based Budget programs were $3,460,288 and $2,686,752 for the fiscal years ended June 30, 2011 and 2010.

Governmental Funds (Continued)

The following schedule presents a summary of General Fund expenditures.

	June 30, 2011	June 30, 2010	Amount of Increase (Decrease)	Percent Change
Instruction	$ 119,617,426	$ 127,026,363	$ (7,408,937)	-6%
Support Services	80,923,547	89,240,536	(8,316,989)	-9%
Debt Service	492,382	1,375,048	(882,666)	-64%
Capital Outlay	394,370	273,108	121,262	44%
Total Expenditures	$ 201,427,725	$ 217,915,055	$ (16,487,330)	-8%

Total General Fund expenditures decreased $16,487,330 or 8% from the previous year. The decrease can be attributed to reduced expenditures in regular, special education and alternative education instructional programs. In addition, the District also experienced decreases in health benefits, primarily in the area of prescription benefits.

In addition to the expenditures shown above, the General Fund transferred to the Food Service Fund $300,000 and $300,000 in fiscal years 2011 and 2010 to subsidize the operations of school cafeteria. The General Fund also transferred $4,000,000 to the Capital Projects Fund for various improvements and renovations and $378,060 to the Special Revenue Fund for preschool education costs.

In Fiscal Year 2011 General Fund revenues and other financing sources were greater than expenditures and other financing uses increasing fund balance by $3,628,732 from the previous year. After deducting nonspendable, restricted and assigned fund balance, the unassigned fund deficit decreased $1,934,253 from $14,944,520 at June 30, 2010 to $13,010,267 at June 30, 2011. As discussed earlier the deficit is the result of the State deferral of certain state aid payments at year end totaling $17,719,101 in the General Fund.

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

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

Revenues of the Special Revenue Fund were $32,191,411 and $28,930,343 for the years ended June 30, 2011 and 2010. State sources accounted for the majority of Special Revenue Fund's revenue which represented 64% and 60% of the total revenues for the years ended June 30, 2011 and 2010.

Special Revenue Fund (Continued)

Total Special Revenue Fund revenues increased $3,261,068 or 11% from the previous year. State sources increased $3,168,743 or 18%, while Federal sources also increased $109,374 or 1%. The local grants decreased $17,049.

Expenditures of the Special Revenue Fund were $28,202,382 and $25,641,649 for the fiscal years ended June 30, 2011 and 2010. Instructional expenditures were $20,860,913 and $17,516,529 or 74% and 68% and expenditures for the support services were $6,864,646 and $7,932,728 or 24% and 31% of total expended for the years ended June 30, 2011 and 2010. In addition the Special Revenue Fund contributed $3,460,288 and $2,686,752 in 2011 and 2010 to the General Fund as a contribution for School Based Budget expenditures.

Total Special Revenue Fund expenditures increased $2,560,733 or 10% from the previous year. Instructional expenditures increased $3,344,384 or 19% while support services expenditures decreased $1,068,082 or 13%. The decrease in support services was mainly attributable to reduced costs associated with purchased professional educational services.

Capital Projects Fund – The Capital Projects Fund includes all revenue sources utilized for major capital projects of the District. The capital projects fund revenues and other financing sources exceeded expenditures and other financing uses by $3,843,581 resulting in a fund balance of $10,651,509 at June 30, 2011 compared with $6,807,928 in the previous year. Of the fund balance at June 30, 2011 $5,936,149 was restricted for the payment of capital lease obligations. The remaining restricted fund balance of $4,715,360 was restricted and available to fund capital improvement projects.

Revenues of the Capital Projects Fund were $3,304,143 and $19,967,682 for the years ended June 30, 2011 and 2010. State sources account for almost all of the Capital Projects Funds revenues which represent 91% and 98% of the total revenues for the year. Due to 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 $3,150,016 and $19,707,615 for the years ended June 30, 2011 and 2010. The decrease in expenditures during the year represented the decreased activity from SDA for the District's capital facility projects.

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 revenues and other financing sources exceeded the expenditures by $310,546 resulting in a fund balance of $959,964 compared to $1,233,283 in the previous year.

Debt Service Fund (Continued)

Revenues of the Debt Service Fund were $5,023,476 and $5,493,501 for the years ended June 30, 2011 and 2010. Local property taxes represented 30% and 28% while state sources represented the remaining 70% and 72% of the total revenue for the years ended June 30, 2011 and 2010. Transfers in from the Capital Projects Fund were $310,546 and $310,512 for the years ended June 30, 2011 and 2010 and represented interest earnings reserved for the payment of capital lease obligations.

Expenditures of the Debt Service Fund were $5,607,341 and $5,784,699 for the years ended June 30, 2011 and 2010. 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. Budget amendments were made to adjust budgets for specially funded appropriations and changes in State aid.

During the year budgetary revenues and other financing sources exceeded budgetary expenditures and other financing uses resulting in an increase in budgetary fund balance of $2,693,025 or 11% over the previous year. After deducting nonspendable, restricted and assigned fund balance of $22,317,485, the unassigned fund balance increased from $3,710,288 at June 30, 2010 to a fund balance of $4,708,834 at June 30, 211 which represented an increase of $998,546.

CAPITAL ASSETS

The District's investment in capital assets for its governmental and business type activities as of June 30, 2011 and 2010 amounted to $346,138,752 and $352,040,034 (net of accumulated depreciation). The capital assets consist of land, buildings and building improvements, computers, specialized machinery and various other types of equipment and vehicles. Depreciation charges for fiscal years 2010-2011 and 2009-2010 amounted to $9,946,342 and $10,357,023 for governmental activities and $827 and $-0- for business-type activities.

Capital Assets at June 30, 2011 and 2010
(Net of Accumulated Depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
Land	$ 2,645,706	$ 2,645,706			$ 2,645,706	$ 2,645,706
Construction in Progress		-			-	-
Building and Building Improvements	340,350,194	346,832,427			340,350,194	346,832,427
Machinery and Equipment	3,000,085	2,446,736	$ 34,744	$ -	3,034,829	2,446,736
Vehicles	108,023	115,165	-	-	108,023	115,165
Total Net Assets	$ 346,104,008	$ 352,040,034	$ 34,744	$ -	$ 346,138,752	$ 352,040,034

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

LONG TERM LIABILITIES

At year end, the District's long-term liabilities consisted of Certificate of Participation payable of $49,963,895 and $52,465,779 for the years ended June 30, 2011 and 2010, Refunded Certificates of Participation Payable of $8,385,000 and $8,500,000 for the years ended June 30, 2011 and 2010 and compensated absences payable of $1,039,899 and $1,410,191 for the years ended June 30, 2011 and 2010. Liabilities for claims and judgements and accrued liability for insurance claims are fully funded in the General Fund for the years ended June 30, 2011 and 2010. The District also has a liability for a capital lease for District copiers with balances of $966,140 and $1,352,651 for the years ended June 30, 2011 and 2010.

Outstanding Long-Term Debt at June 30, 2011 and 2010

	2011	2010
Certificates of Participation	$ 49,963,895	$ 52,465,779
Certificates of Participation - Refunding	8,385,000	8,500,000
Capital Leases	966,140	1,352,651
Compensated Absences Payable	1,039,899	1,410,191
Total Expenditures	$ 60,354,934	$ 63,728,621

Certificates of Participation included capital appreciation debt which increased $2,173,116 in accreted value while principal payments totaled $4,675,000 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 2011-2012 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 2011-2012. Budgeted expenditures in the General Fund increased 1.16% to $200,208,903 in fiscal year 2011-2012.

EAST ORANGE BOARD OF EDUCATION
EAST ORANGE, NEW JERSEY

Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2011

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, 715 Park Avenue, East Orange, NJ 07017-1026.

BASIC FINANCIAL STATEMENTS

EAST ORANGE BOARD OF EDUCATION
STATEMENT OF NET ASSETS
JUNE 30, 2011

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash	$ 20,008,054	$ 888,850	$ 20,896,904
Receivables, net	7,826,035	802,322	8,628,357
Inventory	308,373	69,903	378,276
Internal Balances	182,006	(182,006)	
Deferred Charges - Bond Issuance Costs	235,245		235,245
Restricted Assets:			
Investments with Fiscal Agent	11,214,443		11,214,443
Capital Assets:			
Not Being Depreciated	2,645,706		2,645,706
Being Depreciated, Net	343,458,302	34,744	343,493,046
Total Assets	385,878,164	1,613,813	387,491,977
LIABILITIES			
Accounts Payable and Other Current Liabilities	12,932,338	2,029,213	14,961,551
Accrued Interest Payable	263,868		263,868
Payable to Other Governments	204,956		204,956
Unearned Revenue	5,482,926		5,482,926
Noncurrent Liabilities:			
Due Within One Year	5,977,702		5,977,702
Due Beyond One Year	54,377,232	-	54,377,232
Total Liabilities	79,239,022	2,029,213	81,268,235
NET ASSETS			
Invested in Capital Assets, net of related debt	293,440,482	34,744	293,475,226
Restricted for:			
Debt Service	959,964		959,964
Maintenance Reserve	2,375,654		2,375,654
Other Purposes	550,001		550,001
Unrestricted (Deficit)	9,313,041	(450,144)	8,862,897
Total Net Assets	$ 306,639,142	$ (415,400)	$ 306,223,742

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

EAST ORANGE BOARD OF EDUCATION
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets: Governmental Activities	Net (Expense) Revenue and Changes in Net Assets: Business-type Activities	Net (Expense) Revenue and Changes in Net Assets: Total
Governmental Activities:							
Instruction:							
Regular	$ 109,466,882		$ 26,285,825		$ (83,181,057)		$ (83,181,057)
Special Education	30,626,508		9,825,696		(20,800,812)		(20,800,812)
Other Instruction	8,662,695		4,359,792		(4,302,903)		(4,302,903)
School Sponsored Activities and Athletics	943,398				(943,398)		(943,398)
Community Services	3,887				(3,887)		(3,887)
Support Services:							
Student & Instruction Related Services	39,468,121		9,287,052		(30,181,069)		(30,181,069)
General Administrative Services	4,101,714				(4,101,714)		(4,101,714)
School Administrative Services	9,818,265		657,749		(9,160,516)		(9,160,516)
Central Services	4,000,545				(4,000,545)		(4,000,545)
Admin Info Technology	653,159				(653,159)		(653,159)
Plant Operations and Maintenance	24,581,059		4,047,809	$ 2,993,526	(17,539,724)		(17,539,724)
Pupil Transportation	5,596,637		1,300,862		(4,295,775)		(4,295,775)
Interest on long-term debt	3,013,466	-	525,104	-	(2,488,362)	-	(2,488,362)
Total Governmental Activities	240,936,336	-	56,289,889	2,993,526	(181,652,921)	-	(181,652,921)
Business-Type Activities:							
Food Service	5,444,750	$ 432,258	4,624,259	-	-	$ (388,233)	(388,233)
Total Business-Type Activities	5,444,750	432,258	4,624,259	-	-	(388,233)	(388,233)
Total Primary Government	$ 246,381,086	$ 432,258	$ 60,914,148	$ 2,993,526	(181,652,921)	(388,233)	(182,041,154)

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

Continued

EAST ORANGE BOARD OF EDUCATION
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

		Net (Expense) Revenue and Changes in Net Assets	
	Governmental Activities	Business-type Activities	Total
General Revenues:			
Taxes			
Property Taxes, levied for general purposes,net	$ 18,950,050		$ 18,950,050
Property Taxes, levied for debt service,net	1,522,782		1,522,782
Federal and State Aid for School Based Budgets	3,460,288		3,460,288
State Aid - Unrestricted	159,345,302		159,345,302
State Aid - Restricted for Debt Service Principal	2,975,590		2,975,590
Miscellaneous Income	1,255,832	$ 685	1,256,517
Loss on Disposal of Capital Assets	(10,893)		(10,893)
Transfers	(300,000)	300,000	-
Total General Revenues and Transfers	187,198,951	300,685	187,499,636
Change in Net Assets	5,546,030	(87,548)	5,458,482
Net Assets, Beginning of Year	301,093,112	(327,852)	300,765,260
Net Assets, End of Year	$ 306,639,142	$ (415,400)	$ 306,223,742

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

FUND FINANCIAL STATEMENTS

EAST ORANGE BOARD OF EDUCATION
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2011

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
ASSETS					
Cash	$ 9,455,763	$ 5,667,822	$ 4,000,000	$ 884,469	$ 20,008,054
Receivables, Net					
Receivables From Other Governments	582,233	4,729,191			5,311,424
Due from Other Funds	2,698,617			75,495	2,774,112
Inventory	308,373				308,373
Restricted Assets:					
Investments with Fiscal Agent	4,485,439	-	6,729,004	-	11,214,443
Total Assets	$ 17,530,425	$ 10,397,013	$ 10,729,004	$ 959,964	$ 39,616,406
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	$ 3,736,372	$ 1,244,474			$ 4,980,846
Payable to State Government		204,956			204,956
Due to Other Funds			$ 77,495		77,495
Claims and Judgements Payable	2,138,998				2,138,998
Accrued Liabilities for Insurance Claims	2,226,430				2,226,430
Other Liabilities	121,407	3,464,657			3,586,064
Deferred Revenue	-	5,482,926	-	-	5,482,926
Total Liabilities	8,223,207	10,397,013	77,495	-	18,697,715
Fund Balances					
Nonspendable Fund Balance					
Inventory	308,373				308,373
Restricted Fund Balance					
Excess Surplus Designated for Subsequent Year's Exp.	1,841,862				1,841,862
Excess Surplus	8,242,340				8,242,340
Capital Reserve	1				1
Capital Lease Obligations			5,936,149		5,936,149
Capital Projects			4,715,360		4,715,360
Debt Service				$ 959,964	959,964
Maintenance Reserve	2,375,654				2,375,654
Emergency Reserve	1,000,000				1,000,000
Tuition Adjustments	550,000				550,000
Tuition Adjustments - Designated for Subsequent Years Exp.	1,100,000				1,100,000
Assigned Fund Balance					
Year End Encumbrances	6,899,255				6,899,255
Unassigned Fund Balance	(13,010,267)	-	-	-	(13,010,267)
Total Fund Balances	9,307,218	-	10,651,509	959,964	20,918,691
Total Liabilities and Fund Balances	$ 17,530,425	$ 10,397,013	$ 10,729,004	$ 959,964	

Amounts reported for *governmental activities* in the statement of net assets (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 $428,586,345 and the accumulated depreciation is $82,482,337.		346,104,008
The District has financed capital assets through the issuance of long-term lease obligations. The interest accrual at year end is :		(263,868)
Long-term liabilities, including certificates of participation, are not due and payable in the current period and therefore are not reported as liabilities in the funds:		
Certificates of Participation	$ 49,963,895	
Cert. of Participation - Refunding	8,385,000	
Deferred Charges for Debt Iss. Costs	(235,245)	
Capital Leases	966,140	
Compensated Absences Payable	1,039,899	
		(60,119,689)
Net Assets of Governmental Activities		$ 306,639,142

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

EXHIBIT B-2

EAST ORANGE BOARD OF EDUCATION
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
REVENUES					
Local Sources:					
Property Tax Levy	$ 18,950,050			$ 1,522,782	$ 20,472,832
Miscellaneous	945,215	$ 3,897	$ 310,617	-	1,259,729
Total - Local Sources	19,895,265	3,897	310,617	1,522,782	21,732,561
State Sources	185,082,061	20,601,044	2,993,526	3,500,694	212,177,325
Federal Sources	1,296,903	11,586,470	-	-	12,883,373
Total Revenues	206,274,229	32,191,411	3,304,143	5,023,476	246,793,259
EXPENDITURES					
Current:					
Instruction					
Regular Instruction	83,916,498	16,273,915			100,190,413
Special Education Instruction	29,541,286	1,121,350			30,662,636
Other Instruction	5,210,137	3,465,648			8,675,785
School Spons. Activities and Athletics	945,618				945,618
Community Services	3,887				3,887
Support Services					
Student & Instruction Related Services	32,598,817	6,853,296			39,452,113
General Administrative Services	4,022,648				4,022,648
School Administrative Services	9,541,250				9,541,250
Central Services	4,009,084				4,009,084
Admin Info Technology	654,116				654,116
Plant Operations and Maintenance	24,512,345				24,512,345
Pupil Transportation	5,585,287	11,350			5,596,637
Debt Service:					
Principal	386,511			4,790,000	5,176,511
Interest	105,871			817,341	923,212
Capital Outlay	394,370	476,823	3,150,016	-	4,021,209
Total Expenditures	201,427,725	28,202,382	3,150,016	5,607,341	238,387,464
Excess (Deficiency) of Revenues Over Expenditures	4,846,504	3,989,029	154,127	(583,865)	8,405,795
OTHER FINANCING SOURCES (USES)					
Transfers In	3,460,288	378,060	4,000,000	310,546	8,148,894
Transfers Out	(4,678,060)	(3,460,288)	(310,546)	-	(8,448,894)
Total Other Financing Sources and Uses	(1,217,772)	(3,082,228)	3,689,454	310,546	(300,000)
Net Change in Fund Balances	3,628,732	906,801	3,843,581	(273,319)	8,105,795
Fund Balance, Beginning of Year	5,678,486	(906,801)	6,807,928	1,233,283	12,812,896
Fund Balance, End of Year	$ 9,307,218	$ -	$ 10,651,509	$ 959,964	$ 20,918,691

The Notes to the Basic 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, 2011

Total net change in fund balances - governmental funds (Exhibit B-2)		$ 8,105,795
Amounts reported for governmental activities in the statement of activities (A-2) are different because:		
Capital outlays are reported in governmental funds as expenditures. However, for governmental activities, the costs are shown in the statement and allocated over their estimated useful lives as annual depreciation expense. This is the amount by which depreciation exceeded capital outlays. in the current period.		
Capital Outlays	$ 4,021,209	
Depreciation Expense	(9,946,342)	
		(5,925,133)
Repayment of debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets and does not affect the statement of activities.		
Certificate of Participation	4,675,000	
Capital Lease	386,511	
Certificate of Participation - Refunding	115,000	
		5,176,511
Governmental Funds report the effect of issuance costs, premiums, and the loss on refunding when the debt is first issued, whereas these amounts are deferred and amortized in the statement of activities		
Amortization of Loss on Refunding Bonds	(7,688)	
Amortization of Original Issue Discount	(25,318)	
Amortization of Issuance Costs	(80,288)	
		(113,294)
Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recorded as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.		
Accrued Interest Payable	115,868	
Accreted Value of Capital Appreciation Certificates	(2,173,116)	
		(2,057,248)
In the statement of activities, the effect of the disposal of certain capital assets is to reduce capital assets.		(10,893)
In the statement of activities, certain operating expenses - compensated absences and claims and judgements - are measured by the amounts earned or incurred during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (paid):		
Compensated Absences	370,292	
		370,292
Change in net assets of governmental activities (Exhibit A-2)		$ 5,546,030

EAST ORANGE BOARD OF EDUCATION
PROPRIETARY FUND
STATEMENT OF NET ASSETS
JUNE 30, 2011

	Business-Type Activities Enterprise Fund Food Services
ASSETS	
Current Assets	
Cash	$ 888,850
Intergovernmental Receivable	
Federal	767,242
State	12,765
Accounts Receivable	22,315
Inventories	69,903
Total Current Assets	1,761,075
Non-Current Assets	
Furniture, Machinery & Equipment	515,946
Less: Accumulated Depreciation	(481,202)
Total Capital Assets	34,744
Total Assets	$ 1,795,819
LIABILITIES	
Current Liabilities	
Accounts Payable	$ 2,029,213
Due to Other Funds	182,006
Total Current Liabilities	2,211,219
NET ASSETS	
Invested in Capital Assets	34,744
Unrestricted	(450,144)
Total Net Assets	$ (415,400)

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

EAST ORANGE BOARD OF EDUCATION
PROPRIETARY FUND
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Business-Type Activit Enterprise Fund Food Services
OPERATING REVENUES	
Charges for Services	
Daily Sales	$ 432,258
Total Operating Revenues	432,258
OPERATING EXPENSES	
Salaries and Employee Benefits	2,291,494
Cost of Sales	2,045,156
Laundry and Uniforms	10,143
Repair and Maintenance Services	26,080
Management and Administrative Fees	581,540
Insurance	202,810
General Supplies	201,929
Miscellaneous Expenditures	84,771
Depreciation	827
Total Operating Expenses	5,444,750
Operating (Loss)	(5,012,492)
NONOPERATING REVENUES	
Interest Earnings	685
State Sources	
School Lunch Program	65,081
Federal Sources	
School Breakfast Program	1,121,575
National School Lunch Program	3,407,690
Fresh Fruits and Vegetables Program	26,260
After School Snack Program	3,653
Total Nonoperating Revenues	4,624,944
Net Loss Before Transfers	(387,548)
Transfers In - General Fund	300,000
Change in Net Assets	(87,548)
Total Net Assets - Beginning of Year	(327,852)
Total Net Assets - End of Year	$ (415,400)

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

EXHIBIT B-6

EAST ORANGE BOARD OF EDUCATION
PROPRIETARY FUND
STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Business-Type Activi Enterprise Fund Food Services
Cash Flows from Operating Activities	
Cash Received from Customers	$ 498,521
Cash Payments for Employees' Salaries and Benefits	(2,291,494)
Cash Payments to Suppliers for Goods and Services	(1,230,201)
Net Cash (Used) for Operating Activities	(3,023,174)
Cash Flows from Noncapital Financing Activities	
Cash Received from Other Funds - Transfer	300,000
Cash Received from Other Funds	258,471
Cash Received from State and Federal Subsidy Reimbursements	3,821,587
Net Cash Provided by Noncapital Financing Activities	4,380,058
Cash Flows from Capital Financing Activities	
Acquisition of Capital Assets	(35,571)
Net Cash (Used) for Capital Financing Activities	(35,571)
Cash Flows from Investing Activities	
Interest Earnings	685
Net Cash Provided by Investing Activities	685
Net (Decrease) in Cash and Cash Equivalents	1,321,998
Cash, Beginning of Year	(433,148)
Cash, End of Year	$ 888,850
Reconciliation of Operating (Loss) to Net Cash (Used) for Operating Activities	
Operating (Loss)	$ (5,012,492)
Adjustments to Reconcile Operating (Loss) to Net Cash (Used) for Operating Activities	
Depreciation Expense	827
Non Cash Federal Assistance - Food Distribution Program	370,019
Changes in Assets and Liabilities:	
(Increase)/Decrease in Other Receivable	66,263
(Increase)/Decrease in Inventory	(32,130)
Increase/(Decrease) in Accounts Payable	1,584,339
Total Adjustments	1,989,318
Net Cash (Used) for Operating Activities	$ (3,023,174)
Non Cash Investing, Capital and Financing Activities	
Value Received Food Distribution Program	$ 370,019

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

EAST ORANGE BOARD OF EDUCATION
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET ASSETS
JUNE 30, 2011

	Unemployment Compensation Trust	Robeston Field Private Purpose Trust Fund	Agency Fund
ASSETS			
Cash	$ 283,906	$ 10,095	$ 5,777,689
Due from Other Funds	53,440	-	-
Total Assets	337,346	10,095	$ 5,777,689
LIABILITIES			
Payable to State Government	323,561		
Payroll Deductions and Withholdings			$ 3,149,645
Due to Other Funds	13,785		2,554,266
Due to Student Groups	-	-	73,778
Total Liabilities	337,346	-	$ 5,777,689
NET ASSETS			
Held in Trust for Unemployment Claims and Other Purposes	$ -	$ 10,095	

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

EAST ORANGE BOARD OF EDUCATION
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2011

	Unemployment Compensation Trust	Robeston Field Private Purpose Trust Fund
ADDITIONS		
Contributions		
Employee	$ 296,243	
District	1,414,510	
Interest	517	$ 17
Total Contributions	1,711,270	17
DEDUCTIONS		
Unemployment Claims	1,898,191	-
Total Deductions	1,898,191	-
Change in Net Assets	(186,921)	17
Net Assets, Beginning of the Year	186,921	10,078
Net Assets, End of the Year	$ -	$ 10,095

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

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

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

B. Basic Financial Statements

The basic financial statements include both district-wide financial statements (based on the District as a whole) and fund financial statements. Both the district-wide and fund financial statements categorize activities as either governmental activities or business-type activities.

The district-wide financial statements report information on all of the nonfiduciary activities of the Board of Education. 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 assets, 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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basic Financial Statements (Continued)

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

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

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 and all liabilities associated with these operations (with the exception of the fiduciary funds) are included on the Statement of Net Assets. 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.

Property taxes, tuition, unrestricted state aid, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Grants and similar awards are recognized as revenue as soon as all eligibility requirements imposed by the grantor or provider have been met. All other revenue items are considered to be measurable and available only when cash is received by the District.

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 and state 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 major capital facilities and other capital assets.

The *debt service fund* accounts for the accumulation of resources for and the payment of principal and interest on long-term general obligation debt of governmental funds.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The District reports the following major proprietary fund which is 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 type:

> 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.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the district-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board (GASB). Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The Board has elected not to follow private-sector guidance issued subsequent to December 1, 1989.

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.

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.

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

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.

D. Assets, Liabilities and Net Assets or Equity

1. Deposits 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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Assets or Equity (Continued)

2. Receivables and Payables

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".

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

> *Tuition Expenditures* - Tuition charges for the fiscal years 2009-2010 and 2010-2011 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.

Property taxes are levied pursuant to law and are collected by the municipality and are transferred to the District as requested. Property tax revenue is recognized in the year they are levied and become available. Property taxes collected in advance of the year-end for which they are levied and transferred to the District are reported as deferred revenues. 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. Inventories

The cost of inventories of the governmental fund types are recorded as expenditures at the time individual inventory items are consumed rather than when purchased. Inventories of governmental fund types are valued at cost using the first-in first-out (FIFO) method.

Food Service Fund inventories, exclusive of the federal commodities, are valued at cost, using the first-in first-out (FIFO) method. 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 unearned revenue.

4. Restricted Assets

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Assets or Equity (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.

Property, plant, and equipment of the primary government is depreciated using the straight line method over the following estimated useful lives:

Assets	Years
Buildings	40
Building Improvements	20
Equipment	7
Vehicles	7-10
Office Equipment and Furniture	5
Computer Equipment	5

6. Compensated Absences

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

7. Long-term obligations

In the district-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Gains and losses resulting from debt refundings are also deferred and amortized over the life of the refunded bonds or new bonds whichever is less using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount and refunding gains or losses. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Assets or Equity (Continued)

7. Long-term obligations (Continued)

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

8. Fund Equity

Beginning with fiscal year 2011, the District implemented GASB Statement 54 "Fund Balance Reporting and Governmental Fund Type Definitions". The Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. This statement established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government 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.

Reserved Excess Surplus – Designated for Subsequent Year's Expenditures - This restriction was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2010 audited excess surplus that was appropriated in the 2011/2012 original budget certified for taxes.

Reserved Excess Surplus – This restriction was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2011 audited excess surplus that is required to be appropriated in the 2012/2013 original budget certified for taxes.

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

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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Assets or Equity (Continued)

8. Fund Equity (Continued)

Tuition Adjustments – This restriction was created in accordance with NJAC 6A:23A-17.1(F)8 to represent foreseeable future tuition adjustments and is required to be liquidated in the second year following the contract year with any remaining balance related to that contract year to be reserved and budgeted for property tax relief.

Tuition Adjustment – Designated for Subsequent Year's Expenditures – This restriction was created in accordance with NJAC 6A:23A-17.1(F)8 to represent foreseeable future tuition adjustments for the 2008/2009 and 2009/2010 contract year that is appropriated in the 2011/2012 original budget certified for taxes.

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.

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 assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the general fund.

9. Reclassifications

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

NOTE 2 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.

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

A. Budgetary Information (Continued)

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 and is voted upon at the annual school election on the third Tuesday in April. 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 2010/2011. During 2010/2011 the Board increased the original budget by $30,990,455. The increase was funded by deferred revenue, additional surplus appropriated, grant awards and the reappropriation of prior year general fund encumbrances.

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.

General Fund	Modified Budget	Actual	Unfavorable Variance
Unallocated Benefits			
Unemployment Compensation	$ 248,580	$ 1,427,331	$ 1,178,751
Other Financing Uses			
Transfer to Special Revenue - Preschool Education	147,141	378,060	230,919

The above variances were offset with other available resources.

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

C. Deficit Fund Equity

The Food Service Enterprise Fund has a cumulative net assets deficit of $415,400 as of June 30, 2011.

The District has an unassigned deficit fund balance of $13,010,267 in the General Fund as of June 30, 2011 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 2010/2011 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 and Special Revenue Fund balance 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 balance deficits in the future.

Pursuant to NJSA 18A:22-44.2, any negative unreserved, undesignated (i.e., unassigned) general fund balance that is reported as a direct result of a delay in the payment of state aid until the following fiscal year, is not considered as a violation of New Jersey Statute or regulation and is not considered an item in need of corrective action. The District deficit in the GAAP (fund) financial statements of $13,010,267 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. There was no activity in the capital reserve account during 2010/2011 school year.

E. Transfers to Capital Outlay

During the 2010/2011 school year, the district transferred $4,000,000 to the Capital Projects Fund . The transfer was made from the sale/lease back reserve account to fund capital projects for various improvements and renovations.

F. 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, 2011 is $10,084,202. Of this amount, $1,841,862 was designated and appropriated in the 2011/2012 original budget certified for taxes and the remaining amount of $8,242,340 will be appropriated in the 2012/2013 original budget certified for taxes.

NOTE 3 DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

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 75% of its capital funds or $200 million for all deposits not covered by the FDIC.

Bank balances are insured up to $250,000 in the aggregate by the FDIC for each bank. SIPC replaces cash claims up to a maximum of $250,000 for each failed brokerage firm. At June 30, 2011, the book value of the Board's deposits was $26,968,594 and bank balances of the Board's cash and deposits amounted to $28,952,512. The Board's deposits which are displayed on the balance sheets and statement of net assets as "cash" are categorized as:

Depository Account	
Insured	$ 28,952,512

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, 2011 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, 2011, the Board had the following investments:

Investment Type:	Bank Balance
U.S. Government Securities Mutual Funds	$ 11,214,443

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

A. Deposits and Investments (Continued)

Investments (Continued)

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, 2011, 11,214,443 of the Board's investments was exposed to custodial credit risk as follows:

	Fair Value
Uninsured and Collateralized	
Collateral held by pledging bank's trust department but not in the Board's name	$ 11,214,443

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.

Concentration of Credit Risk – The Board places no limit in the amount the District may invest in any one issuer.

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, 2011 for the district's individual major funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General	Special Revenue	Food Service	Total
Receivables:				
Intergovernmental	$ 582,233	$ 4,729,191	$ 780,007	$ 6,091,431
Accounts	-	-	22,315	22,315
Gross Receivables	582,233	4,729,191	802,322	6,113,746
Less: Allowance for Uncollectibles	-	-	-	-
Net Total Receivables	$ 582,233	$ 4,729,191	$ 802,322	$ 6,113,746

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

B. Receivables (Continued)

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue reported in the governmental funds were as follows:

	Unearned
Special Revenue Fund	
Unencumbered grant draw downs	$ 3,506,698
Grant draw downs reserved for encumbrances	1,976,228
Total deferred revenue for governmental funds	$ 5,482,926

C. Capital Assets

Capital asset activity for the year ended June 30, 2011 was as follows:

	Beginning Balance	Increases	Decreases	Adjustments	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	$ 2,645,706				$ 2,645,706
Construction in progress	-	-	-	-	-
Total capital assets, not being depreciated	2,645,706	-	-	-	2,645,706
Capital assets, being depreciated:					
Buildings and Building Improvements	405,701,534	$ 3,037,104			408,738,638
Machinery and equipment	15,400,958	972,857	$ (176,513)		16,197,302
Vehicles	993,451	11,248	-	-	1,004,699
Total capital assets being depreciated	422,095,943	4,021,209	(176,513)	-	425,940,639
Less accumulated depreciation for:					
Buildings and Building Improvements	(58,869,107)	(9,519,337)			(68,388,444)
Machinery and equipment	(12,954,222)	(408,615)	165,620		(13,197,217)
Vehicles	(878,286)	(18,390)	-	-	(896,676)
Total accumulated depreciation	(72,701,615)	(9,946,342)	165,620	-	(82,482,337)
Total capital assets, being depreciated, net	349,394,328	(5,925,133)	(10,893)	-	343,458,302
Government activities capital assets, net	$ 352,040,034	$ (5,925,133)	$ (10,893)	$ -	$ 346,104,008

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

C. Capital Assets (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, being depreciated:				
Machinery and equipment	$ 481,484	$ 35,571	$ (1,109)	$ 515,946
Total capital assets being depreciated	481,484	35,571	(1,109)	515,946
Less accumulated depreciation for:				
Machinery and equipment	(481,484)	(827)	1,109	(481,202)
Total accumulated depreciation	(481,484)	(827)	1,109	(481,202)
Total capital assets, being depreciated, net	-	34,744	-	34,744
Business-type activities capital assets, net	$ -	$ 34,744	$ -	$ 34,744

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

Governmental activities:	
Instruction	
Regular	$ 9,449,026
Total Instruction	9,449,026
Support Services	
Student and Instruction Related Services	99,463
School Administration	298,390
Operations and Maintenance of Plant	99,463
Total Support Services	497,316
Total Governmental Activities	$ 9,946,342
Business-Type Activities:	
Food Service Fund	$ 827

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2011, is as follows:

Due to/from other funds

Receivable Fund	Payable Fund	Amount
General Fund	Capital Projects Fund	$ 2,000
General Fund	Food Service Enterprise Fund	182,006
General Fund	Payroll Agency Fund	2,500,826
General Fund	Unemployment Trust Fund	13,785
Debt Service Fund	Capital Projects Fund	75,495
Unemployment Trust Fund	Payroll Agency Fund	53,440
Total		$ 2,827,552

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

Interfund transfers

	Transfer In:					
	General	Special Revenue	Capital Projects	Debt Service	Food Service	Total
Transfer Out:						
General Fund		$ 378,060	$ 4,000,000		$ 300,000	$ 4,678,060
Special Revenue Fund	$ 3,460,288					3,460,288
Capital Projects Fund	-	-	-	$ 310,546	-	310,546
Total transfers out	$ 3,460,288	$ 378,060	$ 4,000,000	$ 310,546	$ 300,000	$ 8,448,894

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

E. Leases

Capital Leases

The District is leasing copiers totaling $1,962,175 under capital leases. The lease is for a term of 5 years.

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

E. Leases (Continued)

Capital Leases (Continued)

The capital assets acquired through capital leases are as follows:

	Governmental Activities
Machinery and Equipment	$ 1,962,175

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2011 were as follows:

	Governmental Activities
2012	$ 492,382
2013	492,381
2014	82,062
Total minimum sale/leaseback payments	1,066,825
Less: amount representing interest	(100,685)
Present value of minimum sale/leaseback payments	$ 966,140

Lease Purchase Agreements

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

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

The proceeds from the sale of the 1998 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

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

E. 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. In addition proceeds for cost of issuance and excess interest transferred from the 2010 refunding are also held with the respective agents. The following is a summary of balances by account type as of June 30, 2011:

Construction	$ 867,159
Reserve Deposit	5,852,248
Cost of Issuance - Refunding	9,597

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, 2011.

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

Governmental Activities:

Year Ended June 30,	Certificates of Participation Principal	Certificates of Participation Interest	Certificates of Participation - Refunding Principal	Certificates of Participation - Refunding Interest	Total
2012	$ 4,935,000	$ 345,813	$ 120,000	$ 202,471	$ 5,603,284
2013	2,570,000	70,675	2,765,000	199,714	5,605,389
2014			5,500,000	105,472	5,605,472
2015	2,413,812	3,276,188			5,690,000
2016	2,276,370	3,413,630			5,690,000
2017-2021	9,676,443	18,773,558			28,450,001
2022-2026	7,399,076	21,050,924			28,450,000
2027-2028	3,624,775	13,455,225	-	-	17,080,000
	32,895,476	60,386,013	8,385,000	507,657	102,174,146
Add:					
Accreted Value of Capital Appreciation Certificates at June 30, 2010	17,068,419	(17,068,419)	-	-	-
	$ 49,963,895	$ 43,317,594	$ 8,385,000	$ 507,657	$ 102,174,146

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

F. Long-Term Debt

Statutory Borrowing Power

The Board's remaining borrowing power under N.J.S. 18A:24-19, as amended, at June 30, 2011 was as follows:

4% of Equalized Valuation Basis (Municipal)	$ 138,308,825
Less: Net Debt (Type I School Debt)	-
Remaining Borrowing Power	$ 138,308,825

Changes in long-term liabilities

Long-term liability activity for the fiscal year ended June 30, 2011, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Certificate of Participation	$ 52,465,779	$ 2,173,116	$ 4,675,000	$ 49,963,895	$ 4,935,000
Cert. of Participation - Refunding	8,500,000		115,000	8,385,000	120,000
Capital Leases	1,352,651		386,511	966,140	422,702
Compensated Absences Payable	1,410,191	-	370,292	1,039,899	500,000
Governmental Activity Long-Term Liabilities	$ 63,728,621	$ 2,173,116	$ 5,546,803	$ 60,354,934	$ 5,977,702

For the governmental activities, compensated absences are generally liquidated by the general fund.

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.

NOTE 4 OTHER INFORMATION (Continued)

A. Risk Management (Continued)

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 $350,000 for any one accident or occurrence, with any excess benefit being reimbursed through a Re-Insurance Agreement. The reinsurance policy also contains an aggregate loss provision in the amount of $1,000,000. 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, 2011, 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 $4,115,428 reported at June 30, 2011 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.

Prior to obtaining auto and general liability insurance coverage on July 1, 2002, the District had established an auto and general liability plan. Transactions related to the plan are accounted for in the General Fund. The District funded the entire cost of the plan. Claims were paid directly by the plan up to a maximum of $5,000 for property and $1,000 for auto for any one accident or occurrence. The District remains liable for any run-out claims associated with claims incurred for the period which they were self-insured for auto and general liability.

Estimates of claims payable and of claims incurred, but not reported at June 30, 2011, are reported as claims and judgements payable and accrued liability for insurance claims. These estimates were determined based on claim information supplies by the claims administrator and actuary. The unpaid claims liability of $-0- reported at June 30, 2011 is based on the requirements of the Governmental Accounting Standards Board ("GASB") 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 the workmen's compensation plan for the fiscal years ended June 30, 2011 and 2010 are as follows:

	Year Ended June 30, 2011	Year Ended June 30, 2010
Governmental Activities		
Unpaid Claims, beginning of fiscal year	$ 4,059,183	$ 4,361,695
Incurred claims (Includes IBNR)	1,150,293	1,033,375
Claim payments	(1,094,048)	(1,335,887)
Total Governmental Activities	$ 4,115,428	$ 4,059,183
Analysis of Claims Liability		
General Fund	$ 4,115,428	$ 4,059,183
Long-Term Liabilities	-	-
Total Governmental Activities	$ 4,115,428	$ 4,059,183

NOTE 4 OTHER INFORMATION (Continued)

A. Risk Management (Continued)

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:

Year Ended June 30,	District Contributions	Employee Contributions	Amount Reimbursed	Ending Balance
2011	$ 1,414,510	$ 296,243	$ 1,898,191	
2010	300,000	244,071	778,259	$ 186,921
2009	470,000	221,110	391,173	420,305

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.

Employee v. East Orange Board of Education

Plaintiff, was a non-tenured fourth grade literacy and math teacher within the East Orange School District. Plaintiff was hired for the 2007-2008 school year, and the employees contract was not renewed for the 2008-2009 school year. In April 2009, Plaintiff filed a Complaint in the New Jersey Superior Court, Essex County, against the East Orange Board of Education. On or about May 15, 2009, Plaintiff filed an Amended Complaint which alleged the following: (1) a violation of the Conscientious Employee Protection Act ("CEPA"); (2) discrimination and harassment on the basis of Plaintiff's religion and purported disability, in violation of the New Jersey Law Against Discrimination ("NJLAD"); (3) breach of contract; (4) theft; and (5) tortious interference with prospective business relations. Discovery is currently underway. Multiple depositions have been taken, including the plaintiff, and written discovery has been completed. The parties attempted mediation, however it was unsuccessful. Should the matter proceed to trial, the potential loss could greatly exceed $150,000.

Student v. East Orange Board of Education, et al.

This matter involves a Petition for Declaratory and Emergency Relief filed before the Commissioner of Education against the East Orange Board of Education, the Newark Public Schools Board of Education, and the Greater Newark Charter School Board of Education. In this administrative matter, the student sought emergent relief in the form of payment for the students tuition and transportation to North Hudson Academy. The tuition for the 2007-2008 and 2008-2009 school years at North Hudson Academy would total between $60,000 and $90,000 respectively, not including possible reimbursement for transportation and/or attorneys fee.

NOTE 4 OTHER INFORMATION (Continued)

B. Contingent Liabilities (Continued)

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, 2011, significant amounts of grant expenditures have not been audited by the various grantor agencies but the Board believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District.

C. Federal Arbitrage Regulations

The District is subject to Section 148 of the Internal Revenue Code as it pertains to the arbitrage rebate on all tax-exempt obligations, both long and short-term debt. Under the 1986 Tax Reform Act, the Internal Revenue Service (IRS) required that all excess earnings from investment proceeds be rebated to the IRS. Arbitrage, for purposes of these regulations, is defined as the difference between the yield on the investment and the yield on the obligations issued. If there are excess earnings, this amount may be required to be rebated to the IRS. At June 30, 2011, the District had not estimated arbitrage earnings if any which may be due to the IRS.

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 8 to 10 years of service for pension benefits and 25 years for post-retirement health care coverage.

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.

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 and are considered in the annual actuarial calculation of the required State contribution for the system.

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans

Other Pension Funds (Continued)

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

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

Basis of Accounting

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

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, Common Pension Fund A, Common Pension Fund B, Common Pension Fund D and Common Pension Fund E. 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.

Significant Legislation

P.L. 2010, c. 1, effective May 21, 2010, made a number of changes to the State-administered retirement systems concerning eligibility, the retirement allowance formula, the definition of compensation, the positions eligible for service credit, the non-forfeitable right to a pension, the prosecutor's part of the PERS, and employer contributions to the retirement system.

This new legislation changed the membership eligibility criteria for new members of TPAF and PERS from the amount of annual compensation to the number of hours worked weekly. Also, it returned the benefit multiplier for new members of TPAF and PERS to 1/60 from 1/55, and it provided that new members of TPAF and PERS have the retirement allowance calculated using the average annual compensation for the last five years of service instead of the last three years of service. New members of TPAF and PERS will no longer receive pension service credit from more than one employer. Pension service credit will be earned for the highest paid position only. This law also closed the prosecutor's part of the PERS to new members and repealed the law for new members that provided a non-forfeitable right to receive a pension based on the laws of the retirement system in place at the time five years of pension service credit is attained. The law also requires the State to make its full pension contribution, defined as $1/7^{th}$ of the required amount, beginning in Fiscal Year 2012.

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Significant Legislation (Continued)

P.L. 2010, c.3, effective May 21, 2010, replaced the accidental and ordinary disability retirement for new members of the TPAF and PERS with disability insurance coverage similar to that provided by the State to individuals enrolled in the State's Defined Contribution Retirement Program.

Funding Status and Funding Progress

As of June 30, 2009, the most recent actuarial valuation date, the aggregate funded ratio for all the State administered retirement systems including TPAF and PERS, is 66.0 percent with an unfunded actuarial accrued liability of $45.8 billion. The aggregate funded ratio and unfunded accrued liability for the State-funded systems is 62.0 percent and $30.7 billion, and the aggregate funded ratio and unfunded accrued liability for local PERS and Police and Firemen's Retirement System ("PFRS") is 72.1 percent and $15.1 billion.

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

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 limitations on the pattern of cost sharing between the employer and members in the future.

Actuarial Methods and Assumptions

In the June 30, 2009 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 (1) 8.25 percent for investment rate of return for the retirement systems and (2) 5.45 percent for projected salary increases for the PERS and 5.74 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 5.5% for PERS and 5.5% for TPAF of the employee's annual compensation.

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Annual Pension Costs (APC)

Per the requirements of GASB Statement No. 27 for the year ended June 30, 2011 for TPAF, which is a cost sharing plan with special funding situations, 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.

During the years ended June 30, 2011, 2010 and 2009 the Board was required to contribute for PERS and the State of New Jersey was required to contribute for TPAF for normal cost pension and accrued liability contributions (including non-contributory group life insurance (NCGI)) the following amounts:

Year Ended June 30,	PERS	On-behalf TPAF
2009	$ 888,717	$ 290,521
2010	2,020,212	303,581
2011	2,466,745	273,253

During the last three fiscal years, the State of New Jersey did not contribute to the TPAF for normal cost and accrued liability. The State contributed $273,253, $303,581 and $290,521 during 2010/2011, 2009/2010 and 2008/2009, respectively, for the NCGI premium only.

Also, in accordance with N.J.S.A. 18A:66-66 the State of New Jersey reimbursed the Board $6,666,761 during the year ended June 30, 2011 for the employer's share of social security contributions for TPAF members as calculated on their base salaries. This amount, along with the on-behalf TPAF pension contribution, has been included in the district-wide financial statements and the fund financial statements as a revenue and expenditure in accordance with GASB No. 24.

E. Post-Retirement Medical Benefits

The State of New Jersey sponsors and administers the post-retirement health benefit program plans for school districts. The Plans are cost sharing multiple employer defined benefit plans.

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, PDP-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 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 514 state and local participating employers and contributing entities for Fiscal Year 2010.

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.

NOTE 4 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

Health Benefits Program Fund (HBPF) – Local Education (including Prescription Drug Program Fund) – The State of New Jersey provides free 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 free 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 employer 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.

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

Basis of Accounting

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

Significant Legislation

P.L. 2010, c.2 effective May 21, 2010, makes changes to the SHBP-State/Local Government/Local Education concerning eligibility, cost sharing, choice of a plan, the application of benefit changes, the waiver of coverage, and multiple coverage under such plans. It also requires contributions toward the cost of health care benefits coverage by public employees and certain retirees.

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 June 30, 2009, the most recent actuarial valuation date, the State had a $56.8 billion unfunded actuarial accrued liability for other post-employment benefits (OPEB) which is made up to $20.5 billion for state active and retired members and $36.3 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 is based on actuarial valuations which involve estimates of the value of reported amounts and assumptions about the probability of events in 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.

NOTE 4 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

Funded Status and Funding Progress (Continued)

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 contractual funding limitations on the pattern of cost sharing between the employer and members in the future.

Actuarial Methods and Assumptions

In the June 30, 2009, actuarial valuation, the projected unit credit was used as the actuarial cost method, and the market value was used as asset valuation method for the OPEB. The actuarial assumptions included 4.50 percent for investment rate of return for the OPEB.

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, 2010, there were 87,288 retirees receiving post-retirement medical benefits and the State contributed $883.8 million 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 free health benefits to members of PERS and the Alternate Benefit Program who retired from a board of education with 25 years of service. The State paid $126.3 million toward Chapter 126 benefits for 14,050 eligible retired members in fiscal year 2010.

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 years ended June 30, 2011, 2010 and 2009 were $5,803,912, $5,701,668 and $5,542,413, respectively, which equaled the required contributions for each year. The State's contributions to the State Health Benefits Program Fund for PERS retirees' post-retirement benefits on behalf of the School District was not determined or made available by the State of New Jersey.

BUDGETARY COMPARISON SCHEDULES

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2011

	Original Budget	Budget Transfers	Final Budget	Actual	Final to Actual Variance
Local Sources:					
Local Tax Levy	$ 18,950,050	-	$ 18,950,050	$ 18,950,050	-
Miscellaneous	500,000	-	500,000	945,215	$ 445,215
Total - Local Sources	19,450,050	-	19,450,050	19,895,265	445,215
State Sources:					
Categorical Special Education Aid	5,772,439	-	5,772,439	5,772,439	-
Equalization Aid	131,832,430	-	131,832,430	131,832,430	-
Categorical Transportation Aid	1,266,590	-	1,266,590	1,266,590	-
Categorical Security Aid	3,863,241	-	3,863,241	3,863,241	-
Adjustment Aid	26,656,925	-	26,656,925	26,656,925	-
New School Facility Funding	-	$ 1,000,000	1,000,000	1,000,000	-
Extraordinary Aid	100,000	-	100,000	1,010,803	910,803
TPAF Pension Normal Contrib (On-Behalf - Non-Budgete	-	-	-	273,253	273,253
TPAF Post Retire. Contri. (On-Behalf - Non-Budgeted)	-	-	-	5,803,912	5,803,912
TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	6,666,761	6,666,761
Total State Sources	169,491,625	1,000,000	170,491,625	184,146,354	13,654,729
Federal Sources:					
Education Job Funds Program	-	800,000	800,000	872,070	72,070
Medical Assistance Program	250,000	-	250,000	424,833	174,833
Total - Federal Sources	250,000	800,000	1,050,000	1,296,903	246,903
Total Revenues	189,191,675	1,800,000	190,991,675	205,338,522	14,346,847
EXPENDITURES:					
Current Expense:					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	1,975,649	672,170	2,647,819	2,644,543	3,276
Grades 1-5 - Salaries of Teachers	13,531,495	8,509,612	22,041,107	22,011,383	29,724
Grades 6-8 - Salaries of Teachers	8,572,015	3,926,227	12,498,242	12,471,207	27,035
Grades 9-12 - Salaries of Teachers	14,683,656	(1,103,548)	13,580,108	13,541,961	38,147
Regular Programs - Home Instruction:					
Salaries of Teachers	-	-	-	-	-
Other Purchased Services (400-500 series)	364,633	(299,851)	64,782	-	64,782
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	1,041,332	(62,083)	979,249	954,223	25,026
Purchased Professional-Educational Services	82,160	22,250	104,410	98,652	5,758
Purchased Technical Services	14,651	(7,477)	7,174	5,302	1,872
Other Purchased Services (400-500 series)	728,300	5,945	734,245	693,100	41,145
General Supplies	2,572,383	(335,602)	2,236,781	2,072,422	164,359
Textbooks	691,868	1,101,056	1,792,924	876,494	916,430
Other Objects	99,767	(11,055)	88,712	72,459	16,253
TOTAL REGULAR PROGRAMS - INSTRUCTION	44,357,909	12,417,644	56,775,553	55,441,746	1,333,807

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2011

	Original Budget	Budget Transfers	Final Budget	Actual	Final to Actual Variance
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	$ 964,630	$ 30,302	$ 994,932	$ 970,496	$ 24,436
Other Salaries for Instruction	342,815	(28,341)	314,474	309,233	5,241
General Supplies	40,607	7,358	47,965	21,398	26,567
Textbooks	3,630	(450)	3,180	2,983	197
Other Objects	-	-	-	-	-
Total Cognitive - Mild	1,351,682	8,869	1,360,551	1,304,110	56,441
Cognitive - Moderate					
Salaries of Teachers	326,174	44,760	370,934	366,244	4,690
Other Salaries for Instruction	136,447	(21,385)	115,062	113,211	1,851
General Supplies	12,580	(6,633)	5,947	374	5,573
Textbooks	3,500	94	3,594	3,593	1
Total Cognitive - Moderate	478,701	16,836	495,537	483,422	12,115
Learning and/or Language Disabilities:					
Salaries of Teachers	2,280,485	187,205	2,467,690	2,449,938	17,752
Other Salaries for Instruction	2,007,579	(1,311,615)	695,964	626,044	69,920
General Supplies	64,336	7,212	71,548	58,288	13,260
Textbooks	12,675	(5,114)	7,561	5,561	2,000
Other Objects	140	-	140	-	140
Total Learning and/or Language Disabilities	4,365,215	(1,122,312)	3,242,903	3,139,831	103,072
Behavioral Disabilities:					
Salaries of Teachers	1,193,885	90,715	1,284,600	1,277,373	7,227
Other Salaries for Instruction	966,959	(286,187)	680,772	656,783	23,989
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	33,964	(2,787)	31,177	25,032	6,145
Textbooks	5,045	(15)	5,030	2,737	2,293
Other Objects	50	313	363	286	77
Total Behavioral Disabilities	2,199,903	(197,961)	2,001,942	1,962,211	39,731
Multiple Disabilities:					
Salaries of Teachers	57,340	5,535	62,875	54,068	8,807
Other Salaries for Instruction	53,918	(4,885)	49,033	43,514	5,519
General Supplies	560	(560)	-	-	-
Textbooks	600	(8)	592	592	-
Total Multiple Disabilities	112,418	82	112,500	98,174	14,326
Resource Room/Resource Center:					
Salaries of Teachers	2,532,142	220,664	2,752,806	2,717,046	35,760
Other Salaries for Instruction	1,287,031	181,401	1,468,432	1,430,016	38,416
General Supplies	35,788	(14,708)	21,080	19,952	1,128
Textbooks	4,692	(340)	4,352	4,100	252
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	3,859,653	387,017	4,246,670	4,171,114	75,556
Autism:					
Salaries of Teachers	455,571	26,437	482,008	473,584	8,424
Other Salaries for Instruction	355,036	(19,238)	335,798	294,849	40,949
General Supplies	5,808	(1,939)	3,869	3,096	773
Textbooks	1,070	(450)	620	-	620
Total Autism	817,485	4,810	822,295	771,529	50,766

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2011

	Original Budget	Budget Transfers	Final Budget	Actual	Final to Actual Variance
SPECIAL EDUCATION - INSTRUCTION (Continued)					
Preschool Disabilities - Full-Time:					
Salaries of Teachers	$ 181,923	$ 374,859	$ 556,782	$ 507,706	$ 49,076
Other Salaries for Instruction	80,311	101,761	182,072	179,310	2,762
General Supplies	2,500	335	2,835	2,595	240
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full-Time	264,734	476,955	741,689	689,611	52,078
TOTAL SPECIAL EDUCATION - INSTRUCTION	13,449,791	(425,704)	13,024,087	12,620,002	404,085
Basic Skills/Remedial - Instruction					
Salaries of Teachers	-	-	-	-	-
Total Basic Skills/Remedial - Instruction	-	-	-	-	-
Bilingual Education - Instruction					
Salaries of Teachers	1,364,893	(45,308)	1,319,585	1,314,194	5,391
Other Salaries for Instruction	293,415	(69,776)	223,639	223,049	590
General Supplies	27,580	(7,198)	20,382	20,163	219
Textbooks	6,330	(3,691)	2,639	2,589	50
Total Bilingual Education - Instruction	1,692,218	(125,973)	1,566,245	1,559,995	6,250
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	431,974	(182,439)	249,535	125,095	124,440
Purchased Services (300-500 series)	2,500	575	3,075	506	2,569
Supplies and Materials	8,420	514	8,934	6,170	2,764
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	442,894	(181,350)	261,544	131,771	129,773
School-Spon. Cocurricular Athletics - Inst.					
Salaries	435,761	29,147	464,908	462,607	2,301
Purchased Services (300-500 series)	88,890	(5,664)	83,226	79,962	3,264
Supplies and Materials	50,168	20,269	70,437	60,068	10,369
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	574,819	43,752	618,571	602,637	15,934
Alternative Education Program - Instruction					
Salaries of Teachers	1,546,257	155,000	1,701,257	1,691,270	9,987
Other Purchased Services (400-500 series)	14,624	13,415	28,039	24,237	3,802
Supplies and Materials	121,233	(48,063)	73,170	59,901	13,269
Textbooks	6,000	13,675	19,675	15,757	3,918
Other Objects	1,500	-	1,500	-	1,500
Total Alternative Education Program - Inst.	1,689,614	134,027	1,823,641	1,791,165	32,476
Alternative Education Program - Support Services					
Salaries	300,000	(213,000)	87,000	82,441	4,559
Salaries of Other Professional Staff	324,147	(230,000)	94,147	93,933	214
Salaries of Principals/Assistant Principals	-	155,500	155,500	151,292	4,208
Salaries of Secretarial/Clerical Assistants	6,600	140,275	146,875	140,252	6,623
Purchased Services (400-500 series)	17,000	(7,263)	9,737	3,237	6,500
Supplies and Materials	39,092	(2,250)	36,842	34,844	1,998
Contract Srv Non-H/S-Vend	-	14,088	14,088	8,148	5,940
Total Alternative Education Program - Support Services	686,839	(142,650)	544,189	514,147	30,042

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2011

	Original Budget	Budget Transfers	Final Budget	Actual	Final to Actual Variance
Community Services Programs/Operations					
Salaries	$ 122,326	$ (120,000)	$ 2,326	$ -	$ 2,326
Purchased Services (300-500 series)	48,662	(38,000)	10,662	$ 3,810	6,852
Supplies and Materials	8,240	-	8,240	77	8,163
Total Community Services Programs/Operations	179,228	(158,000)	21,228	3,887	17,341
Total Instruction	63,073,312	11,561,746	74,635,058	72,665,350	1,969,708
Undistributed Expenditures - Instruction:					
Tuition to Other LEAs Within the State - Regular	38,677	157,900	196,577	150,845	45,732
Tuition to Other LEAs Within the State- Special	2,157,335	(1,563,640)	593,695	433,106	160,589
Tuition to County Voc. School Dist. - Regular	1,692,079	-	1,692,079	1,688,773	3,306
Tuition to County Voc. School Dist. - Special	345,952	(10,352)	335,600	268,568	67,032
Tuition to CSSD & Regional Day Schools	1,222,516	672,045	1,894,561	1,705,629	188,932
Tuition to Private Schools for the Disabled - Within State	15,254,702	(3,575,037)	11,679,665	10,225,260	1,454,405
Tuition - State Facilities	1,371,281	-	1,371,281	1,363,874	7,407
Tuition - Other	-	-	-	-	-
Total Undistributed Expenditures - Instruction:	22,082,542	(4,319,084)	17,763,458	15,836,055	1,927,403
Undist. Expend. - Attend. & Social Work					
Salaries	2,818,495	(394,815)	2,423,680	2,405,424	18,256
Other Purchased Services (400-500 series)	23,023	(4,021)	19,002	10,376	8,626
Supplies and Materials	3,360	(190)	3,170	1,367	1,803
Other Objects	-	-	-	-	-
Total Undist. Expend. - Attend. & Social Work	2,844,878	(399,026)	2,445,852	2,417,167	28,685
Undist. Expend. - Health Services					
Salaries	1,869,426	338,348	2,207,774	2,127,011	80,763
Salaries of Social Service Coordinators	174,393	(174,393)	-	-	-
Purchased Professional and Technical Services	-	139,571	139,571	105,077	34,494
Other Purchased Services (400-500 series)	300	2,250	2,550	-	2,550
Supplies and Materials	49,158	12,040	61,198	49,695	11,503
Other Objects	-	150	150	-	150
Total Undist. Expend. - Health Services	2,093,277	317,966	2,411,243	2,281,783	129,460
Undist. Expend. - Speech, OT, PT & Related Serv.					
Salaries of Other Professional Staff	585,549	63,657	649,206	649,116	90
Purchased Professional - Educational Services	183,705	340,136	523,841	264,609	259,232
Total Undist. Expend. - Speech, OT, PT & Related Serv.	769,254	403,793	1,173,047	913,725	259,322
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.					
Salaries of Other Professional Staff	686,557	(350,000)	336,557	307,549	29,008
Purchased Professional - Educational Services	410,954	111,719	522,673	490,101	32,572
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	1,097,511	(238,281)	859,230	797,650	61,580
Guidance					
Salaries of Other Professional Staff	3,124,515	(70,477)	3,054,038	3,044,941	9,097
Salaries of Secretarial and Clerical Assistants	561,815	(124,102)	437,713	433,284	4,429
Other Salaries	21,039	(10,500)	10,539	-	10,539
Purchased Professional - Educational Services	30,670	(20,000)	10,670	636	10,034
Other Purchased Services (400-500 series)	58,404	(19,559)	38,845	28,405	10,440
Supplies and Materials	57,800	(34,525)	23,275	20,816	2,459
Other Objects	3,077	2,000	5,077	1,980	3,097
Total Guidance	3,857,320	(277,163)	3,580,157	3,530,062	50,095

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2011

	Original Budget	Budget Transfers	Final Budget	Actual	Final to Actual Variance
Child Study Team					
Salaries of Other Professional Staff	$ 4,718,867	$ 571,278	$ 5,290,145	$ 5,240,525	$ 49,620
Salaries of Secretarial and Clerical Assistants	293,255	(940)	292,315	283,477	8,838
Other Purchased Prof. and Tech. Services	155,410	50,065	205,475	137,126	68,349
Residential Costs	-	-	-	-	-
Mis. Purchase Serv. (400-500 series other than Residential Costs)	50,279	340	50,619	37,409	13,210
Supplies and Materials	34,377	(16,820)	17,557	15,541	2,016
Other Objects	412	(262)	150	150	-
Total Child Study Team	5,252,600	603,661	5,856,261	5,714,228	142,033
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	861,460	(69,948)	791,512	789,198	2,314
Salaries of Other Professional Staff	5,301,491	(1,233,402)	4,068,089	4,043,744	24,345
Salaries of Secr and Clerical Assist.	809,667	(178,054)	631,613	602,962	28,651
Other Salaries	6,116	-	6,116	-	6,116
Purchased Prof- Educational Services	55,793	7,906	63,699	31,450	32,249
Other Purch Prof. and Technical Services	40,774	(19,100)	21,674	17,275	4,399
Other Purch Services (400-500)	232,327	(21,227)	211,100	134,311	76,789
Supplies and Materials	205,247	190,003	395,250	129,932	265,318
Other Objects	6,651	(2,494)	4,157	1,050	3,107
Total Undist. Expend. - Improvement of Inst. Serv.	7,519,526	(1,326,316)	6,193,210	5,749,922	443,288
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	2,742,792	(516,268)	2,226,524	2,146,600	79,924
Purchased Professional and Technical Services	39,543	91,599	131,142	116,487	14,655
Other Purchased Services (400-500 series)	321,244	(30,438)	290,806	199,586	91,220
Supplies and Materials	301,522	14,381	315,903	281,163	34,740
Other Objects	1,500	(400)	1,100	1,087	13
Total Undist. Expend. - Edu. Media Serv./Sch. Library	3,406,601	(441,126)	2,965,475	2,744,923	220,552
Undist. Expend. - Instructional Staff Training Serv.					
Salaries of Other Professional Staff	189,848	(180,000)	9,848	-	9,848
Salaries of Secretarial and Clerical Assist	59,377	5,000	64,377	64,057	320
Other Salaries	55,643	(3,756)	51,887	34,283	17,604
Purchased Professional - Educational Service	83,521	23,896	107,417	95,729	11,688
Other Purchased Professional and Technical Services	4,225	(3,925)	300	-	300
Other Purchased Services (400-500 series)	165,422	(78,050)	87,372	78,859	8,513
Supplies and Materials	58,704	(9,600)	49,104	35,321	13,783
Other Objects	4,063	-	4,063	4,000	63
Total Undist. Expend. - Instructional Staff Training Serv.	620,803	(246,435)	374,368	312,249	62,119
Undist. Expend. - Supp. Serv. - General Admin.					
Salaries	536,328	(33,441)	502,887	449,625	53,262
Legal Services	850,000	306,415	1,156,415	991,189	165,226
Audit Fees	163,000	-	163,000	129,014	33,986
Expenditure & Internal Control Audit Fees	24,000	5,000	29,000	27,995	1,005
Other Purchased Professional Services	49,622	4,683	54,305	33,218	21,087
Purchased Technical Services	11,490	(11,490)	-	-	-
Communications/Telephone	611,543	1,296,260	1,907,803	1,570,965	336,838
BOE Other Purchased Services	72,647	(20,146)	52,501	35,411	17,090
Other Purchased Services (400-500 series)	58,372	(7,229)	51,143	39,166	11,977
Supplies and Materials	18,739	6,380	25,119	23,897	1,222
BOE In-House Training/Meeting Supplies	29,210	(2,889)	26,321	9,055	17,266
Judgements Against The School District	81,347	500,000	581,347	513,492	67,855
Miscellaneous Expenditures	12,406	(8,135)	4,271	4,005	266
BOE Memberships and Dues	41,000	-	41,000	34,028	6,972
Total Undist. Expend. - Supp. Serv. - General Admin.	2,559,704	2,035,408	4,595,112	3,861,060	734,052

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2011

	Original Budget	Budget Transfers	Final Budget	Actual	Final to Actual Variance
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	$ 5,036,029	$ (502,107)	$ 4,533,922	$ 4,428,477	$ 105,445
Salaries of Other Professional Staff	85,833	(55,000)	30,833	30,037	796
Salaries of Secretarial and Clerical Assistants	2,159,304	50,567	2,209,871	2,153,952	55,919
Other Salaries	74,064	3,550	77,614	72,240	5,374
Purchased Professional and Technical Services	9,725	5,198	14,923	8,150	6,773
Other Purchased Services (400-500 series)	336,924	(20,518)	316,406	243,193	73,213
Supplies and Materials	420,129	(88,511)	331,618	315,843	15,775
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	8,122,008	(606,821)	7,515,187	7,251,892	263,295
Undist. Expend. - Support Serv.- Central Services					
Salaries	2,400,758	105,611	2,506,369	2,477,404	28,965
Purchased Professional Services	169,055	(37,394)	131,661	47,139	84,522
Purchased Technical Services	-	-	-	-	-
Misc. Purchased Services (400-500 Series)	389,378	269,343	658,721	396,807	261,914
Sale/Leaseback Payments	282,666	(199,000)	83,666	69,148	14,518
Supplies and Materials	206,141	44,285	250,426	116,068	134,358
Interest on Current Loans	-	-	-	-	-
Interest on Lease Purchase Agreements	-	-	-	-	-
Interest on Bond Anticipation Notes (BANS)	-	-	-	-	-
Miscellaneous Expenditures	10,627	7,226	17,853	12,180	5,673
Total Undist. Expend. - Support Serv.- Central Services	3,458,625	190,071	3,648,696	3,118,746	529,950
Undist. Expend. - Supp. Serv. - Admin. Info. Technology					
Salaries	650,318	-	650,318	264,914	385,404
Purchased Professional Services	-	-	-	-	-
Purchased Technical Services	26,260	(6,344)	19,916	12,916	7,000
Other Purchased Services (400-500 series)	183,806	65,755	249,561	228,467	21,094
Supplies and Materials	76,855	79,959	156,814	52,614	104,200
Other Objects	-	-	-	-	-
Total Undist. Expend. - Supp. Serv. - Admin. Info. Technology	937,239	139,370	1,076,609	558,911	517,698
Undist. Expend. -Required Maintenance for School Facilities					
Salaries	1,435,835	215,000	1,650,835	1,555,030	95,805
Cleaning, Repair, and Maintenance Services	1,503,358	425,972	1,929,330	1,318,210	611,120
General Supplies	478,089	(13,422)	464,667	355,860	108,807
Total Undist. Expend. -Required Maintenance for School Facilities	3,417,282	627,550	4,044,832	3,229,100	815,732
Undist. Expend. - Custodial Services					
Salaries	8,533,130	(2,350,677)	6,182,453	6,017,224	165,229
Purchased Professional and Technical Services	11,656	-	11,656	9,547	2,109
Cleaning, Repair and Maintenance Services	907,596	152,046	1,059,642	538,837	520,805
Rental of Land, Building & Other than Lease Purchases	33,555	65,326	98,881	98,880	1
Other Purchased Property Services	1,799,943	(212,648)	1,587,295	955,972	631,323
Insurance	1,787,763	63,421	1,851,184	1,807,427	43,757
Miscellaneous Purchased Services	97,663	5,413	103,076	25,641	77,435
General Supplies	483,745	(91,666)	392,079	306,972	85,107
Energy (Natural Gas)	500,000	837,000	1,337,000	1,336,681	319
Energy (Electricity)	3,998,550	(125,513)	3,873,037	3,059,673	813,364
Energy (Oil)	1,100,000	(270,322)	829,678	807,053	22,625
Other Objects	-	-	-	-	-
Miscellaneous Expenditures	-	-	-	-	-
Total Undist. Expend. - Custodial Services	19,253,601	(1,927,620)	17,325,981	14,963,907	2,362,074

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2011

	Original Budget	Budget Transfers	Final Budget	Actual	Final to Actual Variance
Undist. Expend. - Care & Upkeep of Grounds					
Salaries	$ 235,859	-	$ 235,859	$ 231,412	$ 4,447
Cleaning, Repair and Maintenance Services	126,435	$ (50,241)	76,194	45,684	30,510
General Supplies	97,220	-	97,220	93,372	3,848
Total Undist. Expend. - Care & Upkeep of Grounds	459,514	(50,241)	409,273	370,468	38,805
Undist. Expend. - Security					
Salaries	2,022,924	327,846	2,350,770	2,268,451	82,319
Purchased Professional and Technical Services	17,100	-	17,100	-	17,100
Cleaning, Repair and Maintenance Services	29,580	-	29,580	2,180	27,400
General Supplies	140,010	4,152	144,162	58,486	85,676
Other Objects	56,505	(47,038)	9,467	-	9,467
Total Undist. Expend. - Security	2,266,119	284,960	2,551,079	2,329,117	221,962
Undist. Expend. - Student Transportation Serv.					
Contract Services (Between Home & School)-Vendors	-	-	-	-	-
Contract Services (Other than Between Home & School)-Vendor	273,182	59,458	332,640	187,411	145,229
Contr Serv (Regular Students) - ESCs & CTSA	2,398,872	(863,566)	1,535,306	1,523,864	11,442
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	5,490,984	(92,628)	5,398,356	3,811,286	1,587,070
Misc. Purchased Serv. - Transportation	81,588	(18,549)	63,039	62,726	313
Total Undist. Expend. - Student Transportation Serv.	8,244,626	(915,285)	7,329,341	5,585,287	1,744,054
UNALLOCATED BENEFITS					
Social Security Contributions	3,752,178	(220,483)	3,531,695	3,126,217	405,478
Other Retirement Contributions - Regular	2,481,719	225,826	2,707,545	2,466,745	240,800
Unemployment Compensation	512,001	(263,421)	248,580	1,427,331	(1,178,751)
Workmen's Compensation	1,090,285	405,703	1,495,988	990,140	505,848
Health Benefits	20,352,582	80,729	20,433,311	18,190,972	2,242,339
Tuition Reimbursement	174,922	9,463	184,385	149,540	34,845
Other Employee Benefits	73,645	(3,090)	70,555	300	70,255
TOTAL UNALLOCATED BENEFITS	28,437,332	234,727	28,672,059	26,351,245	2,320,814
On Behalf TPAF Pension Contribution (Non Budgeted)					
Normal Pension Cost Contribution				273,253	(273,253)
Post Retirement Medical Contribution	-	-	-	5,803,912	(5,803,912)
On Behalf TPAF Social Security Contribution	-	-	-		-
(Non Budgeted)	-	-	-	6,666,761	(6,666,761)
Total On Behalf Contributions	-	-	-	12,743,926	(12,743,926)
Total Undistributed Expenditures	126,700,362	(5,909,892)	120,790,470	120,661,423	129,047
Total Expenditures - Current Expense	189,773,674	5,651,854	195,425,528	193,326,773	2,098,755

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2011

	Original Budget	Budget Transfers	Final Budget	Actual	Final to Actual Variance
CAPITAL OUTLAY					
Equipment					
Regular Programs - Instruction:					
Grades 1-5	$ 3,600	$ 309,627	$ 313,227	$ 119,785	$ 193,442
Grades 6-8	15,450	-	15,450	9,894	5,556
Grades 9-12	-	125,731	125,731	125,731	-
Special Education - Instruction:	-	-	-	-	-
Learning and/or Language Disabilities	-	-	-	-	-
Resource Room/Resource Center	-	-	-	-	-
Bilingual Education	-	5,800	5,800	5,293	507
School Sponsored and Other Instuctional Programs	-	-	-	-	-
Undistributed Expenditures - Instruction	-	-	-	-	-
Undist.Expend.-Support Serv.-Students - Reg.	-	-	-	-	-
Undist. Expend. - Support Serv. - Students - Special	-	-	-	-	-
Undist.Expend.-Support Serv. - Inst. Staff	5,000	202,661	207,661	35,479	172,182
Undistributed Expenditures - General Admin.	-	-	-	-	-
Undistributed Expenditures - School Admin.	-	6,600	6,600	6,600	-
Undistributed Expenditures - Athletics	-	-	-	-	-
Undistributed Expenditures - Central Services	-	76,038	76,038	48,180	27,858
Undistributed Expenditures - Admin. Info. Technology	-	-	-	-	-
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Undistributed Expenditures - Required Maintenance of School	-	26,257	26,257	19,239	7,018
Undistributed Expenditures - Business/Other Support Serv.	-	-	-	-	-
Undistributed Expenditures - Alternative Education Programs	-	24,824	24,824	24,169	655
Special Schools (All Programs)	-	-	-	-	-
Total Equipment	24,050	777,538	801,588	394,370	407,218
Facilities Acquisition and Construction Services					
Construction Services	-	-	-	-	-
Total Facilities Acquisition and Construction Services	-	-	-	-	-
Assets Acquired Under Capital Leases (Nonbudgeted)					
School Administration	-	-	-	-	-
Total Assets Acquired Under Capital Leases	-	-	-	-	-
TOTAL CAPITAL OUTLAY	24,050	777,538	801,588	394,370	407,218

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2011

	Original Budget	Budget Transfers	Final Budget	Actual	Final to Actual Variance
SPECIAL SCHOOLS					
Summer School - Instruction					
Salaries of Teachers	$ 110,000	$ (633)	$ 109,367	$ 107,613	$ 1,754
Other Salaries for Instruction	-	-	-	-	-
General Supplies	15,450	(13,863)	1,587	1,587	-
Total Summer School - Instruction	125,450	(14,496)	110,954	109,200	1,754
Summer School - Support Services					
Salaries	29,300	53,023	82,323	61,412	20,911
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	39,000	(38,527)	473	473	-
Total Summer School - Support Services	68,300	14,496	82,796	61,885	20,911
Total Summer School	193,750	-	193,750	171,085	22,665
Adult Education-Local-Instruction					
Salaries of Teachers	9,195	-	9,195	-	9,195
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	9,016	9,016	8,809	207
Textbooks	-	2,824	2,824	2,754	70
Total Adult Education-Local-Instruction	9,195	11,840	21,035	11,563	9,472
Adult Education-Local -Support Serv.					
Salaries	22,381	12,189	34,570	10,896	23,674
Personal Services - Employee Benefits	1,712	733	2,445	733	1,712
Other Purchased Services (400-500 series)	1,971	(1,815)	156	156	-
Supplies and Materials	3,064	1,511	4,575	2,954	1,621
Total Adult Education-Local -Support Serv.	29,128	12,618	41,746	14,739	27,007
Total Adult Education-Local	38,323	24,458	62,781	26,302	36,479
TOTAL SPECIAL SCHOOLS	232,073	24,458	256,531	197,387	59,144
CHARTER SCHOOLS					
Transfer of Funds to Charter Schools	7,586,064	(68,312)	7,517,752	7,509,195	8,557
Total Transfer to Charter Schools	7,586,064	(68,312)	7,517,752	7,509,195	8,557
Total Expenditures - General Fund	197,615,861	6,385,538	204,001,399	201,427,725	2,573,674

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2011

	Original Budget	Budget Transfers	Final Budget	Actual	Final to Actual Variance
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (8,424,186)	$ (4,585,538)	$ (13,009,724)	$ 3,910,797	$ 16,920,521
Other Financing Sources (Uses):					
Capital Leases	-	-	-	-	-
Operating Transfer In:					
Contribution to School Based Budgets - General Fund	87,978,534	14,747,879	102,726,413	100,794,287	(1,932,126)
Contribution to School Based Budgets - Special Revenue Fund	2,598,532	889,084	3,487,616	3,460,288	(27,328)
					-
Operating Transfers Out:					
Transfer to Special Revenue Fund - Preschool Ed.	-	(147,141)	(147,141)	(378,060)	(230,919)
Transfer to Food Service Fund - Board Contribution	(300,000)	-	(300,000)	(300,000)	-
Transfer to Capital Projects Fund - Sale Lease Back		(4,000,000)	(4,000,000)	(4,000,000)	-
Contribution to Whole School Reform	(87,978,534)	(14,747,879)	(102,726,413)	(100,794,287)	1,932,126
Total Other Financing Sources:	2,298,532	(3,258,057)	(959,525)	(1,217,772)	(258,247)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expend. and Other Financing Sources (Uses)	(6,125,654)	(7,843,595)	(13,969,249)	2,693,025	16,662,274
Fund Balance, Beginning of Year	24,333,294	-	24,333,294	24,333,294	-
Fund Balance, End of Year	$ 18,207,640	$ (7,843,595)	$ 10,364,045	$ 27,026,319	$ 16,662,274

Recapitulation:

Nonspendable Fund Balance	
Inventory	$ 308,373
Restricted Fund Balance	
Excess Surplus Designated for Subsequent Years Expenditures	1,841,862
Excess Surplus	8,242,340
Capital Reserve	1
Maintenance Reserve	2,375,654
Emergency Reserve	1,000,000
Tuition Adjustment	
Tuition - 09/10	293,200
Tuition - 10/11	256,800
Tuition Adjustment - Designated for Subsequent Years Exp.	1,100,000
Assigned Fund Balance	
Year End Encumbrances	6,899,255
Unassigned Fund Balance	4,708,834
	27,026,319
Reconciliation to Governmental Fund Statements (GAAP):	
Less State Aid Revenue not recognized on GAAP basis	(17,719,101)
Fund Balance per Governmental Funds (GAAP)	$ 9,307,218

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2011

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund
Local Sources:												
Local Tax Levy	$ 18,950,050	-	$ 18,950,050	-	-	-	$ 18,950,050	-	$ 18,950,050	$ 18,950,050	-	$ 18,950,050
Miscellaneous	500,000	-	500,000	-	-	-	500,000	-	500,000	945,215	-	945,215
Total - Local Sources	19,450,050	-	19,450,050	-	-	-	19,450,050	-	19,450,050	19,895,265	-	19,895,265
State Sources:												
Categorical Special Education Aid	5,772,439	-	5,772,439	-	-	-	5,772,439	-	5,772,439	5,772,439	-	5,772,439
Equalization Aid	131,832,430	-	131,832,430	-	-	-	131,832,430	-	131,832,430	131,832,430	-	131,832,430
Categorical Transportation Aid	1,266,590	-	1,266,590	-	-	-	1,266,590	-	1,266,590	1,266,590	-	1,266,590
Categorical Security Aid	3,863,241	-	3,863,241	-	-	-	3,863,241	-	3,863,241	3,863,241	-	3,863,241
Adjustment Aid	26,656,925	-	26,656,925	-	-	-	26,656,925	-	26,656,925	26,656,925	-	26,656,925
New School Facility Funding		-	-	$ 1,000,000	-	$ 1,000,000	1,000,000	-	1,000,000	1,000,000	-	1,000,000
Extraordinary Aid	100,000	-	100,000	-	-	-	100,000	-	100,000	1,010,803	-	1,010,803
TPAF Normal Pension Contrib (On-Behalf - Non-Budgeted)		-	-	-	-	-	-	-	-	273,253	-	273,253
TPAF - Post Retirement Medical (On-Behalf - Non-Budgeted)		-	-	-	-	-	-	-	-	5,803,912	-	5,803,912
TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	-	-	-	-	-	-	6,666,761	-	6,666,761
Total State Sources	169,491,625	-	169,491,625	1,000,000	-	1,000,000	170,491,625	-	170,491,625	184,146,354	-	184,146,354
Federal Sources:												
Education Job Funds Program				800,000		800,000	800,000		800,000	872,070		872,070
Medical Assistance Program	250,000	-	250,000	-	-	-	250,000	-	250,000	424,833	-	424,833
Total - Federal Sources	250,000	-	250,000	800,000	-	800,000	1,050,000	-	1,050,000	1,296,903	-	1,296,903
										-		-
Total Revenues	189,191,675	-	189,191,675	1,800,000	-	1,800,000	190,991,675	-	190,991,675	205,338,522	-	205,338,522
EXPENDITURES:												
Current Expense:												
Regular Programs - Instruction												
Preschool/Kindergarten - Salaries of Teachers		$ 1,975,649	1,975,649	34,888	$ 637,282	672,170	34,888	$ 2,612,931	2,647,819	34,888	$ 2,609,655	2,644,543
Grades 1-5 - Salaries of Teachers	1,619,062	11,912,433	13,531,495	(636,410)	9,146,022	8,509,612	982,652	21,058,455	22,041,107	975,300	21,036,083	22,011,383
Grades 6-8 - Salaries of Teachers	1,639,431	6,932,584	8,572,015	(830,970)	4,757,197	3,926,227	808,461	11,689,781	12,498,242	794,828	11,676,379	12,471,207
Grades 9-12 - Salaries of Teachers	2,561,977	12,121,679	14,683,656	(1,764,231)	660,683	(1,103,548)	797,746	12,782,362	13,580,108	775,363	12,766,598	13,541,961
Regular Programs - Home Instruction:												
Salaries of Teachers		-	-	-	-	-		-	-		-	-
Other Purchased Services (400-500 series)	364,633	-	364,633	(299,851)	-	(299,851)	64,782	-	64,782		-	-
Regular Programs - Undistributed Instruction												
Other Salaries for Instruction	16,962	1,024,370	1,041,332	-	(62,083)	(62,083)	16,962	962,287	979,249	8,051	946,172	954,223
Purchased Professional-Educational Services		82,160	82,160	-	22,250	22,250		104,410	104,410		98,652	98,652
Purchased Technical Services		14,651	14,651	-	(7,477)	(7,477)		7,174	7,174		5,302	5,302
Other Purchased Services (400-500 series)	48,017	680,283	728,300	10,315	(4,370)	5,945	58,332	675,913	734,245	57,177	635,923	693,100
General Supplies	803,902	1,768,481	2,572,383	(454,150)	118,548	(335,602)	349,752	1,887,029	2,236,781	281,301	1,791,121	2,072,422
Textbooks	362,843	329,025	691,868	1,123,612	(22,556)	1,101,056	1,486,455	306,469	1,792,924	582,153	294,341	876,494
Other Objects	-	99,767	99,767	-	(11,055)	(11,055)	-	88,712	88,712	-	72,459	72,459
TOTAL REGULAR PROGRAMS - INSTRUCTION	7,416,827	36,941,082	44,357,909	(2,816,797)	15,234,441	12,417,644	4,600,030	52,175,523	56,775,553	3,509,061	51,932,685	55,441,746
SPECIAL EDUCATION - INSTRUCTION												
Cognitive - Mild:												
Salaries of Teachers	23,526	941,104	964,630	77,000	(46,698)	30,302	100,526	894,406	994,932	78,686	891,810	970,496
Other Salaries for Instruction	22,978	319,837	342,815	25,000	(53,341)	(28,341)	47,978	266,496	314,474	45,388	263,845	309,233
General Supplies	-	40,607	40,607	-	7,358	7,358	-	47,965	47,965	-	21,398	21,398
Textbooks	-	3,630	3,630	-	(450)	(450)	-	3,180	3,180	-	2,983	2,983
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Cognitive - Mild	46,504	1,305,178	1,351,682	102,000	(93,131)	8,869	148,504	1,212,047	1,360,551	124,074	1,180,036	1,304,110

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2011

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund
Cognitive - Moderate												
Salaries of Teachers		$ 326,174	$ 326,174	-	$ 44,760	$ 44,760		$ 370,934	$ 370,934		$ 366,244	$ 366,244
Other Salaries for Instruction		136,447	136,447	-	(21,385)	(21,385)		115,062	115,062		113,211	113,211
General Supplies	-	12,580	12,580		(6,633)	(6,633)		5,947	5,947		374	374
Textbooks	-	3,500	3,500	-	94	94	-	3,594	3,594	-	3,593	3,593
Total Cognitive - Moderate	-	478,701	478,701	-	16,836	16,836	-	495,537	495,537	-	483,422	483,422
Learning and/or Language Disabilities:												
Salaries of Teachers	$ 37,011	2,243,474	2,280,485	$ 18,000	169,205	187,205	$ 55,011	2,412,679	2,467,690	$ 51,522	2,398,416	2,449,938
Other Salaries for Instruction	1,444,693	562,886	2,007,579	(1,350,000)	38,385	(1,311,615)	94,693	601,271	695,964	34,363	591,681	626,044
General Supplies	-	64,336	64,336	-	7,212	7,212	-	71,548	71,548	-	58,288	58,288
Textbooks	-	12,675	12,675	-	(5,114)	(5,114)	-	7,561	7,561	-	5,561	5,561
Other Objects	-	140	140	-	-	-	-	140	140	-	-	-
Total Learning and/or Language Disabilities	1,481,704	2,883,511	4,365,215	(1,332,000)	209,688	(1,122,312)	149,704	3,093,199	3,242,903	85,885	3,053,946	3,139,831
Behavioral Disabilities:												
Salaries of Teachers		1,193,885	1,193,885	-	90,715	90,715		1,284,600	1,284,600		1,277,373	1,277,373
Other Salaries for Instruction		966,959	966,959	40,000	(326,187)	(286,187)	40,000	640,772	680,772	31,056	625,727	656,783
Purchased Professional-Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	-	33,964	33,964	-	(2,787)	(2,787)	-	31,177	31,177	-	25,032	25,032
Textbooks	-	5,045	5,045	-	(15)	(15)	-	5,030	5,030	-	2,737	2,737
Other Objects	-	50	50	-	313	313	-	363	363	-	286	286
Total Behavioral Disabilities	-	2,199,903	2,199,903	40,000	(237,961)	(197,961)	40,000	1,961,942	2,001,942	31,056	1,931,155	1,962,211
Multiple Disabilities:												
Salaries of Teachers	8,807	48,533	57,340	-	5,535	5,535	8,807	54,068	62,875		54,068	54,068
Other Salaries for Instruction	5,519	48,399	53,918	-	(4,885)	(4,885)	5,519	43,514	49,033		43,514	43,514
General Supplies		560	560	-	(560)	(560)	-	-	-	-	-	-
Textbooks	-	600	600	-	(8)	(8)	-	592	592	-	592	592
Total Multiple Disabilities	14,326	98,092	112,418	-	82	82	14,326	98,174	112,500	-	98,174	98,174
Resource Room/Resource Center:												
Salaries of Teachers	25,747	2,506,395	2,532,142	180,000	40,664	220,664	205,747	2,547,059	2,752,806	185,677	2,531,369	2,717,046
Other Salaries for Instruction	8,563	1,278,468	1,287,031	180,000	1,401	181,401	188,563	1,279,869	1,468,432	171,349	1,258,667	1,430,016
General Supplies	-	35,788	35,788	-	(14,708)	(14,708)	-	21,080	21,080	-	19,952	19,952
Textbooks	-	4,692	4,692	-	(340)	(340)	-	4,352	4,352	-	4,100	4,100
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Resource Room/Resource Center	34,310	3,825,343	3,859,653	360,000	27,017	387,017	394,310	3,852,360	4,246,670	357,026	3,814,088	4,171,114
Autism:												
Salaries of Teachers	8,690	446,881	455,571	200,000	(173,563)	26,437	208,690	273,318	482,008	204,575	269,009	473,584
Other Salaries for Instruction	8,044	346,992	355,036	180,000	(199,238)	(19,238)	188,044	147,754	335,798	148,196	146,653	294,849
General Supplies	-	5,808	5,808	-	(1,939)	(1,939)	-	3,869	3,869	-	3,096	3,096
Textbooks	-	1,070	1,070	-	(450)	(450)	-	620	620	-	-	-
Total Autism	16,734	800,751	817,485	380,000	(375,190)	4,810	396,734	425,561	822,295	352,771	418,758	771,529
Preschool Disabilities - Full-Time:												
Salaries of Teachers	11,195	170,728	181,923	300,000	74,859	374,859	311,195	245,587	556,782	263,631	244,075	507,706
Other Salaries for Instruction	17,752	62,559	80,311	105,428	(3,667)	101,761	123,180	58,892	182,072	122,559	56,751	179,310
General Supplies		2,500	2,500		335	335		2,835	2,835		2,595	2,595
Textbooks		-	-		-	-		-	-		-	-
Other Ojects	-	-	-	-	-	-	-	-	-	-	-	-
Total Preschool Disabilities - Full-Time	28,947	235,787	264,734	405,428	71,527	476,955	434,375	307,314	741,689	386,190	303,421	689,611
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,622,525	11,827,266	13,449,791	(44,572)	(381,132)	(425,704)	1,577,953	11,446,134	13,024,087	1,337,002	11,283,000	12,620,002
Basic Skills/Remedial - Instruction												
Salaries of Teachers	-	-	-	-	-	-	-	-	-	-	-	-
Total Basic Skills/Remedial - Instruction	-	-	-	-	-	-	-	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2011

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund
Bilingual Education - Instruction												
Salaries of Teachers		$ 1,364,893	$ 1,364,893	-	$ (45,308)	$ (45,308)		$ 1,319,585	$ 1,319,585		$ 1,314,194	$ 1,314,194
Other Salaries for Instruction		293,415	293,415	-	(69,776)	(69,776)		223,639	223,639		223,049	223,049
General Supplies	-	27,580	27,580	-	(7,198)	(7,198)	-	20,382	20,382	-	20,163	20,163
Textbooks	-	6,330	6,330	-	(3,691)	(3,691)	-	2,639	2,639	-	2,589	2,589
Total Bilingual Education - Instruction	-	1,692,218	1,692,218	-	(125,973)	(125,973)	-	1,566,245	1,566,245	-	1,559,995	1,559,995
School-Spon. Cocurricular Actvts. - Inst.												
Salaries		431,974	431,974	-	(182,439)	(182,439)		249,535	249,535	-	125,095	125,095
Purchased Services (300-500 series)	-	2,500	2,500	$ 575	-	575	$ 575	2,500	3,075	$ 395	111	506
Supplies and Materials	-	8,420	8,420	-	514	514	-	8,934	8,934	-	6,170	6,170
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-	-	-	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	-	442,894	442,894	575	(181,925)	(181,350)	575	260,969	261,544	395	131,376	131,771
School-Spon. Cocurricular Athletics - Inst.												
Salaries	-	435,761	435,761	-	29,147	29,147	-	464,908	464,908	-	462,607	462,607
Purchased Services (300-500 series)	-	88,890	88,890	-	(5,664)	(5,664)	-	83,226	83,226	-	79,962	79,962
Supplies and Materials	-	50,168	50,168	-	20,269	20,269	-	70,437	70,437	-	60,068	60,068
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-	-	-	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	574,819	574,819	-	43,752	43,752	-	618,571	618,571	-	602,637	602,637
Alternative Education Program - Instruction												
Salaries of Teachers	$ 1,546,257		1,546,257	155,000	-	155,000	1,701,257		1,701,257	1,691,270		1,691,270
Other Purchased Services (400-500 series)	14,624		14,624	13,415	-	13,415	28,039		28,039	24,237		24,237
Supplies and Materials	121,233		121,233	(48,063)	-	(48,063)	73,170		73,170	59,901		59,901
Textbooks	6,000		6,000	13,675	-	13,675	19,675		19,675	15,757		15,757
Other Objects	1,500	-	1,500	-	-	-	1,500	-	1,500	-	-	-
Total Alternative Education Program - Instruction	1,689,614	-	1,689,614	134,027	-	134,027	1,823,641	-	1,823,641	1,791,165	-	1,791,165
Alternative Education Program - Support Services												
Salaries	300,000		300,000	(213,000)	-	(213,000)	87,000		87,000	82,441		82,441
Salaries of Other Professional Staff	324,147		324,147	(230,000)	-	(230,000)	94,147		94,147	93,933		93,933
Salaries of Principals/Assistant Principals			-	155,500	-	155,500	155,500		155,500	151,292		151,292
Salaries of Secretarial/Clerical Assistants	6,600		6,600	140,275	-	140,275	146,875		146,875	140,252		140,252
Purchased Services (400-500 series)	17,000		17,000	(7,263)	-	(7,263)	9,737		9,737	3,237		3,237
Supplies and Materials	39,092		39,092	(2,250)	-	(2,250)	36,842		36,842	34,844		34,844
Contract Srv Non-H/S-Vend	-	-	-	14,088	-	14,088	14,088	-	14,088	8,148	-	8,148
Total Alternative Education Program - Support Services	686,839	-	686,839	(142,650)	-	(142,650)	544,189	-	544,189	514,147	-	514,147
Community Services Programs/Operations												
Salaries	122,326	-	122,326	(120,000)	-	(120,000)	2,326	-	2,326		-	-
Purchased Services (300-500 series)	48,662	-	48,662	(38,000)	-	(38,000)	10,662	-	10,662	3,810	-	3,810
Supplies and Materials	8,240	-	8,240	-	-	-	8,240	-	8,240	77	-	77
Total Community Services Programs/Operations	179,228	-	179,228	(158,000)	-	(158,000)	21,228	-	21,228	3,887	-	3,887
Total Instruction	11,595,033	51,478,279	63,073,312	(3,027,417)	14,589,163	11,561,746	8,567,616	66,067,442	74,635,058	7,155,657	65,509,693	72,665,350
Undistributed Expenditures - Instruction:												
Tuition to Other LEAs Within the State - Regular	38,677	-	38,677	157,900	-	157,900	196,577	-	196,577	150,845	-	150,845
Tuition to Other LEAs Within the State- Special	2,157,335	-	2,157,335	(1,563,640)	-	(1,563,640)	593,695	-	593,695	433,106	-	433,106
Tuition to County Voc. School Dist. - Regular	1,692,079	-	1,692,079	-	-	-	1,692,079	-	1,692,079	1,688,773	-	1,688,773
Tuition to County Voc. School Dist. - Special	345,952	-	345,952	(10,352)	-	(10,352)	335,600	-	335,600	268,568	-	268,568
Tuition to CSSD & Regional Day Schools	1,222,516	-	1,222,516	672,045	-	672,045	1,894,561	-	1,894,561	1,705,629	-	1,705,629
Tuition to Private Schools for the Disabled - Within State	15,254,702	-	15,254,702	(3,575,037)	-	(3,575,037)	11,679,665	-	11,679,665	10,225,260	-	10,225,260
Tuition - State Facilities	1,371,281	-	1,371,281	-	-	-	1,371,281	-	1,371,281	1,363,874	-	1,363,874
Tuition - Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Undistributed Expenditures - Instruction:	22,082,542	-	22,082,542	(4,319,084)	-	(4,319,084)	17,763,458	-	17,763,458	15,836,055	-	15,836,055
Undist. Expend. - Attend. & Social Work												
Salaries	576,830	2,241,665	2,818,495	29,027	(423,842)	(394,815)	605,857	1,817,823	2,423,680	599,388	1,806,036	2,405,424
Other Purchased Services (400-500 series)	6,980	16,043	23,023	497	(4,518)	(4,021)	7,477	11,525	19,002	3,045	7,331	10,376
Supplies and Materials	-	3,360	3,360	-	(190)	(190)	-	3,170	3,170	-	1,367	1,367
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Attend. & Social Work	583,810	2,261,068	2,844,878	29,524	(428,550)	(399,026)	613,334	1,832,518	2,445,852	602,433	1,814,734	2,417,167

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2011

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund
Undist. Expend. - Health Services												
Salaries	$ 134,715	$ 1,734,711	$ 1,869,426	$ 247,406	$ 90,942	$ 338,348	$ 382,121	$ 1,825,653	$ 2,207,774	$ 309,892	$ 1,817,119	$ 2,127,011
Salaries of Social Service Coordinators	174,393	-	174,393	(174,393)	-	(174,393)	-	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	139,571	-	139,571	139,571	-	139,571	105,077	-	105,077
Other Purchased Services (400-500 series)		300	300	2,550	(300)	2,250	2,550	-	2,550		-	-
Supplies and Materials	-	49,158	49,158	15,874	(3,834)	12,040	15,874	45,324	61,198	10,709	38,986	49,695
Other Objects	-	-	-	150	-	150	150	-	150	-	-	-
Total Undist. Expend. - Health Services	309,108	1,784,169	2,093,277	231,158	86,808	317,966	540,266	1,870,977	2,411,243	425,678	1,856,105	2,281,783
Undist. Expend. - Speech, OT, PT & Related Serv.												
Salaries of Other Professional Staff	585,549	-	585,549	63,657	-	63,657	649,206	-	649,206	649,116	-	649,116
Purchased Professional - Educational Services	183,705	-	183,705	340,136	-	340,136	523,841	-	523,841	264,609	-	264,609
Total Undist. Expend. - Speech, OT, PT & Related Serv.	769,254	-	769,254	403,793	-	403,793	1,173,047	-	1,173,047	913,725	-	913,725
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.												
Salaries of Other Professional Staff	686,557	-	686,557	(350,000)	-	(350,000)	336,557	-	336,557	307,549	-	307,549
Purchased Professional - Educational Services	410,954	-	410,954	111,719	-	111,719	522,673	-	522,673	490,101	-	490,101
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	1,097,511	-	1,097,511	(238,281)	-	(238,281)	859,230	-	859,230	797,650	-	797,650
Guidance												
Salaries of Other Professional Staff	482,856	2,641,659	3,124,515	112,648	(183,125)	(70,477)	595,504	2,458,534	3,054,038	595,451	2,449,490	3,044,941
Salaries of Secretarial and Clerical Assistants	247,402	314,413	561,815	(90,000)	(34,102)	(124,102)	157,402	280,311	437,713	153,851	279,433	433,284
Other Salaries	21,039	-	21,039	(10,500)	-	(10,500)	10,539	-	10,539	-	-	-
Purchased Professional - Educational Services	30,670	-	30,670	(20,000)	-	(20,000)	10,670	-	10,670	636	-	636
Other Purchased Services (400-500 series)	46,624	11,780	58,404	(19,640)	81	(19,559)	26,984	11,861	38,845	20,131	8,274	28,405
Supplies and Materials	53,603	4,197	57,800	(34,434)	(91)	(34,525)	19,169	4,106	23,275	17,250	3,566	20,816
Other Objects	3,077	-	3,077	-	2,000	2,000	3,077	2,000	5,077	-	1,980	1,980
Total Guidance	885,271	2,972,049	3,857,320	(61,926)	(215,237)	(277,163)	823,345	2,756,812	3,580,157	787,319	2,742,743	3,530,062
Child Study Team												
Salaries of Other Professional Staff	4,718,867	-	4,718,867	571,278	-	571,278	5,290,145	-	5,290,145	5,240,525	-	5,240,525
Salaries of Secretarial and Clerical Assistants	293,255	-	293,255	(940)	-	(940)	292,315	-	292,315	283,477	-	283,477
Other Purchased Prof. and Tech. Services	155,410	-	155,410	50,065	-	50,065	205,475	-	205,475	137,126	-	137,126
Residential Costs	-	-	-	-	-	-	-	-	-	-	-	-
Mis. Purchase Serv. (400-500 series other than Residential Costs)	50,279	-	50,279	340	-	340	50,619	-	50,619	37,409	-	37,409
Supplies and Materials	34,377	-	34,377	(16,820)	-	(16,820)	17,557	-	17,557	15,541	-	15,541
Other Objects	412	-	412	(262)	-	(262)	150	-	150	150	-	150
Total Child Study Team	5,252,600	-	5,252,600	603,661	-	603,661	5,856,261	-	5,856,261	5,714,228	-	5,714,228
Undist. Expend. - Improvement of Inst. Serv.												
Salaries of Supervisor of Instruction	116,677	744,783	861,460	-	(69,948)	(69,948)	116,677	674,835	791,512	115,048	674,150	789,198
Salaries of Other Professional Staff	1,743,173	3,558,318	5,301,491	(674,698)	(558,704)	(1,233,402)	1,068,475	2,999,614	4,068,089	1,059,338	2,984,406	4,043,744
Salaries of Secr and Clerical Assist.	557,386	252,281	809,667	(80,000)	(98,054)	(178,054)	477,386	154,227	631,613	449,172	153,790	602,962
Other Salaries	6,116	-	6,116	-	-	-	6,116	-	6,116	-	-	-
Purchased Prof- Educational Services	55,793	-	55,793	3,406	4,500	7,906	59,199	4,500	63,699	26,950	4,500	31,450
Other Purch. Prof. and Technical Services		40,774	40,774		(19,100)	(19,100)		21,674	21,674		17,275	17,275
Other Purch Services (400-500)	197,240	35,087	232,327	(7,413)	(13,814)	(21,227)	189,827	21,273	211,100	115,902	18,409	134,311
Supplies and Materials	175,520	29,727	205,247	191,528	(1,525)	190,003	367,048	28,202	395,250	102,944	26,988	129,932
Other Objects	6,651	-	6,651	(2,494)	-	(2,494)	4,157	-	4,157	1,050	-	1,050
Total Undist. Expend. - Improvement of Inst. Serv.	2,858,556	4,660,970	7,519,526	(569,671)	(756,645)	(1,326,316)	2,288,885	3,904,325	6,193,210	1,870,404	3,879,518	5,749,922
Undist. Expend. - Edu. Media Serv./Sch. Library												
Salaries	144,795	2,597,997	2,742,792	128,600	(644,868)	(516,268)	273,395	1,953,129	2,226,524	271,639	1,874,961	2,146,600
Purchased Professional and Technical Services	28,250	11,293	39,543	6,875	84,724	91,599	35,125	96,017	131,142	20,470	96,017	116,487
Other Purchased Services (400-500 series)	238,079	83,165	321,244	(6,965)	(23,473)	(30,438)	231,114	59,692	290,806	142,023	57,563	199,586
Supplies and Materials	59,375	242,147	301,522	8,567	5,814	14,381	67,942	247,961	315,903	47,442	233,721	281,163
Other Objects	-	1,500	1,500	-	(400)	(400)	-	1,100	1,100	-	1,087	1,087
Total Undist. Expend. - Edu. Media Serv./Sch. Library	470,499	2,936,102	3,406,601	137,077	(578,203)	(441,126)	607,576	2,357,899	2,965,475	481,574	2,263,349	2,744,923
Undist. Expend. - Instructional Staff Training Serv.												
Salaries of Other Professional Staff	189,848	-	189,848	(180,000)	-	(180,000)	9,848	-	9,848		-	-
Salaries of Secretarial and Clerical Assist	59,377	-	59,377	5,000	-	5,000	64,377	-	64,377	64,057	-	64,057
Other Salaries	55,643	-	55,643	(3,756)	-	(3,756)	51,887	-	51,887	34,283	-	34,283
Purchased Professional - Educational Service	2,060	81,461	83,521	-	23,896	23,896	2,060	105,357	107,417		95,729	95,729
Other Purchased Professional & Technical Services	-	4,225	4,225	-	(3,925)	(3,925)		300	300		-	-
Other Purchased Services (400-500 series)	11,966	153,456	165,422	(7,548)	(70,502)	(78,050)	4,418	82,954	87,372		78,859	78,859
Supplies and Materials	20,082	38,622	58,704	(400)	(9,200)	(9,600)	19,682	29,422	49,104	11,836	23,485	35,321
Other Objects	4,063	-	4,063	-	-	-	4,063	-	4,063	4,000	-	4,000
Total Undist. Expend. - Instructional Staff Training Serv.	343,039	277,764	620,803	(186,704)	(59,731)	(246,435)	156,335	218,033	374,368	114,176	198,073	312,249

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2011

	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. - Supp. Serv. - General Admin.												
Salaries	$ 536,328	-	$ 536,328	$ (33,441)	-	$ (33,441)	$ 502,887	-	$ 502,887	$ 449,625	-	$ 449,625
Legal Services	850,000	-	850,000	306,415	-	306,415	1,156,415	-	1,156,415	991,189	-	991,189
Audit Fees	163,000	-	163,000	-	-	-	163,000	-	163,000	129,014	-	129,014
Expenditure & Internal Control Audit Fees	24,000	-	24,000	5,000	-	5,000	29,000	-	29,000	27,995	-	27,995
Other Purchased Professional Services	49,622	-	49,622	4,683	-	4,683	54,305	-	54,305	33,218	-	33,218
Purchased Technical Services	11,490	-	11,490	(11,490)	-	(11,490)	-	-	-	-	-	-
Communications/Telephone	611,543	-	611,543	1,296,260	-	1,296,260	1,907,803	-	1,907,803	1,570,965	-	1,570,965
BOE Other Purchased Services	72,647	-	72,647	(20,146)	-	(20,146)	52,501	-	52,501	35,411	-	35,411
Other Purchased Services (400-500 series)	58,372	-	58,372	(7,229)	-	(7,229)	51,143	-	51,143	39,166	-	39,166
Supplies and Materials	18,739	-	18,739	6,380	-	6,380	25,119	-	25,119	23,897	-	23,897
BOE In-House Training/Meeting Supplies	29,210	-	29,210	(2,889)	-	(2,889)	26,321	-	26,321	9,055	-	9,055
Judgements Against The School District	81,347	-	81,347	500,000	-	500,000	581,347	-	581,347	513,492	-	513,492
Miscellaneous Expenditures	12,406	-	12,406	(8,135)	-	(8,135)	4,271	-	4,271	4,005	-	4,005
BOE Memberships and Dues	41,000	-	41,000	-	-	-	41,000	-	41,000	34,028	-	34,028
Total Undist. Expend. - Supp. Serv. - General Admin.	2,559,704	-	2,559,704	2,035,408	-	2,035,408	4,595,112	-	4,595,112	3,861,060	-	3,861,060
Undist. Expend. - Support Serv. - School Admin.												
Salaries of Principals/Assistant Principals	247,648	$ 4,788,381	5,036,029	(100,000)	$ (402,107)	(502,107)	147,648	$ 4,386,274	4,533,922	141,664	$ 4,286,813	4,428,477
Salaries of Other Professional Staff	-	85,833	85,833	-	(55,000)	(55,000)		30,833	30,833		30,037	30,037
Salaries of Secretarial and Clerical Assistants	53,998	2,105,306	2,159,304	(49,885)	100,452	50,567	4,113	2,205,758	2,209,871	600	2,153,352	2,153,952
Other Salaries	-	74,064	74,064	-	3,550	3,550		77,614	77,614		72,240	72,240
Purchased Professional and Technical Services	-	9,725	9,725	-	5,198	5,198		14,923	14,923		8,150	8,150
Other Purchased Services (400-500 series)	-	336,924	336,924	-	(20,518)	(20,518)		316,406	316,406		243,193	243,193
Supplies and Materials	27,774	392,355	420,129	(27,000)	(61,511)	(88,511)	774	330,844	331,618		315,843	315,843
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	329,420	7,792,588	8,122,008	(176,885)	(429,936)	(606,821)	152,535	7,362,652	7,515,187	142,264	7,109,628	7,251,892
Undist. Expend. - Support Serv.- Central Services												
Salaries	2,400,758	-	2,400,758	105,611	-	105,611	2,506,369	-	2,506,369	2,477,404	-	2,477,404
Purchased Professional Services	169,055		169,055	(37,394)	-	(37,394)	131,661	-	131,661	47,139	-	47,139
Purchased Technical Services		-	-	-	-	-		-	-		-	-
Misc. Purchased Services (400-500 Series)	389,378		389,378	269,343	-	269,343	658,721	-	658,721	396,807	-	396,807
Sale/Leaseback Payments	282,666	-	282,666	(199,000)	-	(199,000)	83,666	-	83,666	69,148	-	69,148
Supplies and Materials	206,141		206,141	44,285	-	44,285	250,426	-	250,426	116,068	-	116,068
Interest on Current Loans	-		-	-	-	-		-	-		-	-
Interest on Lease Purchase Agreements	-		-	-	-	-		-	-	-	-	-
Interest on Bond Anticipation Notes (BANS)	-		-	-	-	-		-	-	-	-	-
Miscellaneous Expenditures	10,627	-	10,627	7,226	-	7,226	17,853	-	17,853	12,180	-	12,180
Total Undist. Expend. - Support Serv.- Central Services	3,458,625	-	3,458,625	190,071	-	190,071	3,648,696	-	3,648,696	3,118,746	-	3,118,746
Undist. Expend. - Supp. Serv. - Admin. Info. Technology												
Salaries	650,318	-	650,318	-	-	-	650,318	-	650,318	264,914	-	264,914
Purchased Professional Services		-	-	-	-	-		-	-		-	-
Purchased Technical Services	26,260		26,260	(6,344)	-	(6,344)	19,916	-	19,916	12,916	-	12,916
Other Purchased Services (400-500 series)	183,806	-	183,806	65,755	-	65,755	249,561	-	249,561	228,467	-	228,467
Supplies and Materials	76,855		76,855	79,959	-	79,959	156,814	-	156,814	52,614	-	52,614
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Supp. Serv. - Admin. Info. Technology	937,239	-	937,239	139,370	-	139,370	1,076,609	-	1,076,609	558,911	-	558,911
Undist. Expend. -Required Maintenance for School Facilities												
Salaries	1,435,835	-	1,435,835	215,000	-	215,000	1,650,835	-	1,650,835	1,555,030	-	1,555,030
Cleaning, Repair, and Maintenance Services	1,503,358	-	1,503,358	425,972	-	425,972	1,929,330	-	1,929,330	1,318,210	-	1,318,210
General Supplies	478,089	-	478,089	(13,422)	-	(13,422)	464,667	-	464,667	355,860	-	355,860
Total Undist. Expend. -Required Maintenance for School Facilities	3,417,282	-	3,417,282	627,550	-	627,550	4,044,832	-	4,044,832	3,229,100	-	3,229,100
Undist. Expend. - Custodial Services												
Salaries	8,505,214	27,916	8,533,130	(2,364,583)	13,906	(2,350,677)	6,140,631	41,822	6,182,453	5,976,373	40,851	6,017,224
Purchased Professional and Technical Services	11,656	-	11,656	-	-	-	11,656	-	11,656	9,547	-	9,547
Cleaning, Repair and Maintenance Services	907,596	-	907,596	152,046	-	152,046	1,059,642	-	1,059,642	538,837	-	538,837
Rental of Land, Building & Other than Lease Purchases	33,555	-	33,555	65,326	-	65,326	98,881	-	98,881	98,880	-	98,880
Other Purchased Property Services	1,799,943	-	1,799,943	(212,648)	-	(212,648)	1,587,295	-	1,587,295	955,972	-	955,972
Insurance	1,787,763	-	1,787,763	63,421	-	63,421	1,851,184	-	1,851,184	1,807,427	-	1,807,427
Miscellaneous Purchased Services	97,663	-	97,663	5,413	-	5,413	103,076	-	103,076	25,641	-	25,641
General Supplies	483,745	-	483,745	(91,666)	-	(91,666)	392,079	-	392,079	306,972	-	306,972
Energy (Natural Gas)	500,000	-	500,000	837,000	-	837,000	1,337,000	-	1,337,000	1,336,681	-	1,336,681
Energy (Electricity)	3,998,550	-	3,998,550	(125,513)	-	(125,513)	3,873,037	-	3,873,037	3,059,673	-	3,059,673
Energy (Oil)	1,100,000	-	1,100,000	(270,322)	-	(270,322)	829,678	-	829,678	807,053	-	807,053
Other Objects	-	-	-	-	-	-		-	-		-	-
Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Custodial Services	19,225,685	27,916	19,253,601	(1,941,526)	13,906	(1,927,620)	17,284,159	41,822	17,325,981	14,923,056	40,851	14,963,907
Undistributed Expenditures - Care & Upkeep of Grounds												
Salaries	235,859	-	235,859	-	-	-	235,859	-	235,859	231,412	-	231,412
Cleaning, Repair, and Maintenance Services	126,435	-	126,435	(50,241)	-	(50,241)	76,194	-	76,194	45,684	-	45,684
General Supplies	97,220	-	97,220	-	-	-	97,220	-	97,220	93,372	-	93,372
Total Undist. Expend. - Care & Upkeep of Grounds	459,514	-	459,514	(50,241)	-	(50,241)	409,273	-	409,273	370,468	-	370,468

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2011

	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
Undistributed Expenditures - Security												
Salaries	$ 579,447	$ 1,443,477	$ 2,022,924	$ 418,313	$ (90,467)	$ 327,846	$ 997,760	$ 1,353,010	$ 2,350,770	$ 982,397	$ 1,286,054	$ 2,268,451
Purchased Professional and Technical Services	17,100	-	17,100	-	-	-	17,100	-	17,100		-	-
Cleaning, Repair and Maintenance Services	29,580	-	29,580	-	-	-	29,580	-	29,580	2,180	-	2,180
General Supplies	125,397	14,613	140,010	13,156	(9,004)	4,152	138,553	5,609	144,162	54,294	4,192	58,486
Other Objects	56,505	-	56,505	(47,038)	-	(47,038)	9,467	-	9,467	-	-	-
Total Undist. Expend. - Security	808,029	1,458,090	2,266,119	384,431	(99,471)	284,960	1,192,460	1,358,619	2,551,079	1,038,871	1,290,246	2,329,117
Total Undist. Expend. - Oper. & Maint. Of Plant Serv.	23,910,510	1,486,006	25,396,516	(979,786)	(85,565)	(1,065,351)	22,930,724	1,400,441	24,331,165	19,561,495	1,331,097	20,892,592
Undist. Expend. - Student Transportation Serv.									-			
Contract Serv (Between Home & Sch) - Vend		-	-	-	-	-	-	-	-		-	-
Contract Services (Other than Between Home & School)-Vendors		273,182	273,182	260	59,198	59,458	260	332,380	332,640	260	187,151	187,411
Contr Serv (Regular Students) - ESCs & CTSA	2,398,872	-	2,398,872	(863,566)	-	(863,566)	1,535,306	-	1,535,306	1,523,864	-	1,523,864
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	5,490,984	-	5,490,984	(92,628)	-	(92,628)	5,398,356	-	5,398,356	3,811,286	-	3,811,286
Misc. Purchased Serv. - Transportation	81,588	-	81,588	(18,549)	-	(18,549)	63,039	-	63,039	62,726	-	62,726
Total Undist. Expend. - Student Transportation Serv.	7,971,444	273,182	8,244,626	(974,483)	59,198	(915,285)	6,996,961	332,380	7,329,341	5,398,136	187,151	5,585,287
UNALLOCATED BENEFITS												
Social Security Contributions	2,511,016	1,241,162	3,752,178	(67,080)	(153,403)	(220,483)	2,443,936	1,087,759	3,531,695	2,038,464	1,087,753	3,126,217
Other Retirement Contributions - Regular	1,878,925	602,794	2,481,719	82,946	142,880	225,826	1,961,871	745,674	2,707,545	1,735,582	731,163	2,466,745
Unemployment Compensation	512,001	-	512,001	(263,421)	-	(263,421)	248,580	-	248,580	1,427,331	-	1,427,331
Workmen's Compensation	1,090,285	-	1,090,285	405,703	-	405,703	1,495,988	-	1,495,988	990,140	-	990,140
Health Benefits	7,565,699	12,786,883	20,352,582	(3,168,820)	3,249,549	80,729	4,396,879	16,036,432	20,433,311	2,866,255	15,324,717	18,190,972
Tuition Reimbursement	174,922	-	174,922	9,463	-	9,463	184,385	-	184,385	149,540	-	149,540
Other Employee Benefits	73,645	-	73,645	(3,090)	-	(3,090)	70,555	-	70,555	300	-	300
TOTAL UNALLOCATED BENEFITS	13,806,493	14,630,839	28,437,332	(3,004,299)	3,239,026	234,727	10,802,194	17,869,865	28,672,059	9,207,612	17,143,633	26,351,245
On Behalf TPAF Normal Pension Contribution (Non-Budgeted)										273,253		273,253
On-Behalf TPAF Post Retire.Medical Contrib. (Non-Budgeted)	-	-	-	-	-	-	-	-	-	5,803,912	-	5,803,912
On Behalf TPAF Social Security Contribution (Non-Budgeted)	-	-	-	-	-	-	-	-	-	6,666,761	-	6,666,761
	-	-	-	-	-	-	-	-	-	-	-	-
Total On Behalf Contributions	-	-	-	-	-	-	-	-	-	12,743,926	-	12,743,926
Total Undistributed Expenditures	87,625,625	39,074,737	126,700,362	(6,741,057)	831,165	(5,909,892)	80,884,568	39,905,902	120,790,470	82,135,592	38,526,031	120,661,423
Total Expenditures - Current Expense	99,220,658	90,553,016	189,773,674	(9,768,474)	15,420,328	5,651,854	89,452,184	105,973,344	195,425,528	89,291,049	104,035,724	193,326,773
CAPITAL OUTLAY												
Equipment												
Regular Programs - Instruction:												
Grades 1-5		3,600	3,600	231,123	78,504	309,627	231,123	82,104	313,227	52,368	67,417	119,785
Grades 6-8		15,450	15,450	-	-	-		15,450	15,450	-	9,894	9,894
Grades 9-12		-	-	-	125,731	125,731		125,731	125,731	-	125,731	125,731
Special Education - Instruction:			-	-	-	-			-	-		-
Learning and/or Language Disabilities		-	-	-	-	-		-	-	-	-	-
Resource Room/Resource Center		-	-	-	-	-		-	-	-	-	-
Bilingual Education		-	-	-	5,800	5,800		5,800	5,800	-	5,293	5,293
School Sponsored and Other Instructional Programs		-	-	-	-	-		-	-	-	-	-
Undistributed Expenditures - Instruction		-	-	-	-	-		-	-		-	-
Undist.Expend.-Support Serv.-Students - Reg.		-	-	-	-	-		-	-		-	-
Undist. Expend. - Support Serv. - Students - Special		-	-	-	-	-		-	-		-	-
Undist.Expend.-Support Serv. - Inst. Staff		5,000	5,000	202,661	-	202,661	202,661	5,000	207,661	31,563	3,916	35,479
Undistributed Expenditures - General Admin.		-	-	-	-	-	-	-	-	-	-	-
Undistributed Expenditures - School Admin.		-	-	-	6,600	6,600		6,600	6,600		6,600	6,600
Undistributed Expenditures - Athletics		-	-	-	-	-		-	-		-	-
Undistributed Expenditures - Central Services		-	-	76,038	-	76,038	76,038	-	76,038	48,180		48,180
Undistributed Expenditures - Admin. Info. Technology		-	-	-	-	-	-	-	-	-	-	-
Undistributed Expenditures - Operation of Plant Services		-	-	-	-	-		-	-		-	-
Undistributed Expenditures - Required Maintenance of School		-	-	26,257	-	26,257	26,257	-	26,257	19,239	-	19,239
Undistributed Expenditures - Business/Other Support Serv.		-	-	-	-	-	-	-	-	-	-	-
Undistributed Expenditures - Alternative Education Programs		-	-	24,824	-	24,824	24,824	-	24,824	24,169	-	24,169
Special Schools (All Programs)	-	-	-	-	-	-	-	-	-	-	-	-
Total Equipment	-	24,050	24,050	560,903	216,635	777,538	560,903	240,685	801,588	175,519	218,851	394,370

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2011

	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
Facilities Acquisition and Construction Services												
Construction Services	-	-	-	-	-	-	-	-	-	-	-	-
Total Facilities Acquisition and Construction Services	-	-	-	-	-	-	-	-	-	-	-	-
Assets Acquired Under Capital Leases (Nonbudgeted)												
School Administration	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets Acquired Under Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	$ 24,050	$ 24,050	$ 560,903	$ 216,635	$ 777,538	$ 560,903	$ 240,685	$ 801,588	$ 175,519	$ 218,851	$ 394,370
SPECIAL SCHOOLS												
Summer School - Instruction												
Salaries of Teachers	$ 110,000	-	110,000	(633)	-	(633)	109,367	-	109,367	107,613	-	107,613
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	15,450	-	15,450	(13,863)	-	(13,863)	1,587	-	1,587	1,587	-	1,587
Total Summer School - Instruction	125,450	-	125,450	(14,496)	-	(14,496)	110,954	-	110,954	109,200	-	109,200
Summer School - Support Services												
Salaries	29,300	-	29,300	53,023	-	53,023	82,323	-	82,323	61,412	-	61,412
Other Purchased Services (400-500 series)	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	39,000	-	39,000	(38,527)	-	(38,527)	473	-	473	473	-	473
Total Summer School - Support Services	68,300	-	68,300	14,496	-	14,496	82,796	-	82,796	61,885	-	61,885
Total Summer School	193,750	-	193,750	-	-	-	193,750	-	193,750	171,085	-	171,085
Adult Education-Local-Instruction									-			
Salaries of Teachers	9,195	-	9,195	-	-	-	9,195	-	9,195		-	-
Other Purchased Services (400-500 series)	-	-	-	-	-	-	-	-	-		-	-
General Supplies	-	-	-	9,016	-	9,016	9,016	-	9,016	8,809	-	8,809
Textbooks	-	-	-	2,824	-	2,824	2,824	-	2,824	2,754	-	2,754
Total Adult Education-Local-Instruction	9,195	-	9,195	11,840	-	11,840	21,035	-	21,035	11,563	-	11,563
Adult Education-Local -Support Serv.												
Salaries	22,381	-	22,381	12,189	-	12,189	34,570	-	34,570	10,896	-	10,896
Personal Services - Employee Benefits	1,712	-	1,712	733	-	733	2,445	-	2,445	733	-	733
Other Purchased Services (400-500 series)	1,971	-	1,971	(1,815)	-	(1,815)	156	-	156	156	-	156
Supplies and Materials	3,064	-	3,064	1,511	-	1,511	4,575	-	4,575	2,954	-	2,954
Total Adult Education-Local -Support Serv.	29,128	-	29,128	12,618	-	12,618	41,746	-	41,746	14,739	-	14,739
Total Adult Education-Local	38,323	-	38,323	24,458	-	24,458	62,781	-	62,781	26,302	-	26,302
TOTAL SPECIAL SCHOOLS	232,073	-	232,073	24,458	-	24,458	256,531	-	256,531	197,387	-	197,387
CHARTER SCHOOLS												
Transfer of Funds to Charter Schools	7,586,064	-	7,586,064	(68,312)	-	(68,312)	7,517,752	-	7,517,752	7,509,195	-	7,509,195
Total Transfer to Charter Schools	7,586,064	-	7,586,064	(68,312)	-	(68,312)	7,517,752	-	7,517,752	7,509,195	-	7,509,195
Total Expenditures - General Fund	107,038,795	90,577,066	197,615,861	(9,251,425)	15,636,963	6,385,538	97,787,370	106,214,029	204,001,399	97,173,150	104,254,575	201,427,725
Excess (Deficiency) of Revenues Over (Under) Expenditures	82,152,880	(90,577,066)	(8,424,186)	11,051,425	(15,636,963)	(4,585,538)	93,204,305	(106,214,029)	(13,009,724)	108,165,372	(104,254,575)	3,910,797
Other Financing Sources:												
Capital Leases										-		-
Operating Transfer In:												
Contribution to School Based Budgets - General Fund		87,978,534	87,978,534	-	14,747,879	14,747,879		102,726,413	102,726,413		100,794,287	100,794,287
Contribution to School Based Budgets - Special Revenue Fund		2,598,532	2,598,532	-	889,084	889,084		3,487,616	3,487,616		3,460,288	3,460,288
Operating Transfers Out:												
Transfer to Special Revenue Fund - Preschool Expansion Aid	-		-	(147,141)	-	(147,141)	(147,141)	-	(147,141)	(378,060)		(378,060)
Transfer to Food Service Fund - Board Contribution	(300,000)		(300,000)	-	-	-	(300,000)	-	(300,000)	(300,000)		(300,000)
Transfer to Capital Projects Fund - Sale Lease Back				(4,000,000)	-	(4,000,000)	(4,000,000)		(4,000,000)	(4,000,000)		(4,000,000)
Contribution to Whole School Reform	(87,978,534)	-	(87,978,534)	(14,747,879)	-	(14,747,879)	(102,726,413)	-	(102,726,413)	(100,794,287)	-	(100,794,287)
Total Other Financing Sources:	(88,278,534)	90,577,066	2,298,532	(18,895,020)	15,636,963	(3,258,057)	(107,173,554)	106,214,029	(959,525)	(105,472,347)	104,254,575	(1,217,772)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expend. and Other Financing Sources (Uses)	(6,125,654)	-	(6,125,654)	(7,843,595)	-	(7,843,595)	(13,969,249)	-	(13,969,249)	2,693,025	-	2,693,025
Fund Balance, Beginning of Year	24,333,294	-	24,333,294	-	-	-	24,333,294	-	24,333,294	24,333,294	-	24,333,294
Fund Balance, End of Year	$ 18,207,640	$ -	$ 18,207,640	$ (7,843,595)	$ -	$ (7,843,595)	$ 10,364,045	$ -	$ 10,364,045	$ 27,026,319	$ -	$ 27,026,319

EXHIBIT C-1b

EAST ORANGE BOARD OF EDUCATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND - EDUCATION JOBS FUND PROGRAM
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Original Budget	Adjustments/ Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
REVENUES					
Federal Sources					
Education Jobs Fund	-	$ 800,000	$ 800,000	$ 872,070	$ 72,070
Total Revenues	-	800,000	800,000	872,070	72,070
EXPENDITURES					
CURRENT EXPENDITURES					
Regular Programs - Instruction					
Kindergarten - Salaries of Teachers		34,888	34,888	34,888	-
Grades 1-5 - Salaries of Teachers		39,110	39,110	39,110	-
Grades 6-8 - Salaries of Teachers		204,030	204,030	202,522	1,508
Grades 9-12- Salaries of Teachers	-	207,583	207,583	207,583	-
Total Instruction	-	485,611	485,611	484,103	1,508
Undistributed Expenditures					-
Edu. Media Serv/.Sch. Library					
Salaries		188,600	188,600	187,591	1,009
Security					
Salaries	-	109,923	109,923	99,911	10,012
Total Undistributed Expenditures	-	298,523	298,523	287,502	11,021
Unallocated Benefits					
Social Security Contributions		9,230	9,230	93,829	(84,599)
Other Retirement Contributions Regular	-	6,636	6,636	6,636	-
Total Unallocated Benefits	-	15,866	15,866	100,465	(84,599)
Total Expenditures	-	800,000	800,000	872,070	(72,070)
Excess of Revenues Over Expenditures	-	-	-	-	-

EXHIBIT C-2

EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2011

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REVENUES:					
Local Sources		$ 518,573	$ 518,573	$ 3,849	$ (514,724)
State Sources	$ 23,797,632	653,167	24,450,799	18,237,021	(6,213,778)
Federal Sources	528,506	19,286,036	19,814,542	11,983,943	(7,830,599)
Total Revenues	24,326,138	20,457,776	44,783,914	30,224,813	(14,559,101)
EXPENDITURES:					
Instruction					
Salaries of Teachers	6,953,356	2,763,505	9,716,861	4,018,869	5,697,992
Other Salaries for Instruction	2,036,578	195,895	2,232,473	895,883	1,336,590
Purchased Professional -Educational Services		805,140	805,140	268,149	536,991
Purchased Professional and Technical Services		1,693,518	1,693,518	1,634,705	58,813
Other Purchased Services (400-500 series)	32,000	2,236,705	2,268,705	982,014	1,286,691
General Supplies-	329,315	1,413,923	1,743,238	861,374	881,864
Textbooks		56,896	56,896	51,675	5,221
Other Objects	10,800	5,445	16,245	-	16,245
Total Instruction	9,362,049	9,171,027	18,533,076	8,712,669	9,820,407
Support Services					
Personnel Services Salaries	135,444	642,831	778,275	317,740	460,535
Salaries of Program Directors	149,810	10,000	159,810	158,685	1,125
Salaries of Other Professional Staff	886,715	578,817	1,465,532	1,344,409	121,123
Salaries of Secretaries & Clerical Assistants	227,303	133,925	361,228	325,431	35,797
Other Salaries	76,936	26,776	103,712	92,926	10,786
Salary of Community Parent Involvement Spec.	64,711	9,000	73,711	72,961	750
Salary of Master Teachers	668,494	-	668,494	511,124	157,370
Purchased Educational Services - Contracted Pre-K	9,956,246	399,147	10,355,393	9,974,015	381,378
Purchased Professional - Educational Services	289,649	2,602,656	2,892,305	1,827,279	1,065,026
Other Purchased Professional and Technical Services	367,001	(65,166)	301,835	195,117	106,718
Rentals	20,000	-	20,000	20,000	-
Other purchased Services (400-500 series)		338,679	338,679	186,218	152,461
Travel	42,000	5,098	47,098	6,250	40,848
Miscellaneous Purchased Services		239,515	239,515	145,626	93,889
Supplies & Materials	710,748	948,218	1,658,966	914,612	744,354
Other Objects		22,336	22,336	8,747	13,589
Rental of Land and Buildings	-	26,122	26,122	-	26,122
Total Support Services	13,595,057	5,917,954	19,513,011	16,101,140	3,411,871
Unallocated Employee Benefits	1,478,092	1,050,902	2,528,994	1,817,219	711,775
Transportation Contracted Services	24,000	6,088	30,088	9,650	20,438
Facilities Acquisition and Construction Services:					
Buildings					-
Instructional Equipment	225,000	824,189	1,049,189	484,517	564,672
Noninstructional Equipment	20,000	-	20,000	17,390	2,610
Total Facilities Acquisition and Construction Services	245,000	824,189	1,069,189	501,907	567,282
Total Expenditures	24,704,198	16,970,160	41,674,358	27,142,585	14,531,773
Other Financing Sources (Uses)					
Transfer in from General Fund-Preschool Program	378,060	-	378,060	378,060	-
Transfer Out to School Based Budget (General Fund)	-	(3,487,616)	(3,487,616)	(3,460,288)	27,328
Total Other Financing Sources (Uses)	378,060	(3,487,616)	(3,109,556)	(3,082,228)	27,328
Total Outflows	24,326,138	20,457,776	44,783,914	30,224,813	14,559,101
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

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.

	General Fund	Special Revenue Fund
Sources/inflows of resources		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedules (Exhibits C-1, C-2)	$ 205,338,522	$ 30,224,813
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, 2011		(1,976,228)
Encumbrances, June 30, 2010		3,036,025
State aid payment recognized for Budgetary purposes, not recognized for GAAP statements. June 30, 2011	(17,719,101)	
State aid payment recognized for GAAP purposes, not recognized for Budgetary statements. June 30, 2010	18,654,808	906,801
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds (Exhibit B-2)	$ 206,274,229	$ 32,191,411
Uses/outflows of resources		
Actual amounts (budgetary basis) "expenditures" from the budgetary comparison schedules (Exhibit C-1, C-2)	$ 201,427,725	$ 27,142,585
Encumbrances for supplies and equipment ordered but not received are reported in the year the order is placed for *budgetary* purposes, but in the year the supplies are received for *financial reporting* purposes.		
Encumbrances, June 30, 2011		(1,976,228)
Encumbrances, June 30, 2010	-	3,036,025
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (Exhibit B-2)	$ 201,427,725	$ 28,202,382

SCHOOL LEVEL SCHEDULES

(General Fund)

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BALANCE SHEET
AS OF JUNE 30, 2011

	Operating Fund	Blended Resource Fund	Total General Fund
ASSETS			
Cash	$ 8,663,788	$ 791,975	$ 9,455,763
Receivables			
Intergovernmental			
Federal	196,007		196,007
State	335,108		335,108
Other	51,118		51,118
Due from Other Funds	2,698,617		2,698,617
Inventory	308,373		308,373
Restricted - Investments with Fiscal Agent	4,485,439	-	4,485,439
Total Assets	$ 16,738,450	$ 791,975	$ 17,530,425
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	$ 2,944,397	$ 791,975	$ 3,736,372
Claims and Judgements Payable	2,138,998		2,138,998
Accrued Liabilities for Insurance Claims	2,226,430		2,226,430
Other Liabilities	121,407	-	121,407
Total Liabilities	7,431,232	791,975	8,223,207
Fund Balances			
Nonspendable Fund Balance			
Inventory	308,373		308,373
Restricted Fund Balance			
Excess Surplus Designated for Subsequent Year's Expenditures	1,841,862		1,841,862
Excess Surplus	8,242,340		8,242,340
Capital Reserve Account	1		1
Maintenance Reserve	2,375,654		2,375,654
Emergency Reserve	1,000,000		1,000,000
Tuition Adjustment			
Tuition - 09/10	293,200		293,200
Tuition - 10/11	256,800		256,800
Tuition Adjustment - Designated for Subsequent Years Exp.	1,100,000		1,100,000
Assigned Fund Balance			
Year End Encumbrances	6,899,255		6,899,255
Unassigned Fund Balance	(13,010,267)	-	(13,010,267)
Total Fund Balances	9,307,218	-	9,307,218
Total Liabilities and Fund Balances	$ 16,738,450	$ 791,975	$ 17,530,425

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE YEAR ENDER JUNE 30, 2011

EXHIBIT D-2

Districtwide

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 102,390,174		$ 100,458,048	$ 1,932,126
General Fund Reserve for Encumbrances at June 30, 2009	336,239		336,239	-
	102,726,413		100,794,287	1,932,126
Other State Resources				
DEPA	-		-	
ECPA	-		-	
	-		-	
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	102,726,413	96.68%	100,794,287	1,932,126
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	3,487,616		3,460,288	27,328
	-		-	-
	3,487,616	3.32%	3,460,288	27,328
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-		-	-
	-	0.00%	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-		-	-
	-	0.00%	-	-
Title IV:	-		-	-
	-		-	-
	-	0.00%	-	-
Title V, Part A: Innovative Programs	-		-	-
	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	3,487,616	3.32%	3,460,288	27,328
Totals	$ 106,214,029	100.00%	$ 104,254,575	$ 1,959,454

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

EXHIBIT D-2a

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 17,606,616		$ 16,419,486	$ 1,187,130
General Fund Reserve for Encumbrances at June 30, 2011	88,192		88,192	-
	17,694,808		16,507,678	1,187,130
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	17,694,808	100.00%	16,507,678	1,187,130
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	-		-	-
	-		-	-
	-	0.00%	-	-
Title II, Part A: Teacher and Principal Training and Recruiting			-	-
	-	0.00%	-	-
Title II, Part D: Enhancing Education through Technology			-	-
	-	0.00%	-	-
Title IV:			-	-
	-	0.00%	-	-
Title V, Part A: Innovative Programs			-	
	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	-	0.00%	-	-
Totals	$ 17,694,808	100.00%	$ 16,507,678	$ 1,187,130

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

EXHIBIT D-2b

SCHOOL: EAST ORANGE CAMPUS 9 SCHOOL

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 7,449,084		$ 7,394,762	$ 54,322
General Fund Reserve for Encumbrances at June 30, 2011	7,989		7,989	-
	7,457,073		7,402,751	54,322
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	7,457,073	96.36%	7,402,751	54,322
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	281,343		279,639	1,704
	-		-	-
	281,343	3.64%	279,639	1,704
Title II, Part A: Teacher and Principal Training and Recruiting			-	-
	-	0.00%	-	-
Title II, Part D: Enhancing Education through Technology			-	-
	-	0.00%	-	-
Title IV:			-	-
	-	0.00%	-	-
Title V, Part A: Innovative Programs			-	-
	-	0.00%	-	-
Restricted Federal Resources Total	281,343	3.64%	279,639	1,704
Totals	$ 7,738,416	100.00%	$ 7,682,390	$ 56,026

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

EXHIBIT D-2c

SCHOOL: SOJOURNER TRUTH MIDDLE SCHOOL

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 5,323,862		$ 5,306,173	$ 17,689
General Fund Reserve for Encumbrances at June 30, 2011	19,308		19,308	-
	5,343,170		5,325,481	17,689
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	5,343,170	96.73%	5,325,481	17,689
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	180,781		180,030	751
	-		-	-
	180,781	3.27%	180,030	751
Title II, Part A: Teacher and Principal Training and Recruiting			-	-
	-		-	-
	-	0.00%	-	-
Title II, Part D: Enhancing Education through Technology			-	-
			-	-
	-	0.00%	-	-
Title IV:	-		-	-
			-	-
	-	0.00%	-	-
Title V, Part A: Innovative Programs	-		-	-
	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	180,781	3.27%	180,030	751
Totals	$ 5,523,951	100.00%	$ 5,505,511	$ 18,440

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

EXHIBIT D-2d

SCHOOL: JOHN L. COSTLEY MIDDLE SCHOOL

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 5,415,198		$ 5,324,241	$ 90,957
General Fund Reserve for Encumbrances at June 30, 2011	13,900		13,900	-
	5,429,098		5,338,141	90,957
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	5,429,098	95.91%	5,338,141	90,957
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	231,419		227,640	3,779
	-		-	-
	231,419	4.09%	227,640	3,779
Title II, Part A: Teacher and Principal Training and Recruiting			-	-
	-		-	-
	-	0.00%	-	-
Title II, Part D: Enhancing Education through Technology			-	-
			-	-
	-	0.00%	-	-
Title IV:	-		-	-
			-	-
	-	0.00%	-	-
Title V, Part A: Innovative Programs	-		-	-
	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	231,419	4.09%	227,640	3,779
Totals	$ 5,660,517	100.00%	$ 5,565,781	$ 94,736

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

EXHIBIT D-2e

SCHOOL: PATRICK HEALY MIDDLE SCHOOL

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 5,842,646		$ 5,594,604	$ 248,042
General Fund Reserve for Encumbrances at June 30, 2011	30,172		30,172	-
	5,872,818		5,624,776	248,042
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	5,872,818	97.26%	5,624,776	248,042
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	165,472		158,461	7,011
	-		-	-
	165,472	2.74%	158,461	7,011
Title II, Part A: Teacher and Principal Training and Recruiting			-	-
	-		-	-
	-	0.00%	-	-
Title II, Part D: Enhancing Education through Technology			-	-
			-	-
	-	0.00%	-	-
Title IV:	-		-	-
			-	-
	-	0.00%	-	-
Title V, Part A: Innovative Programs	-		-	-
	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	165,472	2.74%	158,461	7,011
Totals	$ 6,038,290	100.00%	$ 5,783,237	$ 255,053

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

EXHIBIT D-2f

CICILY TYSON MIDDLE SCHOOL/HIGH SCHOOL

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 8,952,647		$ 8,926,501	$ 26,146
General Fund Reserve for Encumbrances at June 30, 2011	26,694		26,694	-
	8,979,341		8,953,195	26,146
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	8,979,341	96.68%	8,953,195	26,146
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	308,569		307,454	1,115
	-		-	-
	308,569	3.32%	307,454	1,115
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
				-
	-	0.00%	-	-
Title II, Part D: Enhancing Education through Technology			-	-
			-	-
	-	0.00%	-	-
Title IV:			-	-
			-	-
	-	0.00%	-	-
Title V, Part A: Innovative Programs	-		-	-
	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	308,569	3.32%	307,454	1,115
Totals	$ 9,287,910	100.00%	$ 9,260,649	$ 27,261

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

EXHIBIT D-2g

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

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 6,643,709		$ 6,641,998	$ 1,711
General Fund Reserve for Encumbrances at June 30, 2011	8,106		8,106	-
	6,651,815		6,650,104	1,711
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	6,651,815	95.32%	6,650,104	1,711
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	326,499		326,499	-
	-		-	-
	326,499	4.68%	326,499	-
Title II, Part A: Teacher and Principal Training and Recruiting			-	-
	-		-	-
	-	0.00%	-	-
Title II, Part D: Enhancing Education through Technology			-	-
			-	-
	-	0.00%	-	-
Title IV:	-		-	-
			-	-
	-	0.00%	-	-
Title V, Part A: Innovative Programs	-		-	-
	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	326,499	4.68%	326,499	-
Totals	$ 6,978,314	100.00%	$ 6,976,603	$ 1,711

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

EXHIBIT D-2h

SCHOOL: LANGSTON HUGHES SCHOOL

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 4,588,780		$ 4,550,084	$ 38,696
General Fund Reserve for Encumbrances at June 30, 2011	16,961		16,961	-
	4,605,741		4,567,045	38,696
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	4,605,741	95.60%	4,567,045	38,696
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	211,994		210,199	1,795
	-		-	-
	211,994	4.40%	210,199	1,795
Title II, Part A: Teacher and Principal Training and Recruiting			-	-
	-		-	-
	-	0.00%	-	-
Title II, Part D: Enhancing Education through Technology			-	-
			-	-
	-	0.00%	-	-
Title IV:	-		-	-
			-	-
	-	0.00%	-	-
Title V, Part A: Innovative Programs	-		-	-
	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	211,994	4.40%	210,199	1,795
Totals	$ 4,817,735	100.00%	$ 4,777,244	$ 40,491

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

EXHIBIT D-2i

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

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 5,139,043		$ 5,122,156	$ 16,887
General Fund Reserve for Encumbrances at June 30, 2011	6,226		6,226	-
	5,145,269		5,128,382	16,887
Other State Resources				
DEPA	-		-	
ECPA	-		-	
	-		-	
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	5,145,269	95.91%	5,128,382	16,887
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	219,646		218,695	951
	-		-	-
	219,646	4.09%	218,695	951
Title II, Part A: Teacher and Principal Training and Recruiting			-	-
	-		-	-
	-	0.00%	-	-
Title II, Part D: Enhancing Education through Technology			-	-
			-	-
	-	0.00%	-	-
Title IV:	-		-	-
			-	-
	-	0.00%	-	-
Title V, Part A: Innovative Programs	-		-	-
	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	219,646	4.09%	218,695	951
Totals	$ 5,364,915	100.00%	$ 5,347,077	$ 17,838

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

EXHIBIT D-2j

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 3,639,251		$ 3,608,358	$ 30,893
General Fund Reserve for Encumbrances at June 30, 2011	11,155		11,155	-
	3,650,406		3,619,513	30,893
Other State Resources				
DEPA	-		-	
ECPA				
	-			
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	3,650,406	95.75%	3,619,513	30,893
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	161,864		160,657	1,207
	-		-	-
	161,864	4.25%	160,657	1,207
Title II, Part A: Teacher and Principal Training and Recruiting			-	-
	-		-	-
	-	0.00%	-	-
Title II, Part D: Enhancing Education through Technology			-	-
			-	-
	-	0.00%	-	-
Title IV:	-		-	-
			-	-
	-	0.00%	-	-
Title V, Part A: Innovative Programs	-		-	-
	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	161,864	4.25%	160,657	1,207
Totals	$ 3,812,270	100.00%	$ 3,780,170	$ 32,100

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

EXHIBIT D-2k

SCHOOL: DIONNE WARWICK INSTITUTE

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 4,149,406		$ 4,099,698	$ 49,708
General Fund Reserve for Encumbrances at June 30, 2011	3,807		3,807	-
	4,153,213		4,103,505	49,708
Other State Resources				
DEPA	-		-	
ECPA	-		-	
	-		-	
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	4,153,213	95.14%	4,103,505	49,708
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	211,989		209,618	2,371
	-		-	-
	211,989	4.86%	209,618	2,371
Title II, Part A: Teacher and Principal Training and Recruiting			-	-
	-		-	-
	-	0.00%	-	-
Title II, Part D: Enhancing Education through Technology			-	-
			-	-
	-	0.00%	-	-
Title IV:	-		-	-
			-	-
	-	0.00%	-	-
Title V, Part A: Innovative Programs	-		-	-
	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	211,989	4.86%	209,618	2,371
Totals	$ 4,365,202	100.00%	$ 4,313,123	$ 52,079

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

EXHIBIT D-21

SCHOOL: ECOLE TOUSSAINT LOUVERTURE SCHOOL

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 2,751,877		$ 2,744,840	$ 7,037
General Fund Reserve for Encumbrances at June 30, 2011	7,483		7,483	-
	2,759,360		2,752,323	7,037
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	2,759,360	94.65%	2,752,323	7,037
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	155,873		155,572	301
	-		-	-
	155,873	5.35%	155,572	301
Title II, Part A: Teacher and Principal Training and Recruiting			-	-
	-		-	-
	-	0.00%	-	-
Title II, Part D: Enhancing Education through Technology			-	-
			-	-
	-	0.00%	-	-
Title IV:	-		-	-
			-	-
	-	0.00%	-	-
Title V, Part A: Innovative Programs	-		-	-
	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	155,873	5.35%	155,572	301
Totals	$ 2,915,233	100.00%	$ 2,907,895	$ 7,338

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

EXHIBIT D-2m

SCHOOL: GORDON PARKS ACADEMY

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 3,035,701		$ 3,029,677	$ 6,024
General Fund Reserve for Encumbrances at June 30, 2011	6,007		6,007	-
	3,041,708		3,035,684	6,024
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	3,041,708	95.97%	3,035,684	6,024
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	127,783		127,475	308
	-		-	-
	127,783	4.03%	127,475	308
Title II, Part A: Teacher and Principal Training and Recruiting			-	-
	-		-	-
	-	0.00%	-	-
Title II, Part D: Enhancing Education through Technology			-	-
			-	-
	-	0.00%	-	-
Title IV:	-		-	-
			-	-
	-	0.00%	-	-
Title V, Part A: Innovative Programs	-		-	-
	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	127,783	4.03%	127,475	308
Totals	$ 3,169,491	100.00%	$ 3,163,159	$ 6,332

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

EXHIBIT D-2n

SCHOOL: TYSON ELEMENTARY SCHOOL

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 4,438,551		$ 4,411,284	$ 27,267
General Fund Reserve for Encumbrances at June 30, 2011	37,674		37,674	-
	4,476,225		4,448,958	27,267
Other State Resources				
DEPA	-		-	
ECPA	-			
	-			
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	4,476,225	95.86%	4,448,958	27,267
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	193,145		192,142	1,003
	-		-	-
	193,145	4.14%	192,142	1,003
Title II, Part A: Teacher and Principal Training and Recruiting			-	-
	-		-	-
	-	0.00%	-	-
Title II, Part D: Enhancing Education through Technology			-	-
			-	-
	-	0.00%	-	-
Title IV:	-		-	-
			-	-
	-	0.00%	-	-
Title V, Part A: Innovative Programs	-		-	-
	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	193,145	4.14%	192,142	1,003
Totals	$ 4,669,370	100.00%	$ 4,641,100	$ 28,270

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

EXHIBIT D-2o

SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 2,664,461		$ 2,628,319	$ 36,142
General Fund Reserve for Encumbrances at June 30, 2011	1,734		1,734	-
	2,666,195		2,630,053	36,142
Other State Resources				
DEPA	-		-	
ECPA	-			
	-			
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	2,666,195	96.66%	2,630,053	36,142
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	92,257		90,879	1,378
	-		-	-
	92,257	3.34%	90,879	1,378
Title II, Part A: Teacher and Principal Training and Recruiting			-	-
	-		-	-
	-	0.00%	-	-
Title II, Part D: Enhancing Education through Technology			-	-
			-	-
	-	0.00%	-	-
Title IV:	-		-	-
			-	-
	-	0.00%	-	-
Title V, Part A: Innovative Programs	-		-	-
	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	92,257	3.34%	90,879	1,378
Totals	$ 2,758,452	100.00%	$ 2,720,932	$ 37,520

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

EXHIBIT D-2p

SCHOOL: BANNEKER SCHOOL

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 4,002,082		$ 3,982,654	$ 19,428
General Fund Reserve for Encumbrances at June 30, 2011	20,324		20,324	-
	4,022,406		4,002,978	19,428
Other State Resources				
DEPA	-		-	
ECPA	-			
	-			
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	4,022,406	96.44%	4,002,978	19,428
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	148,352		147,766	586
	-		-	-
	148,352	3.56%	147,766	586
Title II, Part A: Teacher and Principal Training and Recruiting			-	-
	-		-	-
	-	0.00%	-	-
Title II, Part D: Enhancing Education through Technology			-	-
	-		-	-
	-	0.00%	-	-
Title IV:	-		-	-
	-		-	-
	-	0.00%	-	-
Title V, Part A: Innovative Programs	-		-	-
	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	148,352	3.56%	147,766	586
Totals	$ 4,170,758	100.00%	$ 4,150,744	$ 20,014

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

EXHIBIT D-2q

SCHOOL: GEORGE WASHINGTON CARVER INSTITUTE

Resources	Resource Amount	% of Total Resources		Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 4,992,267		*	$ 4,989,414	$ 2,853
General Fund Reserve for Encumbrances at June 30, 2011	12,939			12,939	-
	5,005,206			5,002,353	2,853
Other State Resources					
DEPA	-			-	
ECPA	-			-	
	-			-	
Other State Resources	-			-	-
Combined General Fund Contribution & State Resources	5,005,206	95.86%		5,002,353	2,853
Restricted Federal Resources					
Title I, Part A of NCLB: Improving Basic Programs	216,113			216,042	71
	-			-	-
	216,113	4.14%		216,042	71
Title II, Part A: Teacher and Principal Training and Recruiting				-	-
	-			-	-
	-	0.00%		-	-
Title II, Part D: Enhancing Education through Technology				-	-
				-	-
	-	0.00%		-	-
Title IV:	-			-	-
				-	-
	-	0.00%		-	-
Title V, Part A: Innovative Programs	-			-	-
				-	-
	-	0.00%		-	-
Restricted Federal Resources Total	216,113	4.14%		216,042	71
Totals	$ 5,221,319	100.00%		$ 5,218,395	$ 2,924

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

EXHIBIT D-2r

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 2,862,830		$ 2,856,061	$ 6,769
General Fund Reserve for Encumbrances at June 30, 2011	7,287		7,287	-
	2,870,117		2,863,348	6,769
Other State Resources				
DEPA	-		-	
ECPA	-		-	
	-		-	
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	2,870,117	95.72%	2,863,348	6,769
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	128,242		128,031	211
	-		-	-
	128,242	4.28%	128,031	211
Title II, Part A: Teacher and Principal Training and Recruiting			-	-
	-		-	-
	-	0.00%	-	-
Title II, Part D: Enhancing Education through Technology			-	-
			-	-
	-	0.00%	-	-
Title IV:	-		-	-
			-	-
	-	0.00%	-	-
Title V, Part A: Innovative Programs	-		-	-
	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	128,242	4.28%	128,031	211
Totals	$ 2,998,359	100.00%	$ 2,991,379	$ 6,980

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

EXHIBIT D-2s

SCHOOL: ALTHEA GIBSON ECE ACADEMY

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 1,571,175		$ 1,530,712	$ 40,463
General Fund Reserve for Encumbrances at June 30, 2011	2,616		2,616	-
	1,573,791		1,533,328	40,463
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	1,573,791	95.89%	1,533,328	40,463
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	67,390		65,721	1,669
	-		-	-
	67,390	4.11%	65,721	1,669
Title II, Part A: Teacher and Principal Training and Recruiting			-	-
			-	-
	-	0.00%	-	-
Title II, Part D: Enhancing Education through Technology			-	-
			-	-
	-	0.00%	-	-
Title IV:			-	-
			-	-
	-	0.00%	-	-
Title V, Part A: Innovative Programs			-	-
	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	67,390	4.11%	65,721	1,669
Totals	$ 1,641,181	100.00%	$ 1,599,049	$ 42,132

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

EXHIBIT D-2t

SCHOOL: WAHLSTROM EARLY CHILDHOOD ACADEMY

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 1,320,988		$ 1,297,026	$ 23,962
General Fund Reserve for Encumbrances at June 30, 2011	7,665		7,665	-
	1,328,653		1,304,691	23,962
Other State Resources				
DEPA	-		-	
ECPA				
	-			
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	1,328,653	95.76%	1,304,691	23,962
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	58,885		57,768	1,117
	-		-	-
	58,885	4.24%	57,768	1,117
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-		-	-
	-	0.00%	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-		-	-
	-	0.00%	-	-
Title IV:	-		-	-
	-		-	-
	-	0.00%	-	-
Title V, Part A: Innovative Programs	-		-	-
	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	58,885	4.24%	57,768	1,117
Totals	$ 1,387,538	100.00%	$ 1,362,459	$ 25,079

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

Districtwide	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	$ 1,975,649	$ 637,282	$ 2,612,931	$ 2,609,655	$ 3,276
Grades 1-5 - Salaries of Teachers	11,912,433	9,146,022	21,058,455	21,036,083	22,372
Grades 6-8 - Salaries of Teachers	6,932,584	4,757,197	11,689,781	11,676,379	13,402
Grades 9-12 - Salaries of Teachers	12,121,679	660,683	12,782,362	12,766,598	15,764
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	1,024,370	(62,083)	962,287	946,172	16,115
Purchased Professional-Educational Services	82,160	22,250	104,410	98,652	5,758
Purchased Technical Services	14,651	(7,477)	7,174	5,302	1,872
Other Purchased Services (400-500 series)	680,283	(4,370)	675,913	635,923	39,990
General Supplies	1,768,481	118,548	1,887,029	1,791,121	95,908
Textbooks	329,025	(22,556)	306,469	294,341	12,128
Other Objects	99,767	(11,055)	88,712	72,459	16,253
TOTAL REGULAR PROGRAMS - INSTRUCTION	36,941,082	15,234,441	52,175,523	51,932,685	242,838
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	941,104	(46,698)	894,406	891,810	2,596
Other Salaries for Instruction	319,837	(53,341)	266,496	263,845	2,651
General Supplies	40,607	7,358	47,965	21,398	26,567
Textbooks	3,630	(450)	3,180	2,983	197
Other Objects	-	-	-	-	-
Total Cognitive - Mild	1,305,178	(93,131)	1,212,047	1,180,036	32,011
Cognitive - Moderate:					
Salaries of Teachers	326,174	44,760	370,934	366,244	4,690
Other Salaries for Instruction	136,447	(21,385)	115,062	113,211	1,851
General Supplies	12,580	(6,633)	5,947	374	5,573
Textbooks	3,500	94	3,594	3,593	1
Total Cognitive - Moderate	478,701	16,836	495,537	483,422	12,115
Learning and/or Language Disabilities:					
Salaries of Teachers	2,243,474	169,205	2,412,679	2,398,416	14,263
Other Salaries for Instruction	562,886	38,385	601,271	591,681	9,590
General Supplies	64,336	7,212	71,548	58,288	13,260
Textbooks	12,675	(5,114)	7,561	5,561	2,000
Other Objects	140	-	140	-	140
Total Learning and/or Language Disabilities	2,883,511	209,688	3,093,199	3,053,946	39,253
Behavioral Disabilities:					
Salaries of Teachers	1,193,885	90,715	1,284,600	1,277,373	7,227
Other Salaries for Instruction	966,959	(326,187)	640,772	625,727	15,045
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	33,964	(2,787)	31,177	25,032	6,145
Textbooks	5,045	(15)	5,030	2,737	2,293
Other Objects	50	313	363	286	77
Total Behavioral Disabilities	2,199,903	(237,961)	1,961,942	1,931,155	30,787
Multiple Disabilities:					
Salaries of Teachers	48,533	5,535	54,068	54,068	-
Other Salaries for Instruction	48,399	(4,885)	43,514	43,514	-
General Supplies	560	(560)	-	-	-
Textbooks	600	(8)	592	592	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	98,092	82	98,174	98,174	-

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

Districtwide	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 2,506,395	$ 40,664	$ 2,547,059	$ 2,531,369	$ 15,690
Other Salaries for Instruction	1,278,468	1,401	1,279,869	1,258,667	21,202
General Supplies	35,788	(14,708)	21,080	19,952	1,128
Textbooks	4,692	(340)	4,352	4,100	252
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	3,825,343	27,017	3,852,360	3,814,088	38,272
Autism:					
Salaries of Teachers	446,881	(173,563)	273,318	269,009	4,309
Other Salaries for Instruction	346,992	(199,238)	147,754	146,653	1,101
General Supplies	5,808	(1,939)	3,869	3,096	773
Textbooks	1,070	(450)	620	-	620
Other Objects	-	-	-	-	-
Total Autism	800,751	(375,190)	425,561	418,758	6,803
Preschool Disabilities - Full Time					
Salaries of Teachers	170,728	74,859	245,587	244,075	1,512
Other Salaries for Instruction	62,559	(3,667)	58,892	56,751	2,141
General Supplies	2,500	335	2,835	2,595	240
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	235,787	71,527	307,314	303,421	3,893
TOTAL SPECIAL EDUCATION - INSTRUCTION	11,827,266	(381,132)	11,446,134	11,283,000	163,134
Bilingual Education - Instruction					
Salaries of Teachers	1,364,893	(45,308)	1,319,585	1,314,194	5,391
Other Salaries for Instruction	293,415	(69,776)	223,639	223,049	590
General Supplies	27,580	(7,198)	20,382	20,163	219
Textbooks	6,330	(3,691)	2,639	2,589	50
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	1,692,218	(125,973)	1,566,245	1,559,995	6,250
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	431,974	(182,439)	249,535	125,095	124,440
Purchased Services (300-500 series)	2,500	-	2,500	111	2,389
Supplies and Materials	8,420	514	8,934	6,170	2,764
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	442,894	(181,925)	260,969	131,376	129,593
School-Spon. Cocurricular Athletics - Inst.					
Salaries	435,761	29,147	464,908	462,607	2,301
Purchased Services (300-500 series)	88,890	(5,664)	83,226	79,962	3,264
Supplies and Materials	50,168	20,269	70,437	60,068	10,369
Total School-Spon. Cocurricular Athletics - Inst.	574,819	43,752	618,571	602,637	15,934
Total Instruction	51,478,279	14,589,163	66,067,442	65,509,693	557,749
Undistributed Expend. - Attend. & Social Work					
Salaries	2,241,665	(423,842)	1,817,823	1,806,036	11,787
Other Purchased Services (400-500 series)	16,043	(4,518)	11,525	7,331	4,194
Supplies and Materials	3,360	(190)	3,170	1,367	1,803
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	2,261,068	(428,550)	1,832,518	1,814,734	17,784
Undistributed Expenditures - Health Services					
Salaries	1,734,711	90,942	1,825,653	1,817,119	8,534
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	300	(300)	-	-	-
Supplies and Materials	49,158	(3,834)	45,324	38,986	6,338
Total Undistributed Expenditures - Health Services	1,784,169	86,808	1,870,977	1,856,105	14,872

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

Districtwide	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Other Supp. Serv. Students-Reg.					
Salaries of Other Professional Staff	$ 2,641,659	$ (183,125)	$ 2,458,534	$ 2,449,490	$ 9,044
Salaries of Secretarial and Clerical Assistants	314,413	(34,102)	280,311	279,433	878
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	11,780	81	11,861	8,274	3,587
Supplies and Materials	4,197	(91)	4,106	3,566	540
Other Objects	-	2,000	2,000	1,980	20
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	2,972,049	(215,237)	2,756,812	2,742,743	14,069
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	744,783	(69,948)	674,835	674,150	685
Salaries of Other Professional Staff	3,558,318	(558,704)	2,999,614	2,984,406	15,208
Salaries of Secr and Clerical Assist.	252,281	(98,054)	154,227	153,790	437
Purchased Prof- Educational Services	-	4,500	4,500	4,500	-
Other Purch Prof. and Technical Services	40,774	(19,100)	21,674	17,275	4,399
Other Purch Services (400-500)	35,087	(13,814)	21,273	18,409	2,864
Supplies and Materials	29,727	(1,525)	28,202	26,988	1,214
Total Undist. Expend. - Improvement of Inst. Serv.	4,660,970	(756,645)	3,904,325	3,879,518	24,807
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	2,597,997	(644,868)	1,953,129	1,874,961	78,168
Purchased Professional and Technical Services	11,293	84,724	96,017	96,017	-
Other Purchased Services (400-500 series)	83,165	(23,473)	59,692	57,563	2,129
Supplies and Materials	242,147	5,814	247,961	233,721	14,240
Other Objects	1,500	(400)	1,100	1,087	13
Total Undist. Expend. - Edu. Media Serv./Sch. Library	2,936,102	(578,203)	2,357,899	2,263,349	94,550
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	81,461	23,896	105,357	95,729	9,628
Other Purchased Professional & Technical Services	4,225	(3,925)	300	-	300
Other Purchased Services (400-500 series)	153,456	(70,502)	82,954	78,859	4,095
Supplies and Materials	38,622	(9,200)	29,422	23,485	5,937
Total Undist. Expend. - Instructional Staff Training Serv.	277,764	(59,731)	218,033	198,073	19,960
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	4,788,381	(402,107)	4,386,274	4,286,813	99,461
Salaries of Other Professional Staff	85,833	(55,000)	30,833	30,037	796
Salaries of Secretarial and Clerical Assistants	2,105,306	100,452	2,205,758	2,153,352	52,406
Other Salaries	74,064	3,550	77,614	72,240	5,374
Purchased Professional and Technical Services	9,725	5,198	14,923	8,150	6,773
Other Purchased Services (400-500 series)	336,924	(20,518)	316,406	243,193	73,213
Supplies and Materials	392,355	(61,511)	330,844	315,843	15,001
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	7,792,588	(429,936)	7,362,652	7,109,628	253,024
Undist. Expend. - Custodial Services					
Salaries	27,916	13,906	41,822	40,851	971
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	27,916	13,906	41,822	40,851	971
Security					
Salaries	1,443,477	(90,467)	1,353,010	1,286,054	66,956
General Supplies	14,613	(9,004)	5,609	4,192	1,417
Total Undist. Expend. - Security	1,458,090	(99,471)	1,358,619	1,290,246	68,373
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	273,182	59,198	332,380	187,151	145,229
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	273,182	59,198	332,380	187,151	145,229

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

Districtwide	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	$ 1,241,162	$ (153,403)	$ 1,087,759	$ 1,087,753	$ 6
Other Retirement Contributions - PERS	602,794	142,880	745,674	731,163	14,511
Health Benefits	12,786,883	3,249,549	16,036,432	15,324,717	711,715
TOTAL UNALLOCATED BENEFITS	14,630,839	3,239,026	17,869,865	17,143,633	726,232
TOTAL UNDISTRIBUTED EXPENDITURES	39,074,737	831,165	39,905,902	38,526,031	1,379,871
TOTAL GENERAL CURRENT EXPENSE	90,553,016	15,420,328	105,973,344	104,035,724	1,937,620
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5	3,600	78,504	82,104	67,417	14,687
Grades 6-8	15,450	-	15,450	9,894	5,556
Grades 9-12	-	125,731	125,731	125,731	-
Special Education - Instruction:	-	-	-	-	-
Resource Room/Resource Center	-	-	-	-	-
Bilingual Education	-	5,800	5,800	5,293	507
School Sponsored and Other Instructional Program	-	-	-	-	-
Undistributed Expenditures - Instructional Staff	5,000	-	5,000	3,916	1,084
Undist.Expend.-Support Serv.-Students - Reg.	-	-	-	-	-
Undistributed Expenditures - Athletics	-	-	-	-	-
Undistributed Expenditures - School Admin.	-	6,600	6,600	6,600	-
Total Equipment	24,050	216,635	240,685	218,851	21,834
TOTAL CAPITAL OUTLAY	24,050	216,635	240,685	218,851	21,834
Total District-wide School Based Expenditures	90,577,066	15,636,963	106,214,029	104,254,575	1,959,454
					1,959,454
Other Financing Sources:					
Operating Transfer In	90,577,066	15,636,963	106,214,029	104,254,575	1,959,454
Total Other Financing Sources:	90,577,066	15,636,963	106,214,029	104,254,575	1,959,454
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, 2011

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	-	-	-	-	-
Grades 1-5 - Salaries of Teachers	-	-	-	-	-
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	$ 7,275,964	$ (43,636)	$ 7,232,328	$ 7,222,284	$ 10,044
Regular Programs - Undistributed Instruction	-	-			
Other Salaries for Instruction	-	-			-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	97,412	(15,914)	81,498	68,747	12,751
General Supplies	103,801	50,495	154,296	151,511	2,785
Textbooks	41,560	(6,357)	35,203	35,203	-
Other Objects	-	884	884	135	749
TOTAL REGULAR PROGRAMS - INSTRUCTION	7,518,737	(14,528)	7,504,209	7,477,880	26,329
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	307,237	27,000	334,237	333,850	387
Other Salaries for Instruction	66,500	5,500	72,000	71,136	864
General Supplies	17,330	11,178	28,508	4,531	23,977
Textbooks	3,180	-	3,180	2,983	197
Other Objects	-	-	-	-	-
Total Cognitive - Mild	394,247	43,678	437,925	412,500	25,425
Cognitive - Moderate:					
Salaries of Teachers	201,404	17,000	218,404	214,043	4,361
Other Salaries for Instruction	71,465	13,037	84,502	82,651	1,851
General Supplies	7,540	(1,967)	5,573		5,573
Textbooks	3,500	94	3,594	3,593	1
Total Cognitive - Moderate	283,909	28,164	312,073	300,287	11,786
Learning and/or Language Disabilities:					
Salaries of Teachers	720,634	58,500	779,134	777,824	1,310
Other Salaries for Instruction	152,191	22,500	174,691	172,337	2,354
General Supplies	9,370	-	9,370	5,693	3,677
Textbooks	6,730	(4,035)	2,695	2,695	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	888,925	76,965	965,890	958,549	7,341
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, 2011

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 353,412	$ 13,402	$ 366,814	$ 363,411	$ 3,403
Other Salaries for Instruction	274,127	(40,000)	234,127	229,365	4,762
General Supplies	10,500	(10,500)	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	638,039	(37,098)	600,941	592,776	8,165
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	2,205,120	111,709	2,316,829	2,264,112	52,717
		-			
Bilingual Education - Instruction					
Salaries of Teachers	155,397	29,700	185,097	181,104	3,993
Other Salaries for Instruction	52,350	(2,500)	49,850	49,850	-
General Supplies	7,040	(7,040)			-
Textbooks	4,000	(4,000)			-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	218,787	16,160	234,947	230,954	3,993
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	155,604	(85,776)	69,828	(15,949)	85,777
Purchased Services (300-500 series)	2,500	-	2,500	111	2,389
Supplies and Materials	2,810	248	3,058	496	2,562
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	160,914	(85,528)	75,386	(15,342)	90,728
School-Spon. Cocurricular Athletics - Inst.					
Salaries	435,761	29,047	464,808	462,567	2,241
Purchased Services (300-500 series)	88,890	(5,664)	83,226	79,962	3,264
Supplies and Materials	32,178	20,269	52,447	42,086	10,361
Total School-Spon. Cocurricular Athletics - Inst.	556,829	43,652	600,481	584,615	15,866
Total Instruction	10,660,387	71,465	10,731,852	10,542,219	189,633
Undistributed Expend. - Attend. & Social Work					
Salaries	167,003	(71,000)	96,003	95,033	970
Other Purchased Services (400-500 series)	1,480	-	1,480		1,480
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	168,483	(71,000)	97,483	95,033	2,450
Undistributed Expenditures - Health Services					
Salaries	227,996	(34,700)	193,296	188,596	4,700
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	12,370	(3,613)	8,757	8,312	445
Total Undistributed Expenditures - Health Services	240,366	(38,313)	202,053	196,908	5,145

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Other Supp. Serv. Students-Reg.					
Salaries of Other Professional Staff	$ 740,169	$ (112,279)	$ 627,890	$ 625,244	$ 2,646
Salaries of Secretarial and Clerical Assistants	104,208	(4,302)	99,906	99,058	848
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	844,377	(116,581)	727,796	724,302	3,494
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	931,551	22,802	954,353	953,188	1,165
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.	931,551	22,802	954,353	953,188	1,165
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	313,967	(99,007)	214,960	156,403	58,557
Purchased Professional and Technical Services	6,690	(6,690)			-
Other Purchased Services (400-500 series)		3,584	3,584	3,393	191
Supplies and Materials	10,560	(5,773)	4,787	4,787	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	331,217	(107,886)	223,331	164,583	58,748
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-		-	-
Other Purchased Professional & Technical Services			-	-	
Other Purchased Services (400-500 series)	58,640	(4,097)	54,543	54,543	-
Supplies and Materials	7,450	-	7,450	4,431	3,019
Total Undist. Expend. - Instructional Staff Training Serv.	66,090	(4,097)	61,993	58,974	3,019
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	589,297	(87,618)	501,679	444,824	56,855
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	292,250	31,866	324,116	321,310	2,806
Other Salaries	28,741	(6,454)	22,287	17,733	4,554
Purchased Professional and Technical Services	4,960	1,008	5,968		5,968
Other Purchased Services (400-500 series)	76,310	(12,705)	63,605	28,825	34,780
Supplies and Materials	107,970	(14,632)	93,338	92,615	723
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	1,099,528	(88,535)	1,010,993	905,307	105,686
Undist. Expend. - Custodial Services		-			
Salaries		5,694	5,694	5,364	330
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	5,694	5,694	5,364	330
Security					
Salaries	427,956	23,771	451,727	439,835	11,892
General Supplies	5,000	(4,632)	368	-	368
Total Undist. Expend. - Security	432,956	19,139	452,095	439,835	12,260
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	2,318	130,178	49,433	80,745
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	127,860	2,318	130,178	49,433	80,745

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	$ 309,711	$ (187,898)	$ 121,813	$ 121,812	$ 1
Other Retirement Contributions - PERS	139,993	22,160	162,153	148,449	13,704
Health Benefits	2,089,482	709,907	2,799,389	2,089,146	710,243
TOTAL UNALLOCATED BENEFITS	2,539,186	544,169	3,083,355	2,359,407	723,948
TOTAL UNDISTRIBUTED EXPENDITURES	6,781,614	167,710	6,949,324	5,952,334	996,990
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	17,442,001	239,175	17,681,176	16,494,553	1,186,623
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12		7,832	7,832	7,832	-
Special Education - Instruction:	-	-	-	-	-
Resource Room/Resource Center	-	-	-	-	-
Bilingual Education		5,800	5,800	5,293	507
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	-	13,632	13,632	13,125	507
TOTAL CAPITAL OUTLAY	-	13,632	13,632	13,125	507
TOTAL SCHOOL BASED EXPENDITURES	17,442,001	252,807	17,694,808	16,507,678	1,187,130
Other Financing Sources:					
Operating Transfer In	17,442,001	252,807	17,694,808	16,507,678	1,187,130
Total Other Financing Sources:	17,442,001	252,807	17,694,808	16,507,678	1,187,130
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, 2011

SCHOOL: EAST ORANGE CAMPUS 9 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	$ 3,932,153	$ (407,821)	$ 3,524,332	$ 3,518,680	$ 5,652
Regular Programs - Undistributed Instruction	-	-	-	-	
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	32,370	2,064	34,434	34,434	-
General Supplies	114,309	124	114,433	113,554	879
Textbooks	20,000	-	20,000	19,690	310
Other Objects	-	560	560	(232)	792
TOTAL REGULAR PROGRAMS - INSTRUCTION	4,098,832	(405,073)	3,693,759	3,686,126	7,633
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	241,245	2,000	243,245	242,082	1,163
Other Salaries for Instruction	42,391	(4,183)	38,208	37,936	272
General Supplies	9,700	-	9,700	8,122	1,578
Textbooks	1,880	-	1,880	1,838	42
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	295,216	(2,183)	293,033	289,978	3,055
Behavioral Disabilities:		-			
Salaries of Teachers	181,381	13,000	194,381	194,205	176
Other Salaries for Instruction	17,440	-	17,440	17,440	-
Purchased Professional-Educational Services		-			-
General Supplies	7,670	-	7,670	5,388	2,282
Textbooks	1,600	-	1,600	1,588	12
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	208,091	13,000	221,091	218,621	2,470
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, 2011

SCHOOL: EAST ORANGE CAMPUS 9 SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 276,077	$ (74,100)	$ 201,977	$ 200,387	$ 1,590
Other Salaries for Instruction	114,561	500	115,061	112,993	2,068
General Supplies	600	-	600	548	52
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	391,238	(73,600)	317,638	313,928	3,710
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	894,545	(62,783)	831,762	822,527	9,235
		-			
Bilingual Education - Instruction		-			
Salaries of Teachers	95,020	8,000	103,020	101,622	1,398
Other Salaries for Instruction	24,577	500	25,077	24,927	150
General Supplies	1,540	-	1,540	1,487	53
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	121,137	8,500	129,637	128,036	1,601
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	52,530	-	52,530	24,085	28,445
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	5,610	266	5,876	5,674	202
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	58,140	266	58,406	29,759	28,647
School-Spon. Cocurricular Athletics - Inst.		-			
Salaries		100	100	40	60
Purchased Services (300-500 series)		-			-
Supplies and Materials	17,990	-	17,990	17,982	8
Total School-Spon. Cocurricular Athletics - Inst.	17,990	100	18,090	18,022	68
Total Instruction	5,190,644	(458,990)	4,731,654	4,684,470	47,184
Undistributed Expend. - Attend. & Social Work		-			
Salaries	259,070	(144,600)	114,470	114,389	81
Other Purchased Services (400-500 series)	1,660	(1,660)			-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	260,730	(146,260)	114,470	114,389	81
Undistributed Expenditures - Health Services		-			
Salaries	174,398	15,000	189,398	187,336	2,062
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	5,300	-	5,300	5,112	188
Total Undistributed Expenditures - Health Services	179,698	15,000	194,698	192,448	2,250

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

SCHOOL: EAST ORANGE CAMPUS 9 SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Other Supp. Serv. Students-Reg.		-			
Salaries of Other Professional Staff	$ 291,245	$ (100,600)	$ 190,645	$ 190,586	$ 59
Salaries of Secretarial and Clerical Assistants	162,777	(29,700)	133,077	133,073	4
Other Salaries		-			-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	454,022	(130,300)	323,722	323,659	63
Undist. Expend. - Improvement of Inst. Serv.		-			
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	149,128	-	149,128	149,128	-
Salaries of Secr and Clerical Assist.	47,470	2,000	49,470	49,070	400
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.	196,598	2,000	198,598	198,198	400
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	175,206	(73,500)	101,706	101,622	84
Purchased Professional and Technical Services	-	-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	19,230	-	19,230	18,762	468
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	194,436	(73,500)	120,936	120,384	552
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	174,690	-	174,690	174,690	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	205,645	(6,441)	199,204	199,204	-
Other Salaries		-			-
Purchased Professional and Technical Services		7,920	7,920	7,500	420
Other Purchased Services (400-500 series)	39,510	(2,715)	36,795	36,594	201
Supplies and Materials	7,600	2,277	9,877	7,576	2,301
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	427,445	1,041	428,486	425,564	2,922
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	142,570	(29,228)	113,342	113,171	171
General Supplies	2,705	-	2,705	2,700	5
Total Undist. Expend. - Security	145,275	(29,228)	116,047	115,871	176
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		2,411	2,411	1,097	1,314
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	-	2,411	2,411	1,097	1,314

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

SCHOOL: EAST ORANGE CAMPUS 9 SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	$ 164,270	$ (80,114)	$ 84,156	$ 84,156	-
Other Retirement Contributions - PERS	82,040	11,899	93,939	93,939	
Health Benefits	980,383	226,017	1,206,400	1,206,400	-
TOTAL UNALLOCATED BENEFITS	1,226,693	157,802	1,384,495	1,384,495	-
TOTAL UNDISTRIBUTED EXPENDITURES	3,084,897	(201,034)	2,883,863	2,876,105	$ 7,758
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	8,275,541	(660,024)	7,615,517	7,560,575	54,942
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	-	117,899	117,899	117,899	-
Special Education - Instruction:	-	-	-	-	-
Resource Room/Resource Center	-	-	-	-	-
Bilingual Education					
School Sponsored and Other Instructional Program	-	-	-	-	-
Undistributed Expenditures - Instructional Staff	5,000	-	5,000	3,916	1,084
Undist.Expend.-Support Serv.-Students - Reg.	-	-	-	-	-
Undistributed Expenditures - Athletics	-	-	-	-	-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	5,000	117,899	122,899	121,815	1,084
TOTAL CAPITAL OUTLAY	5,000	117,899	122,899	121,815	1,084
TOTAL SCHOOL BASED EXPENDITURES	8,280,541	(542,125)	7,738,416	7,682,390	56,026
Other Financing Sources:					
Operating Transfer In	8,280,541	(542,125)	7,738,416	7,682,390	56,026
Total Other Financing Sources:	8,280,541	(542,125)	7,738,416	7,682,390	56,026
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, 2011

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	$ 1,875,094	$ 755,833	$ 2,630,927	$ 2,630,927	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction	-	-	-	-	
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	25,300	(10,500)	14,800	14,800	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	57,744	(6,616)	51,128	51,128	-
General Supplies	83,995	(20,818)	63,177	58,403	$ 4,774
Textbooks	18,780	20,000	38,780	38,637	143
Other Objects	10,000	1,285	11,285	10,997	288
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,070,913	739,184	2,810,097	2,804,892	5,205
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	136,563	(43,233)	93,330	93,330	-
Other Salaries for Instruction	41,098	(25,000)	16,098	15,673	425
General Supplies	3,990	(3,368)	622	622	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	181,651	(71,601)	110,050	109,625	425
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Text Book	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	31,591	157,823	189,414	189,270	144
Other Salaries for Instruction	25,925	42,352	68,277	68,277	-
General Supplies	1,350	(1,350)			-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	58,866	198,825	257,691	257,547	144
Behavioral Disabilities:					
Salaries of Teachers	67,579	9,900	77,479	76,549	930
Other Salaries for Instruction	66,394	(24,425)	41,969	41,969	-
Purchased Professional-Educational Services		-			-
General Supplies	1,620	14	1,634		1,634
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	135,593	(14,511)	121,082	118,518	2,564
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 333,414	$ (175,709)	$ 157,705	$ 157,405	$ 300
Other Salaries for Instruction	38,124	11,000	49,124	49,002	122
General Supplies	4,930	(2,800)	2,130	2,130	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	376,468	(167,509)	208,959	208,537	422
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	752,578	(54,796)	697,782	694,227	3,555
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	43,877	43,877	43,877	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	-	43,877	43,877	43,877	-
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	8,660	(4,804)	3,856	3,014	842
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	8,660	(4,804)	3,856	3,014	842
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	2,832,151	723,461	3,555,612	3,546,010	9,602
Undistributed Expend. - Attend. & Social Work		-			
Salaries	32,848	41,500	74,348	74,161	187
Other Purchased Services (400-500 series)	410	-	410		410
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	33,258	41,500	74,758	74,161	597
Undistributed Expenditures - Health Services					
Salaries	48,204	5,500	53,704	53,302	402
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	3,000	1,000	4,000	2,076	1,924
Total Undistributed Expenditures - Health Services	51,204	6,500	57,704	55,378	2,326

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Other Supp. Serv. Students-Reg.					
Salaries of Other Professional Staff	$ 142,664	$ (47,000)	$ 95,664	$ 95,259	$ 405
Salaries of Secretarial and Clerical Assistants	-	-			-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	142,664	(47,000)	95,664	95,259	405
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	280,227	(49,400)	230,827	230,148	679
Salaries of Other Professional Staff		-			-
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	280,227	(49,400)	230,827	230,148	679
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	202,341	(107,709)	94,632	94,632	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	4,520	(1,030)	3,490	3,486	4
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	206,861	(108,739)	98,122	98,118	4
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	16,678	(16,678)			-
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	2,000	(2,000)			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	18,678	(18,678)	-	-	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	241,515	(971.00)	240,544	240,544	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	148,800	(2,539)	146,261	146,011	250
Other Salaries		16,023	16,023	16,023	-
Purchased Professional and Technical Services	3,730	(3,730)			-
Other Purchased Services (400-500 series)	27,695	(7,623)	20,072	16,649	3,423
Supplies and Materials	6,860	-	6,860	6,618	242
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	428,600	1,160	429,760	425,845	3,915
Undist. Expend. - Custodial Services					
Salaries		877	877	877	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	877	877	877	-
Security					
Salaries	58,700	(7,371)	51,329	51,328	1
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	58,700	(7,371)	51,329	51,328	1
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	(757)	19,855	18,947	908
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	20,612	(757)	19,855	18,947	908

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	$ 35,837	$ 21,225	$ 57,062	$ 57,061	$ 1
Other Retirement Contributions - PERS	15,358	8,766	24,124	24,124	-
Health Benefits	659,469	168,788	828,257	828,255	2
TOTAL UNALLOCATED BENEFITS	710,664	198,779	909,443	909,440	3
TOTAL UNDISTRIBUTED EXPENDITURES	1,951,468	16,871	1,968,339	1,959,501	8,838
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	4,783,619	740,332	5,523,951	5,505,511	18,440
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
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 - School Admin.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
		-			
TOTAL SCHOOL BASED EXPENDITURES	4,783,619	740,332	5,523,951	5,505,511	18,440
Other Financing Sources:					
Operating Transfer In	4,783,619	740,332	5,523,951	5,505,511	18,440
Total Other Financing Sources:	4,783,619	740,332	5,523,951	5,505,511	18,440
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, 2011

SCHOOL: JOHN L.COSTLEY 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	$ 1,476,277	$ 1,029,544	$ 2,505,821	$ 2,505,763	$ 58
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	(28,507)	25,903	25,596	307
General Supplies	93,109	2,934	96,043	95,297	746
Textbooks	19,290	(1,511)	17,779	11,952	5,827
Other Objects	8,255	1,568	9,823	9,216	607
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,651,341	1,004,028	2,655,369	2,647,824	7,545
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	94,361	(1,000)	93,361	91,152	2,209
Other Salaries for Instruction	15,673	-	15,673	15,673	-
General Supplies	7,000	-	7,000	6,944	56
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	117,034	(1,000)	116,034	113,769	2,265
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Text Book	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	122,567	43,000	165,567	164,788	779
Other Salaries for Instruction	43,882	539	44,421	44,421	-
General Supplies	5,790	-	5,790	5,724	66
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	172,239	43,539	215,778	214,933	845
Behavioral Disabilities:					
Salaries of Teachers	87,349	7,000	94,349	93,759	590
Other Salaries for Instruction	73,457	(32,414)	41,043	41,043	-
Purchased Professional-Educational Services		-			-
General Supplies	2,000	-	2,000	1,997	3
Textbooks	-	-			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	162,806	(25,414)	137,392	136,799	593
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, 2011

SCHOOL: JOHN L.COSTLEY MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers		$ 193,517	$ 193,517	$ 193,517	-
Other Salaries for Instruction	$ 49,850	(39,100)	10,750	10,669	$ 81
General Supplies	4,210	-	4,210	4,146	64
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	54,060	154,417	208,477	208,332	145
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	506,139	171,542	677,681	673,833	3,848
Bilingual Education - Instruction					
Salaries of Teachers	311,712	(210,762)	100,950	100,950	-
Other Salaries for Instruction	118,300	(69,010)	49,290	48,850	440
General Supplies	6,710	-	6,710	6,544	166
Textbooks		-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	436,722	(279,772)	156,950	156,344	606
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	27,712	(21,800)	5,912	5,820	92
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	27,712	(21,800)	5,912	5,820	92
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	2,621,914	873,998	3,495,912	3,483,821	12,091
Undistributed Expend. - Attend. & Social Work					
Salaries	135,753	(53,000)	82,753	82,120	633
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,030	-	1,030	995	35
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	136,783	(53,000)	83,783	83,115	668
Undistributed Expenditures - Health Services					
Salaries	64,272	7,000	71,272	71,069	203
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)		-	-	-	-
Supplies and Materials	2,000	-	2,000	1,543	457
Total Undistributed Expenditures - Health Services	66,272	7,000	73,272	72,612	660

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

SCHOOL: JOHN L.COSTLEY MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Other Supp. Serv. Students-Reg.					
Salaries of Other Professional Staff	$ 141,288	$ (10,000)	$ 131,288	$ 130,636	$ 652
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	8,000	1,111	9,111	5,708	3,403
Supplies and Materials	2,000	-	2,000	1,558	442
Other Objects	-	2,000	2,000	1,980	20
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	151,288	(6,889)	144,399	139,882	4,517
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	297,983	(150,000)	147,983	139,251	8,732
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	40,774	(19,100)	21,674	17,275	4,399
Other Purch Services (400-500)	11,850	(4,119)	7,731	5,795	1,936
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	350,607	(173,219)	177,388	162,321	15,067
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	139,854	16,000	155,854	144,237	11,617
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	620	-	620	426	194
Supplies and Materials	10,000	-	10,000	9,992	8
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	150,474	16,000	166,474	154,655	11,819
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-			-
Other Purchased Professional & Technical Services		-	-	-	-
Other Purchased Services (400-500 series)		57	57		57
Supplies and Materials	5,000	-	5,000	2,098	2,902
Total Undist. Expend. - Instructional Staff Training Serv.	5,000	57	5,057	2,098	2,959
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	244,959	(7,000)	237,959	236,556	1,403
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	100,800	5,000	105,800	99,485	6,315
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	9,680	1,588	11,268	5,368	5,900
Supplies and Materials	10,551	-	10,551	7,200	3,351
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	365,990	(412)	365,578	348,609	16,969
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	85,702	(20,000)	65,702	53,893	11,809
General Supplies	510	-	510	493	17
Total Undist. Expend. - Security	86,212	(20,000)	66,212	54,386	11,826
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors					
Contr Serv (Oth. than Bet Home & Sch)-Vend	17,730	4,081	21,811	9,207	12,604
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	17,730	4,081	21,811	9,207	12,604

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

SCHOOL: JOHN L.COSTLEY MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	$ 68,454	$ (14,024)	$ 54,430	$ 54,430	-
Other Retirement Contributions - PERS	25,432	5,843	31,275	31,275	-
Health Benefits	717,986	241,490	959,476	959,476	-
TOTAL UNALLOCATED BENEFITS	811,872	233,309	1,045,181	1,045,181	-
TOTAL UNDISTRIBUTED EXPENDITURES	2,142,228	6,927	2,149,155	2,072,066	$ 77,089
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	4,764,142	880,925	5,645,067	5,555,887	89,180
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5	-	-	-	-	-
Grades 6-8	15,450	-	15,450	9,894	5,556
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 - School Admin.	-	-	-	-	-
Total Equipment	15,450	-	15,450	9,894	5,556
TOTAL CAPITAL OUTLAY	15,450	-	15,450	9,894	5,556
TOTAL SCHOOL BASED EXPENDITURES	4,779,592	880,925	5,660,517	5,565,781	94,736
Other Financing Sources:					
Operating Transfer In	4,779,592	880,925	5,660,517	5,565,781	94,736
Total Other Financing Sources:	4,779,592	880,925	5,660,517	5,565,781	94,736
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, 2011

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	$ 1,537,215	$ 1,676,816	$ 3,214,031	$ 3,200,963	$ 13,068
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction	-	-	-	-	
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	13,875	13,875	13,875	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	51,180	6,622	57,802	50,283	7,519
General Supplies	35,865	135,576	171,441	115,849	55,592
Textbooks	25,830	2,476	28,306	28,048	258
Other Objects	4,500	-	4,500	391	4,109
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,654,590	1,835,365	3,489,955	3,409,409	80,546
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	-		-	-	-
Text Book	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	225,188	(60,000)	165,188	160,013	5,175
Other Salaries for Instruction	63,043	(10,000)	53,043	47,119	5,924
General Supplies	9,990	-	9,990	6,909	3,081
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	298,221	(70,000)	228,221	214,041	14,180
Behavioral Disabilities:					
Salaries of Teachers	83,242	10,149	93,391	92,159	1,232
Other Salaries for Instruction	80,454	(20,000)	60,454	52,003	8,451
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	970	-	970	446	524
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	164,666	(9,851)	154,815	144,608	10,207
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, 2011

SCHOOL: PATRICK HEALY MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 64,086	$ 107,485	$ 171,571	$ 170,571	$ 1,000
Other Salaries for Instruction	80,582	(30,000)	50,582	50,467	115
General Supplies	1,000	-	1,000	908	92
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	145,668	77,485	223,153	221,946	1,207
Autism:					
Salaries of Teachers	70,073	(68,000)	2,073		2,073
Other Salaries for Instruction	48,850	(48,000)	850		850
General Supplies	1,500	-	1,500	1,341	159
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	120,423	(116,000)	4,423	1,341	3,082
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	728,978	(118,366)	610,612	581,936	28,676
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	13,576	-	13,576	4,521	9,055
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	13,576	-	13,576	4,521	9,055
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	2,397,144	1,716,999	4,114,143	3,995,866	118,277
Undistributed Expend. - Attend. & Social Work					
Salaries	127,007	(66,800)	60,207	55,215	4,992
Other Purchased Services (400-500 series)	3,090	(1,639)	1,451	587	864
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	130,097	(68,439)	61,658	55,802	5,856
Undistributed Expenditures - Health Services					
Salaries	48,204	5,098	53,302	53,301	1
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,810	56	1,866	1,705	161
Total Undistributed Expenditures - Health Services	50,014	5,154	55,168	55,006	162

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

SCHOOL: PATRICK HEALY MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Other Supp. Serv. Students-Reg.					
Salaries of Other Professional Staff	$ 89,651	$ 99,543	$ 189,194	$ 189,193	$ 1
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	89,651	99,543	189,194	189,193	1
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	222,926	(102,400)	120,526	120,247	279
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	4,500	75	4,575	3,975	600
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	227,426	(102,325)	125,101	124,222	879
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	153,221	(67,400)	85,821	81,702	4,119
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	31,740	(26,290)	5,450	5,450	-
Supplies and Materials	18,080	(11,075)	7,005	7,004	1
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	203,041	(104,765)	98,276	94,156	4,120
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	51,274	(19,600)	31,674	22,637	9,037
Other Purchased Professional & Technical Services			-	-	
Other Purchased Services (400-500 series)	33,985	(30,000)	3,985	1,684	2,301
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	85,259	(49,600)	35,659	24,321	11,338
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	277,190	(33,611)	243,579	210,781	32,798
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	82,695	34,951	117,646	93,642	24,004
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	27,160	1,667	28,827	18,162	10,665
Supplies and Materials	29,060	6,752	35,812	34,194	1,618
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	416,105	9,759	425,864	356,779	69,085
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	81,005	1,500	82,505	53,232	29,273
General Supplies	5,770	(3,772)	1,998	999	999
Total Undist. Expend. - Security	86,775	(2,272)	84,503	54,231	30,272
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	17,542	1,949	19,491	5,213	14,278
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	17,542	1,949	19,491	5,213	14,278

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

SCHOOL: PATRICK HEALY MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	$ 48,254	$ 997	$ 49,251	$ 49,251	-
Other Retirement Contributions - PERS	20,702	8,003	28,705	27,920	$ 785
Health Benefits	632,947	118,330	751,277	751,277	-
TOTAL UNALLOCATED BENEFITS	701,903	127,330	829,233	828,448	785
TOTAL UNDISTRIBUTED EXPENDITURES	2,007,813	(83,666)	1,924,147	1,787,371	136,776
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	4,404,957	1,633,333	6,038,290	5,783,237	255,053
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
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 - School Admin.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	4,404,957	1,633,333	6,038,290	5,783,237	255,053
Other Financing Sources:					
Operating Transfer In	4,404,957	1,633,333	6,038,290	5,783,237	255,053
Total Other Financing Sources:	4,404,957	1,633,333	6,038,290	5,783,237	255,053
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, 2011

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	$ 1,227,743	$ 1,317,541	$ 2,545,284	$ 2,545,009	$ 275
Grades 9-12 - Salaries of Teachers	913,562	1,112,140	2,025,702	2,025,634	68
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		12,500	12,500	11,400	1,100
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	65,499	7,335	72,834	67,104	5,730
General Supplies	87,601	18,109	105,710	96,840	8,870
Textbooks	86,541	24,410	110,951	110,877	74
Other Objects	-	7,900	7,900	7,848	52
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,380,946	2,499,935	4,880,881	4,864,712	16,169
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	3,000	(3,000)			-
Other Salaries for Instruction		-			-
General Supplies	1,864	-	1,864	1,314	550
Textbooks					
Other Objects	-	-	-	-	-
Total Cognitive - Mild	4,864	(3,000)	1,864	1,314	550
Cognitive - Moderate:		-			
Salaries of Teachers		-			-
Other Salaries for Instruction					
General Supplies					
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	79,936	(75,600)	4,336	4,317	19
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	79,936	(75,600)	4,336	4,317	19
Behavioral Disabilities:					
Salaries of Teachers	191,140	(50,300)	140,840	140,793	47
Other Salaries for Instruction	143,283	(33,316)	109,967	109,895	72
Purchased Professional-Educational Services		-			-
General Supplies	2,852	(2,800)	52		52
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	337,275	(86,416)	250,859	250,688	171
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, 2011

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 271,387	$ 103,300	$ 374,687	$ 374,684	$ 3
Other Salaries for Instruction	252,943	(32,000)	220,943	220,904	39
General Supplies	2,750	(1,300)	1,450	1,438	12
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	527,080	70,000	597,080	597,026	54
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	949,155	(95,016)	854,139	853,345	794
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	150,000	(73,301)	76,699	76,660	39
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	150,000	(73,301)	76,699	76,660	39
School-Spon. Cocurricular Athletics - Inst.		-			
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	3,480,101	2,331,618	5,811,719	5,794,717	17,002
Undistributed Expend. - Attend. & Social Work					
Salaries	198,412	(52,900)	145,512	145,347	165
Other Purchased Services (400-500 series)	3,639	-	3,639	3,369	270
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	202,051	(52,900)	149,151	148,716	435
Undistributed Expenditures - Health Services					
Salaries	134,837	16,800	151,637	151,513	124
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	6,059	-	6,059	4,069	1,990
Total Undistributed Expenditures - Health Services	140,896	16,800	157,696	155,582	2,114

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Other Supp. Serv. Students-Reg.					
Salaries of Other Professional Staff	$ 343,741	$ (36,200)	$ 307,541	$ 307,516	$ 25
Salaries of Secretarial and Clerical Assistants	47,428	(100)	47,328	47,302	26
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	391,169	(36,300)	354,869	354,818	51
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	259,887	(70,000)	189,887	189,290	597
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)	8,000	-	8,000	7,672	328
Supplies and Materials	2,000	(2,000)	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	269,887	(72,000)	197,887	196,962	925
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	179,381	15,000	194,381	192,202	2,179
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	5,001	(3,146)	1,855	1,766	89
Supplies and Materials	11,480	4,354	15,834	15,830	4
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	195,862	16,208	212,070	209,798	2,272
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-	-		-
Other Purchased Professional & Technical Services					
Other Purchased Services (400-500 series)	7,250	(7,200)	50		50
Supplies and Materials	26,172	(9,200)	16,972	16,956	16
Total Undist. Expend. - Instructional Staff Training Serv.	33,422	(16,400)	17,022	16,956	66
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	557,122	(125,671)	431,451	431,450	1
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	144,997	2,575	147,572	147,572	-
Other Salaries	8,055	(7,027)	1,028	960	68
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	28,855	(13,691)	15,164	15,102	62
Supplies and Materials	86,735	(44,928)	41,807	41,806	1
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	825,764	(188,742)	637,022	636,890	132
Undist. Expend. - Custodial Services					
Salaries		7,335	7,335	7,167	168
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	7,335	7,335	7,167	168
Security					
Salaries	250,674	(43,363)	207,311	207,309	2
General Supplies	628	(600)	28	-	28
Total Undist. Expend. - Security	251,302	(43,963)	207,339	207,309	30
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		17,857	17,857	13,793	4,064
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	-	17,857	17,857	13,793	4,064

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	$ 143,403	(45,114)	$ 98,289	$ 98,289	-
Other Retirement Contributions - PERS	71,597	12,615	84,212	84,212	-
Health Benefits	814,322	$ 514,520	1,328,842	1,328,840	$ 2
TOTAL UNALLOCATED BENEFITS	1,029,322	482,021	1,511,343	1,511,341	2
TOTAL UNDISTRIBUTED EXPENDITURES	3,339,675	129,916	3,469,591	3,459,332	10,259
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	6,819,776	2,461,534	9,281,310	9,254,049	27,261
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
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 - School Admin.	-	6,600	6,600	6,600	-
Total Equipment	-	6,600	6,600	6,600	-
TOTAL CAPITAL OUTLAY	-	6,600	6,600	6,600	-
TOTAL SCHOOL BASED EXPENDITURES	6,819,776	2,468,134	9,287,910	9,260,649	27,261
Other Financing Sources:					
Operating Transfer In	6,819,776	2,468,134	9,287,910	9,260,649	27,261
Total Other Financing Sources:	6,819,776	2,468,134	9,287,910	9,260,649	27,261
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, 2011

DR. JOHN HOWARD, JR. SCHOOL OF EXCELLENCE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	$ 181,715	$ 110,585	$ 292,300	$ 292,300	-
Grades 1-5 - Salaries of Teachers	632,134	1,878,374	2,510,508	2,510,508	-
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction	-	-	-	-	-
Other Salaries for Instruction	89,237	23,184	112,421	112,421	-
Purchased Professional-Educational Services	2,250	(914)	1,336	1,336	-
Purchased Technical Services		-	-	-	-
Other Purchased Services (400-500 series)	35,535	(2,788)	32,747	31,439	$ 1,308
General Supplies	128,902	(14,016)	114,886	114,486	400
Textbooks	24,739	(24,739)			-
Other Objects	8,490	(6,190)	2,300	2,300	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,103,002	1,963,496	3,066,498	3,064,790	1,708
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	129,499	13,408	142,907	142,907	-
Other Salaries for Instruction	96,895	(1,304)	95,591	95,591	-
General Supplies	1,190	(12)	1,178	1,178	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	227,584	12,092	239,676	239,676	-
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	154,791	(50,951)	103,840	103,840	-
Other Salaries for Instruction	16,310	94	16,404	16,404	-
General Supplies	1,190	(22)	1,168	1,168	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	172,291	(50,879)	121,412	121,412	-
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	48,533	5,535	54,068	54,068	-
Other Salaries for Instruction	48,399	(4,885)	43,514	43,514	-
Textbooks	560	(560)			-
General Supplies	600	(8)	592	592	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	98,092	82	98,174	98,174	-

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

DR. JOHN HOWARD, JR. SCHOOL OF EXCELLENCE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 252,488	$ (151,116)	$ 101,372	$ 101,372	-
Other Salaries for Instruction	24,951	78,133	103,084	103,084	-
General Supplies	1,790	(28)	1,762	1,762	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	279,229	(73,011)	206,218	206,218	-
Autism:					
Salaries of Teachers	50,895	10,873	61,768	61,768	-
Other Salaries for Instruction	72,976	(24,182)	48,794	48,794	-
General Supplies	600	(11)	589	589	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	124,471	(13,320)	111,151	111,151	-
Preschool Disabilities - Full Time					
Salaries of Teachers	74,382	4,759	79,141	79,141	-
Other Salaries for Instruction	38,134	66	38,200	38,200	-
General Supplies	600	(5)	595	595	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	113,116	4,820	117,936	117,936	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,014,783	(120,216)	894,567	894,567	-
Bilingual Education - Instruction					
Salaries of Teachers	452,585	84,143	536,728	536,728	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	3,510	(41)	3,469	3,469	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	456,095	84,102	540,197	540,197	-
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	3,460	(1,520)	1,940	1,940	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	3,460	(1,520)	1,940	1,940	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	2,577,340	1,925,862	4,503,202	4,501,494	$ 1,708
Undistributed Expend. - Attend. & Social Work					
Salaries	136,655	(14,761)	121,894	121,894	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	136,655	(14,761)	121,894	121,894	-
Undistributed Expenditures - Health Services					
Salaries	75,067	7,441	82,508	82,508	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,236	(53)	1,183	1,183	-
Total Undistributed Expenditures - Health Services	76,303	7,388	83,691	83,691	-

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

DR. JOHN HOWARD, JR. SCHOOL OF EXCELLENCE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Other Supp. Serv. Students-Reg.					
Salaries of Other Professional Staff	$ 86,861	$ 6,472	$ 93,333	$ 93,333	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries					
Other Purchased Services (400-500 series)	1,030	(1,030)		-	-
Supplies & Materials	520	(91)	429	429	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	88,411	5,351	93,762	93,762	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	248,805	13,218	262,023	262,023	-
Salaries of Secr and Clerical Assist.	27,930	150	28,080	28,080	-
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)		-			-
Supplies and Materials	23,687	(25)	23,662	23,662	-
Total Undist. Expend. - Improvement of Inst. Serv.	300,422	13,343	313,765	313,765	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	140,184	(33,326)	106,858	106,858	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	220	(220)			-
Supplies and Materials	15,000	(137)	14,863	14,863	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	155,404	(33,683)	121,721	121,721	-
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	360	15,140	15,500	15,500	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	2,280	(785)	1,495	1,495	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	2,640	14,355	16,995	16,995	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	223,275	4,102	227,377	227,377	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	93,430	(6,394)	87,036	87,036	-
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	7,780	(5,363)	2,417	2,417	-
Supplies and Materials	12,070	(791)	11,279	11,279	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	336,555	(8,446)	328,109	328,109	-
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	64,911	(25,202)	39,709	39,709	
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	64,911	(25,202)	39,709	39,709	-
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	(4,424)	6,016	6,016	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	10,440	(4,424)	6,016	6,016	-

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

DR. JOHN HOWARD, JR. SCHOOL OF EXCELLENCE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	$ 47,723	$ 35,814	$ 83,537	$ 83,537	-
Other Retirement Contributions - PERS	27,543	8,160	35,703	35,703	
Health Benefits	907,345	322,865	1,230,210	1,230,207	$ 3
TOTAL UNALLOCATED BENEFITS	982,611	366,839	1,349,450	1,349,447	3
TOTAL UNDISTRIBUTED EXPENDITURES	2,154,352	320,760	2,475,112	2,475,109	3
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	4,731,692	2,246,622	6,978,314	6,976,603	$ 1,711
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
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 - School Admin.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	4,731,692	2,246,622	6,978,314	6,976,603	1,711
Other Financing Sources:					
Operating Transfer In	4,731,692	2,246,622	6,978,314	6,976,603	1,711
Total Other Financing Sources:	4,731,692	2,246,622	6,978,314	6,976,603	1,711
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, 2011

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	$ 258,759	$ (24,246)	$ 234,513	$ 234,513	$ -
Grades 1-5 - Salaries of Teachers	1,030,175	942,415	1,972,590	1,964,949	$ 7,641
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction	115,964	(24,573)	91,391	89,628	1,763
Purchased Professional-Educational Services	1,508	-	1,508	1,336	172
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	13,600	1,372	14,972	14,271	701
General Supplies	114,326	(35,361)	78,965	76,360	2,605
Textbooks	28,404	(28,404)			-
Other Objects	17,870	(8,973)	8,897	8,550	347
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,580,606	822,230	2,402,836	2,389,607	13,229
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	71,249	(71,249)			-
Other Salaries for Instruction	50,637	(48,070)	2,567	1,271	1,296
General Supplies	1,703	-	1,703		1,703
Textbooks					
Other Objects	-	-	-	-	-
Total Cognitive - Mild	123,589	(119,319)	4,270	1,271	2,999
Cognitive - Moderate:					
Salaries of Teachers	124,770	27,760	152,530	152,201	329
Other Salaries for Instruction	64,982	(34,422)	30,560	30,560	
General Supplies	5,040	(4,666)	374	374	
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	194,792	(11,328)	183,464	183,135	329
Learning and/or Language Disabilities:					
Salaries of Teachers	50,842	260	51,102	45,736	5,366
Other Salaries for Instruction		9,900	9,900	9,772	128
General Supplies	3,328	-	3,328	3,122	206
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	54,170	10,160	64,330	58,630	5,700
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, 2011

SCHOOL: LANGSTON HUGHES SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 80,686	$ 7,000	$ 87,686	$ 87,089	$ 597
Other Salaries for Instruction	45,888	40,250	86,138	86,138	-
General Supplies	1,629	-	1,629	1,503	126
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	128,203	47,250	175,453	174,730	723
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	-	-	-	-	-
Preschool Disabilities - Full Time					
Salaries of Teachers	48,344	-	48,344	48,344	-
Other Salaries for Instruction		-			-
General Supplies	900	340	1,240	1,176	64
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	49,244	340	49,584	49,520	64
TOTAL SPECIAL EDUCATION - INSTRUCTION	549,998	(72,897)	477,101	467,286	9,815
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	1,559	381	1,940	1,940	-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	1,559	381	1,940	1,940	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	2,132,163	749,714	2,881,877	2,858,833	23,044
Undistributed Expend. - Attend. & Social Work					
Salaries	119,026	(18,904)	100,122	100,122	-
Other Purchased Services (400-500 series)	3,465	-	3,465	2,330	1,135
Supplies and Materials	1,350	-	1,350		1,350
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	123,841	(18,904)	104,937	102,452	2,485
Undistributed Expenditures - Health Services					
Salaries	65,988	8,475	74,463	74,462	1
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	855	-	855	737	118
Total Undistributed Expenditures - Health Services	66,843	8,475	75,318	75,199	119

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

SCHOOL: LANGSTON HUGHES SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Other Supp. Serv. Students-Reg.					
Salaries of Other Professional Staff	$ 94,520	$ 7,000	$ 101,520	$ 101,372	$ 148
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)	2,160	-	2,160	2,160	-
Supplies and Materials	315		315	233	82
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	96,995	7,000	103,995	103,765	230
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	143,089	(29,636)	113,453	112,238	1,215
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.	143,089	(29,636)	113,453	112,238	1,215
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	191,544	(31,454)	160,090	160,090	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		4,845	4,845	4,845	-
Supplies and Materials	29,664	(27,154)	2,510	2,177	333
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	221,208	(53,763)	167,445	167,112	333
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	13,149	-	13,149	12,558	591
Other Purchased Professional & Technical Services					
Other Purchased Services (400-500 series)	3,708	(3,708)			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	16,857	(3,708)	13,149	12,558	591
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	264,608	3,000	267,608	267,561	47
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	119,276	(41,486)	77,790	71,778	6,012
Other Salaries		-			-
Purchased Professional and Technical Services	1,035	-	1,035	650	385
Other Purchased Services (400-500 series)	19,089	(14,621)	4,468	4,379	89
Supplies and Materials	8,982	(7,351)	1,631	1,631	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	412,990	(60,458)	352,532	345,999	6,533
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	25,521	1,207	26,728	25,681	1,047
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	25,521	1,207	26,728	25,681	1,047
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	11,889	26,889	21,996	4,893
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	15,000	11,889	26,889	21,996	4,893

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

SCHOOL: LANGSTON HUGHES SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	$ 38,136	$ 16,903	$ 55,039	$ 55,039	-
Other Retirement Contributions - PERS	21,408	7,330	28,738	28,738	-
Health Benefits	658,318	209,317	867,635	867,634	$ 1
TOTAL UNALLOCATED BENEFITS	717,862	233,550	951,412	951,411	1
TOTAL UNDISTRIBUTED EXPENDITURES	1,840,206	95,652	1,935,858	1,918,411	17,447
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	3,972,369	845,366	4,817,735	4,777,244	40,491
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5	3,600	(3,600)			-
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 - School Admin.	-	-	-	-	-
Total Equipment	3,600	(3,600)	-	-	-
TOTAL CAPITAL OUTLAY	3,600	(3,600)	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	3,975,969	841,766	4,817,735	4,777,244	40,491
Other Financing Sources:					
Operating Transfer In	3,975,969	841,766	4,817,735	4,777,244	40,491
Total Other Financing Sources:	3,975,969	841,766	4,817,735	4,777,244	40,491
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, 2011

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	$ 68,015	$ 11,152	$ 79,167	$ 79,167	$ -
Grades 1-5 - Salaries of Teachers	2,467,191	(551,673)	1,915,518	1,915,517	$ 1
Grades 6-8 - Salaries of Teachers	816,255	(22,537)	793,718	793,717	1
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction	29,876	(1,643)	28,233	28,232	1
Purchased Professional-Educational Services	16,425	(4,973)	11,452	11,309	143
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	23,968	4,463	28,431	28,251	180
General Supplies	79,427	(7,561)	71,866	70,940	926
Textbooks	3,800	-	3,800	3,285	515
Other Objects	1,000	-	1,000	140	860
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,505,957	(572,772)	2,933,185	2,930,558	2,627
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	232,226	(4,100)	228,126	228,019	107
Other Salaries for Instruction	73,172	(1,358)	71,814	71,814	-
General Supplies	4,752	-	4,752	4,233	519
Textbooks	285	-	285	260	25
Other Objects	140	-	140	-	140
Total Learning and/or Language Disabilities	310,575	(5,458)	305,117	304,326	791
Behavioral Disabilities:					
Salaries of Teachers	87,995	6,472	94,467	92,192	2,275
Other Salaries for Instruction	65,235	(7,000)	58,235	58,211	24
Purchased Professional-Educational Services		-			-
General Supplies	1,926	-	1,926	1,840	86
Textbooks	285	-	285	260	25
Other Objects	50	-	50	-	50
Total Behavioral Disabilities	155,491	(528)	154,963	152,503	2,460
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, 2011

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	$ 196,142	$ (60,000)	$ 136,142	$ 129,534	$ 6,608
Other Salaries for Instruction	50,376	(24,000)	26,376	25,588	788
General Supplies	1,957	-	1,957	1,680	277
Textbooks	1,406	-	1,406	1,241	165
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	249,881	(84,000)	165,881	158,043	7,838
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	-	-	-	-	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	715,947	(89,986)	625,961	614,872	11,089
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	5,200	404	5,604	5,604	-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	5,200	404	5,604	5,604	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	4,227,104	(662,354)	3,564,750	3,551,034	13,716
Undistributed Expend. - Attend. & Social Work					
Salaries	122,922	(3,934)	118,988	118,608	380
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	122,922	(3,934)	118,988	118,608	380
Undistributed Expenditures - Health Services					
Salaries	82,187	7,134	89,321	89,321	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	1,187	-	1,187	1,012	175
Total Undistributed Expenditures - Health Services	83,374	7,134	90,508	90,333	175

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

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

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Other Supp. Serv. Students-Reg.					
Salaries of Other Professional Staff	$ 88,037	$ 6,852	$ 94,889	$ 94,889	-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	88,037	6,852	94,889	94,889	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	155,979	23,698	179,677	179,677	-
Salaries of Secr and Clerical Assist.	22,775	-	22,775	22,775	-
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.	178,754	23,698	202,452	202,452	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	134,713	(124,012)	10,701	10,701	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	3,420	(450)	2,970	2,954	$ 16
Supplies and Materials	19,152	(3,989)	15,163	15,121	42
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	157,285	(128,451)	28,834	28,776	58
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	264,665	(32,936)	231,729	231,728	1
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	56,072	(500)	55,572	55,549	23
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	10,127	19,958	30,085	29,571	514
Supplies and Materials	3,543	(2,049)	1,494	1,171	323
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	334,407	(15,527)	318,880	318,019	861
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	29,813	(3,370)	26,443	26,190	253
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	29,813	(3,370)	26,443	26,190	253
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors					
Contr Serv (Oth. than Bet Home & Sch)-Vend	4,130	394	4,524	2,132	2,392
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	4,130	394	4,524	2,132	2,392

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

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	$ 35,245	20,827	$ 56,072	$ 56,071	$ 1
Other Retirement Contributions - PERS	16,131	5,539	21,670	21,670	-
Health Benefits	710,676	$ 126,229	836,905	836,903	2
TOTAL UNALLOCATED BENEFITS	762,052	152,595	914,647	914,644	3
TOTAL UNDISTRIBUTED EXPENDITURES	1,760,774	39,391	1,800,165	1,796,043	4,122
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	5,987,878	(622,963)	5,364,915	5,347,077	17,838
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
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 - School Admin.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	5,987,878	(622,963)	5,364,915	5,347,077	17,838
Other Financing Sources:					
Operating Transfer In	5,987,878	(622,963)	5,364,915	5,347,077	17,838
Total Other Financing Sources:	5,987,878	(622,963)	5,364,915	5,347,077	17,838
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, 2011

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	$ 152,897	$ 31,800	$ 184,697	$ 184,605	$ 92
Grades 1-5 - Salaries of Teachers	438,988	1,009,408	1,448,396	1,448,396	-
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction	47,875	(6,926)	40,949	40,949	-
Purchased Professional-Educational Services	670	-	670	668	2
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	33,970	300	34,270	34,266	4
General Supplies	40,400	(12,778)	27,622	26,987	635
Textbooks	5,000	3,866	8,866	8,333	533
Other Objects	7,350	(5,865)	1,485	401	1,084
TOTAL REGULAR PROGRAMS - INSTRUCTION	727,150	1,019,805	1,746,955	1,744,605	2,350
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		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	95,020	7,000	102,020	101,371	649
Other Salaries for Instruction	66,711	(21,000)	45,711	43,223	2,488
Purchased Professional-Educational Services		-			-
General Supplies	500	-	500		500
Textbooks	310	-	310		310
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	162,541	(14,000)	148,541	144,594	3,947
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, 2011

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 65,457	$ 27,000	$ 92,457	$ 92,083	$ 374
Other Salaries for Instruction	24,425	85,000	109,425	108,354	1,071
General Supplies	310	-	310		310
Textbooks		-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	90,192	112,000	202,192	200,437	1,755
Autism:					
Salaries of Teachers	158,190	(43,000)	115,190	113,482	1,708
Other Salaries for Instruction	145,593	(82,542)	63,051	62,801	250
General Supplies	1,000	-	1,000	969	31
Textbooks	620	-	620		620
Other Objects	-	-	-	-	-
Total Autism	305,403	(125,542)	179,861	177,252	2,609
Preschool Disabilities - Full Time					
Salaries of Teachers		65,000	65,000	63,572	1,428
Other Salaries for Instruction		-			-
General Supplies	500	-	500	406	94
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	500	65,000	65,500	63,978	1,522
TOTAL SPECIAL EDUCATION - INSTRUCTION	558,636	37,458	596,094	586,261	9,833
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	1,730	210	1,940	1,940	-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	1,730	210	1,940	1,940	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	1,287,516	1,057,473	2,344,989	2,332,806	12,183
Undistributed Expend. - Attend. & Social Work					
Salaries	71,348	(5,537)	65,811	65,043	768
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	300	(143)	157		157
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	71,648	(5,680)	65,968	65,043	925
Undistributed Expenditures - Health Services					
Salaries	69,952	3,891	73,843	73,808	35
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	900	-	900	871	29
Total Undistributed Expenditures - Health Services	70,852	3,891	74,743	74,679	64

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Other Supp. Serv. Students-Reg.					
Salaries of Other Professional Staff	$ 33,567	$ 9,000	$ 42,567	$ 42,209	$ 358
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials					-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	33,567	9,000	42,567	42,209	358
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	260,817	(40,680)	220,137	220,132	5
Salaries of Other Professional Staff		-			-
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	260,817	(40,680)	220,137	220,132	5
Undist. Expend. - Edu. Media Serv./Sch. Library		-			
Salaries	123,710	(84,642)	39,068	39,059	9
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		569	569	568	1
Supplies and Materials	20,000	45,500	65,500	53,846	11,654
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	143,710	(38,573)	105,137	93,473	11,664
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		334	334	334	-
Other Purchased Professional & Technical Services	1,425	(1,425)	-		
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	1,425	(1,091)	334	334	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	153,001	250	153,251	153,251	-
Salaries of Other Professional Staff	85,833	(55,000)	30,833	30,037	796
Salaries of Secretarial and Clerical Assistants	80,245	80	80,325	79,558	767
Other Salaries		750	750		750
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	13,440	(3,203)	10,237	10,070	167
Supplies and Materials	24,820	(6,000)	18,820	15,133	3,687
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	357,339	(63,123)	294,216	288,049	6,167
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	26,857	(9)	26,848	26,843	5
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	26,857	(9)	26,848	26,843	5
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	(2,420)	4,480	3,751	729
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	6,900	(2,420)	4,480	3,751	729

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	$ 40,014	$ 6,109	$ 46,123	$ 46,123	-
Other Retirement Contributions - PERS	20,965	5,349	26,314	26,314	-
Health Benefits	441,231	119,183	560,414	560,414	-
TOTAL UNALLOCATED BENEFITS	502,210	130,641	632,851	632,851	-
TOTAL UNDISTRIBUTED EXPENDITURES	1,475,325	(8,044)	1,467,281	1,447,364	$ 19,917
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	2,762,841	1,049,429	3,812,270	3,780,170	32,100
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
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 - School Admin.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	2,762,841	1,049,429	3,812,270	3,780,170	32,100
Other Financing Sources:					
Operating Transfer In	2,762,841	1,049,429	3,812,270	3,780,170	32,100
Total Other Financing Sources:	2,762,841	1,049,429	3,812,270	3,780,170	32,100
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, 2011

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	$ 227,622	$ 35,000	$ 262,622	$ 262,012	$ 610
Grades 1-5 - Salaries of Teachers	680,650	997,924	1,678,574	1,673,579	4,995
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction	101,634	(20,000)	81,634	78,075	3,559
Purchased Professional-Educational Services	2,000	-	2,000	1,002	998
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	31,513	2,899	34,412	27,474	6,938
General Supplies	125,580	(33,779)	91,801	89,542	2,259
Textbooks	4,465	(2,091)	2,374	1,043	1,331
Other Objects	1,092	(1,012)	80	-	80
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,174,556	978,941	2,153,497	2,132,727	20,770
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	48,533	(8,000)	40,533	40,334	199
Other Salaries for Instruction	34,553	(18,427)	16,126	15,548	578
General Supplies	4,000	-	4,000	168	3,832
Textbooks	990	421	1,411	13	1,398
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	88,076	(26,006)	62,070	56,063	6,007
Behavioral Disabilities:					
Salaries of Teachers	112,483	26,000	138,483	137,156	1,327
Other Salaries for Instruction	186,940	(88,500)	98,440	98,331	109
Purchased Professional-Educational Services		-			-
General Supplies	8,000	-	8,000	7,583	417
Textbooks	1,190	-	1,190		1,190
Other Objects	-	313	313	286	27
Total Behavioral Disabilities	308,613	(62,187)	246,426	243,356	3,070
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, 2011

SCHOOL: DIONNE WARWICK INSTITUTE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 95,904	$ (24,000)	$ 71,904	$ 71,873	$ 31
Other Salaries for Instruction	72,769	(25,000)	47,769	$ 45,202	2,567
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	168,673	(49,000)	119,673	117,075	2,598
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	-	-	-	-	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	565,362	(137,193)	428,169	416,494	11,675
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		2,130	2,130	1,940	190
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	-	2,130	2,130	1,940	190
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	1,739,918	$ 843,878	2,583,796	2,551,161	32,635
Undistributed Expend. - Attend. & Social Work					
Salaries	124,728	(5,075)	119,653	119,624	29
Other Purchased Services (400-500 series)	1,239	(1,219)	20		20
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	125,967	(6,294)	119,673	119,624	49
Undistributed Expenditures - Health Services					
Salaries	76,891	5,300	82,191	81,905	286
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	300	(300)			-
Supplies and Materials	2,900	-	2,900	2,879	21
Total Undistributed Expenditures - Health Services	80,091	5,000	85,091	84,784	307

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

SCHOOL: DIONNE WARWICK INSTITUTE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Other Supp. Serv. Students-Reg.					
Salaries of Other Professional Staff	$ 55,379	$ 4,450	$ 59,829	$ 59,010	$ 819
Salaries of Secretarial and Clerical Assistants					-
Other Salaries					-
Other Purchased Services (400-500 series)					-
Supplies and Materials	600	-	600	598	2
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	55,979	4,450	60,429	59,608	821
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	173,972	7,500	181,472	181,251	221
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		4,500	4,500	4,500	-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)	5,197	(5,197)			-
Supplies and Materials	-	500	500	400	100
Total Undist. Expend. - Improvement of Inst. Serv.	179,169	7,303	186,472	186,151	321
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	189,040	(71,450)	117,590	116,897	693
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	2,000	-	2,000	1,932	68
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	191,040	(71,450)	119,590	118,829	761
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	7,500	7,500	7,500	-
Other Purchased Professional & Technical Services	-		-	-	
Other Purchased Services (400-500 series)	8,400	(8,400)			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	8,400	(900)	7,500	7,500	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	262,335	4,594	266,929	265,559	1,370
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	98,155	2,470	100,625	100,394	231
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	9,980	(1,817)	8,163	8,163	-
Supplies and Materials	21,910	(344)	21,566	20,592	974
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	392,380	4,903	397,283	394,708	2,575
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	26,677	(814)	25,863	25,863	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	26,677	(814)	25,863	25,863	-
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		-			-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

SCHOOL: DIONNE WARWICK INSTITUTE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	$ 43,971	$ 8,752	$ 52,723	$ 52,723	-
Other Retirement Contributions - PERS	25,137	6,126	31,263	31,263	-
Health Benefits	608,969	72,000	680,969	680,909	$ 60
TOTAL UNALLOCATED BENEFITS	678,077	86,878	764,955	764,895	60
TOTAL UNDISTRIBUTED EXPENDITURES	1,737,780	29,076	1,766,856	1,761,962	4,894
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	3,477,698	872,954	4,350,652	4,313,123	37,529
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5		14,550	14,550		14,550
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 - School Admin.	-	-	-	-	-
Total Equipment	-	14,550	14,550	-	14,550
TOTAL CAPITAL OUTLAY	-	14,550	14,550	-	14,550
TOTAL SCHOOL BASED EXPENDITURES	3,477,698	887,504	4,365,202	4,313,123	52,079
Other Financing Sources:					
Operating Transfer In	3,477,698	887,504	4,365,202	4,313,123	52,079
Total Other Financing Sources:	3,477,698	887,504	4,365,202	4,313,123	52,079
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, 2011

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	$ 116,465	$ 22,428	$ 138,893	$ 138,893	-
Grades 1-5 - Salaries of Teachers	1,342,343	(117,787)	1,224,556	1,224,502	$ 54
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction	15,673	34,126	49,799	49,799	-
Purchased Professional-Educational Services	1,790	668	2,458	2,308	150
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	15,450	1,711	17,161	17,081	80
General Supplies	85,650	(2,950)	82,700	82,247	453
Textbooks	2,940	(2,900)	40		40
Other Objects	6,040	(1,846)	4,194	3,565	629
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,586,351	(66,550)	1,519,801	1,518,395	1,406
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	56,073	8,845	64,918	64,918	-
Other Salaries for Instruction	15,072	-	15,072	15,072	-
General Supplies	1,060	-	1,060	786	274
Textbooks					
Other Objects	-	-	-	-	-
Total Cognitive - Mild	72,205	8,845	81,050	80,776	274
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		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	-	-	-	-	-
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, 2011

SCHOOL: ECOLE' TOUSSAINT LOUVERTURE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 75,068	$ 10,673	$ 85,741	$ 85,589	$ 152
Other Salaries for Instruction	48,551	32,416	80,967	80,967	-
General Supplies	1,540	-	1,540	1,403	137
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	125,159	43,089	168,248	167,959	289
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	197,364	51,934	249,298	248,735	563
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	1,730	210	1,940	1,940	-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	1,730	210	1,940	1,940	-
School-Spon. Cocurricular Athletics - Inst.		-			
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	1,785,445	(14,406)	1,771,039	1,769,070	1,969
Undistributed Expend. - Attend. & Social Work					
Salaries	104,924	(2,000)	102,924	101,981	943
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	104,924	(2,000)	102,924	101,981	943
Undistributed Expenditures - Health Services					
Salaries	75,338	6,000	81,338	81,033	305
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	530	-	530	482	48
Total Undistributed Expenditures - Health Services	75,868	6,000	81,868	81,515	353

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

SCHOOL: ECOLE' TOUSSAINT LOUVERTURE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Other Supp. Serv. Students-Reg.					
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. - Other Supp. Serv. Students-Reg.	-	-	-	-	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	$ 95,020	$ 10,077	$ 105,097	$ 105,097	-
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.	95,020	10,077	105,097	105,097	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	128,040	(9,561)	118,479	118,479	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	1,490	-	1,490	1,254	$ 236
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	129,530	(9,561)	119,969	119,733	236
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		21,700	21,700	21,700	-
Other Purchased Professional & Technical Services					
Other Purchased Services (400-500 series)	13,360	(1,360)	12,000	11,050	950
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	13,360	20,340	33,700	32,750	950
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	124,682	4,269	128,951	128,951	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	104,150	(18,278)	85,872	85,494	378
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	4,000	1,629	5,629	5,608	21
Supplies and Materials	12,363	19	12,382	12,150	232
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	245,195	(12,361)	232,834	232,203	631
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	28,227	2,621	30,848	30,056	792
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	28,227	2,621	30,848	30,056	792
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors					
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,650	1,746	7,396	5,932	1,464
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	5,650	1,746	7,396	5,932	1,464

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

SCHOOL: ECOLE' TOUSSAINT LOUVERTURE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	$ 25,561	$ 15,673	$ 41,234	$ 41,234	-
Other Retirement Contributions - PERS	12,615	8,264	20,879	20,879	-
Health Benefits	386,914	(19,469)	367,445	367,445	-
TOTAL UNALLOCATED BENEFITS	425,090	4,468	429,558	429,558	-
TOTAL UNDISTRIBUTED EXPENDITURES	1,122,864	21,330	1,144,194	1,138,825	$ 5,369
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	2,908,309	6,924	2,915,233	2,907,895	7,338
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
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 - School Admin.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	2,908,309	6,924	2,915,233	2,907,895	7,338
		-			
Other Financing Sources:		-			
Operating Transfer In	2,908,309	6,924	2,915,233	2,907,895	7,338
Total Other Financing Sources:	2,908,309	6,924	2,915,233	2,907,895	7,338
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, 2011

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	$ 139,401	$ 9,875	$ 149,276	$ 149,276	-
Grades 1-5 - Salaries of Teachers	932,889	291,609	1,224,498	1,224,498	-
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction	54,546	(4,361)	50,185	50,185	-
Purchased Professional-Educational Services	2,240	935	3,175	668	$ 2,507
Purchased Technical Services					-
Other Purchased Services (400-500 series)	23,940	(669)	23,271	23,269	2
General Supplies	44,766	(19,671)	25,095	24,958	137
Textbooks	4,787	(662)	4,125	4,124	1
Other Objects	3,840	(1,640)	2,200	1,912	288
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,206,409	275,416	1,481,825	1,478,890	2,935
		-			
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	80,686	(71,262)	9,424	9,423	1
Other Salaries for Instruction	24,425	(24,400)	25	(8)	33
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	105,111	(95,662)	9,449	9,415	34
Behavioral Disabilities:		-			
Salaries of Teachers	83,238	115,104	198,342	198,341	1
Other Salaries for Instruction	68,547	13,783	82,330	82,330	-
Purchased Professional-Educational Services		-			-
General Supplies	1,550	-	1,550	1,432	118
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	153,335	128,887	282,222	282,103	119
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, 2011

SCHOOL: GORDON PARKS ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 94,554	$ 18,039	$ 112,593	$ 112,592	$ 1
Other Salaries for Instruction	78,539	(16,869)	61,670	61,646	24
General Supplies	2,376	(80)	2,296	2,295	1
Textbooks	340	(340)			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	175,809	750	176,559	176,533	26
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	434,255	33,975	468,230	468,051	179
		-			
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	1,557	383	1,940	1,940	-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	1,557	383	1,940	1,940	-
School-Spon. Cocurricular Athletics - Inst.		-			
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	1,642,221	309,774	1,951,995	1,948,881	3,114
Undistributed Expend. - Attend. & Social Work		-			
Salaries	61,653	40,656	102,309	102,308	1
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	320	(43)	277	277	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	61,973	40,613	102,586	102,585	1
Undistributed Expenditures - Health Services		-			
Salaries	78,867	5,272	84,139	84,139	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	1,340	(338)	1,002	1,002	-
Total Undistributed Expenditures - Health Services	80,207	4,934	85,141	85,141	-

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

SCHOOL: GORDON PARKS ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Other Supp. Serv. Students-Reg.					
Salaries of Other Professional Staff	$ 87,287	$ (87,287)			-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	87,287	(87,287)	-	-	-
Undist. Expend. - Improvement of Inst. Serv.		-			
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	138,193	(38,488)	99,705	99,705	-
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	4,040	-	4,040	2,926	$ 1,114
Total Undist. Expend. - Improvement of Inst. Serv.	142,233	(38,488)	103,745	102,631	1,114
Undist. Expend. - Edu. Media Serv./Sch. Library		-			
Salaries	24,425	42,718	67,143	67,142	1
Purchased Professional and Technical Services	4,603	(4,603)			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	34,386	5,018	39,404	39,403	1
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	63,414	43,133	106,547	106,545	2
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		15,500	15,500	15,500	-
Other Purchased Professional & Technical Services					
Other Purchased Services (400-500 series)	3,375	(1,501)	1,874	1,845	29
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	3,375	13,999	17,374	17,345	29
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	136,909	(7,499)	129,410	129,410	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	51,528	2,041	53,569	53,569	-
Other Salaries		-			-
Purchased Professional and Technical Services		-			
Other Purchased Services (400-500 series)	6,489	(986)	5,503	5,503	-
Supplies and Materials	5,355	(687)	4,668	4,667	1
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	200,281	(7,131)	193,150	193,149	1
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	26,715	(341)	26,374	26,374	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	26,715	(341)	26,374	26,374	-
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	1,433	5,083	3,014	2,069
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	3,650	1,433	5,083	3,014	2,069

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

SCHOOL: GORDON PARKS ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	$ 34,271	$ 8,064	$ 42,335	$ 42,335	-
Other Retirement Contributions - PERS	16,957	6,733	23,690	23,690	-
Health Benefits	420,375	56,883	477,258	477,256	$ 2
TOTAL UNALLOCATED BENEFITS	471,603	71,680	543,283	543,281	2
TOTAL UNDISTRIBUTED EXPENDITURES	1,140,738	42,545	1,183,283	1,180,065	3,218
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	2,782,959	352,319	3,135,278	3,128,946	6,332
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5		34,213	34,213	34,213	-
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 - School Admin.	-	-	-	-	-
Total Equipment	-	34,213	34,213	34,213	-
TOTAL CAPITAL OUTLAY	-	34,213	34,213	34,213	-
TOTAL SCHOOL BASED EXPENDITURES	2,782,959	386,532	3,169,491	3,163,159	6,332
Other Financing Sources:					
Operating Transfer In	2,782,959	386,532	3,169,491	3,163,159	6,332
Total Other Financing Sources:	2,782,959	386,532	3,169,491	3,163,159	6,332
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, 2011

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	$ 260,138	$ (18,234)	$ 241,904	$ 241,903	$ 1
Grades 1-5 - Salaries of Teachers	61,383	1,703,613	1,764,996	1,764,996	-
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction	-	-	-	-	
Other Salaries for Instruction	98,009	(25,000)	73,009	72,066	943
Purchased Professional-Educational Services	11,266	12,160	23,426	23,255	171
Purchased Technical Services	12,215	(6,920)	5,295	5,124	171
Other Purchased Services (400-500 series)	40,128	-	40,128	39,192	936
General Supplies	124,518	(1,839)	122,679	122,288	391
Textbooks	17,419	(62)	17,357	17,209	148
Other Objects	-	4,000	4,000	3,119	881
TOTAL REGULAR PROGRAMS - INSTRUCTION	625,076	1,667,718	2,292,794	2,289,152	3,642
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	54,127	67,708	121,835	121,835	-
Other Salaries for Instruction	17,564	15,790	33,354	33,054	300
General Supplies	1,946	-	1,946	1,814	132
Textbooks	1,290	-	1,290	755	535
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	74,927	83,498	158,425	157,458	967
Behavioral Disabilities:					
Salaries of Teachers	47,602	3,250	50,852	50,852	-
Other Salaries for Instruction	50,044	30	50,074	50,073	1
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	2,786	-	2,786	2,634	152
Textbooks	1,290	-	1,290	534	756
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	101,722	3,280	105,002	104,093	909
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, 2011

SCHOOL: TYSON ELEMENTARY SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 86,861	$ 92,811	$ 179,672	$ 179,672	-
Other Salaries for Instruction	48,344	(15,089)	33,255	23,691	$ 9,564
General Supplies	946	-	946	911	35
Textbooks	2,946	-	2,946	2,859	87
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	139,097	77,722	216,819	207,133	9,686
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	315,746	164,500	480,246	468,684	11,562
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	3,464	(1,524)	1,940	1,940	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	3,464	(1,524)	1,940	1,940	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	944,286	1,830,694	2,774,980	2,759,776	15,204
Undistributed Expend. - Attend. & Social Work					
Salaries	178,203	(57,125)	121,078	121,000	78
Other Purchased Services (400-500 series)	1,060	-	1,060	1,045	15
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	179,263	(57,125)	122,138	122,045	93

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

SCHOOL: TYSON ELEMENTARY SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Health Services					
Salaries	$ 66,504	$ 10,492	$ 76,996	$ 76,996	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	3,220	-	3,220	2,703	$ 517
Total Undistributed Expenditures - Health Services	69,724	10,492	80,216	79,699	517
Undist. Expend. - Other Supp. Serv. Students-Reg.					
Salaries of Other Professional Staff	64,233	29,100	93,333	93,333	-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-		-	-	
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	64,233	29,100	93,333	93,333	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	203,739	20,132	223,871	223,870	1
Salaries of Other Professional Staff		-			-
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)		-			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	203,739	20,132	223,871	223,870	1
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	154,254	(68,123)	86,131	86,130	1
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)		-		-	-
Supplies and Materials	30,230	-	30,230	28,879	1,351
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	184,484	(68,123)	116,361	115,009	1,352
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-			-
Other Purchased Professional & Technical Services	-	-			-
Other Purchased Services (400-500 series)	7,428	(7,428)			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	7,428	(7,428)	-	-	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	219,947	3,886	223,833	223,832	1
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	81,301	62,529	143,830	143,830	-
Other Salaries	35,008	(3,626)	31,382	31,381	1
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		4,372	4,372	543	3,829
Supplies and Materials	3,938	3,889	7,827	7,421	406
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	340,194	71,050	411,244	407,007	4,237
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

SCHOOL: TYSON ELEMENTARY SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Security					
Salaries	$ 27,977	$ 6,665	$ 34,642	$ 34,640	$ 2
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	27,977	6,665	34,642	34,640	2
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		12,644	12,644	5,923	6,721
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	-	12,644	12,644	5,923	6,721
UNALLOCATED BENEFITS					
Social Security Contributions	37,480	17,132	54,612	54,612	-
Other Retirement Contributions - PERS	17,629	7,185	24,814	24,809	5
Health Benefits	569,448	117,726	687,174	687,173	1
TOTAL UNALLOCATED BENEFITS	624,557	142,043	766,600	766,594	6
TOTAL UNDISTRIBUTED EXPENDITURES	1,701,599	159,450	1,861,049	1,848,120	12,929
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	2,645,885	1,990,144	4,636,029	4,607,896	28,133
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5	-	33,341	33,341	33,204	137
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 - School Admin.	-	-	-	-	-
Total Equipment	-	33,341	33,341	33,204	137
TOTAL CAPITAL OUTLAY	-	33,341	33,341	33,204	137
TOTAL SCHOOL BASED EXPENDITURES	2,645,885	2,023,485	4,669,370	4,641,100	28,270
Other Financing Sources:					
Operating Transfer In	2,645,885	2,023,485	4,669,370	4,641,100	28,270
Total Other Financing Sources:	2,645,885	2,023,485	4,669,370	4,641,100	28,270
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, 2011

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	$ 56,803	$ 6,000	$ 62,803	$ 61,788	$ 1,015
Grades 1-5 - Salaries of Teachers	776,613	590,874	1,367,487	1,364,860	2,627
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction	23,919	-	23,919	23,919	-
Purchased Professional-Educational Services	335	-	335	334	1
Purchased Technical Services	200	-	200		200
Other Purchased Services (400-500 series)	15,860	14,302	30,162	29,489	673
General Supplies	60,141	(17,918)	42,223	32,952	9,271
Textbooks	3,490	-	3,490	542	2,948
Other Objects	3,770	-	3,770	2,348	1,422
TOTAL REGULAR PROGRAMS - INSTRUCTION	941,131	593,258	1,534,389	1,516,232	18,157
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		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	63,086	(63,086)			-
Other Salaries for Instruction	66,900	(63,000)	3,900		3,900
Purchased Professional-Educational Services		-			-
General Supplies	750	-	750	373	377
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	130,736	(126,086)	4,650	373	4,277
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, 2011

SCHOOL: JOHNNIE L. COCHRAN, JR. 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	$ 87,287	$ 7,000	$ 94,287	$ 93,759	$ 528
Other Salaries for Instruction	30,035	5,024	35,059	35,058	1
General Supplies	780	-	780	197	583
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	118,102	12,024	130,126	129,014	1,112
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	248,838	(114,062)	134,776	129,387	5,389
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	1,730	210	1,940	1,940	-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	1,730	210	1,940	1,940	-
School-Spon. Cocurricular Athletics - Inst.		-			
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	1,191,699	479,406	1,671,105	1,647,559	23,546
Undistributed Expend. - Attend. & Social Work					
Salaries	21,590	(8,153)	13,437	13,381	56
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	21,590	(8,153)	13,437	13,381	56
Undistributed Expenditures - Health Services					
Salaries	85,611	6,500	92,111	92,083	28
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	560	-	560	532	28
Total Undistributed Expenditures - Health Services	86,171	6,500	92,671	92,615	56

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Other Supp. Serv. Students-Reg.					
Salaries of Other Professional Staff	$ 55,776	$ 8,000	$ 63,776	$ 63,418	$ 358
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	55,776	8,000	63,776	63,418	358
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	182,381	(52,500)	129,881	126,883	2,998
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)			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	185,331	(55,450)	129,881	126,883	2,998
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	107,565	33,000	140,565	139,657	908
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	400	34	434	434	-
Supplies and Materials	5,000	100	5,100	5,031	69
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	112,965	33,134	146,099	145,122	977
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-	-	-	-
Other Purchased Professional & Technical Services					
Other Purchased Services (400-500 series)	1,140	-	1,140	433	707
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	1,140	-	1,140	433	707
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	105,203	3,000	108,203	107,955	248
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	87,280	2,000	89,280	86,065	3,215
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	6,620	409	7,029	5,594	$ 1,435
Supplies and Materials	3,430	(724)	2,706	2,302	404
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	202,533	4,685	207,218	201,916	5,302
Undist. Expend. - Custodial Services					
Salaries	27,916	-	27,916	27,443	473
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	27,916	-	27,916	27,443	473
Security					
Salaries		-			
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	-	-	-	-	-
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors					
Contr Serv (Oth. than Bet Home & Sch)-Vend	6,500	1,632	8,132	5,086	3,046
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	6,500	1,632	8,132	5,086	3,046

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	$ 22,509	$ 4,877	$ 27,386	$ 27,385	$ 1
Other Retirement Contributions - PERS	12,450	3,987	16,437	16,437	-
Health Benefits	342,694	10,560	353,254	353,254	-
TOTAL UNALLOCATED BENEFITS	377,653	19,424	397,077	397,076	1
TOTAL UNDISTRIBUTED EXPENDITURES	1,077,575	9,772	1,087,347	1,073,373	13,974
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	2,269,274	489,178	2,758,452	2,720,932	37,520
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
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 - School Admin.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	2,269,274	489,178	2,758,452	2,720,932	37,520
Other Financing Sources:					
Operating Transfer In	2,269,274	489,178	2,758,452	2,720,932	37,520
Total Other Financing Sources:	2,269,274	489,178	2,758,452	2,720,932	37,520
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, 2011

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	$ 99,116	$ 35,820	$ 134,936	$ 134,936	$ -
Grades 1-5 - Salaries of Teachers	59,015	1,488,698	1,547,713	1,544,709	3,004
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction	49,002	5,786	54,788	54,788	-
Purchased Professional-Educational Services	7,000	(1)	6,999	6,999	-
Purchased Technical Services	530	(352)	178	178	-
Other Purchased Services (400-500 series)	20,020	1,244	21,264	19,714	1,550
General Supplies	192,462	3,455	195,917	193,713	2,204
Textbooks	15,980	(582)	15,398	15,398	-
Other Objects	15,600	(1,804)	13,796	11,950	1,846
TOTAL REGULAR PROGRAMS - INSTRUCTION	458,725	1,532,264	1,990,989	1,982,385	8,604
		-			
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		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	93,770	6,226	99,996	99,996	-
Other Salaries for Instruction	81,554	(50,345)	31,209	31,209	-
Purchased Professional-Educational Services		-			-
General Supplies	3,340	(1)	3,339	3,339	-
Textbooks	370	(15)	355	355	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	179,034	(44,135)	134,899	134,899	-
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, 2011

SCHOOL: BANNEKER SCHOOL	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		-			-
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	$ 179,034	$ (44,135)	$ 134,899	$ 134,899	-
Bilingual Education - Instruction					
Salaries of Teachers	350,179	43,611	393,790	393,790	-
Other Salaries for Instruction	98,188	(42,643)	55,545	55,545	-
General Supplies	8,780	(117)	8,663	8,663	-
Textbooks	2,330	309	2,639	2,589	$ 50
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	459,477	1,160	460,637	460,587	50
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	1,730	210	1,940	1,940	-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	1,730	210	1,940	1,940	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	1,098,966	1,489,499	2,588,465	2,579,811	8,654
Undistributed Expend. - Attend. & Social Work					
Salaries	107,155	(2,014)	105,141	105,141	-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	360	(4)	356	95	261
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	107,515	(2,018)	105,497	105,236	261
Undistributed Expenditures - Health Services					
Salaries	87,287	(2,716)	84,571	84,571	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	1,500	(1)	1,499	1,499	-
Total Undistributed Expenditures - Health Services	88,787	(2,717)	86,070	86,070	-

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

SCHOOL: BANNEKER SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Other Supp. Serv. Students-Reg.					
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. - Other Supp. Serv. Students-Reg.	-	-	-	-	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	$ 273,717	$ (57,490)	$ 216,227	$ 216,227	-
Salaries of Secr and Clerical Assist.	19,019	(11,704)	7,315	7,315	-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)	2,590	(1,623)	967	967	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	295,326	(70,817)	224,509	224,509	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	152,515	(3,128)	149,387	149,387	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	36,830	(66)	36,764	35,126	$ 1,638
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	189,345	(3,194)	186,151	184,513	1,638
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Servic		-			-
Other Purchased Professional & Technical Services					
Other Purchased Services (400-500 series)	7,830	(60)	7,770	7,770	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	7,830	(60)	7,770	7,770	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	205,595	(36,213)	169,382	169,382	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	51,527	19,141	70,668	70,668	-
Other Salaries		5,417	5,417	5,417	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	18,270	6,321	24,591	16,882	7,709
Supplies and Materials	21,310	400	21,710	21,709	1
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	296,702	(4,934)	291,768	284,058	7,710
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	35,208	8,152	43,360	43,360	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	35,208	8,152	43,360	43,360	-
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors					
Contr Serv (Oth. than Bet Home & Sch)-Vend	16,000	2,010	18,010	16,259	1,751
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	16,000	2,010	18,010	16,259	1,751

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

SCHOOL: BANNEKER SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	$ 34,585	$ 983	$ 35,568	$ 35,568	-
Other Retirement Contributions - PERS	15,366	4,642	20,008	20,008	-
Health Benefits	451,176	112,406	563,582	563,582	-
TOTAL UNALLOCATED BENEFITS	501,127	118,031	619,158	619,158	-
TOTAL UNDISTRIBUTED EXPENDITURES	1,537,840	44,453	1,582,293	1,570,933	$ 11,360
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	2,636,806	1,533,952	4,170,758	4,150,744	20,014
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
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 - School Admin.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	2,636,806	1,533,952	4,170,758	4,150,744	20,014
Other Financing Sources:					
Operating Transfer In	2,636,806	1,533,952	4,170,758	4,150,744	20,014
Total Other Financing Sources:	2,636,806	1,533,952	4,170,758	4,150,744	20,014
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

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	$ 204,155	$ 4,184	$ 208,339	$ 208,336	$ 3
Grades 1-5 - Salaries of Teachers	1,432,898	867,109	2,300,007	2,300,006	1
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction	86,781	(17,452)	69,329	69,287	42
Purchased Professional-Educational Services	5,200	(1,700)	3,500	3,500	-
Purchased Technical Services	206	(205)	1		1
Other Purchased Services (400-500 series)	30,190	9,675	39,865	39,779	86
General Supplies	122,951	41,542	164,493	164,165	328
Textbooks	5,000	(5,000)			-
Other Objects	5,000	210	5,210	4,769	441
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,892,381	898,363	2,790,744	2,789,842	902
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	143,122	22,531	165,653	165,653	-
Other Salaries for Instruction	33,962	15,533	49,495	49,429	66
General Supplies	6,470	(440)	6,030	6,023	7
Textbooks	450	(450)			-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	184,004	37,174	221,178	221,105	73
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies					-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	153,306	19,822	173,128	173,128	-
Other Salaries for Instruction	48,850	(8,202)	40,648	40,647	1
General Supplies	11,920	8,584	20,504	20,430	74
Textbooks	1,500	(1,500)			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	215,576	18,704	234,280	234,205	75
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, 2011

SCHOOL: GEORGE WASHINGTON CARVER INSTITUTE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 54,127	$ 32,962	$ 87,089	$ 87,089	-
Other Salaries for Instruction	50,013	(23,840)	26,173	26,172	$ 1
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	104,140	9,122	113,262	113,261	1
Autism:					
Salaries of Teachers	80,436	(80,436)			-
Other Salaries for Instruction	49,538	(49,538)			-
General Supplies	1,928	(1,928)			-
Textbooks	450	(450)			-
Other Objects	-	-	-	-	-
Total Autism	132,352	(132,352)	-	-	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	636,072	(67,352)	568,720	568,571	149
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	-	1,940	1,940	1,940	-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	-	1,940	1,940	1,940	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	2,528,453	832,951	3,361,404	3,360,353	1,051
Undistributed Expend. - Attend. & Social Work					
Salaries	118,424	3,375	121,799	121,786	13
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	118,424	3,375	121,799	121,786	13
Undistributed Expenditures - Health Services					
Salaries	71,267	4,052	75,319	75,318	1
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	1,651	(885)	766	758	8
Total Undistributed Expenditures - Health Services	72,918	3,167	76,085	76,076	9

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

SCHOOL: GEORGE WASHINGTON CARVER INSTITUTE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Other Supp. Serv. Students-Reg.		-			
Salaries of Other Professional Staff	$ 87,111	$ 6,472	$ 93,583	$ 93,583	-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	87,111	6,472	93,583	93,583	-
Undist. Expend. - Improvement of Inst. Serv.		-			
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	198,826	(48,624)	150,202	150,201	$ 1
Salaries of Secr and Clerical Assist.	46,550	-	46,550	46,550	-
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.	245,376	(48,624)	196,752	196,751	1
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	88,037	21,726	109,763	109,763	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	4,934	(2,333)	2,601	2,601	-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	92,971	19,393	112,364	112,364	-
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-			-
Other Purchased Professional & Technical Services	2,500	(2,500)			
Other Purchased Services (400-500 series)	4,060	(4,020)	40	39	1
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	6,560	(6,520)	40	39	1
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	301,053	(25,019)	276,034	276,034	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	66,211	(4,714)	61,497	61,490	7
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	12,875	3,285	16,160	16,159	1
Supplies and Materials	7,645	(1,880)	5,765	5,750	15
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	387,784	(28,328)	359,456	359,433	23
Undist. Expend. - Custodial Services		-			
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	26,793	368	27,161	27,160	1
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	26,793	368	27,161	27,160	1
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	580	10,564	8,757	1,807
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	9,984	580	10,564	8,757	1,807

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

SCHOOL: GEORGE WASHINGTON CARVER INSTITUTE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	$ 41,812	$ 14,949	$ 56,761	$ 56,760	$ 1
Other Retirement Contributions - PERS	20,997	6,950	27,947	27,930	17
Health Benefits	675,250	102,153	777,403	777,403	-
TOTAL UNALLOCATED BENEFITS	738,059	124,052	862,111	862,093	18
TOTAL UNDISTRIBUTED EXPENDITURES	1,785,980	73,935	1,859,915	1,858,042	1,873
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	4,314,433	906,886	5,221,319	5,218,395	2,924
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
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 - School Admin.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	4,314,433	906,886	5,221,319	5,218,395	2,924
Other Financing Sources:					
Operating Transfer In	4,314,433	906,886	5,221,319	5,218,395	2,924
Total Other Financing Sources:	4,314,433	906,886	5,221,319	5,218,395	2,924
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, 2011

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers		-			-
Grades 1-5 - Salaries of Teachers	$ 1,529,719	$ 122,458	$ 1,652,177	$ 1,652,176	$ 1
Grades 6-8 - Salaries of Teachers		-			-
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)	8,454	745	9,199	8,453	746
General Supplies	74,919	31,420	106,339	106,145	194
Textbooks	1,000	(1,000)			-
Other Objects	2,000	(1,300)	700	665	35
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,616,092	152,323	1,768,415	1,767,439	976
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	47,802	90,005	137,807	137,807	-
Other Salaries for Instruction	20,580	13,780	34,360	34,360	-
General Supplies	1,000	-	1,000	905	95
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	69,382	103,785	173,167	173,072	95
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, 2011

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 182,307	$ (80,600)	$ 101,707	$ 101,651	$ 56
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	182,307	(80,600)	101,707	101,651	56
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	-	-	-	-	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	251,689	23,185	$ 274,874	274,723	151
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	1,732	208	1,940	1,940	-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	1,732	208	1,940	1,940	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	1,869,513	175,716	2,045,229	2,044,102	1,127
Undistributed Expend. - Attend. & Social Work					
Salaries	32,698	1,430	34,128	34,125	3
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	32,698	1,430	34,128	34,125	3
Undistributed Expenditures - Health Services					
Salaries	80,686	6,403	87,089	87,089	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	500	-	500	392	108
Total Undistributed Expenditures - Health Services	81,186	6,403	87,589	87,481	108

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Other Supp. Serv. Students-Reg.					
Salaries of Other Professional Staff	$ 94,520	$ 6,352	$ 100,872	$ 100,872	-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	94,520	6,352	100,872	100,872	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	86,861	(86,861)			-
Salaries of Secr and Clerical Assist.	88,537.00	(88,500.00)	37.00		$ 37
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	175,398	(175,361)	37	-	37
Undist. Expend. - Edu. Media Serv./Sch. Library		-			
Salaries		96,017	96,017	96,017	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	11,355	-	11,355	11,354	1
Supplies and Materials	1,500	(400)	1,100	1,087	13
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	12,855	95,617	108,472	108,458	14
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	153,645	(37,570)	116,075	116,075	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	75,275	1,926	77,201	77,197	4
Other Salaries	2,260	(1,533)	727	726	1
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	11,674	702	12,376	12,376	-
Supplies and Materials	2,000	-	2,000	1,994	6
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	244,854	(36,475)	208,379	208,368	11
Undist. Expend. - Custodial Services		-			
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	26,799	947	27,746	27,746	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	26,799	947	27,746	27,746	-
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	5,000	5,333	10,333	4,654	5,679
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	5,000	5,333	10,333	4,654	5,679

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	$ 16,988	$ 14,804	$ 31,792	$ 31,791	$ 1
Other Retirement Contributions - PERS	7,045	3,329	10,374	10,374	-
Health Benefits	305,506	27,902	333,408	333,408	-
TOTAL UNALLOCATED BENEFITS	329,539	46,035	375,574	375,573	1
TOTAL UNDISTRIBUTED EXPENDITURES	1,002,849	(49,719)	953,130	947,277	5,853
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	2,872,362	$ 125,997	2,998,359	2,991,379	6,980
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
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 - School Admin.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	2,872,362	125,997	2,998,359	2,991,379	6,980
Other Financing Sources:					
Operating Transfer In	2,872,362	125,997	2,998,359	2,991,379	6,980
Total Other Financing Sources:	2,872,362	125,997	2,998,359	2,991,379	6,980
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, 2011

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	$ 210,563	$ 412,918	$ 623,481	$ 621,926	$ 1,555
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	147,828	(224)	147,604	147,461	143
Purchased Professional-Educational Services	2,223	200	2,423	2,338	85
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	7,940	1,150	9,090	8,966	124
General Supplies	32,349	(2,436)	29,913	27,996	1,917
Textbooks		-			-
Other Objects	1,540	-	1,540	1,044	496
TOTAL REGULAR PROGRAMS - INSTRUCTION	402,443	411,608	814,051	809,731	4,320
		-			
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		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	-	-	-	-	-
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, 2011

SCHOOL: ALTHEA GIBSON ECE ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 24,425	-	$ 24,425	$ 22,850	$ 1,575
Other Salaries for Instruction		-			-
General Supplies	1,000	-	1,000	978	22
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	25,425	-	25,425	23,828	1,597
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	-	-	-	-	-
Preschool Disabilities - Full Time					
Salaries of Teachers	48,002	$ 5,100	53,102	53,018	84
Other Salaries for Instruction	24,425	(3,733)	20,692	18,551	2,141
General Supplies	500	-	500	418	82
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	72,927	1,367	74,294	71,987	2,307
TOTAL SPECIAL EDUCATION - INSTRUCTION	98,352	1,367	99,719	95,815	3,904
Bilingual Education - Instruction					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	-	-	-	-	-
School-Spon. Cocurricular Actvts. - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	-	-	-	-	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	500,795	412,975	913,770	905,546	8,224
Undistributed Expend. - Attend. & Social Work					
Salaries	53,908	(1,500)	52,408	50,061	2,347
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	53,908	(1,500)	52,408	50,061	2,347
Undistributed Expenditures - Health Services					
Salaries	63,349	5,500	68,849	68,471	378
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	1,240	-	1,240	1,170	70
Total Undistributed Expenditures - Health Services	64,589	5,500	70,089	69,641	448

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

SCHOOL: ALTHEA GIBSON ECE ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Other Supp. Serv. Students-Reg.					
Salaries of Other Professional Staff	$ 78,477	-	$ 78,477	$ 75,278	$ 3,199
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)	590	-	590	406	184
Supplies and Materials					
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	79,067	-	79,067	75,684	3,383
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff		-			-
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	-	-	-	-	-
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	151,245	$ (35,205)	116,040	109,303	6,737
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	91,712	3,000	94,712	86,333	8,379
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	4,370	-	4,370	4,233	137
Supplies and Materials	4,810	988	5,798	5,781	17
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	252,137	(31,217)	220,920	205,650	15,270
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	26,679	(7,000)	19,679	7,983	11,696
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	26,679	(7,000)	19,679	7,983	11,696
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	1,984	-	1,984	1,220	764
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	1,984	-	1,984	1,220	764

EXHIBIT D-3s

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

SCHOOL: ALTHEA GIBSON ECE ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	$ 27,434	$ (5,640)	$ 21,794	$ 21,794	-
Other Retirement Contributions - PERS	17,125	-	17,125	17,125	-
Health Benefits	179,651	64,694	244,345	244,345	-
TOTAL UNALLOCATED BENEFITS	224,210	59,054	283,264	283,264	-
TOTAL UNDISTRIBUTED EXPENDITURES	702,574	24,837	727,411	693,503	$ 33,908
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	1,203,369	437,812	1,641,181	1,599,049	42,132
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
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 - School Admin.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	1,203,369	437,812	1,641,181	1,599,049	42,132
Other Financing Sources:					
Operating Transfer In	1,203,369	437,812	1,641,181	1,599,049	42,132
Total Other Financing Sources:	1,203,369	437,812	1,641,181	1,599,049	42,132
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, 2011

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		-			-
Grades 1-5 - Salaries of Teachers	528,435	$ (77,000)	$ 451,435	$ 447,387	$ 4,048
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction	164,026	(25,000)	139,026	129,362	9,664
Purchased Professional-Educational Services	3,953	-	3,953	3,524	429
Purchased Technical Services	1,500	-	1,500		1,500
Other Purchased Services (400-500 series)	21,100	(3,758)	17,342	16,987	355
General Supplies	23,410	4,020	27,430	26,888	542
Textbooks		-			-
Other Objects	3,420	1,168	4,588	3,341	1,247
TOTAL REGULAR PROGRAMS - INSTRUCTION	745,844	(100,570)	645,274	627,489	17,785
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		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	-	-	-	-	-
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, 2011

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	$ 24,425	-	$ 24,425	$ 24,425	-
General Supplies	250	-	250	250	-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	24,675	-	24,675	24,675	-
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	24,675	-	24,675	24,675	-
Bilingual Education - Instruction		-			
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	-	-	-	-	-
School-Spon. Cocurricular Actvts. - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	-	-	-	-	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	770,519	(100,570)	669,949	652,164	$ 17,785
Undistributed Expend. - Attend. & Social Work					
Salaries	68,338	(3,500)	64,838	64,697	141
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	68,338	(3,500)	64,838	64,697	141
Undistributed Expenditures - Health Services					
Salaries	57,806	2,500	60,306	60,298	8
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	1,000	-	1,000	949	51
Total Undistributed Expenditures - Health Services	58,806	2,500	61,306	61,247	59

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

SCHOOL: WALSTROM EARLY CHILDHOOD ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Other Supp. Serv. Students-Reg.					
Salaries of Other Professional Staff	$ 67,133	$ 27,000	$ 94,133	$ 93,759	$ 374
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	762		762	748	14
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	67,895	27,000	94,895	94,507	388
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff		-			-
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	-	-	-	-	-
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	300	-	300		300
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	300	-	300	-	300
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	137,445	4,105	141,550	141,550	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	73,957	13,225	87,182	87,167	15
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	3,000	2,275	5,275	995	4,280
Supplies and Materials	11,403	3,550	14,953	14,254	699
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	225,805	23,155	248,960	243,966	4,994
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	24,693	1,000	25,693	25,681	12
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	24,693	1,000	25,693	25,681	12
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors					
Contr Serv (Oth. than Bet Home & Sch)-Vend	4,200	522	4,722	4,721	1
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	4,200	522	4,722	4,721	1

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

SCHOOL: WALSTROM EARLY CHILDHOOD ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	$ 25,504	$ (7,722)	$ 17,782	$ 17,782	-
Other Retirement Contributions - PERS	16,304	-	16,304	16,304	-
Health Benefits	234,741	(51,952)	182,789	181,390	$ 1,399
TOTAL UNALLOCATED BENEFITS	276,549	(59,674)	216,875	215,476	1,399
TOTAL UNDISTRIBUTED EXPENDITURES	726,586	(8,997)	717,589	710,295	7,294
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	1,497,105	(109,567)	1,387,538	1,362,459	25,079
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
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 - School Admin.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	1,497,105	(109,567)	1,387,538	1,362,459	25,079
Other Financing Sources:					
Operating Transfer In	1,497,105	(109,567)	1,387,538	1,362,459	25,079
Total Other Financing Sources:	1,497,105	(109,567)	1,387,538	1,362,459	25,079
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

SPECIAL REVENUE FUND

EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	231	233/232-0910	232	237/236.0910	
	Title I 2011	Title I ARRA	Title I 2010 Interim	Title I SIA ARRA	Sub-total
Revenues					
Federal sources	$ 4,572,943	$ 2,069,636	$ 467,954	$ 19,152	$ 7,129,685
State sources					-
Other aid	-	-	-	-	-
Total Revenue	4,572,943	2,069,636	467,954	19,152	7,129,685
Expenditures					
Instruction:					
Salaries of teachers		508,717			508,717
Other salaries for instruction					-
Purchased prof. and technical services	802,525		202,695		1,005,220
Purch Prof-Educational Services	111,681	156,468			268,149
Other purchased services				1,000	1,000
General supplies	2,536	170,649	97,709	18,152	289,046
Textbooks					-
Other objects	-	-	-	-	-
Total instruction	916,742	835,834	300,404	19,152	2,072,132
Support services:					
Salaries of Teachers	118,903	11,579	42,915		173,397
Salaries of Program Directors					-
Salaries of other professional staff			66,061		66,061
Salaries of secretarial and clerical assistants					-
Other salaries					-
Salary of Community Parent Involvement Spec					-
Salaries of Master Teachers					-
Personal services - employee benefits	45,178	1,573	3,047		49,798
Purchased professional - education services	7,000	29,455	15,775		52,230
Ed Svcs -Contracted Prek					-
Other purchased prof. and technical services			35,558		35,558
Rentals					-
Purchased technical services					-
Other purchased services		27,049			27,049
Contracted Srv - Transportation					-
Travel					-
Miscellaneous Purchased Services	20,552	97,255	1,000		118,807
Supplies and Materials	4,280	729,810	3,194		737,284
Other objects		8,398			8,398
Rental of land and building					-
Instructional Equipment					-
Non-instructional Equipment	-	-	-	-	-
Total support services	195,913	905,119	167,550	-	1,268,582
Facilities acquisition and construction services:					
Instructional equipment		328,683			328,683
Non-Instructional equipment					-
Construction services	-	-	-	-	-
Total Facilities acquisition and construction services	-	328,683	-	-	328,683
Transfer of Funds to School Based Budgets	3,460,288	-	-	-	3,460,288
Total Transfers	3,460,288	-	-	-	3,460,288
Total Expenditures	4,572,943	2,069,636	467,954	19,152	7,129,685
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, 2011

	236 Title I SIA 10 Interim	239 Title I SIA 11	241 Title III English Language Basic FY11	243 Title III English Language Interim	254//251.0910 IDEIA Part B FY 2011 Basic ARRA	Sub-total
Revenues						
Federal sources	$ 2,754	$ 114,182	$ 37,767	$ 2,453	$ 1,350,687	$ 1,507,843
State sources						-
Other aid	-	-	-	-	-	-
Total Revenue	2,754	114,182	37,767	2,453	1,350,687	1,507,843
Expenditures						
Instruction:						
Salaries of teachers		269			77,174	77,443
Other salaries for instruction					91,300	91,300
Purchased prof. and technical services						-
Purch Prof-Educational Services						-
Other purchased services					670,061	670,061
General supplies		91,477	37,767	2,453	33,760	165,457
Textbooks						-
Other objects	-	-	-	-	-	-
Total instruction	-	91,746	37,767	2,453	872,295	1,004,261
Support services:						
Salaries of Teachers						-
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		26			406	432
Purchased professional - education services	2,754	22,410			306,328	331,492
Ed Svcs -Contracted Prek						-
Other purchased prof. and technical services						-
Rentals						-
Purchased technical services						-
Other purchased services					143,192	143,192
Contracted Srv - Transportation						-
Travel						-
Miscellaneous Purchased Services						-
Supplies and Materials					28,466	28,466
Other objects						-
Rental of land and building						
Instructional Equipment						
Non-instructional Equipment	-	-	-	-	-	-
Total support services	2,754	22,436	-	-	478,392	503,582
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	2,754	114,182	37,767	2,453	1,350,687	1,507,843
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, 2011

	251/252 IDEIA Part B FY 2010 Interim	255 IDEIA Part B FY 2011 Regular Basic	256 IDEIA Part B Preschool ARRA	257 IDEIA Part B FY 2011 Preschool Regular	258/253 IDEIA Part B FY 2010 Preschool Interim	Sub-total
Revenues						
Federal sources	$ 157,871	$ 1,883,924	$ 5,866	$ 69,792	$ 7,577	$ 2,125,030
State sources						-
Other aid	-	-	-	-	-	-
Total Revenue	157,871	1,883,924	5,866	69,792	7,577	2,125,030
Expenditures						
Instruction:						
Salaries of teachers						-
Other salaries for instruction						-
Purchased prof. and technical services		625,485				625,485
Purch Prof-Educational Services						-
Other purchased services		277,988	5,866			283,854
General supplies	10,790	23,721		249	2,881	37,641
Textbooks						-
Other objects	-	-	-	-	-	-
Total instruction	10,790	927,194	5,866	249	2,881	946,980
Support services:						
Salaries of Teachers						-
Salaries of Program Directors						-
Salaries of other professional staff	31,830	98,801				130,631
Salaries of secretarial and clerical assistants	16,131	80,654				96,785
Other salaries		11,939				11,939
Salary of Community Parent Involvement Spec						-
Salaries of Master Teachers						-
Personal services - employee benefits	4,356	55,386				59,742
Purchased professional - education services		609,087		69,543	4,696	683,326
Ed Svcs -Contracted Prek						-
Other purchased prof. and technical services	22,995					22,995
Rentals						-
Purchased technical services						-
Other purchased services		3,213			0	3,213
Contracted Srv - Transportation						-
Travel						-
Miscellaneous Purchased Services						-
Supplies and Materials	6,720	17,625				24,345
Other objects						-
Rental of land and building						
Instructional Equipment						-
Non-instructional Equipment	-	-	-	-	-	-
Total support services	82,032	876,705	-	69,543	4,696	1,032,976
Facilities acquisition and construction services:						
Instructional equipment	65,049	80,025				145,074
Non-Instructional equipment						-
Construction services	-	-	-	-	-	-
Total Facilities acquisition and construction services	65,049	80,025	-	-	-	145,074
Transfer of Funds to School Based Budgets	-	-	-	-	-	-
Total Transfers	-	-	-	-	-	-
Total Expenditures	157,871	1,883,924	5,866	69,792	7,577	2,125,030
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, 2011

	271 Title II Ike Math/ Science FY 2011	273 Title II Ike Math/ Science Interim	276 Title II Part D FY 2011	277 Title II Part D FY 2010 Interim	283 Title IV FY 2010 Interim	298 A.P. Initiative FY 2007	Sub-total
Revenues							
Federal sources	$ 719,989	$ 47,294	$ 9,047	$ 489	$ 951	$ 69,619	$ 847,389
State sources							-
Other aid	-	-	-	-	-	-	-
Total Revenue	719,989	47,294	9,047	489	951	69,619	847,389
Expenditures							
Instruction:							
Salaries of teachers	167,924					69,619	237,543
Other salaries for instruction							-
Purchased prof. and technical services							-
Purch Prof-Educational Services							-
Other purchased services			9,047				9,047
General supplies				489			489
Textbooks							-
Other objects	-	-	-	-	-	-	-
Total instruction	167,924	-	9,047	489	-	69,619	247,079
Support services:							
Salaries of Teachers	23,023						23,023
Salaries of Program Directors							-
Salaries of other professional staff	225,428	41,879					267,307
Salaries of secretarial and clerical assistants							-
Other salaries							-
Salary of Community Parent Involvement Spec							-
Salaries of Master Teachers							-
Personal services - employee benefits	210,611	5,262					215,873
Purchased professional - education services	61,961						61,961
Ed Svcs -Contracted Prek							-
Other purchased prof. and technical services							-
Rentals							-
Purchased technical services							-
Other purchased services	5,689						5,689
Contracted Srv - Transportation							-
Travel							-
Miscellaneous Purchased Services	8,210	153					8,363
Supplies and Materials	16,794				951		17,745
Other objects	349						349
Rental of land and building							
Instructional Equipment							
Non-instructional Equipment	-	-	-	-	-	-	-
Total support services	552,065	47,294	-	-	951	-	600,310
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	719,989	47,294	9,047	489	951	69,619	847,389
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, 2011

	361 Carl D. Perkins Vocational& Technical Ed. FY10	404 Workforce Investment	450 Advanced Placement Initiative FY10	451 Advanced Placement Initiative FY11	Sub-total
Revenues					
Federal sources	$ 139,176	$ 22,000	$ 1,393	$ 76,880	$ 239,449
State sources					-
Other aid	-	-	-	-	-
Total Revenue	139,176	22,000	1,393	76,880	239,449
Expenditures					
Instruction:					
Salaries of teachers		13,392			13,392
Other salaries for instruction					-
Purchased prof. and technical services	4,000				4,000
Purch Prof-Educational Services					-
Other purchased services	9,000				9,000
General supplies	115,416			13,786	129,202
Textbooks					-
Other objects	-	-	-	-	-
Total instruction	128,416	13,392	-	13,786	155,594
Support services:					
Salaries of Teachers			1,393		1,393
Salaries of Program Directors					-
Salaries of other professional staff				28,813	28,813
Salaries of secretarial and clerical assistants		6,024			6,024
Other salaries					-
Salary of Community Parent Involvement Spec					-
Salaries of Master Teachers					-
Personal services - employee benefits		669		4,431	5,100
Purchased professional - education services				8,639	8,639
Ed Svcs -Contracted Prek					-
Other purchased prof. and technical services				3,824	3,824
Rentals					-
Purchased technical services					-
Other purchased services		1,253			1,253
Contracted Srv - Transportation					-
Travel					-
Miscellaneous Purchased Services				17,387	17,387
Supplies and Materials		662			662
Other objects					-
Rental of land and building					
Instructional Equipment					-
Non-instructional Equipment	-	-	-	-	-
Total support services	-	8,608	1,393	63,094	73,095
Facilities acquisition and construction services:					
Instructional equipment	10,760				10,760
Non-Instructional equipment					-
Construction services	-	-	-	-	-
Total Facilities acquisition and construction services	10,760	-	-	-	10,760
Transfer of Funds to School Based Budgets	-	-	-	-	-
Total Transfers	-	-	-	-	-
Total Expenditures	139,176	22,000	1,393	76,880	239,449
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, 2011

	457 NJ Reading First Grant FY 2010	457 NJ Reading First Grant FY 2011	501 NJ Nonpublic Textbooks	502 Chapter 192 Compensatory Education	Sub-total
Revenues					
Federal sources	$ 5,822	$ 50,493			$ 56,315
State sources			$ 51,675	$ 247,581	299,256
Other aid	-	-	-	-	-
Total Revenue	5,822	50,493	51,675	247,581	355,571
Expenditures					
Instruction:					
Salaries of teachers		14,300			14,300
Other salaries for instruction					-
Purchased prof. and technical services					-
Purch Prof-Educational Services					-
Other purchased services					-
General supplies		27,034			27,034
Textbooks			51,675		51,675
Other objects	-	-	-	-	-
Total instruction	-	41,334	51,675	-	93,009
Support services:					
Salaries of Teachers					-
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		7,801			7,801
Purchased professional - education services				247,581	247,581
Ed Svcs -Contracted Prek					-
Other purchased prof. and technical services					-
Rentals					-
Purchased technical services					-
Other purchased services	5,822				5,822
Contracted Srv - Transportation					-
Travel					-
Miscellaneous Purchased Services					-
Supplies and Materials		1,358			1,358
Other objects					-
Rental of land and building					
Instructional Equipment					
Non-instructional Equipment	-	-	-	-	-
Total support services	5,822	9,159	-	247,581	262,562
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	5,822	50,493	51,675	247,581	355,571
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, 2011

	503 Chapter 192 English as a Second Language	505 Chapter 192 Transportation FY10	506 Chapter 193 Supplemental Instruction	507 Chapter 193 Exam and Class	508 Chapter 193 Corrective Speech	Sub-total
Revenues						
Federal sources						$ -
State sources	$ 3,942	$ 23,497	$ 45,436	$ 57,559	$ 20,537	150,971
Other aid	-	-	-	-	-	-
Total Revenue	3,942	23,497	45,436	57,559	20,537	150,971
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 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	3,942	23,497	45,436	57,559	20,537	150,971
Ed Svcs -Contracted Prek						-
Other purchased prof. and technical services						-
Rentals						-
Purchased technical services						-
Other purchased services						-
Contracted Srv - Transportation						-
Travel						-
Miscellaneous Purchased Services						-
Supplies and Materials						-
Other objects						
Rental of land and building						
Instructional Equipment						
Non-instructional Equipment	-	-	-	-	-	-
Total support services	3,942	23,497	45,436	57,559	20,537	150,971
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	3,942	23,497	45,436	57,559	20,537	150,971
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, 2011

	509 Nonpublic Nursing Services	618 Adult Basic Education Basic ABE	211-218 Preschool Education Aid	Others	Sub-total	2011
Revenues						
Federal sources		$ 78,232			$ 78,232	$ 11,983,943
State sources	$ 67,419		$ 17,719,375		17,786,794	18,237,021
Other aid	-	-	-	$ 3,849	3,849	3,849
Total Revenue	67,419	78,232	17,719,375	3,849	17,868,875	30,224,813
Expenditures						
Instruction:						
Salaries of teachers		58,958	3,108,516		3,167,474	4,018,869
Other salaries for instruction			804,583		804,583	895,883
Purchased prof. and technical services					-	1,634,705
Purch Prof-Educational Services					-	268,149
Other purchased services			9,052		9,052	982,014
General supplies			211,586	919	212,505	861,374
Textbooks					-	51,675
Other objects	-	-	-	-	-	-
Total instruction	-	58,958	4,133,737	919	4,193,614	8,712,669
Support services:						
Salaries of Teachers			119,927		119,927	317,740
Salaries of Program Directors			158,685		158,685	158,685
Salaries of other professional staff			851,597		851,597	1,344,409
Salaries of secretarial and clerical assistants		14,557	208,065		222,622	325,431
Other salaries			80,987		80,987	92,926
Salary of Community Parent Involvement Spec			72,961		72,961	72,961
Salaries of Master Teachers			511,124		511,124	511,124
Personal services - employee benefits		4,717	1,473,756		1,478,473	1,817,219
Purchased professional - education services			291,079		291,079	1,827,279
Ed Svcs -Contracted Prek			9,974,015		9,974,015	9,974,015
Other purchased prof. and technical services	67,419		65,321		132,740	195,117
Rentals			20,000		20,000	20,000
Purchased technical services					-	-
Other purchased services					-	186,218
Contracted Srv - Transportation			9,650		9,650	9,650
Travel			5,241	1,009	6,250	6,250
Miscellaneous Purchased Services				1,069	1,069	145,626
Supplies and Materials			103,900	852	104,752	914,612
Other objects					-	8,747
Rental of land and building						-
Instructional Equipment						-
Non-instructional Equipment	-	-	-	-	-	-
Total support services	67,419	19,274	13,946,308	2,930	14,035,931	17,928,009
Facilities acquisition and construction services:						
Instructional equipment					-	484,517
Non-Instructional equipment			17,390		17,390	17,390
Construction services	-	-	-	-	-	-
Total Facilities acquisition and construction services	-	-	17,390	-	17,390	501,907
Transfer of Funds to School Based Budgets	-	-	-	-	-	3,460,288
Total Transfers	-	-	-	-	-	3,460,288
Total Expenditures	67,419	78,232	18,097,435	3,849	18,246,935	30,602,873
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	-	-	(378,060)	-	(378,060)	(378,060)
Other Financing Sources						
Transfer In - General Fund	$ -	$ -	$ 378,060	$ -	378,060	$ 378,060

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, 2011

	Original Budget	Budget Transfers	Final Budgeted	Actual	Variance
EXPENDITURES					
Instruction					
Salaries of Teachers	$ 3,476,678	$ (100,436)	$ 3,376,242	$ 3,108,516	$ 267,726
Other Salaries for Instruction	1,036,289	(20,724)	1,015,565	804,583	210,982
Other Purchased Services	32,000	-	32,000	9,052	22,948
General Supplies	329,315	-	329,315	211,586	117,729
Other Objects	10,800	-	10,800	-	10,800
Total Instruction	4,885,082	(121,160)	4,763,922	4,133,737	630,185
Support Services:					
Salaries of Supervisors of Instruction	135,444	-	135,444	119,927	15,517
Salaries of Program Directors	149,810	10,000	159,810	158,685	1,125
Salaries of Other Professional Staff	886,715	(25,000)	861,715	851,597	10,118
Salaries of Secr. And Clerical Assistants	227,303	-	227,303	208,065	19,238
Other Salaries	76,936	5,750	82,686	80,987	1,699
Salaries of Community Parent Involvement Spec	64,711	9,000	73,711	72,961	750
Salaries of Master Teachers	668,494	-	668,494	511,124	157,370
Personal Services - Employee Benefits	1,478,092	-	1,478,092	1,473,756	4,336
Contr. Serv. - Pre-K	9,956,246	318,957	10,275,203	9,974,015	301,188
Purchased Professional - Ed. Services	289,649	2,000	291,649	291,079	570
Other Purchased Prof. Services and Tech	367,001	(185,797)	181,204	65,321	115,883
Rentals	20,000	-	20,000	20,000	-
Contr. Serv. - Trans.	24,000	(11,750)	12,250	9,650	2,600
Travel	42,000	-	42,000	5,241	36,759
Supplies and Materials	182,242	(2,000)	180,242	103,900	76,342
Total Support Services	14,568,643	121,160	14,689,803	13,946,308	743,495
Facilities Acquisition and Const. Serv:					
Instructional Equipment	225,000		225,000	-	225,000
Non Instructional Equipment	20,000	-	20,000	17,390	2,610
Total Facilities and Acquisition and Constr. Serv.	245,000	-	245,000	17,390	227,610
Total Expenditures	$ 19,698,725	$ -	$ 19,698,725	$ 18,097,435	$ 1,601,290

Calculation of Budget & Carryover

Total 2010-11 Preschool Education Aid Allocation	$ 18,820,665
Add: Actual ECPA/PEA Carryover (June 30, 2010)	974,011
Prior Year Adjustment	1,349,582
Add: Budgeted Transfer from General Fund	378,060
Total Funds Available for 2010-11 Budget	21,522,318
Less: 2010-11 Budgeted Preschool Education Aid (Including Prior Year Budgeted Carryover)	(19,698,725)
Available & Unbudgeted Preschool Education Aid Funds as of June 30, 2011	1,823,593
Add: June 30, 2011 Unexpended Preschool Education Aid	1,601,290
2010-11 Actual Carryover- Preschool Education Aid	$ 3,424,883
2010-11 Preschool Education Aid Carryover Budgeted in 2011-12	$ 1,213,110

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, 2011

	Original Budget	Budget Transfers	Final Budgeted	Actual	Variance
EXPENDITURES					
Instruction					
Salaries of Teachers	$ 3,476,678	$ (100,436)	$ 3,376,242	$ 3,108,516	$ 267,726
Other Salaries for Instruction	1,036,289	(20,724)	1,015,565	804,583	210,982
Other Purchased Services	32,000	-	32,000	9,052	22,948
General Supplies	329,315	-	329,315	211,586	117,729
Other Objects	10,800	-	10,800	-	10,800
Total Instruction	4,885,082	(121,160)	4,763,922	4,133,737	630,185
Support Services:					
Salaries of Supervisors of Instruction	135,444	-	135,444	119,927	15,517
Salaries of Program Directors	149,810	10,000	159,810	158,685	1,125
Salaries of Other Professional Staff	886,715	(25,000)	861,715	851,597	10,118
Salaries of Secr. And Clerical Assistants	227,303	-	227,303	208,065	19,238
Other Salaries	76,936	5,750	82,686	80,987	1,699
Salaries of Community Parent Involvement Spec	64,711	9,000	73,711	72,961	750
Salaries of Master Teachers	668,494	-	668,494	511,124	157,370
Personal Services - Employee Benefits	1,478,092	-	1,478,092	1,473,756	4,336
Contr. Serv. - Pre-K	9,956,246	318,957	10,275,203	9,974,015	301,188
Purchased Professional - Ed. Services	289,649	2,000	291,649	291,079	570
Other Purchased Prof. Services and Tech	367,001	(185,797)	181,204	65,321	115,883
Rentals	20,000	-	20,000	20,000	-
Contr. Serv. - Trans.	24,000	(11,750)	12,250	9,650	2,600
Travel	42,000	-	42,000	5,241	36,759
Supplies and Materials	182,242	(2,000)	180,242	103,900	76,342
Total Support Services	14,568,643	121,160	14,689,803	13,946,308	743,495
Facilities Acquisition and Const. Serv:					
Instructional Equipment	225,000	-	225,000		225,000
Non Instructional Equipment	20,000	-	20,000	17,390	2,610
Total Facilities and Acquisition and Constr. Serv	245,000	-	245,000	17,390	227,610
Total Expenditures	$ 19,698,725	$ -	$ 19,698,725	$ 18,097,435	$ 1,601,290

EXHIBIT E-2b

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, 2011

THIS SCHEDULE IS NOT APPLICABLE

EXHIBIT E-2c

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, 2011

THIS SCHEDULE IS NOT APPLICABLE

EXHIBIT E-2d

SPECIAL REVENUE FUNDS
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES
PRESCHOOL - OTHER
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

THIS SCHEDULE IS NOT APPLICABLE

THIS PAGE INTENTIONALLY LEFT BLANK

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, 2011

Revenues and Other Financing Sources	
Revenues	
Miscellaneous	$ 310,617
State Sources- On-Behalf SDA Contributions	2,993,526
Other Financing Uses	
Transfers In - General Fund	4,000,000
Total Revenues	7,304,143
Expenditures and Other Financing Uses	
Expenditures	
Purchased Professional and Technical Services	
Construction Services	156,490
On-Behalf SDA Construction Services	2,993,526
Other Financing Uses	
Transfers Out - Debt Service Fund	310,546
Total Expenditures and Other Financing Uses	3,460,562
Excess (Deficiency) of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	3,843,581
Fund Balance- Beginning of Year	6,807,928
Fund Balance- End of Year	$ 10,651,509

EAST ORANGE BOARD OF EDUCATION
CAPITAL PROJECTS FUND
SUMMARY SCHEDULE OF PROJECT EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Issue	Issue/Project Title	Modified Appropriation	Expenditures to Date Prior Years	Expenditures to Date Current Year	Balance, June 30, 2011
4/15/1998	Construction of East Orange Campus High School and Related Site Improvements	$ 64,398,152	$ 63,535,899	$ 156,490	$ 705,763
	Various Improvements and Renovations	4,000,000	-	-	4,000,000
		$ 68,398,152	$ 63,535,899	156,490	$ 4,705,763
	On-Behalf Payments Economic Development Authority/State Construction Corporation			2,993,526	
	Total Expenditures			$ 3,150,016	

Reconciliation to Fund Balance	
Project Appropriation Balance June 30, 2011	$ 3,795,694
Reserve for Encumbrances	910,069
Reserve for COI	9,597
Reserve for Capital Lease Obligations	5,936,149
Fund Balance, June 30, 2011	$ 10,651,509

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	(5,697,906)
Project Account Proceeds	57,916,867
Local Contribution - Interest Income, Net of Transfers	6,481,285
	$ 64,398,152

Various Improvements and Renovations	
Sale and Lease Back - Capital Projects	$ 4,000,000

PROPRIETARY FUNDS

EXHIBIT G-1

EAST ORANGE BOARD OF EDUCATION
ENTERPRISE FUNDS
COMBINING STATEMENT OF NET ASSETS
AS OF JUNE 30, 2011

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B- 4

EXHIBIT G-2

COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B- 5

EXHIBIT G-3

COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B- 6

FIDUCIARY FUNDS

EXHIBIT H-1

EAST ORANGE BOARD OF EDUCATION
FIDUCIARY FUNDS
COMBINING STATEMENT OF AGENCY FUND NET ASSETS
AS OF JUNE 30, 2011

	Student Activity	General School Activity	Payroll	Total Agency Funds
ASSETS				
Cash	$ 55,014	$ 18,764	$ 5,703,911	$ 5,777,689
Due from Other Funds	-	-	-	-
Total Assets	$ 55,014	$ 18,764	$ 5,703,911	$ 5,777,689
LIABILITIES				
Payroll Deductions and Withholdings			$ 3,149,645	$ 3,149,645
Due to Other Funds			2,554,266	2,554,266
Due to Student Groups	$ 55,014	$ 18,764	-	73,778
Total Liabilities	$ 55,014	$ 18,764	$ 5,703,911	$ 5,777,689

EXHIBIT H-2

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

NOT APPLICABLE

EXHIBIT H-3

EAST ORANGE BOARD OF EDUCATION
STUDENT ACTIVITY AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

School	Balance July 1, 2010	Cash Receipts	Cash Disbursements	Balance, June 30, 2011
SENIOR HIGH SCHOOLS				
East Orange Campus 9 School	$ 9,277	$ 5	$ 620	$ 8,662
East Orange Campus High School	25,629	74,720	69,992	30,357
East Orange Campus High School Athletic	51	40,075	39,114	1,012
Total Senior High Schools	34,957	114,800	109,726	40,031
JUNIOR HIGH SCHOOLS				
John L. Costley School	5,592	3	1,820	3,775
Patrick Francis Healy School	950	1		951
Cicely Tyson School	3,007	16,472	17,605	1,874
Total Junior High Schools	9,549	16,476	19,425	6,600
ELEMENTARY SCHOOLS				
Whitney Houston Academy	3,535	628	1,446	2,717
Washington Academy	5,663	3	-	5,666
Total Elementary Schools	9,198	631	1,446	8,383
Total All Schools	$ 53,704	$ 131,907	$ 130,597	$ 55,014

EXHIBIT H-3a

EAST ORANGE BOARD OF EDUCATION
GENERAL SCHOOL ACTIVITY AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

School	Balance July 1, 2010	Cash Receipts	Cash Disbursements	Balance, June 30, 2011
JUNIOR HIGH SCHOOLS				
Sojourner Truth School	$ 92			$ 92
John L. Costley School	437	$ 57	-	494
Total Junior High Schools	529	57	-	586
ELEMENTARY SCHOOLS				
Dr John Howard Jr. Unique School of Excellence	1,127	813	$ 874	1,066
Langston Hughes School	7,203	8,355	5,411	10,147
Mildred Barry-Garvin School	2,602	3,310	3,308	2,604
E'cole Toussaint Louverture	8		8	-
Gordon Parks Academy	409			409
Washington Academy	2,981	1		2,982
Johnnie L. Cochran Jr. Academy	2,115	5,481	7,219	377
Fourth Avenue School	593	-	-	593
Total Elementary Schools	17,038	17,960	16,820	18,178
Total All Schools	$ 17,567	$ 18,017	$ 16,820	$ 18,764

EXHIBIT H-4

EAST ORANGE BOARD OF EDUCATION
PAYROLL AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Balance, July 1, 2010	Additions	Deletions	Balance, June 30, 2011
ASSETS				
Cash and cash equivalents	$ 3,921,504	$ 131,390,540	$ 129,608,133	$ 5,703,911
Due from Other Funds	52,918	-	52,918	-
Total Assets	$ 3,974,422	$ 131,390,540	$ 129,661,051	$ 5,703,911
LIABILITIES				
Payroll Deductions and Withholdings	$ 1,736,549	$ 131,074,147	$ 129,661,051	$ 3,149,645
Due to Other Funds	2,237,873	316,393	-	2,554,266
Total Liabilities	$ 3,974,422	$ 131,390,540	$ 129,661,051	$ 5,703,911

LONG-TERM DEBT

EXHIBIT I-1

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF SERIAL BONDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

NOT APPLICABLE

EXHIBIT I-2

SCHEDULE OF CAPITAL LEASES PAYABLE
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Series	Interest Rate Payable	Amount of Original Issue	Balance July 1, 2010	Additions/ Accretion	Payments/ Refunded	Balance June 30, 2011
Certificate of Participation Upsala College High School Complex - 1998 Cert. of Part.	4.350%-5.375%	$ 64,965,476	$ 52,465,779	$ 2,173,116	$ 4,675,000	$ 49,963,895
Refunding - Certificate of Participation Upsala College High School Complex - 2010 Cert. of Part.	2.250%-2.625%		8,500,000		115,000	8,385,000
Copier Lease	0.75%	1,962,175	1,352,651	-	386,511	966,140
			$ 62,318,430	$ 2,173,116	$ 5,176,511	$ 59,315,035
			Accretion	$ 2,173,116		
			Payments	$ -	$ 5,176,511	
				$ 2,173,116	$ 5,176,511	

EAST ORANGE BOARD OF EDUCATION
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REVENUES					
Local Sources					
Property Tax Levy	$ 1,522,782		$ 1,522,782	$ 1,522,782	
State Sources					
Intergovernmental					
State	3,500,694	-	3,500,694	3,500,694	-
Total Revenues	5,023,476	-	5,023,476	5,023,476	-
EXPENDITURES:					
Regular Debt Service:					
Redemption of Principal	4,675,000	$ 115,000	4,790,000	4,790,000	
Interest	1,022,906	(115,000)	907,906	817,341	$ 90,565
Total Expenditures	5,697,906	-	5,697,906	5,607,341	90,565
Excess (Deficiency) of Revenues Over (Under) Expenditures	(674,430)	-	(674,430)	(583,865)	90,565
Other Financing Sources/(Uses)					
Transfer In - Capital Projects Fund	-	-	-	310,546	310,546
Total Other Financing Sources/(Uses)	-	-	-	310,546	310,546
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	(674,430)	-	(674,430)	(273,319)	401,111
Fund Balance, July 1	1,233,283	-	1,233,283	1,233,283	-
Fund Balance, June 30	$ 558,853	$ -	$ 558,853	$ 959,964	$ 401,111

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 ASSETS BY COMPONENT
LAST TEN FISCAL YEARS
(Unaudited)
(accrual basis of accounting)

	Fiscal Year Ending June 30,									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Governmental Activities										
Invested in Capital Assets, Net of Related Debt	$ 28,998,896	$ 36,180,295	$ 43,547,955	$ 105,592,073	$ 132,330,320	$ 156,790,417	$ 208,739,010	$ 284,654,123	$ 296,529,533	$ 293,440,482
Restricted	32,008,703	17,653,939	11,991,143	166,439	901,176	297,357	2,931,630	4,068,881	5,233,284	3,885,619
Unrestricted	8,779,653	4,286,143	1,311,377	3,997,167	425,078	(3,947,242)	4,212,576	9,056,613	(669,705)	9,313,041
Total Governmental Activities Net Assets	$ 69,787,252	$ 58,120,377	$ 56,850,475	$ 109,755,679	$ 133,656,574	$ 153,140,532	$ 215,883,216	$ 297,779,617	$ 301,093,112	$ 306,639,142
Business-Type Activities										
Invested in Capital Assets, Net of Related Debt	$ 286,882	$ 257,764	$ 208,806	$ 236,355	$ 191,400	$ 146,445	$ 10,224	$ -	$ -	$ 34,744
Restricted										
Unrestricted	-	-	168,597	(12,885)	(159,798)	(466,484)	(221,241)	(433,665)	(327,852)	(450,144)
Total Business-Type Activities Net Assets	$ 286,882	$ 257,764	$ 377,403	$ 223,470	$ 31,602	$ (320,039)	$ (211,017)	$ (433,665)	$ (327,852)	$ (415,400)
District-Wide										
Invested in Capital Assets, Net of Related Debt	$ 29,285,778	$ 36,438,059	$ 43,756,761	$ 105,828,428	$ 132,521,720	$ 156,936,862	$ 208,749,234	$ 284,654,123	$ 296,529,533	$ 293,475,226
Restricted	32,008,703	17,653,939	11,991,143	166,439	901,176	297,357	2,931,630	4,068,881	5,233,284	3,885,619
Unrestricted	8,779,653	4,286,143	1,479,974	3,984,282	265,280	(4,413,726)	3,991,335	8,622,948	(997,557)	8,862,897
Total District Net Assets	$ 70,074,134	$ 58,378,141	$ 57,227,878	$ 109,979,149	$ 133,688,176	$ 152,820,493	$ 215,672,199	$ 297,345,952	$ 300,765,260	$ 306,223,742

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

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

	Fiscal Year Ending June 30,									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Expenses										
Governmental Activities										
Instruction										
Regular	$ 61,871,980	$ 85,568,579	$ 85,669,015	$ 97,215,957	$ 99,051,416	$ 101,252,937	$ 102,154,354	$ 100,781,013	$ 112,440,141	$ 109,466,882
Special Education	20,287,531	23,944,852	23,416,082	23,896,072	26,528,074	31,185,956	32,646,727	32,144,052	32,082,830	30,626,508
Other Special Education	1,394,072	1,201,693								
Other Instruction	1,722,268	2,052,754	3,707,151	3,282,718	4,768,052	4,361,813	4,770,811	6,151,478	8,881,318	8,662,695
School Sponsored Activities And Athletics			737,401	945,389	938,916	1,143,183	1,109,637	1,150,747	889,836	943,398
Community Services					179,410	120,585	132,778	116,348	3,420	3,887
Support Services:										
Student & Instruction Related Services	22,272,753	28,712,391	25,257,038	35,235,983	39,625,437	45,155,260	42,407,383	42,150,358	45,417,405	39,468,121
General Administration	2,851,261	3,459,851	2,627,460	2,434,637	3,969,328	3,164,543	3,609,767	3,269,527	3,117,620	4,101,714
School Administrative Services	10,698,582	9,949,358	15,056,574	9,568,279	10,116,870	10,143,374	10,274,469	10,304,625	10,592,179	9,818,265
Central Services/Business Services	1,059,533	3,917,081	4,889,475	4,591,931	4,567,863	4,599,355	4,221,971	4,505,467	4,638,024	4,000,545
Administrative Information Technology					550,260	682,705	753,662	726,717	737,636	653,159
Plant Operations And Maintenance	16,596,693	20,182,165	21,854,455	26,843,479	24,821,000	25,178,673	24,141,916	23,925,479	26,198,007	24,581,059
Pupil Transportation	6,296,979	7,580,958	5,972,021	8,008,974	7,026,283	7,786,231	8,839,895	6,578,087	6,953,796	5,596,637
Unallocated Benefits	23,433,700	30,217								
Interest on Long-Term Debt	2,577,209	1,901,218	1,848,930	3,724,708	3,545,431	2,833,545	3,462,650	3,494,630	3,356,966	3,013,466
Unallocated Depreciation	2,559,950	-	-	-	-	-	-	-	-	-
Total Governmental Activities Expenses	173,622,511	188,501,117	191,035,602	215,748,127	225,688,340	237,608,160	238,526,020	235,298,528	255,309,178	240,936,336
Business-Type Activities:										
Food Service	4,768,226	5,742,264	5,305,695	5,510,171	5,028,660	4,913,788	4,864,184	4,964,730	5,495,998	5,444,750
Total Business-Type Activities Expense	4,768,226	5,742,264	5,305,695	5,510,171	5,028,660	4,913,788	4,864,184	4,964,730	5,495,998	5,444,750
Total District Expenses	$ 178,390,737	$ 194,243,381	$ 196,341,297	$ 221,258,298	$ 230,717,000	$ 242,521,948	$ 243,390,204	$ 240,263,258	$ 260,805,176	$ 246,381,086
Program Revenues										
Governmental Activities:										
Charges For Services:										
Instruction (Tuition)	$ 216									
Operating Grants And Contributions	33,856,657	$ 35,911,209	$ 29,477,269	$ 40,773,457	$ 41,793,630	$ 48,965,432	$ 49,039,248	$ 45,931,826	$ 76,227,437	$ 56,289,889
Capital Grants And Contributions	591,840	402,068	294,272	28,066,136	32,499,466	29,466,826	49,631,657	80,235,944	19,647,254	2,993,526
Total Governmental Activities Program Revenues	34,448,713	36,313,277	29,771,541	68,839,593	74,293,096	78,432,258	98,670,905	126,167,770	95,874,691	59,283,415

EXHIBIT J-2

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

	Fiscal Year Ending June 30,									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Business-Type Activities:										
Charges For Services										
Food Service	645,755	892,474	1,063,204	808,282	445,199	520,401	340,830	439,953	346,949	432,258
Operating Grants And Contributions	3,293,209	3,507,546	3,362,130	3,694,339	3,645,274	3,391,746	3,823,642	4,002,129	4,954,005	4,624,259
Capital Grants And Contributions	-	-	-	-	-	-	-	-	-	-
Total Business Type Activities Program Revenues	3,938,964	4,400,020	4,425,334	4,502,621	4,090,473	3,912,147	4,164,472	4,442,082	5,300,954	5,056,517
Total District Program Revenues	$ 38,387,677	$ 40,713,297	$ 34,196,875	$ 73,342,214	$ 78,383,569	$ 82,344,405	$ 102,835,377	$ 130,609,852	$ 101,175,645	$ 64,339,932
Net (Expense)/Revenue										
Governmental Activities	$ (139,173,798)	$ (152,187,840)	$ (161,264,061)	$ (146,908,534)	$ (151,395,244)	$ (159,175,902)	$ (139,855,115)	$ (109,130,758)	$ (159,434,487)	$ (181,652,921)
Business-Type Activities	(829,262)	(1,342,244)	(880,361)	(1,007,550)	(938,187)	(1,001,641)	(699,712)	(522,648)	(195,044)	(388,233)
Total District-Wide Net Expense	$ (140,003,060)	$ (153,530,084)	$ (162,144,422)	$ (147,916,084)	$ (152,333,431)	$ (160,177,543)	$ (140,554,827)	$ (109,653,406)	$ (159,629,531)	$ (182,041,154)
General Revenues and Other Changes in Net Assets										
Governmental Activities:										
Property Taxes Levied For General Purposes, Net	$ 18,070,000	$ 18,054,699	$ 18,070,000	$ 18,070,000	$ 18,070,000	$ 18,070,000	$ 18,070,000	$ 18,670,000	$ 18,950,050	$ 18,950,050
Taxes Levied for Debt Service	709,031	270,362	271,155		603,501	864,079	1,059,700	1,583,953	1,522,782	1,522,782
Federal and state aid for School Based Budgets				8,140,528	9,311,730	8,172,275	8,699,735	4,893,569	2,686,752	3,460,288
Federal and State Aid - Unrestricted	120,917,615	117,119,889	139,185,699	144,143,505	145,215,920	147,642,607	164,943,093	159,198,746	135,742,174	159,345,302
Federal and State Aid - Restricted for Debt Service	26,186	33,360	2,326,266	873,453	1,160,398	1,477,915	1,630,294	3,895,546	3,057,454	2,975,590
Miscellaneous Income	1,101,912	1,059,490	1,141,039	1,451,304	1,680,909	3,082,984	2,040,806	3,085,345	1,088,770	1,255,832
Loss on Disposal of Capital Assets										(10,893)
Transfers	(829,262)	(1,342,244)	(1,000,000)	(853,617)	(746,319)	(650,000)	(900,000)	(300,000)	(300,000)	(300,000)
Total Governmental Activities	139,995,482	135,195,556	159,994,159	171,825,173	175,296,139	178,659,860	195,543,628	191,027,159	162,747,982	187,198,951
Business-Type Activities:										
Transfers/Miscellaneous Income	829,262	1,342,244	1,000,000	853,617	746,319	650,000	900,000	300,000	300,857	300,685
Total Business-Type Activities	829,262	1,342,244	1,000,000	853,617	746,319	650,000	900,000	300,000	300,857	300,685
Total District-Wide	$ 140,824,744	$ 136,537,800	$ 160,994,159	$ 172,678,790	$ 176,042,458	$ 179,309,860	$ 196,443,628	$ 191,327,159	$ 163,048,839	$ 187,499,636
Change in Net Assets										
Governmental Activities	$ 821,684	$ (16,992,284)	$ (1,269,902)	$ 24,916,639	$ 23,900,895	$ 19,483,958	$ 55,688,513	$ 81,896,401	$ 3,313,495	$ 5,546,030
Business-Type Activities	-	-	119,639	(153,933)	(191,868)	(351,641)	200,288	(222,648)	105,813	(87,548)
Total District	$ 821,684	$ (16,992,284)	$ (1,150,263)	$ 24,762,706	$ 23,709,027	$ 19,132,317	$ 55,888,801	$ 81,673,753	$ 3,419,308	$ 5,458,482

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

EXHIBIT J-3

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

	Fiscal Year Ending June 30,									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Fund										
Reserved	$ 10,282,752	$ 7,428,325	$ 4,807,738	$ 8,702,498	$ 6,583,544	$ 7,656,269	$11,772,527	$ 30,039,459	$ 20,623,006	
Unreserved		(2,200,519)	(575,739)	3,472,765	2,544,331	(3,778,046)	(1,335,238)	(13,363,817)	(14,944,520)	
Nonspendable										$ 308,373
Restricted										15,109,857
Assigned										6,899,255
Unassigned	-	-	-	-	-	-	-	-	-	(13,010,267)
Total General Fund	$ 10,282,752	$ 5,227,806	$ 4,231,999	$ 12,175,263	$ 9,127,875	$ 3,878,223	$10,437,289	$ 16,675,642	$ 5,678,486	$ 9,307,218
All Other Governmental Funds										
Reserved	$ 21,725,951	$ 12,728,273	$ 5,514,001	$ 7,083,608	$ 7,646,479	$ 6,017,393	$ 5,931,196	$ 5,935,758	$ 6,077,621	
Unreserved		4,925,665	5,724,284	2,781,406	427,034	943,076	1,318,192	336,643	1,056,789	
Nonspendable										
Restricted										$ 11,611,473
Assigned										
Unassigned	-	-	-	-	-	-	-	-	-	-
Total All Other Governmental Funds	$ 21,725,951	$ 17,653,938	$ 11,238,285	$ 9,865,014	$ 8,073,513	$ 6,960,469	$ 7,249,388	$ 6,272,401	$ 7,134,410	$ 11,611,473

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

EXHIBIT J-4

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,									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Revenues										
Tax Levy	$ 15,468,826	$ 21,635,268	$ 18,461,887	$ 18,070,000	$ 18,673,501	$ 18,934,079	$ 19,129,700	$ 20,253,953	$ 20,472,832	$ 20,472,832
Tuition Charges	216									
Miscellaneous	3,494,930	1,430,499	1,435,311	1,626,409	1,888,474	4,373,167	2,134,387	3,204,878	1,109,716	1,259,729
State Sources	139,378,015	150,494,578	165,210,585	212,449,464	218,611,214	224,114,679	214,422,444	283,278,734	201,542,780	212,177,325
Federal Sources	7,334,881	8,991,044	10,402,005	9,372,510	11,162,365	10,320,193	10,628,002	10,757,364	35,797,345	12,883,373
Total Revenue	165,676,868	182,551,389	195,509,788	241,518,383	250,335,554	257,742,118	246,314,533	317,494,929	258,922,673	246,793,259
Expenditures										
Instruction										
Regular Instruction	61,871,980	66,342,520	72,782,486	92,074,004	92,247,701	95,018,291	98,429,381	94,202,790	102,666,079	100,190,413
Special Education Instruction	20,287,531	24,035,852	21,674,642	23,845,015	26,455,461	31,128,693	32,914,750	32,123,421	32,096,462	30,662,636
Other Special Instruction	1,394,072	1,201,693								
Other Instruction	1,722,268	2,052,754	1,180,285	3,272,357	4,743,721	4,350,951	4,821,504	6,147,450	8,886,258	8,675,785
School Sponsored Activities and Athletics			737,401	941,299	942,249	1,137,415	1,131,291	1,146,061	890,673	945,618
Community Services					179,410	120,585	132,778	116,348	3,420	3,887
Support Services:										
Student and Inst. Related Services	22,272,753	23,972,644	21,510,079	35,091,808	39,571,999	44,800,517	42,947,069	42,076,028	45,138,183	39,452,113
General Administration	2,851,261	3,014,322	2,489,270	2,382,612	3,971,851	3,160,369	3,625,063	3,267,060	3,099,329	4,022,648
School Administrative Services	10,698,582	8,688,468	13,319,983	9,525,536	10,146,942	10,092,477	10,457,741	10,069,099	10,496,674	9,541,250
Central Services/Business Services	1,888,795	3,917,081	4,277,334	4,575,818	4,580,484	4,579,625	4,296,339	4,489,008	4,641,246	4,009,084
Admin. Information Technology					551,301	680,611	761,881	724,872	737,997	654,116
Plant Operations And Maintenance	16,596,693	18,354,150	18,962,016	25,019,459	24,825,084	25,049,029	24,382,925	23,818,147	26,106,039	24,512,345
Pupil Transportation	6,296,979	7,580,958	5,972,021	8,008,969	7,026,283	7,785,481	8,842,735	6,578,087	6,953,796	5,596,637
Employee Benefits	23,253,575	23,297,068	22,401,469							
Capital Outlay	13,782,657	5,547,389	9,699,954	30,024,908	34,958,359	30,950,467	3,079,689	80,402,712	20,173,115	4,021,209
Debt Service:										
Principal	670,000	860,000	1,350,000	1,525,000	2,352,866	2,828,069	3,054,122	5,117,160	5,447,307	5,176,511
Interest and Other Charges	1,940,399	1,910,429	1,868,394	1,807,988	1,874,413	1,772,234	1,651,455	1,655,320	1,421,242	923,212
Cost of Issuance									265,751	
Advance Refunding Escrow	-	-	-	-	-	-	-	-	25,447	-
Total Expenditures	185,527,545	190,775,328	198,225,334	238,094,773	254,428,124	263,454,814	240,528,723	311,933,563	269,049,018	238,387,464
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,850,677)	(8,223,939)	(2,715,546)	3,423,610	(4,092,570)	(5,712,696)	5,785,810	5,561,366	(10,126,345)	8,405,795
Other Financing Sources (Uses)										
Proceeds From Borrowing		439,225		4,000,000					8,500,000	
Debt Refunded			(439,225)						(8,125,000)	
Original Issue Discount on Ref. Bonds									(83,802)	
Capital Leases							1,962,175	-		
Transfers In	11,158,701	11,345,871	10,902,753	10,131,753	10,313,593	9,618,781	9,013,950	5,204,765	2,997,264	8,148,894
Transfers Out	(11,158,701)	(12,688,115)	(15,159,442)	(10,985,370)	(11,059,912)	(10,268,781)	(9,913,950)	(5,504,765)	(3,297,264)	(8,448,894)
Total Other Financing Sources (Uses)	-	(903,019)	(4,695,914)	3,146,383	(746,319)	(650,000)	1,062,175	(300,000)	(8,802)	(300,000)
Net Change in Fund Balances	$ (19,850,677)	$ (9,126,958)	$ (7,411,460)	$ 6,569,993	$ (4,838,889)	$ (6,362,696)	$ 6,847,985	$ 5,261,366	$ (10,135,147)	$ 8,105,795
Debt Service as a Percentage of Noncapital Expenditures	0.39%	0.46%	0.72%	0.73%	1.07%	1.22%	1.29%	2.21%	2.20%	2.21%

* Noncapital expenditures are total expenditures less capital outlay.

Note:

GASB requires that ten years of statistical data be presented.

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011
Refund of Prior Year Expenditures	$ 634,472	$ 871,255	$ 485,601	$ 281,890	$ 1,058,204	$ 217,803	$ 206,747	$ 397,056	$ 405,594
Interest on Investments	266,153	229,528	282,470	891,809	1,122,937	833,105	369,278	123,110	40,253
Rental	12,146	10,988	215,346	11,655	16,304	44,438	50,587	43,864	28,063
Rentals-Robeson	14,105	4,845	4,400		3,260			8,555	4,435
Game Receipts				7,454	10,602	14,446	10,884	15,359	19,608
Cancelled A/P					147,313	170,535	527,555		170,852
Cancelled Accrued Salaries and Wages							927,532		
Cancelled Claims and Judgements Payable						301,274	565,648	40,349	125,662
Cancelled Outstanding Checks					138,821				
Miscellaneous	10,119	24,423	95,701	80,841	179,628	103,902	111,355	140,049	150,748
Total	$ 936,995	$ 1,141,039	$ 1,083,518	$ 1,273,649	$ 2,677,069	$ 1,685,503	$ 2,769,586	$ 768,342	$ 945,215

Source: School District's records

Note:
GASB requires that ten years of statistical data be presented. As a result of the implementation of GASB No. 44 in fiscal year 2006 only nine years of information is available. Each year thereafter, an additional year's data will be included until ten years of data is present.

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]
2002		$ 4,600,000	$ 178,091,900	$ 51,054,400	$ 3,985,300	$ 61,549,100	$ 299,280,700	$ 1,827,500	$ 301,108,200	$1,375,370,864	$ 6.46
2003		3,955,600	177,360,300	51,420,100	3,791,800	61,909,400	298,437,200	1,700,700	300,137,900	1,529,195,523	6.28
2004		3,508,200	176,928,400	50,919,300	3,818,500	64,354,200	299,528,600	1,539,630	301,068,230	1,645,761,538	6.20
2005		4,367,900	177,398,800	51,514,500	3,788,500	65,722,200	302,791,900	1,311,430	304,103,330	1,967,378,440	6.23
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

(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		
	East Orange Local School District	City of East Orange	County of Essex	Total
2002	$6.46	$17.89	$2.86	$27.21
2003	6.28	17.88	2.96	27.12
2004	6.20	17.96	2.89	27.05
2005	6.23	17.77	3.09	27.09
2006	6.35	17.56	3.30	27.21
2007 (1)	0.56	1.55	0.31	2.42
2008	0.56	1.73	0.35	2.64
2009	0.56	1.88	0.39	2.83
2010	0.582	2.19	0.40	3.176
2011	0.596	2.298	0.430	3.324

(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	2011 Taxable Assessed Value	2011 % of Total District Net Assessed Value	2003 Taxable Assessed Value	2003 % of Total District Net Assessed Value
Harrison Park Owners	$ 5,740,500	0.17%		
East Orange Property Mgmt	5,237,900	0.15%		
South Harrison Owners LLC	4,575,000	0.13%		
South Harrison Holdings LLC	4,138,900	0.12%		
LC E. Orange Shop. Ctr. LLC	3,835,000	0.11%		
South Munn Association	3,547,800	0.10%		
GAIA Park View	2,736,400	0.08%		
North Grove Properties LLC	2,427,000	0.07%		
Grove Street Housing	2,383,700	0.07%		
Parkway Manor Realty, LLC	2,239,400	0.07%		
Harrison Park Owners			2,510,000	0.84%
Murnick, Maxine			2,300,000	0.77%
Norman Village/Goodlife Properties			2,072,300	0.69%
Crescent Park			2,000,000	0.67%
Kessler Institute of Rehabilitation			2,000,000	0.67%
Verizon			1,891,500	0.63%
East Orange Hospital			1,801,800	0.60%
Murnick Theodore R			1,175,000	0.39%
350 Park Ave Partners			1,102,500	0.37%
Kenwood Associates			1,100,000	0.37%
	$ 36,861,600	1.08% %	$ 17,953,100	5.98% %

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	
2002	$ 18,779,301	$ 15,468,826	82.37%	$ 3,310,205
2003	18,325,601	18,325,601	100.00%	
2004	18,461,887	18,461,887	100.00%	
2005	18,070,000	18,070,000	100.00%	
2006	18,673,501	18,673,501	100.00%	
2007	18,934,079	18,934,079	100.00%	
2008	19,129,700	19,129,700	100.00%	
2009	20,253,953	20,253,953	100.00%	
2010	20,472,832	20,472,832	100.00%	
2011	20,472,832	20,472,832	100.00%	

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

	Governmental Activities							
Fiscal Year Ended June 30,	General Obligation Bonds (Type 1 School Debt)	Certificates of Participation	Certificates of Participation - Refunding	Sale/Lease Back Contract	Capital Leases	Total District	Population	Per Capita
2005	$ 5,994,750	$ 66,094,990		$ 4,000,000		$ 76,089,740	67,141	$ 1,133
2006	3,955,800	66,195,137		3,252,134		73,403,071	66,077	1,111
2007	2,166,850	65,244,322		2,479,065		69,890,237	65,383	1,069
2008	377,900	64,847,761		1,679,943		66,905,604	65,120	1,027
2009	188,950	62,722,125		853,891	$ 1,706,067	65,471,033	65,152	1,005
2010	-	52,465,779	$ 8,500,000	-	1,352,650	62,318,429	65,152 (E)	957
2011		49,963,895	8,385,000	-	966,140	59,315,035	65,152 (E)	910

Source: District records

Note:
GASB requires that ten years of statistical data be presented. As a result of the implementation of GASB No. 44 in fiscal year 2005 only seven years of information is available. Each year thereafter, an additional year's data will be included until ten years of data is present.

(E) Estimate

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

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

Source: District records

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

Note:

GASB requires that ten years of statistical data be presented. As a result of the implementation of GASB No. 44 in fiscal year 2005 only seven years of information is available. Each year thereafter, an additional year's data will be included until ten years of data is present.

EAST ORANGE BOARD OF EDUCATION
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
FOR FISCAL YEAR ENDED JUNE 30, 2011
(Unaudited)

	Total Debt
Municipal Debt:	
East Orange Board of Education	$ -
City of East Orange	55,578,627
	55,578,627
Overlapping Debt Apportioned to the Municipality:	
Essex County:	
County of Essex (A)	11,908,583
Essex County Utilities Authority (B)	2,918,357
	14,826,940
Total Direct and Overlapping Debt	$ 70,405,567

(A) The debt for this entity was apportioned to the City of East Orange by dividing the Municipality's 2011 equalized value by the total 2011 equalized value for Essex County.

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

Sources: City of East Orange 2011 Annual Debt Statement
County of Essex 2011 Annual Debt Statement
Essex County Utility Authority Annual Audit Report

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

Legal Debt Margin Calculation for Fiscal Year 2011

Equalized valuation basis		
	2008	$ 3,444,254,611
	2009	3,485,036,528
	2010	3,443,870,718
		$ 10,373,161,857
		$ 3,457,720,619
Debt limit (4 % of average		138,308,825
Total Net Debt Applicable to Limit		-
Legal debt margin		$ 138,308,825

Fiscal Year

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Debt Limit	$ 53,711,744	$ 56,716,138	$ 60,379,811	$ 67,517,946	$ 77,930,815	$ 92,593,325	$109,073,929	$124,481,637	$ 134,422,750	$138,308,825
Total Net Debt Applicable to Limit	12,304,000	9,872,650	7,933,700	5,994,750	3,955,800	2,166,850	377,900	188,950	-	-
Legal Debt Margin	$ 41,407,744	$ 46,843,488	$ 52,446,111	$ 61,523,196	$ 73,975,015	$ 90,426,475	$108,696,029	$124,292,687	$ 134,422,750	$138,308,825
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	22.91%	17.41%	13.14%	8.88%	5.08%	2.34%	0.35%	0.15%	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)

Year	Unemployment Rate	County Per Capita Income(1)	School District Population (2)
2002	9.70%	$ 37,988	69,261
2003	9.70%	38,980	68,706
2004	8.00%	41,737	67,952
2005	7.40%	43,649	67,141
2006	7.60%	47,837	66,077
2007	6.20%	50,146	65,383
2008	8.60%	51,924	65,120
2009	12.60%	50,349	65,152
2010	13.40%	N/A	65,152 (E)
2011	N/A	N/A	65,152 (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.

EXHIBIT J-15

EAST ORANGE BOARD OF EDUCATION
PRINCIPAL EMPLOYERS,
CURRENT YEAR AND TEN YEARS AGO
(Unaudited)

	2010		2001	
Employer	Employees	Percentage of Total Municipal Employment	Employees	Percentage of Total Municipal Employment

INFORMATION IS NOT AVAILABLE

EAST ORANGE BOARD OF EDUCATION
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY FUNCTION/PROGRAM
LAST SEVEN FISCAL YEARS
(Unaudited)

Function/Program	2005	2006	2007	2008	2009	2010	2011
Instruction	1,386	1,337	1,333	1,336	1,302	1,274	1,171
Support Services:							
Student and Instruction Related Services	366	367	358	359	358	351	299
General Administration	9	9	9	9	9	9	9
School Administrative Services	140	136	136	136	136	123	114
Central Services	50	52	52	52	46	46	37
Administrative Information Technology	3			4	4	4	4
Plant Operations And Maintenance	335	335	280	281	316	313	294
Pupil Transportation	1	1	1	1	1	1	1
Total	2,290	2,237	2,169	2,178	2,172	2,121	1,929

Source: 2009/10 District Budget Summary - Support Document 3

Note:
GASB requires that ten years of statistical data be presented. As a result of the implementation of GASB No. 44 in fiscal year 2005 only seven years of information is available. Each year thereafter, an additional year's data will be included until ten years of data is present.

EAST ORANGE BOARD OF EDUCATION
OPERATING STATISTICS
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year	Enrollment	Operating Expenditures (b)	Cost Per Pupil	Percentage Change	Teaching Staff	Pupil/Teacher Ratio			Average Daily Enrollment (ADE)	Average Daily Attendance (ADA)	% Change in Average Daily Enrollment	Student Attendance Percentage
						Elementary	Middle School	Senior High School				
2002	11,540	$ 169,134,489	$ 14,656	#REF!	1,065	1:24	1:25	1:24	11,540	10,765	#REF!	93.28%
2003	11,606	182,457,510	15,721	7.26%	1,065	1:24	1:25	1:24	11,606	10,884	0.57%	93.78%
2004	12,435	185,306,986	14,902	-5.21%	1,100	1:12	1:25	1:24	12,435	11,676	7.14%	93.90%
2005	11,197	204,736,877	18,285	22.70%	1,160	1:24	1:25	1:24	11,197	10,486	-9.96%	93.65%
2006	11,265	215,242,486	19,107	4.50%					10,683	9,960	-4.59%	93.23%
2007	11,139	227,904,044	20,460	7.08%	737	1:13	1:14	1:17	11,190	10,486	4.75%	93.71%
2008	10,714	232,743,457	21,723	6.17%	1,081	1:11	1:10	1:08	9,829	9,224	-12.16%	93.84%
2009	9,785	224,758,371	22,970	5.74%	1,274	1:11	1:10	1:08	9,713	9,092	-1.19%	93.61%
2010	9,836	241,716,156	24,575	6.99%	1,123	1:11	1:10	1:08	9,819	9,228	1.10%	93.98%
2011	9,756	228,266,532	23,398	-4.79%		1:11	1:10	1:08			-100.00%	#DIV/0!

Sources: District records

(b) Operating expenditures equal total expenditures less debt service and capital outlay

EXHIBIT J-18

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

	2005	2006	2007	2008	2009	2010	2011
District Building							
Elementary							
Athea Gibson							
Square Feet	23	23	23	23	23	23	23
Capacity (students)	177	177	177	177	177	177	177
Enrollment	175	188	159	188	183	179	171
Wahlstrom							
Square Feet	40	40	40	40	40	40	40
Capacity (students)	192	192	192	192	192	192	192
Enrollment	208	194	189	168	172	158	170
Mildred Barry Garvin							
Square Feet	38	38	38	38	38	38	38
Capacity (students)	292	292	292	292	292	292	292
Enrollment	293	226	219	222	337	354	355
George Washington Carver							
Square Feet	114	114	114	114	114	114	114
Capacity (students)	578	578	578	578	578	578	578
Enrollment	560	539	511	491	504	507	416
Johnnie L. Cochran							
Square Feet	50	50	50	50	50	50	50
Capacity (students)	277	277	277	277	277	277	277
Enrollment	283	272	271	272	261	250	255
Fourth Ave.							
Square Feet	50	50	50	50	50	50	50
Capacity (students)	371	371	371	371	371	371	371
Enrollment	328	309	292	313	307	297	502
Whitney Houston							
Square Feet	103	103	103	103	103	103	103
Capacity (students)	420	420	420	420	420	420	420
Enrollment	621	594	603	596	564	549	430
John Howard							
Square Feet	100	100	100	100	100	100	100
Capacity (students)	864	864	864	864	864	864	864
Enrollment	833	850	852	779	751	758	711
Langston Hughes							
Square Feet	76	76	102	102	102	102	102
Capacity (students)	528	528	528	565	565	565	565
Enrollment	537	516	577	540	556	533	569
J. Garfield Jackson Academy							
Square Feet	35	35	35	35	35	35	35
Capacity (students)	334	334	334	334	334	334	334
Enrollment	317	305	296	291	267	264	288

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

	2005	2006	2007	2008	2009	2010	2011
District Building (Continued)							
Elementary (Continued)							
Ecole Toussaint Louverture							
Square Feet	60	60	60	60	60	60	60
Capacity (students)	371	371	371	371	371	371	371
Enrollment	333	332	333	370	325	315	306
Gordon Parks							
Square Feet	50	50	50	50	50	50	50
Capacity (students)	343	343	343	343	343	343	343
Enrollment	422	393	376	363	350	327	316
Dionne Warwick							
Square Feet	99	99	99	99	99	99	99
Capacity (students)	568	568	568	568	568	568	568
Enrollment	546	534	346	539	525	465	462
Washington Academy							
Square Feet	62	62	62	62	62	62	62
Capacity (students)	190	190	190	190	190	190	190
Enrollment	477	466	453	454	407	512	517
Middle School							
John Costley							
Square Feet	128	128	128	128	128	128	128
Capacity (students)	640	640	640	640	640	640	640
Enrollment	589	609	592	551	484	525	442
Sojourner Truth							
Square Feet	112	112	112	112	112	112	112
Capacity (students)	666	666	666	666	666	666	666
Enrollment	626	522	500	444	395	442	450
Patrick Healy							
Square Feet	80	80	80	80	80	80	80
Capacity (students)	634	634	634	634	634	634	634
Enrollment	640	554	417	314	411	386	409
High School							
Cicely Tyson							
Square Feet	85	85	85	85	85	85	85
Capacity (students)	689	689	689	689	689	689	689
Enrollment	688	676	684	659	638	800	866
East Orange Campus "9" High School							
Square Feet	149	149	149	149	149	149	149
Capacity (students)	803	803	803	803	803	803	803
Enrollment	845	779	654	635	618	565	360
East Orange Campus							
Square Feet	200	200	200	200	200	200	200
Capacity (students)	2,145	2,145	2,145	2,145	2,145	2,145	2,145
Enrollment	1,921	1,902	1,713	1,700	1,583	1,558	1,688

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

	2005	2006	2007	2008	2009	2010	2011
District Building (Continued)							
Other							
Glenwood							
Square Feet	20	20	20	20	20	20	20
Edmonson Center							
Square Feet	18	18	18	18	18	18	18
Service Center							
Square Feet	14	14	14	14	14	14	14
Central Office							
Square Feet	22	22	22	22	22	22	22
Dantzler Building							
Square Feet	5	5	5	5	5	5	5
Robeson Stadium							
Square Feet	18	18	18	18	18	18	18

Number of Schools at June 30, 2010
- Elementary = 14
- Middle School = 3
- Senior High School = 3
- Other = 6

Source: District Records

Note:
GASB requires that ten years of statistical data be presented. As a result of the implementation of GASB No. 44 in fiscal year 2005 only seven years of information is available. Each year thereafter, an additional year's data will be included until ten years of data is present.

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
SCHEDULE OF REQUIRED MAINTENANCE FOR SCHOOL FACILITIES
LAST TEN FISCAL YEARS

UNDISTRIBUTED EXPENDITURES - REQUIRED
MAINTENANCE FOR SCHOOL FACILITIES
11.000.261.XXX

School Facilities	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Campus 9 (C.J. Scott)	$ 319,436	$ 82,265	$ 258,292	$ 81,034	$ 153,489	$ 63,056	$ 199,653	$ 279,989	$ 318,101	$ 270,921
East Orange Campus	428,773	217,906	202,946	159,197	113,387	167,459	52,654	375,766	426,916	363,597
Howard School	214,387	67,210	39,246	77,616	94,184	29,861	40,397	187,883	213,458	181,798
George Washington Carver	244,401	93,393	88,186	3,573	57,389	37,652	29,253	214,247	243,410	207,308
Costley Middle School	274,415	104,624	84,534	392,616	203,773	116,258	184,238	240,277	272,983	232,495
Langston Hughes	163,577	33,613	43,967	122,499	126,273	19,026	28,778	191,554	217,628	185,350
Whitney Houston	220,818	77,245	42,891	121,002	106,676	77,702	35,015	193,556	219,903	187,288
Fourth Avenue School	107,193	45,537	50,840	137,694	79,716	53,813	29,203	93,775	106,539	90,738
Patrick Healy Middle	171,509	69,451	50,154	43,824	94,655	10,167	12,287	150,173	170,615	145,310
M.B. Garvin School	81,467	30,234	47,579	51,400	17,000	25,847	60,936	71,416	81,137	69,103
Dionne Warwick Institute	212,243	79,338	48,295	89,521	54,023	28,665	108,421	185,881	211,183	179,861
Ecole T. Louverture	128,632	69,370	61,548	146,428	129,745	100,467	32,797	112,796	128,151	109,144
Gordon Parks Academy	107,193	84,792	41,946	26,155	17,939	25,680	31,111	93,775	106,539	90,738
Sojourner Trust Middle School	240,113	63,354	67,873	34,359	165,025	33,831	6,841	210,242	238,860	203,433
Washington Academy	132,920	45,130	29,675	89,092	14,007	34,626	33,401	116,467	132,321	112,696
Tyson School	182,229	137,334	90,957	337,414	132,879	34,073	37,620	159,517	181,231	154,351
J. Garfield Jackson Academy	75,679	86,643	16,550	17,076	15,836	47,802	30,514	65,742	74,691	63,613
J.L. Cochran Academy	107,193	20,773	15,815	172,695	20,394	27,532	61,431	93,775	106,539	90,738
B.L. Edmonson	37,518	45,189	29,541	52,321	12,228	24,137	26,971	33,705	38,293	32,614
Althea Gibson	48,451	13,337	20,809	6,257	2,735	10,834	22,699	43,050	48,910	41,655
Wahlstrom	85,755	52,520	12,724	20,870	61,050	52,496	33,263	75,086	85,307	72,655
Service Building		1,750,850	972,250	351,182	1,272,315	1,088,070	1,119,910	26,364	29,952	25,510
Central Office		706,443	588,065	82,106	84,721	75,840	35,008	41,381	47,014	40,041
Dantzler		5,662	18,174	59,345		14,417	12,718	9,344	10,616	9,041
Robeson		18,291	19,834	29,538	34,791	49,684	67,600	33,705	38,293	32,614
Glenwood Campus	-	-	20,306	189,000	128,784	36,279	42,121	37,710	42,843	36,489
Total	$ 3,583,902	$ 4,000,504	$ 2,962,997	$ 2,893,814	$ 3,193,014	$ 2,285,274	$ 2,374,840	$ 3,337,174	$ 3,791,435	$ 3,229,100

Note:
Beginning in fiscal year 2001, the New Jersey State Department of Education required Districts to report maintenance expenditures by location, therefore, ten years of data is not required or available.

EAST ORANGE BOARD OF EDUCATION
INSURANCE SCHEDULE
AS OF JUNE 30, 2011
(Unaudited)

	Coverage	Deductible
School Package Policy - NJBAIG		
Property-Blanket Building & Contents	$ 300,000,000	$ 10,000
EDP	4,100,000	1,000
Comprehensive Automobile Liability	16,000,000	1,000
Commercial General Liability	16,000,000	1,000
Boiler & Machinery - NJSBAIG		
Property Damage	100,000,000	5,000
Employee Dishonesty	250,000	1,000
School Board Legal Liability - NJSBAIG	16,000,000	5,000
Public Employees Faithful Performance Blanket		
Treasurer of School Monies	750,000	1,000
Board Secretary/Asst. Business Administrator	150,000	1,000

Source: District's records

SINGLE AUDIT SECTION

LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

17 - 17 ROUTE 208
FAIR LAWN, NJ 07410
TELEPHONE (201) 791-7100
FACSIMILE (201) 791-3035
WWW.LVHCPA.COM

DIETER P. LERCH, CPA, RMA, PSA
GARY J. VINCI, CPA, RMA, PSA
GARY W. HIGGINS, CPA, RMA, PSA
JEFFREY C. BLISS, CPA, RMA, PSA
PAUL J. LERCH, CPA, RMA, PSA
DONNA L. JAPHET, CPA, PSA
JULIUS B. CONSONI, CPA, PSA

ELIZABETH A. SHICK, CPA, RMA, PSA
ANDREW PARENTE, CPA, RMA, PSA
ROBERT W. HAAG, CPA, PSA
DEBORAH K. LERCH, CPA, PSA
DEBRA GOLLE, CPA
CINDY JANACEK, CPA, RMA
RALPH M. PICONE, CPA, RMA, PSA
EDWARD N. KERE, CPA

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

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

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, 2011, which collectively comprise the East Orange Board of Education's basic financial statements and have issued our report thereon dated November 10, 2011. 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 Government Auditing Standards, issued by the Comptroller General of the United States and audit requirements as prescribed by the Division of Finance and Regulatory Compliance, Department of Education, State of New Jersey.

Internal Control Over Financial Reporting

Management of the East Orange Board of Education is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the East Orange Board of Education's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the East Orange Board of Education's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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 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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2011-3 and 2011-4 to be material weaknesses.

A significant deficiency is a deficiency or combination of significant deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2011-1 and 2011-2 to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the of East Orange Board of Education's financial statements are free of 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 Division of Finance and Regulatory Compliance, Department of Education, State of New Jersey and which are described in the accompanying schedule of findings and questioned costs as items 2011-1 through 2011-4.

We also noted certain matters that we reported to management of the East Orange Board of Education in a separate report entitled, "Auditors' Management Report on Administrative Findings – Finance, Compliance and Performance" dated November 10, 2011.

The East Orange Board of Education's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the East Orange Board of Education's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of management, the Board of Trustees, others within the District, New Jersey State Department of Education, federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

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

Dieter P. Lerch
Public School Accountant
PSA Number CS00756

Fair Lawn, New Jersey
November 10, 2011

LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

17 - 17 ROUTE 208
FAIR LAWN, NJ 07410
TELEPHONE (201) 791-7100
FACSIMILE (201) 791-3035
WWW.LVHCPA.COM

DIETER P. LERCH, CPA, RMA, PSA
GARY J. VINCI, CPA, RMA, PSA
GARY W. HIGGINS, CPA, RMA, PSA
JEFFREY C. BLISS, CPA, RMA, PSA
PAUL J. LERCH, CPA, RMA, PSA
DONNA L. JAPHET, CPA, PSA
JULIUS B. CONSONI, CPA, PSA

ELIZABETH A. SHICK, CPA, RMA, PSA
ANDREW PARENTE, CPA, RMA, PSA
ROBERT W. HAAG, CPA, PSA
DEBORAH K. LERCH, CPA, PSA
DEBRA GOLLE, CPA
CINDY JANACEK, CPA, RMA
RALPH M. PICONE, CPA, RMA, PSA
EDWARD N. KERE, CPA

EXHIBIT K-2

REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND NEW JERSEY OMB CIRCULAR 04-04

Independent Auditor's Report

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

Compliance

We have audited the East Orange Board of Education's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement and the New Jersey OMB Circular 04-04 State Aid/Grant Compliance Supplement that could have a direct and material effect on each of East Orange Board of Education's major federal and state programs for the fiscal year ended June 30, 2011. 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. Compliance with the requirement of laws, regulations, contracts and grants applicable to each of its major federal and state programs is the responsibility of the East Orange Board of Education's management. Our responsibility is to express an opinion on East Orange Board of Education's compliance based on our audit.

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 Division of Finance and Regulatory Compliance, Department of Education, State of New Jersey; OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and New Jersey OMB Circular 04-04, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid. Those standards and circulars require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about 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. Our audit does not provide a legal determination on East Orange Board of Education's compliance with those requirements.

In our opinion, East Orange Board of Education complied, in all material respects, with the compliance requirements referred to above that have a direct and material effect on each of its major federal and state programs for the fiscal year ended June 30, 2011. The results of our auditing procedures also disclosed other instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and New Jersey OMB Circular 04-04 and which are described in the accompanying schedule of findings and questioned costs as items 2011-5 through 2011-10.

Internal Control Over Compliance

Management of East Orange Board of Education is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered East Orange Board of Education's internal control over compliance with requirements that could have a direct and material effect on a major federal or state program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and New Jersey OMB Circular 04-04, but nor 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 Board's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control over compliance 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 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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2011-7 to be a material weakness.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2011-5, 2011-6 and 2011-8 through 2011-10 to be significant deficiencies.

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. We did not audit the Board's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of management, the Board of Trustees, others within the District, the New Jersey State Department of Education and other federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

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

Dieter P. Lerch
Public School Accountant
PSA Number CS00756

Fair Lawn, New Jersey
November 10, 2011

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Federal Grant/ Pass-Through Grantor/ Program Title	Federal C.F.D.A. No.	Grant or State Project Number	Grant Period	Award Amount	June 30, 2010 (Accounts Receivable)	June 30, 2010 Deferred Revenue	Due To Grantor at June 30, 2010	Acct. Rec. Carryover Walkover Amount	Deferred Rev. Carryover Walkover Amount	Cash Received	Budgetary Expenditures	Repayment of Prior Years' Balances	Adjustments	June 30, 2011 (Accounts Receivable)	June 30, 2011 Deferred Revenue	Due To Grantor at June 30, 2011	Memo GAAP Receivable
U.S. Dept of Agriculture:																	
Passed-Through State Department of Education:																	
Food Service Fund:																	
National School Lunch	10.555																
Cash Assistance			7/1/10-6/30/11	$ 3,037,671						$ 2,483,511	$ 3,037,671			$ (554,160)			$ (554,160)
Cash Assistance			7/1/09-6/30/10	3,047,925	$ (232,617)					232,617							
Non Cash Assistance			7/1/10-6/30/11	370,019						370,019	370,019						
School Breakfast	10.553		7/1/10-6/30/11	1,121,575						913,427	1,121,575			(208,148)			(208,148)
School Breakfast	10.553		7/1/09-6/30/10	1,225,901	(94,886)					94,886				-			
Fresh Fruit and Vegetable Program	10.582		7/1/10-6/30/11	26,260						21,326	26,260			(4,934)			(4,934)
Fresh Fruit and Vegetable Program	10.582		7/1/09-6/30/10	32,113	(4,504)					4,504							
After School Snack	10.556		7/1/10-6/30/11	3,653	-	-	-	-	-	3,653	3,653	-	-	-	-	-	-
Total U.S. Department of Agriculture					(332,007)	-	-	-	-	4,123,943	4,559,178	-	-	(767,242)	-	-	(767,242)
U.S. Dept. of Health and Human Services																	
General Fund:																	
Medical Assistance Program	93.778		7/1/10-6/30/11	424,833						424,833	424,833						
U.S. Dept of Education:																	
Passed-Through State Department of Education:																	
General Fund:																	
Education Jobs Fund Program	84.410	EDJOBS-1210-11	7/1/10-6/30/11	5,952,669	-	-	-	-	-	676,063	872,070	-	-	(196,007)	-	-	(196,007)
Total General Fund					-	-	-	-	-	1,100,896	1,296,903	-	-	(196,007)	-	-	(196,007)
U.S. Dept of Education:																	
Passed-Through State Department of Education:																	
Special Revenue Fund																	
Title I FY 2011 A & D (231)	84.010	NCLB-1210-11	9/01/10-8/31/11	5,047,592						2,485,531	4,572,943			(2,562,061)	$ 474,649		(2,087,412)
Title I FY 2010 A & D (232)	84.010	NCLB-1210-10	9/01/09-8/31/10	5,065,137	(5,065,137)	$ 889,320		$ (612,685)	$ 1,510,941	4,943,205	467,954		$ (1,030,051)	(734,617)	902,256		
Title I FY 2009 A & D (231)	84.010	NCLB-1210-09	9/01/08-8/31/09	5,546,729	(795,201)	1,510,941		612,685	(1,510,941)	182,516							
Title I FY 2008 A & D (231)	84.010	NCLB-1210-08	9/01/07-8/31/08	4,235,875			$ 59,029						(59,029)				
Title I FY 2005 Carrvover (234)	84.01A	NCLB-1210-05	9/01/05-8/31/06	4,768,307			167,804						(167,804)				
Title I, FY 2004 Carrvover EXT	84.010A	NCLB-1210-04	9/01/04-8/31/05	611,279			72,435						(72,435)				
Title I A&D FY 2005 SIA Carrvover(238)	84.010	NCLB-1210-05	9/01/05-8/31/06	147,290			67,799						(67,799)				
Title I A&D FY 2004 SIA Carrvover ext	84.010A	NCLB-1210-04	9/01/04-8/31/05	36,485			716						(716)				
Title I SIA FY 2011 (239)	84.010	NCLB-1210-11	9/01/10-8/31/11	297,492						15,906	114,182			(281,586)	183,310		(98,276)
Title I SIA FY 2010 (236)	84.010	NCLB-1210-10	9/01/09-8/31/10	138,282	(138,282)	30,482		(21,031)		5,923	2,754		(81,753)	(235,143)	27,728		(207,415)
Title I SIA FY 2009(239)	84.010	NCLB-1210-09	9/01/09-8/31/10	197,331	(196,031)			61,439		134,592							
Title I SIA FY 2009(239)	84.010	NCLB-1210-09	9/01/08-8/31/09	40,408				(40,408)						(40,408)			(40,408)
Title I SIA FY 2008(239)	84.010	NCLB-1210-08	9/01/07-8/31/08	124,667			2,046						(2,046)				
Title III FY 2011 (241)	84.365A	NCLB-1210-11	9/01/10-8/31/11	86,232						22,020	37,767			(64,212)	48,465		(15,747)
Title III FY 2010 (243)	84.365A	NCLB-1210-10	9/01/09-8/31/10	69,010	(69,010)	35,745		(57,000)	56,738	32,469	2,453		1,059	(93,541)	91,089		(2,452)
Title III FY 2009 (241)	84.365A	NCLB-1210-09	9/01/08-8/31/09	84,007	(59,410)	56,738		57,000	(56,738)	2,410							
Title III FY 2008 (241)	84.365A	NCLB-1210-08	9/01/07-8/31/08	82,663			80						(80)				
Title III English Language Enhancement FY 2005 INT	84.365A	NCLB-1210-05	9/01/04-8/31/05	66,022			3,286						(3,286)				
Title III English Language Enhancement FY 2005 CO	84.365A	NCLB-1210-05	9/01/05-8/31/06	3,958			4						(4)				
Title I - Interim 2004	84.010	NCLB-1210-0410	9/01/03-8/31/04				32						(32)				
Title I FY 2010 ARRA (233)(232.0910)	84.389	ARRA-1210-10	9/01/09-8/31/11	3,725,401	(3,725,401)	2,894,548				3,627,333	2,069,636			(98,068)	824,912		
Title I SIA FY 2010 ARRA (237)(236.0910)	84.389	ARRA-1210-10	9/01/09-8/31/11	78,598	(78,598)	25,718				59,941	19,152			(18,657)	6,566		(12,091)
I.D.E.A. ARRA FY 2010 (254)(251.0910)	84.391	ARRA-1210-10	9/01/09-8/31/11	3,073,549	(3,073,549)	1,790,136				2,788,089	1,350,687			(285,460)	439,449		
I.D.E.A. ARRA Part B Preschool FY 2010 (256)(257)	84.392	ARRA-1210-10	9/01/09-8/31/11	110,400	(110,400)	66,725				57,744	5,866			(52,656)	60,859		

The Notes to 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 FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Federal Grant/ Pass-Through Grantor/ Program Title	Federal C.F.D.A. No.	Grant or State Project Number	Grant Period	Award Amount	June 30, 2010 (Accounts Receivable)	June 30, 2010 Deferred Revenue	Due To Grantor at June 30, 2010	Acct. Rec. Carryover Walkover Amount	Deferred Rev. Carryover Walkover Amount	Cash Received	Budgetary Expenditures	Repayment of Prior Years' Balances	Adjustments	June 30, 2011 (Accounts Receivable)	June 30, 2011 Deferred Revenue	Due To Grantor at June 30, 2011		Memo GAAP Receivable
I.D.E.A. Part B, Basic FY 2011 (255)	84.027	FT-1210-11	9/01/10-8/31/11	$ 2,560,689						$ 1,635,883	$ 1,883,924			$ (924,806)	$ 676,765		*	$ (248,041)
I.D.E.A. Part B, Basic FY 2010 (251)(252)	84.027	FT-1210-10	9/01/09-8/31/10	$ 2,550,197	$ (2,550,197)	$ 726,732		$ (98,175)	$ 835,476	2,382,000	157,871		$ (1,137,965)	(266,372)	266,372		*	
I.D.E.A. Part B, Basic FY 2009 (255)	84.027	FT-1210-09	9/01/08-8/31/09	2,629,896	(161,955)	835,476		98,175	(835,476)	63,780							*	
I.D.E.A. Part B, Basic FY 2008 (255)	84.027	FT-1210-08	9/01/07-8/31/08	2,523,074			$ 58,262						(58,262)				*	
I.D.E.A. Part B, Basic FY 2005 Carrvover	84.027	FT-1210-05	9/01/05-8/31/06	149,350			2,046						(2,046)				*	
I.D.E.A. Part B, Basic FY 2005 INT	84.027	FT-1210-05	9/01/04-8/31/05	2,574,067			124,402						(124,402)				*	
I.D.E.A. Part B, Basic FY 2004 Carrvover ext	84.027	FT-1210-04	9/01/04-8/31/05	138,112			76,160						(76,160)				*	
I.D.E.A. Part B Preschool FY 2011 (257)	84.173	FT-1210-11	9/01/10-8/31/11	80,043						69,519	69,792			(10,524)	10,251		*	
I.D.E.A. Part B Preschool FY 2010 (258)(253)	84.173	FT-1210-10	9/01/09-8/31/10	75,744	(75,744)	4,690		(3,188)	638	74,236	7,577		2,249	(4,696)			*	
I.D.E.A. Part B Preschool FY 2009 (257)	84.173	FT-1210-09	9/01/08-8/31/09	76,571	(10,693)	638		3,188	(638)	7,505							*	
I.D.E.A. Part B, Preschool FY 2005 INT	84.173	FT-1210-05	9/01/04-8/31/05	72,520			218						(218)				*	
I.D.E.A. Part B, Preschool FY 2004 C/O ext	84.173	FT-1210-04	9/01/04-8/31/05	1,154			228						(228)				*	
																	*	
Title V FY 2008 (260)	84.298A	NCLB-1210-08	9/01/07-8/31/08	30,435		23,587									23,587		*	
Title V FY 2005 C/o (264)	84.298A	NCLB-1210-05	9/01/05-8/31/06	31,890			23,676						(23,676)				*	
Title V FY 2005 Interim	84.298A	NCLB-1210-05	9/01/04-8/31/05	150,377			6,806						(6,806)				*	
NCLB-Title V FY04 Carry-Over ext	84.298A	NCLB-1210-04	9/01/04-8/31/05	15,842			2,243						(2,243)				*	
																	*	
Title II, Ike Math/Science FY 2011 (271)	84.367A	NCLB-1210-11	9/01/10-8/31/11	989,789						423,008	719,989			(566,781)	269,800		*	(296,981)
Title II, Ike Math/Science FY 2010 (273)	84.367A	NCLB-1210-10	9/01/09-8/31/10	986,899	(986,899)	104,147		(176,420)	5,557	707,770	47,294		(2,845)	(455,549)	59,565		*	(395,984)
Title II, Ike Math/Science FY 2009 (271)	84.367A	NCLB-1210-09	9/01/08-8/31/09	999,563	(378,070)			154,985	15,878	207,207							*	
Title II, Ike Math/Science FY 2008 (271)	84.367A	NCLB-1210-08	9/01/07-8/31/08	950,680			15,691						(15,691)				*	
Title II, Ike Math/Science FY 2005 C/O (275)	84.367A	NCLB-1210-05	9/01/05-8/31/06	206,363			44,391						(44,391)				*	
Title II, Ike Math/Science FY 2005 Interim	84.367A	NCLB-1210-05	9/01/04-8/31/05	995,068			23,412						(23,412)				*	
Title II, Ike Math/Science-2004 Carrvover ext	84.367A	NCLB-1210-04	9/01/04-8/31/05	164,797			62,911						(62,911)				*	
Title II Part D FY 2011 (276)	84.318X	NCLB-1210-11	9/01/10-8/31/11	13,035						7,787	9,047			(5,248)	3,988		*	(1,260)
Title II Part D FY 2010 (277)	84.318X	NCLB-1210-10	9/01/09-8/31/10	51,385	(51,385)	4,391		(46,343)	16,549	46,994	489		13,673	(50,734)	34,124		*	(16,610)
Title II Part D FY 2009(276)	84.318X	NCLB-1210-09	9/01/08-8/31/09	45,778	(29,794)			24,909	4,885								*	
Title II Part D FY 2008(276)	84.318X	NCLB-1210-08	9/01/07-8/31/08	28,875			3,300						(3,300)				*	
Title II Part D FY 2004 Carrvover EXT	84.318X	NCLB-1210-04	9/01/04-8/31/05	6,031			5,925						(5,925)				*	
																	*	
Title IV FY 2010 (283)	84.186A	NCLB-1210-10	9/01/09-8/31/10	73,026	(73,026)	12,463			(33,160)	53,418	951		27,072	(19,608)	5,424		*	(14,184)
Title IV FY 2009 (281)	84.186A	NCLB-1210-09	9/01/08-8/31/09	82,672	(49,914)	9,709		42,869	(9,709)	7,045							*	
Title IV FY 2008 (281)	84.186A	NCLB-1210-08	9/01/07-8/31/08	99,656			160						(160)				*	
Title IV FY 2005 Carrvover	84.186A	NCLB-1210-05	9/01/05-8/31/06	505			244						(244)				*	
Title IV, P.L.99-570 DFSCA FY 2005 Interim	84.186A	NCLB-1210-05	9/01/04-8/31/05	118,239			1,027						(1,027)				*	
Title IV, P.L.99-570 DFSCA , 2004 Carrvover Ext.	84.186A	NCLB-1210-04	9/01/04-8/31/05	6,591			1,160						(1,160)				*	
																	*	
A.P. Initiative FY 11 (451)	84.330C	AP-1210-11	10/1/10-9/30/11	90,881							76,880			(76,880)			*	(76,880)
A.P. Initiative FY 10 (450)	84.330C	AP-1210-10	10/1/09-9/30/10	246,664	(219,656)						1,393			(221,049)			*	(221,049)
A.P. Initiative FY 09 (450)	84.330C	AP-1210-09	10/1/08-9/30/09	379,324	(297,920)									(297,920)			*	(297,920)
A.P. Initiative FY 08 (450)	84.330C	AP-1210-08	10/1/07-9/30/08				72,946						(72,946)				*	
A.P. Initiative FY 07 (298)	84.330C	AP-1210-07	7/1/07-9/30/09	770,757			68,256				69,619			(1,363)			*	(1,363)
																	*	
Loc Capacity Bldg. & Improvement Proj FY 2004	84.323A	1210-05	10/01/03-9/30/05	250,000			243						(243)				*	
Small learning Community 2005-2007	84.287	1210-05	7/1/05-6/30/07	325,383			31,679						(31,679)				*	
Small learning Community - C/O 2007 (299)	84.287	1210-05	7/1/07-6/30/08	175,290			11,067						(11,067)				*	
Carl Perkins Vocational FY 2010 (361)	84.048A	PERK-1210-11	7/1/09-6/30/11								139,176			(139,176)			*	(139,176)
Carl Perkins Vocational FY 2010 (361)	84.048A	PERK-1210-10	7/1/09-6/30/10	167,018	(159,181)					158,066				(1,115)			*	(1,115)
Carl Perkins Vocational FY 2009 (361)	84.048A	PERK-1210-09	7/1/09-6/30/10	143,856		11,051									11,051		*	
Carl Perkins Vocational FY 2008 (361)	84.048A	PERK-1210-08	7/1/07-6/30/08	154,058			185,684						(185,684)				*	
Carl Perkins Vocational FY 2006	84.048A	PERK-1210-06	7/1/05-6/30/06	152,310			3						(3)				*	
Compreh. Sch. Reform. Demons.-Campus High 04	84.332A	1210-04	9/01/03-8/31/04	50,000			1,100						(1,100)				*	

The Notes to 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 FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Federal Grant/ Pass-Through Grantor/ Program Title	Federal C.F.D.A. No.	Grant or State Project Number	Grant Period	Award Amount	June 30, 2010 (Accounts Receivable)	June 30, 2010 Deferred Revenue	Due To Grantor at June 30, 2010	Acct. Rec. Carryover Walkover Amount	Deferred Rev. Carryover Walkover Amount	Cash Received	Budgetary Expenditures	Repayment of Prior Years' Balances	Adjustments	June 30, 2011 (Accounts Receivable)	June 30, 2011 Deferred Revenue	Due To Grantor at June 30, 2011	Memo GAAP Receivable
Homeless-McKinney FY 2009 (453)	84.196	1210-09	9/01/08-8/31/09	$ 170,000		$ 22,989									$ 22,989		
Homeless-McKinney FY 2008 (453)	84.196	1210-08	9/01/07-8/31/08	150,000			$ 46,354						(46,354)				
Homeless-McKinney FY 2006 Carry Over	84.196	1210-06	9/01/06-8/31/07	132,000			318						(318)				
Homeless-McKinney FY 2005 INT	84.196	1210-05	11/1/04-8/31/05	132,000			2,176						(2,176)				
Worforce Investment - (404)	84.196	1210-11	7/1/10-6/30/11							$ 10,940	$ 22,000			$ (11,060)			$ (11,060)
Worforce Investment - (404)	84.196	1210-10	7/1/09-6/30/10	43,300	$ (32,360)					32,360							
Worforce Investment - (404)	84.196	1210-09	7/1/09-6/30/10	62,744													
Worforce Investment - (404)	84.196	1210-08	7/1/07-6/30/08	107,350			48,749						(48,749)				
Insured for Sure Grant - 433		1210-10	7/1/09-6/30/10	25,000		1,385									1,385		
Adult Basic Education-ABE SKILLS (618)	84.002A	1210-11	7/1/10-6/30/11	106,419						40,163	78,232			(38,069)			(38,069)
Adult Basic Education-ABE SKILLS	84.002A	1210-10	7/1/09-6/30/10	96,600	(54,723)					44,917				(9,806)			(9,806)
Adult Basic Education-ABE SKILLS	84.002A	1210-08	7/1/07-6/30/08	102,000	(6,357)									(6,357)			(6,357)
Adult Basic Education-ABE SKILLS	84.002A	1210-07	7/1/06-6/30/07	182,915	(15,775)									(15,775)			(15,775)
Adult Basic Education - ABE	84.002A	1210-03	7/1/02-6/30/03	21,204	(4,893)									(4,893)			(4,893)
Adult Basic Education-ABE SKILLS	84.002A	1210-04	7/1/03-6/30/04	185,055	(162)									(162)			(162)
Adult Basic Education-ABE SKILLS	84.002A	1210-05	7/1/04-6/30/05	185,055	(17,270)									(17,270)			(17,270)
Evens Start Family Literacy FY 2007 (455)	84.213C	1210-07	10/01/06-9/30/07	1,207	(290)									(290)			(290)
Evens Start Family Literacy FY 2005	84.213C	1210-05	10/01/04-9/30/05	130,000			2,364						(2,364)				
Evens Start Family Literacy	84.213C	1210-01	10/1/00-9/30/01	140,000	(6,080)									(6,080)			(6,080)
NJ Reading First Grant FY 2011 (457)	84.357A	1210-11	7/01/10-6/30/11	280,821							50,493			(50,493)			(50,493)
NJ Reading First Grant FY 2010 (457)	84.357A	1210-10	7/01/09-6/30/10	269,952	(34,044)					80,261	5,822		75,548		115,943		
NJ Reading First Grant FY 2009 (457)	84.357A	1210-10	7/01/09-6/30/10	463,990		62,930									62,930		
NJ Reading First Grant FY 2008 (457)	84.357A	1210-08	7/01/07-6/30/08	693,972			54,301					48,696	(5,605)				
NJ Reading First Grant FY 2007	84.357A	1210-07	7/01/06-6/30/07	575,096			8,042					8,042					
SPECED Early Literacy Grant 2008	84.000	1210-08	7/01/07-6/30/08				5,829						(5,829)				
SPECED Early Literacy Grant 2007	84.000	1210-08	7/01/07-6/30/08				9,568						(9,568)				
SPECED Early Literacy Grant 2006	84.000	1210-06	7/01/05-6/30/06	121,480			1,751						(1,751)				
					-	-	-	-	-	-	-	-	-	-	-	-	-
Total Special Revenue					(18,527,407)	9,120,541	1,375,923	-	-	20,410,538	11,983,943	56,738	(3,383,942)	(7,668,485)	4,623,457	-	(4,334,619)
Total Federal Assistance					$ (18,859,414)	$ 9,120,541	$ 1,375,923	$ -	$ -	$ 25,635,377	$ 17,840,024	$ 56,738	$ (3,383,942)	$ (8,631,734)	$ 4,623,457	$ -	$ (5,297,868)

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, 2011

State Grantor/Program Title	Grant or State Project Number	Grant Period	Award Amount	Balance at June 30, 2010	Carryover/ Walkover Amount	Interfund Transfers	Cash Received	Budgetary Expenditures	Repayment of Prior Years' Balances	(1) Adjustments	June 30, 2011 (Accounts Receivable)	June 30, 2011 Deferred Revenue	June 30, 2011 Due To Grantor at June 30, 2011	GAAP Receivable	Cumulative Total Expenditures
State Department of Education :															
General Fund															
Equalization Aid	11-495-034-5120-078	7/1/10-6/30/11	$ 131,832,430				$ 118,828,862	$ 131,832,430			$ (13,003,568)				$ 131,832,430
Equalization Aid	10-495-034-5120-078	7/1/09-6/30/10	107,724,670	$ (13,044,476)			13,044,476								-
Transportation Aid	11-495-034-5120-014	7/1/10-6/30/11	1,266,590				1,141,657	1,266,590			(124,933)				1,266,590
Transportation Aid	10-495-034-5120-014	7/1/09-6/30/10	1,221,035	(147,856)			147,856								-
Categorical Special Education Aid	11-495-034-5120-089	7/1/10-6/30/11	5,772,439				5,203,062	5,772,439			(569,377)				5,772,439
Categorical Special Education Aid	10-495-034-5120-089	7/1/09-6/30/10	5,690,199	(689,031)			689,031								-
Security Aid	11-495-034-5120-084	7/1/10-6/30/11	3,863,241				3,482,182	3,863,241			(381,059)				3,863,241
Security Aid	10-495-034-5120-084	7/1/09-6/30/10	3,846,003	(465,716)			465,716								-
Adjustment Aid	11-495-034-5120-085	7/1/10-6/30/11	26,656,925				24,027,563	26,656,925			(2,629,362)				26,656,925
Adjustment Aid	10-495-034-5120-085	7/1/09-6/30/10	28,444,756	(3,444,401)			3,444,401								-
New School Facility Funding		7/1/10-6/30/11	1,284,534		$ 1,000,000			1,000,000							1,000,000
New School Facility Funding		7/1/09-6/30/10	1,284,534	1,000,000	(1,000,000)										-
Extraordinary Aid	11-100-034-5120-473	7/1/10-6/30/11	1,010,803					1,010,803			(1,010,803)				1,010,803
Extraordinary Aid	10-100-034-5120-473	7/1/09-6/30/10	863,328	(863,328)			863,328				-				-
GED Testing	N/A	7/1/04-6/30/05	28,073	(1,323)							(1,323)			$ (1,323)	-
SBIS	N/A	7/1/08-6/30/09	2,850	(1,050)							(1,050)			(1,050)	-
TPAF Social Security	11-495-034-5095-002	7/1/10-6/30/11	6,666,761				6,334,026	6,666,761			(332,735)			(332,735)	6,666,761
TPAF Social Security	10-495-034-5095-002	7/1/09-6/30/10	7,253,308	(703,273)			703,273				-			-	-
TPAF - On Behalf Pension															-
Normal Contribution	11-100-034-5095-006	7/1/10-6/30/11	273,253				273,253	273,253							273,253
Post Retirement Medical Contribution	11-100-034-5095-006	7/1/10-6/30/11	5,803,912	-	-	-	5,803,912	5,803,912	-	-	-	-	-	-	5,803,912
Sub-Total General Fund				(18,360,454)	-	-	184,452,598	184,146,354	-	-	(18,054,210)	-	-	(335,108)	184,146,354
State Department of Education - Food Program															
National School Lunch (State)	11-100-010-3350-023	7/1/10-6/30/11	65,081				52,316	65,081			(12,765)			(12,765)	65,081
National School Lunch (State)	10-100-010-3350-023	7/1/09-6/30/10	119,766	(9,064)			9,064				-			-	-
National School Breakfast (State)	10-100-010-3350-023	7/1/09-6/30/10	83,469	(6,283)	-	-	6,283	-	-	-	-	-	-	-	-
Total State Dept. of Educ. - Food Program				(15,347)	-	-	67,663	65,081	-	-	(12,765)	-	-	(12,765)	65,081
State Department of Education :															
Special Revenue															
Preschool Education Aid	11-495-034-5120-086	7/1/10-6/30/11	18,820,665		974,011	$ 378,060	16,938,594	18,097,435		$ 1,349,582	(1,882,071)	$ 3,424,883			18,097,435
Preschool Education Aid	10-495-034-5120-086	7/1/09-6/30/10	18,808,120	(906,801)	(974,011)		1,880,812								-
New School Facility Funding (432)	N/A	7/1/07-6/30/08		(6,061)							(6,061)			(6,061)	-
NJ Non-public Txtbks FY 2011 (501)	11-100-034-5120-064	7/1/10-6/30/11	56,896				56,896	51,675					$ 5,221		51,675
NJ Non-public Txtbks FY 2010 (501)	10-100-034-5120-064	7/1/09-6/30/10	65,036	9,093					$ 9,093	928			928		-
NJ Non-public Aid Auxiliary Services-Ch.192:															-
Compensatory Education (502)	11-100-034-5120-067	7/1/10-6/30/11	365,887				365,887	247,581					118,306		247,581
Compensatory Education (502)	10-100-034-5120-067	7/1/09-6/30/10	378,600	53,550					53,550	11,359			11,359		-
English as a Second Language (503)	11-100-034-5120-067	7/1/10-6/30/11	4,269				4,269	3,159					1,110		3,159
English as a Second Language (503)	10-100-034-5120-067	7/1/09-6/30/10	6,850	3,816				783	3,816		(783)			(783)	783
Transportation (505)	11-100-034-5120-068	7/1/10-6/30/11	35,834				35,834	19,932					15,902		19,932
Transportation (505)	10-100-034-5120-068	7/1/09-6/30/10	35,651					3,565			(3,565)			(3,565)	3,565

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

State Grantor/Program Title	Grant or State Project Number	Grant Period	Award Amount	Balance at June 30, 2010	Carryover/ Walkover Amount	Interfund Transfers	Cash Received	Budgetary Expenditures	Repayment of Prior Years' Balances	(1) Adjustments	June 30, 2011 (Accounts Receivable)	June 30, 2011 Deferred Revenue	June 30, 2011 Due To Grantor at June 30, 2011	GAAP Receivable	Cumulative Total Expenditures
Special Revenue (Continued)															-
NJ Non-public Aid Handicapped Services-Ch.193:															-
Supplemental Instruction (506)	11-100-034-5120-066	7/1/10-6/30/11	$ 41,134				$ 41,134	$ 40,578					$ 556		$ 40,578
Supplemental Instruction (506)	10-100-034-5120-066	7/1/09-6/30/10	52,166	$ 8,045				4,858	$ 8,045		$ (4,858)			$ (4,858)	4,858
Examination & Classification (507)	11-100-034-5120-066	7/1/10-6/30/11	61,388				61,388	57,559					3,829		57,559
Examination & Classification (507)	10-100-034-5120-066	7/1/09-6/30/10	55,933	6,978					6,978						-
Corrective Speech (508)	11-100-034-5120-066	7/1/10-6/30/11	20,340				20,340	18,385					1,955		18,385
Corrective Speech (508)	10-100-034-5120-066	7/1/09-6/30/10	23,852	4,304				2,152	4,304		(2,152)			(2,152)	2,152
Nursing Services (509)	11-100-034-5120-070	7/1/10-6/30/11	67,419				67,419	67,419							67,419
Nursing Services (509)	10-100-034-5120-070	7/1/09-6/30/10	77,123	10,291						$ 7,334			17,625		-
Nonpublic Technology Aid (510)	09-100-034-5120-373	7/1/08-6/30/09	43,800												-
N.J. Character Educ'n (436)	06-495-034-5120-053	7/1/05-6/30/06	29,412	25,980									25,980		-
New Jersey School Const. Corp.	Not Available	7/01/07-6/30/08		(365,223)							(365,223)			(365,223)	-
New Jersey School Const. Corp.	Not Available	7/01/06-6/30/07	380,000	22,541								$ 22,541			-
Evening School for Foreign Born (632)	07-100-034-5052-026	7/1/06-6/30/07	3,132	1,001									1,001		-
Evening School for Foreign Born	06-100-034-5052-026	7/1/05-6/30/06	3,132	986									986		-
Evening School for Foreign Born	05-100-034-5052-026	7/1/04-6/30/05	3,182	198	-	-	-	-	-	-	-	-	198	-	-
Total State Dept. of Educ. - Special Rev				(1,131,302)	-	378,060	19,472,573	18,615,081	85,786	1,369,203	(2,264,713)	3,447,424	204,956	(382,642)	18,615,081
Capital Projects Fund															
Economic Development Authority ("EDA") Educational Facilities Construction and Financing Act of 2000															
On-Behalf Contribution	1700	7/1/10-6/30/11	2,993,526	-	-	-	2,993,526	2,993,526	-	-	-	-	-	-	2,993,526
Debt Service Fund															
Debt Service Aide-Type II	11-495-34-5120-017	7/1/10-6/30/11	3,500,694	-	-	-	3,500,694	3,500,694	-	-	-	-	-	-	3,500,694
Total State Financial Assistance				(19,507,103)	-	378,060	210,487,054	209,320,736	85,786	1,369,203	(20,331,688)	3,447,424	204,956	(730,515)	209,320,736
State Financial Assistance Not Subject to Single Audit Determination															
General Fund															
On-Behalf TPAF Pen Ben Contrib	10-100-034-5095-051						(273,253)	(273,253)							(273,253)
On-Behalf TPAF Post Ret Med Contrib	10-100-034-5095-051						(5,803,912)	(5,803,912)							(5,803,912)
Transfer to ECPA						(378,060)		(378,060)		-					(378,060)
Capital Projects Fund															
Economic Development Authority ("EDA") Educational Facilities Construction and Financing Act of 2000															
On-Behalf Contribution	1700	7/1/09-6/30/10		-	-	-	(2,993,526)	(2,993,526)	-	-	-	-	-	-	(2,993,526)
				$ (19,507,103)	$ -	$ -	$ 201,416,363	$ 199,871,985	$ 85,786	$ 1,369,203	$ (20,331,688)	$ 3,447,424	$ 204,956	$ (730,515)	$ 199,871,985

(1) Adjustments are the result of cancelled Prior year encumbrances

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

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, 2011

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 basic 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 presented using the budgetary basis of accounting with the exception of programs recorded in the food service fund, which are presented using the accrual basis of accounting. These bases of accounting are described in Notes 1(C) to the Board's basic financial statements.

NOTE 3 RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

The basic financial statements present the general fund and special revenue fund on a GAAP basis. Budgetary comparison statements or 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 an increase of $935,707 for the general fund and $1,966,598 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 basic financial statements on a GAAP basis as presented as follows:

	Federal	State	Total
General Fund	$ 1,296,903	$ 185,082,061	$ 186,378,964
Special Revenue Fund	11,586,470	20,601,044	32,187,514
Capital Projects Fund		2,993,526	2,993,526
Debt Service Fund		3,500,694	3,500,694
Food Service Fund	4,559,178	65,081	4,624,259
Total Financial Assistance	$ 17,442,551	$ 212,242,406	$ 229,684,957

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, 2011

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 $6,666,761 represents the amount reimbursed by the State for the employer's share of social security contributions for TPAF members for the year ended June 30, 2011. The amount reported as TPAF Pension System Contributions in the amount of $273,253 and TPAF Post-Retirement Medical Benefits Contributions in the amount of $5,803,912 represents the amount paid by the State on behalf of the District for the year ended June 30, 2011. The School Development Authority's ("SDA") Educational Facilities Construction and Financing Act on-behalf payments totaling $2,993,526 represent the amounts paid by SDA on behalf of the District for the facility project expenditures of the District for the year ended June 30, 2011.

NOTE 6 ON-BEHALF PROGRAMS NOT SUBJECT TO STATE SINGLE AUDIT

On-behalf State Programs for TPAF Pension and Post-Retirement Medical Benefits Contributions as well as on-behalf School Development Authority Educational Facility Construction and Financing Act Program payments are not subject to a State single audit and, therefore, are excluded from major program determination. The Schedule of State Financial Assistance provides a reconciliation of State financial assistance reported in the District's basic financial statements and the amount subject to State single audit and major program determination.

NOTE 7 SCHOOLWIDE PROGRAM FUNDS

Schoolwide programs are not separate federal programs as defined in OMB Circular A-133; amounts used in schoolwide programs (i.e., school based budgets) are included in the total expenditures of the program contributing the funds in the Schedule of Expenditure of Federal Awards. The following funds by program are included in schoolwide programs in the District.

Federal Program	Amount
Title I, Part A: *Improving Basic Programs Operated by Local Education Agencies*	$3,460,288

EXHIBIT K-6

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Part I – Summary of Auditor's Results

Financial Statement Section

Type of auditors' report issued:	Unqualified	
Internal control over financial reporting:		
1) Material weakness(es) identified?	X yes	____ no
2) Were significant deficiency(ies) identified that were not considered to be material weaknesses?	X yes	____ no
Noncompliance material to the basic financial statements noted?	X yes	____ none

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	____ no
Type of auditor's report on compliance for major programs:	Unqualified	
Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 (section.510(a))?	X yes	____ none

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
84.410A	Education Jobs Fund Program
84.010A	Title I SIA
84.010A	Title I
84.389	Title I - ARRA
84.389	Title I SIA - ARRA
84.027	IDEA Part B Basic
84.173	IDEA Preschool
84.391	IDEA Part B - ARRA
84.392	IDEA Part B Preschool - ARRA
84.367A	Title II
10.555	National School Lunch Program
10.553	School Breakfast
10.556	After School Snack
10.558	Fresh Fruit & Vegetable

Dollar threshold used to determine Type A Programs	$ 535,201	
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, 2011

Part I – Summary of Auditor's Results

State Awards Section

Type of auditors' report on compliance for major programs:	Unqualified
Internal Control over compliance:	
1) Material weakness(es) identified?	X yes ____ no
2) Were significant deficiency(ies) identified that were not considered to be material weaknesses?	X yes ____ no
Any audit findings disclosed that are required to be reported in accordance with N.J. OMB Circular 04-04, as amended?	X yes ____ none

Identification of major programs:

GMIS Number(s)	Name of State Program
11-495-034-5120-089	Special Education Categorical Aid
11-495-034-5120-078	Equalization Aid
11-495-034-5120-084	Security Aid
11-495-034-5120-085	Adjustment Aid
11-495-034-5095-002	TPAF Social Security
11-495-034-5120-086	Preschool Education Aid
11-495-034-5120-017	Debt Service Aid

Dollar threshold used to determine Type A programs:	$ 3,000,000
Auditee qualified as low-risk auditee?	____ yes X no

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

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 2011-1

Our audit of encumbrances payable in the various funds revealed that numerous encumbered balances were deemed invalid and either reclassified to accounts payable or cancelled. In addition the encumbrances payable per the open purchase order reports were not in agreement with the encumbrances reported in the budget reports.

Criteria or specific requirement:

The State Department of Education's GAAP Technical Systems Manual pursuant to N.J.S.A. 18A:4-14 and NJAC 6:20-2A.

Condition:

Encumbrance balances in the General and Special Revenue Funds were overstated in the District's records at June 30, 2011.

Context:

Differences were noted in the various funds between the general ledger and detailed subsidiary reports, certain encumbrances payable in the General Fund for transportation and food service in the amount of $523,562 were reclassified to accounts payable and interfunds payable. Also, certain purchase orders in the amount of $754,286 were deemed invalid and cancelled. Encumbrances payable in the Special Revenue Fund in the amount of $565,891 were reclassified to accounts payable and $411,974 were deemed invalid and were cancelled to deferred revenues.

Cause:

Year end general ledger and budget report balances for accounts payable and encumbrances payable were not reviewed and reconciled to the detailed subsidiary reports. In addition, certain open purchase orders were not reviewed and properly classified as accounts payable, interfunds payable or cancelled in the District's records at June 30, 2011.

Effect:

Detailed subsidiary reports were not available to substantiate the respective accounts payable and encumbrance payable balance. In addition, expenditures may not reflect all amounts incurred for the year. Invalid encumbrances understate unreserved/undesignated fund balances at year end.

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

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 2011-1 (Continued)

Recommendation:

Internal controls be enhanced to ensure that encumbrances payable are properly classified and or cancelled at year end. In addition, the encumbrance reports be reconciled to the monthly budget reports.

Management's Response:

Procedures will be instituted to ensure all payables are properly classified at year end closing.

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

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 2011-2

Our audit of the Payroll Trust and Agency Fund revealed the following:

- Excess balances exist in the payroll agency bank accounts.
- Trust and Agency general ledger account balances do not accurately reflect the liabilities due to the respective agencies.
- Balances due to the General Fund in the amount of $2,501,000 and due to the Unemployment Trust Fund in the amount of $53,000.

Criteria or specific requirement:

Internal control procedures pertaining to payroll preparation and general ledger maintenance.

Condition:

With respect to the general ledger, various account balances do not reflect the actual liability balances due to respective agencies. In addition interfund balances due to the General Fund from both the trust and agency bank account and net payroll bank account exist at year end.

Context:

See Finding

Cause:

Amounts deposited into the Trust and Agency Fund bank accounts are not in agreement with amounts reported per the account distribution reports or the amounts subsequently remitted to the various payroll deduction agencies.

Effect:

Excess monies were transferred to the Net Pay and Payroll Agency bank accounts resulting in material interfunds and excess deposits.

Recommendation:

The interfund and excess funds in the Net Payroll and Trust and Agency accounts be liquidated.

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

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 2011-2 (Continued)

Management's Response:

Management has reviewed this finding and it will reinforce its procedures related to payroll activities to ensure corrective action is taken.

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

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 2011-3

Our audit of the filing of payroll returns revealed the District failed to remit the quarterly State unemployment tax returns on a timely basis.

Criteria or specific requirement:

Internal control procedures pertaining to payroll processing.

Condition:

The District has incurred penalties and accrued interest in the amount of $311,000 as a result of late filings and delinquent payments.

Context:

The State has levied penalties and interest for various tax quarters in the State fiscal years ending June 30, 2009, 2010 and 2011.

Cause:

The District did not remit quarterly returns on a timely basis.

Effect:

See condition.

Recommendation:

Internal controls be enhanced to ensure all payroll tax returns are filed on a timely basis.

Management's Response:

Management has reviewed this finding and has indicated it will revise its procedures to ensure corrective action is taken.

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

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 2011-4

Our audit of budget account charges revealed numerous expenditures were not charged to the proper budget line accounts.

Criteria or specific requirement:

Proper budget account charges in accordance with NJAC 6A:23A-16.2(f).

Condition:

Budget account charges for salaries, health benefits, social security and various other line item accounts were not classified and charged to the proper budget line accounts.

Context:

Approximately $1,726,000 of budget account charges for health benefit, social security and various other line item accounts and $657,000 of payroll related expenditures were not charged to the proper budget line accounts.

Cause:

Expenditures were not properly classified and charged to the proper budget line item accounts in accordance with the Uniform Minimum Chart of Accounts for New Jersey Public Schools.

Effect:

The District's budget reports may not accurately reflect expenditure classifications in accordance with Uniform Minimum Chart of Accounts.

Recommendation:

Expenditures be classified and charged to the appropriate budget line accounts in accordance with the Uniform Minimum Chart of Accounts for New Jersey Public Schools.

Management's Response:

Management has reviewed this finding and has indicated appropriate corrective action will be implemented.

EXHIBIT K-6

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Part 3 – Schedule of Federal and State Award Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance including questioned costs, related to the audit of major federal and state programs, as required by OMB Circular A-133 and New Jersey OMB's Circular 04-04, as amended.

CURRENT YEAR FEDERAL AWARDS

Finding 2011-5

Our audit of the NCLB and IDEA grant award programs revealed that transfers were not completed to amend the original grant program budgets.

Information on federal program:

Title I, Title I SIA	84.010A
IDEA Part B	84.027
IDEA Part B – Preschool	84.173
Title IIA	84.367

Criteria or specific requirement:

Federal Grant Compliance Supplement - Reporting

Condition:

The Electronic Web Enabled Grant System (EWEG) was not amended to reflect budget transfers and charges reflected in the Districts records.

Questioned Costs:

Unknown.

Context:

See Condition.

Cause:

Original grant awards were not amended.

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, 2011

Part 3 – Schedule of Federal and State Award Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance including questioned costs, related to the audit of major federal and state programs, as required by OMB Circular A-133 and New Jersey OMB's Circular 04-04, as amended.

CURRENT YEAR FEDERAL AWARDS

Finding 2011-5 (Continued)

Recommendation:

Transfers be requested to amend the original grant award budgets for NCLB and IDEA grant programs.

Management's Response:

Management has reviewed this finding and has indicated appropriate corrective action will be implemented.

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Part 3 – Schedule of Federal and State Award Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance including questioned costs, related to the audit of major federal and state programs, as required by OMB Circular A-133 and New Jersey OMB's Circular 04-04, as amended.

CURRENT YEAR STATE AWARDS

Finding 2011-6

Our audit of the filing of payroll returns revealed the District failed to remit the quarterly State unemployment tax returns on a timely basis.

State program information:

Special Education Categorical Aid	495-034-5120-084
Equalization Aid	495-034-5120-078
Security Aid	495-034-5120-084
Adjustment Aid	495-034-5120-085

Criteria or specific requirement:

NJ Department of Education – Grant Compliance Supplement

Condition:

See Finding 2011-3.

Questioned Costs:

Pending penalties and interest.

Context:

See Finding 2011-3.

Effect:

District is not in compliance with the State of NJ Grant Compliance Supplement.

Cause:

See Finding 2011-3.

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Part 3 – Schedule of Federal and State Award Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance including questioned costs, related to the audit of major federal and state programs, as required by OMB Circular A-133 and New Jersey OMB's Circular 04-04, as amended.

CURRENT YEAR STATE AWARDS

Finding 2011-6 (Continued)

Recommendation:

Internal controls be enhanced to ensure all payroll tax returns are filed on a timely basis.

Management's Response:

Management has reviewed this finding and has indicated it will revise its procedures to ensure corrective action is taken.

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Part 3 – Schedule of Federal and State Award Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance including questioned costs, related to the audit of major federal and state programs, as required by OMB Circular A-133 and New Jersey OMB's Circular 04-04, as amended.

CURRENT YEAR STATE AWARDS

Finding 2011-7

Our audit of budget charges revealed numerous expenditures were not charged to the proper budget line accounts.

State program information:

Special Education Categorical Aid	495-034-5120-089
Equalization Aid	495-034-5120-078
Security Aid	495-034-5120-084
Adjustment Aid	495-034-5120-085

Criteria or specific requirement:

NJ Department of Education – Grant Compliance Supplement

Condition:

See Finding 2011-4.

Questioned Costs:

None

Context:

See Finding 2011-4.

Effect:

The District is not in compliance with the State of New Jersey Grant Compliance Supplement.

Recommendation:

Expenditures be classified and charged to the appropriate budget line accounts in accordance with the Uniform Minimum Chart of Accounts for New Jersey Public Schools.

Management's Response:

Management has reviewed this finding and has indicated appropriate action will be implemented.

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Part 3 – Schedule of Federal and State Award Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance including questioned costs, related to the audit of major federal and state programs, as required by OMB Circular A-133 and New Jersey OMB's Circular 04-04, as amended.

CURRENT YEAR STATE AWARDS

Finding 2011-8

Our audit of the Treasurer of School Monies and Board Secretary's reports revealed that the reports were not approved on a monthly basis.

State program information:

Special Education Categorical Aid	495-034-5120-089
Equalization Aid	495-034-5120-078
Security Aid	495-034-5120-084
Adjustment Aid	495-034-5120-085

Criteria or specific requirement:

NJ Department of Education – Grant Compliance Supplement

Condition:

Treasurer of School Monies and Board Secretary's reports were not submitted and approved by the Board on a monthly basis.

Questioned Costs:

None

Context:

July, August and September were approved in January 2011. October, November and December were approved in March 2011. January was approved in April and February and March were approved in May.

Effect:

The District is not in compliance with the State of New Jersey Grant Compliance Supplement.

Cause:

See condition.

Recommendation:

Monthly Treasurer of School Monies and Board Secretary's reports be filed on a timely basis.

Management's Response:

Management has reviewed this finding and has indicated it will revise its procedures to ensure corrective action is taken.

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Part 3 – Schedule of Federal and State Award Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance including questioned costs, related to the audit of major federal and state programs, as required by OMB Circular A-133 and New Jersey OMB's Circular 04-04, as amended.

CURRENT YEAR STATE AWARDS

Finding 2011-9

Our audit revealed that the District did not maintain and prepare monthly and year to date transfer reports.

State program information:

Special Education Categorical Aid	495-034-5120-089
Equalization Aid	495-034-5120-078
Security Aid	495-034-5120-084
Adjustment Aid	495-034-5120-085

Criteria or specific requirement:

NJ Department of Education – Grant Compliance Supplement
NJAC 6A:23A-13.3(1)

Condition:

The District did not prepare monthly and year to date cumulative transfer reports to ensure that any line item transfers in excess of 10% are properly approved by the Executive County Superintendent.

Questioned Costs:

None

Context:

See Condition.

Effect:

The District is not in compliance with the State of New Jersey Grant Compliance Supplement.

Cause:

See Condition.

Recommendation:

The District maintain and prepare monthly and cumulative year to date transfer reports in accordance with NJAC 6A:23A-13.3(1).

Management's Response:

Management has reviewed this finding and has indicated it will revise its procedures to ensure corrective action is taken.

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Part 3 – Schedule of Federal and State Award Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance including questioned costs, related to the audit of major federal and state programs, as required by OMB Circular A-133 and New Jersey OMB's Circular 04-04, as amended.

CURRENT YEAR STATE AWARDS

Finding 2011-10

Our audit of the Application for State School Aid (ASSA) revealed the following:

- On Roll students reported exceeded the number of students in the District workpapers.
- Several instances were noted for IEP's which were no longer valid for On Roll Special Education students and Private School for the Disabled Students.
- Several regular and special education transportation students could not be traced to class registers or tuition contracts.
- Numerous missing lunch applications for students reported as Low Income

State program information:

Special Education Categorical Aid	495-034-5120-089
Equalization Aid	495-034-5120-078
Security Aid	495-034-5120-084
Adjustment Aid	495-034-5120-085

Criteria or specific requirement:

State of New Jersey Grant Compliance Supplement

Condition:

The District workpapers for on roll students was not in agreement with the number of students reported as on-roll in the ASSA. In addition, numerous lunch applications were not available for students reported as Low Income and several IEP's were not updated for Special Education students. It was also noted that several transported students could not be traced to tuition contracts or class register.

Questioned Costs:

Unknown.

Context:

A difference of thirty six (36) students was reported for on-roll students. In addition, forty eight (48) lunch applications were not available for review. It was also noted that thirteen (13) IEP's were not updated for Special Education students and ten (10) transported students could not be traced to class registers or tuition contracts.

Effect:

The District may be reporting students who are ineligible.

Cause:

See Condition.

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Part 3 – Schedule of Federal and State Award Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance including questioned costs, related to the audit of major federal and state programs, as required by OMB Circular A-133 and New Jersey OMB's Circular 04-04, as amended.

CURRENT YEAR STATE AWARDS

Finding 2011-10 (Continued)

Recommendation:

Internal controls enhanced to ensure that documentation is retained, updated and in agreement with the students reported on the Application for State School Aid.

Management's Response:

Management has reviewed this finding and has indicated it will revise its procedures to ensure corrective action is taken.

EAST ORANGE BOARD OF EDUCATION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

This section identifies the status of prior-year findings related to the basic financial statements and federal and state awards that are required to be reported in accordance with Chapter 6.12 of *Government Auditing Standards*, U.S. OMB Circular A-133 (Section .315(a)(b)) and New Jersey OMB's Circular 04-04.

STATUS OF PRIOR YEAR FINDINGS

2010-1

Condition:

General ledger balances for accounts payable and encumbrances payable were not in agreement with the detailed subsidiary account payable and open purchase order reports. In addition, encumbrance balances in the General and Special Revenue Funds were overstated in the District's records at June 30, 2010.

Status

See Finding 2011-1.

2010-2

Condition:

Amounts deposited into the net payroll and trust and agency bank accounts were not in agreement with the respective payroll reports. With respect to the general ledger, various account balances do not reflect the actual liability balances due to respective agencies. In addition interfund balances due to the General Fund from both the Trust and Agency bank account and net payroll bank account exist at year end.

Status

See Finding 2011-2.

2010-3 and 2010-7

Condition:

The District has incurred penalties and accrued interest due to the late payment of payroll withholding and unemployment taxes as well as late reporting.

Status:

See Finding 2011-3 and 2011-6.

EAST ORANGE BOARD OF EDUCATION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

This section identifies the status of prior-year findings related to the basic financial statements and federal and state awards that are required to be reported in accordance with Chapter 6.12 of *Government Auditing Standards*, U.S. OMB Circular A-133 (Section .315(a)(b)) and New Jersey OMB's Circular 04-04.

STATUS OF PRIOR YEAR FINDINGS (Continued)

2010-4

Condition:

Detailed analysis by grant program for grants receivable, deferred revenues and due to State balances were not available at year end.

Status

Corrective action has been taken.

2010-5

Condition:

The State of New Jersey conducted a review of the Title I Grant Funds. The reported indicated various grant expenditures were disallowed for employee salaries, employee benefits, other purchased services, supplies and other objects which were not sufficiently substantiated. In addition, employees charged to federal grant programs are not approved in the minutes.

Status

Corrective action has been taken.

2010-6

Condition:

Numerous items were noted which were not in compliance with Federal compliance supplements which required corrective action by the District.

Status

Corrective action has been taken.

EAST ORANGE BOARD OF EDUCATION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

This section identifies the status of prior-year findings related to the basic financial statements and federal and state awards that are required to be reported in accordance with Chapter 6.12 of *Government Auditing Standards*, U.S. OMB Circular A-133 (Section .315(a)(b)) and New Jersey OMB's Circular 04-04.

STATUS OF PRIOR YEAR FINDINGS (Continued)

2010-8

Condition:

Budget transfers were not completed prior to the overexpenditure of appropriation line items in the General Fund.

Status

Corrective action has been taken.

2010-9

Condition:

The District did not prepare monthly and year to date cumulative transfer reports to ensure that any line item transfers in excess of 10% are properly approved by the Executive County Superintendent.

Status

See Finding 2011-9

2010-10

Condition:

The District workpapers for on roll students was not in agreement with the number of students reported as on-roll in the ASSA. In addition, numerous lunch applications were not available or deemed ineligible for students reported as Low Income or Limited English Proficient.

Status

See Finding 2011-10