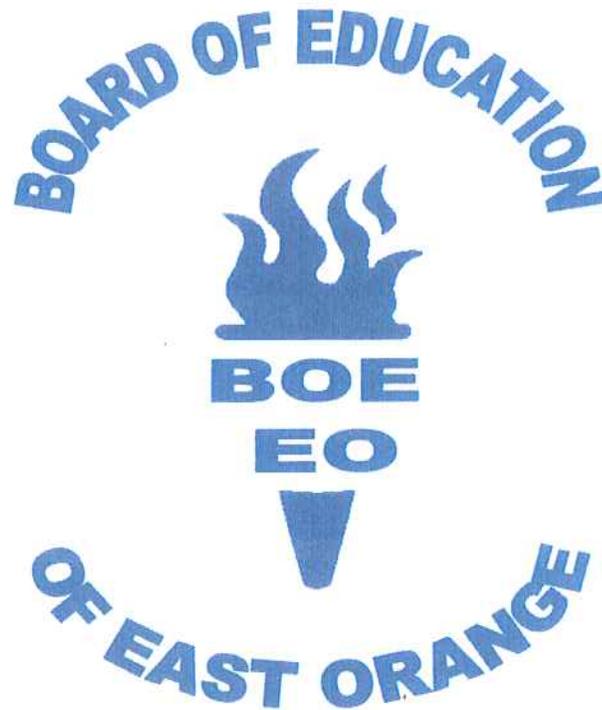


COMPREHENSIVE ANNUAL FINANCIAL REPORT



"RISING TO A STANDARD OF EXCELLENCE"

FOR THE FISCAL YEAR ENDED
JUNE 30, 2013

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, 2013

Prepared by

**East Orange Board of Education
Finance Department**

**EAST ORANGE BOARD OF EDUCATION
TABLE OF CONTENTS**

Page

INTRODUCTORY SECTION

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

FINANCIAL SECTION

Independent Auditor's Report	1-3
Required Supplementary Information – Part I Management's Discussion and Analysis	4-21
Basic Financial Statements	
A. District-wide Financial Statements:	
A-1 Statement of Net Position	22
A-2 Statement of Activities	23-24
B. Fund Financial Statements:	
Governmental Funds:	
B-1 Balance Sheet	25
B-2 Statement of Revenues, Expenditures, and Changes in Fund Balances	26
B-3 Reconciliation of the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances with the District-Wide Statements	27
Proprietary Funds:	
B-4 Statement of Net Position	28
B-5 Statement of Revenues, Expenses, and Changes in Fund Net Position	29
B-6 Statement of Cash Flows	30
Fiduciary Funds:	
B-7 Statement of Fiduciary Net Position	31
B-8 Statement of Changes in Fiduciary Net Position	32
Notes to the Basic Financial Statements	33-62
Required Supplementary Information – Part II	
C. Budgetary Comparison Schedules	
C-1 Budgetary Comparison Schedule – General Fund	63-72
C-1a Combining Budgetary Comparison Schedule – General Fund	73-79
C-1b Budgetary Comparison Schedule – General Fund – Education Jobs Funds Program	80
C-2 Budgetary Comparison Schedule – Special Revenue Fund	81
C-3 Budgetary Comparison Schedule – Note to the Required Supplementary Information	82

**EAST ORANGE BOARD OF EDUCATION
TABLE OF CONTENTS**

	<u>Page</u>
Other Supplementary Information	
D. School Level Schedules (if applicable):	
D-1 Combining Balance Sheet	83
D-2 Blended Resource Fund 15 - Schedule of Expenditures Allocated by Resource Type – Actual	84-104
D-3 Blended Resource Fund 15 – Schedule of Blended Expenditures – Budget and Actual	105-188
E. Special Revenue Fund:	
E-1 Combined Schedule of Program Revenues and Expenditures -- Budgetary Basis	189-193
E-2 Schedule of Preschool Education Aid Expenditures – Preschool – All Programs - Budgetary Basis	194
E-2a Schedule of Preschool Education Aid Expenditures – Preschool – Full Day 3 Yr & 4 Yr – Regular – Budgetary Basis	195
E-2b Schedule of Preschool Education Aid Expenditures – Preschool – Special Education Inclusion Classroom Costs – Budgetary Basis – N/A	196
E-2c Schedule of Preschool Education Aid Expenditures – Preschool – Special Education Contained & Other Special Education Costs – Budgetary Basis – N/A	196
E-2d Schedule of Preschool Education Aid Expenditures – Preschool – Other – Budgetary Basis – N/A	196
F. Capital Projects Fund:	
F-1 Summary Schedule of Revenues, Expenditures and Changes in Fund Balance	197
F-2 Summary Schedule of Project Expenditures	198
G. Proprietary Funds:	
Enterprise Fund:	
G-1 Combining Statement of Net Position (Not Applicable)	199
G-2 Combining Statement of Revenues, Expenses and Changes in Net Position (Not Applicable)	199
G-3 Combining Statement of Cash Flows (Not Applicable)	199

**EAST ORANGE BOARD OF EDUCATION
TABLE OF CONTENTS**

	Page
H. Fiduciary Funds:	
H-1 Combining Statement of Agency Fund Net Position	200
H-2 Statement of Changes in Fiduciary Net Position (Not Applicable)	200
H-3 Student Activity Agency Fund - Schedule of Receipts and Disbursements	201
H-3a General School Activity Agency Fund – Schedule of Receipts and Disbursements	202
H-4 Payroll Agency Fund - Schedule of Receipts and Disbursements	203
I. Long-Term Debt:	
I-1 Schedule of Serial Bonds (Not Applicable)	204
I-2 Schedule of Capital Leases Payable	204
I-3 Debt Service Fund - Budgetary Comparison Schedule	205
STATISTICAL SECTION (Unaudited)	
J-1 Net Position by Component	206
J-2 Changes in Net Position	207-208
J-3 Fund Balances – Governmental Funds	209
J-4 Changes in Fund Balances - Governmental Funds	210
J-5 General Fund Other Local Revenue by Source	211
J-6 Assessed Value and Actual Value of Taxable Property	212
J-7 Property Tax Rates - Direct and Overlapping Governments	213
J-8 Principal Property Taxpayers	214
J-9 Property Tax Levies and Collections	215
J-10 Ratios of Outstanding Debt by Type	216
J-11 Ratios of Net General Bonded Debt Outstanding	217
J-12 Computation of Direct and Overlapping Debt	218
J-13 Legal Debt Margin Information	219
J-14 Demographic Statistics	220
J-15 Principal Employers	221
J-16 Full-Time Equivalent District Employees by Function/Program	222
J-17 Operating Statistics	223
J-18 School Building Information	224-226
J-19 Schedule of Required Maintenance for School Facilities	227
J-20 Schedule of Insurance	228

**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 – Independent Auditor’s Report	229-230
K-2	Report on Compliance for each Major Federal and State Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by U.S. OMB Circular A-133 and Schedule of Expenditures of State Financial Assistance Required by New Jersey OMB Circular 04-04 – Independent Auditor’s Report	231-233
K-3	Schedule of Expenditures of Federal Awards	234-235
K-4	Schedule of Expenditures of State Financial Assistance	236-237
K-5	Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance	238-240
K-6	Schedule of Findings and Questioned Costs	241-255
K-7	Summary Schedule of Prior Audit Findings	256-259

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

Arthur L. Wright, President
Bergson Leneus, Vice President
Mustafa A. Brent
Valerie Best
Hillary D. Curry
Everett J. Jennings, CCE
Cameron B. Jones, Sr.

Superintendent of Schools

Dr. Gloria C. Scott

Board Secretary/School Business Administrator

Mr. Victor R. Demming

November 15, 2013

Mr. Arthur L. Wright, 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, 2013 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 2012-2013 fiscal year with an average daily enrollment of 10,302 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
2012-13	10,302	(3.1)
2011-12	10,637	8.4
2010-11	9,817	(4.4)
2009-10	10,265	(1.6)
2008-09	10,426	(2.7)
2007-08	10,714	(5.2)
2006-07	11,303	0.3
2005-06	11,265	(2.2)
2004-05	11,522	(1.5)
2003-04	11,693	(0.5)

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

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

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

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

Located within the City are six secondary schools (three high schools and three middle schools), 12 elementary schools, two Early Childhood Centers for Preschool and Kindergarten, as well as, 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 2013 statewide assessments are as follows.

Chart I

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

Grade 4	Partially Proficient	Proficient	Advanced Proficient
Language Arts Literacy	64.6%	33.7%	1.8%
Mathematics	36.5%	48.6%	14.9%
Science	22.3%	54.2%	23.5%

Grade 8	Partially Proficient	Proficient	Advanced Proficient
Language Arts Literacy	42.0%	56.2%	1.8%
Mathematics	64.8%	29.4%	5.8%
Science	51.6%	41.0%	7.4%

Grade 11	Partially Proficient	Proficient	Advanced Proficient
Language Arts Literacy	28.7%	68.1%	6.2%
Mathematics	44.2%	47.1%	8.8%

Achievement in the East Orange School District has improved slightly at the middle and high school levels in Language Arts Literacy. Mathematics continues to be a challenge at the middle school level. There is a renewed effort to utilize assessment data to reteach failed skills and concepts.

Achievement in Elementary Language Arts and Mathematics has declined. This is due to a more rigorous curricula and transition to the Common Core State Standards.

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 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 curricula.

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. Renaissance Learning (on-line assessment) has provided the district with computer adaptive testing in ELA and Mathematics. The assessments are fully aligned to the CCSS. Individualized learning plans are available for each student for intervention purposes.
4. *Intensive Tutoring Program.* After School programs for students in grades 2 – 8 provide 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
5. *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. The focus of the training is centered on the instructional shifts necessary to meet the rigor of the CCSS.
 6. *Differentiation of Instruction.* Administration will monitor lesson plans ensuring that students receive small group instruction aimed at their specific needs.
 7. *Increased Supervisory and Coaching Support.* Supervisors and trainers are assigned to schools for three hours per week to coach and train staff on site.
 8. *Monthly Professional Development.* Monthly Professional Development is provided for Year-1 thru 3 teachers on classroom management, curriculum content and professional responsibilities.
 9. *Intervention Programs.* Provide a consistent intervention program in Language Arts Literacy and Mathematics for students in Elementary and Middle Schools. Middle school students are provided with a separate intervention period in ELA and Mathematics as part of their scheduled school day.

High School Initiatives

Achievement at the high school level has improved over the last three (3) years. The increase of percentages in student performance is reflected in both Language Arts and Mathematics achievement.

Secondary initiatives are designed to decrease the number of students graduating via the ASHA process. The following strategies will be put in place.

1. Develop EPP's for all students who were not proficient in Language Arts Literacy and Mathematics on the NJASK.
2. Provide an After School program to all students that did not pass the HSPA.

3. Continue HSPA prep class for 11th grade students who had a final grade of C or below in either Algebra-I/Geometry, and/or English I and II.
4. Provide an 80-minute block of instruction in English Language Arts and Mathematics for 9th and 10th grade students.
5. Provide a consistent intervention model for English Language Arts and Mathematics.
6. Provide an intervention program (Achieve 3000) to 9th and 10th grade special education students.

CICELY TYSON COMMUNITY SCHOOL OF PERFORMING AND FINE ARTS

The Cicely L. Tyson (CTS) Community School of Performing and Fine Arts is in its seventeenth year of operation under the unique theme inherent in the school's name.

CTS is a community center for performing and fine arts. Such is exhibited in the "Open House Series," a school and community collaborative that supports performances on a designated day, each month from October to June. The two-fold purpose of this initiative is to provide students with a live performance observatory through which their own talents and creative abilities may be enhanced. The series also provides a vehicle through which the school and community can join together to fulfill a common purpose in the advancement of the cultural arts.

During the 2012–2013 school year, CTS was awarded a School Improvement grant in the amount of \$1.9 million to provide adequate resources to raise substantially the achievement of their students to enable the school to make adequate yearly progress as measured on the State Assessments.

The projects in Years 1–3 will involve implementation of various school level initiatives, parental and community based activities, job-embedded professional development and an increase in learning time to address deficiencies as well as evaluate teacher and school leader effectiveness. Other initiatives will include provisions of operational flexibility and sustained technical assistance and support provided by Supervisors in Language Arts Literacy and Mathematics. These Supervisors will assist in collecting student data, providing job-embedded professional development and other crucial processes identified by district support and grant requirements.

The major facets of the proposed transformational model that will be implemented:

- Providing on-going job-embedded professional development that is aligned to the schools Title I plans and the instructional programs to facilitate effective instructional practices to successfully implement the transformation model;
- Reward school leaders, teachers and staff that have contributed to increase student achievement and high school graduation rates and remove those leaders, teachers and staff that fail to do so even after ample opportunities to improve practices;

- Development and implementation of a rigorous evaluation system for school leaders and principals that measures performance and student growth; and
- Continuous use of assessment data to inform and differentiate instruction in order to meet the academic needs of individual students.

Finally in May 2012, the East Orange School District was awarded a three-year State Grant in the amount of \$377,187, "Race to the Top 3" (RTTT3).

The Grant funds will support the following initiatives to promote student achievement:

EAST ORANGE STEM ACADEMY

East Orange STEM Academy is the newest High School in East Orange having opened its doors for the first time on Tuesday, September 6, 2011. The STEM Academy is a highly focused four-year program for students who are qualified and are looking to enter careers in the areas of Science, Technology, Engineering, or Math. The school began with 9th and 10th graders in the 2011-2012 SY, phasing in 11th grade in 2012-2013, and 6th and 12th grades in 2013-2014. Grades 7 and 8 will be added in 2014-2015.

The STEM Curriculum is highly rigorous and internationally competitive in the areas of Science and Math. Each subject will be offered at the AP and Honors level. All freshmen are taking Physics and advanced Math courses. Each classroom is equipped with high-speed Internet as well as SMART Board technology. In addition, every student will have access to laptops along with other emerging technologies and software.

Exceptional STEM programs include PSI Science, PMI Math and select students participate in the W.E.B. Dubois Scholars Institute at Princeton University. Students also take an Intro to STEM courses designed as an exploratory experience for students to sample such topics as robotics, web design, media design, app development and programming in order to make an informed decision on specialties they may want to pursue later in high school and secondary education.

The uniqueness of the STEM Academy not only lies in its emphasis on Science, Technology, Engineering and Math, but its overall philosophy of giving students avenues to excel.

- Supporting the transition to the Common Core State Standards (CCSS) by implementing approved professional development that is aligned to the CCSS, including but not limited to, professional development associated with the State's model curriculum;

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, 2013.

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 continues to offer research based high quality academic programs for all of our students. Success for students at all levels is the common goal shared by district staff. While success is measured in many different ways, achievement on tests seems to prevail.

In each of the district's elementary schools, a research-based literacy program is being implemented. The East Orange School District Three Tier Reading Mode provides students with whole group instruction, small group instruction and intervention based on the needs of the students. The middle schools are organized into small learning communities with a single grade focus. One school houses only grade 6 students; another school has 7th grade students and the last middle school educates the 8th graders. Students at both levels are offered research-based language literacy and math programs which reflects their academic needs.

To guide reform at the high school level, a proposal which sets forth a series of recommendation for changes in structure, curriculum and staff at two of the three high schools has been initiated. One high school focuses on science, mathematics and technology. A committee is presently exploring a disciplined-curriculum with a humanities orientation. The third secondary school is a visual and performing arts school for students in grades 6-12.

The East Orange School District is moving from "Schools of Choice" to "Neighborhood Schools." Students in grades PreK-3 must attend their neighborhood school. Presently, Schools of Choice is only implemented in grades 4-5.

Recognizing the need for continuous academic improvement, the East Orange School District utilizes practices and strategies that support a culture of professional inquiry. Both at the school site and at the district level, we review and implement instructional priorities that support student learning of the common core content standards.

In addition to our enhanced academic focus, the district provides a full complement of student services through counselors, social workers, nurses, community outreach coordinators and attendance officers.

With the assistance of our parent, students, staff and large community, we will continue to make sustainable progress.

- Improving STEM (Science, Technology, Engineering and Mathematics) education at the elementary and secondary school level by utilizing approved STEM professional development;
- Implementing new principal and teacher evaluation systems, including but not limited to, approved professional development and training for teachers and principals.

The East Orange School District takes in believing that all children can learn with no limitations. We are committed to creating a learning environment in which continuous improvement is embedded in our culture. These core values afford the opportunity to provide all students a high quality education that meets their needs and aspirations, while preparing them to become knowledgeable, competitive and productive 21st century learners.

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.

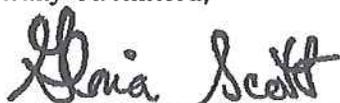
11. OTHER INFORMATION

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 2012 - 2013.

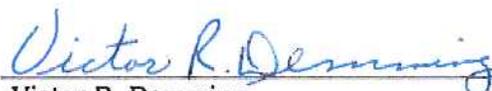
12. ACKNOWLEDGMENTS

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,

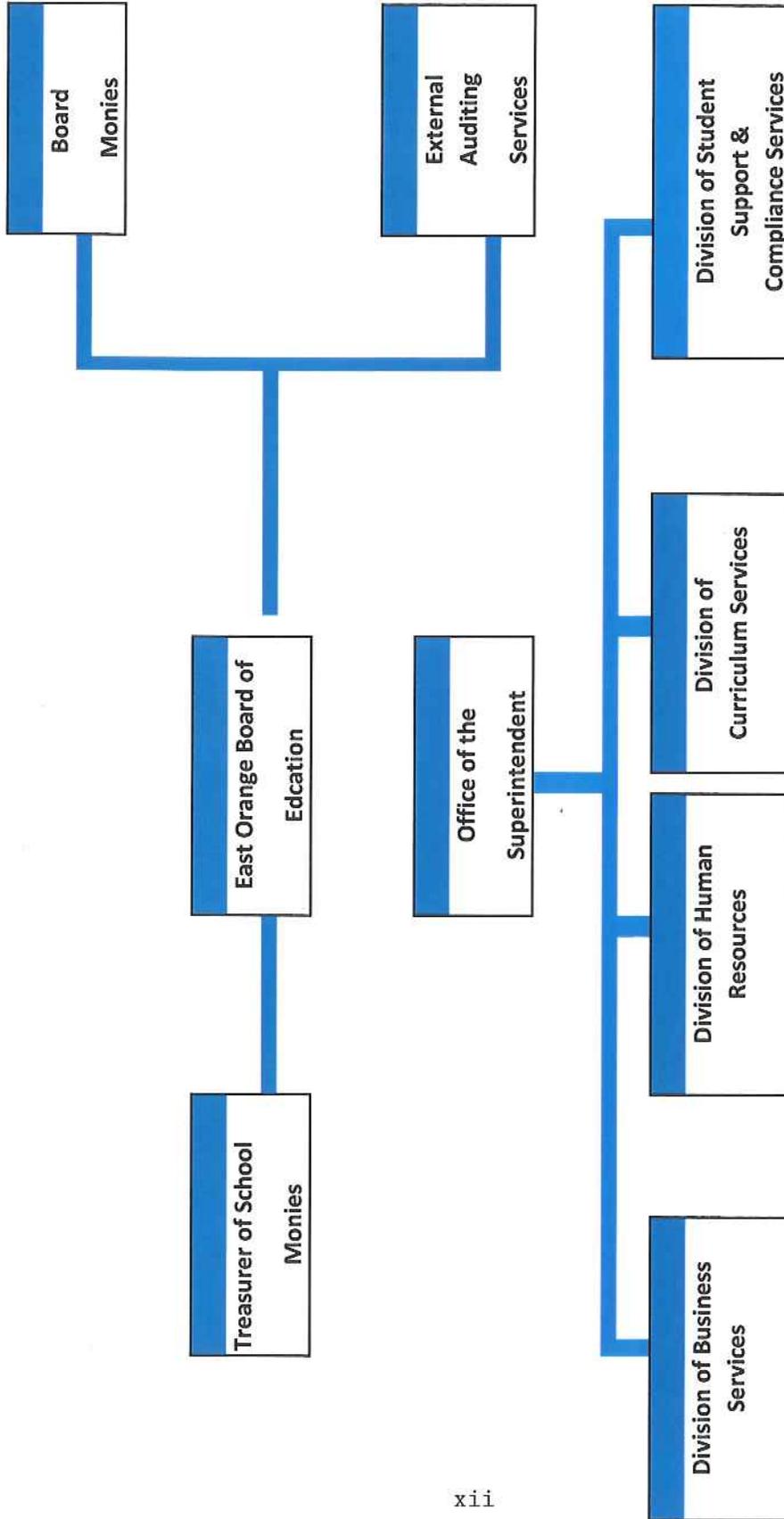


Dr. Gloria C. Scott
Superintendent of Schools



Victor R. Demming
Board Secretary/School Business Administrator

**EAST ORANGE SCHOOL DISTRICT
SEPTEMBER 2013
ORGANIZATION CHART**



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

**ROSTER OF OFFICIALS
JUNE 30, 2013**

MEMBERS OF THE BOARD OF EDUCATION

	<u>Official Title</u>	<u>Term Expires</u>
Mr. Arthur Wright	President	2016
Mr. Bergson Leneus	Vice President	2015
Mr. Cameron B. Jones, Sr.	Member	2014
Mr. Everett J. Jennings, CCE	Member	2014
Ms. Valerie Best	Member	2015
Ms. Hillary Curry	Member	2015
Mr. Mustafa Brent	Member	2016

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

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
RALPH M. PICONE, CPA, RMA, PSA
DEBRA GOLLE, CPA
CINDY JANACEK, CPA, RMA
EDWARD N. KERE, CPA
LORI T. MANUKIAN, CPA, PSA
MARK SACO, CPA

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the East Orange Board of Education, a component unit of the City of East Orange, as of and for the fiscal year ended June 30, 2013 and the related notes to the financial statements, which collectively comprise the Board of Education's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the East Orange Board of Education as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

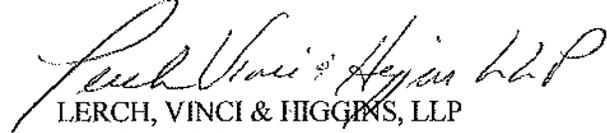
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the East Orange Board of Education's basic financial statements. The introductory section, combining fund financial statements, financial schedules, statistical section, schedule of expenditures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

The combining fund financial statements, schedule of expenditures of federal awards and schedule of expenditures of state financial assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining fund financial statements, schedules of expenditures of federal awards and state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated November 1, 2013 on our consideration of the East Orange Board of Education's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the East Orange Board of Education's internal control over financial reporting and compliance.



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



Peter P. Lerch
Public School Accountant
PSA Number CS00756

Fair Lawn, New Jersey
November 1, 2013

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, 2013**

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, 2013. 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 (2012-2013) and the prior year (2011-2012) is required to be presented in the MD&A.

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2012-2013 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 \$304,038,923 (net position).
- The District's total net position decreased \$11,303,638.
- Overall district revenues were \$261,918,024. General revenues accounted for \$194,631,738 or 74% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$67,286,286 or 26% of total revenues.
- The school district had \$267,678,167 in expenses for governmental activities; only \$61,236,166 of these expenses were offset by program specific charges, grants or contributions. General revenues (predominantly unrestricted State aid) of \$194,631,303 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 \$26,919,806 a decrease of \$5,433,741 when compared to the previous year ending fund balance.
- The General Fund unassigned fund deficit at June 30, 2013 was \$13,886,008 a decrease of \$651,513 when compared with the beginning deficit at July 1, 2012 of \$14,537,521.

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

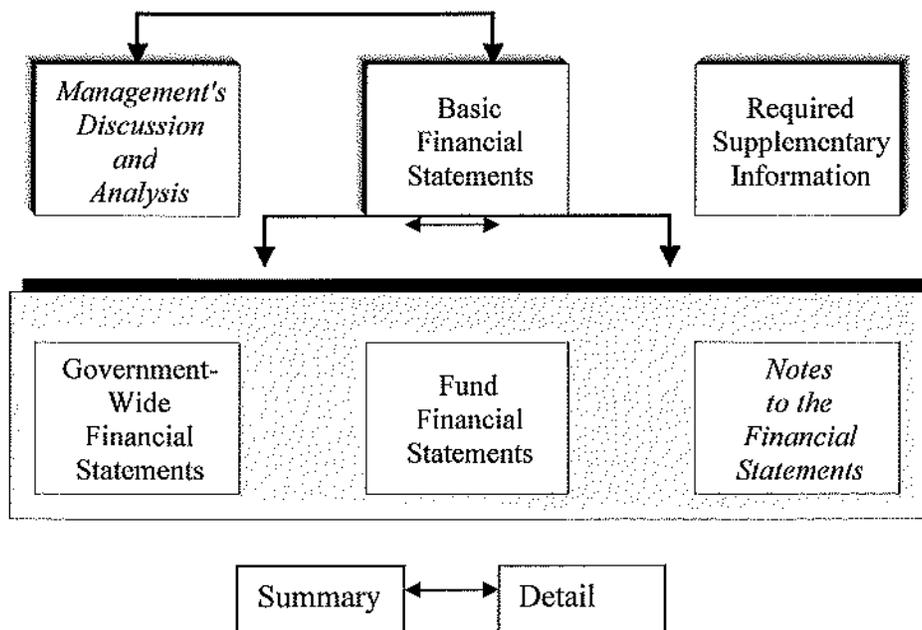
**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2013**

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, 2013**

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

Major Features of the District-Wide and Fund Financial Statements

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

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2013**

District-wide financial statements

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

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

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

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

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

Fund financial statements

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

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

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2013**

Fund financial statements (continued)

The District has three kinds of funds:

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

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

- Food Service (Cafeteria)

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

Notes to the 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, 2013**

DISTRICT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$304,038,923 as of June 30, 2013 and \$315,342,561 as of June 30, 2012.

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

**Net Position
As of June 30, 2013 and 2012**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Current Assets	\$ 44,265,108	\$ 53,814,890	\$ 1,383,951	\$ 1,005,276	\$ 45,649,059	\$ 54,820,166
Capital Assets	<u>333,760,413</u>	<u>340,775,469</u>	<u>27,630</u>	<u>31,187</u>	<u>333,788,043</u>	<u>340,806,656</u>
Total Assets	<u>378,025,521</u>	<u>394,590,359</u>	<u>1,411,581</u>	<u>1,036,463</u>	<u>379,437,102</u>	<u>395,626,822</u>
Non-Current Liabilities	56,817,575	57,204,087			56,817,575	57,204,087
Current Liabilities	<u>17,429,124</u>	<u>21,496,752</u>	<u>1,151,480</u>	<u>1,583,422</u>	<u>18,580,604</u>	<u>23,080,174</u>
Total Liabilities	<u>74,246,699</u>	<u>78,700,839</u>	<u>1,151,480</u>	<u>1,583,422</u>	<u>75,398,179</u>	<u>80,284,261</u>
Net Position						
Net Investment in Capital Assets	285,534,749	290,987,761	27,630	31,187	285,562,379	291,018,948
Restricted	5,483,886	7,825,125			5,483,886	7,825,125
Unrestricted (Deficit)	<u>12,760,187</u>	<u>17,076,634</u>	<u>232,471</u>	<u>(578,146)</u>	<u>12,992,658</u>	<u>16,498,488</u>
Total Net Position	<u>\$ 303,778,822</u>	<u>\$ 315,889,520</u>	<u>\$ 260,101</u>	<u>\$ (546,959)</u>	<u>\$ 304,038,923</u>	<u>\$ 315,342,561</u>

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

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2013**

**Change in Net Position
For The Years Ended June 30, 2013 and 2012**

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Revenues						
Program Revenues						
Charges for Services			\$ 862,853	\$ 524,966	\$ 862,853	\$ 524,966
Operating Grants and Contributions	\$ 59,729,787	\$ 61,844,848	5,187,267	4,884,195	64,917,054	66,729,043
Capital Grants and Contributions	1,506,379	1,657,240			1,506,379	1,657,240
General Revenues						
Property Taxes	20,494,216	20,494,216			20,494,216	20,494,216
State and Federal Aid	171,997,773	174,729,019			171,997,773	174,729,019
Other	2,139,314	1,268,640	435	938	2,139,749	1,269,578
Total Revenues	255,867,469	259,993,963	6,050,555	5,410,099	261,918,024	265,404,062
Expenses						
Instruction						
Regular	125,967,727	113,166,864			125,967,727	113,166,864
Special Education	32,191,295	30,515,049			32,191,295	30,515,049
Other Instruction	7,098,723	7,348,814			7,098,723	7,348,814
School Sponsored Activities and Athletics	1,264,654	1,094,884			1,264,654	1,094,884
Community Services	58,158	17,612			58,158	17,612
Support Services						
Student and Instruction Related Services	43,992,851	41,315,319			43,992,851	41,315,319
General Administrative Services	2,902,317	4,266,577			2,902,317	4,266,577
School Administrative Services	10,246,140	10,418,917			10,246,140	10,418,917
Central Services	4,746,696	4,786,596			4,746,696	4,786,596
Admin. Info. Technology	898,180	715,261			898,180	715,261
Plant Operations and Maintenance	29,249,384	28,539,459			29,249,384	28,539,459
Pupil Transportation	5,789,461	5,265,457			5,789,461	5,265,457
Interest on Long-Term Debt	3,272,581	2,749,959			3,272,581	2,749,959
Food Services	-	-	5,543,495	5,917,764	5,543,495	5,917,764
Total Expenses	267,678,167	250,200,768	5,543,495	5,917,764	273,221,662	256,118,532
Change in Net Position Before Transfers	(11,810,698)	9,793,195	507,060	(507,665)	(11,303,638)	9,285,530
Transfers	(300,000)	(376,106)	300,000	376,106	-	-
Change in Net Position	(12,110,698)	9,417,089	807,060	(131,559)	(11,303,638)	9,285,530
Net Position, Beginning of Year (Restated)	315,889,520	306,472,431	(546,959)	(415,400)	315,342,561	306,057,031
Net Position, End of Year	\$ 303,778,822	\$ 315,889,520	\$ 260,101	\$ (546,959)	\$ 304,038,923	\$ 315,342,561

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2013**

Governmental Activities. The District's total governmental activities' revenues, which includes State and Federal grants, were \$255,867,469 and \$259,993,963 for the years ended June 30, 2013 and June 30, 2012, respectively. Property taxes of \$20,494,216 and \$20,494,216 represented 8% and 8% of the revenues for the fiscal years ended June 30, 2013 and 2012, respectively. Another significant portion of revenue came from unrestricted State aid and Federal aid of \$171,997,773 and \$174,729,019 which represented 68% and 67% of the revenues for the fiscal years ended June 30, 2013 and 2012, respectively. Revenues from operating grants and contributions of \$59,729,787 and \$61,844,848 represented 23% and 24% of the revenues for the fiscal years ended June 30, 2013 and 2012, respectively. Capital grants and contributions of \$1,506,379 and \$1,657,240 represented 1% and 1% of the revenues for the fiscal year ended June 30, 2013 and 2012, respectively. In addition, other income is earned which includes revenues such as interest, prior year refunds and other miscellaneous items.

The total cost of all governmental activities programs and services were \$267,678,167 and \$250,200,768 for the years ended June 30, 2013 and 2012. The District's expenses are predominantly related to educating and caring for students. Instruction totaled \$166,580,557 and \$152,143,223 (62% and 61%) of total expenditures for the fiscal years ended June 30, 2013 and 2012, respectively. Student support services, totaled \$97,825,029 and \$95,307,586 (37% and 38%) of total expenditures and interest on long-term debt totaled \$3,272,581 and \$2,749,959 (1% and 1%) of total expenditures for the fiscal years ended June 30, 2013 and 2012, respectively.

Total governmental activities expenses and transfers for the year ended June 30, 2013 surpassed revenues, decreasing net position by \$12,110,698 over the previous year from \$315,889,520 at June 30, 2012 to \$303,778,822 at June 30, 2013.

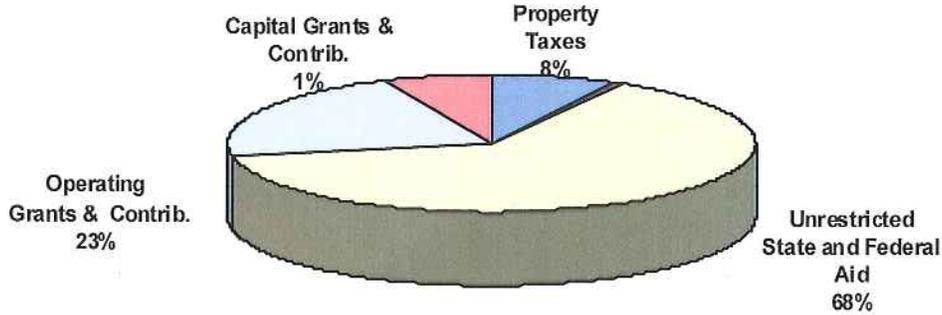
The cost of all *governmental* activities this year was \$267,678,167 an increase of \$17,477,399 (7%) over the previous year.

- The federal and state governments subsidized certain programs with grants, contributions and aid of \$231,727,560 (exclusive of capital projects). The state contributions from the Educational Facilities Construction and Financing Aid Program which financed capital project costs decreased \$150,861 (9%) from the previous year, the District realized decreases from Federal and State sources for operating grants and unrestricted formula aid of \$4,846,307 (2%).
- District's costs in the amount of \$20,494,216, were provided from property taxes. The property taxes levied did not increase from 2013 to 2012.
- Other general revenues totaling \$2,139,314 were provided from miscellaneous local sources, an increase of \$870,674. The increase was primarily the result of the increase in cancelled prior year orders during the year.

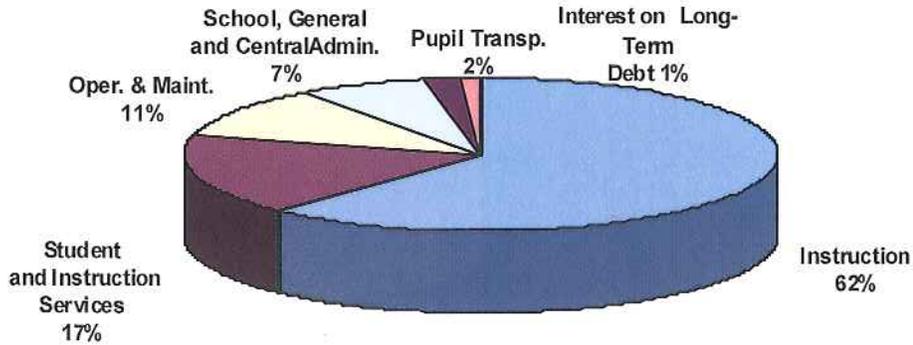
**EAST ORANGE BOARD OF EDUCATION
EAST ORANGE, NEW JERSEY**

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2013**

**Revenues by Source- Governmental Activities
For Fiscal Year 2013**



**Expenditures by Type- Governmental Activities
For Fiscal Year 2013**



Expenses increased in 2013 by \$17,477,399 from \$250,200,768 in 2012. Instruction related expenses increased \$14,437,334 and support services expenses increased \$2,517,443. Interest on long-term debt increased by \$522,622 from 2012 to 2013.

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2013**

Net Cost of Governmental Activities. The District's total cost of services were \$267,678,167 and \$250,200,768 for the fiscal years ended June 30, 2013 and 2012, respectively. After applying program revenues, derived from operating grants and contributions of \$59,729,787 and \$61,844,848 and capital grants and contribution of \$1,506,379 and \$1,657,240, the net cost of services of the District were \$206,442,001 and \$186,698,680 for the fiscal years ended June 30, 2013 and 2012, respectively.

Net Cost of Governmental Activities

	<u>Total Cost of Services</u>		<u>Net Cost of (Revenue from) Services</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Instruction				
Regular	\$ 125,967,727	\$ 113,166,864	\$ 95,653,818	\$ 80,695,315
Special Education	32,191,295	30,515,049	21,780,091	20,262,118
Other Instruction	7,098,723	7,348,814	4,987,590	4,495,057
School Sponsored Activities and Athletics	1,264,654	1,094,884	1,264,654	1,094,884
Community Services	58,158	17,612	58,158	17,612
Support Services				
Student and Instruction Related Services	43,992,851	41,315,319	33,415,668	31,480,043
General Administrative Services	2,902,317	4,266,577	2,902,317	4,266,577
School Administrative Services	10,246,140	10,418,917	9,190,251	9,547,417
Central Services	4,746,696	4,786,596	4,746,696	4,786,596
Admin. Info. Technology	898,180	715,261	898,180	715,261
Plant Operations and Maintenance	29,249,384	28,539,459	23,837,357	22,904,817
Pupil Transportation	5,789,461	5,265,457	4,609,925	4,033,050
Interest on Long-Term Debt	3,272,581	2,749,959	3,097,296	2,399,933
Total	<u>\$ 267,678,167</u>	<u>\$ 250,200,768</u>	<u>\$ 206,442,001</u>	<u>\$ 186,698,680</u>

Business-Type Activities – The District's total business-type activities revenues were \$6,050,555 and \$5,410,099 for the years ended June 30, 2013 and June 30, 2012. Charges for services accounted for 14% and 10% of total revenues and operating grants and contributions accounted for 86% and 90% of total revenue for the years ended June 30, 2013 and 2012.

The total cost of all business-type activities programs and services were \$5,543,495 and \$5,917,764 for the years ended June 30, 2013 and 2012. The District's expenses are related to Food Service programs provided to all students, teachers and administrators within the District.

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2013**

Business-Type Activities (Continued)

The business-type activities revenues and transfers for the year ended June 30, 2013 were more than expenses increasing net position by \$807,060 from the previous year from a deficit of \$546,959 at June 30, 2012 to a net position of \$260,101 at June 30, 2013. The cost of business-type activities this year was \$5,543,495, a decrease of \$374,269 (6%) over the previous year.

- Some of the cost was paid by users of the District's food service program for a total of \$862,853, an increase of \$337,887 (64%). This increase was the result of an increase in the number of non-student meals served and special events during the year.
- The Federal and State governments subsidized the food service program with grants and contributions of \$5,187,267 in 2013 and \$4,884,195 in 2012, an increase of \$303,072 (6%). This increase is a result of an increase in the number of reimbursable student meals served during the year.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

Governmental Funds

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

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed the year, its governmental funds reported a *combined* fund balance of \$26,919,806 for the year ended June 30, 2013 compared to \$32,353,547 for the year ended June 30, 2012. This decrease was primarily the result of the change in fund balance of the General Fund which decreased \$3,337,693 from the previous year. Unassigned fund balance of the General Fund remained in a deficit position at June 30, 2013 of \$13,886,008 a deficit decrease of \$651,513 from the previous year. Conversely the fund balance in the Capital Projects Fund decreased by \$1,851,164. The General Fund deficit is the result of the State's deferral of certain state aid payments in the amount of \$17,950,704 which are budgeted for the current fiscal year (2012/2013) by the District but provided for and recorded as a payable in the subsequent fiscal year by the State in their 2013/2014 fiscal year budget. A portion of fund balance was designated for use in the District's 2013/2014 General Fund budget in the amount of \$15,565,101. The remainder of the General Fund fund balance is nonspendable, \$256,282, 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 \$4,089,834; 2) reserved for emergency reserve \$1,000,000, capital reserves \$2,000,001, equipment lease proceeds \$996,978 and maintenance reserve \$2,195,654; and 3) reserved for use in the 2014/2015 budget \$7,619,870.

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2013**

Governmental Funds (Continued)

Revenues for the District's governmental funds were \$255,867,469 and \$259,993,963, while total expenditures were \$263,851,210 and \$248,183,001 for the fiscal years ended June 30, 2013 and 2012. Other financing uses were \$2,550,000 and \$376,106 for the fiscal years ended June 30, 2013 and 2012 which represented transfers to the Food Service Enterprise Fund and capital lease proceeds received in 2013.

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

The following schedule presents a summary of General Fund Revenues.

	June 30,		Amount of Increase (Decrease)	Percent Change
	<u>2013</u>	<u>2012</u>		
Local Sources				
Property Tax Levy	\$ 18,950,050	\$ 18,950,050	-	0%
Miscellaneous	1,828,685	957,999	\$ 870,686	91%
State Sources	196,879,495	194,965,711	1,913,784	1%
Federal Sources	<u>818,538</u>	<u>5,384,290</u>	<u>(4,565,752)</u>	-85%
Total General Fund Revenues	<u>\$ 218,476,768</u>	<u>\$ 220,258,050</u>	<u>\$ (1,781,282)</u>	-1%

The General Fund revenues decreased \$1,781,282 or 1% over the previous year. Local property taxes remained flat from the previous year. State aid revenues increased \$1,913,784 and Federal aid revenues decreased \$4,565,752. The increase in State aid was the primarily the result of increased on behalf TPAF contributions and the decrease in Federal aid was primarily due to the reduction of Education Jobs Fund Federal aid in 2012. Miscellaneous revenues increased \$870,686 or 91% which was the result of the increase in the cancellation of prior year payables.

In addition to the revenues previously noted, transfers in from the Special Revenue Fund for contributions to School Based Budget programs were \$2,923,801 and \$4,187,045 for the fiscal years ended June 30, 2013 and 2012.

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2013**

General Fund (Continued)

The following schedule presents a summary of General Fund expenditures.

	June 30,		Amount of Increase (Decrease)	Percent Change
	<u>2013</u>	<u>2012</u>		
Instruction	\$ 135,067,691	\$ 121,937,667	\$ 13,130,024	11%
Support Services	89,992,950	87,417,441	2,575,509	3%
Debt Service	1,081,531	492,381	589,150	120%
Capital Outlay	<u>873,132</u>	<u>353,313</u>	<u>519,819</u>	147%
Total Expenditures	<u>\$ 227,015,304</u>	<u>\$ 210,200,802</u>	<u>\$ 16,814,502</u>	8%

Total General Fund expenditures increased \$16,814,502 or 8% from the previous year. The increase can be attributed to increased expenditures in regular, special education and alternative education instructional programs. In addition, the District also experienced increase in student and instruction related services, as well as, plant operation and maintenance.

In addition to the expenditures shown above, the General Fund transferred to the Food Service Fund \$300,000 and \$376,106 in fiscal years 2013 and 2012 to subsidize the operations of school cafeteria.

In Fiscal Year 2013 General Fund expenses and other financing uses were greater than revenues and other financing sources decreasing fund balance by \$3,337,693 from the previous year. After deducting nonspendable, restricted and assigned fund balance, the unassigned fund deficit decreased \$651,513 from \$14,537,521 at June 30, 2012 to \$13,886,008 at June 30, 2013. As discussed earlier the deficit is the result of the State deferral of certain state aid payments at year end totaling \$17,950,704 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 \$30,523,818 and \$32,723,602 for the years ended June 30, 2013 and 2012. State sources accounted for the majority of Special Revenue Fund's revenue which represented 67% and 62% of the total revenues for the years ended June 30, 2013 and 2012.

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2013**

Special Revenue Fund (Continued)

Total Special Revenue Fund revenues decreased \$2,199,784 or 7% from the previous year. State sources increased \$11,538 or less than 1%, while Federal sources also decreased \$2,202,548 or 18%. The local grants decreased \$8,774.

Expenditures of the Special Revenue Fund were \$27,872,975 and \$28,536,557 for the fiscal years ended June 30, 2013 and 2012. Instructional expenditures were \$20,537,831 and \$20,690,408 or 74% and 73% and expenditures for the support services were \$6,927,415 and \$7,128,964 or 25% and 25% of total expended for the years ended June 30, 2013 and 2012. In addition the Special Revenue Fund contributed \$2,923,801 and \$4,187,045 in 2013 and 2012 to the General Fund as a contribution for School Based Budget expenditures.

Total Special Revenue Fund expenditures decreased \$663,582 or 2% from the previous year. Instructional expenditures decreased \$152,577 or 1% while support services expenditures decreased \$201,549 or 3%. 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 expenditures and other financing uses exceeded revenues and other financing sources by \$1,851,164 resulting in a fund balance of \$6,615,370 at June 30, 2013 compared with \$8,466,534 in the previous year. Of the fund balance at June 30, 2013 \$5,936,293 was restricted for the payment of capital lease obligations. The remaining restricted fund balance of \$679,077 was restricted and available to fund capital improvement projects.

Revenues of the Capital Projects Fund were \$1,817,008 and \$1,967,881 for the years ended June 30, 2013 and 2012. State sources account for almost all of the Capital Projects Funds revenues which represent 83% and 84% 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 \$3,357,543 and \$3,842,359 for the years ended June 30, 2013 and 2012. The decrease in expenditures during the year represented the decreased activity from various improvements and renovations including the improvements to the Fourth Ave. School.

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

The Debt Service Fund expenditures exceeded the revenues and other financing sources by \$244,884 resulting in a fund balance of \$466,724 compared to \$711,608 in the previous year.

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2013**

Debt Service Fund (Continued)

Revenues of the Debt Service Fund were \$5,049,875 and \$5,044,430 for the years ended June 30, 2013 and 2012. Local property taxes represented 31% and 31% while state sources represented the remaining 69% and 69% of the total revenue for the years ended June 30, 2013 and 2012. Transfers in from the Capital Projects Fund were \$310,629 and \$310,497 for the years ended June 30, 2013 and 2012 and represented interest earnings reserved for the payment of capital lease obligations.

Expenditures of the Debt Service Fund were \$5,605,388 and \$5,603,283 for the years ended June 30, 2013 and 2012. 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 related to capital lease proceeds.

During the year budgetary expenditures and other financing uses exceeded budgetary revenues and other financing sources resulting in a decrease in budgetary fund balance of \$3,736,873 or 9% over the previous year. After deducting nonspendable, restricted and assigned fund balance of \$24,998,530, the unassigned fund balance increased from \$3,812,363 at June 30, 2012 to a fund balance of \$4,064,696 at June 30, 2013 which represented an increase of \$252,333.

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2013**

CAPITAL ASSETS

The District's investment in capital assets for its governmental and business type activities as of June 30, 2013 and 2012 amounted to \$333,788,043 and \$340,806,656 (net of accumulated depreciation). The capital assets consist of land, construction in progress, buildings and building improvements, computers, specialized machinery and various other types of equipment and vehicles. Depreciation charges for fiscal years 2012-2013 and 2011-2012 amounted to \$11,653,460 and \$10,208,621 for governmental activities and \$3,557 and \$3,557 for business-type activities.

Capital Assets at June 30, 2013 and 2012
(Net of Accumulated Depreciation)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Land	\$ 2,645,706	\$ 2,645,706			\$ 2,645,706	\$ 2,645,706
Construction in Progress	4,021,584	2,170,420			4,021,584	2,170,420
Building and Building Improvements	323,264,784	332,426,049			323,264,784	332,426,049
Machinery and Equipment	3,788,360	3,449,454	\$ 27,630	\$ 31,187	3,815,990	3,480,641
Vehicles	39,979	83,840	-	-	39,979	83,840
	<u>333,760,413</u>	<u>340,775,469</u>	<u>27,630</u>	<u>31,187</u>	<u>333,788,043</u>	<u>340,806,656</u>
Total Net Position	\$ 333,760,413	\$ 340,775,469	\$ 27,630	\$ 31,187	\$ 333,788,043	\$ 340,806,656

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

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2013**

LONG TERM LIABILITIES

At year end, the District's long-term liabilities consisted of Certificate of Participation payable of \$47,674,502 and \$47,320,818 for the years ended June 30, 2013 and 2012, Refunded Certificates of Participation Payable of \$5,500,000 and \$8,265,000 for the years ended June 30, 2013 and 2012 and compensated absences payable of \$1,301,071 and \$1,074,832 for the years ended June 30, 2013 and 2012. Liabilities for claims and judgements and accrued liability for insurance claims are fully funded in the General Fund for the years ended June 30, 2013 and 2012. The District also has a liability for a capital lease for District copiers and other equipment with balances of \$2,342,002 and \$543,437 for the years ended June 30, 2013 and 2012.

Outstanding Long-Term Debt at June 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Certificates of Participation	\$ 47,674,502	\$ 47,320,818
Certificates of Participation - Refunding	5,500,000	8,265,000
Capital Leases	2,342,002	543,437
Compensated Absences Payable	<u>1,301,071</u>	<u>1,074,832</u>
 Total Expenditures	 <u>\$ 56,817,575</u>	 <u>\$ 57,204,087</u>

Certificates of Participation included capital appreciation debt which increased \$2,923,684 in accreted value while principal payments totaled \$5,335,000 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 2013-2014 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 2013-2014. Budgeted expenditures in the General Fund increased 1% to \$214,058,963 in fiscal year 2013-2014.

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2013**

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

BASIC FINANCIAL STATEMENTS

EAST ORANGE BOARD OF EDUCATION
STATEMENT OF NET POSITION
JUNE 30, 2013

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
ASSETS			
Cash	\$ 26,691,099	\$ 995,495	\$ 27,686,594
Receivables, net	5,715,335	445,985	6,161,320
Inventory	256,282	46,804	303,086
Internal Balances	104,333	(104,333)	
Restricted Assets:			
Investments with Fiscal Agent	11,498,059		11,498,059
Capital Assets:			
Not Being Depreciated	6,667,290		6,667,290
Being Depreciated, Net	<u>327,093,123</u>	<u>27,630</u>	<u>327,120,753</u>
Total Assets	<u>378,025,521</u>	<u>1,411,581</u>	<u>379,437,102</u>
LIABILITIES			
Accounts Payable and Other			
Current Liabilities	12,473,739	1,151,480	13,625,219
Accrued Interest Payable	83,822		83,822
Payable to Other Governments	1,185,141		1,185,141
Unearned Revenue	3,686,422		3,686,422
Noncurrent Liabilities:			
Due Within One Year	6,132,318		6,132,318
Due Beyond One Year	<u>50,685,257</u>	<u>-</u>	<u>50,685,257</u>
Total Liabilities	<u>74,246,699</u>	<u>1,151,480</u>	<u>75,398,179</u>
NET POSITION			
Net Investment in Capital Assets	285,534,749	27,630	285,562,379
Restricted for:			
Debt Service	466,724		466,724
Maintenance Reserve	2,195,654		2,195,654
Other Purposes	2,821,508		2,821,508
Unrestricted	<u>12,760,187</u>	<u>232,471</u>	<u>12,992,658</u>
Total Net Position	<u>\$ 303,778,822</u>	<u>\$ 260,101</u>	<u>\$ 304,038,923</u>

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

**EAST ORANGE BOARD OF EDUCATION
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities:							
Instruction:							
Regular	\$ 125,967,727		\$ 30,313,909		\$ (95,653,818)		\$ (95,653,818)
Special Education	32,191,295		10,411,204		(21,780,091)		(21,780,091)
Other Instruction	7,098,723		2,111,133		(4,987,590)		(4,987,590)
School Sponsored Activities and Athletics	1,264,654				(1,264,654)		(1,264,654)
Community Services	58,158				(58,158)		(58,158)
Support Services:							
Student & Instruction Related Services	43,992,851		10,577,183		(33,415,668)		(33,415,668)
General Administrative Services	2,902,317				(2,902,317)		(2,902,317)
School Administrative Services	10,246,140		1,055,889		(9,190,251)		(9,190,251)
Central Services	4,746,696				(4,746,696)		(4,746,696)
Admin Info Technology	898,180				(898,180)		(898,180)
Plant Operations and Maintenance	29,249,384		3,905,648	\$ 1,506,379	(23,837,357)		(23,837,357)
Pupil Transportation	5,789,461		1,179,536		(4,609,925)		(4,609,925)
Interest on long-term debt	3,272,581		175,285		(3,097,296)		(3,097,296)
Total Governmental Activities	267,678,167	-	59,729,787	1,506,379	(206,442,001)	-	(206,442,001)
Business-Type Activities:							
Food Service	5,543,495	\$ 862,853	5,187,267	-	-	\$ 506,625	506,625
Total Business-Type Activities	5,543,495	862,853	5,187,267	-	-	506,625	506,625
Total Primary Government	\$ 273,221,662	\$ 862,853	\$ 64,917,054	\$ 1,506,379	(206,442,001)	506,625	(205,935,376)

**EAST ORANGE BOARD OF EDUCATION
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	Net (Expense) Revenue and Changes in Net Position		
	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	1,544,166		1,544,166
Federal and State Aid for School Based Budgets	2,923,801		2,923,801
State Aid - Unrestricted	165,743,548		165,743,548
State Aid - Restricted for Debt Service Principal	3,330,424		3,330,424
Miscellaneous Income	2,139,314	\$ 435	2,139,749
Transfers	(300,000)	300,000	-
	194,331,303	300,435	194,631,738
Total General Revenues and Transfers			
	(12,110,698)	807,060	(11,303,638)
Change in Net Position			
Net Position, Beginning of Year (Restated)	315,889,520	(546,959)	315,342,561
Net Position, End of Year	\$ 303,778,822	\$ 260,101	\$ 304,038,923

FUND FINANCIAL STATEMENTS

**EAST ORANGE BOARD OF EDUCATION
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2013**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash and Cash Equivalents	\$ 22,980,532	\$ 2,636,010	\$ 763,090	\$ 311,467	\$ 26,691,099
Receivables, Net					
Receivables From Other Governments	683,770	5,017,780			5,701,550
Due from Other Funds	118,118			155,257	273,375
Inventory	256,282				256,282
Restricted Assets:					
Investments with Fiscal Agent	<u>5,480,962</u>	<u>-</u>	<u>6,017,097</u>	<u>-</u>	<u>11,498,059</u>
Total Assets	<u>\$ 29,519,664</u>	<u>\$ 7,653,790</u>	<u>\$ 6,780,187</u>	<u>\$ 466,724</u>	<u>\$ 44,420,365</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$ 4,508,023	\$ 602,248	\$ 9,560		\$ 5,119,831
Payable to State Government		120,309			120,309
Payable to Federal Government		1,064,832			1,064,832
Due to Other Funds	377,991		155,257		533,248
Claims and Judgements Payable	1,989,975				1,989,975
Accrued Liabilities for Insurance Claims	2,064,566				2,064,566
Other Liabilities	741,397	2,179,979			2,921,376
Unearned Revenue	<u>-</u>	<u>3,686,422</u>	<u>-</u>	<u>-</u>	<u>3,686,422</u>
Total Liabilities	<u>9,681,952</u>	<u>7,653,790</u>	<u>164,817</u>	<u>-</u>	<u>17,500,559</u>
Fund Balances					
Nonspendable Fund Balance					
Inventory	256,282				256,282
Restricted Fund Balance					
Excess Surplus Designated for Subsequent Year's Exp.	11,672,661				11,672,661
Excess Surplus	7,619,870				7,619,870
Equipment Lease Reserve	996,978				996,978
Capital Reserve	2,000,001				2,000,001
Capital Lease Obligations			5,936,293		5,936,293
Capital Projects			679,077		679,077
Debt Service				\$ 466,724	466,724
Maintenance Reserve	2,195,654				2,195,654
Emergency Reserve	1,000,000				1,000,000
Tuition Adjustments - Designated for Subsequent Years Exp.	500,000				500,000
Assigned Fund Balance					
Year End Encumbrances	4,089,834				4,089,834
Designated for Subsequent Year's Expenditures	3,392,440				3,392,440
Unassigned Fund Balance	<u>(13,886,008)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(13,886,008)</u>
Total Fund Balances	<u>19,837,712</u>	<u>-</u>	<u>6,615,370</u>	<u>466,724</u>	<u>26,919,806</u>
Total Liabilities and Fund Balances	<u>\$ 29,519,664</u>	<u>\$ 7,653,790</u>	<u>\$ 6,780,187</u>	<u>\$ 466,724</u>	

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

Capital assets used in *governmental activities* are not financial resources and therefore are not reported in the funds. The cost of the assets is \$432,898,872 and the accumulated depreciation is \$99,138,459. 333,760,413

The District has financed capital assets through the issuance of long-term lease obligations. The interest accrual at year end is: (83,822)

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	\$(47,674,502)	
Cert. of Participation - Refunding	(5,500,000)	
Capital Leases	(2,342,002)	
Compensated Absences Payable	<u>(1,301,071)</u>	
		<u>(56,817,575)</u>

Net Position of Governmental Activities \$ 303,778,822

**EAST ORANGE BOARD OF EDUCATION
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
REVENUES					
Local Sources:					
Property Tax Levy	\$ 18,950,050			\$ 1,544,166	\$ 20,494,216
Miscellaneous	<u>1,828,685</u>	\$ 11,590	<u>\$ 310,629</u>	<u>-</u>	<u>2,150,904</u>
Total - Local Sources	20,778,735	11,590	310,629	1,544,166	22,645,120
State Sources	196,879,495	20,364,104	1,506,379	3,505,709	222,255,687
Federal Sources	<u>818,538</u>	<u>10,148,124</u>	<u>-</u>	<u>-</u>	<u>10,966,662</u>
Total Revenues	<u>218,476,768</u>	<u>30,523,818</u>	<u>1,817,008</u>	<u>5,049,875</u>	<u>255,867,469</u>
EXPENDITURES					
Current:					
Instruction					
Regular Instruction	96,510,785	18,515,244			115,026,029
Special Education Instruction	31,450,639	716,485			32,167,124
Other Instruction	5,784,952	1,306,102			7,091,054
School Spons. Activities and Athletics	1,263,157				1,263,157
Community Services	58,158				58,158
Support Services					
Student & Instruction Related Services	36,683,896	6,911,115			43,595,011
General Administrative Services	2,901,628				2,901,628
School Administrative Services	10,059,323				10,059,323
Central Services	4,741,982				4,741,982
Admin Info Technology	897,419				897,419
Plant Operations and Maintenance	28,935,541				28,935,541
Pupil Transportation	5,773,161	16,300			5,789,461
Debt Service:					
Principal	1,051,435			5,335,000	6,386,435
Interest	30,096			270,388	300,484
Capital Outlay	<u>873,132</u>	<u>407,729</u>	<u>3,357,543</u>	<u>-</u>	<u>4,638,404</u>
Total Expenditures	<u>227,015,304</u>	<u>27,872,975</u>	<u>3,357,543</u>	<u>5,605,388</u>	<u>263,851,210</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(8,538,536)</u>	<u>2,650,843</u>	<u>(1,540,535)</u>	<u>(555,513)</u>	<u>(7,983,741)</u>
OTHER FINANCING SOURCES (USES)					
Capital Leases	2,850,000				2,850,000
Transfers In	2,923,801	272,958		310,629	3,507,388
Transfers Out	<u>(572,958)</u>	<u>(2,923,801)</u>	<u>(310,629)</u>	<u>-</u>	<u>(3,807,388)</u>
Total Other Financing Sources and Uses	<u>5,200,843</u>	<u>(2,650,843)</u>	<u>(310,629)</u>	<u>310,629</u>	<u>2,550,000</u>
Net Change in Fund Balances	(3,337,693)	-	(1,851,164)	(244,884)	(5,433,741)
Fund Balance, Beginning of Year	<u>23,175,405</u>	<u>-</u>	<u>8,466,534</u>	<u>711,608</u>	<u>32,353,547</u>
Fund Balance, End of Year	<u>\$ 19,837,712</u>	<u>\$ -</u>	<u>\$ 6,615,370</u>	<u>\$ 466,724</u>	<u>\$ 26,919,806</u>

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

**EAST ORANGE BOARD OF EDUCATION
RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
WITH THE DISTRICT-WIDE STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

Total net change in fund balances - governmental funds (Exhibit B-2) **\$ (5,433,741)**

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	\$ 4,638,404	
Depreciation Expense	<u>(11,653,460)</u>	(7,015,056)

The issuance of long-term debt (e.g. bonds, capital leases) provides current financial resources to the governmental funds, however these transactions have no effect in the statement of activities. (2,850,000)

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

Certificate of Participation	2,570,000	
Capital Lease	1,051,435	
Certificate of Participation - Refunding	<u>2,765,000</u>	6,386,435

Governmental Funds report the effect of 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	(8,403)	
Amortization of Original Issue Discount	<u>(27,672)</u>	(36,075)

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	(12,338)	
Accreted Value of Capital Appreciation Certificates	<u>(2,923,684)</u>	(2,936,022)

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

Compensated Absences	<u>(226,239)</u>	<u>(226,239)</u>
----------------------	------------------	------------------

Change in net position of governmental activities (Exhibit A-2) **\$ (12,110,698)**

**EAST ORANGE BOARD OF EDUCATION
 PROPRIETARY FUND
 STATEMENT OF NET POSITION
 JUNE 30, 2013**

	Business-Type Activities Enterprise Fund <u>Food Services</u>
ASSETS	
Current Assets	
Cash	\$ 995,495
Intergovernmental Receivable	
Federal	389,912
State	9,874
Accounts Receivable	46,199
Inventories	<u>46,804</u>
Total Current Assets	<u>1,488,284</u>
Capital Assets	
Furniture, Machinery & Equipment	515,946
Less: Accumulated Depreciation	<u>(488,316)</u>
Total Capital Assets	<u>27,630</u>
Total Assets	<u>\$ 1,515,914</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 1,151,480
Due to Other Funds	<u>104,333</u>
Total Current Liabilities	<u>1,255,813</u>
NET POSITION	
Invested in Capital Assets	27,630
Unrestricted	<u>232,471</u>
Total Net Position	<u>\$ 260,101</u>

**EAST ORANGE BOARD OF EDUCATION
 PROPRIETARY FUND
 STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN FUND NET POSITION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	Business-Type Activities Enterprise Fund <u>Food Services</u>
OPERATING REVENUES	
Charges for Services	
Daily Sales	\$ 375,655
Other Sales	178,533
Other Reimbursements	<u>308,665</u>
 Total Operating Revenues	 <u>862,853</u>
OPERATING EXPENSES	
Salaries and Employee Benefits	2,291,572
Cost of Sales	2,263,436
Laundry and Uniforms	8,802
Repair and Maintenance Services	37,395
Management and Administrative Fees	475,000
Insurance	124,161
General Supplies	298,494
Miscellaneous Expenditures	41,078
Depreciation	<u>3,557</u>
 Total Operating Expenses	 <u>5,543,495</u>
Operating (Loss)	<u>(4,680,642)</u>
NONOPERATING REVENUES	
Interest Earnings	435
State Sources	
School Lunch Program	72,389
Federal Sources	
School Breakfast Program	1,230,712
National School Lunch Program	3,710,490
National School Lunch Program - PB	69,469
Fresh Fruits and Vegetables Program	57,439
After School Snack Program	<u>46,768</u>
 Total Nonoperating Revenues	 <u>5,187,702</u>
Net Position Before Transfers	507,060
Transfers In - General Fund	<u>300,000</u>
Change in Net Position	807,060
Total Net Position - Beginning of Year	<u>(546,959)</u>
Total Net Position - End of Year	<u>\$ 260,101</u>

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

**EAST ORANGE BOARD OF EDUCATION
PROPRIETARY FUND
STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	Business-Type Activities Enterprise Fund <u>Food Services</u>
Cash Flows from Operating Activities	
Cash Received from Customers	\$ 629,583
Cash Received for prior year Reimbursements	308,665
Cash Payments for Employees' Salaries and Benefits	(2,291,572)
Cash Payments to Suppliers for Goods and Services	<u>(3,355,865)</u>
Net Cash (Used) for Operating Activities	<u>(4,709,189)</u>
Cash Flows from Noncapital Financing Activities	
Cash Received from Other Funds - Transfer	300,000
Cash Received from Other Funds	
Cash Received from State and Federal Subsidy Reimbursements	<u>4,655,170</u>
Net Cash Provided by Noncapital Financing Activities	<u>4,955,170</u>
Cash Flows from Investing Activities	
Interest Earnings	<u>435</u>
Net Cash Provided by Investing Activities	<u>435</u>
Net Increase in Cash and Cash Equivalents	246,416
Cash, Beginning of Year	<u>749,079</u>
Cash, End of Year	<u>\$ 995,495</u>
Reconciliation of Operating (Loss) to Net Cash (Used) for Operating Activities	
Operating (Loss)	\$ (4,680,642)
Adjustments to Reconcile Operating (Loss) to Net Cash (Used) for Operating Activities	
Depreciation Expense	3,557
Non Cash Federal Assistance - Food Distribution Program	345,154
Changes in Assets and Liabilities:	
(Increase)/Decrease in Other Receivable	75,395
(Increase)/Decrease in Inventory	(20,711)
Increase/(Decrease) in Accounts Payable	(428,084)
Increase/(Decrease) in Deferred Revenue	<u>(3,858)</u>
Total Adjustments	<u>(28,547)</u>
Net Cash (Used) for Operating Activities	<u>\$ (4,709,189)</u>
Non Cash Investing, Capital and Financing Activities	
Value Received Food Distribution Program	\$ 341,297

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

**EAST ORANGE BOARD OF EDUCATION
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2013**

	<u>Unemployment Compensation Trust</u>	<u>Robeston Field Private Purpose Trust Fund</u>	<u>Agency Fund</u>
ASSETS			
Cash	\$ 211,431	\$ 10,113	\$ 778,417
Prepaid Claims	32,344		
Due from Other Funds	<u>367,648</u>	<u>-</u>	<u>377,991</u>
Total Assets	<u>611,423</u>	<u>10,113</u>	<u>\$ 1,156,408</u>
LIABILITIES			
Payroll Deductions and Withholdings			\$ 714,884
Due to Other Funds	13,785		367,648
Due to Student Groups	<u>-</u>	<u>-</u>	<u>73,876</u>
Total Liabilities	<u>13,785</u>	<u>-</u>	<u>\$ 1,156,408</u>
NET POSITION			
Held in Trust for Unemployment Claims and Other Purposes	<u>\$ 597,638</u>	<u>\$ 10,113</u>	

**EAST ORANGE BOARD OF EDUCATION
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>Unemployment Compensation Trust</u>	<u>Robeston Field Private Purpose Trust Fund</u>
ADDITIONS		
Contributions		
Employee	\$ 254,421	
District	650,000	
Interest	<u>109</u>	<u>\$ 7</u>
Total Contributions	<u>904,530</u>	<u>7</u>
DEDUCTIONS		
Unemployment Claims	<u>368,986</u>	<u>-</u>
Total Deductions	<u>368,986</u>	<u>-</u>
Change in Net Position	535,544	7
Net Position, Beginning of the Year	<u>62,094</u>	<u>10,106</u>
Net Position, End of the Year	<u>\$ 597,638</u>	<u>\$ 10,113</u>

NOTES TO THE FINANCIAL STATEMENTS

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

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

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

B. New Accounting Standards

During fiscal year 2013, the District adopted the following GASB statements:

- *GASB 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements.* The objective of this statement is to incorporate into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in following pronouncements issued on or before November 30, 1989, which does not conflict with or contradict GASB pronouncements.
- *GASB 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position.* The objective of this Statement is to improve financial reporting by standardizing the presentation of deferred outflows of resources and deferred inflows of resources and their effect on a government's net position. It alleviates uncertainty about reporting those financial statement elements by providing guidance where none previously existed.
- *GASB 65, Items Previously Reported as Assets and Liabilities,* although not required to be implemented until next year, the District elected to apply the statement to the current year financial statements. This Statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

- GASB 66, *Technical Corrections – 2012, an Amendment of GASB Statements 10 and 62*, will be effective beginning with the year ending June 30, 2014. The objective of this Statement is to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, Fund Balance Reporting and Governmental Fund Type Definitions and No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements.
- GASB 67, *Financial Reporting for Pension Plans, an Amendment of GASB 25*, will be effective beginning with the year ending June 30, 2014. The objective of this Statement is to improve financial reporting by state and local governmental pension plans. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. This Statement replaces the requirements of Statements No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans* and No. 50, *Pension Disclosures*, as they relate to pension plans that are administered through trusts or equivalent arrangements that meet certain criteria. The District does not expect this Statement to impact its financial statements.
- GASB 68, *Accounting and Financial Reporting for Pensions*, will be effective beginning with the year ending June 30, 2015. The objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements that meet certain criteria. The District does not expect this Statement to impact its financial statements.

C. Basis of Presentation - Financial Statements

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

District-Wide Financial Statements

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

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation - Financial Statements (Continued)

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

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

Fund Financial Statements

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

The District reports the following major governmental funds:

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

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

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

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

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.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation - Financial Statements (Continued)

Fund Financial Statements (continued)

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.

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

D. Measurement Focus and Basis of Accounting

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

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

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

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Measurement Focus and Basis of Accounting (Continued)

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

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.

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

E. Assets, Liabilities and Net Position/Fund Balance

1. Cash, Cash Equivalents and Investments

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

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

2. Receivables

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

3. Inventories

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

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

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, Liabilities and Net Position/Fund Balance (Continued)

4. Restricted Assets

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

5. Capital Assets

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

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

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

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

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, Liabilities and Net Position/Fund Balance (Continued)

7. Long-Term Obligations

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

8. Net Position/Fund Balance

District-Wide Statements

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

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

Governmental Fund Statements

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

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

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

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.

EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, Liabilities and Net Position/Fund Balance (Continued)

8. Net Position/Fund Balance (Continued)

Governmental Fund Statements (Continued)

Restricted Fund Balance (Continued)

Equipment Lease Reserve – This restriction was created to represent the unexpended proceeds of a five year equipment lease transaction.

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, 2012 audited excess surplus that was appropriated in the 2013/2014 original budget certified for taxes.

Reserved Excess Surplus – This restriction was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2013 audited excess surplus that is required to be appropriated in the 2014/2015 original budget certified for taxes.

Capital Reserve – This restriction was created by the District in accordance with NJAC 6A:23A-14.1 to fund future capital expenditures (See Note 2D.)

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.

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 2011/2012 contract year that is appropriated in the 2013/2014 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.

EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

8. Net Position/Fund Balance (Continued)

Governmental Fund Statements (Continued)

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

Designated for Subsequent Year's Expenditures – This designation was created to dedicate the portion of fund balance appropriated in the adopted 2013/2014 District budget certified for taxes.

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

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

9. Reclassifications

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

F. Revenues and Expenditures/Expenses

1. Program Revenues

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

2. Property Taxes

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

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Revenues and Expenditures/Expenses (Continued)

3. *Tuition Revenues and Expenditures*

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

Tuition Expenditures - Tuition charges for the fiscal years 2011-2012 and 2012-2013 were based on rates established by the receiving district. These rates are subject to change when the actual costs have been certified by the State Department of Education.

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

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

NOTE 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. Capital lease transactions are accounted for on the GAAP basis.

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

Budget adoptions and amendments are recorded in the District's board minutes. The budget is amended by the Board of Trustees as needed throughout the year. The budget for revenues, other resources, other uses, and fund balances is prepared by fund source and amount. The budget for expenditures is prepared by fund, program, function, object and amount. The legal level of budgetary control is established at the line item account within each fund. Line item accounts are defined as the lowest (most specific) level of detail as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6:20-2A.2(m)1. The Board approved several budget transfers during 2012/2013. During 2012/2013 the Board increased the original budget by \$21,198,399. The increase was funded by proceeds from an equipment lease, grant awards and the reappropriation of prior year general fund encumbrances

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

A. Budgetary Information (Continued)

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

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

B. Excess Expenditures Over Appropriations

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

<u>General Fund</u>	<u>Modified Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
Undistributed Instruction - Custodial Services			
Insurance	\$ 1,598,518	\$ 1,718,484	\$ 119,966

The above variances were offset with other available resources.

C. Deficit Fund Equity

The District has an unassigned (deficit) fund balance of \$13,886,008 in the General Fund as of June 30, 2013 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 2012/2013 budgeted state aid payments in the subsequent fiscal year, the school district cannot recognize such payments on the GAAP (fund) financial statements until the year the State records the payable. Due to the timing difference of recording these delayed state aid payments, the General Fund deficit does not alone indicate that the District is facing financial difficulties; however, unless the State of New Jersey budgets the delayed payments in future years, the District may also report fund balance deficits in the future.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

C. Deficit Fund Equity (Continued)

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 \$13,886,008 in the General Fund is less than the delayed state aid payment.

D. Capital Reserve

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

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

The activity of the capital reserve for the fiscal year ended June 30, 2013 is as follows:

Balance, July 1, 2012	<u>\$ 2,000,001</u>
Balance, June 30, 2013	<u>\$ 2,000,001</u>

E. Calculation of Excess Surplus

In accordance with N.J.S.A. 18A:7F-7, as amended, the restricted fund balance for Reserved Excess Surplus is a required calculation pursuant to the New Jersey Comprehensive Educational Improvement and Financing Act of 1996 (CEIFA). New Jersey school districts are required to reserve General Fund fund balance in excess of 2% of budget expenditures at the fiscal year end of June 30 if they did not appropriate a required minimum amount as budgeted fund balance in their subsequent year's budget. The excess fund balance at June 30, 2013 is \$19,292,531. Of this amount, \$11,672,661 was designated and appropriated in the 2013/2014 original budget certified for taxes and the remaining amount of \$7,619,870 will be appropriated in the 2014/2015 original budget certified for taxes.

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 3 DETAILED NOTES ON ALL FUNDS

A. Cash Deposits and Investments

Cash Deposits

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

Bank balances for interest bearing accounts are insured up to \$250,000 in the aggregate by the FDIC for each bank. Under the Dodd-Frank Wall Street Reform and Consumer Protection Act, temporary unlimited deposit insurance coverage was provided for non-interest bearing accounts from December 31, 2010 through December 31, 2012. SIPC replaces cash claims up to a maximum of \$250,000 for each failed brokerage firm. At June 30, 2013, the book value of the Board's deposits were \$28,686,555 and bank and brokerage firm balances of the Board's deposits amounted to \$33,740,716. The Board's deposits which are displayed on the various fund balance sheets as "cash" or "cash and cash equivalents" are categorized as:

Depository Account

Insured	\$ 33,440,716
Uninsured (in District's name)	<u>300,000</u>
	<u>\$ 33,740,716</u>

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, 2013 approximately \$300,000 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, 2013, the Board had the following investments:

<u>Investment Type:</u>	<u>Bank Balance</u>
U.S. Government Securities Mutual Funds	<u>\$ 11,498,059</u>

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

A. Cash Deposits and 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, 2013, \$11,498,059 of the Board’s investments was exposed to custodial credit risk as follows:

	<u>Fair Value</u>
Uninsured and Collateralized	
Collateral held by pledging financial institution's trust department or agent but not in the Board's name	<u>\$ 11,498,059</u>

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

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

The fair value of the above-listed investments 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, 2013 for the district’s individual major funds, in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General</u>	<u>Special Revenue</u>	<u>Food Service</u>	<u>Total</u>
Receivables:				
Intergovernmental Accounts	\$ 683,770	\$ 5,017,780	\$ 399,786	\$ 6,101,336
	-	-	46,199	46,199
Gross Receivables	683,770	5,017,780	445,985	6,147,535
Less: Allowance for Uncollectibles	-	-	-	-
Net Total Receivables	\$ 683,770	\$ 5,017,780	\$ 445,985	\$ 6,147,535

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

C. Unearned Revenue

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

	<u>Unearned</u>
Special Revenue Fund	
Unencumbered grant draw downs	\$ 1,253,514
Grant draw downs reserved for encumbrances	<u>2,432,908</u>
 Total unearned revenue for governmental funds	 <u>\$ 3,686,422</u>

D. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2013 was as follows:

	Balance, <u>July 1, 2012</u>	<u>Increases</u>	<u>Decreases</u>	<u>Adjustments</u>	Balance, <u>June 30, 2013</u>
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 2,645,706				\$ 2,645,706
Construction in progress	2,170,420	\$ 1,851,164	-	-	4,021,584
Total capital assets, not being depreciated	<u>4,816,126</u>	<u>1,851,164</u>	<u>-</u>	<u>-</u>	<u>6,667,290</u>
 Capital assets, being depreciated:					
Buildings and Land/Building Improvements	410,393,774	1,506,379	\$ (312,297)	\$ (243,461)	411,344,395
Machinery and equipment	12,358,166	1,280,861	-	243,461	13,882,488
Vehicles	1,004,699	-	-	-	1,004,699
Total capital assets being depreciated	<u>423,756,639</u>	<u>2,787,240</u>	<u>(312,297)</u>	<u>-</u>	<u>426,231,582</u>
 Less accumulated depreciation for:					
Buildings and Land/Building Improvements	(77,967,725)	(10,424,183)	312,297	-	(88,079,611)
Machinery and equipment	(8,908,712)	(1,185,416)	-	-	(10,094,128)
Vehicles	(920,859)	(43,861)	-	-	(964,720)
Total accumulated depreciation	<u>(87,797,296)</u>	<u>(11,653,460)</u>	<u>312,297</u>	<u>-</u>	<u>(99,138,459)</u>
 Total capital assets, being depreciated, net	<u>335,959,343</u>	<u>(8,866,220)</u>	<u>-</u>	<u>-</u>	<u>327,093,123</u>
 Government activities capital assets, net	<u>\$ 340,775,469</u>	<u>\$ (7,015,056)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 333,760,413</u>

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Assets (Continued)

	Balance, <u>July 1, 2012</u>	<u>Increases</u>	<u>Decreases</u>	Balance, <u>June 30, 2013</u>
Business-type activities:				
Capital assets, being depreciated:				
Machinery and equipment	\$ 515,946	-	-	\$ 515,946
Total capital assets being depreciated	<u>515,946</u>	<u>-</u>	<u>-</u>	<u>515,946</u>
Less accumulated depreciation for:				
Machinery and equipment	(484,759)	\$ (3,557)	-	(488,316)
Total accumulated depreciation	<u>(484,759)</u>	<u>(3,557)</u>	<u>-</u>	<u>(488,316)</u>
Total capital assets, being depreciated, net	<u>31,187</u>	<u>(3,557)</u>	<u>-</u>	<u>27,630</u>
Business-type activities capital assets, net	<u>\$ 31,187</u>	<u>\$ (3,557)</u>	<u>\$ -</u>	<u>\$ 27,630</u>

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

Governmental activities:

Instruction	
Regular	\$ 10,837,718
Total Instruction	<u>10,837,718</u>
Support Services	
Student and Instruction Related Services	349,604
School Administration	174,802
Operations and Maintenance of Plant	<u>291,336</u>
Total Support Services	<u>815,742</u>
Total Governmental Activities	<u>\$ 11,653,460</u>
Business-Type Activities:	
Food Service Fund	<u>\$ 3,557</u>

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Assets (Continued)

Construction and Other Significant Commitments

The District has the following active construction projects as of June 30, 2013:

<u>Project</u>	<u>Remaining Commitment</u>
Conversion of 4th Ave. School	<u>\$ 222,185</u>

E. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2013, is as follows:

Due to/from other funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Food Service Enterprise Fund	\$ 104,333
General Fund	Unemployment Trust Fund	13,785
Debt Service Fund	Capital Projects Fund	155,257
Payroll Agency Fund	General Fund	377,991
Unemployment Trust Fund	Payroll Agency Fund	<u>367,648</u>
Total		<u>\$ 1,019,014</u>

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

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

Interfund transfers

	<u>Transfer In:</u>				<u>Total</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Food Service</u>	
Transfer Out:					
General Fund		\$ 272,958		\$ 300,000	\$ 572,958
Special Revenue Fund	\$ 2,923,801				2,923,801
Capital Projects Fund	-	-	\$ 310,629	-	310,629
Total transfers out	<u>\$ 2,923,801</u>	<u>\$ 272,958</u>	<u>\$ 310,629</u>	<u>\$ 300,000</u>	<u>\$ 3,807,388</u>

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

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

F. Leases

Capital Leases

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

The capital assets and supplies acquired through capital leases are as follows:

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

The unexpended proceeds from capital leases in the amount of \$996,978 at June 30, 2013 are held with the Fiscal Agent.

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2013 were as follows:

	Governmental <u>Activities</u>
2014	\$ 671,211
2015	589,149
2016	589,149
2017	<u>589,149</u>
Total minimum lease payments	2,438,658
Less: amount representing interest	<u>(96,656)</u>
Present value of minimum sale/leaseback payments	<u>\$ 2,342,002</u>

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

F. Leases (Continued)

Lease Purchase Agreements

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

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

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

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

The unexpended proceeds from the sale of the certificates, including interest earned on balances which remain on deposit are held with the respective agents. The following is a summary of balances by account type as of June 30, 2013:

Reserve Deposit	\$6,007,500
Cost of Issuance	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, 2013.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

F. Leases (Continued)

Lease Purchase Agreements (Continued)

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

Governmental Activities:

Year Ended June 30,	<u>Certificates of Participation</u>		<u>Certificates of Participation - Refunding</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
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	2,150,934	3,539,066			5,690,000
2018	2,037,219	3,652,781			5,690,000
2019-2023	8,691,391	19,758,610			28,450,001
2024-2028	<u>7,820,750</u>	<u>26,329,250</u>	<u>-</u>	<u>-</u>	<u>34,150,000</u>
	25,390,476	59,969,525	5,500,000	105,472	90,965,473
Add:					
Accreted Value of Capital					
Appreciation Certificates					
at June 30, 2013	<u>22,284,026</u>	<u>(22,284,026)</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 47,674,502</u>	<u>\$ 37,685,499</u>	<u>\$ 5,500,000</u>	<u>\$ 105,472</u>	<u>\$ 90,965,473</u>

G. Long-Term Debt

Statutory Borrowing Power

The Board's remaining borrowing power under N.J.S. 18A:24-19, as amended, at June 30, 2013 was as follows:

4% of Equalized Valuation Basis (Municipal)	\$ 140,006,837
Less: Net Debt (Type I School Debt)	<u>-</u>
Remaining Borrowing Power	<u>\$ 140,006,837</u>

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

G. Long-Term Debt (Continued)

Changes in Long-Term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2013, was as follows:

	Balance, July 1, 2012	Additions	Reductions	Balance, June 30, 2013	Due Within One Year
Governmental Activities:					
Certificate of Participation	\$ 47,320,818	\$ 2,923,684	\$ 2,570,000	\$ 47,674,502	
Cert. of Participation - Refunding	8,265,000		2,765,000	5,500,000	\$ 5,500,000
Capital Leases	543,437	2,850,000	1,051,435	2,342,002	632,318
Compensated Absences Payable	1,074,832	226,239	-	1,301,071	-
Governmental Activity Long-Term Liabilities	<u>\$ 57,204,087</u>	<u>\$ 5,999,923</u>	<u>\$ 6,386,435</u>	<u>\$ 56,817,575</u>	<u>\$ 6,132,318</u>

The long-term liabilities for the governmental activities, compensated absences and claims and judgements, etc. 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.

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 \$400,000 for any one accident or occurrence, with any excess benefit being reimbursed through a Re-Insurance Agreement, Greenwich Insurance Company. A contingent liability exists with respect to reinsurance, which would become an actual liability in the event the reinsuring company may not be able to meet their obligations to the District under existing reinsurance agreements.

Estimates of claims payable and of claims incurred, but not reported (IBNR) at June 30, 2013, are reported as claims and judgments payable and accrued liability for insurance claims, respectively. These estimates were determined based on claim information supplied by the claims administrator and actuary. The unpaid claims liability of \$3,804,541 reported at June 30, 2013 is based on the requirements of the Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 4 OTHER INFORMATION (Continued)

A. Risk Management (Continued)

Changes in the balances of claims liabilities for the workmen's compensation plan for the fiscal years ended June 30, 2013 and 2012 are as follows:

	<u>Year Ended</u>	
	<u>June 30, 2013</u>	<u>June 30, 2012</u>
Governmental Activities		
Unpaid Claims, beginning of fiscal year	\$ 3,751,543	\$ 4,115,428
Incurring claims (Includes IBNR)	1,213,218	1,179,505
Claim payments	<u>(1,160,220)</u>	<u>(1,543,390)</u>
Total Governmental Activities	<u>\$ 3,804,541</u>	<u>\$ 3,751,543</u>
Analysis of Claims Liability		
General Fund	\$ 3,804,541	\$ 3,751,543
Long-Term Liabilities	<u>-</u>	<u>-</u>
Total Governmental Activities	<u>\$ 3,804,541</u>	<u>\$ 3,751,543</u>

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

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

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

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

<u>Year Ended</u> <u>June 30,</u>	<u>District</u> <u>Contributions</u>	<u>Employee</u> <u>Contributions</u>	<u>Amount</u> <u>Reimbursed</u>	<u>Ending</u> <u>Balance</u>
2013	\$ 650,000	\$ 254,421	\$ 368,986	\$ 597,638
2012	539,885	232,192	710,286	62,094
2011	1,414,510	296,243	1,898,191	

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 4 OTHER INFORMATION (Continued)

B. Contingent Liabilities

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

Pending Litigation

- A former student at Campus High School ("School") filed a Notice of Claim for \$5,000,000 (the "Notice"), alleging improper sexual contact by a former employee at the school.

A Notice was sent to the Board's insurance carrier NJSBAIG.

As set forth in the August 19, 2011 report by the Department of Children and Families, Institutional Abuse Investigation Unit ("DYFS"), on November 24, 2010, the Essex County Prosecutor's Office and the East Orange Police Department ("EOPD") were notified of the allegation. The employee was also suspended from his position in the District on November 24, 2010. DYFS found the charges to be substantiated. However, as set forth in the report, no adjudicative findings were made by DYFS, whose review of the matter was solely investigative.

On August 7, 2011 the Essex County Prosecutor's Office was notified that DYFS concluded its investigation and a criminal case is pending.

The employee's employment with the District was terminated on September 26, 2011. However, at this time, counsel is unable to determine the status of this matter in order to determine the outcome of this matter, if any, or a range of potential loss.

- A former student at Campus High School ("School") filed a Notice of Claim for \$1,000,000 (the "Notice"), alleging assault by an employee at the school.

A Notice was sent to the Board's insurance carrier NJSBAIG.

The New Jersey Department of Children and Families investigated the matter and issued a decision which substantiated the allegations on September 24, 2013.

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, 2013, significant amounts of grant expenditures have not been audited by the various grantor agencies but the Board believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 4 OTHER INFORMATION (Continued)

C. Federal Arbitrage Regulations

The District is subject to Section 148 of the Internal Revenue Code as it pertains to the arbitrage rebate on all tax-exempt obligations, both long and short-term debt. Under the 1986 Tax Reform Act, the Internal Revenue Service (IRS) required that all excess earnings from investment proceeds be rebated to the IRS. Arbitrage, for purposes of these regulations, is defined as the difference between the yield on the investment and the yield on the obligations issued. If there are excess earnings, this amount may be required to be rebated to the IRS. At June 30, 2013, the District has not estimated its arbitrage earnings due to the IRS, if any.

D. Employee Retirement Systems and Pension Plans

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

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

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.

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

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.

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.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Basis of Accounting

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

Significant Legislation

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

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

- For new members of TPAF and PERS hired on or after June 28, 2011 (Tier 5 members), the years of creditable service needed for early retirement benefits increased from 25 to 30 years and the early retirement age increased from 55 to 65.
- The eligibility age to qualify for a service retirement in the TPAF and PERS increased from age 62 to 65 for Tier 5 members.
- The annual benefit under special retirement for new PERS members enrolled after June 28, 2011 (Tier 3 members) decreased from 65 percent of final compensation to 60 percent of final compensation after 25 years of service and from 70 percent of final compensation to 65 percent of final compensation after 30 or more years of service.
- It increased the TPAF and PERS active member rates from 5.5 percent of annual compensation to 6.5 percent plus an additional 1 percent phased-in over 7 years for members hired or reappointed on or after June 28, 2011. For Fiscal Year 2012, the member contribution rates increased in October 2011. The phase-in of the additional incremental member contributions for TPAF and PERS members takes place in July of each subsequent fiscal year.
- The payment of automatic cost-of-living adjustment (COLA) additional increases to current and future retirees and beneficiaries was suspended. COLA increases may be reactivated at a future date as permitted by this law.
- It changed the method for amortizing the pension system's unfunded accrued liability (from a level percent of pay method to a level dollar of pay method).

Investment Valuation

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

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Investment Valuation (Continued)

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.

Funding Status and Funding Progress

As of July 1, 2011, the most recent actuarial valuation date, the aggregate funded ratio for all the State administered retirement systems including TPAF and PERS, is 67.5 percent with an unfunded actuarial accrued liability of \$41.7 billion. The aggregate funded ratio and unfunded accrued liability for the State-funded systems is 60.8 percent and \$30.1 billion, and the aggregate funded ratio and unfunded accrued liability for local PERS and Police and Firemen's Retirement System ("PFRS") is 77.5 percent and \$11.6 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 July 1, 2011 actuarial valuation, the projected unit credit was used as the actuarial cost method, and the five year average of market value was used as the asset valuation method for the retirement systems. The actuarial assumptions included (a) a revised investment rate of return for all retirement systems from 8.25 percent to 7.95 percent and (b) revised projected salary increases of 4.52 percent for the PERS and 3.90 percent for TPAF.

Employer and Employee Pension Contributions

The contribution policy is set by laws of the State of New Jersey and contributions are required by active members and participating employers. Plan member and employer contributions may be amended by State of New Jersey legislation with the amount of contributions by the State of New Jersey contingent upon the Annual Appropriations Act. As defined, the retirement systems require employee contributions based on 6.5% for PERS, 6.5% for TPAF and 5.50% for DCRP of the employee's annual compensation.

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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, 2013 for TPAF, which is a cost sharing plan with special funding situations, the annual pension cost differs from the annual required contribution. For PERS, which is a cost sharing multi-employer defined benefit pension plan, the annual pension cost equals contributions made. TPAF employer contributions are made annually by the State of New Jersey to the pension system on behalf of the Board. PERS employer contributions are made annually by the Board to the pension system in accordance with Chapter 114, P.L. 1997. In the DCRP, which is a defined contribution plan, member contributions are matched by a 3% employer contribution.

During the years ended June 30, 2013, 2012 and 2011 the Board was required to contribute for PERS and DCRP and the State of New Jersey was required to contribute for TPAF for normal cost pension and accrued liability contributions (including non-contributory group life insurance (NCGI)) the following amounts:

Year Ended <u>June 30,</u>	<u>PERS</u>	On-behalf <u>TPAF</u>
2011	\$ 2,466,745	\$ 273,253
2012	2,698,690	2,939,115
2013	2,477,518	5,844,686

The State contributed \$5,844,686 and \$2,939,115 during 2012/2013 and 2011/2012, respectively for normal cost pension, accrued liability and the NCGI premium. For fiscal year 2010/2011, the State did not contribute to the TPAF for normal cost and accrued liability; however, the State contributed \$273,253 for the NCGI premium only.

Also, in accordance with N.J.S.A. 18A:66-66 the State of New Jersey reimbursed the Board \$6,823,949 during the year ended June 30, 2013 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 566 state and local participating employers and contributing entities for Fiscal Year 2012.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 4 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

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

Health Benefits Program Fund (HBPF) – Local Education (including Prescription Drug Program Fund) – The State of New Jersey provides 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. 2011, c.78, effective October 2011, sets new employee contribution requirements towards the cost of employer-provided health benefit coverage. Employees are required to contribute a certain percentage of the cost of coverage. The rate of contribution is determined based on the employee's annual salary and the selected level of coverage. The increased employee contributions will be phased in over a 4-year period for those employed prior to this new legislation's effective date with a minimum contribution required to be at least 1.5% of salary.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 4 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

Investment Valuation

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

Funded Status and Funding Progress

As of July 1, 2011, the most recent actuarial valuation date, the State had a \$48.9 billion unfunded actuarial accrued liability for other post-employment benefits (OPEB) which is made up to \$18.0 billion for state active and retired members and \$30.9 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.

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 July 1, 2011, actuarial valuation, the projected unit credit was used as the actuarial cost method. The actuarial assumptions included an assumed investment rate of return of 4.50 percent.

Post-Retirement Medical Benefits Contributions

P.L. 1987, c. 384 and P.L. 1990, c.6 required the Teachers' Pension and Annuity Fund (TPAF) and Public Employees' Retirement System (PERS), respectively to fund post-retirement medical benefits for those State employees and education employees who retire after accumulating 25 years of credited service or on a disability retirement. As of June 30, 2012, there were 97,661, retirees receiving post-retirement medical benefits and the State contributed \$958.9 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 \$146.6 million toward Chapter 126 benefits for 16,618 eligible retired members in Fiscal Year 2012.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 4 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

Post-Retirement Medical Benefits Contributions (Continued)

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, 2013, 2012 and 2011 were \$6,608,863, \$5,908,387 and \$5,803,912, respectively, which equaled the required contributions for each year. The State's contributions to the State Health Benefits Program Fund for PERS retirees' post-retirement benefits on behalf of the School District was not determined or made available by the State of New Jersey.

NOTE 5 RESTATEMENT

On July 1, 2012, the East Orange Board of Education implemented GASB Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position" and GASB Statement No. 65, "Items Previously Reported in Assets and Liabilities". The East Orange Board of Education has determined that the effect of implementing these accounting changes on the financial statements previously reported as of and for the year ended June 30, 2012 was to eliminate in the District-wide statement of net position the deferred charge related to debt issuance costs in the amount of \$87,753 with a corresponding reduction in the net investment in capital assets component of net position. The result of this restatement is to reduce total net position of Governmental Activities at June 30, 2012 from \$315,977,273 as originally reported to \$315,889,520 as adjusted for the effects of the change in accounting principle.

BUDGETARY COMPARISON SCHEDULE

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
Local Sources:					
Local Tax Levy	\$ 18,950,050	-	\$ 18,950,050	\$ 18,950,050	-
Miscellaneous	650,000	-	650,000	1,828,685	\$ 1,178,685
Total - Local Sources	<u>19,600,050</u>	<u>-</u>	<u>19,600,050</u>	<u>20,778,735</u>	<u>1,178,685</u>
State Sources:					
Categorical Special Education Aid	6,303,390	-	6,303,390	6,303,390	-
Equalization Aid	133,022,458	-	133,022,458	133,022,458	-
Categorical Transportation Aid	1,157,297	-	1,157,297	1,157,297	-
Categorical Security Aid	3,815,878	-	3,815,878	3,815,878	-
Adjustment Aid	32,336,469	-	32,336,469	32,336,469	-
Extraordinary Aid	669,000	-	669,000	567,325	(101,675)
TPAF Pension Normal Contrib (On-Behalf - Non-Bud.)	-	-	-	5,552,546	5,552,546
TPAF NCGI Premium Contri. (On-Behalf - Non-Bud.)	-	-	-	292,140	292,140
TPAF Post Retire. Contri. (On-Behalf - Non-Budgeted)	-	-	-	6,608,863	6,608,863
TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	6,823,949	6,823,949
Total State Sources	<u>177,304,492</u>	<u>-</u>	<u>177,304,492</u>	<u>196,480,315</u>	<u>19,175,823</u>
Federal Sources:					
Education Job Funds Program	-	\$ 354,231	354,231	354,231	-
Medical Assistance Program	369,762	-	369,762	464,307	94,545
Total - Federal Sources	<u>369,762</u>	<u>354,231</u>	<u>723,993</u>	<u>818,538</u>	<u>94,545</u>
Total Revenues	<u>197,274,304</u>	<u>354,231</u>	<u>197,628,535</u>	<u>218,077,588</u>	<u>20,449,053</u>
EXPENDITURES:					
Current Expense:					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	3,359,416	181,886	3,541,302	3,443,663	97,639
Grades 1-5 - Salaries of Teachers	23,455,822	105,510	23,561,332	23,421,579	139,753
Grades 6-8 - Salaries of Teachers	14,000,812	(1,912,470)	12,088,342	12,025,215	63,127
Grades 9-12 - Salaries of Teachers	13,096,415	233,991	13,330,406	13,226,823	103,583
Regular Programs - Home Instruction:					
Salaries of Teachers	-	-	-	-	-
Other Purchased Services (400-500 series)	371,926	21,299	393,225	374,948	18,277
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	1,196,741	1,281,482	2,478,223	2,187,564	290,659
Purchased Professional-Educational Services	855,636	(449,048)	406,588	362,490	44,098
Purchased Technical Services	363,686	(220,845)	142,841	130,606	12,235
Other Purchased Services (400-500 series)	556,024	(24,094)	531,930	452,823	79,107
General Supplies	3,259,404	(815,775)	2,443,629	1,624,576	819,053
Textbooks	3,087,421	1,082,781	4,170,202	3,140,417	1,029,785
Other Objects	136,337	26,782	163,119	98,163	64,956
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>63,739,640</u>	<u>(488,501)</u>	<u>63,251,139</u>	<u>60,488,867</u>	<u>2,762,272</u>

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	\$ 1,804,015	\$ (461,819)	\$ 1,342,196	\$ 1,294,625	\$ 47,571
Other Salaries for Instruction	207,776	171,841	379,617	338,322	41,295
General Supplies	35,526	(5,059)	30,467	20,194	10,273
Textbooks	6,224	(500)	5,724	-	5,724
Other Objects	-	-	-	-	-
Total Cognitive - Mild	<u>2,053,541</u>	<u>(295,537)</u>	<u>1,758,004</u>	<u>1,653,141</u>	<u>104,863</u>
Cognitive - Moderate					
Salaries of Teachers	-	157,502	157,502	151,470	6,032
Other Salaries for Instruction	-	34,115	34,115	34,115	-
General Supplies	4,287	-	4,287	-	4,287
Textbooks	3,000	-	3,000	-	3,000
Total Cognitive - Moderate	<u>7,287</u>	<u>191,617</u>	<u>198,904</u>	<u>185,585</u>	<u>13,319</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	2,539,723	363,401	2,903,124	2,800,392	102,732
Other Salaries for Instruction	683,302	111,412	794,714	748,503	46,211
Purchased Professional-Educational Services	1,000	(1,000)	-	-	-
General Supplies	80,880	3,215	84,095	63,756	20,339
Textbooks	17,050	(2,185)	14,865	2,008	12,857
Other Objects	2,000	-	2,000	-	2,000
Total Learning and/or Language Disabilities	<u>3,323,955</u>	<u>474,843</u>	<u>3,798,798</u>	<u>3,614,659</u>	<u>184,139</u>
Behavioral Disabilities:					
Salaries of Teachers	1,408,660	158,690	1,567,350	1,466,665	100,685
Other Salaries for Instruction	653,782	206,068	859,850	788,791	71,059
Purchased Professional-Educational Services	43,715	-	43,715	1,486	42,229
General Supplies	33,551	(251)	33,300	28,636	4,664
Textbooks	4,167	(2,606)	1,561	954	607
Other Objects	700	-	700	-	700
Total Behavioral Disabilities	<u>2,144,575</u>	<u>361,901</u>	<u>2,506,476</u>	<u>2,286,532</u>	<u>219,944</u>
Multiple Disabilities:					
Salaries of Teachers	107,778	(42,856)	64,922	64,922	-
Other Salaries for Instruction	4,080	50,512	54,592	54,592	-
General Supplies	500	-	500	-	500
Textbooks	6,540	-	6,540	5,959	581
Other Objects	-	-	-	-	-
Total Multiple Disabilities	<u>118,898</u>	<u>7,656</u>	<u>126,554</u>	<u>125,473</u>	<u>1,081</u>
Resource Room/Resource Center:					
Salaries of Teachers	2,726,378	(2,917)	2,723,461	2,474,859	248,602
Other Salaries for Instruction	1,659,821	579,825	2,239,646	2,090,456	149,190
General Supplies	500	(500)	-	-	-
Textbooks	640	(640)	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>4,387,339</u>	<u>575,768</u>	<u>4,963,107</u>	<u>4,565,315</u>	<u>397,792</u>
Autism:					
Salaries of Teachers	503,601	(4,785)	498,816	498,816	-
Other Salaries for Instruction	386,431	6,059	392,490	365,713	26,777
General Supplies	76,652	(60,175)	16,477	12,628	3,849
Textbooks	2,000	(1,500)	500	-	500
Total Autism	<u>968,684</u>	<u>(60,401)</u>	<u>908,283</u>	<u>877,157</u>	<u>31,126</u>

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2013**

EXHIBIT C-1

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
SPECIAL EDUCATION - INSTRUCTION (Continued)					
Preschool Disabilities - Full-Time:					
Salaries of Teachers	\$ 546,175	\$ 3,177	\$ 549,352	\$ 502,156	\$ 47,196
Other Salaries for Instruction	256,053	189,368	445,421	317,940	127,481
General Supplies	12,560	(331)	12,229	11,316	913
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full-Time	<u>814,788</u>	<u>192,214</u>	<u>1,007,002</u>	<u>831,412</u>	<u>175,590</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>13,819,067</u>	<u>1,448,061</u>	<u>15,267,128</u>	<u>14,139,274</u>	<u>1,127,854</u>
Basic Skills/Remedial - Instruction					
Salaries of Teachers	-	-	-	-	-
Total Basic Skills/Remedial - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual Education - Instruction					
Salaries of Teachers	1,377,173	(34,950)	1,342,223	1,340,627	1,596
Other Salaries for Instruction	224,364	88,398	312,762	309,075	3,687
General Supplies	78,530	(95)	78,435	62,804	15,631
Textbooks	12,330	(273)	12,057	7,694	4,363
Total Bilingual Education - Instruction	<u>1,692,397</u>	<u>53,080</u>	<u>1,745,477</u>	<u>1,720,200</u>	<u>25,277</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	363,594	21,832	385,426	324,731	60,695
Purchased Services (300-500 series)	8,110	(5,610)	2,500	2,235	265
Supplies and Materials	2,810	-	2,810	2,732	78
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>374,514</u>	<u>16,222</u>	<u>390,736</u>	<u>329,698</u>	<u>61,038</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	435,761	51,071	486,832	486,832	-
Purchased Services (300-500 series)	78,890	11,318	90,208	83,936	6,272
Supplies and Materials	40,168	42,430	82,598	56,747	25,851
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>554,819</u>	<u>104,819</u>	<u>659,638</u>	<u>627,515</u>	<u>32,123</u>
Alternative Education Program - Instruction					
Salaries of Teachers	1,809,489	17,928	1,827,417	1,826,417	1,000
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	6,800	(754)	6,046	2,878	3,168
Supplies and Materials	8,897	8,350	17,247	17,119	128
Textbooks	8,290	(2,661)	5,629	3,466	2,163
Other Objects	-	6,475	6,475	4,232	2,243
Total Alternative Education Program - Inst.	<u>1,833,476</u>	<u>29,338</u>	<u>1,862,814</u>	<u>1,854,112</u>	<u>8,702</u>
Alternative Education Program - Support Services					
Salaries	156,163	2,815	158,978	158,978	-
Salaries of Principals/Assistant Principals	240,134	(1,211)	238,923	238,923	-
Salaries of Secretarial/Clerical Assistants	120,360	8,382	128,742	128,742	-
Purchased Services (400-500 series)	5,931	1,452	7,383	1,235	6,148
Supplies and Materials	5,500	(428)	5,072	4,989	83
Other Objects	3,000	(1,415)	1,585	1,585	-
Total Alternative Education Program - Support Services	<u>531,088</u>	<u>9,595</u>	<u>540,683</u>	<u>534,452</u>	<u>6,231</u>

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
Community Services Programs/Operations					
Salaries	-	\$ 54,728	\$ 54,728	\$ 54,728	-
Purchased Services (300-500 series)	\$ 48,000	(39,558)	8,442	1,980	\$ 7,362
Supplies and Materials	8,240	-	8,240	2,350	5,890
Total Community Services Programs/Operations	<u>56,240</u>	<u>15,170</u>	<u>71,410</u>	<u>58,158</u>	<u>13,252</u>
Total Instruction	<u>82,601,241</u>	<u>1,187,784</u>	<u>83,789,025</u>	<u>79,752,276</u>	<u>4,036,749</u>
Undistributed Expenditures - Instruction:					
Tuition to Other LEAs Within the State - Regular	-	781,128	781,128	595,160	185,968
Tuition to Other LEAs Within the State- Special	523,733	(198,030)	325,703	255,623	70,080
Tuition to County Voc. School Dist. - Regular	1,421,900	44,030	1,465,930	1,437,555	28,375
Tuition to County Voc. School Dist. - Special	435,600	(65,430)	370,170	299,050	71,120
Tuition to CSSD & Regional Day Schools	1,013,827	1,090,283	2,104,110	1,825,776	278,334
Tuition to Private Schools for the Disabled - Within State	10,877,762	(41,363)	11,019,125	9,544,719	1,474,406
Tuition - State Facilities	1,032,594	58,000	1,090,594	1,090,558	36
Tuition - Other	-	-	-	-	-
Total Undistributed Expenditures - Instruction:	<u>15,305,416</u>	<u>1,851,344</u>	<u>17,156,760</u>	<u>15,048,441</u>	<u>2,108,319</u>
Undist. Expend. - Attend. & Social Work					
Salaries	3,112,620	(381,968)	2,730,652	2,448,327	282,325
Other Purchased Services (400-500 series)	16,974	(7,159)	9,815	4,711	5,104
Supplies and Materials	5,510	(124)	5,386	2,650	2,736
Other Objects	-	-	-	-	-
Total Undist. Expend. - Attend. & Social Work	<u>3,135,104</u>	<u>(389,251)</u>	<u>2,745,853</u>	<u>2,455,688</u>	<u>290,165</u>
Undist. Expend. - Health Services					
Salaries	2,686,355	72,278	2,758,633	2,413,641	344,992
Salaries of Social Service Coordinators	181,439	(181,439)	-	-	-
Purchased Professional and Technical Services	159,210	(27,644)	131,566	108,721	22,845
Other Purchased Services (400-500 series)	300	3,110	3,410	3,410	-
Supplies and Materials	47,242	(2,237)	45,005	32,018	12,987
Other Objects	-	-	-	-	-
Total Undist. Expend. - Health Services	<u>3,074,546</u>	<u>(135,932)</u>	<u>2,938,614</u>	<u>2,557,790</u>	<u>380,824</u>
Undist. Expend. - Speech, OT, PT & Related Serv.					
Salaries of Other Professional Staff	653,277	13,100	666,377	666,294	83
Purchased Professional - Educational Services	172,705	(4,666)	168,039	155,272	12,767
Total Undist. Expend. - Speech, OT, PT & Related Serv.	<u>825,982</u>	<u>8,434</u>	<u>834,416</u>	<u>821,566</u>	<u>12,850</u>
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.					
Salaries of Other Professional Staff	322,792	20,215	343,007	342,999	8
Purchased Professional - Educational Services	355,990	220,000	575,990	454,811	121,179
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	<u>678,782</u>	<u>240,215</u>	<u>918,997</u>	<u>797,810</u>	<u>121,187</u>
Guidance					
Salaries of Other Professional Staff	2,398,337	784,581	3,182,918	3,168,690	14,228
Salaries of Secretarial and Clerical Assistants	802,498	(325,021)	477,477	477,477	-
Other Salaries	665,759	(665,759)	-	-	-
Purchased Professional - Educational Services	30,000	(18,000)	12,000	10,500	1,500
Other Purchased Services (400-500 series)	51,601	(43,571)	8,030	3,205	4,825
Supplies and Materials	55,920	(35,805)	20,115	12,548	7,567
Other Objects	3,000	-	3,000	468	2,532
Total Guidance	<u>4,007,115</u>	<u>(303,575)</u>	<u>3,703,540</u>	<u>3,672,888</u>	<u>30,652</u>

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
Child Study Team					
Salaries of Other Professional Staff	\$ 5,073,829	\$ 469,762	\$ 5,543,591	\$ 5,543,591	-
Salaries of Secretarial and Clerical Assistants	279,806	(27,540)	252,266	252,266	-
Other Purchased Prof. and Tech. Services	157,625	10,212	167,837	100,488	\$ 67,349
Residential Costs	-	-	-	-	-
Mis. Purchase Serv. (400-500 series other than Residential Costs)	47,880	818	48,698	33,120	15,578
Supplies and Materials	36,290	(7,684)	28,606	23,495	5,111
Other Objects	412	(262)	150	150	-
Total Child Study Team	<u>5,595,842</u>	<u>445,306</u>	<u>6,041,148</u>	<u>5,953,110</u>	<u>88,038</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	345,014	(26,124)	318,890	317,308	1,582
Salaries of Other Professional Staff	5,628,531	325,333	5,953,864	5,865,037	88,827
Salaries of Secr and Clerical Assist.	829,871	(43,335)	786,536	518,288	268,248
Other Salaries	22,256	104,513	126,769	106,738	20,031
Salaries of Facilitators, Math and Literacy Coaches	255,000	(254,200)	800	495	305
Purchased Prof.- Educational Services	91,274	196,351	287,625	228,522	59,103
Other Purch Prof. and Technical Services	497,420	(392,772)	104,648	94,848	9,800
Other Purch Services (400-500)	193,984	(70,434)	123,550	81,122	42,428
Supplies and Materials	391,962	111,432	503,394	344,457	158,937
Other Objects	16,612	108,784	125,396	110,195	15,201
Total Undist. Expend. - Improvement of Inst. Serv.	<u>8,271,924</u>	<u>59,548</u>	<u>8,331,472</u>	<u>7,667,010</u>	<u>664,462</u>
Undist. Expend. - Fdu. Media Serv./Sch. Library					
Salaries	2,848,573	(560,560)	2,288,013	2,038,817	249,196
Purchased Professional and Technical Services	183,939	(28,215)	155,724	155,723	1
Other Purchased Services (400-500 series)	395,666	(114,071)	281,595	200,044	81,551
Supplies and Materials	348,731	(156,424)	192,307	128,257	64,050
Other Objects	1,500	-	1,500	1,500	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>3,778,409</u>	<u>(859,270)</u>	<u>2,919,139</u>	<u>2,524,341</u>	<u>394,798</u>
Undist. Expend. - Instructional Staff Training Serv.					
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assist	66,645	-	66,645	66,645	-
Other Salaries	50,600	(15,610)	34,990	19,601	15,389
Purchased Professional - Educational Service	57,333	(10,736)	46,597	40,555	6,042
Other Purchased Professional and Technical Services	14,191	(13,300)	891	-	891
Other Purchased Services (400-500 series)	98,078	(53,359)	44,719	24,104	20,615
Supplies and Materials	48,289	(23,128)	25,161	18,330	6,831
Other Objects	4,000	-	4,000	4,000	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>339,136</u>	<u>(116,133)</u>	<u>223,003</u>	<u>173,235</u>	<u>49,768</u>
Undist. Expend. - Supp. Serv. - General Admin.					
Salaries	560,795	(160,893)	399,902	398,902	1,000
Legal Services	850,000	35,378	885,378	842,742	42,636
Audit Fees	113,000	31,767	144,767	124,621	20,146
Expenditure & Internal Control Audit Fees	28,000	-	28,000	28,000	-
Architectural/Engineering Services	35,000	-	35,000	24,841	10,159
Other Purchased Professional Services	49,192	129,713	178,905	82,609	96,296
Purchased Technical Services	10,000	-	10,000	-	10,000
Communications/Telephone	611,543	563,343	1,174,886	922,249	252,637
BOE Other Purchased Services	67,175	(11,121)	56,054	26,323	29,731
Other Purchased Services (400-500 series)	52,297	(7,320)	44,977	32,550	12,427
Supplies and Materials	21,250	(1,150)	20,100	18,947	1,153
BOE In-House Training/Meeting Supplies	28,400	(1,500)	26,900	5,165	21,735
Judgements Against The School District	81,347	28,000	109,347	69,829	39,518
Miscellaneous Expenditures	10,000	254,184	264,184	254,118	10,066
BOE Memberships and Dues	41,000	-	41,000	38,008	2,992
Total Undist. Expend. - Supp. Serv. - General Admin.	<u>2,558,999</u>	<u>860,401</u>	<u>3,419,400</u>	<u>2,868,904</u>	<u>550,496</u>

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	\$ 4,694,873	\$ 50,607	\$ 4,745,480	\$ 4,734,469	\$ 11,011
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	2,353,303	11,756	2,365,059	2,179,825	185,234
Other Salaries	74,302	(16,011)	58,291	42,781	15,510
Purchased Professional and Technical Services	7,995	(2,202)	5,793	5,793	-
Other Purchased Services (400-500 series)	229,558	16,194	245,752	179,450	66,302
Supplies and Materials	292,378	(17,122)	275,256	232,547	42,709
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	7,652,409	43,222	7,695,631	7,374,865	320,766
Undist. Expend. - Support Serv.- Central Services					
Salaries	2,741,462	448,558	3,190,020	2,729,120	460,900
Purchased Professional Services	197,783	356,345	554,128	477,098	77,030
Purchased Technical Services	-	-	-	-	-
Misc. Purchased Services (400-500 Series)	540,118	63,936	604,054	395,333	208,721
Sale/Leaseback Payments	87,666	(50,000)	37,666	35,000	2,666
Supplies and Materials	283,996	(28,238)	255,758	132,644	123,114
Miscellaneous Expenditures	10,376	3,628	14,004	8,957	5,047
Total Undist. Expend. - Support Serv.- Central Services	3,861,401	794,229	4,655,630	3,778,152	877,478
Undist. Expend. - Supp. Serv. - Admin. Info. Technology					
Salaries	499,889	(59,378)	440,511	440,511	-
Purchased Professional Services	25,000	(25,000)	-	-	-
Purchased Technical Services	-	192,753	192,753	192,753	-
Other Purchased Services (400-500 series)	180,000	(32,924)	147,076	91,176	55,900
Supplies and Materials	75,000	(54,446)	20,554	17,406	3,148
Other Objects	-	-	-	-	-
Total Undist. Expend. - Supp. Serv. - Admin. Info. Technology	779,889	21,005	800,894	741,846	59,048
Undist. Expend. -Required Maintenance for School Facilities					
Salaries	1,640,302	367,650	2,007,952	2,007,952	-
Cleaning, Repair, and Maintenance Services	2,436,000	513,962	2,949,962	2,344,965	604,997
General Supplies	378,471	410,699	789,170	637,669	151,501
Total Undist. Expend. -Required Maintenance for School Facilities	4,454,773	1,292,311	5,747,084	4,990,586	756,498
Undist. Expend. - Custodial Services					
Salaries	6,449,797	1,480,920	7,930,717	7,919,626	11,091
Purchased Professional and Technical Services	12,106	16,250	28,356	27,706	650
Cleaning, Repair and Maintenance Services	630,068	(186,015)	444,053	414,903	29,150
Rental of Land, Building & Other than Lease Purchases	35,000	64,000	99,000	96,000	3,000
Other Purchased Property Services	100,000	110,000	210,000	196,206	13,794
Insurance	1,823,518	(225,000)	1,598,518	1,718,484	(119,966)
Miscellaneous Purchased Services	37,584	26,511	64,095	59,905	4,190
General Supplies	392,099	(98,489)	293,610	275,555	18,055
Energy (Natural Gas)	750,000	(426,855)	323,145	237,331	85,814
Energy (Electricity)	4,514,884	(814,091)	3,700,793	3,691,884	8,909
Energy (Oil)	1,300,000	(500,000)	800,000	722,912	77,088
Other Objects	-	-	-	-	-
Miscellaneous Expenditures	-	-	-	-	-
Total Undist. Expend. - Custodial Services	16,045,056	(552,769)	15,492,287	15,360,512	131,775

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
Undist. Expend. - Care & Upkeep of Grounds					
Salaries	\$ 237,092	\$ 76,249	\$ 313,341	\$ 313,184	\$ 157
Cleaning, Repair and Maintenance Services	128,331	(75,000)	53,331	22,059	31,272
General Supplies	97,220	(83,338)	13,882	13,882	-
Total Undist. Expend. - Care & Upkeep of Grounds	462,643	(82,089)	380,554	349,125	31,429
Undist. Expend. - Security					
Salaries	1,728,052	1,119,561	2,847,613	2,788,035	59,578
Purchased Professional and Technical Services	17,100	819,128	836,228	718,037	118,191
Cleaning, Repair and Maintenance Services	29,380	(100)	29,280	525	28,755
General Supplies	56,086	233,044	289,130	127,406	161,724
Other Objects	26,505	(22,000)	4,505	-	4,505
Total Undist. Expend. - Security	1,857,123	2,149,633	4,006,756	3,634,003	372,753
Undist. Expend. - Student Transportation Serv.					
Contract Services (Between Home & School)-Vendors	10,400	-	10,400	2,210	8,190
Contract Services (Other than Between Home & School)-Vendor	303,818	16,460	320,278	155,676	164,602
Contr Serv (Regular Students) - ESCs & CTSA	1,703,000	165,924	1,868,924	1,643,873	225,051
Contr Serv (Spl. Ed. Students) - FSCs & CTSA	5,490,984	(48,929)	5,442,055	3,876,834	1,565,221
Misc. Purchased Serv. - Transportation	81,588	35,000	116,588	94,568	22,020
Total Undist. Expend. - Student Transportation Serv.	7,589,790	168,455	7,758,245	5,773,161	1,985,084
UNALLOCATED BENEFITS					
Social Security Contributions	3,794,906	463,316	4,258,222	4,042,499	215,723
Other Retirement Contributions - ERIP	816,244	(684,995)	131,249	131,249	-
Other Retirement Contributions - Regular	1,044,753	1,348,485	2,393,238	2,393,238	-
Unemployment Compensation	762,001	1,295	763,296	755,934	7,362
Workmen's Compensation	1,090,285	200,000	1,290,285	1,284,316	5,969
Health Benefits	19,373,794	1,687,077	21,060,871	21,010,967	49,904
Tuition Reimbursement	182,000	27,401	209,401	156,189	53,212
Other Employee Benefits	66,950	(3,090)	63,860	-	63,860
TOTAL UNALLOCATED BENEFITS	27,130,933	3,039,489	30,170,422	29,774,392	396,030
On Behalf TPAF Pension Contribution (Non Budgeted)					
Normal Pension Cost Contribution	-	-	-	5,552,546	(5,552,546)
NCGI Premium Pension Contribution	-	-	-	292,140	(292,140)
Post Retirement Medical Contribution	-	-	-	6,608,863	(6,608,863)
On Behalf TPAF Social Security Contribution (Non Budgeted)	-	-	-	6,823,949	(6,823,949)
Total On Behalf Contributions	-	-	-	19,277,498	(19,277,498)
Total Undistributed Expenditures	117,405,272	8,534,573	125,939,845	135,594,923	(9,655,078)
Total Expenditures - Current Expense	200,006,513	9,722,357	209,728,870	215,347,199	(5,618,329)

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2013

EXHIBIT C-1

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
CAPITAL OUTLAY					
Equipment					
Regular Programs - Instruction:					
Grades 1-5	\$ 323,484	\$ 136,881	\$ 460,365	\$ 390,953	\$ 69,412
Grades 6-8	333,873	(153,891)	179,982	172,125	7,857
Grades 9-12	-	-	-	-	-
Special Education - Instruction:					
Learning and/or Language Disabilities	-	-	-	-	-
Resource Room/Resource Center	-	-	-	-	-
Bilingual Education	-	2,493	2,493	2,493	-
School Sponsored and Other Instructional Programs	-	-	-	-	-
Undistributed Expenditures - Instruction	-	2,998	2,998	-	2,998
Undist. Expend. - Support Serv. - Students - Reg.	-	-	-	-	-
Undist. Expend. - Support Serv. - Students - Special	-	-	-	-	-
Undist. Expend. - Support Serv. - Inst. Staff	-	267,866	267,866	244,431	23,435
Undistributed Expenditures - General Admin.	-	-	-	-	-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Undistributed Expenditures - Athletics	-	11,110	11,110	5,250	5,860
Undistributed Expenditures - Central Services	57,357	(50,918)	6,439	2,116	4,323
Undistributed Expenditures - Admin. Info. Technology	-	-	-	-	-
Undistributed Expenditures - Operation of Plant Services	-	88,287	88,287	270	88,017
Undistributed Expenditures - Required Maintenance of School	-	50,994	50,994	50,994	-
Undistributed Expenditures - Business/Other Support Serv.	-	35,092	35,092	-	35,092
Undistributed Expenditures - Alternative Education Programs	-	4,500	4,500	4,500	-
Special Schools (All Programs)	-	-	-	-	-
Total Equipment	<u>714,714</u>	<u>395,412</u>	<u>1,110,126</u>	<u>873,132</u>	<u>236,994</u>
Facilities Acquisition and Construction Services					
Construction Services	-	-	-	-	-
Total Facilities Acquisition and Construction Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Assets Acquired Under Capital Leases (Nonbudgeted)					
School Administration	-	-	-	-	-
Total Assets Acquired Under Capital Leases	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>714,714</u>	<u>395,412</u>	<u>1,110,126</u>	<u>873,132</u>	<u>236,994</u>

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2013**

EXHIBIT C-1

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
SPECIAL SCHOOLS					
Summer School - Instruction					
Salaries of Teachers	\$ 721,786	\$ (471,352)	\$ 250,434	\$ 250,434	-
Other Salaries for Instruction	106,821	82,474	189,295	7,240	\$ 182,055
General Supplies	-	4,501	4,501	4,501	-
Total Summer School - Instruction	<u>828,607</u>	<u>(384,377)</u>	<u>444,230</u>	<u>262,175</u>	<u>182,055</u>
Summer School - Support Services					
Salaries	77,934	380,036	457,970	457,970	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Summer School - Support Services	<u>77,934</u>	<u>380,036</u>	<u>457,970</u>	<u>457,970</u>	<u>-</u>
Total Summer School	<u>906,541</u>	<u>(4,341)</u>	<u>902,200</u>	<u>720,145</u>	<u>182,055</u>
Adult Education-Local-Instruction					
Salaries of Teachers	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	9,379	9,997	19,376	13,656	5,720
Textbooks	-	6,384	6,384	3,121	3,263
Total Adult Education-Local-Instruction	<u>9,379</u>	<u>16,381</u>	<u>25,760</u>	<u>16,777</u>	<u>8,983</u>
Adult Education-Local -Support Serv.					
Salaries	23,286	4,282	27,568	9,653	17,915
Personal Services - Employee Benefits	1,849	328	2,177	328	1,849
Other Purchased Services (400-500 series)	29,574	(20,924)	8,650	2,866	5,784
Supplies and Materials	3,062	1,782	4,844	2,442	2,402
Total Adult Education-Local -Support Serv.	<u>57,771</u>	<u>(14,532)</u>	<u>43,239</u>	<u>15,289</u>	<u>27,950</u>
Total Adult Education-Local	<u>67,150</u>	<u>1,849</u>	<u>68,999</u>	<u>32,066</u>	<u>36,933</u>
TOTAL SPECIAL SCHOOLS	<u>973,691</u>	<u>(2,492)</u>	<u>971,199</u>	<u>752,211</u>	<u>218,988</u>
CHARTER SCHOOLS					
Transfer of Funds to Charter Schools	9,981,551	90,000	10,071,551	10,042,762	28,789
Total Transfer to Charter Schools	<u>9,981,551</u>	<u>90,000</u>	<u>10,071,551</u>	<u>10,042,762</u>	<u>28,789</u>
Total Expenditures - General Fund	<u>211,676,469</u>	<u>10,205,277</u>	<u>221,881,746</u>	<u>227,015,304</u>	<u>(5,133,558)</u>

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Final to Actual Variance
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (14,402,165)	\$ (9,851,046)	\$ (24,253,211)	\$ (8,937,716)	\$ 15,315,495
Other Financing Sources (Uses):					
Lease Proceeds	-	1,852,156	1,852,156	2,850,000	997,844
Operating Transfer In:					
Contribution to School Based Budgets - General Fund	110,441,190	2,752,404	113,193,594	107,997,265	(5,196,329)
Contribution to School Based Budgets - Special Revenue Fund	3,186,097	(117,034)	3,069,063	2,923,801	(145,262)
Operating Transfers Out:					
Contribution to School Based Budgets	(110,441,190)	(2,752,404)	(113,193,594)	(107,997,265)	5,196,329
Transfer to Food Service Fund - Board Contribution	(300,000)	-	(300,000)	(300,000)	-
Transfer to Special Revenue Fund	(272,958)	-	(272,958)	(272,958)	-
Total Other Financing Sources:	2,613,139	1,735,122	4,348,261	5,200,843	852,582
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expend. and Other Financing Sources (Uses)	(11,789,026)	(8,115,924)	(19,904,950)	(3,736,873)	16,168,077
Fund Balance, Beginning of Year	41,525,289	-	41,525,289	41,525,289	-
Fund Balance, End of Year	\$ 29,736,263	\$ (8,115,924)	\$ 21,620,339	\$ 37,788,416	\$ 16,168,077
Recapitulation:					
Nonspendable Fund Balance					
Inventory				\$ 256,282	
Restricted Fund Balance					
Excess Surplus Designated for Subsequent Years Expenditures				11,672,661	
Excess Surplus				7,619,870	
Equipment Lease Reserve				996,978	
Capital Reserve				2,000,001	
Maintenance Reserve				2,195,654	
Emergency Reserve				1,000,000	
Tuition Adjustment					
Tuition - 11/12 - Designated for Subsequent Years Exp.				500,000	
Assigned Fund Balance					
Year End Encumbrances				4,089,834	
Designated for Subsequent Years Expenditures				3,392,440	
Unassigned Fund Balance				4,064,696	
				37,788,416	
Reconciliation to Governmental Fund Statements (GAAP):					
Less State Aid Revenue not recognized on GAAP basis				(17,950,704)	
Fund Balance per Governmental Funds (GAAP)				\$ 19,837,712	

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND BUDGET
COMBINING BUDGETS FOR PERSONNEL SCHEDULES
FOR THE YEAR ENDED JUNE 30, 2012

	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
Miscellaneous	650,900	-	650,900	-	-	-	650,900	-	650,900	-	-	1,283,681
Total - Local Sources	19,600,950	-	19,600,950	-	-	-	19,600,950	-	19,600,950	-	-	20,178,731
State Sources:												
Categorical Special Education Aid	6,303,390	-	6,303,390	-	-	-	6,303,390	-	6,303,390	-	-	6,303,390
Equalization Aid	133,022,458	-	133,022,458	-	-	-	133,022,458	-	133,022,458	-	-	133,022,458
Charter Transportation Aid	1,157,297	-	1,157,297	-	-	-	1,157,297	-	1,157,297	-	-	1,157,297
Assessment Security Aid	3,815,878	-	3,815,878	-	-	-	3,815,878	-	3,815,878	-	-	3,815,878
Administrative Aid	32,136,669	-	32,136,669	-	-	-	32,136,669	-	32,136,669	-	-	32,136,669
Estimates Aid	669,000	-	669,000	-	-	-	669,000	-	669,000	-	-	669,000
TPAF Normal Pension Costs (On-Budget - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
TPAF NCO Pension Plan Costs (On-Budget - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
TPAF - Port Retirement Medical (On-Budget - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
Total State Sources	177,304,492	-	177,304,492	-	-	-	177,304,492	-	177,304,492	-	-	186,380,315
Federal Sources:												
Education Job Trade Program	-	-	-	\$ 354,231	-	\$ 354,231	354,231	-	354,231	-	-	354,231
Medical Assistance Program	-	-	-	369,762	-	369,762	369,762	-	369,762	-	-	464,307
Total - Federal Sources	369,762	-	369,762	354,231	-	354,231	723,993	-	723,993	-	-	818,538
Total Revenues	197,254,364	-	197,254,364	354,231	-	354,231	197,608,535	-	197,608,535	-	-	218,017,385
EXPENDITURES:												
Course Expense:												
Regular Programs - Instruction	\$ 3,339,416	-	\$ 3,339,416	2,887	-	\$ 2,887	\$ 181,846	-	\$ 181,846	\$ 2,887	-	\$ 3,441,076
Franchised/Kindergarten - Salaries of Teachers	23,097,168	-	23,097,168	990,702	-	990,702	105,510	-	105,510	990,702	-	23,340,595
Grades 1-5 - Salaries of Teachers	13,623,899	-	13,623,899	71,889	-	71,889	(1,984,456)	-	(1,984,456)	446,902	-	12,088,342
Grades 6-8 - Salaries of Teachers	483,422	-	483,422	83,020	-	83,020	233,991	-	233,991	518,442	-	12,708,381
Regular Programs - Instructional Materials	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Teachers	371,926	-	371,926	21,299	-	21,299	21,299	-	21,299	393,223	-	374,948
Other Purchased Services (500-500 series)	1,198,741	-	1,198,741	1,099,790	-	1,099,790	1,281,482	-	1,281,482	1,099,790	-	2,187,564
Regular Programs - Distributed Instruction	412,357	-	412,357	(402,932)	-	(402,932)	(449,048)	-	(449,048)	8,995	-	362,490
Other Salaries for Instruction	13,686	-	13,686	(341,560)	-	(341,560)	130,715	-	130,715	8,440	-	130,686
Purchased Professional Services	350,000	-	350,000	1,580,024	-	1,580,024	(24,094)	-	(24,094)	18,602	-	452,823
Purchased Technical Services	1,000,000	-	1,000,000	(1,000,000)	-	(1,000,000)	48,435	-	48,435	3,999,309	-	1,211,368
General Purchased Services (500-500 series)	2,409,345	-	2,409,345	1,101,155	-	1,101,155	1,101,155	-	1,101,155	2,500,809	-	3,140,417
Textbooks	15,957	-	15,957	(15,957)	-	(15,957)	26,781	-	26,781	15,957	-	38,162
Other Objects	126,370	-	126,370	42,340	-	42,340	42,340	-	42,340	15,957	-	126,370
TOTAL REGULAR PROGRAMS - INSTRUCTION	6,824,778	-	6,824,778	878,753	-	(878,753)	(488,501)	-	(488,501)	55,485,656	-	68,306,570
SPECIAL EDUCATION - INSTRUCTION												
Cognitive - Mild:												
Salaries of Teachers	24,914	-	24,914	(13,346)	-	(13,346)	(448,473)	-	(448,473)	11,568	-	1,284,057
Other Salaries for Instruction	25,908	-	25,908	25,538	-	25,538	171,841	-	171,841	49,466	-	248,856
Materials/Supplies	3,236	-	3,236	-	-	-	(5,099)	-	(5,099)	30,487	-	30,194
Textbooks	6,224	-	6,224	-	-	-	(500)	-	(500)	5,724	-	6,224
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Cognitive - Mild	46,822	-	46,822	12,212	-	(12,212)	(807,249)	-	(807,249)	61,034	-	1,492,107
Total	197,254,364	-	197,254,364	354,231	-	354,231	197,608,535	-	197,608,535	61,034	-	1,693,141

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPAREDSCHEDULE
FOR THE YEAR ENDED JUNE 30, 2013

	ORIGINAL BUDGET				BUDGET TRANSFER				FINAL BUDGET				ACTUALS			
	Operating Funds	Blended Resource	Total General Fund	Total	Operating Funds	Blended Resource	Total General Fund	Total	Operating Funds	Blended Resource	Total General Fund	Total	Operating Funds	Blended Resource	Total General Fund	
Cognitive - Moderate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Salaries of Teachers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cognitive - Moderate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Learning and/or Language Disabilities:																
Salaries of Teachers	36,506	2,591,217	3,099,723	304,111	304,111	239,299	593,401	\$ 142,617	\$ 142,617	2,904,124	\$ 2,637,775	2,800,392	142,617	2,637,775	2,800,392	
Other Salaries for Instruction	-	683,302	24,083	87,328	87,328	24,083	794,714	37,329	37,329	794,714	661,774	748,305	37,329	661,774	748,305	
Professional Services	-	80,800	80,800	-	-	-	-	-	-	-	-	-	-	-	-	
General Supplies	-	80,800	80,800	-	-	-	-	-	-	-	-	-	-	-	-	
Textbooks	-	17,050	17,050	-	-	-	-	-	-	-	-	-	-	-	-	
Other Objects	-	2,690	2,690	-	-	-	-	-	-	-	-	-	-	-	-	
Total Learning and/or Language Disabilities	36,506	3,253,449	3,333,953	191,440	191,440	283,403	474,843	229,946	229,946	3,568,832	3,384,713	3,614,619	229,946	3,384,713	3,614,619	
Visual Impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Visual Impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Visual Impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Behavioral Disabilities:																
Salaries of Teachers	1,408,650	1,408,650	1,408,650	138,690	138,690	138,690	138,690	60,923	60,923	1,507,350	1,466,665	1,466,665	60,923	1,466,665	1,466,665	
Other Salaries for Instruction	653,782	653,782	653,782	145,145	145,145	145,145	145,145	60,923	60,923	839,872	777,868	777,868	60,923	777,868	777,868	
Professional Services	43,715	43,715	43,715	-	-	-	-	-	-	43,715	43,715	43,715	-	43,715	43,715	
Purchased Professional/Studentaid Services	33,951	33,951	33,951	(251)	(251)	(251)	(251)	-	-	33,900	33,900	33,900	-	33,900	33,900	
General Supplies	4,187	4,187	4,187	-	-	-	-	-	-	1,961	1,961	1,961	-	1,961	1,961	
Textbooks	780	780	780	-	-	-	-	-	-	700	700	700	-	700	700	
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Behavioral Disabilities	2,144,575	2,144,575	2,144,575	80,923	80,923	308,978	361,991	60,923	60,923	2,445,153	2,266,476	2,266,476	60,923	2,266,476	2,266,476	
Multiple Disabilities:																
Salaries of Teachers	104,516	104,516	104,516	3,181	3,181	42,528	42,528	2,944	2,944	61,978	61,978	61,978	2,944	61,978	61,978	
Other Salaries for Instruction	4,080	4,080	4,080	(2,200)	(2,200)	50,312	50,312	1,840	1,840	52,752	52,752	52,752	1,840	52,752	52,752	
General Supplies	500	500	500	-	-	-	-	-	-	500	500	500	-	500	500	
Textbooks	6,540	6,540	6,540	-	-	-	-	-	-	6,540	6,540	6,540	-	6,540	6,540	
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Multiple Disabilities	111,526	111,526	111,526	2,559	2,559	30,278	30,278	4,784	4,784	121,770	121,770	121,770	4,784	121,770	121,770	
Resource Room/Resource Center:																
Salaries of Teachers	26,987	2,695,591	2,726,378	77	77	(2,984)	(2,917)	26,864	26,864	2,694,597	2,723,461	2,723,461	26,864	2,694,597	2,694,597	
Other Salaries for Instruction	8,509	1,059,472	1,059,472	309,076	309,076	579,825	579,825	317,985	317,985	1,971,661	2,239,646	2,239,646	317,985	1,772,471	2,090,456	
General Supplies	-	640	640	-	-	(640)	(640)	-	-	-	-	-	-	-	-	
Textbooks	-	640	640	-	-	-	-	-	-	-	-	-	-	-	-	
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Resource Room/Resource Center	35,496	4,331,443	4,387,439	309,153	309,153	236,615	236,615	244,849	244,849	4,618,258	4,963,107	4,963,107	244,849	4,220,466	4,563,115	
Auxiliary:																
Salaries of Teachers	9,441	494,560	503,401	123,257	123,257	(126,042)	(4,785)	132,298	132,298	364,518	498,216	498,216	132,298	364,518	498,216	
Other Salaries for Instruction	9,593	376,838	386,431	117,752	117,752	6,659	6,659	125,345	125,345	289,145	392,490	392,490	125,345	289,145	392,490	
General Supplies	-	76,652	76,652	-	-	(60,175)	(60,175)	16,477	16,477	16,477	16,477	16,477	16,477	16,477	16,477	
Textbooks	-	2,000	2,000	-	-	(1,500)	(1,500)	-	-	500	500	500	-	500	500	
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Auxiliary	19,034	950,050	988,884	241,014	241,014	(80,068)	(80,068)	244,120	244,120	651,640	908,283	908,283	244,120	651,640	908,283	
Professional Disabilities - Full-Time:																
Salaries of Teachers	18,468	477,708	546,151	107,575	107,575	(104,589)	1,177	176,042	176,042	453,308	548,452	548,452	176,042	453,308	548,452	
Other Salaries for Instruction	-	228,653	228,653	123,608	123,608	85,783	189,349	116,685	116,685	311,816	441,431	441,431	116,685	311,816	441,431	
General Supplies	-	12,560	12,560	-	-	(331)	(331)	-	-	12,229	12,229	12,229	-	12,229	12,229	
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Professional Disabilities - Full-Time	18,468	706,319	814,784	231,183	231,183	(34,137)	32,114	249,649	249,649	577,353	600,122	600,122	249,649	577,353	600,122	
TOTAL SPECIAL EDUCATION - INSTRUCTION	187,468	13,651,938	13,819,607	1,609,359	1,609,359	408,702	408,702	1,206,838	1,206,838	14,060,300	15,267,128	15,267,128	1,206,838	13,853,556	14,199,272	
Basic Skills Remedial - Instruction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Salaries of Teachers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Basic Skills Remedial - Instruction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

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

	ORIGINAL BUDGET				BUDGET TRANSFER				FINAL BUDGET				ACTUAL			
	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	
Bilingual Education - Instruction																
Salaries of Teachers	\$ 25,033	\$ 1,377,173	\$ 1,402,206	\$ 24,019	\$ (64,850)	\$ (40,831)	\$ 49,932	\$ 1,442,233	\$ 1,402,206	\$ 49,932	\$ 1,452,138	\$ 1,452,138	\$ 49,932	\$ 1,402,206	\$ 1,402,206	
Other Salaries for Instruction		188,431	188,431		64,379	154,052		188,431	188,431		188,431	188,431		188,431	188,431	
General Supplies		78,530	78,530		(85)	78,445		78,445	78,445		78,445	78,445		78,445	78,445	
Textbooks		12,330	12,330		(233)	12,097		12,097	12,097		12,097	12,097		12,097	12,097	
Total Bilingual Education - Instruction	25,033	1,656,464	1,681,497	24,019	29,061	153,880	49,932	1,691,553	1,656,464	49,932	1,741,477	1,741,477	49,932	1,670,248	1,720,200	
School-Spon. Co-curricular Activities - Inst.																
Salaries		303,594	303,594		21,832	325,426		325,426	325,426		325,426	325,426		325,426	325,426	
Purchased Services (400-500 series)		8,110	8,110		(5,610)	2,500		2,500	2,500		2,500	2,500		2,500	2,500	
Supplies and Materials		2,910	2,910		-	2,910		2,910	2,910		2,910	2,910		2,910	2,910	
Other Objects		-	-		-	-		-	-		-	-		-	-	
Transfers to Cover Deficit (Agency Funds)		-	-		-	-		-	-		-	-		-	-	
Total School-Spon. Co-curricular Activities - Inst.		314,614	314,614		16,222	330,836		330,836	330,836		330,836	330,836		330,836	330,836	
School-Spon. Co-curricular Activities - Inst.																
Salaries		435,761	435,761		51,071	486,832		486,832	486,832		486,832	486,832		486,832	486,832	
Purchased Services (400-500 series)		78,890	78,890		11,318	90,208		90,208	90,208		90,208	90,208		90,208	90,208	
Supplies and Materials		40,168	40,168		(2,430)	37,738		37,738	37,738		37,738	37,738		37,738	37,738	
Transfers to Cover Deficit (Agency Funds)		-	-		-	-		-	-		-	-		-	-	
Total School-Spon. Co-curricular Activities - Inst.		554,819	554,819		104,819	659,638		659,638	659,638		659,638	659,638		659,638	659,638	
Alternative Education Programs - Instruction																
Salaries of Teachers	1,800,489		1,800,489	17,928		1,818,417	1,827,417	1,827,417	1,827,417	1,827,417	1,827,417	1,827,417	1,827,417	1,827,417	1,827,417	
Purchased Professional and Technical Services				(754)		(754)		(754)	(754)		(754)	(754)		(754)	(754)	
Other Purchased Services (400-500 series)	8,800		8,800	8,897		17,697		17,697	17,697		17,697	17,697		17,697	17,697	
Supplies and Materials	8,200		8,200	(2,661)		5,539		5,539	5,539		5,539	5,539		5,539	5,539	
Textbooks				6,275		6,275		6,275	6,275		6,275	6,275		6,275	6,275	
Other Objects																
Total Alternative Education Programs - Instruction	1,809,489		1,809,489	20,238		1,829,742	1,862,812	1,862,812	1,862,812	1,862,812	1,862,812	1,862,812	1,862,812	1,862,812	1,862,812	
Alternative Education Programs - Support Services																
Salaries of Paraprofessionals/Principals	154,163		154,163	5,615		159,778	159,778	159,778	159,778	159,778	159,778	159,778	159,778	159,778	159,778	
Salaries of Secretaries/Clerical Assistants	260,124		260,124	(1,211)		258,913	258,913	258,913	258,913	258,913	258,913	258,913	258,913	258,913	258,913	
Purchased Services (400-500 series)	120,366		120,366	9,382		129,748	129,748	129,748	129,748	129,748	129,748	129,748	129,748	129,748	129,748	
Supplies and Materials	5,931		5,931	1,432		7,363		7,363	7,363		7,363	7,363		7,363	7,363	
Textbooks	5,506		5,506	(2,283)		3,223		3,223	3,223		3,223	3,223		3,223	3,223	
Other Objects	3,000		3,000	(1,115)		1,885		1,885	1,885		1,885	1,885		1,885	1,885	
Total Alternative Education Programs - Support Services	551,088		551,088	9,595		560,683	560,683	560,683	560,683	560,683	560,683	560,683	560,683	560,683	560,683	
Community Services Programs-Operations																
Salaries	48,000		48,000	54,728		102,728	54,728	102,728	102,728	54,728	157,456	157,456	54,728	102,728	157,456	
Purchased Services (400-500 series)	8,240		8,240	(9,558)		(1,318)	8,442	8,442	8,442	8,442	8,442	8,442	1,080	1,080	1,080	
Supplies and Materials							8,240	8,240	8,240	8,240	8,240	8,240				
Total Community Services Programs-Operations	56,240		56,240	45,170		101,410	71,410	71,410	71,410	71,410	71,410	71,410	58,188	58,188	58,188	
Total Instruction	9,999,884	75,101,257	85,101,141	1,995,336	(608,433)	84,492,708	11,408,320	72,291,805	83,789,025	11,408,320	94,698,345	94,698,345	10,602,372	60,089,848	79,752,276	
Unfurnished Expenditures - Instruction																
Tuition to Other LEAs Within the State - Regular	523,733		523,733	781,128		1,304,861	781,128	1,304,861	1,304,861	781,128	2,085,989	2,085,989	995,160	995,160	995,160	
Tuition to Other LEAs Within the State - Special	1,421,900		1,421,900	(198,030)		1,223,870	325,703	1,549,573	1,549,573	325,703	1,875,276	1,875,276	255,623	255,623	255,623	
Tuition to County Voc. School Dist. - Regular	425,800		425,800	44,030		469,830	1,465,930	1,465,930	1,465,930	1,465,930	1,465,930	1,465,930	1,437,555	1,437,555	1,437,555	
Tuition to County Voc. School Dist. - Special	1,435,800		1,435,800	(65,430)		1,370,370	299,050	1,669,420	1,669,420	299,050	1,968,470	1,968,470	299,050	299,050	299,050	
Tuition to State - Regular Only - Special	10,275		10,275	1,062,283		1,072,558	2,104,110	2,104,110	2,104,110	2,104,110	4,208,220	4,208,220	1,825,776	1,825,776	1,825,776	
Tuition to State - Regular Only - Regular	1,446,600		1,446,600	14,505		1,461,105	1,103,925	1,565,030	1,565,030	1,103,925	2,668,955	2,668,955	934,719	934,719	934,719	
Tuition - State Facilities	1,032,204		1,032,204	58,000		1,090,204	1,090,204	1,090,204	1,090,204	1,090,204	2,180,408	2,180,408	1,090,204	1,090,204	1,090,204	
Tuition - Other																
Total Unfurnished Expenditures - Instruction	15,304,216		15,304,216	1,831,344		17,135,560	17,135,560	17,135,560	17,135,560	17,135,560	34,271,120	34,271,120	15,048,241	15,048,241	15,048,241	
Unfurnished Expenditures - Support Services																
Salaries	625,585		625,585	40,490		666,075	666,075	666,075	666,075	666,075	1,332,150	1,332,150	657,971	657,971	657,971	
Other Purchased Services (400-500 series)	6,980		6,980			6,980	2,835	9,815	9,815	2,835	12,650	12,650	3,036	3,036	3,036	
Supplies and Materials																
Other Objects																
Total Unfurnished Expenditures - Support Services	632,565		632,565	40,490		673,065	673,065	673,065	673,065	673,065	1,344,805	1,344,805	661,007	661,007	661,007	
Total Unfurnished Expenditures - Instruction																
Total Unfurnished Expenditures - Support Services																
Total Unfurnished Expenditures																
Total Unfurnished Expenditures - Instruction																
Total Unfurnished Expenditures - Support Services																
Total Unfurnished Expenditures																

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGET AND COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2013

	ORIGINAL BUDGET				BUDGET TRANSFER				FINAL BUDGET				ACTUAL			
	Operating Funds	Blended Resource	Total General Fund	Total	Operating Funds	Blended Resource	Total General Fund	Total	Operating Funds	Blended Resource	Total General Fund	Total	Operating Funds	Blended Resource	Total General Fund	
Utilities, expend. - Health Services																
Salaries	136,206	2,868,147	3,004,353	\$	267,610	(225,332)	72,278	\$	415,818	3,342,215	2,758,633	\$	412,701	2,000,940	2,413,641	
Salaries of Social Service Coordinator	181,439	-	181,439		(181,439)	-	(181,439)		-	-	(181,439)		-	-	108,721	
Purchased Professional and Technical Services	159,210	-	159,210		(27,654)	-	(27,654)		33,106	33,106	33,106		33,106	29,452	32,018	
Other Purchased Services (400-500 series)	300	300	600		-	-	-		11,806	33,099	44,905		2,668	29,452	32,018	
Supplies and Materials	11,596	34,736	46,332		(2,237)	-	(2,237)		11,806	33,099	44,905		2,668	29,452	32,018	
Other Objects	-	-	-		-	-	-		-	-	-		-	-	-	
Total Utilities, expend. - Health Services	307,042	2,903,183	3,210,225		33,106	(224,932)	(191,826)		543,836	2,779,724	2,938,614		523,088	2,031,892	2,554,980	
Utilities, expend. - Speech, OT, PT, & Related Serv.																
Salaries of Other Professional Staff	643,277	-	643,277		13,100	-	13,100		666,377	-	666,377		666,377	-	666,377	
Salaries of Other Professional Staff	172,705	-	172,705		(4,669)	-	(4,669)		168,036	-	168,036		168,036	-	168,036	
Purchased Professional - Educational Services	-	-	-		-	-	-		-	-	-		-	-	-	
Total Utilities, expend. - Speech, OT, PT, & Related Serv.	815,982	-	815,982		8,431	-	8,431		834,413	-	834,413		834,413	-	834,413	
Utilities, expend. - Other Supp. Serv. Students - Extra Serv.																
Salaries of Other Professional Staff	322,792	-	322,792		20,215	-	20,215		343,007	-	343,007		342,899	-	342,899	
Salaries of Other Professional Staff	355,890	-	355,890		220,000	-	220,000		575,890	-	575,890		454,811	-	454,811	
Purchased Professional - Educational Services	-	-	-		-	-	-		-	-	-		-	-	-	
Total Utilities, expend. - Other Supp. Serv. Students - Extra Serv.	678,682	-	678,682		240,215	-	240,215		918,897	-	918,897		797,710	-	797,710	
Guidance																
Salaries of Other Professional Staff	451,877	1,566,460	2,018,337		62,399	722,183	784,582		514,278	2,668,642	3,182,920		512,283	2,656,407	3,168,689	
Salaries of Secretarial and Clerical Assistants	473,234	328,964	802,198		(37,943)	12,472	136,641		431,758	341,436	773,194		136,641	341,436	478,077	
Salaries of Other Professional Staff	46,000	46,000	92,000		-	(18,800)	(66,800)		17,200	17,200	17,200		10,008	-	10,008	
Purchased Professional - Educational Services	30,000	60,000	90,000		(39,000)	64,571	25,571		17,500	10,200	27,700		10,008	-	10,008	
Other Purchased Services (400-500 series)	46,000	5,600	51,600		(45,371)	7,900	(37,471)		10,129	2,220	12,349		10,129	-	10,129	
Supplies and Materials	35,000	2,200	37,200		(35,403)	(900)	(36,303)		17,985	2,220	20,205		10,129	-	10,129	
Other Objects	3,000	-	3,000		(2,602)	-	(2,602)		3,000	-	3,000		468	-	468	
Total Guidance	1,057,111	2,569,724	3,626,835		(67,499)	63,624	(3,875)		889,912	3,013,628	3,703,540		672,649	3,000,239	3,672,888	
Child Study Team																
Salaries of Other Professional Staff	5,073,829	-	5,073,829		469,762	-	469,762		5,543,591	-	5,543,591		5,543,591	-	5,543,591	
Salaries of Secretarial and Clerical Assistants	279,306	-	279,306		(27,548)	-	(27,548)		251,758	-	251,758		252,266	-	252,266	
Salaries of Other Professional Staff	151,025	-	151,025		10,212	-	10,212		161,237	-	161,237		160,488	-	160,488	
Residential Care	-	-	-		-	-	-		-	-	-		-	-	-	
Other Purchased Services (400-500 series other than Residential Care)	47,880	-	47,880		818	-	818		48,698	-	48,698		33,120	-	33,120	
Supplies and Materials	36,200	-	36,200		(7,684)	-	(7,684)		28,516	-	28,516		23,495	-	23,495	
Other Objects	412	-	412		(2,622)	-	(2,622)		150	-	150		150	-	150	
Total Child Study Team	5,991,642	-	5,991,642		445,308	-	445,308		6,041,148	-	6,041,148		5,933,110	-	5,933,110	
Instruction, expend. - Improvement of Inst. Serv.																
Salaries of Supervisor of Instruction	148,000	205,012	353,012		(27,630)	3,206	(24,424)		120,370	206,220	326,590		110,788	206,220	317,008	
Salaries of Other Professional Staff	1,186,622	3,468,422	4,655,044		(383,440)	590,771	207,331		1,803,655	4,070,699	5,874,354		1,803,655	3,962,697	5,766,352	
Salaries of Secretarial and Clerical Assistants	399,403	493,646	893,049		(36,719)	(36,719)	(73,438)		407,784	378,932	786,716		407,784	378,932	786,716	
Other Salaries	22,246	-	22,246		304,313	-	326,559		326,559	-	326,559		326,559	-	326,559	
Salaries of Facilitators, Math and Literacy Coaches	255,000	-	255,000		(254,200)	-	(200)		800	-	800		800	-	800	
Purchased Professional - Educational Services	62,000	20,274	82,274		(5,346)	(5,346)	(10,692)		56,200	23,624	79,824		203,998	23,624	227,622	
Other Purch. Prof. and Technical Services	497,420	-	497,420		(992,722)	-	(495,302)		104,648	17,786	122,434		84,848	-	84,848	
Other Purch. Prof. and Technical Services	164,184	27,800	191,984		(60,420)	-	(60,420)		105,764	17,786	123,550		85,847	-	85,847	
Supplies and Materials	374,078	17,884	391,962		110,664	768	111,432		484,742	18,652	503,394		329,019	15,447	344,466	
Other Objects	36,612	-	36,612		(38,724)	-	(2,112)		275,996	-	275,996		110,195	-	110,195	
Total Instruction, expend. - Improvement of Inst. Serv.	3,066,642	4,205,862	7,272,504		(401,425)	460,571	59,146		3,665,219	4,666,833	8,332,052		3,331,323	4,333,237	7,664,560	
Instruction, expend. - Eds. Media Serv. Sec. Library																
Salaries of Other Professional Staff	147,000	2,700,883	2,847,883		(84,069)	(476,210)	(560,279)		61,640	2,224,273	2,285,913		63,640	1,975,177	2,038,817	
Salaries of Secretarial and Clerical Assistants	78,500	155,689	234,189		(18,113)	(18,113)	(36,226)		34,423	171,976	206,399		34,983	151,328	186,311	
Other Purchased Professional and Technical Services	238,079	157,887	395,966		18,551	(132,222)	(113,671)		21,074	16,700	37,774		18,612	12,622	31,234	
Supplies and Materials	59,275	289,336	348,611		(93,848)	(122,846)	(216,694)		25,117	166,780	191,897		18,612	10,245	28,857	
Other Objects	1,500	-	1,500		-	-	-		1,500	-	1,500		1,500	-	1,500	
Total Instruction, expend. - Eds. Media Serv. Sec. Library	373,394	3,305,015	3,678,409		(124,722)	(736,548)	(861,270)		273,885	2,568,867	2,842,143		273,885	2,290,932	3,021,341	
Instruction, expend. - Instructional Staff Training Serv.																
Salaries of Other Professional Staff	66,645	-	66,645		-	-	-		66,645	-	66,645		66,645	-	66,645	
Salaries of Secretarial and Clerical Assistants	50,600	-	50,600		(15,610)	-	(15,610)		34,990	-	34,990		19,601	-	19,601	
Other Salaries	55,143	-	55,143		(900)	-	(900)		45,097	-	45,097		39,055	-	39,055	
Other Purchased Professional and Technical Services	37,646	224	37,870		(18,100)	-	(18,100)		19,746	425	20,171		19,746	425	20,171	
Other Purchased Services (400-500 series)	11,966	86,113	98,079		(6,031)	-	(6,031)		30,166	2,600	32,766		14,506	-	14,506	
Supplies and Materials	20,749	27,440	48,189		(7,825)	-	(7,825)		12,324	12,324	24,648		10,488	-	10,488	
Other Objects	5,000	-	5,000		-	-	-		4,500	-	4,500		4,500	-	4,500	
Total Instruction, expend. - Instructional Staff Training Serv.	188,645	170,710	359,355		(27,151)	(86,542)	(113,693)		141,234	81,206	222,440		113,894	59,341	173,235	

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETS BY DEPARTMENT-SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2010

	ORIGINAL BUDGET				BUDGET TRANSFER				FINAL BUDGET				ACTUAL			
	Operating Funds	Blended Resources	Total General Fund	Total	Operating Funds	Blended Resources	Total General Fund	Total	Operating Funds	Blended Resources	Total General Fund	Total	Operating Funds	Blended Resources	Total General Fund	
Utilities, Expens. - Supp. Serv. - General Admin.	\$ 500,295	-	\$ 500,295	-	\$(40,893)	-	\$(40,893)	-	399,402	-	399,402	\$	398,927	-	\$ 398,927	
Salaries	820,000	-	820,000	-	34,378	-	34,378	-	854,378	-	854,378	-	842,742	-	842,742	
Legal Services	113,600	-	113,600	-	31,767	-	31,767	-	144,767	-	144,767	-	124,621	-	124,621	
Expens. & Internal Control/Audit Fees	28,000	-	28,000	-	-	-	-	-	28,000	-	28,000	-	28,000	-	28,000	
Architectural/Engineering Services	35,000	-	35,000	-	-	-	-	-	35,000	-	35,000	-	24,841	-	24,841	
Other Purchased Professional Services	49,192	-	49,192	-	-	-	-	-	178,905	-	178,905	-	82,609	-	82,609	
Printing Services	110,000	-	110,000	-	-	-	-	-	10,000	-	10,000	-	922,249	-	922,249	
Communications/Telephone	61,543	-	61,543	-	563,543	-	615,086	-	1,178,629	-	1,178,629	-	34,323	-	34,323	
BOE Other Purchased Services	67,175	-	67,175	-	(11,321)	-	55,854	-	44,977	-	44,977	-	32,550	-	32,550	
Other Purchased Services (400-900 series)	52,297	-	52,297	-	(7,320)	-	44,977	-	20,100	-	20,100	-	18,947	-	18,947	
Supplies and Materials	21,330	-	21,330	-	(1,350)	-	20,000	-	26,900	-	26,900	-	5,165	-	5,165	
BDE In-House Training/Mintng Supplies	28,460	-	28,460	-	(1,500)	-	26,900	-	102,347	-	102,347	-	69,829	-	69,829	
Judgments Against The School District	81,347	-	81,347	-	28,000	-	109,347	-	264,184	-	264,184	-	254,118	-	254,118	
Administrative Expenditures	10,000	-	10,000	-	254,184	-	264,184	-	41,000	-	41,000	-	38,008	-	38,008	
BOE Membership and Dues	41,000	-	41,000	-	-	-	-	-	3,419,400	-	3,419,400	-	2,858,904	-	2,858,904	
Total Utilities, Expens. - Supp. Serv. - General Admin.	2,558,839	-	2,558,839	-	866,401	-	866,401	-	3,419,400	-	3,419,400	-	2,858,904	-	2,858,904	
Utilities, Expens. - Support Serv. - School Admin.	138,366	\$ 4,556,937	4,695,303	-	50,607	-	50,607	-	138,366	\$ 4,607,114	4,745,480	-	137,662	\$ 4,596,815	4,734,469	
Salaries of Principal/Assistant Principals	2,333,303	-	2,333,303	-	16,617	-	16,617	-	2,349,920	-	2,349,920	-	2,349,920	-	2,349,920	
Salaries of Other Professional Staff	74,302	-	74,302	-	(16,011)	-	58,291	-	58,291	-	58,291	-	42,781	-	42,781	
Salaries of Secretarial and Clerical Assistants	7,995	-	7,995	-	(2,202)	-	5,793	-	5,793	-	5,793	-	5,793	-	5,793	
Other Salaries	229,558	-	229,558	-	16,194	-	245,752	-	245,752	-	245,752	-	179,450	-	179,450	
Purchased Professional and Technical Services	292,378	-	292,378	-	(17,122)	-	275,256	-	275,256	-	275,256	-	232,547	-	232,547	
Supplies and Materials	10,376	-	10,376	-	3,628	-	14,004	-	14,004	-	14,004	-	8,957	-	8,957	
Miscellaneous Expenditures	3,861,401	-	3,861,401	-	794,229	-	4,655,630	-	4,655,630	-	4,655,630	-	3,778,152	-	3,778,152	
Total Utilities, Expens. - Support Serv. - Central Services	4,982,889	-	4,982,889	-	66,672	-	66,672	-	2,062,027	-	2,062,027	-	1,668,838	-	1,668,838	
Utilities, Expens. - Support Serv. - Admin. Info. Technology	2,724,802	-	2,724,802	-	448,538	-	3,173,340	-	3,173,340	-	3,173,340	-	2,729,120	-	2,729,120	
Salaries	197,783	-	197,783	-	356,345	-	554,128	-	554,128	-	554,128	-	477,098	-	477,098	
Purchased Professional Services	540,118	-	540,118	-	63,936	-	604,054	-	604,054	-	604,054	-	395,333	-	395,333	
Admin. Purchased Services (400-900 Series)	87,666	-	87,666	-	(50,000)	-	37,666	-	37,666	-	37,666	-	35,000	-	35,000	
Sal/Lessback Payments	283,996	-	283,996	-	(28,238)	-	255,758	-	255,758	-	255,758	-	132,644	-	132,644	
Supplies and Materials	10,376	-	10,376	-	3,628	-	14,004	-	14,004	-	14,004	-	8,957	-	8,957	
Miscellaneous Expenditures	3,861,401	-	3,861,401	-	794,229	-	4,655,630	-	4,655,630	-	4,655,630	-	3,778,152	-	3,778,152	
Total Utilities, Expens. - Support Serv. - Admin. Info. Technology	4,982,889	-	4,982,889	-	66,672	-	66,672	-	2,062,027	-	2,062,027	-	1,668,838	-	1,668,838	
Utilities, Expens. - Required Maintenance for School Facilities	1,640,202	-	1,640,202	-	352,660	-	1,992,862	-	1,992,862	-	1,992,862	-	2,007,952	-	2,007,952	
Salaries	2,436,000	-	2,436,000	-	513,962	-	2,949,962	-	2,949,962	-	2,949,962	-	2,844,963	-	2,844,963	
Chemical, Street, and Maintenance Services	378,671	-	378,671	-	410,699	-	789,370	-	789,370	-	789,370	-	657,669	-	657,669	
General Supplies	4,354,775	-	4,354,775	-	1,392,311	-	5,747,086	-	5,747,086	-	5,747,086	-	4,990,586	-	4,990,586	
Total Utilities, Expens. - Required Maintenance for School Facilities	8,809,648	-	8,809,648	-	1,148,572	-	9,958,220	-	9,958,220	-	9,958,220	-	9,500,180	-	9,500,180	
Utilities, Expens. - Custodial Services	5,735,387	-	5,735,387	-	2,124,167	-	7,859,554	-	7,859,554	-	7,859,554	-	7,876,654	-	7,876,654	
Salaries	12,106	-	12,106	-	18,250	-	30,356	-	30,356	-	30,356	-	27,706	-	27,706	
Purchased Professional and Technical Services	35,000	-	35,000	-	(190,015)	-	(155,015)	-	(155,015)	-	(155,015)	-	(155,015)	-	(155,015)	
Other Purchased Services	35,000	-	35,000	-	15,000	-	50,000	-	50,000	-	50,000	-	36,000	-	36,000	
Rent of Land, Building & Other Real Estate Purchased	100,000	-	100,000	-	130,000	-	230,000	-	230,000	-	230,000	-	178,484	-	178,484	
Other Purchased Property Services	1,823,518	-	1,823,518	-	(235,000)	-	1,588,518	-	1,588,518	-	1,588,518	-	1,214,486	-	1,214,486	
Insurance	37,584	-	37,584	-	26,511	-	64,095	-	64,095	-	64,095	-	59,005	-	59,005	
Miscellaneous Purchased Services	392,699	-	392,699	-	(94,489)	-	298,210	-	298,210	-	298,210	-	275,555	-	275,555	
General Supplies	750,000	-	750,000	-	(626,855)	-	123,145	-	323,145	-	323,145	-	237,331	-	237,331	
Energy (Nuclear/City)	4,514,884	-	4,514,884	-	8,150,911	-	12,665,795	-	12,665,795	-	12,665,795	-	12,665,795	-	12,665,795	
Energy (District)	1,300,000	-	1,300,000	-	(500,000)	-	800,000	-	800,000	-	800,000	-	725,912	-	725,912	
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Utilities, Expens. - Custodial Services	8,809,648	-	8,809,648	-	84,678	-	8,894,326	-	8,894,326	-	8,894,326	-	8,500,180	-	8,500,180	
Total Utilities, Expens. - Custodial Services	15,358,846	-	15,358,846	-	662,247	-	16,021,093	-	16,021,093	-	16,021,093	-	15,348,362	-	15,348,362	
Utilities, Expens. - Care & Upkeep of Grounds	257,992	-	257,992	-	76,249	-	334,241	-	334,241	-	334,241	-	313,184	-	313,184	
Salaries	128,331	-	128,331	-	(75,000)	-	53,331	-	53,331	-	53,331	-	22,059	-	22,059	
Chemical, Street, and Maintenance Services	97,220	-	97,220	-	(83,330)	-	14,890	-	14,890	-	14,890	-	13,882	-	13,882	
General Supplies	462,643	-	462,643	-	(82,089)	-	380,554	-	380,554	-	380,554	-	348,125	-	348,125	
Total Utilities, Expens. - Care & Upkeep of Grounds	828,955	-	828,955	-	(89,119)	-	749,836	-	749,836	-	749,836	-	694,266	-	694,266	

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

	ORIGINAL BUDGET				BUDGET TRANSFER				FINAL BUDGET				ACTUAL			
	Operating Funds	Blended Resources	Total General Fund	Total	Operating Funds	Blended Resources	Total General Fund	Total	Operating Funds	Blended Resources	Total General Fund	Total	Operating Funds	Blended Resources	Total General Fund	
Undistributed Expenditures - Security																
Salaries	670,966	\$ 1,077,656	\$ 1,748,622	\$ 1,119,561	\$ 446,745	\$ 672,816	\$ 1,119,561	\$ 2,817,613	\$ 1,177,741	\$ 1,779,872	\$ 2,957,613	\$ 2,788,035	\$ 718,037	\$ 1,679,258	\$ 2,788,035	
Travel	20,000	-	20,000	11,544	8,154	7,784	19,938	28,228	28,244	1,784	30,028	29,244	718,037	-	718,037	
Contractual	25,300	-	25,300	7,784	11,544	19,328	27,112	34,900	34,900	2,000	36,900	36,900	34,900	2,000	36,900	
Printing	50,207	4,789	54,996	218,680	218,680	16,364	235,044	282,118	262,877	20,118	282,118	282,118	123,516	4,090	277,806	
Other Objects	26,505	-	26,505	(22,000)	(22,000)	-	-	-	6,505	-	6,505	-	-	-	-	
Total Undis. Expend. - Security	794,278	1,082,445	1,876,723	1,151,133	1,454,669	694,964	2,146,103	4,906,755	1,977,869	1,777,869	3,755,738	3,634,003	1,977,869	1,674,384	3,634,003	
Total Local Expend. - Oper. & Maint. of Plant Serv.	2,066,540	1,753,035	3,819,575	22,819,595	2,759,369	47,717	2,807,086	25,628,681	23,823,909	1,800,772	25,424,681	24,334,226	22,616,870	1,213,356	24,334,226	
Local Expend. - Student Transportation Serv.																
Contract Serv. (Between Home & Sch.) - Vmld	10,400	-	10,400	10,400	-	10,400	20,800	10,400	10,400	-	21,200	21,200	2,210	-	2,210	
Contract Serv. (Other than Between Home & School) - Vendors	303,818	-	303,818	16,460	16,460	-	16,460	320,278	320,278	-	352,738	352,738	155,676	-	155,676	
Contract Serv. (Regular Students) - ESC & CTSA	1,703,000	-	1,703,000	168,974	168,974	-	168,974	1,871,974	1,871,974	-	2,040,948	2,040,948	1,643,873	-	1,643,873	
Contract Serv. (Spl. Ed. Students) - ESC & CTSA	5,490,984	-	5,490,984	(48,979)	(48,979)	-	(48,979)	5,442,005	5,442,005	-	5,490,984	5,490,984	3,876,834	-	3,876,834	
Admin. Purchased Serv. - Transportation	81,388	-	81,388	33,000	33,000	-	33,000	114,388	114,388	-	147,388	147,388	94,565	-	94,565	
Total Undis. Expend. - Student Transportation Serv.	2,273,572	314,218	2,587,790	2,889,790	151,863	16,460	3,041,653	7,258,243	7,427,587	336,678	7,764,265	7,764,265	5,613,223	157,866	5,771,161	
UNALLOCATED BENEFITS																
Local Security Contributions	2,438,000	1,264,906	3,702,906	663,116	1,075,119	(613,993)	449,126	4,238,222	3,627,159	611,063	4,238,222	4,042,489	3,628,438	414,061	4,042,489	
Other Retirement Contributions - Regular	390,857	653,866	1,044,723	1,295	1,295	-	1,295	1,295	1,295	-	2,590	2,590	1,295	-	1,295	
Other Retirement Contributions - Special	762,001	-	762,001	1,295	1,295	-	1,295	763,296	763,296	-	764,591	764,591	763,296	-	763,296	
Workmen's Compensation	1,096,285	-	1,096,285	200,000	200,000	-	200,000	1,296,285	1,296,285	-	1,496,285	1,496,285	1,296,285	-	1,296,285	
Health Benefits	6,134,242	-	6,134,242	19,273,794	(3,202,130)	4,871,664	18,071,664	21,060,871	21,060,871	-	22,862,535	22,862,535	18,116,778	-	18,116,778	
Tuition Reimbursement	182,000	-	182,000	27,401	27,401	-	27,401	209,401	209,401	-	236,802	236,802	158,189	-	158,189	
Other Employee Benefits	68,950	-	68,950	(3,090)	(3,090)	-	(3,090)	65,860	65,860	-	62,770	62,770	65,860	-	65,860	
TOTAL UNALLOCATED BENEFITS	11,881,529	15,169,344	27,050,873	27,130,663	(1,213,873)	4,255,364	3,919,490	30,170,422	30,264,514	19,404,708	49,669,216	49,669,216	19,586,687	19,187,705	49,669,216	
TPAF - Normal Provider Contract (On-Budget - Non-Budgeted)																
TPAF - NQRF Provider Contract (On-Budget - Non-Budgeted)																
TPAF - Post Retirement Medical (On-School - Non-Budgeted)																
On Behalf TPAF Social Security Contribution (Non-Budgeted)																
Total On Behalf Contributions																
Total Undis. Expenditures	76,976,599	40,468,673	117,445,272	1,174,052,272	5,104,978	3,339,595	8,444,573	125,939,845	82,133,577	43,808,268	125,941,845	125,941,845	93,838,386	41,706,337	135,544,723	
Total Expenditures - Current Expenses	86,438,583	113,569,930	199,008,513	2,000,000,513	7,101,214	2,531,143	9,632,357	205,728,870	91,627,597	116,301,673	207,929,270	207,929,270	104,550,713	110,796,488	218,347,199	
CAPITAL OUTLAY																
Equipment																
Plant Improvements - Installation																
Grants 1-5																
Grants 6-8																
Grants 9-12																
Special Education - Instruction																
Learning and/or Language Disabilities																
Resource Room/Resource Center																
Behavior Education																
School Sponsored and Other Instructional Programs																
Instructional Support Services - JHS																
Instructional Support Services - Students - Special																
Instructional Support Services - General Admin.																
Instructional Support Services - School Admin.																
Instructional Support Services - Adm. Serv.																
Instructional Support Services - Adm. Serv. Technology																
Instructional Support Services - Facilities Maintenance (School)																
Instructional Support Services - Facilities Maintenance (Other)																
Instructional Support Services - Alternative Education Program																
Instructional Support Services - Special Schools (All Programs)																
Total Equipment	697,357	57,337	754,694	1,101,256	291,185	104,227	395,412	1,101,256	948,542	161,984	1,110,526	1,110,526	716,532	134,580	873,152	

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

	ORIGINAL BUDGET				BUDGET TRANSFER				FINAL BUDGET				ACTUAL			
	Operating Funds	Revised Resource	Total General Fund	Total	Operating Funds	Revised Resource	Total General Fund	Total	Operating Funds	Revised Resource	Total General Fund	Total	Operating Funds	Revised 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	\$ 657,337	\$ 57,327	\$ 714,664	\$ 714,664	\$ 291,135	\$ 104,927	\$ 396,062	\$ 396,062	\$ 945,242	\$ 161,538	\$ 1,106,780	\$ 1,106,780	\$ 746,432	\$ 124,800	\$ 871,232	
SPECIAL SCHOOLS																
Summer School - Instruction																
Summer School - Instruction	721,786		721,786	(471,332)	(471,332)			250,454	250,454		250,454	250,454	250,454		250,454	
Salaries of Teachers	106,821		106,821	82,474	82,474			189,295	189,295		189,295	189,295	189,295		189,295	
Other Salaries for Instruction				5,581	5,581			4,501	4,501		4,501	4,501	4,501		4,501	
Contract Supplies																
Total Summer School - Instruction	\$ 828,607		\$ 828,607	\$ (363,377)	\$ (363,377)			\$ 444,250	\$ 444,250		\$ 444,250	\$ 444,250	\$ 444,250		\$ 444,250	
Summer School - Support Services																
Summer School - Support Services	77,934		77,934	380,036	380,036			457,970	457,970		457,970	457,970	457,970		457,970	
Other Purchased Services (400-500 series)																
Supplies and Materials																
Total Summer School - Support Services	77,934		77,934	380,036	380,036			457,970	457,970		457,970	457,970	457,970		457,970	
Total Summer School	\$ 806,541		\$ 806,541	\$ (4,341)	\$ (4,341)			\$ 902,220	\$ 902,220		\$ 902,220	\$ 902,220	\$ 902,220		\$ 902,220	
Adult Education-Local Instruction																
Salaries of Teachers																
Other Purchased Services (400-500 series)	9,779		9,779	9,997	9,997			19,275	19,275		19,275	19,275	19,275		19,275	
Contract Supplies								5,581	5,581		5,581	5,581	5,581		5,581	
Textbooks																
Total Adult Education-Local Instruction	9,779		9,779	15,984	15,984			24,856	24,856		24,856	24,856	24,856		24,856	
Adult Education-Local Support Serv.																
Salaries	23,286		23,286	4,282	4,282			27,568	27,568		27,568	27,568	27,568		27,568	
Professional Services - Employee Benefits	1,849		1,849	328	328			2,177	2,177		2,177	2,177	2,177		2,177	
Other Purchased Services (400-500 series)	29,574		29,574	(20,924)	(20,924)			8,650	8,650		8,650	8,650	8,650		8,650	
Supplies and Materials	3,082		3,082	1,782	1,782			4,864	4,864		4,864	4,864	4,864		4,864	
Total Adult Education-Local Support Serv.	\$ 57,771		\$ 57,771	\$ (14,532)	\$ (14,532)			\$ 43,238	\$ 43,238		\$ 43,238	\$ 43,238	\$ 43,238		\$ 43,238	
Total Adult Education-Local	\$ 67,150		\$ 67,150	\$ 1,849	\$ 1,849			\$ 68,087	\$ 68,087		\$ 68,087	\$ 68,087	\$ 68,087		\$ 68,087	
TOTAL SPECIAL SCHOOLS	\$ 973,691		\$ 973,691	\$ (2,492)	\$ (2,492)			\$ 971,199	\$ 971,199		\$ 971,199	\$ 971,199	\$ 971,199		\$ 971,199	
CHARTER SCHOOLS																
Transfer of Funds to Charter Schools	\$ 9,981,251		\$ 9,981,251					\$ 9,981,251	\$ 9,981,251		\$ 9,981,251	\$ 9,981,251	\$ 9,981,251		\$ 9,981,251	
Total Transfer to Charter Schools	\$ 9,981,251		\$ 9,981,251					\$ 9,981,251	\$ 9,981,251		\$ 9,981,251	\$ 9,981,251	\$ 9,981,251		\$ 9,981,251	
Total Expenditures - General Fund	\$ 8,039,182	\$ 113,627,287	\$ 121,666,469	\$ 2,653,276	\$ 2,653,276	\$ 10,205,277	\$ 10,205,277	\$ 15,619,885	\$ 15,619,885	\$ 116,262,437	\$ 116,262,437	\$ 116,262,437	\$ 116,094,238	\$ 119,921,066	\$ 237,015,304	
Excess (Deficiency) of Revenues	\$ 99,235,122	\$ (113,627,287)	\$ (14,402,165)	\$ (2,653,276)	\$ (2,653,276)	\$ (8,851,046)	\$ (8,851,046)	\$ (2,009,646)	\$ (2,009,646)	\$ (116,262,437)	\$ (116,262,437)	\$ (116,262,437)	\$ (101,983,320)	\$ (119,921,066)	\$ (6,837,116)	
Other Financing Sources:																
Lease Proceeds																
Operating Transfer In:																
Contribution to School Based Budgets - General Fund																
Contribution to School Based Budgets - Special Revenue Fund																
Operating Transfer Out:																
Contribution to School Based Budgets - General Fund	(110,441,168)		(110,441,168)	(2,752,404)	(2,752,404)			(13,194,994)	(13,194,994)		(13,194,994)	(13,194,994)	(107,997,265)		(107,997,265)	
Transfer to School Based Budgets - Special Revenue Fund	(320,000)		(320,000)					(272,998)	(272,998)		(272,998)	(272,998)	(272,998)		(272,998)	
Transfer to Food Service Fund - Board Contribution								(300,000)	(300,000)		(300,000)	(300,000)	(300,000)		(300,000)	
Total Other Financing Sources:	\$ (111,014,168)		\$ (111,014,168)	\$ (2,653,276)	\$ (2,653,276)	\$ 1,735,122	\$ 1,735,122	\$ (111,914,986)	\$ (111,914,986)	\$ (116,262,437)	\$ (116,262,437)	\$ (116,262,437)	\$ (108,730,233)	\$ 118,921,066	\$ 5,200,843	
Excess (Deficiency) of Revenues and Other Financing Sources	\$ (11,779,046)		\$ (11,779,046)	\$ (8,115,924)	\$ (8,115,924)			\$ (19,904,930)	\$ (19,904,930)		\$ (19,904,930)	\$ (19,904,930)	\$ (3,736,673)		\$ (3,736,673)	
Over (Under) Expend. and Other Financing Sources (Uses)	\$ (5,533,289)		\$ (5,533,289)					\$ (1,552,389)	\$ (1,552,389)		\$ (1,552,389)	\$ (1,552,389)	\$ (41,552,389)		\$ (41,552,389)	
Fund Balance, Beginning of Year	\$ 29,236,463		\$ 29,236,463	\$ (8,115,924)	\$ (8,115,924)	\$ (8,115,924)	\$ (8,115,924)	\$ (21,620,339)	\$ (21,620,339)	\$ (21,620,339)	\$ (21,620,339)	\$ (21,620,339)	\$ (37,788,416)	\$ (37,788,416)	\$ (37,788,416)	
Fund Balance, End of Year								\$ 28,083,534	\$ 28,083,534	\$ 28,083,534	\$ 28,083,534	\$ 28,083,534	\$ 28,083,534	\$ 28,083,534	\$ 28,083,534	

**EAST ORANGE BOARD OF EDUCATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND - EDUCATION JOBS FUND PROGRAM
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	Original Budget	Adjustments/ Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
REVENUES					
Federal Sources					
Education Jobs Fund	-	\$ 354,231	\$ 354,231	\$ 354,231	-
Total Revenues	-	354,231	354,231	354,231	-
EXPENDITURES					
CURRENT EXPENDITURES					
Regular Programs - Instruction					
Kindergarten - Salaries of Teachers		2,587	2,587	2,587	-
Grades 1-5 - Salaries of Teachers		2,677	2,677	2,677	-
Grades 6-8 - Salaries of Teachers		5,184	5,184	5,184	-
Grades 9-12- Salaries of Teachers		6,969	6,969	6,969	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction		179,377	179,377	179,377	-
Special Education Instruction					
Cognitive - Mild					
Other Salaries for Instruction		6,614	6,614	6,614	-
Learning and Language Disabled					
Other Salaries for Instruction	-	7,975	7,975	7,975	-
Total Instruction	-	211,383	211,383	211,383	-
Undistributed Expenditures					
Improvement of Instructional Services					
Salaries of Secretaries and Clerical Assistants		2,278	2,278	2,278	-
Edu. Media Serv./Sch. Library					
Salaries		10,765	10,765	10,765	-
School Administration					
Salaries of Secretaries and Clerical Assistants		59,263	59,263	59,263	-
Security					
Salaries	-	70,542	70,542	70,542	-
Total Undistributed Expenditures	-	142,848	142,848	142,848	-
Unallocated Benefits					
Social Security Contributions					
Other Retirement Contributions Regular	-	-	-	-	-
Total Unallocated Benefits	-	-	-	-	-
Total Expenditures	-	354,231	354,231	354,231	-
Excess of Revenues Over Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

**EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2013**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REVENUES:					
Local Sources	-	\$ 848,268	\$ 848,268	\$ 22,162	\$ (826,106)
State Sources	\$ 22,433,280	1,099,116	23,532,396	20,523,930	(3,008,466)
Federal Sources	5,187,476	9,045,738	14,233,214	10,576,414	(3,656,800)
Total Revenues	27,620,756	10,993,122	38,613,878	31,122,506	(7,491,372)
EXPENDITURES:					
Instruction					
Salaries of Teachers	3,697,279	1,453,832	5,151,111	4,454,711	696,400
Other Salaries for Instruction	1,048,026	181,796	1,229,822	1,145,741	84,081
Purchased Professional - Technical Services	284,995	142,289	427,284	310,512	116,772
Purchased Professional and Education Services		105,000	105,000	69,785	35,215
Other Purchased Services (400-500 series)	958,405	562,386	1,520,791	829,292	691,499
General Supplies-	1,732,164	1,318,101	3,050,265	1,066,380	1,983,885
Textbooks	62,623	596,798	659,421	37,505	621,916
Other Objects	143,578	(26,279)	117,299	75,168	42,131
Total Instruction	7,927,070	4,333,923	12,260,993	7,989,094	4,271,899
Support Services					
Personnel Services Salaries	431,000	296,383	727,383	559,800	167,583
Salaries of Supervisors of Instruction	122,470		213,343	208,656	4,687
Salaries of Program Directors	126,197	19,974	146,171	135,788	10,383
Salaries of Other Professional Staff	1,410,331	327,048	1,737,379	1,673,308	64,071
Salaries of Secretaries & Clerical Assistants	672,156	(209,733)	462,423	435,458	26,965
Other Salaries	123,439	(24,895)	98,544	80,858	17,686
Salary of Community Parent Involvement Spec.	52,618	(10,000)	42,618	38,040	4,578
Salary of Master Teachers	618,884	(71,000)	547,884	545,517	2,367
Purchased Educational Services - Contracted Pre-K	9,713,090	1,606,079	11,319,169	11,078,503	240,666
Purchased Professional - Educational Services	2,886,216	490,492	3,376,708	2,144,646	1,232,062
Other Purchased Professional and Technical Services	237,823	438,870	676,693	663,196	13,497
Cleaning, Repair & Maintenance	32,940		5,980	3,314	2,666
Rentals	20,000	-	20,000	3,701	16,299
Other purchased Services (400-500 series)	1,500	281,003	282,503	173,919	108,584
Travel	124,500	(50,658)	73,842	17,371	56,471
Miscellaneous Purchased Services	10,000	25,973	35,973	1,386	34,587
Supplies & Materials	238,240	327,223	565,463	181,777	383,686
Other Objects	41,319	68,036	109,355	47,184	62,171
Rental of Land and Buildings	-	-	-	-	-
Total Support Services	16,862,723	3,514,795	20,441,431	17,992,422	2,449,009
Unallocated Employee Benefits	2,514,563	(189,535)	2,325,028	2,065,158	259,870
Transportation Contracted Services	136,400	(91,523)	44,877	17,260	27,617
Facilities Acquisition and Construction Services:					
Buildings					
Instructional Equipment	100,000	362,486	462,486	407,729	54,757
Noninstructional Equipment	80,000	(70,000)	10,000	-	10,000
Total Facilities Acquisition and Construction Services	180,000	292,486	472,486	407,729	64,757
Total Expenditures	27,620,756	7,860,146	35,544,815	28,471,663	7,073,152
Other Financing Sources (Uses)					
Transfer in from General Fund-Preschool Program		-		272,958	272,958
Transfer Out to School Based Budget (General Fund)	-	(3,069,063)	(3,069,063)	(2,923,801)	145,262
Total Other Financing Sources (Uses)	-	(3,069,063)	(3,069,063)	(2,650,843)	418,220
Total Outflows	27,620,756	10,993,122	38,613,878	31,122,506	7,491,372
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, 2013**

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

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

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>
Sources/inflows of resources		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedules (Exhibits C-1, C-2)	\$ 218,077,588	\$ 31,122,506
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, 2013		(2,432,908)
Encumbrances, June 30, 2012		1,834,220
State aid payment recognized for Budgetary purposes, not recognized for GAAP statements. June 30, 2013	(17,950,704)	
State aid payment recognized for GAAP purposes, not recognized for Budgetary statements. June 30, 2012	<u>18,349,884</u>	<u>-</u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds (Exhibit B-2)	<u>\$ 218,476,768</u>	<u>\$ 30,523,818</u>
Uses/outflows of resources		
Actual amounts (budgetary basis) "expenditures" from the budgetary comparison schedules (Exhibit C-1, C-2)	\$ 227,015,304	\$ 28,471,663
Encumbrances for supplies and equipment ordered but not received are reported in the year the order is placed for <i>budgetary</i> purposes, but in the year the supplies are received for <i>financial reporting</i> purposes.		
Encumbrances, June 30, 2013		(2,432,908)
Encumbrances, June 30, 2012	<u>-</u>	<u>1,834,220</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (Exhibit B-2)	<u>\$ 227,015,304</u>	<u>\$ 27,871,975</u>

SCHOOL LEVEL SCHEDULES

(General Fund)

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BALANCE SHEET
AS OF JUNE 30, 2013**

	<u>Operating Fund</u>	<u>Blended Resource Fund</u>	<u>Total General Fund</u>
ASSETS			
Cash	\$ 22,509,925	\$ 470,607	\$ 22,980,532
Receivables			
Intergovernmental			
Federal	15,324		15,324
State	668,446		668,446
Due from Other Funds	118,118		118,118
Inventory	256,282		256,282
Restricted - Investments with Fiscal Agent	5,480,962	-	5,480,962
Total Assets	<u>\$ 29,049,057</u>	<u>\$ 470,607</u>	<u>\$ 29,519,664</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	\$ 4,037,416	\$ 470,607	\$ 4,508,023
Due to Other Funds	377,991		377,991
Claims and Judgements Payable	1,989,975		1,989,975
Accrued Liabilities for Insurance Claims	2,064,566		2,064,566
Other Liabilities	741,397	-	741,397
Total Liabilities	<u>9,211,345</u>	<u>470,607</u>	<u>9,681,952</u>
Fund Balances			
Nonspendable Fund Balance			
Inventory	256,282		256,282
Restricted Fund Balance			
Excess Surplus Designated for Subsequent Year's Expenditures	11,672,661		11,672,661
Excess Surplus	7,619,870		7,619,870
Equipment Lease Reserve	996,978		996,978
Capital Reserve	2,000,001		2,000,001
Maintenance Reserve	2,195,654		2,195,654
Emergency Reserve	1,000,000		1,000,000
Tuition Adjustment			
Tuition - 11/12 - Designated for Subsequent Year's Exp.	500,000		500,000
Assigned Fund Balance			
Year End Encumbrances	4,089,834		4,089,834
Designated for Subsequent Year's Expenditures	3,392,440		3,392,440
Unassigned Fund Balance	<u>(13,886,008)</u>	<u>-</u>	<u>(13,886,008)</u>
Total Fund Balances	<u>19,837,712</u>	<u>-</u>	<u>19,837,712</u>
Total Liabilities and Fund Balances	<u>\$ 29,049,057</u>	<u>\$ 470,607</u>	<u>\$ 29,519,664</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDER JUNE 30, 2013

EXHIBIT D-2

Districtwide

<u>Resources</u>	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 112,865,409		\$ 107,669,080	\$ 5,196,329
General Fund Reserve for Encumbrances at June 30, 2012	328,185		328,185	-
	<u>113,193,594</u>		<u>107,997,265</u>	<u>5,196,329</u>
Other State Resources				
DEPA	-		-	
ECPA	-		-	
Other State Resources	-		-	
	<u>-</u>		<u>-</u>	<u>-</u>
Combined General Fund Contribution & State Resources	<u>113,193,594</u>	<u>97.36%</u>	<u>107,997,265</u>	<u>5,196,329</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	3,069,063		2,923,801	145,262
	<u>-</u>		<u>-</u>	<u>-</u>
	<u>3,069,063</u>	<u>2.64%</u>	<u>2,923,801</u>	<u>145,262</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title II, Part D: Enhancing Education through Technology	-		-	-
	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title IV:	-		-	-
	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title V, Part A: Innovative Programs	-		-	-
	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>3,069,063</u>	<u>2.64%</u>	<u>2,923,801</u>	<u>145,262</u>
Totals	<u>\$ 116,262,657</u>	<u>100.00%</u>	<u>\$ 110,921,066</u>	<u>\$ 5,341,591</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

EXHIBIT D-2a

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 19,655,010		\$ 19,057,073	\$ 597,937
General Fund Reserve for Encumbrances at June 30, 2012	230,133		230,133	-
	<u>19,885,143</u>		<u>19,287,206</u>	<u>597,937</u>
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>19,885,143</u>	<u>100.00%</u>	<u>19,287,206</u>	<u>597,937</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	-		-	-
	-	0.00%	-	-
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	0.00%	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	0.00%	-	-
Title IV:	-		-	-
	-	0.00%	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	-	0.00%	-	-
Totals	<u>\$ 19,885,143</u>	<u>100.00%</u>	<u>\$ 19,287,206</u>	<u>\$ 597,937</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

EXHIBIT D-2b

SCHOOL: EAST ORANGE CAMPUS 9 SCHOOL

<u>Resources</u>	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,495,436		\$ 5,360,845	\$ 134,591
General Fund Reserve for Encumbrances at June 30, 2012	7,699		7,699	-
	<u>5,503,135</u>		<u>5,368,544</u>	<u>134,591</u>
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>5,503,135</u>	<u>100.00%</u>	<u>5,368,544</u>	<u>134,591</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	-	<u>0.00%</u>	-	-
Totals	<u>\$ 5,503,135</u>	<u>100.00%</u>	<u>\$ 5,368,544</u>	<u>\$ 134,591</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

EXHIBIT D-2c

SCHOOL: SOJOURNER TRUTH MIDDLE SCHOOL.

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 6,084,534		\$ 5,637,199	\$ 447,335
General Fund Reserve for Encumbrances at June 30, 2012	3,758		3,758	-
	<u>6,088,292</u>		<u>5,640,957</u>	<u>447,335</u>
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>6,088,292</u>	<u>100.00%</u>	<u>5,640,957</u>	<u>447,335</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	-	<u>0.00%</u>	-	-
Totals	<u>\$ 6,088,292</u>	<u>100.00%</u>	<u>\$ 5,640,957</u>	<u>\$ 447,335</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

EXHIBIT D-2d

SCHOOL: JOHN L. COSTLEY MIDDLE SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,947,491		\$ 5,810,230	\$ 137,261
General Fund Reserve for Encumbrances at June 30, 2012	14,500		14,500	-
	<u>5,961,991</u>		<u>5,824,730</u>	<u>137,261</u>
Other State Resources				
DEPA	-		-	
BCPA				
Other State Resources	<u>-</u>		<u>-</u>	<u>-</u>
Combined General Fund Contribution & State Resources	<u>5,961,991</u>	<u>95.36%</u>	<u>5,824,730</u>	<u>137,261</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	290,199		283,418	6,781
	<u>-</u>		<u>-</u>	<u>-</u>
	<u>290,199</u>	<u>4.64%</u>	<u>283,418</u>	<u>6,781</u>
Title II, Part A: Teacher and Principal Training and Recruiting	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title II, Part D: Enhancing Education through Technology	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title IV:	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title V, Part A: Innovative Programs	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>290,199</u>	<u>4.64%</u>	<u>283,418</u>	<u>6,781</u>
Totals	<u>\$ 6,252,190</u>	<u>100.00%</u>	<u>\$ 6,108,148</u>	<u>\$ 144,042</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

EXHIBIT D-2c

SCHOOL: PATRICK HEALY MIDDLE SCHOOL

<u>Resources</u>	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,432,055		\$ 4,669,831	\$ 762,224
General Fund Reserve for Encumbrances at June 30, 2012	630		630	-
	<u>5,432,685</u>		<u>4,670,461</u>	<u>762,224</u>
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>5,432,685</u>	<u>95.31%</u>	<u>4,670,461</u>	<u>762,224</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	267,452		229,823	37,629
	-		-	-
	<u>267,452</u>	<u>4.69%</u>	<u>229,823</u>	<u>37,629</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>267,452</u>	<u>4.69%</u>	<u>229,823</u>	<u>37,629</u>
Totals	<u>\$ 5,700,137</u>	<u>100.00%</u>	<u>\$ 4,900,284</u>	<u>\$ 799,853</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

EXHIBIT D-2f

CICELY 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	\$ 10,789,660		\$ 10,456,732	\$ 332,928
General Fund Reserve for Encumbrances at June 30, 2012	9,521		9,521	-
	<u>10,799,181</u>		<u>10,466,253</u>	<u>332,928</u>
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>10,799,181</u>	<u>100.00%</u>	<u>10,466,253</u>	<u>332,928</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	-	<u>0.00%</u>	-	-
Totals	<u>\$ 10,799,181</u>	<u>100.00%</u>	<u>\$ 10,466,253</u>	<u>\$ 332,928</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

EXHIBIT D-2g

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

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 7,101,093		\$ 6,997,505	\$ 103,588
General Fund Reserve for Encumbrances at June 30, 2012			-	-
	<u>7,101,093</u>		<u>6,997,505</u>	<u>103,588</u>
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>7,101,093</u>	<u>96.11%</u>	<u>6,997,505</u>	<u>103,588</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	287,291		283,214	4,077
	-		-	-
	<u>287,291</u>	<u>3.89%</u>	<u>283,214</u>	<u>4,077</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>287,291</u>	<u>3.89%</u>	<u>283,214</u>	<u>4,077</u>
Totals	<u>\$ 7,388,384</u>	<u>100.00%</u>	<u>\$ 7,280,719</u>	<u>\$ 107,665</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

EXHIBIT D-2h

SCHOOL: LANGSTON HUGHES SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,172,525		\$ 5,176,110	\$ (3,585)
General Fund Reserve for Encumbrances at June 30, 2012	806		806	-
	<u>5,173,331</u>		<u>5,176,916</u>	<u>(3,585)</u>
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	<u>-</u>		<u>-</u>	<u>-</u>
Combined General Fund Contribution & State Resources	<u>5,173,331</u>	<u>95.54%</u>	<u>5,176,916</u>	<u>(3,585)</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	241,405		241,669	(264)
	-		-	-
	<u>241,405</u>	<u>4.46%</u>	<u>241,669</u>	<u>(264)</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>241,405</u>	<u>4.46%</u>	<u>241,669</u>	<u>(264)</u>
Totals	<u>\$ 5,414,736</u>	<u>100.00%</u>	<u>\$ 5,418,585</u>	<u>\$ (3,849)</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

EXHIBIT D-2f

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

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,616,151		\$ 5,314,418	\$ 301,733
General Fund Reserve for Encumbrances at June 30, 2012	32,854		32,854	-
	<u>5,649,005</u>		<u>5,347,272</u>	<u>301,733</u>
Other State Resources				
DEPA	-		-	-
ECPA	-		-	-
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>5,649,005</u>	<u>93.96%</u>	<u>5,347,272</u>	<u>301,733</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	363,381		343,737	19,644
	-		-	-
	<u>363,381</u>	<u>6.04%</u>	<u>343,737</u>	<u>19,644</u>
Title H, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>363,381</u>	<u>6.04%</u>	<u>343,737</u>	<u>19,644</u>
Totals	<u>\$ 6,012,386</u>	<u>100.00%</u>	<u>\$ 5,691,009</u>	<u>\$ 321,377</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

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	\$ 3,924,959		\$ 3,691,638	\$ 233,321
General Fund Reserve for Encumbrances at June 30, 2012	6,479		6,479	-
	<u>3,931,438</u>		<u>3,698,117</u>	<u>233,321</u>
Other State Resources				
DEPA	-		-	
ECPA				
	-		-	
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>3,931,438</u>	<u>95.91%</u>	<u>3,698,117</u>	<u>233,321</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	167,749		157,703	10,046
	-		-	-
	<u>167,749</u>	<u>4.09%</u>	<u>157,703</u>	<u>10,046</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>167,749</u>	<u>4.09%</u>	<u>157,703</u>	<u>10,046</u>
Totals	<u>\$ 4,099,187</u>	<u>100.00%</u>	<u>\$ 3,855,820</u>	<u>\$ 243,367</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

EXHIBIT D-2k

SCHOOL: DIONNE WARWICK INSTITUTE

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 4,367,047		\$ 4,258,009	\$ 109,038
General Fund Reserve for Encumbrances at June 30, 2012	3,442		3,442	-
	<u>4,370,489</u>		<u>4,261,451</u>	<u>109,038</u>
Other State Resources				
DEPA	-		-	
ECPA	-		-	
	-		-	
Other State Resources	<u>-</u>		<u>-</u>	<u>-</u>
Combined General Fund Contribution & State Resources	<u>4,370,489</u>	<u>95.39%</u>	<u>4,261,451</u>	<u>109,038</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	211,153		205,947	5,206
	-		-	-
	<u>211,153</u>	<u>4.61%</u>	<u>205,947</u>	<u>5,206</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>211,153</u>	<u>4.61%</u>	<u>205,947</u>	<u>5,206</u>
Totals	<u>\$ 4,581,642</u>	<u>100.00%</u>	<u>\$ 4,467,398</u>	<u>\$ 114,244</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

EXHIBIT D-21

SCHOOL: ECOLE TOUSSAINT LOUVERTURE SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 3,210,093		\$ 3,207,735	\$ 2,358
General Fund Reserve for Encumbrances at June 30, 2012			-	-
	<u>3,210,093</u>		<u>3,207,735</u>	<u>2,358</u>
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>3,210,093</u>	<u>94.79%</u>	<u>3,207,735</u>	<u>2,358</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	176,581		176,309	272
	-		-	-
	<u>176,581</u>	<u>5.21%</u>	<u>176,309</u>	<u>272</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>176,581</u>	<u>5.21%</u>	<u>176,309</u>	<u>272</u>
Totals	<u>\$ 3,386,674</u>	<u>100.00%</u>	<u>\$ 3,384,044</u>	<u>\$ 2,630</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

EXHIBIT D-2m

SCHOOL: GORDON PARKS ACADEMY

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 3,518,033		\$ 3,462,534	\$ 55,499
General Fund Reserve for Encumbrances at June 30, 2012	4,102		4,102	-
	<u>3,522,135</u>		<u>3,466,636</u>	<u>55,499</u>
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>3,522,135</u>	<u>95.42%</u>	<u>3,466,636</u>	<u>55,499</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	168,971		166,393	2,578
	-		-	-
	<u>168,971</u>	<u>4.58%</u>	<u>166,393</u>	<u>2,578</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>168,971</u>	<u>4.58%</u>	<u>166,393</u>	<u>2,578</u>
Totals	<u>\$ 3,691,106</u>	<u>100.00%</u>	<u>\$ 3,633,029</u>	<u>\$ 58,077</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

EXHIBIT D-2a

SCHOOL: TYSON ELEMENTARY SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,235,196		\$ 5,053,820	\$ 181,376
General Fund Reserve for Encumbrances at June 30, 2012	658		658	-
	<u>5,235,854</u>		<u>5,054,478</u>	<u>181,376</u>
Other State Resources				
DEPA	-		-	
ECPA	-		-	
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>5,235,854</u>	<u>97.02%</u>	<u>5,054,478</u>	<u>181,376</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	160,648		155,250	5,398
	-		-	-
	<u>160,648</u>	<u>2.98%</u>	<u>155,250</u>	<u>5,398</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>160,648</u>	<u>2.98%</u>	<u>155,250</u>	<u>5,398</u>
Totals	<u>\$ 5,396,502</u>	<u>100.00%</u>	<u>\$ 5,209,728</u>	<u>\$ 186,774</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

EXHIBIT D-2o

SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 3,440,286		\$ 2,950,346	\$ 489,940
General Fund Reserve for Encumbrances at June 30, 2012			-	-
	<u>3,440,286</u>		<u>2,950,346</u>	<u>489,940</u>
Other State Resources				
DEPA	-		-	
ECPA	-			
	-		-	-
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>3,440,286</u>	<u>96.15%</u>	<u>2,950,346</u>	<u>489,940</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	137,782		118,137	19,645
	-		-	-
	<u>137,782</u>	<u>3.85%</u>	<u>118,137</u>	<u>19,645</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>137,782</u>	<u>3.85%</u>	<u>118,137</u>	<u>19,645</u>
Totals	<u>\$ 3,578,068</u>	<u>100.00%</u>	<u>\$ 3,068,483</u>	<u>\$ 509,585</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

EXHIBIT D-2p

SCHOOL: BANNEKER SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,479,068		\$ 5,464,636	\$ 14,432
General Fund Reserve for Encumbrances at June 30, 2012	12,395		12,395	-
	<u>5,491,463</u>		<u>5,477,031</u>	<u>14,432</u>
Other State Resources				
DEPA	-		-	
ECPA	-			
	-			
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>5,491,463</u>	<u>97.17%</u>	<u>5,477,031</u>	<u>14,432</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	160,097		159,514	583
	-		-	-
	<u>160,097</u>	<u>2.83%</u>	<u>159,514</u>	<u>583</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>160,097</u>	<u>2.83%</u>	<u>159,514</u>	<u>583</u>
Totals	<u>\$ 5,651,560</u>	<u>100.00%</u>	<u>\$ 5,636,545</u>	<u>\$ 15,015</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

EXHIBIT D-2g

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	\$ 4,905,608		\$ 4,389,473	\$ 516,135
General Fund Reserve for Encumbrances at June 30, 2012	1,208		1,208	-
	<u>4,906,816</u>		<u>4,390,681</u>	<u>516,135</u>
Other State Resources				
DEPA	-		-	
ECPA	-		-	
	<u>-</u>		<u>-</u>	<u>-</u>
Other State Resources	-		-	-
	<u>-</u>		<u>-</u>	<u>-</u>
Combined General Fund Contribution & State Resources	<u>4,906,816</u>	<u>94.93%</u>	<u>4,390,681</u>	<u>516,135</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	261,956		234,496	27,460
	<u>-</u>		<u>-</u>	<u>-</u>
	<u>261,956</u>	<u>5.07%</u>	<u>234,496</u>	<u>27,460</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title II, Part D: Enhancing Education through Technology	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title IV:	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title V, Part A: Innovative Programs	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>261,956</u>	<u>5.07%</u>	<u>234,496</u>	<u>27,460</u>
Totals	<u>\$ 5,168,772</u>	<u>100.00%</u>	<u>\$ 4,625,177</u>	<u>\$ 543,595</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

EXHIBIT D-2r

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 3,321,278		\$ 3,202,375	\$ 118,903
General Fund Reserve for Encumbrances at June 30, 2012	-		-	-
	<u>3,321,278</u>		<u>3,202,375</u>	<u>118,903</u>
Other State Resources				
DEPA	-		-	
ECPA	-		-	
	-		-	
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>3,321,278</u>	<u>95.01%</u>	<u>3,202,375</u>	<u>118,903</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	174,398		168,191	6,207
	-		-	-
	<u>174,398</u>	<u>4.99%</u>	<u>168,191</u>	<u>6,207</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>174,398</u>	<u>4.99%</u>	<u>168,191</u>	<u>6,207</u>
Totals	<u>\$ 3,495,676</u>	<u>100.00%</u>	<u>\$ 3,370,566</u>	<u>\$ 125,110</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

EXHIBIT D-2s

SCHOOL: ALTHEA GIBSON ECE ACADEMY

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 2,033,705		\$ 1,821,236	\$ 212,469
General Fund Reserve for Encumbrances at June 30, 2012			-	-
	<u>2,033,705</u>		<u>1,821,236</u>	<u>212,469</u>
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>2,033,705</u>	<u>100.00%</u>	<u>1,821,236</u>	<u>212,469</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	-	<u>0.00%</u>	-	-
Totals	<u>\$ 2,033,705</u>	<u>100.00%</u>	<u>\$ 1,821,236</u>	<u>\$ 212,469</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

EXHIBIT D-21

SCHOOL: WAHLSTROM EARLY CHILDHOOD ACADEMY

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 2,136,181		\$ 1,687,335	\$ 448,846
General Fund Reserve for Encumbrances at June 30, 2012			-	-
	<u>2,136,181</u>		<u>1,687,335</u>	<u>448,846</u>
Other State Resources				
DEPA	-		-	
ECPA				
	-		-	
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>2,136,181</u>	<u>100.00%</u>	<u>1,687,335</u>	<u>448,846</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	-	<u>0.00%</u>	-	-
Totals	<u>\$ 2,136,181</u>	<u>100.00%</u>	<u>\$ 1,687,335</u>	<u>\$ 448,846</u>

**EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

<u>Districtwide</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 3,359,416	\$ 179,299	\$ 3,538,715	\$ 3,441,076	\$ 97,639
Grades 1-5 - Salaries of Teachers	23,097,168	(485,192)	22,611,976	22,340,505	271,471
Grades 6-8 - Salaries of Teachers	13,625,899	(1,984,459)	11,641,440	11,440,840	200,600
Grades 9-12 - Salaries of Teachers	12,660,993	150,971	12,811,964	12,708,381	103,583
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	1,196,741	181,692	1,378,433	1,106,145	272,288
Purchased Professional-Educational Services	443,279	(46,256)	397,023	353,495	43,528
Purchased Technical Services	13,686	120,715	134,401	122,166	12,235
Other Purchased Services (400-500 series)	508,024	5,244	513,268	452,823	60,445
General Supplies	1,549,210	486,355	2,035,565	1,211,368	824,197
Textbooks	279,076	(18,374)	260,702	233,608	27,094
Other Objects	120,370	42,749	163,119	98,163	64,956
TOTAL REGULAR PROGRAMS - INSTRUCTION	56,853,862	(1,367,256)	55,486,606	53,508,570	1,978,036
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	1,779,101	(448,473)	1,330,628	1,283,957	47,571
Other Salaries for Instruction	183,868	146,283	330,151	288,856	41,295
General Supplies	35,526	(5,059)	30,467	20,194	10,273
Textbooks	6,224	(500)	5,724	-	5,724
Other Objects	-	-	-	-	-
Total Cognitive - Mild	2,004,719	(307,749)	1,696,970	1,592,107	104,863
Cognitive - Moderate:					
Salaries of Teachers	-	157,502	157,502	151,470	6,032
Other Salaries for Instruction	-	34,115	34,115	34,115	-
General Supplies	4,287	-	4,287	-	4,287
Textbooks	3,000	-	3,000	-	3,000
Total Cognitive - Moderate	7,287	191,617	198,904	185,585	13,319
Learning and/or Language Disabilities:					
Salaries of Teachers	2,501,217	259,290	2,760,507	2,657,775	102,732
Other Salaries for Instruction	683,302	24,083	707,385	661,174	46,211
Purchased Professional-Educational Services	1,000	(1,000)	-	-	-
General Supplies	80,880	3,215	84,095	63,756	20,339
Textbooks	17,050	(2,185)	14,865	2,008	12,857
Other Objects	2,000	-	2,000	-	2,000
Total Learning and/or Language Disabilities	3,285,449	283,403	3,568,852	3,384,713	184,139
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	1,408,660	158,690	1,567,350	1,466,665	100,685
Other Salaries for Instruction	653,782	145,145	798,927	727,868	71,059
Purchased Professional-Educational Services	43,715	-	43,715	1,486	42,229
General Supplies	33,551	(251)	33,300	28,636	4,664
Textbooks	4,167	(2,606)	1,561	954	607
Other Objects	700	-	700	-	700
Total Behavioral Disabilities	2,144,575	300,978	2,445,553	2,225,609	219,944
Multiple Disabilities:					
Salaries of Teachers	104,516	(42,538)	61,978	61,978	-
Other Salaries for Instruction	-	52,752	52,752	52,752	-
General Supplies	500	-	500	-	500
Textbooks	6,540	-	6,540	5,959	581
Other Objects	-	-	-	-	-
Total Multiple Disabilities	111,556	10,214	121,770	120,689	1,081

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

<u>Districtwide</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Resource Room/Resource Center:					
Salaries of Teachers	\$ 2,699,591	\$ (2,994)	\$ 2,696,597	\$ 2,447,995	\$ 248,602
Other Salaries for Instruction	1,650,912	270,749	1,921,661	1,772,471	149,190
General Supplies	500	(500)	-	-	-
Textbooks	640	(640)	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>4,351,643</u>	<u>266,615</u>	<u>4,618,258</u>	<u>4,220,466</u>	<u>397,792</u>
Autism:					
Salaries of Teachers	494,560	(128,042)	366,518	366,518	-
Other Salaries for Instruction	376,838	(107,693)	269,145	253,165	15,980
General Supplies	76,652	(60,175)	16,477	12,628	3,849
Textbooks	2,000	(1,500)	500	-	500
Other Objects	-	-	-	-	-
Total Autism	<u>950,050</u>	<u>(297,410)</u>	<u>652,640</u>	<u>632,311</u>	<u>20,329</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	527,706	(104,398)	423,308	376,112	47,196
Other Salaries for Instruction	256,053	65,763	321,816	205,010	116,806
General Supplies	12,560	(331)	12,229	11,316	913
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>796,319</u>	<u>(38,966)</u>	<u>757,353</u>	<u>592,438</u>	<u>164,915</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>13,651,598</u>	<u>408,702</u>	<u>14,060,300</u>	<u>12,953,918</u>	<u>1,106,382</u>
Bilingual Education - Instruction					
Salaries of Teachers	1,377,173	(34,950)	1,342,223	1,340,627	1,596
Other Salaries for Instruction	198,431	64,379	262,810	259,123	3,687
General Supplies	78,530	(95)	78,435	62,804	15,631
Textbooks	12,330	(273)	12,057	7,694	4,363
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>1,666,464</u>	<u>29,061</u>	<u>1,695,525</u>	<u>1,670,248</u>	<u>25,277</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	363,594	21,832	385,426	324,731	60,695
Purchased Services (300-500 series)	8,110	(5,610)	2,500	2,235	265
Supplies and Materials	2,810	-	2,810	2,732	78
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>374,514</u>	<u>16,222</u>	<u>390,736</u>	<u>329,698</u>	<u>61,038</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	435,761	51,071	486,832	486,832	-
Purchased Services (300-500 series)	78,890	11,318	90,208	83,936	6,272
Supplies and Materials	40,168	42,430	82,598	56,747	25,851
Total School-Spon. Cocurricular Athletics - Inst.	<u>554,819</u>	<u>104,819</u>	<u>659,638</u>	<u>627,515</u>	<u>32,123</u>
Total Instruction	<u>73,101,257</u>	<u>(808,452)</u>	<u>72,292,805</u>	<u>69,089,949</u>	<u>3,202,856</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	2,487,035	(422,458)	2,064,577	1,790,356	274,221
Other Purchased Services (400-500 series)	9,994	(7,159)	2,835	1,675	1,160
Supplies and Materials	5,510	(124)	5,386	2,650	2,736
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>2,502,539</u>	<u>(429,741)</u>	<u>2,072,798</u>	<u>1,794,681</u>	<u>278,117</u>
Undistributed Expenditures - Health Services					
Salaries	2,568,147	(225,332)	2,342,815	2,000,940	341,875
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	300	3,110	3,410	3,410	-
Supplies and Materials	35,736	(2,237)	33,499	29,452	4,047
Total Undistributed Expenditures - Health Services	<u>2,604,183</u>	<u>(224,459)</u>	<u>2,379,724</u>	<u>2,033,802</u>	<u>345,922</u>

**EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

<u>Districtwide</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 1,946,460	\$ 722,182	\$ 2,668,642	\$ 2,656,407	\$ 12,235
Salaries of Secretarial and Clerical Assistants	328,964	12,472	341,436	341,436	-
Other Salaries	665,759	(665,759)	-	-	-
Other Purchased Services (400-500 series)	5,601	(4,571)	1,030	-	1,030
Supplies and Materials	2,920	(400)	2,520	2,396	124
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	2,949,704	63,924	3,013,628	3,000,239	13,389
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	205,014	1,506	206,520	206,520	-
Salaries of Other Professional Staff	3,488,922	530,777	4,019,699	3,962,667	57,032
Salaries of Secr and Clerical Assist.	435,468	(56,716)	378,752	110,504	268,248
Purchased Prof- Educational Services	30,774	(5,350)	25,424	25,424	-
Other Purch Prof. and Technical Services	-	-	-	-	-
Other Purch Services (400-500)	27,800	(10,014)	17,786	15,175	2,611
Supplies and Materials	17,884	768	18,652	15,447	3,205
Total Undist. Expend. - Improvement of Inst. Serv.	4,205,862	460,971	4,666,833	4,335,737	331,096
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	2,700,883	(476,510)	2,224,373	1,975,177	249,196
Purchased Professional and Technical Services	155,689	(3,950)	151,739	151,738	1
Other Purchased Services (400-500 series)	157,587	(133,522)	24,065	12,892	11,173
Supplies and Materials	289,356	(122,566)	166,790	109,645	57,145
Other Objects	1,500	-	1,500	1,500	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	3,305,015	(736,548)	2,568,467	2,250,952	317,515
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	55,333	(10,236)	45,097	39,055	6,042
Other Purchased Professional & Technical Services	1,725	(1,300)	425	-	425
Other Purchased Services (400-500 series)	86,112	(62,103)	24,009	9,298	14,711
Supplies and Materials	27,540	(15,303)	12,237	10,988	1,249
Total Undist. Expend. - Instructional Staff Training Serv.	170,710	(88,942)	81,768	59,341	22,427
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	4,556,507	50,607	4,607,114	4,596,815	10,299
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	2,353,303	(56,617)	2,296,686	2,111,452	185,234
Other Salaries	74,302	(16,011)	58,291	42,781	15,510
Purchased Professional and Technical Services	7,995	(2,202)	5,793	5,793	-
Other Purchased Services (400-500 series)	229,558	16,194	245,752	179,450	66,302
Supplies and Materials	292,378	(17,122)	275,256	232,547	42,709
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	7,514,043	(25,151)	7,488,892	7,168,838	320,054
Undist. Expend. - Custodial Services					
Salaries	690,210	(647,247)	42,963	42,972	(9)
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	690,210	(647,247)	42,963	42,972	(9)
Security					
Salaries	1,057,056	672,816	1,729,872	1,670,294	59,578
Purchased Professional and Technical Services	-	7,784	7,784	-	7,784
General Supplies	5,789	14,364	20,153	4,090	16,063
Total Undist. Expend. - Security	1,062,845	694,964	1,757,809	1,674,384	83,425
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contr Serv (Between Home & Sch)-Vend	10,400	-	10,400	2,210	8,190
Contr Serv (Oth. than Bet Home & Sch)-Vend	303,818	16,460	320,278	155,676	164,602
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	314,218	16,460	330,678	157,886	172,792

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013**

<u>Districtwide</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 1,264,906	\$ (633,843)	\$ 631,063	\$ 414,061	\$ 217,002
Other Retirement Contributions - PERS	653,866	-	653,866	653,866	-
Health Benefits	13,230,572	4,889,207	18,119,779	18,119,778	1
TOTAL UNALLOCATED BENEFITS	<u>15,149,344</u>	<u>4,255,364</u>	<u>19,404,708</u>	<u>19,187,705</u>	<u>217,003</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>40,468,673</u>	<u>3,339,595</u>	<u>43,808,268</u>	<u>41,706,537</u>	<u>2,101,731</u>
TOTAL GENERAL CURRENT EXPENSE	<u>113,569,930</u>	<u>2,531,143</u>	<u>116,101,073</u>	<u>110,796,486</u>	<u>5,304,587</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5	23,484	36,234	59,718	32,541	27,177
Grades 6-8	33,873	45,225	79,098	78,356	742
Grades 9-12	-	-	-	-	-
Special Education - Instruction:	-	-	-	-	-
Resource Room/Resource Center	-	-	-	-	-
Bilingual Education	-	-	-	-	-
School Sponsored and Other Instructional Program	-	-	-	-	-
Undistributed Expenditures - Instructional Staff	-	11,658	11,658	8,433	3,225
Undist. Expend. - Support Serv. - Students - Reg.	-	-	-	-	-
Undistributed Expenditures - Athletics	-	11,110	11,110	5,250	5,860
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	<u>57,357</u>	<u>104,227</u>	<u>161,584</u>	<u>124,580</u>	<u>37,004</u>
TOTAL CAPITAL OUTLAY	<u>57,357</u>	<u>104,227</u>	<u>161,584</u>	<u>124,580</u>	<u>37,004</u>
Total Districtwide School Based Expenditures	<u>113,627,287</u>	<u>2,635,370</u>	<u>116,262,657</u>	<u>110,921,066</u>	<u>5,341,591</u>
Other Financing Sources:					
Operating Transfer In	<u>113,627,287</u>	<u>2,635,370</u>	<u>116,262,657</u>	<u>110,921,066</u>	<u>5,341,591</u>
Total Other Financing Sources:	<u>113,627,287</u>	<u>2,635,370</u>	<u>116,262,657</u>	<u>110,921,066</u>	<u>5,341,591</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers		-			-
Grades 1-5 - Salaries of Teachers		-			-
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers	\$ 8,172,026	\$ (136,791)	\$ 8,035,235	\$ 7,984,700	\$ 50,535
Regular Programs - Undistributed Instruction					
Other Salaries for instruction		-			-
Purchased Professional-Educational Services	43,525	(31,525)	12,000	-	12,000
Purchased Technical Services		112,500	112,500	112,500	-
Other Purchased Services (400-500 series)	36,742	7,985	44,727	32,534	12,193
General Supplies	141,869	149,502	291,371	167,289	124,082
Textbooks	57,060	9,968	67,028	57,076	9,952
Other Objects	-	10,000	10,000	3,335	6,665
TOTAL REGULAR PROGRAMS - INSTRUCTION	8,451,222	121,639	8,572,861	8,357,434	215,427
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	974,058	(387,637)	586,421	542,686	43,735
Other Salaries for Instruction	-	164,669	164,669	123,391	41,278
General Supplies		5,000	5,000	(233)	5,233
Textbooks		4,716	4,716		4,716
Other Objects	-	-	-	-	-
Total Cognitive - Mild	974,058	(213,252)	760,806	665,844	94,962
Cognitive - Moderate:					
Salaries of Teachers	-	157,502	157,502	151,470	6,032
Other Salaries for Instruction	-	34,115	34,115	34,115	-
General Supplies		4,287	4,287		4,287
Textbooks	-	3,000	3,000	-	3,000
Total Cognitive - Moderate	-	198,904	198,904	185,585	13,319
Learning and/or Language Disabilities:					
Salaries of Teachers	952,817	4,000	956,817	948,791	8,026
Other Salaries for Instruction	187,004	20,000	207,004	204,419	2,585
Purchased Professional-Educational Services		-			-
General Supplies	32,670	-	32,670	21,105	11,565
Textbooks	11,730	-	11,730	-	11,730
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	1,184,221	24,000	1,208,221	1,174,315	33,906
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	198,089	5,000	203,089	200,790	2,299
Other Salaries for Instruction	34,425	-	34,425	14,773	19,652
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Behavioral Disabilities	232,514	5,000	237,514	215,563	21,951
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, 2013

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 636,330	\$ 4,803	\$ 641,133	\$ 613,000	\$ 28,133
Other Salaries for Instruction	407,811	(2,500)	405,311	399,773	5,538
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>1,044,141</u>	<u>2,303</u>	<u>1,046,444</u>	<u>1,012,773</u>	<u>33,671</u>
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>3,434,934</u>	<u>16,955</u>	<u>3,451,889</u>	<u>3,254,080</u>	<u>197,809</u>
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Co-curricular Actvts. - Inst.					
Salaries	155,604	(15,000)	140,604	87,735	52,869
Purchased Services (300-500 series)	2,500	-	2,500	2,235	265
Supplies and Materials	2,810	-	2,810	2,732	78
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Co-curricular Actvts. - Inst.	<u>160,914</u>	<u>(15,000)</u>	<u>145,914</u>	<u>92,702</u>	<u>53,212</u>
School-Spon. Co-curricular Athletics - Inst.					
Salaries	435,761	51,071	486,832	486,832	-
Purchased Services (300-500 series)	78,890	11,318	90,208	83,936	6,272
Supplies and Materials	22,178	42,430	64,608	39,150	25,458
Total School-Spon. Co-curricular Athletics - Inst.	<u>536,829</u>	<u>104,819</u>	<u>641,648</u>	<u>609,918</u>	<u>31,730</u>
Total Instruction	<u>12,583,899</u>	<u>228,413</u>	<u>12,812,312</u>	<u>12,314,134</u>	<u>498,178</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	113,546	(9,546)	104,000	104,000	-
Other Purchased Services (400-500 series)	1,480	(1,480)	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>115,026</u>	<u>(11,026)</u>	<u>104,000</u>	<u>104,000</u>	<u>-</u>
Undistributed Expenditures - Health Services					
Salaries	268,358	13,101	281,459	281,459	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	3,410	3,410	3,410	-
Supplies and Materials	4,500	(664)	3,836	3,836	-
Total Undistributed Expenditures - Health Services	<u>272,858</u>	<u>15,847</u>	<u>288,705</u>	<u>288,705</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ -	\$ 621,456	\$ 621,456	\$ 621,456	-
Salaries of Secretarial and Clerical Assistants	103,095	3,416	106,511	106,511	-
Other Salaries	665,759	(665,759)	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	768,854	(40,887)	727,967	727,967	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	1,003,690	86,886	1,090,576	1,090,576	-
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.	1,003,690	86,886	1,090,576	1,090,576	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	226,771	(52,726)	174,045	174,045	-
Purchased Professional and Technical Services	6,690	(5,400)	1,290	1,290	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	5,560	(4,409)	1,151	909	\$ 242
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	239,021	(62,535)	176,486	176,244	242
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Professional & Technical Services	40,000	(36,395)	3,605	2,355	1,250
Other Purchased Services (400-500 series)	7,450	(6,656)	794	794	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	47,450	(43,051)	4,399	3,149	1,250
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	536,535	18,277	554,812	554,812	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	349,289	78,478	427,767	427,767	-
Other Salaries	28,741	(18,515)	10,226	10,226	-
Purchased Professional and Technical Services	4,960	-	4,960	4,960	-
Other Purchased Services (400-500 series)	60,000	1,920	61,920	51,677	10,243
Supplies and Materials	90,566	(16,587)	73,979	57,808	16,171
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	1,070,091	63,573	1,133,664	1,107,250	26,414
Undist. Expend. - Custodial Services					
Salaries	599,065	(588,857)	10,208	10,208	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	599,065	(588,857)	10,208	10,208	-
Security					
Salaries	-	530,728	530,728	530,728	-
Purchased Professional and Technical Services	-	7,784	7,784	-	7,784
General Supplies	5,000	14,364	19,364	3,634	15,730
Total Undist. Expend. - Security	5,000	552,876	557,876	534,362	23,514
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	15,693	143,553	101,074	42,479
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	127,860	15,693	143,553	101,074	42,479

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 208,578	\$ (208,578)	-	-	-
Other Retirement Contributions - PERS	107,556	-	\$ 107,556	\$ 107,556	-
Health Benefits	2,196,484	520,247	2,716,731	2,716,731	-
TOTAL UNALLOCATED BENEFITS	2,512,618	311,669	2,824,287	2,824,287	-
TOTAL UNDISTRIBUTED EXPENDITURES	6,761,533	300,188	7,061,721	6,967,822	\$ 93,899
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	19,345,432	528,601	19,874,033	19,281,956	592,077
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		11,110	11,110	5,250	5,860
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	-	11,110	11,110	5,250	5,860
TOTAL CAPITAL OUTLAY	-	11,110	11,110	5,250	5,860
TOTAL SCHOOL BASED EXPENDITURES	19,345,432	539,711	19,885,143	19,287,206	597,937
Other Financing Sources:					
Operating Transfer In	19,345,432	539,711	19,885,143	19,287,206	597,937
Total Other Financing Sources:	19,345,432	539,711	19,885,143	19,287,206	597,937
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, 2013

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	\$ 2,182,061	\$ 220,522	\$ 2,402,583	\$ 2,402,583	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services	19,213	(4,918)	14,295	14,295	-
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	32,370	(18,920)	13,450	13,300	\$ 150
General Supplies	69,585	3,814	73,399	41,613	31,786
Textbooks	20,000	(12,093)	7,907	4,379	3,528
Other Objects	11,250	(3,341)	7,909	7,909	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>2,334,479</u>	<u>185,064</u>	<u>2,519,543</u>	<u>2,484,079</u>	<u>35,464</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies	5,000	(5,000)			-
Textbooks	4,716	(4,716)			-
Other Objects		-			-
Total Cognitive - Mild	<u>9,716</u>	<u>(9,716)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies	4,287	(4,287)			-
Textbooks	3,000	(3,000)			-
Total Cognitive - Moderate	<u>7,287</u>	<u>(7,287)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Learning and/or Language Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Visual Impairments					
Other Salaries for Instruction		-			-
Total Visual Impairments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Behavioral Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Multiple Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

SCHOOL: EAST ORANGE CAMPUS 9 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	\$ 51,222	\$ (51,222)	-	-	-
Other Salaries for Instruction	49,310	(49,310)	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	100,532	(100,532)	-	-	-
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	117,535	(117,535)	-	-	\$ -
Bilingual Education - Instruction					
Salaries of Teachers	292,865	(30,914)	\$ 261,951	\$ 261,951	-
Other Salaries for Instruction	49,982	17,634	67,616	67,616	-
General Supplies	17,000	(91)	16,909	16,909	-
Textbooks	6,000	-	6,000	5,637	\$ 363
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	365,847	(13,371)	352,476	352,113	363
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	55,000	(18,865)	36,135	36,135	-
Purchased Services (300-500 series)	5,610	(5,610)	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	60,610	(24,475)	36,135	36,135	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	17,990	-	17,990	17,597	393
Total School-Spon. Cocurricular Athletics - Inst.	17,990	-	17,990	17,597	393
Total Instruction	2,896,461	29,683	2,926,144	2,889,924	36,220
Undistributed Expend. - Attend. & Social Work					
Salaries	119,216	(11,688)	107,528	107,528	-
Other Purchased Services (400-500 series)	500	(500)	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	119,716	(12,188)	107,528	107,528	-
Undistributed Expenditures - Health Services					
Salaries	193,599	236	193,835	193,835	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	2,300	(427)	1,873	1,873	-
Total Undistributed Expenditures - Health Services	195,899	(191)	195,708	195,708	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

SCHOOL: EAST ORANGE CAMPUS 9 SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance		-			
Salaries of Other Professional Staff	\$ 97,164	\$ 11,072	\$ 108,236	\$ 108,236	-
Salaries of Secretarial and Clerical Assistants	131,927	1,597	133,524	133,524	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	<u>229,091</u>	<u>12,669</u>	<u>241,760</u>	<u>241,760</u>	<u>-</u>
Undist. Expend. - Improvement of Inst. Serv.		-			
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	-	258,402	258,402	258,402	-
Salaries of Secr and Clerical Assist.	54,264	-	54,264	54,200	\$ 64
Purchased Prof. Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>54,264</u>	<u>258,402</u>	<u>312,666</u>	<u>312,602</u>	<u>64</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	103,654	731	104,385	104,385	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	10,000	(759)	9,241	9,241	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>113,654</u>	<u>(28)</u>	<u>113,626</u>	<u>113,626</u>	<u>-</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	5,000	(4,090)	910	910	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	5,000	(4,758)	242	242	-
Supplies and Materials	5,000	(1,262)	3,738	3,738	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>15,000</u>	<u>(10,110)</u>	<u>4,890</u>	<u>4,890</u>	<u>-</u>
Undist. Expend. - Support Serv. - School Admin.		-			
Salaries of Principals/Assistant Principals	177,320	1,192	178,712	178,712	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	154,603	225	154,828	154,828	-
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	16,520	(2,092)	14,428	14,428	-
Supplies and Materials	7,600	(64)	7,536	7,536	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>356,243</u>	<u>(739)</u>	<u>355,504</u>	<u>355,504</u>	<u>-</u>
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries	147,851	(17,007)	130,844	130,844	-
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>147,851</u>	<u>(17,007)</u>	<u>130,844</u>	<u>130,844</u>	<u>-</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	15,000	(1,287)	13,713	6,474	7,239
Contr Serv (Regular Students) - FSCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>15,000</u>	<u>(1,287)</u>	<u>13,713</u>	<u>6,474</u>	<u>7,239</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

SCHOOL: EAST ORANGE CAMPUS 9 SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 91,068	-	\$ 91,068		\$ 91,068
Other Retirement Contributions - PERS	47,048	-	47,048	\$ 47,048	
Health Benefits	1,027,459	\$ (64,823)	962,636	962,636	-
TOTAL UNALLOCATED BENEFITS	1,165,575	(64,823)	1,100,752	1,009,684	91,068
TOTAL UNDISTRIBUTED EXPENDITURES	2,412,293	164,698	2,576,991	2,478,620	98,371
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	5,308,754	194,381	5,503,135	5,368,544	134,591
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	5,308,754	194,381	5,503,135	5,368,544	134,591
Other Financing Sources:					
Operating Transfer In	5,308,754	194,381	5,503,135	5,368,544	134,591
Total Other Financing Sources:	5,308,754	194,381	5,503,135	5,368,544	134,591
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, 2013

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	\$ 3,079,866	\$ (497,836)	\$ 2,582,030	\$ 2,555,469	\$ 26,561
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	25,225	20,950	46,175	45,281	894
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	29,744	(2,000)	27,744	18,388	9,356
General Supplies	48,126	29,850	77,976	61,277	16,699
Textbooks	18,780	(11,000)	7,780	7,408	372
Other Objects	10,900	(1,500)	8,500	2,000	6,500
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,211,741	(461,536)	2,750,205	2,689,823	60,382
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	95,200	1,090	96,290	96,290	-
Other Salaries for Instruction	15,986	694	16,680	16,680	-
General Supplies	1,500	-	1,500	1,025	475
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	112,686	1,784	114,470	113,995	475
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Text Book	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	276,680	346	277,026	258,275	18,751
Other Salaries for Instruction	75,909	-	75,909	75,870	39
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	4,500	-	4,500	4,412	88
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	357,089	346	357,435	338,557	18,878
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	78,048	106,110	184,158	184,158	-
Other Salaries for Instruction	42,808	8,690	51,498	51,498	-
Purchased Professional-Educational Services	1,500	-	1,500	1,486	14
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	122,356	114,800	237,156	237,142	14
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, 2013

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL.	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 157,567	\$ (47,198)	\$ 110,369	\$ 94,286	\$ 16,083
Other Salaries for Instruction	74,379	-	74,379	55,096	19,283
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>231,946</u>	<u>(47,198)</u>	<u>184,748</u>	<u>149,382</u>	<u>35,366</u>
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL, SPECIAL EDUCATION - INSTRUCTION	<u>824,077</u>	<u>69,732</u>	<u>893,809</u>	<u>839,076</u>	<u>54,733</u>
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	49,311	3,572	52,883	52,883	-
General Supplies	3,000	-	3,000	1,942	1,058
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>52,311</u>	<u>3,572</u>	<u>55,883</u>	<u>54,825</u>	<u>1,058</u>
School-Spon. Cocurricular Actvs. - Inst.					
Salaries	8,660	40,629	49,289	49,289	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvs. - Inst.	<u>8,660</u>	<u>40,629</u>	<u>49,289</u>	<u>49,289</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>4,096,789</u>	<u>(347,603)</u>	<u>3,749,186</u>	<u>3,633,013</u>	<u>116,173</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	84,585	2,224	86,809	86,809	-
Other Purchased Services (400-500 series)	410	400	810	-	810
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>84,995</u>	<u>2,624</u>	<u>87,619</u>	<u>86,809</u>	<u>810</u>
Undistributed Expenditures - Health Services					
Salaries	181,225	-	181,225	45,921	135,304
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	2,000	578	2,578	1,439	1,139
Total Undistributed Expenditures - Health Services	<u>183,225</u>	<u>578</u>	<u>183,803</u>	<u>47,360</u>	<u>136,443</u>

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013**

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 199,289	\$ 35,450	\$ 234,739	\$ 234,739	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	<u>199,289</u>	<u>35,450</u>	<u>234,739</u>	<u>234,739</u>	<u>-</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	205,014	1,506	206,520	206,520	-
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.	<u>205,014</u>	<u>1,506</u>	<u>206,520</u>	<u>206,520</u>	<u>-</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	183,520	-	183,520	72,093	\$ 111,427
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	7,095	2,312	9,407	7,485	1,922
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>190,615</u>	<u>2,312</u>	<u>192,927</u>	<u>79,578</u>	<u>113,349</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	4,500	(4,500)	-	-	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>4,500</u>	<u>(4,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	244,321	873.00	245,194	245,194	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	105,426	(5,495)	99,931	99,931	-
Other Salaries	-	6,732	6,732	6,732	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	8,000	-	8,000	5,706	2,294
Supplies and Materials	2,000	1,000	3,000	2,431	569
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>359,747</u>	<u>3,110</u>	<u>362,857</u>	<u>359,994</u>	<u>2,863</u>
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries	57,311	1,082	58,393	57,019	1,374
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>57,311</u>	<u>1,082</u>	<u>58,393</u>	<u>57,019</u>	<u>1,374</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	20,612	(3,772)	16,840	2,881	13,959
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>20,612</u>	<u>(3,772)</u>	<u>16,840</u>	<u>2,881</u>	<u>13,959</u>

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013**

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 61,833	-	\$ 61,833	-	\$ 61,833
Other Retirement Contributions - PERS	31,945	-	31,945	\$ 31,945	-
Health Benefits	611,679	\$ 265,773	877,452	877,452	-
TOTAL UNALLOCATED BENEFITS	<u>705,457</u>	<u>265,773</u>	<u>971,230</u>	<u>909,397</u>	<u>61,833</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>2,010,765</u>	<u>304,163</u>	<u>2,314,928</u>	<u>1,984,297</u>	<u>330,631</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>6,107,554</u>	<u>(43,440)</u>	<u>6,064,114</u>	<u>5,617,310</u>	<u>446,804</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5	-	-	-	-	-
Grades 6-8	24,178	-	24,178	23,647	531
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	<u>24,178</u>	<u>-</u>	<u>24,178</u>	<u>23,647</u>	<u>531</u>
TOTAL CAPITAL OUTLAY	<u>24,178</u>	<u>-</u>	<u>24,178</u>	<u>23,647</u>	<u>531</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>6,131,732</u>	<u>(43,440)</u>	<u>6,088,292</u>	<u>5,640,957</u>	<u>447,335</u>
Other Financing Sources:					
Operating Transfer In	6,131,732	(43,440)	6,088,292	5,640,957	447,335
Total Other Financing Sources:	<u>6,131,732</u>	<u>(43,440)</u>	<u>6,088,292</u>	<u>5,640,957</u>	<u>447,335</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013**

SCHOOL: JOHN J. COSTLEY MIDDLE SCHOOL	Original <u>Budget</u>	Budget <u>Transfers</u>	Final <u>Budget</u>	<u>Actual</u>	Variance <u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers		-			-
Grades 1-5 - Salaries of Teachers		-			-
Grades 6-8 - Salaries of Teachers	\$ 3,114,436	\$ (369,966)	\$ 2,744,470	\$ 2,744,470	-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services	30,000	(2,602)	27,398	27,398	-
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	24,410	1,000	25,410	21,153	\$ 4,257
General Supplies	65,239	92,130	157,369	83,984	73,385
Textbooks	15,000	(8,343)	6,657	6,656	1
Other Objects	8,255	5,300	13,555	3,078	10,477
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>3,257,340</u>	<u>(282,481)</u>	<u>2,974,859</u>	<u>2,886,739</u>	<u>88,120</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	102,690	(2,139)	100,551	100,551	-
Other Salaries for Instruction	15,986	719	16,705	16,705	-
General Supplies	7,000	-	7,000	6,858	142
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	<u>125,676</u>	<u>(1,420)</u>	<u>124,256</u>	<u>124,114</u>	<u>142</u>
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Text Book	-	-	-	-	-
Total Cognitive - Moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	176,052	13,000	189,052	185,688	3,364
Other Salaries for Instruction	50,331	-	50,331	31,537	18,794
Purchased Professional-Educational Services		-			-
General Supplies	5,790	-	5,790	5,607	183
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	<u>232,173</u>	<u>13,000</u>	<u>245,173</u>	<u>222,832</u>	<u>22,341</u>
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers	103,634	90,745	194,379	192,525	1,854
Other Salaries for Instruction	39,900	30,880	70,780	70,780	-
Purchased Professional-Educational Services		-			-
General Supplies	2,000	-	2,000	1,935	65
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	<u>145,534</u>	<u>121,625</u>	<u>267,159</u>	<u>265,240</u>	<u>1,919</u>
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

SCHOOL: JOHN L. COSTLEY MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 197,324	\$ 100,000	\$ 297,324	\$ 290,608	\$ 6,716
Other Salaries for Instruction	25,933	75,251	101,184	101,184	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	223,257	175,251	398,508	391,792	6,716
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	726,640	308,456	1,035,096	1,003,978	31,118
Bilingual Education - Instruction					
Salaries of Teachers	175,263	(8,490)	166,773	166,305	468
Other Salaries for Instruction	49,827	-	49,827	46,140	3,687
General Supplies	6,710	-	6,710	-	6,710
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	231,800	(8,490)	223,310	212,445	10,865
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	7,712	-	7,712	1,979	5,733
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	7,712	-	7,712	1,979	5,733
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	4,223,492	17,485	4,240,977	4,105,141	135,836
Undistributed Expend. - Attend. & Social Work					
Salaries	70,235	-	70,235	58,963	11,272
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,030	(124)	906	272	634
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	71,265	(124)	71,141	59,235	11,906
Undistributed Expenditures - Health Services					
Salaries	183,225	(119,939)	63,286	63,286	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	2,000	-	2,000	2,000	-
Total Undistributed Expenditures - Health Services	185,225	(119,939)	65,286	65,286	-

**EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

SCHOOL: JOHN L.COSTLEY MIDDLE SCHOOL.	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 133,249	\$ 15,000	\$ 148,249	\$ 145,676	\$ 2,573
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)	2,411	(2,411)	-	-	-
Supplies and Materials	2,000	-	2,000	1,978	22
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	<u>137,660</u>	<u>12,589</u>	<u>150,249</u>	<u>147,654</u>	<u>2,595</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	164,720	32,797	197,517	197,517	-
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services	20,774	-	20,774	20,774	-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)	1,850	-	1,850		1,850
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>187,344</u>	<u>32,797</u>	<u>220,141</u>	<u>218,291</u>	<u>1,850</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	279,920	(173,607)	106,313	106,313	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	620	205	825	583	242
Supplies and Materials	1,000	(49)	951	951	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>281,540</u>	<u>(173,451)</u>	<u>108,089</u>	<u>107,847</u>	<u>242</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-			-
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	5,000	(33)	4,967	4,948	19
Total Undist. Expend. - Instructional Staff Training Serv.	<u>5,000</u>	<u>(33)</u>	<u>4,967</u>	<u>4,948</u>	<u>19</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	250,946	-	250,946	250,517	429
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	50,490	(25,144)	25,346	25,346	-
Other Salaries		2,000	2,000	1,610	390
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	6,935	(5,135)	1,800	-	1,800
Supplies and Materials	20,000	5,135	25,135	22,535	2,600
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>328,371</u>	<u>(23,144)</u>	<u>305,227</u>	<u>300,008</u>	<u>5,219</u>
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries	59,144	22,084	81,228	80,482	746
Purchased Professional and Technical Services		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>59,144</u>	<u>22,084</u>	<u>81,228</u>	<u>80,482</u>	<u>746</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend	17,730	(5,350)	12,380	4,836	7,544
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>17,730</u>	<u>(5,350)</u>	<u>12,380</u>	<u>4,836</u>	<u>7,544</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

SCHOOL: JOHN L.COSTLEY MIDDLE SCHOOL.	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 65,851	\$ (43,134)	\$ 22,717	\$ 44,843	\$ (22,126)
Other Retirement Contributions - PFRS	34,020	-	34,020	34,020	-
Health Benefits	741,048	187,944	928,992	928,992	-
TOTAL UNALLOCATED BENEFITS	840,919	144,810	985,729	1,007,855	(22,126)
TOTAL UNDISTRIBUTED EXPENDITURES	2,114,198	(109,761)	2,004,437	1,996,442	7,995
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	6,337,690	(92,276)	6,245,414	6,101,583	143,831
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5		-			-
Grades 6-8		6,776	6,776	6,565	211
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	-	6,776	6,776	6,565	211
TOTAL CAPITAL OUTLAY	-	6,776	6,776	6,565	211
TOTAL SCHOOL BASED EXPENDITURES	6,337,690	(85,500)	6,252,190	6,108,148	144,042
Other Financing Sources:					
Operating Transfer In	6,337,690	(85,500)	6,252,190	6,108,148	144,042
Total Other Financing Sources:	6,337,690	(85,500)	6,252,190	6,108,148	144,042
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, 2013

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	\$ 3,440,929	\$ (734,598)	\$ 2,706,331	\$ 2,576,318	\$ 130,013
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	31,955	(31,955)	-	-	-
Purchased Professional-Educational Services	-	25,353	25,353	24,098	1,255
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	46,980	3,000	49,980	47,085	2,895
General Supplies	56,932	17,393	74,325	49,943	24,382
Textbooks	10,830	-	10,830	8,449	2,381
Other Objects	4,500	29,580	34,080	24,971	9,109
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,592,126	(691,227)	2,900,899	2,730,864	170,035
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	500	74,333	74,833	74,333	500
Other Salaries for Instruction	-	-	-	-	-
General Supplies	1,500	-	1,500	1,500	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	2,000	74,333	76,333	75,833	500
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Text Book	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	165,946	(3,000)	162,946	90,936	72,010
Other Salaries for Instruction	50,847	-	50,847	26,057	24,790
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	6,000	-	6,000	6,000	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	222,793	(3,000)	219,793	122,993	96,800
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	95,690	21,586	117,276	117,276	-
Other Salaries for Instruction	80,470	-	80,470	78,194	2,276
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	2,000	-	2,000	1,402	598
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	178,160	21,586	199,746	196,872	2,874
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, 2013

SCHOOL: PATRICK HEALY MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 105,164	\$ (1,000)	\$ 104,164	-	\$ 104,164
Other Salaries for Instruction	49,903	50,502	100,405	\$ 100,405	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>155,067</u>	<u>49,502</u>	<u>204,569</u>	<u>100,405</u>	<u>104,164</u>
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL, SPECIAL EDUCATION - INSTRUCTION	<u>558,020</u>	<u>142,421</u>	<u>700,441</u>	<u>496,103</u>	<u>204,338</u>
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	1,200	-	1,200	1,137	63.00
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>1,137</u>	<u>63</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	5,820	117	5,937	5,937	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>5,820</u>	<u>117</u>	<u>5,937</u>	<u>5,937</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>4,157,166</u>	<u>(548,689)</u>	<u>3,608,477</u>	<u>3,234,041</u>	<u>374,436</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	22,073	-	22,073	13,628	8,445
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	500	-	500	499	1
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>22,573</u>	<u>-</u>	<u>22,573</u>	<u>14,127</u>	<u>8,446</u>
Undistributed Expenditures - Health Services					
Salaries	181,225	-	181,225	45,921	135,304
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,500	300	1,800	1,800	-
Total Undistributed Expenditures - Health Services	<u>182,725</u>	<u>300</u>	<u>183,025</u>	<u>47,721</u>	<u>135,304</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

SCHOOL: PATRICK HEALY MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 292,448	\$ 2,849	\$ 295,297	\$ 295,297	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	<u>292,448</u>	<u>2,849</u>	<u>295,297</u>	<u>295,297</u>	<u>-</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	-	204,984	204,984	204,984	-
Salaries of Secer and Clerical Assist.	-	-	-	-	-
Purchased Prof. Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>-</u>	<u>204,984</u>	<u>204,984</u>	<u>204,984</u>	<u>-</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	270,821	(160,000)	170,821	38,503	\$ 132,318
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	1,165	(300)	865	865	865
Supplies and Materials	27,500	(7,000)	20,500	18,898	1,602
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>299,486</u>	<u>(107,300)</u>	<u>192,186</u>	<u>57,401</u>	<u>134,785</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	9,274	-	9,274	8,450	824
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	4,710	(1,700)	3,010	157	2,853
Supplies and Materials	500	(500)	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>14,484</u>	<u>(2,200)</u>	<u>12,284</u>	<u>8,607</u>	<u>3,677</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	102,221	819	103,040	103,040	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	91,131	(800)	90,331	32,450	57,881
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	14,395	(4,491)	9,904	9,518	386
Supplies and Materials	11,060	5,750	16,810	16,230	580
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>218,807</u>	<u>1,278</u>	<u>220,085</u>	<u>161,238</u>	<u>58,847</u>
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries	79,908	(800)	79,108	51,061	28,047
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>79,908</u>	<u>(800)</u>	<u>79,108</u>	<u>51,061</u>	<u>28,047</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	15,542	1,700	17,242	1,284	15,958
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>15,542</u>	<u>1,700</u>	<u>17,242</u>	<u>1,284</u>	<u>15,958</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND IS
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

SCHOOL: PATRICK HEALY MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 71,606	-	\$ 71,606	\$ 31,253	\$ 40,353
Other Retirement Contributions - PERS	36,993	-	36,993	36,993	-
Health Benefits	733,286	\$ 22,991	756,277	756,277	-
TOTAL UNALLOCATED BENEFITS	841,885	22,991	864,876	824,523	40,353
TOTAL UNDISTRIBUTED EXPENDITURES	1,967,858	123,802	2,091,660	1,666,243	425,417
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	6,125,024	(424,887)	5,700,137	4,900,284	799,853
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	6,125,024	(424,887)	5,700,137	4,900,284	799,853
Other Financing Sources:					
Operating Transfer In	6,125,024	(424,887)	5,700,137	4,900,284	799,853
Total Other Financing Sources:	6,125,024	(424,887)	5,700,137	4,900,284	799,853
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, 2013

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers		-			-
Grades 1-5 - Salaries of Teachers		-			-
Grades 6-8 - Salaries of Teachers	\$ 3,032,302	\$ (250,445)	\$ 2,781,857	\$ 2,737,832	\$ 44,025
Grades 9-12 - Salaries of Teachers	2,306,906	67,240	2,374,146	2,321,098	53,048
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services	37,000	(5,000)	32,000	28,320	3,680
Purchased Technical Services	8,000	3,400	11,400	1,700	9,700
Other Purchased Services (400-500 series)	70,000	1,285	71,285	57,334	13,951
General Supplies	96,129	65,000	161,129	84,035	77,094
Textbooks	63,196	10,000	73,196	68,059	5,137
Other Objects	10,000	8,000	18,000	11,344	6,656
TOTAL REGULAR PROGRAMS - INSTRUCTION	5,623,533	(100,520)	5,523,013	5,309,722	213,291
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	62,485	7,000	69,485	66,149	3,336
Other Salaries for Instruction		-			-
General Supplies	1,864	-	1,864	655	1,209
Textbooks		-			-
Other Objects		-			-
Total Cognitive - Mild	64,349	7,000	71,349	66,804	4,545
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Learning and/or Language Disabilities	-	-	-	-	-
Visual Impairments					
Other Salaries for Instruction		-			-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	120,193	30,175	150,368	147,368	3,000
Other Salaries for Instruction	97,127	46,984	144,111	118,745	25,366
Purchased Professional-Educational Services		-			-
General Supplies	2,852	1,996	4,848	1,996	2,852
Textbooks		-			-
Other Objects		-			-
Total Behavioral Disabilities	220,172	79,155	299,327	268,109	31,218
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, 2013

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 331,862	\$ (1,984)	\$ 329,878	\$ 282,532	\$ 47,346
Other Salaries for Instruction	252,541	1,984	254,525	254,525	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>584,403</u>	<u>-</u>	<u>584,403</u>	<u>537,057</u>	<u>47,346</u>
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	4,884	-	4,884	2,316	2,568
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	<u>4,884</u>	<u>-</u>	<u>4,884</u>	<u>2,316</u>	<u>2,568</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>873,808</u>	<u>86,155</u>	<u>959,963</u>	<u>874,286</u>	<u>85,677</u>
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	107,188	16,678	123,866	123,866	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>107,188</u>	<u>16,678</u>	<u>123,866</u>	<u>123,866</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>6,604,529</u>	<u>2,313</u>	<u>6,606,842</u>	<u>6,307,874</u>	<u>298,968</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	163,575	42,366	205,941	205,941	-
Other Purchased Services (400-500 series)	3,639	(3,309)	330	280	50
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>167,214</u>	<u>39,057</u>	<u>206,271</u>	<u>206,221</u>	<u>50</u>
Undistributed Expenditures - Health Services					
Salaries	252,825	4,549	257,374	257,374	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	6,059	(28)	6,031	5,741	290
Total Undistributed Expenditures - Health Services	<u>258,884</u>	<u>4,521</u>	<u>263,405</u>	<u>263,115</u>	<u>290</u>

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013**

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 292,958	\$ 124,246	\$ 417,204	\$ 417,204	-
Salaries of Secretarial and Clerical Assistants	93,942	7,459	101,401	101,401	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	<u>386,900</u>	<u>131,705</u>	<u>518,605</u>	<u>518,605</u>	<u>-</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	309,943	(93,470)	216,473	216,473	-
Salaries of Secer and Clerical Assist.	-	-	-	-	-
Purchased Prof- Educational Services	5,000	(5,000)	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	8,000	(8,000)	-	-	-
Supplies and Materials	2,000	(2,000)	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>324,943</u>	<u>(108,470)</u>	<u>216,473</u>	<u>216,473</u>	<u>-</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	196,049	(51,606)	144,443	144,443	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	5,001	(790)	4,211	3,245	\$ 966
Supplies and Materials	5,740	(5,740)	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>206,790</u>	<u>(58,136)</u>	<u>148,654</u>	<u>147,688</u>	<u>966</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	7,250	(7,250)	-	-	-
Supplies and Materials	5,000	(4,172)	828	828	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>12,250</u>	<u>(11,422)</u>	<u>828</u>	<u>828</u>	<u>-</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	428,902	110,289	539,191	539,191	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	152,966	(8,551)	144,415	144,415	-
Other Salaries	9,933	(8,591)	1,342	1,342	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	15,000	25,851	40,851	23,039	17,812
Supplies and Materials	20,000	(880)	19,120	18,645	475
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>626,801</u>	<u>118,118</u>	<u>744,919</u>	<u>726,632</u>	<u>18,287</u>
Undist. Expend. - Custodial Services					
Salaries	64,122	(63,495)	627	627	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	<u>64,122</u>	<u>(63,495)</u>	<u>627</u>	<u>627</u>	<u>-</u>
Security					
Salaries	311,614	54,073	365,687	365,687	-
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>311,614</u>	<u>54,073</u>	<u>365,687</u>	<u>365,687</u>	<u>-</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Confr Serv (Oth. than Bet Home & Sch)-Vend	16,446	10,209	26,655	12,288	14,367
Confr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>16,446</u>	<u>10,209</u>	<u>26,655</u>	<u>12,288</u>	<u>14,367</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 108,954	\$ (108,954)	-	-	-
Other Retirement Contributions - PERS	56,288	-	\$ 56,288	\$ 56,288	-
Health Benefits	859,623	784,304	1,643,927	1,643,927	-
TOTAL UNALLOCATED BENEFITS	<u>1,024,865</u>	<u>675,350</u>	<u>1,700,215</u>	<u>1,700,215</u>	<u>-</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>3,400,829</u>	<u>791,510</u>	<u>4,192,339</u>	<u>4,158,379</u>	<u>\$ 33,960</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>10,005,358</u>	<u>793,823</u>	<u>10,799,181</u>	<u>10,466,253</u>	<u>332,928</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>10,005,358</u>	<u>793,823</u>	<u>10,799,181</u>	<u>10,466,253</u>	<u>332,928</u>
Other Financing Sources:					
Operating Transfer In	<u>10,005,358</u>	<u>793,823</u>	<u>10,799,181</u>	<u>10,466,253</u>	<u>332,928</u>
Total Other Financing Sources:	<u>10,005,358</u>	<u>793,823</u>	<u>10,799,181</u>	<u>10,466,253</u>	<u>332,928</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

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	\$ 291,269	\$ 16,133	\$ 307,402	\$ 307,402	-
Grades 1-5 - Salaries of Teachers	2,637,298	124,340	2,761,638	2,761,638	-
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction	-	-	-	-	-
Other Salaries for Instruction	124,803	6,829	131,632	130,253	\$ 1,379
Purchased Professional-Educational Services	28,256	(15,856)	12,400	12,400	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	35,534	-	35,534	30,018	5,516
General Supplies	84,434	-	84,434	31,705	52,729
Textbooks	18,554	-	18,554	14,026	4,528
Other Objects	8,490	-	8,490	3,078	5,412
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,228,638	131,446	3,360,084	3,290,520	69,564
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	146,020	7,267	153,287	153,287	-
Other Salaries for Instruction	69,884	3,999	73,883	73,866	17
General Supplies	8,032	-	8,032	7,917	115
Textbooks	608	-	608	-	608
Other Objects	-	-	-	-	-
Total Cognitive - Mild	224,544	11,266	235,810	235,070	740
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	103,399	5,852	109,251	108,671	580
Other Salaries for Instruction	17,146	1,090	18,236	18,236	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	9,520	-	9,520	8,892	628
Textbooks	720	-	720	-	720
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	130,785	6,942	137,727	135,799	1,928
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	14,195	14,195	14,195	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	8,033	-	8,033	7,917	116
Textbooks	607	-	607	-	607
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	8,640	14,195	22,835	22,112	723
Multiple Disabilities:					
Salaries of Teachers	104,516	(42,538)	61,978	61,978	-
Other Salaries for Instruction	-	52,752	52,752	52,752	-
Textbooks	500	-	500	-	500
General Supplies	6,540	-	6,540	5,959	581
Other Objects	-	-	-	-	-
Total Multiple Disabilities	111,556	10,214	121,770	120,689	1,081

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

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	\$ 103,399	\$ 736	\$ 104,135	\$ 104,135	-
Other Salaries for Instruction	83,116	2,154	85,270	84,870	\$ 400
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>186,515</u>	<u>2,890</u>	<u>189,405</u>	<u>189,005</u>	<u>400</u>
Autism:					
Salaries of Teachers	63,003	12,165	75,168	75,168	-
Other Salaries for Instruction	49,985	-	49,985	34,966	15,019
General Supplies	5,260	-	5,260	4,975	285
Textbooks	500	-	500	-	500
Other Objects	-	-	-	-	-
Total Autism	<u>118,748</u>	<u>12,165</u>	<u>130,913</u>	<u>115,109</u>	<u>15,804</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	80,725	1,374	82,099	82,099	-
Other Salaries for Instruction	38,897	50,169	89,066	89,066	-
General Supplies	5,760	-	5,760	5,425	335
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>125,382</u>	<u>51,543</u>	<u>176,925</u>	<u>176,590</u>	<u>335.00</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>906,170</u>	<u>109,215</u>	<u>1,015,385</u>	<u>994,374</u>	<u>21,011</u>
Bilingual Education - Instruction					
Salaries of Teachers	467,107	35,916	503,023	501,895	1,128
Other Salaries for Instruction	-	-	-	-	-
General Supplies	49,120	-	49,120	41,690	7,430
Textbooks	4,000.00	-	4,000	-	4,000
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>520,227</u>	<u>35,916</u>	<u>556,143</u>	<u>543,585</u>	<u>12,558</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	1,730	-	1,730	-	1,730
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>1,730</u>	<u>-</u>	<u>1,730</u>	<u>-</u>	<u>1,730</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>4,656,765</u>	<u>276,577</u>	<u>4,933,342</u>	<u>4,828,479</u>	<u>\$ 104,863</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	352,163	(212,951)	139,212	139,212	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>352,163</u>	<u>(212,951)</u>	<u>139,212</u>	<u>139,212</u>	<u>-</u>
Undistributed Expenditures - Health Services					
Salaries	95,634	(2,782)	92,852	85,028	7,824
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,236	-	1,236	492	744
Total Undistributed Expenditures - Health Services	<u>96,870</u>	<u>(2,782)</u>	<u>94,088</u>	<u>85,520</u>	<u>8,568</u>

**EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

DR. JOHN HOWARD, JR. SCHOOL OF EXCELLENCE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 95,200	\$ 1,287	\$ 96,487	\$ 96,487	-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries					
Other Purchased Services (400-500 series)	1,030	-	1,030	-	\$ 1,030
Supplies & Materials	520	-	520	418	102
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	96,750	1,287	98,037	96,905	1,132
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	434,005	(158,940)	275,065	275,065	-
Salaries of Secr and Clerical Assist.	47,736	(16,299)	31,437	31,437	-
Purchased Prof. Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	11,844	-	11,844	9,698	2,146
Total Undist. Expend. - Improvement of Inst. Serv.	493,585	(175,239)	318,346	316,200	2,146
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	85,086	19,306	104,392	104,392	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	220	-	220		220
Supplies and Materials	15,000	-	15,000	14,968	32
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	100,306	19,306	119,612	119,360	252
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	360	-	360		360
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	2,280	-	2,280		2,280
Supplies and Materials	-	-	-		-
Total Undist. Expend. - Instructional Staff Training Serv.	2,640	-	2,640	-	2,640
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	350,917	(110,016)	240,901	240,901	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	144,432	(32,995)	111,437	111,437	-
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	7,780	-	7,780	140	7,640
Supplies and Materials	12,070	-	12,070	11,980	90
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	515,199	(143,011)	372,188	364,458	7,730
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies		-			-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	56,123	1,860	57,983	48,014	9,969
Purchased Professional and Technical Services		-			-
General Supplies		-			-
Total Undist. Expend. - Security	56,123	1,860	57,983	48,014	9,969
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend	10,440	-	10,440	5,219	5,221
Contr Serv (Regular Students) - FSCs & CTSA		-			-
Total Undist. Expend. - Student Transportation Serv.	10,440	-	10,440	5,219	5,221

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

DR. JOHN HOWARD, JR. SCHOOL OF EXCELLENCE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 78,802	\$ (74,080)	\$ 4,722	\$ 39,578	\$ (34,856)
Other Retirement Contributions - PERS	40,711	-	40,711	40,711	-
Health Benefits	890,812	306,251	1,197,063	1,197,063	-
TOTAL UNALLOCATED BENEFITS	<u>1,010,325</u>	<u>232,171</u>	<u>1,242,496</u>	<u>1,277,352</u>	<u>(34,856)</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>2,734,401</u>	<u>(279,359)</u>	<u>2,455,042</u>	<u>2,452,240</u>	<u>2,802</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>7,391,166</u>	<u>(2,782)</u>	<u>7,388,384</u>	<u>7,280,719</u>	<u>107,665</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>7,391,166</u>	<u>(2,782)</u>	<u>7,388,384</u>	<u>7,280,719</u>	<u>107,665</u>
Other Financing Sources:					
Operating Transfer In	<u>7,391,166</u>	<u>(2,782)</u>	<u>7,388,384</u>	<u>7,280,719</u>	<u>107,665</u>
Total Other Financing Sources:	<u>7,391,166</u>	<u>(2,782)</u>	<u>7,388,384</u>	<u>7,280,719</u>	<u>107,665</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

EXHIBIT D-3h

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	\$ 267,394	\$ 54,986	\$ 322,380	\$ 322,380	-
Grades 1-5 - Salaries of Teachers	2,139,378	48,525	2,187,903	2,187,903	-
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	92,175	11,449	103,624	103,624	-
Purchased Professional-Educational Services	22,508	(4,175)	18,333	18,333	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	13,600	-	13,600	13,310	\$ 290
General Supplies	73,785	(5,965)	67,820	54,020	13,800
Textbooks	28,404	(291)	28,113	28,113	-
Other Objects	17,870	(12,906)	4,964	4,964	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>2,655,114</u>	<u>91,623</u>	<u>2,746,737</u>	<u>2,732,647</u>	<u>14,090</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	158,485	(158,485)	-	-	-
Other Salaries for Instruction	24,453	(24,453)	-	-	-
General Supplies	1,040	(100)	940	265	675
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	<u>183,978</u>	<u>(183,038)</u>	<u>940</u>	<u>265</u>	<u>675</u>
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	-	149,061	149,061	149,061	-
Other Salaries for Instruction	-	24,979	24,979	24,979	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	<u>-</u>	<u>174,040</u>	<u>174,040</u>	<u>174,040</u>	<u>-</u>
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers	55,074	3,964	59,038	59,038	-
Other Salaries for Instruction	25,069	2,976	28,045	28,045	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	500	(98)	402	402	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	<u>80,643</u>	<u>6,842</u>	<u>87,485</u>	<u>87,485</u>	<u>-</u>
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

SCHOOL: LANGSTON HUGHES SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 88,831	\$ 995	\$ 89,826	\$ 89,826	-
Other Salaries for Instruction	114,567	(5,848)	108,719	108,719	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>203,398</u>	<u>(4,853)</u>	<u>198,545</u>	<u>198,545</u>	<u>-</u>
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	177,362	(72,977)	104,385	104,385	-
Other Salaries for Instruction	-	61,525	61,525	61,525	-
General Supplies	500	(100)	400	320	\$ 80
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>177,862</u>	<u>(11,552)</u>	<u>166,310</u>	<u>166,230</u>	<u>80</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>645,881</u>	<u>(18,561)</u>	<u>627,320</u>	<u>626,565</u>	<u>755</u>
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	1,732	(1,732)	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>1,732</u>	<u>(1,732)</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>3,302,727</u>	<u>71,330</u>	<u>3,374,057</u>	<u>3,359,212</u>	<u>14,845</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	102,124	761	102,885	102,885	-
Other Purchased Services (400-500 series)	3,465	(2,070)	1,395	1,395	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>105,589</u>	<u>(1,309)</u>	<u>104,280</u>	<u>104,280</u>	<u>-</u>
Undistributed Expenditures - Health Services					
Salaries	87,301	(10,682)	76,619	76,619	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,500	(102)	1,398	1,398	-
Total Undistributed Expenditures - Health Services	<u>88,801</u>	<u>(10,784)</u>	<u>78,017</u>	<u>78,017</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

SCHOOL: LANGSTON HUGHES SCHOOL.	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 103,399	\$ 736	\$ 104,135	\$ 104,135	-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)	2,160	(2,160)	-	-	-
Supplies and Materials					-
Other Objects					-
Total Undist. Expend. - Guidance	105,559	(1,424)	104,135	104,135	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	96,399	1,473	97,872	97,872	-
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials		2,768.00	2,768.00	2,768.00	-
Total Undist. Expend. - Improvement of Inst. Serv.	96,399	4,241	100,640	100,640	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	164,057	6,353	170,410	170,410	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	29,664	(11,871)	17,793	17,793	-
Other Objects					-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	193,721	(5,518)	188,203	188,203	-
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	3,149	(3,149)	-		-
Other Purchased Professional & Technical Services					
Other Purchased Services (400-500 series)	3,708	(2,704)	1,004	1,004	-
Supplies and Materials					-
Total Undist. Expend. - Instructional Staff Training Serv.	6,857	(5,853)	1,004	1,004	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	274,378	590	274,968	274,968	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	100,752	6,493	107,245	107,245	-
Other Salaries		2,240	2,240	2,240	-
Purchased Professional and Technical Services	1,035	(202)	833	833	-
Other Purchased Services (400-500 series)	10,089	(2,292)	7,797	6,579	\$ 1,218
Supplies and Materials	8,982	(2,675)	6,307	6,085	222
Other Objects					-
Total Undist. Expend. - Support Serv. - School Admin.	395,236	4,154	399,390	397,950	1,440
Undist. Expend. - Custodial Services					
Salaries	27,023	(271)	26,752	26,752	-
General Supplies					-
Total Undist. Expend. - Custodial Services	27,023	(271)	26,752	26,752	-
Security					
Salaries					-
Purchased Professional and Technical Services					-
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	15,000	2,743	17,743	5,174	12,569
Contr Serv (Regular Students) - ESCs & CTSA					-
Total Undist. Expend. - Student Transportation Serv.	15,000	2,743	17,743	5,174	12,569

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

EXHIBIT D-3h

SCHOOL: LANGSTON HUGHES SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 58,824	\$ (58,824)	-	\$ 32,703	\$ (32,703)
Other Retirement Contributions - PERS	30,390	-	\$ 30,390	30,390	-
Health Benefits	650,194	339,931	990,125	990,125	-
TOTAL UNALLOCATED BENEFITS	739,408	281,107	1,020,515	1,053,218	(32,703)
TOTAL UNDISTRIBUTED EXPENDITURES	1,773,593	267,086	2,040,679	2,059,373	(18,694)
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	5,076,320	338,416	5,414,736	5,418,585	(3,849)
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	5,076,320	338,416	5,414,736	5,418,585	(3,849)
Other Financing Sources:					
Operating Transfer In	5,076,320	338,416	5,414,736	5,418,585	(3,849)
Total Other Financing Sources:	5,076,320	338,416	5,414,736	5,418,585	(3,849)
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, 2013

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	\$ 80,751	\$ 15,791	\$ 96,542	\$ 96,542	-
Grades 1-5 - Salaries of Teachers	2,089,046	(204,630)	1,884,416	1,867,183	\$ 17,233
Grades 6-8 - Salaries of Teachers	952,546	(125,794)	826,752	826,751	1
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	30,590	(3,219)	27,371	27,371	-
Purchased Professional-Educational Services	24,525	-	24,525	23,795	730
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	21,400	-	21,400	21,039	361
General Supplies	92,109	28,000	120,109	63,045	57,064
Textbooks	3,800	(61)	3,739	3,739	-
Other Objects	1,900	2,148	3,148	1,531	1,617
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,295,767	(287,765)	3,008,002	2,930,996	77,006
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	247,452	68,604	316,056	316,056	-
Other Salaries for Instruction	68,528	4,570	73,098	73,096	2
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	5,000	-	5,000	3,462	1,538
Textbooks	2,500	(732)	1,768	1,761	7
Other Objects	1,000	-	1,000	-	1,000
Total Learning and/or Language Disabilities	324,480	72,442	396,922	394,375	2,547
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	94,925	(1,000)	93,925	475	93,450
Other Salaries for Instruction	65,997	-	65,997	43,307	22,690
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	2,000	-	2,000	1,950	50
Textbooks	1,000	(1,000)	-	-	-
Other Objects	700	-	700	-	700
Total Behavioral Disabilities	164,622	(2,000)	162,622	45,732	116,890
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, 2013

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	\$ 136,473	\$ 24,055	\$ 160,528	\$ 160,528	-
Other Salaries for Instruction	51,550	2,829	54,379	54,379	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>188,023</u>	<u>26,884</u>	<u>214,907</u>	<u>214,907</u>	<u>-</u>
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>677,125</u>	<u>97,326</u>	<u>774,451</u>	<u>655,014</u>	<u>119,437</u>
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	6,300	-	6,300	5,937	363
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>6,300</u>	<u>-</u>	<u>6,300</u>	<u>5,937</u>	<u>363</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>3,979,192</u>	<u>(190,439)</u>	<u>3,788,753</u>	<u>3,591,947</u>	<u>196,806</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	142,345	-	142,345	119,265	23,080
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,000	-	1,000	666	334
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>143,345</u>	<u>-</u>	<u>143,345</u>	<u>119,931</u>	<u>23,414</u>
Undistributed Expenditures - Health Services					
Salaries	93,925	-	93,925	92,220	1,705
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,200	-	1,200	1,119	81
Total Undistributed Expenditures - Health Services	<u>95,125</u>	<u>-</u>	<u>95,125</u>	<u>93,339</u>	<u>1,786</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

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

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 96,909	\$ 963	\$ 97,872	\$ 97,872	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	96,909	963	97,872	97,872	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	183,271	14,976	198,247	198,247	-
Salaries of Secr and Clerical Assist.	46,461	-	46,461	24,656	\$ 21,805
Purchased Prof. Educational Services	5,000	(350)	4,650	4,650	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	1,000	-	1,000	-	1,000
Total Undist. Expend. - Improvement of Inst. Serv.	235,732	14,626	250,358	227,553	22,805
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	95,634	-	95,634	91,844	3,790
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	10,800	-	10,800	4,187	6,613
Supplies and Materials	82,000	(42,000)	40,000	5,803	34,197
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	188,434	(42,000)	146,434	101,834	44,600
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	5,050	-	5,050	4,064	986
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	5,000	(350)	4,650	1,749	2,901
Supplies and Materials	2,500	(2,500)	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	12,550	(2,850)	9,700	5,813	3,887
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	265,896	4,164	270,060	270,060	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	56,255	9,045	65,300	65,270	30
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	11,000	(250)	10,750	8,624	2,126
Supplies and Materials	3,500	3,500	7,000	5,206	1,794
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	336,651	16,459	353,110	349,160	3,950
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	54,931	2,534	57,465	56,546	919
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	54,931	2,534	57,465	56,546	919
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	10,400	-	10,400	2,210	8,190
Contr Serv (Oth. than Bet Home & Sch)-Vend	-	-	-	-	-
Contr Serv (Regular Students) - ESC's & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	10,400	-	10,400	2,210	8,190

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

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

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 65,073	-	\$ 65,073	\$ 50,054	\$ 15,019
Other Retirement Contributions - PERS	33,618	-	33,618	33,618	-
Health Benefits	735,572	\$ 187,112	922,684	922,683	1
TOTAL UNALLOCATED BENEFITS	<u>834,263</u>	<u>187,112</u>	<u>1,021,375</u>	<u>1,006,355</u>	<u>15,020</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>2,008,340</u>	<u>176,844</u>	<u>2,185,184</u>	<u>2,060,613</u>	<u>124,571</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>5,987,532</u>	<u>(13,595)</u>	<u>5,973,937</u>	<u>5,652,560</u>	<u>321,377</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5		-			-
Grades 6-8		38,449	38,449	38,449	-
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	<u>-</u>	<u>38,449</u>	<u>38,449</u>	<u>38,449</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>38,449</u>	<u>38,449</u>	<u>38,449</u>	<u>-</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>5,987,532</u>	<u>24,854</u>	<u>6,012,386</u>	<u>5,691,009</u>	<u>321,377</u>
Other Financing Sources:					
Operating Transfer In	<u>5,987,532</u>	<u>24,854</u>	<u>6,012,386</u>	<u>5,691,009</u>	<u>321,377</u>
Total Other Financing Sources:	<u>5,987,532</u>	<u>24,854</u>	<u>6,012,386</u>	<u>5,691,009</u>	<u>321,377</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

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	\$ 107,154	\$ 82,381	\$ 189,535	\$ 189,535	-
Grades 1-5 - Salaries of Teachers	1,477,471	(24,250)	1,453,221	1,413,950	\$ 39,271
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	46,024	52,576	98,600	50,354	48,246
Purchased Professional-Educational Services	19,190	23,250	42,440	38,560	3,880
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	18,850	-	18,850	17,710	1,140
General Supplies	40,000	38,620	78,620	38,583	40,037
Textbooks	6,350	(360)	5,990	5,921	69
Other Objects	6,000	350	6,350	6,122	228
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>1,721,039</u>	<u>172,567</u>	<u>1,893,606</u>	<u>1,760,735</u>	<u>132,871</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	800	700	1,500	1,293	207
Textbooks	700	(700)	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>1,293</u>	<u>207</u>
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers	103,399	736	104,135	104,135	-
Other Salaries for Instruction	-	32,709	32,709	32,709	-
Purchased Professional-Educational Services	42,215	-	42,215	-	42,215
General Supplies	800	1,000	1,800	999	801
Textbooks	1,000	(1,000)	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	<u>147,414</u>	<u>33,445</u>	<u>180,859</u>	<u>137,843</u>	<u>43,016</u>
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 93,925	\$ (88,934)	\$ 4,991	\$ 4,991	-
Other Salaries for Instruction	124,107	-	124,107	113,854	\$ 10,253
General Supplies	500	(500)	-	-	-
Textbooks	300	(300)	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>218,832</u>	<u>(89,734)</u>	<u>129,098</u>	<u>118,845</u>	<u>10,253</u>
Autism:					
Salaries of Teachers	112,339	3,226	115,565	115,565	-
Other Salaries for Instruction	138,540	(43,654)	94,886	93,936	950
General Supplies	1,600	1,793	3,393	2,546	847
Textbooks	1,500	(1,500)	-	-	-
Other Objects	-	-	-	-	-
Total Autism	<u>253,979</u>	<u>(40,135)</u>	<u>213,844</u>	<u>212,047</u>	<u>1,797</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	68,256	(17,458)	50,798	50,798	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	700	-	700	480	220
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>68,956</u>	<u>(17,458)</u>	<u>51,498</u>	<u>51,278</u>	<u>220</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>690,681</u>	<u>(113,882)</u>	<u>576,799</u>	<u>521,306</u>	<u>55,493</u>
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	1,730	249	1,979	1,979	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>1,730</u>	<u>249</u>	<u>1,979</u>	<u>1,979</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,413,450</u>	<u>58,934</u>	<u>2,472,384</u>	<u>2,284,020</u>	<u>188,364</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	160,781	(74,195)	86,586	86,586	-
Other Purchased Services (400-500 series)	500	(200)	300	-	300
Supplies and Materials	300	-	300	188	112
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>161,581</u>	<u>(74,395)</u>	<u>87,186</u>	<u>86,774</u>	<u>412</u>
Undistributed Expenditures - Health Services					
Salaries	94,690	-	94,690	77,932	16,758
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	300	(300)	-	-	-
Supplies and Materials	900	-	900	801	99
Total Undistributed Expenditures - Health Services	<u>95,890</u>	<u>(300)</u>	<u>95,590</u>	<u>78,733</u>	<u>16,857</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 86,106	\$ (24,545)	\$ 61,561	\$ 52,688	\$ 8,873
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	<u>86,106</u>	<u>(24,545)</u>	<u>61,561</u>	<u>52,688</u>	<u>8,873</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	-	203,583	203,583	203,583	-
Salaries of Sec and Clerical Assist.	-	-	-	-	-
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>-</u>	<u>203,583</u>	<u>203,583</u>	<u>203,583</u>	<u>-</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	198,344	(92,818)	105,526	105,526	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	132,637	(132,637)	-	-	-
Supplies and Materials	40,000	(36,000)	4,000	3,723	277
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>370,981</u>	<u>(261,455)</u>	<u>109,526</u>	<u>109,249</u>	<u>277</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Professional & Technical Services	1,425	(1,000)	425	-	425
Other Purchased Services (400-500 series)	1,320	(1,320)	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>2,745</u>	<u>(2,320)</u>	<u>425</u>	<u>-</u>	<u>425</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	158,575	3,025	161,600	161,600	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	106,674	36	106,710	85,752	20,958
Other Salaries	2,700	123	2,823	2,823	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	14,440	800	15,240	7,269	7,971
Supplies and Materials	21,700	1,866	23,566	13,831	9,735
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>304,089</u>	<u>5,850</u>	<u>309,939</u>	<u>271,275</u>	<u>38,664</u>
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries	28,344	414	28,758	26,389	2,369
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>28,344</u>	<u>414</u>	<u>28,758</u>	<u>26,389</u>	<u>2,369</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	6,900	1,695	8,595	1,030	7,565
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>6,900</u>	<u>1,695</u>	<u>8,595</u>	<u>1,030</u>	<u>7,565</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 49,151	\$ (49,151)	-	\$ 20,439	\$ (20,439)
Other Retirement Contributions - PERS	25,392	-	\$ 25,392	25,392	-
Health Benefits	551,114	145,134	696,248	696,248	-
TOTAL UNALLOCATED BENEFITS	<u>625,657</u>	<u>95,983</u>	<u>721,640</u>	<u>742,079</u>	<u>(20,439)</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,682,293</u>	<u>(55,490)</u>	<u>1,626,803</u>	<u>1,571,800</u>	<u>55,003</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>4,095,743</u>	<u>3,444</u>	<u>4,099,187</u>	<u>3,855,820</u>	<u>243,367</u>
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	<u>4,095,743</u>	<u>3,444</u>	<u>4,099,187</u>	<u>3,855,820</u>	<u>243,367</u>
Other Financing Sources:					
Operating Transfer In	<u>4,095,743</u>	<u>3,444</u>	<u>4,099,187</u>	<u>3,855,820</u>	<u>243,367</u>
Total Other Financing Sources:	<u>4,095,743</u>	<u>3,444</u>	<u>4,099,187</u>	<u>3,855,820</u>	<u>243,367</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

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	\$ 267,252	\$ 3,950	\$ 271,202	\$ 271,202	-
Grades 1-5 - Salaries of Teachers	1,723,836	(43,884)	1,679,952	1,679,952	-
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	86,334	21,535	107,869	107,678	\$ 191
Purchased Professional-Educational Services	24,025	(10,480)	13,545	13,545	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	14,638	(3,422)	11,216	11,035	181
General Supplies	67,060	41,630	108,690	43,682	65,008
Textbooks	4,465	(302)	4,163	4,163	-
Other Objects	3,580	1,500	5,080	2,867	2,213
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>2,191,190</u>	<u>10,527</u>	<u>2,201,717</u>	<u>2,134,124</u>	<u>67,593</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	684	(684)	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	4,790	(4,790)	-	-	-
Textbooks	500	(500)	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	<u>5,974</u>	<u>(5,974)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	60,096	8,542	68,638	68,638	-
Other Salaries for Instruction	73,764	(21,206)	52,558	52,558	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	4,661	4,661	4,661	-
Textbooks	-	247	247	247	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	<u>133,860</u>	<u>(7,756)</u>	<u>126,104</u>	<u>126,104</u>	<u>-</u>
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers	221,518	(23,973)	197,545	197,545	-
Other Salaries for Instruction	123,591	(25,127)	98,464	98,464	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	8,000	(3,026)	4,974	4,912	62
Textbooks	1,190	(366)	824	824	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	<u>354,299</u>	<u>(52,492)</u>	<u>301,807</u>	<u>301,745</u>	<u>62</u>
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

SCHOOL: DIONNE WARWICK INSTITUTE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 119,275	\$ 1,901	\$ 121,176	\$ 121,176	-
Other Salaries for Instruction	74,740	(48,822)	25,918	25,918	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>194,015</u>	<u>(46,921)</u>	<u>147,094</u>	<u>147,094</u>	<u>-</u>
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>688,148</u>	<u>(113,143)</u>	<u>575,005</u>	<u>574,943</u>	<u>\$ 62</u>
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,879,338</u>	<u>(102,616)</u>	<u>2,776,722</u>	<u>2,709,067</u>	<u>67,655</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	121,896	(46,180)	75,716	75,716	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>121,896</u>	<u>(46,180)</u>	<u>75,716</u>	<u>75,716</u>	<u>-</u>
Undistributed Expenditures - Health Services					
Salaries	102,124	(17,569)	84,555	84,555	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	2,000	(1,418)	582	582	-
Total Undistributed Expenditures - Health Services	<u>104,124</u>	<u>(18,987)</u>	<u>85,137</u>	<u>85,137</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

SCHOOL: DIONNE WARWICK INSTITUTE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 61,014	\$ 3,324	\$ 64,338	\$ 64,338	-
Salaries of Secretarial and Clerical Assistants					-
Other Salaries					-
Other Purchased Services (400-500 series)					-
Supplies and Materials	400	(400)	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	<u>61,414</u>	<u>2,924</u>	<u>64,338</u>	<u>64,338</u>	<u>-</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction					-
Salaries of Other Professional Staff	174,676	(73,999)	100,677	100,677	-
Salaries of Secr and Clerical Assist.					-
Purchased Prof- Educational Services					-
Other Purch Prof. and Tech. Services					-
Other Purch Services (400-500)	15,000	(14)	14,986	14,946	\$ 40
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>189,676</u>	<u>(74,013)</u>	<u>115,663</u>	<u>115,623</u>	<u>40</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	161,809	(39,933)	121,876	121,876	-
Purchased Professional and Technical Services					-
Other Purchased Services (400-500 series)					-
Supplies and Materials	2,000	3,221	5,221	5,221	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>163,809</u>	<u>(36,712)</u>	<u>127,097</u>	<u>127,097</u>	<u>-</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	5,000	-	5,000	5,000	-
Other Purchased Professional & Technical Services					-
Other Purchased Services (400-500 series)	1,000	(1,000)	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>6,000</u>	<u>(1,000)</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	281,288	(5,767)	275,521	275,521	-
Salaries of Other Professional Staff					-
Salaries of Secretarial and Clerical Assistants	109,354	(2,985)	106,369	106,369	-
Other Salaries					-
Purchased Professional and Technical Services	2,000	(2,000)	-	-	-
Other Purchased Services (400-500 series)	9,980	(3,338)	6,642	6,251	391
Supplies and Materials	22,000	(14,961)	7,039	7,019	20
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>424,622</u>	<u>(29,051)</u>	<u>395,571</u>	<u>395,160</u>	<u>411</u>
Undist. Expend. - Custodial Services					
Salaries		828	828	828	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	<u>-</u>	<u>828</u>	<u>828</u>	<u>828</u>	<u>-</u>
Security					
Salaries	338	29,289	29,627	29,627	-
Purchased Professional and Technical Services					-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>338</u>	<u>29,289</u>	<u>29,627</u>	<u>29,627</u>	<u>-</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)					-
Contract Services - (Between Home and School) - Vendors					-
Contr Serv (Oth. than Bet Home & Sch)-Vend	4,000	(2,034)	1,966	1,238	728
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>4,000</u>	<u>(2,034)</u>	<u>1,966</u>	<u>1,238</u>	<u>728</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

SCHOOL: DIONNE WARWICK INSTITUTE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 50,200	-	\$ 50,200	\$ 27,546	\$ 22,654
Other Retirement Contributions - PERS	25,934	-	25,934	25,934	-
Health Benefits	564,632	\$ 240,455	805,087	805,087	-
TOTAL UNALLOCATED BENEFITS	<u>640,766</u>	<u>240,455</u>	<u>881,221</u>	<u>858,567</u>	<u>22,654</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,716,645</u>	<u>65,519</u>	<u>1,782,164</u>	<u>1,758,331</u>	<u>23,833</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>4,595,983</u>	<u>(37,097)</u>	<u>4,558,886</u>	<u>4,467,398</u>	<u>91,488</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5	23,484	(728)	22,756	-	22,756
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	<u>23,484</u>	<u>(728)</u>	<u>22,756</u>	<u>-</u>	<u>22,756</u>
TOTAL CAPITAL OUTLAY	<u>23,484</u>	<u>(728)</u>	<u>22,756</u>	<u>-</u>	<u>22,756</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>4,619,467</u>	<u>(37,825)</u>	<u>4,581,642</u>	<u>4,467,398</u>	<u>114,244</u>
Other Financing Sources:					
Operating Transfer In	4,619,467	(37,825)	4,581,642	4,467,398	114,244
Total Other Financing Sources:	<u>4,619,467</u>	<u>(37,825)</u>	<u>4,581,642</u>	<u>4,467,398</u>	<u>114,244</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

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	\$ 141,613	\$ 9,932	\$ 151,545	\$ 151,545	-
Grades 1-5 - Salaries of Teachers	1,373,117	143,643	1,516,760	1,516,760	-
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	50,387	650	51,037	51,037	-
Purchased Professional-Educational Services	17,050	9,976	27,026	27,026	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	15,450	494	15,944	15,616	\$ 328
General Supplies	85,810	(13,981)	71,829	48,732	23,097
Textbooks	2,940	(2,940)	-	-	-
Other Objects	3,600	(756)	2,244	1,730	514
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>1,689,367</u>	<u>147,018</u>	<u>1,836,385</u>	<u>1,812,446</u>	<u>23,939</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	66,216	9,522	75,738	75,738	-
Other Salaries for Instruction	15,373	374	15,747	15,747	-
General Supplies	2,000	(169)	1,831	1,831	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	<u>83,589</u>	<u>9,727</u>	<u>93,316</u>	<u>93,316</u>	<u>-</u>
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	53,572	(53,572)	-	-	-
Other Salaries for Instruction	35,754	(35,754)	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	3,800	(1,343)	2,457	2,457	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	<u>93,126</u>	<u>(90,669)</u>	<u>2,457</u>	<u>2,457</u>	<u>-</u>
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

SCHOOL: ECOLE' TOUSSAINT LOUVERTURE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 90,416	\$ (2,090)	\$ 88,326	\$ 88,326	-
Other Salaries for Instruction	3,116	66,485	69,601	69,601	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>93,532</u>	<u>64,395</u>	<u>157,927</u>	<u>157,927</u>	-
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>270,247</u>	<u>(16,547)</u>	<u>253,700</u>	<u>253,700</u>	<u>-</u>
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	1,730	249	1,979	1,979	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>1,730</u>	<u>249</u>	<u>1,979</u>	<u>1,979</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>1,961,344</u>	<u>130,720</u>	<u>2,092,064</u>	<u>2,068,125</u>	<u>\$ 23,939</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	127,584	(11,023)	116,561	116,561	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>127,584</u>	<u>(11,023)</u>	<u>116,561</u>	<u>116,561</u>	<u>-</u>
Undistributed Expenditures - Health Services					
Salaries	93,925	(55,252)	38,673	38,673	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	530	(145)	385	385	-
Total Undistributed Expenditures - Health Services	<u>94,455</u>	<u>(55,397)</u>	<u>39,058</u>	<u>39,058</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

SCHOOL: ECOLE' TOUSSAINT LOUVERTURE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	-	-	-	-	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	\$ 103,399	\$ 736	\$ 104,135	\$ 104,135	-
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.	103,399	736	104,135	104,135	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	130,036	26,844	156,880	156,880	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,490	(580)	910	910	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	131,526	26,264	157,790	157,790	-
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	1,540	(440)	1,100	675	\$ 425
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	1,540	(440)	1,100	675	425
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	128,814	2,668	131,482	131,482	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	103,379	(12,381)	90,998	90,998	-
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	4,000	1,955	5,955	5,870	85
Supplies and Materials	10,337	(776)	9,561	9,561	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	246,530	(8,534)	237,996	237,911	85
Undist. Expend. - Custodial Services					
Salaries	-	290	290	290	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	290	290	290	-
Security					
Salaries	29,876	3,019	32,895	32,895	-
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	29,876	3,019	32,895	32,895	-
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	(2,166)	3,484	650	2,834
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	5,650	(2,166)	3,484	650	2,834

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

SCHOOL: ECOLE' TOUSSAINT LOUVERTURE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 36,272	\$ (36,272)	-	\$ 24,653	\$ (24,653)
Other Retirement Contributions - PERS	18,739	-	\$ 18,739	18,739	-
Health Benefits	391,534	191,028	582,562	582,562	-
TOTAL UNALLOCATED BENEFITS	446,545	154,756	601,301	625,954	(24,653)
TOTAL UNDISTRIBUTED EXPENDITURES	1,187,105	107,505	1,294,610	1,315,919	(21,309)
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	3,148,449	238,225	3,386,674	3,384,044	2,630
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	3,148,449	238,225	3,386,674	3,384,044	2,630
Other Financing Sources:					
Operating Transfer In	3,148,449	238,225	3,386,674	3,384,044	2,630
Total Other Financing Sources:	3,148,449	238,225	3,386,674	3,384,044	2,630
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, 2013

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	\$ 154,969	\$ (761)	\$ 154,208	\$ 154,186	\$ 22
Grades 1-5 - Salaries of Teachers	1,545,090	183,350	1,728,440	1,728,360	80
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	74,579	(31,900)	42,679	42,636	43
Purchased Professional-Educational Services	21,695	(3,450)	18,245	16,676	1,569
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	23,940	3,346	27,286	24,281	3,005
General Supplies	43,564	6,627	50,191	30,408	19,783
Textbooks	3,787	(3,787)	-	-	-
Other Objects	3,840	-	3,840	3,383	457
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,871,464	153,425	2,024,889	1,999,930	24,959
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	-	56,330	56,330	56,329	1
Other Salaries for Instruction	-	25,749	25,749	25,749	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	-	82,079	82,079	82,078	1
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	158,718	(1,621)	157,097	157,042	55
Other Salaries for Instruction	85,608	(5,600)	80,008	78,933	1,075
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	2,626	-	2,626	2,528	98
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	246,952	(7,221)	239,731	238,503	1,228
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, 2013

SCHOOL: GORDON PARKS ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 67,566	\$ (23,469)	\$ 44,097	\$ 43,209	\$ 888
Other Salaries for Instruction	74,435	30,762	105,197	105,197	-
General Supplies		-			-
Textbooks	340	(340)			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>142,341</u>	<u>6,953</u>	<u>149,294</u>	<u>148,406</u>	<u>888</u>
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full Time					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>389,293</u>	<u>81,811</u>	<u>471,104</u>	<u>468,987</u>	<u>2,117</u>
Bilingual Education - Instruction					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	1,732	247	1,979	1,979	-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>1,732</u>	<u>247</u>	<u>1,979</u>	<u>1,979</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,262,489</u>	<u>235,483</u>	<u>2,497,972</u>	<u>2,470,896</u>	<u>27,076</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	85,899	(1,494)	84,405	84,405	-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	320	-	320	308	12
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>86,219</u>	<u>(1,494)</u>	<u>84,725</u>	<u>84,713</u>	<u>12</u>
Undistributed Expenditures - Health Services					
Salaries	103,399	(16,000)	87,399	87,234	165
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	1,340	500	1,840	1,815	25
Total Undistributed Expenditures - Health Services	<u>104,739</u>	<u>(15,500)</u>	<u>89,239</u>	<u>89,049</u>	<u>190</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

SCHOOL: GORDON PARKS ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials					
Other Objects					
	-	-	-	-	-
Total Undist. Expend. - Guidance	-	-	-	-	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction					
Salaries of Other Professional Staff	\$ 8,000	\$ (5,749)	\$ 2,251		\$ 2,251
Salaries of Secr and Clerical Assist.					
Purchased Prof- Educational Services					
Other Purch Prof. and Tech. Services					
Other Purch Services (400-500)					
Supplies and Materials	3,040	-	3,040	\$ 2,981	59
	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	11,040	(5,749)	5,291	2,981	2,310
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	61,830	(30,000)	31,830	31,719	111
Purchased Professional and Technical Services					
Other Purchased Services (400-500 series)	980		980	438	542
Supplies and Materials	21,989	(17,922)	4,067	4,043	24
Other Objects					
	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	84,799	(47,922)	36,877	36,200	677
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	16,000	2,603	18,603	18,600	3
Other Purchased Professional & Technical Services					
Other Purchased Services (400-500 series)	2,375	(2,203)	172	172	-
Supplies and Materials					
	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	18,375	400	18,775	18,772	3
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	126,725	2,476	129,201	129,201	-
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	66,639	(3,317)	63,322	62,390	932
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services (400-500 series)	6,489	1,072	7,561	5,899	1,662
Supplies and Materials	4,355	400	4,755	4,363	392
Other Objects					
	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	204,208	631	204,839	201,853	2,986
Undist. Expend. - Custodial Services					
Salaries					
General Supplies					
	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	29,825	1,403	31,228	31,148	80
Purchased Professional and Technical Services					
General Supplies					
	-	-	-	-	-
Total Undist. Expend. - Security	29,825	1,403	31,228	31,148	80
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)					
Contract Services - (Between Home and School) - Vendors					
Contr Serv (Oth. than Bet Home & Sch)-Vend	3,650		3,650	157	3,493
Contr Serv (Regular Students) - ESC's & CTSA					
	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	3,650	-	3,650	157	3,493

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

SCHOOL: GORDON PARKS ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 43,441	-	\$ 43,441	\$ 22,807	\$ 20,634
Other Retirement Contributions - PERS	22,442	-	22,442	22,442	-
Health Benefits	490,260	\$ 143,567	633,827	633,827	-
TOTAL UNALLOCATED BENEFITS	<u>556,143</u>	<u>143,567</u>	<u>699,710</u>	<u>679,076</u>	<u>20,634</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,098,998</u>	<u>75,336</u>	<u>1,174,334</u>	<u>1,143,949</u>	<u>30,385</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>3,361,487</u>	<u>310,819</u>	<u>3,672,306</u>	<u>3,614,845</u>	<u>57,461</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5		18,800	18,800	18,184	616
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	-	<u>18,800</u>	<u>18,800</u>	<u>18,184</u>	<u>616</u>
TOTAL CAPITAL OUTLAY	-	<u>18,800</u>	<u>18,800</u>	<u>18,184</u>	<u>616</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>3,361,487</u>	<u>329,619</u>	<u>3,691,106</u>	<u>3,633,029</u>	<u>58,077</u>
Other Financing Sources:					
Operating Transfer In	3,361,487	329,619	3,691,106	3,633,029	58,077
Total Other Financing Sources:	<u>3,361,487</u>	<u>329,619</u>	<u>3,691,106</u>	<u>3,633,029</u>	<u>58,077</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

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	\$ 232,191	\$ 60,208	\$ 292,399	\$ 292,399	-
Grades 1-5 - Salaries of Teachers	2,148,419	(245,400)	1,903,019	1,902,881	\$ 138
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	74,224	31,030	105,254	105,254	-
Purchased Professional-Educational Services	24,472	(15,413)	9,059	4,650	4,409
Purchased Technical Services	3,030	4,815	7,845	7,073	772
Other Purchased Services (400-500 series)	23,890	19,157	43,047	41,977	1,070
General Supplies	115,927	53,308	169,235	105,032	64,203
Textbooks	8,315	108	8,423	7,297	1,126
Other Objects	5,815	550	6,365	2,864	3,501
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,636,283	(91,637)	2,544,646	2,469,427	75,219
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	146,479	1,985	148,464	148,464	-
Other Salaries for Instruction	50,311	1,940	52,251	52,251	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	2,800	-	2,800	2,614	186
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	199,590	3,925	203,515	203,329	186
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	77,248	(76,177)	1,071	1,044	27
Other Salaries for Instruction	24,913	40,795	65,708	65,708	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	1,400	(123)	1,277	1,255	22
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	103,561	(35,505)	68,056	68,007	49
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, 2013

SCHOOL: TYSON ELEMENTARY SCHOOL

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 140,288	\$ 50,213	\$ 190,501	\$ 190,500	\$ 1
Other Salaries for Instruction	24,397	8,335	32,732	32,732	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>164,685</u>	<u>58,548</u>	<u>223,233</u>	<u>223,232</u>	<u>1</u>
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	49,311	(49,300)	11	-	11
General Supplies	61,218	(61,200)	18	-	18
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	<u>110,529</u>	<u>(110,500)</u>	<u>29</u>	<u>-</u>	<u>29</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	87,801	525	88,326	88,326	-
Other Salaries for Instruction	51,045	(22,400)	28,645	28,639	6
General Supplies	1,400	-	1,400	1,206	194
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>140,246</u>	<u>(21,875)</u>	<u>118,371</u>	<u>118,171</u>	<u>200</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>718,611</u>	<u>(105,407)</u>	<u>613,204</u>	<u>612,739</u>	<u>465</u>
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	1,732	247	1,979	1,979	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>1,732</u>	<u>247</u>	<u>1,979</u>	<u>1,979</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>3,356,626</u>	<u>(196,797)</u>	<u>3,159,829</u>	<u>3,084,145</u>	<u>75,684</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	174,400	(47,100)	127,300	127,274	26
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>174,400</u>	<u>(47,100)</u>	<u>127,300</u>	<u>127,274</u>	<u>26</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

SCHOOL: TYSON ELEMENTARY SCHOOL	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undistributed Expenditures - Health Services					
Salaries	\$ 96,399	-	\$ 96,399	\$ 87,065	\$ 9,334
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-		-	-
Supplies and Materials	2,220	(1,052)	1,168	1,007	161
Total Undistributed Expenditures - Health Services	<u>98,619</u>	<u>(1,052)</u>	<u>97,567</u>	<u>88,072</u>	<u>9,495</u>
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	154,378	(94,000)	60,378	60,321	57
Salaries of Secretarial and Clerical Assistants		-		-	-
Other Salaries		-		-	-
Other Purchased Services (400-500 series)		-		-	-
Supplies and Materials		-		-	-
Other Objects		-		-	-
Total Undist. Expend. - Guidance	<u>154,378</u>	<u>(94,000)</u>	<u>60,378</u>	<u>60,321</u>	<u>57</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-		-	-
Salaries of Other Professional Staff	422,586	(25,773)	396,813	366,696	30,117
Salaries of Secr and Clerical Assist.		-		-	-
Purchased Prof- Educational Services		-		-	-
Other Purch Prof. and Tech. Services		-		-	-
Other Purch Services (400-500)		-		-	-
Supplies and Materials		-		-	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>422,586</u>	<u>(25,773)</u>	<u>396,813</u>	<u>366,696</u>	<u>30,117</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	154,690	-	154,690	153,140	1,550
Purchased Professional and Technical Services		-		-	-
Other Purchased Services (400-500 series)		-		-	-
Supplies and Materials	2,435	-	2,435	2,325	110
Other Objects		-		-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>157,125</u>	<u>-</u>	<u>157,125</u>	<u>155,465</u>	<u>1,660</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-		-	-
Other Purchased Professional & Technical Services		-		-	-
Other Purchased Services (400-500 series)	1,429	-	1,429	-	1,429
Supplies and Materials		-		-	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>1,429</u>	<u>-</u>	<u>1,429</u>	<u>-</u>	<u>1,429</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	227,745	5,280	233,025	233,025	-
Salaries of Other Professional Staff		-		-	-
Salaries of Secretarial and Clerical Assistants	177,405	(673)	176,732	161,946	14,786
Other Salaries	32,928	-	32,928	17,808	15,120
Purchased Professional and Technical Services		-		-	-
Other Purchased Services (400-500 series)	1,996	-	1,996	1,976	20
Supplies and Materials	1,938	(657)	1,281	713	568
Other Objects		-		-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>442,012</u>	<u>3,950</u>	<u>445,962</u>	<u>415,468</u>	<u>30,494</u>
Undist. Expend. - Custodial Services					
Salaries		-		-	-
General Supplies		-		-	-
Total Undist. Expend. - Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

SCHOOL: TYSON ELEMENTARY SCHOOL	Original <u>Budget</u>	Budget <u>Transfers</u>	Final <u>Budget</u>	<u>Actual</u>	Variance <u>Final to Actual</u>
Security					
Salaries	\$ 30,275	\$ 14,725	\$ 45,000	\$ 45,000	-
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>30,275</u>	<u>14,725</u>	<u>45,000</u>	<u>45,000</u>	<u>-</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)					
Contract Services - (Between Home and School) - Vendors		-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	8,000	-	8,000	2,782	\$ 5,218
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>8,000</u>	<u>-</u>	<u>8,000</u>	<u>2,782</u>	<u>5,218</u>
UNALLOCATED BENEFITS					
Social Security Contributions	53,878	-	53,878	21,285	32,593
Other Retirement Contributions - PERS	28,392	-	28,392	28,392	-
Health Benefits	442,124	372,705	814,829	814,828	1
TOTAL UNALLOCATED BENEFITS	<u>524,394</u>	<u>372,705</u>	<u>897,099</u>	<u>864,505</u>	<u>32,594</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>2,013,218</u>	<u>223,455</u>	<u>2,236,673</u>	<u>2,125,583</u>	<u>111,090</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>5,369,844</u>	<u>26,658</u>	<u>5,396,502</u>	<u>5,209,728</u>	<u>186,774</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>5,369,844</u>	<u>26,658</u>	<u>5,396,502</u>	<u>5,209,728</u>	<u>186,774</u>
Other Financing Sources:					
Operating Transfer In	5,369,844	26,658	5,396,502	5,209,728	186,774
Total Other Financing Sources:	<u>5,369,844</u>	<u>26,658</u>	<u>5,396,502</u>	<u>5,209,728</u>	<u>186,774</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013**

SCHOOL: JOHNNIE L. COHIRAN, JR. ACADEMY

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 63,654	\$ 14,734	\$ 78,388	\$ 77,788	\$ 600
Grades 1-5 - Salaries of Teachers	1,775,809	(283,927)	1,491,882	1,462,474	29,408
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	24,397	24,462	48,859	24,462	24,397
Purchased Professional-Educational Services	17,827	-	17,827	13,545	4,282
Purchased Technical Services	200	-	200	200	-
Other Purchased Services (400-500 series)	15,860	-	15,860	15,522	338
General Supplies	35,149	(291)	34,858	4,385	30,473
Textbooks	3,490	3,727	7,217	7,217	-
Other Objects	3,770	-	3,770	1,706	2,064
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,940,156	(241,295)	1,698,861	1,607,099	91,762
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	-	-	-	-	-
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013**

SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 93,757	-	\$ 93,757	\$ 48,436	\$ 45,271
Other Salaries for Instruction	150,941	-	150,941	60,033	90,908
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	244,698	-	244,698	108,519	136,179
Autism:					
Salaries of Teachers	95,634	\$ 1,127	96,761	96,761	-
Other Salaries for Instruction	40,226	1,691	41,917	41,917	-
General Supplies	1,600	-	1,600	1,469	131
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	137,460	2,818	140,278	140,147	131
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	382,158	2,818	384,976	248,666	136,310
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	249	1,979	1,979	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	1,730	249	1,979	1,979	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	2,324,044	(238,228)	2,085,816	1,857,744	228,072
Undistributed Expend. - Attend. & Social Work					
Salaries	46,461	-	46,461	9,057	37,404
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	46,461	-	46,461	9,057	37,404
Undistributed Expenditures - Health Services					
Salaries	93,925	1,115	95,040	95,040	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	560	-	560	230	330
Total Undistributed Expenditures - Health Services	94,485	1,115	95,600	95,270	330

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 64,686	\$ 7,552	\$ 72,238	\$ 72,238	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	<u>64,686</u>	<u>7,552</u>	<u>72,238</u>	<u>72,238</u>	<u>-</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	-	99,407	99,407	99,407	-
Salaries of Secr and Clerical Assist.	199,109	-	199,109	-	\$ 199,109
Purchased Prof. Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	2,950	(2,000)	950	229	721
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>202,059</u>	<u>97,407</u>	<u>299,466</u>	<u>99,636</u>	<u>199,830</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	142,450	8,358	150,808	150,808	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	400	-	400	-	400
Supplies and Materials	8,635	(1,727)	6,908	4,698	2,210
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>151,485</u>	<u>6,631</u>	<u>158,116</u>	<u>155,506</u>	<u>2,610</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	2,500	-	2,500	485	2,015
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>485</u>	<u>2,015</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	111,095	2,276	113,371	113,371	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	108,371	-	108,371	104,379	3,992
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	6,620	-	6,620	4,843	1,777
Supplies and Materials	3,430	-	3,430	1,391	2,039
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>229,516</u>	<u>2,276</u>	<u>231,792</u>	<u>223,984</u>	<u>7,808</u>
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries	37,823	-	37,823	26,752	11,071
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	789	-	789	456	333
Total Undist. Expend. - Security	<u>38,612</u>	<u>-</u>	<u>38,612</u>	<u>27,208</u>	<u>11,404</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	6,500	-	6,500	1,180	5,320
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>6,500</u>	<u>-</u>	<u>6,500</u>	<u>1,180</u>	<u>5,320</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 32,603	-	\$ 32,603	\$ 17,811	\$ 14,792
Other Retirement Contributions - PERS	16,844	-	16,844	16,844	-
Health Benefits	368,564	\$ 122,956	491,520	491,520	-
TOTAL UNALLOCATED BENEFITS	<u>418,011</u>	<u>122,956</u>	<u>540,967</u>	<u>526,175</u>	<u>14,792</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,254,315</u>	<u>237,937</u>	<u>1,492,252</u>	<u>1,210,739</u>	<u>281,513</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>3,578,359</u>	<u>(291)</u>	<u>3,578,068</u>	<u>3,068,483</u>	<u>509,585</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>3,578,359</u>	<u>(291)</u>	<u>3,578,068</u>	<u>3,068,483</u>	<u>509,585</u>
Other Financing Sources:					
Operating Transfer In	<u>3,578,359</u>	<u>(291)</u>	<u>3,578,068</u>	<u>3,068,483</u>	<u>509,585</u>
Total Other Financing Sources:	<u>3,578,359</u>	<u>(291)</u>	<u>3,578,068</u>	<u>3,068,483</u>	<u>509,585</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

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	\$ 137,635	\$ 28,415	\$ 166,050	\$ 166,050	-
Grades 1-5 - Salaries of Teachers	2,009,862	178,446	2,188,308	2,188,308	-
Grades 6-8 - Salaries of Teachers	5,820	(5,820)	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	149,985	(70,619)	79,366	79,366	-
Purchased Professional-Educational Services	33,058	(6,372)	26,686	26,686	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	12,020	-	12,020	11,794	\$ 226
General Supplies	140,812	6,460	147,272	131,195	16,077
Textbooks	11,105	-	11,105	11,105	-
Other Objects	10,000	(1)	9,999	7,309	2,690
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>2,510,297</u>	<u>130,509</u>	<u>2,640,806</u>	<u>2,621,813</u>	<u>18,993</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers	102,124	3,145	105,269	105,269	-
Other Salaries for Instruction	33,874	(1,357)	32,517	32,517	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	3,340	-	3,340	3,340	-
Textbooks	370	(240)	130	130	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	<u>139,708</u>	<u>1,548</u>	<u>141,256</u>	<u>141,256</u>	<u>-</u>
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

SCHOOL: BANNEKER SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 95,634	\$ 988	\$ 96,622	\$ 96,622	-
Other Salaries for Instruction	25,933	55,934	81,867	81,867	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>121,567</u>	<u>56,922</u>	<u>178,489</u>	<u>178,489</u>	<u>-</u>
Autism:					
Salaries of Teachers	172,362	(93,338)	79,024	79,024	-
Other Salaries for Instruction	49,466	32,880	82,346	82,346	-
General Supplies	2,090	(768)	1,322	1,322	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	<u>223,918</u>	<u>(61,226)</u>	<u>162,692</u>	<u>162,692</u>	<u>-</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>485,193</u>	<u>(2,756)</u>	<u>482,437</u>	<u>482,437</u>	<u>-</u>
Bilingual Education - Instruction					
Salaries of Teachers	441,938	(31,462)	410,476	410,476	-
Other Salaries for Instruction	49,311	43,173	92,484	92,484	-
General Supplies	1,500	(4)	1,496	1,126	\$ 370
Textbooks	2,330	(273)	2,057	2,057	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>495,079</u>	<u>11,434</u>	<u>506,513</u>	<u>506,143</u>	<u>370</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	1,730	(1,730)	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>1,730</u>	<u>(1,730)</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>3,492,299</u>	<u>137,157</u>	<u>3,629,756</u>	<u>3,610,393</u>	<u>19,363</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	102,124	2,690	104,814	104,814	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	360	-	360	360	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>102,484</u>	<u>2,690</u>	<u>105,174</u>	<u>105,174</u>	<u>-</u>
Undistributed Expenditures - Health Services					
Salaries	95,634	(6,052)	89,582	89,582	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,500	(10)	1,490	1,445	45
Total Undistributed Expenditures - Health Services	<u>97,134</u>	<u>(6,062)</u>	<u>91,072</u>	<u>91,027</u>	<u>45</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

SCHOOL: BANNEKER SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 70,806	\$ 14,239	\$ 85,045	\$ 85,045	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	<u>70,806</u>	<u>14,239</u>	<u>85,045</u>	<u>85,045</u>	<u>-</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	198,344	1,831	200,175	200,175	-
Salaries of Secr and Clerical Assist.	40,417	(40,417)	-	-	-
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>238,761</u>	<u>(38,586)</u>	<u>200,175</u>	<u>200,175</u>	<u>-</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	149,303	1,625	150,928	150,928	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	2,830	-	2,830	2,830	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>152,133</u>	<u>1,625</u>	<u>153,758</u>	<u>153,758</u>	<u>-</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	775	775	775	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>-</u>	<u>775</u>	<u>775</u>	<u>775</u>	<u>-</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	260,740	7,096	267,836	267,836	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	95,330	(70,708)	24,622	24,622	-
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	10,270	2,888	13,158	6,987	\$ 6,171
Supplies and Materials	23,980	3,859	27,839	23,567	4,272
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>390,320</u>	<u>(56,865)</u>	<u>333,455</u>	<u>323,012</u>	<u>10,443</u>
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries	50,902	(322)	50,580	50,580	-
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>50,902</u>	<u>(322)</u>	<u>50,580</u>	<u>50,580</u>	<u>-</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	10,000	(288)	9,712	2,548	7,164
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>10,000</u>	<u>(288)</u>	<u>9,712</u>	<u>2,548</u>	<u>7,164</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

SCHOOL: BANNEKER SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 54,850	\$ (54,850)	-	\$ 21,999	\$ (21,999)
Other Retirement Contributions - PERS	28,337	-	\$ 28,337	28,337	-
Health Benefits	609,227	344,799	954,026	954,027	(1)
TOTAL UNALLOCATED BENEFITS	<u>692,414</u>	<u>289,949</u>	<u>982,363</u>	<u>1,004,363</u>	<u>(22,000)</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,804,954</u>	<u>207,155</u>	<u>2,012,109</u>	<u>2,016,457</u>	<u>(4,348)</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>5,297,253</u>	<u>344,612</u>	<u>5,641,865</u>	<u>5,626,850</u>	<u>15,015</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5		-			-
Grades 6-8	9,695	-	9,695	9,695	-
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	<u>9,695</u>	<u>-</u>	<u>9,695</u>	<u>9,695</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>9,695</u>	<u>-</u>	<u>9,695</u>	<u>9,695</u>	<u>-</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>5,306,948</u>	<u>344,612</u>	<u>5,651,560</u>	<u>5,636,545</u>	<u>15,015</u>
Other Financing Sources:					
Operating Transfer In	<u>5,306,948</u>	<u>344,612</u>	<u>5,651,560</u>	<u>5,636,545</u>	<u>15,015</u>
Total Other Financing Sources:	<u>5,306,948</u>	<u>344,612</u>	<u>5,651,560</u>	<u>5,636,545</u>	<u>15,015</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

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	\$ 191,275	\$ 1,817	\$ 193,092	\$ 193,092	-
Grades 1-5 - Salaries of Teachers	2,245,515	(199,613)	2,045,902	1,860,635	\$ 185,267
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	60,649	-	60,649	60,424	225
Purchased Professional-Educational Services	26,725	845	27,570	17,174	10,396
Purchased Technical Services	206	-	206	-	206
Other Purchased Services (400-500 series)	31,420	725	32,145	28,304	3,841
General Supplies	100,475	(21,389)	79,086	47,486	31,600
Textbooks	2,000	(2,000)	-	-	-
Other Objects	7,000	2,640	9,640	4,738	4,902
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,665,265	(216,975)	2,448,290	2,211,853	236,437
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	172,763	1,260	174,023	174,023	-
Other Salaries for Instruction	42,186	281	42,467	42,467	-
General Supplies	2,800	-	2,800	376	2,424
Textbooks	400	-	400	-	400
Other Objects	-	-	-	-	-
Total Cognitive - Mild	218,149	1,541	219,690	216,866	2,824
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	178,161	741	178,902	178,902	-
Other Salaries for Instruction	38,151	516	38,667	38,667	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	6,200	(640)	5,560	64	5,496
Textbooks	400	-	400	-	400
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	222,912	617	223,529	217,633	5,896
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

SCHOOL: GEORGE WASHINGTON CARVER INSTITUTE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 113,468	\$ 2,167	\$ 115,635	\$ 115,635	-
Other Salaries for Instruction	39,219	-	39,219	30,019	\$ 9,200
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>152,687</u>	<u>2,167</u>	<u>154,854</u>	<u>145,654</u>	<u>9,200</u>
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>593,748</u>	<u>4,325</u>	<u>598,073</u>	<u>580,153</u>	<u>17,920</u>
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	1,732	247	1,979	1,979	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>1,732</u>	<u>247</u>	<u>1,979</u>	<u>1,979</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>3,260,745</u>	<u>(212,403)</u>	<u>3,048,342</u>	<u>2,793,985</u>	<u>254,357</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	172,443	-	172,443	98,218	74,225
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	2,000	-	2,000	357	1,643
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>174,443</u>	<u>-</u>	<u>174,443</u>	<u>98,575</u>	<u>75,868</u>
Undistributed Expenditures - Health Services					
Salaries	87,301	-	87,301	77,853	9,448
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,651	-	1,651	938	713
Total Undistributed Expenditures - Health Services	<u>88,952</u>	<u>-</u>	<u>88,952</u>	<u>78,791</u>	<u>10,161</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

SCHOOL: GEORGE WASHINGTON CARVER INSTITUTE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance		-			
Salaries of Other Professional Staff	\$ 95,455	\$ 1,817	\$ 97,272	\$ 96,540	\$ 732
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Total Undist. Expend. - Guidance	95,455	1,817	97,272	96,540	732
Undist. Expend. - Improvement of Inst. Serv.		-			
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	193,076	-	193,076	168,412	24,664
Salaries of Secr and Clerical Assist.	47,481	-	47,481	211	47,270.00
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.	240,557	-	240,557	168,623	71,934
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	96,909	963	97,872	97,872	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	2,934	-	2,934	1,609	1,325
Supplies and Materials	25,918	-	25,918	9,389	16,529
Other Objects		-			-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	125,761	963	126,724	108,870	17,854
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	5,000	-	5,000	1,131	3,869
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	6,000	(3,000)	3,000	1,442	1,558
Supplies and Materials	1,000	-	1,000		1,000
Total Undist. Expend. - Instructional Staff Training Serv.	12,000	(3,000)	9,000	2,573	6,427
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	259,720	-	259,720	251,850	7,870
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	95,405	-	95,405	43,485	51,920
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	5,000	-	5,000	1,332	3,668
Supplies and Materials	5,645	3,000	8,645	6,456	2,189
Other Objects		-			-
Total Undist. Expend. - Support Serv. - School Admin.	365,770	3,000	368,770	303,123	65,647
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies		-			-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	28,295	3,295	31,590	29,802	1,788
Purchased Professional and Technical Services		-			-
General Supplies		-			-
Total Undist. Expend. - Security	28,295	3,295	31,590	29,802	1,788
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	33	10,017	2,653	7,364
Contr Serv (Regular Students) - ESCs & CTSA		-			-
Total Undist. Expend. - Student Transportation Serv.	9,984	33	10,017	2,653	7,364

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

SCHOOL: GEORGE WASHINGTON CARVER INSTITUTE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 60,651	-	\$ 60,651	\$ 32,985	\$ 27,666
Other Retirement Contributions - PERS	31,334	-	31,334	31,334	-
Health Benefits	685,617	\$ 186,509	872,126	872,126	-
TOTAL UNALLOCATED BENEFITS	777,602	186,509	964,111	936,445	27,666
TOTAL UNDISTRIBUTED EXPENDITURES	1,918,819	192,617	2,111,436	1,825,995	285,441
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	5,179,564	(19,786)	5,159,778	4,619,980	539,798
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5		8,994	8,994	5,197	3,797
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	-	8,994	8,994	5,197	3,797
TOTAL CAPITAL OUTLAY	-	8,994	8,994	5,197	3,797
TOTAL SCHOOL BASED EXPENDITURES	5,179,564	(10,792)	5,168,772	4,625,177	543,595
Other Financing Sources:					
Operating Transfer In	5,179,564	(10,792)	5,168,772	4,625,177	543,595
Total Other Financing Sources:	5,179,564	(10,792)	5,168,772	4,625,177	543,595
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, 2013**

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	Original <u>Budget</u>	Budget <u>Transfers</u>	Final <u>Budget</u>	<u>Actual</u>	Variance <u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/K/Kindergarten - Salaries of Teachers		-			-
Grades 1-5 - Salaries of Teachers	\$ 1,932,327	\$ (161,792)	\$ 1,770,535	\$ 1,770,461	\$ 74
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction		20,410	20,410	20,409	1
Purchased Professional-Educational Services	23,025	(23,025)			-
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	8,454	(1,200)	7,254	6,450	804
General Supplies	109,828	13,420	123,248	97,226	26,022
Textbooks	1,000	(1,000)	-	-	-
Other Objects	2,000	923	2,923	977	1,946
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>2,076,634</u>	<u>(152,264)</u>	<u>1,924,370</u>	<u>1,895,523</u>	<u>28,847</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	140,563	7,401	147,964	147,964	-
Other Salaries for Instruction	35,557	2,199	37,756	37,755	1
Purchased Professional-Educational Services	1,000	(1,000)	-	-	-
General Supplies	3,800	(163)	3,637	3,189	448
Textbooks	1,000	(1,000)	-	-	-
Other Objects	1,000	-	1,000	-	1,000
Total Learning and/or Language Disabilities	<u>182,920</u>	<u>7,437</u>	<u>190,357</u>	<u>188,908</u>	<u>1,449</u>
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013**

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 103,399	\$ 736	\$ 104,135	\$ 104,135	-
Other Salaries for Instruction	49,311	(9,245)	40,066	26,458	\$ 13,608
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>152,710</u>	<u>(8,509)</u>	<u>144,201</u>	<u>130,593</u>	<u>13,608</u>
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>335,630</u>	<u>\$ (1,072)</u>	<u>334,558</u>	<u>319,501</u>	<u>15,057</u>
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	1,732	247	1,979	1,979	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>1,732</u>	<u>247</u>	<u>1,979</u>	<u>1,979</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,413,996</u>	<u>(153,089)</u>	<u>2,260,907</u>	<u>2,217,003</u>	<u>43,904</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	72,275	-	72,275	32,265	40,010
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>72,275</u>	<u>-</u>	<u>72,275</u>	<u>32,265</u>	<u>40,010</u>
Undistributed Expenditures - Health Services					
Salaries	88,831	-	88,831	88,326	505
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	500	-	500	435	65
Total Undistributed Expenditures - Health Services	<u>89,331</u>	<u>-</u>	<u>89,331</u>	<u>88,761</u>	<u>570</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 103,399	\$ 736	\$ 104,135	\$ 104,135	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	<u>103,399</u>	<u>736</u>	<u>104,135</u>	<u>104,135</u>	<u>-</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secer and Clerical Assist.	-	-	-	-	-
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	148,999	1,450	150,449	150,448	\$ 1
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	3,330	(42)	3,288	3,288	-
Supplies and Materials	1,500	-	1,500	1,500	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>153,829</u>	<u>1,408</u>	<u>155,237</u>	<u>155,236</u>	<u>1</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	2,000	(1,100)	900	900	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	2,000	(1,758)	242	242	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>4,000</u>	<u>(2,858)</u>	<u>1,142</u>	<u>1,142</u>	<u>-</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	114,619	1,539	116,158	116,158	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	103,358	(2,546)	100,812	81,666	19,146
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	11,674	(359)	11,315	10,855	460
Supplies and Materials	2,000	-	2,000	1,796	204
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>231,651</u>	<u>(1,366)</u>	<u>230,285</u>	<u>210,475</u>	<u>19,810</u>
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries	28,301	1,674	29,975	26,760	3,215
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>28,301</u>	<u>1,674</u>	<u>29,975</u>	<u>26,760</u>	<u>3,215</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,000	1,676	6,676	1,165	5,511
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>5,000</u>	<u>1,676</u>	<u>6,676</u>	<u>1,165</u>	<u>5,511</u>

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013**

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 38,186	-	\$ 38,186	\$ 26,105	\$ 12,081
Other Retirement Contributions - PERS	19,757	-	19,757	19,757	-
Health Benefits	<u>335,951</u>	<u>\$ 142,651</u>	<u>478,602</u>	<u>478,602</u>	<u>-</u>
TOTAL UNALLOCATED BENEFITS	<u>393,894</u>	<u>142,651</u>	<u>536,545</u>	<u>524,464</u>	<u>12,081</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,081,680</u>	<u>143,921</u>	<u>1,225,601</u>	<u>1,144,403</u>	<u>81,198</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>3,495,676</u>	<u>(9,168)</u>	<u>3,486,508</u>	<u>3,361,406</u>	<u>125,102</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5	-	9,168	9,168	9,160	8
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	<u>-</u>	<u>9,168</u>	<u>9,168</u>	<u>9,160</u>	<u>8</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>9,168</u>	<u>9,168</u>	<u>9,160</u>	<u>8</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>3,495,676</u>	<u>-</u>	<u>3,495,676</u>	<u>3,370,566</u>	<u>125,110</u>
Other Financing Sources:					
Operating Transfer In	<u>3,495,676</u>	<u>-</u>	<u>3,495,676</u>	<u>3,370,566</u>	<u>125,110</u>
Total Other Financing Sources:	<u>3,495,676</u>	<u>-</u>	<u>3,495,676</u>	<u>3,370,566</u>	<u>125,110</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013**

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	\$ 702,025	\$ (113,287)	\$ 588,738	\$ 588,738	-
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	165,958	148,624	314,582	148,624	\$ 165,958
Purchased Professional-Educational Services	2,935	(2,154)	781	623	158
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	7,940	-	7,940	7,771	169
General Supplies	52,027	(11,400)	40,627	17,200	23,427
Textbooks	-	-	-	-	-
Other Objects	2,000	262	2,262	2,262	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	932,885	22,045	954,930	765,218	189,712
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	-	-	-	-	-
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013**

SCHOOL: ALTHEA GIBSON ECE ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 24,913	\$ (24,913)			-
Other Salaries for Instruction	-	27,067	\$ 27,067	\$ 27,067	-
General Supplies	-	-			-
Textbooks	-	-			-
Other Objects	-	-			-
Total Resource Room/Resource Center	<u>24,913</u>	<u>2,154</u>	<u>27,067</u>	<u>27,067</u>	<u>-</u>
Autism:					
Salaries of Teachers	-	-			-
Other Salaries for Instruction	-	-			-
General Supplies	-	-			-
Textbooks	-	-			-
Other Objects	-	-			-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	54,078	\$ -	54,078	50,504	\$ 3,574
Other Salaries for Instruction	49,311	(23,531)	25,780	25,780	-
General Supplies	2,000	(231)	1,769	1,769	-
Textbooks	-	-			-
Other Objects	-	-			-
Total Preschool Disabilities - Full Time	<u>105,389</u>	<u>(23,762)</u>	<u>81,627</u>	<u>78,053</u>	<u>3,574</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>130,302</u>	<u>(21,608)</u>	<u>108,694</u>	<u>105,120</u>	<u>3,574</u>
Bilingual Education - Instruction					
Salaries of Teachers	-	-			-
Other Salaries for Instruction	-	-			-
General Supplies	-	-			-
Textbooks	-	-			-
Other Objects	-	-			-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	-	-			-
Purchased Services (300-500 series)	-	-			-
Supplies and Materials	-	-			-
Other Objects	-	-			-
Transfers to Cover Deficit (Agency Funds)	-	-			-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-			-
Purchased Services (300-500 series)	-	-			-
Supplies and Materials	-	-			-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>1,063,187</u>	<u>437</u>	<u>1,063,624</u>	<u>870,338</u>	<u>193,286</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	102,124	(51,200)	50,924	50,915	9
Other Purchased Services (400-500 series)	-	-			-
Supplies and Materials	-	-			-
Other Objects	-	-			-
Total Undistributed Expend. - Attend. & Social Work	<u>102,124</u>	<u>(51,200)</u>	<u>50,924</u>	<u>50,915</u>	<u>9</u>
Undistributed Expenditures - Health Services					
Salaries	87,301	(16,057)	71,244	70,872	372
Purchased Professional and Technical Services	-	-			-
Other Purchased Services (400-500 series)	-	-			-
Supplies and Materials	1,240	231	1,471	1,129	342
Total Undistributed Expenditures - Health Services	<u>88,541</u>	<u>(15,826)</u>	<u>72,715</u>	<u>72,001</u>	<u>714</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

SCHOOL: ALTHEA GIBSON ECE ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	-	-	-	-	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	\$ 93,924	(17,681)	\$ 76,243	\$ 76,243	-
Salaries of Sec and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	93,924	(17,681)	76,243	76,243	-
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	1,090	(180)	910	680	\$ 230
Total Undist. Expend. - Instructional Staff Training Serv.	1,090	(180)	910	680	230
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	111,095	1,916	113,011	113,011	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	85,501	12,901	98,402	98,402	-
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	4,370	(220)	4,150	3,970	180
Supplies and Materials	4,810	944	5,754	5,742	12
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	205,776	15,541	221,317	221,125	192
Undist. Expend. - Custodial Services					
Salaries		2,978	2,978	2,987	(9)
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	2,978	2,978	2,987	(9)
Security					
Salaries		24,208	24,208	24,208	-
Purchased Professional and Technical Services		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	-	24,208	24,208	24,208	-
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend	2,504	(806)	1,698	1,690	8
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	2,504	(806)	1,698	1,690	8

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

SCHOOL: ALTHEA GIBSON ECF ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 18,039	-	\$ 18,039	\$ -	\$ 18,039
Other Retirement Contributions - PERS	9,320	-	9,320	9,320	-
Health Benefits	203,920	\$ 287,809	491,729	491,729	-
TOTAL UNALLOCATED BENEFITS	<u>231,279</u>	<u>287,809</u>	<u>519,088</u>	<u>501,049</u>	<u>18,039</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>725,238</u>	<u>244,843</u>	<u>970,081</u>	<u>950,898</u>	<u>19,183</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>1,788,425</u>	<u>245,280</u>	<u>2,033,705</u>	<u>1,821,236</u>	<u>212,469</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>1,788,425</u>	<u>245,280</u>	<u>2,033,705</u>	<u>1,821,236</u>	<u>212,469</u>
Other Financing Sources:					
Operating Transfer In	1,788,425	245,280	2,033,705	1,821,236	212,469
Total Other Financing Sources:	<u>1,788,425</u>	<u>245,280</u>	<u>2,033,705</u>	<u>1,821,236</u>	<u>212,469</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

EXHIBIT D-3f

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	\$ 722,234	\$ 5,000	\$ 727,234	\$ 630,217	\$ 97,017
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	184,681	1,820	186,501	154,653	31,848
Purchased Professional-Educational Services	3,025	(1,660)	1,365	1,090	275
Purchased Technical Services	2,250	-	2,250	893	1,357
Other Purchased Services (400-500 series)	24,782	(6,206)	18,576	18,202	374
General Supplies	30,350	(6,373)	23,977	10,528	13,449
Textbooks		-		-	-
Other Objects	2,000	-	2,000	1,995	5
TOTAL REGULAR PROGRAMS - INSTRUCTION	969,322	(7,419)	961,903	817,578	144,325
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Learning and/or Language Disabilities	-	-	-	-	-
Visual Impairments					
Other Salaries for Instruction		-			-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

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	\$ 24,913	\$ 15,861	\$ 40,774	\$ 40,774	-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Resource Room/Resource Center	<u>24,913</u>	<u>15,861</u>	<u>40,774</u>	<u>40,774</u>	<u>-</u>
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	59,484	(15,862)	43,622		\$ 43,622
Other Salaries for Instruction	116,800	-	116,800		116,800
General Supplies	2,200	-	2,200	2,116	84
Textbooks		-			-
Other Objects		-			-
Total Preschool Disabilities - Full Time	<u>178,484</u>	<u>(15,862)</u>	<u>162,622</u>	<u>2,116</u>	<u>160,506</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION					
	<u>203,397</u>	<u>(1)</u>	<u>203,396</u>	<u>42,890</u>	<u>160,506</u>
Bilingual Education - Instruction					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvs. - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)		-			-
Total School-Spon. Cocurricular Actvs. - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>1,172,719</u>	<u>(7,420)</u>	<u>1,165,299</u>	<u>860,468</u>	<u>304,831</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	151,186	(5,122)	146,064	66,314	79,750
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Total Undistributed Expend. - Attend. & Social Work	<u>151,186</u>	<u>(5,122)</u>	<u>146,064</u>	<u>66,314</u>	<u>79,750</u>
Undistributed Expenditures - Health Services					
Salaries	87,301	-	87,301	62,145	25,156
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	1,000	-	1,000	987	13
Total Undistributed Expenditures - Health Services	<u>88,301</u>	<u>-</u>	<u>88,301</u>	<u>63,132</u>	<u>25,169</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

SCHOOL: WALSTROM EARLY CHILDHOOD ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	-	-	-	-	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	\$ 102,889	\$ 1,314	\$ 104,203	\$ 104,203	-
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.	102,889	1,314	104,203	104,203	-
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)			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	300	(300)	-	-	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	144,455	3,910	148,365	146,365	\$ 2,000
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	96,543	1,800	98,343	82,754	15,589
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	5,000	(115)	4,885	4,487	398
Supplies and Materials	16,405	(5,976)	10,429	9,652	777
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	262,403	(381)	262,022	243,258	18,764
Undist. Expend. - Custodial Services					
Salaries		1,280	1,280	1,280	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	1,280	1,280	1,280	-
Security					
Salaries	26,195	557	26,752	26,752	-
Purchased Professional and Technical Services		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	26,195	557	26,752	26,752	-
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend	3,000	(1,586)	1,414	1,353	61
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	3,000	(1,586)	1,414	1,353	61

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

EXHIBIT D-3f

SCHOOL: WALSTROM EARLY CHILDHOOD ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 17,046	-	\$ 17,046		\$ 17,046
Other Retirement Contributions - PERS	8,806	-	8,806	\$ 8,806	-
Health Benefits	141,472	\$ 161,864	303,336	303,336	-
TOTAL UNALLOCATED BENEFITS	167,324	161,864	329,188	312,142	17,046
TOTAL UNDISTRIBUTED EXPENDITURES	801,598	157,626	959,224	818,434	140,790
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	1,974,317	150,206	2,124,523	1,678,902	445,621
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		11,658	11,658	8,433	3,225
Undist. Expend. - Support Serv. - Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - School Admin.		-			-
Total Equipment	-	11,658	11,658	8,433	3,225
TOTAL CAPITAL OUTLAY	-	11,658	11,658	8,433	3,225
TOTAL SCHOOL BASED EXPENDITURES	1,974,317	161,864	2,136,181	1,687,335	448,846
Other Financing Sources:					
Operating Transfer In	1,974,317	161,864	2,136,181	1,687,335	448,846
Total Other Financing Sources:	1,974,317	161,864	2,136,181	1,687,335	448,846
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, 2013

	231 Title I 2012/2013	232 Title I 2011/2012 Interim	239 School Invst Grant 12/13	School Invst Grant 11/12	241 Title III Regular 12/13 Grant	243 Title III 2011/2012 Interim	Sub-total
Revenues							
Federal sources	\$ 4,450,155	\$ 308,925	\$ 1,601,491	\$ 427,102	\$ 108,246	\$ 7,207	\$ 6,903,126
State sources	-	-	-	-	-	-	-
Other Local	-	-	-	-	-	-	-
Total Revenue	<u>4,450,155</u>	<u>308,925</u>	<u>1,601,491</u>	<u>427,102</u>	<u>108,246</u>	<u>7,207</u>	<u>6,903,126</u>
Expenditures							
Instruction:							
Salaries of teachers	16,165	271,830	267,603	53,219			608,817
Other salaries for instruction			5,303	593			5,896
Purchased prof. and technical services	294,512						294,512
Purch Prof-Educational Services			53,785	16,000			69,785
Other purchased services			261,485	16,137	64,945		342,567
General supplies	596,095	19,603	102,682	21,122	43,301	7,207	790,010
Textbooks							-
Other objects	-	-	72,664	2,504	-	-	75,168
Total instruction	<u>906,772</u>	<u>291,433</u>	<u>763,522</u>	<u>109,575</u>	<u>108,246</u>	<u>7,207</u>	<u>2,186,755</u>
Support services:							
Salaries of Teachers	378,353	14,755	11,503	155,189			559,800
Salaries of Supervisors of Instruction			84,371				84,371
Salaries of Program Directors			2,975	3,973			6,948
Salaries of other professional staff			1,068	7,346			8,414
Salaries of secretarial and clerical assistants							-
Other salaries			4,380				4,380
Salary of Community Parent Involvement Spec							-
Salaries of Master Teachers							-
Personal services - employee benefits	60,154		43,073	68,073			171,300
Purchased professional - education services			8,017				8,017
Ed Svcs -Contracted Prek							-
Other purchased prof. and technical services	66,595		213,665	8,017			288,277
Cleaning, Repair & Maintenance			3,314				3,314
Rentals							-
Purchased technical services							-
Other purchased services	3,904	2,075	105,782	27,424			139,185
Contracted Srv - Transportation							-
Travel				2,046			2,046
Miscellaneous Purchased Services		228					228
Supplies and Materials	31,314		35,007	35,954			102,275
Other objects	19,127	434	18,118	9,505			47,184
Rental of land and building							-
Instructional Equipment							-
Non-instructional Equipment	-	-	-	-	-	-	-
Total support services	<u>559,447</u>	<u>17,492</u>	<u>531,273</u>	<u>317,527</u>	<u>-</u>	<u>-</u>	<u>1,425,739</u>
Facilities acquisition and construction services:							
Instructional equipment	60,135		306,696				366,831
Non-Instructional equipment							-
Construction services	-	-	-	-	-	-	-
Total Facilities acquisition and construction services	<u>60,135</u>	<u>-</u>	<u>306,696</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>366,831</u>
Transfer of Funds to School Based Budgets	2,923,801	-	-	-	-	-	2,923,801
Total Transfers	<u>2,923,801</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,923,801</u>
Total Expenditures	<u>4,450,155</u>	<u>308,925</u>	<u>1,601,491</u>	<u>427,102</u>	<u>108,246</u>	<u>7,207</u>	<u>6,903,126</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	-	-	-	-	-	-	-
Other Financing Sources							
Transfer In - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	251/252 <u>IDEA Part B</u> 2011/2012 Basic Interim	255 <u>IDEA Part B</u> Basic 12/13 Grant	257 <u>IDEA</u> Preschool 12/13 Grant	271 <u>Title II</u> Part A Reg. 2012/2013	296 <u>Title III</u> Immigrant 2012/2013	297 <u>Title III</u> Immigrant 2012/2013 Interim	Sub-total
Revenues							
Federal sources	\$ 72,165	\$ 2,317,716	\$ 70,356	\$ 748,357	\$ 50,603	\$ 26,082	\$ 3,285,279
State sources	-	-	-	-	-	-	-
Other Local	-	-	-	-	-	-	-
Total Revenue	<u>72,165</u>	<u>2,317,716</u>	<u>70,356</u>	<u>748,357</u>	<u>50,603</u>	<u>26,082</u>	<u>3,285,279</u>
Expenditures							
Instruction:							
Salaries of teachers				144,840		5,904	150,744
Other salaries for instruction				2,750		18,325	21,075
Purchased prof. and technical services							-
Purch Prof-Educational Services							-
Other purchased services	38,250	429,109					467,359
General supplies		58,329			50,603		108,932
Textbooks							-
Other objects	-	-	-	-	-	-	-
Total instruction	<u>38,250</u>	<u>487,438</u>	<u>-</u>	<u>147,590</u>	<u>50,603</u>	<u>24,229</u>	<u>748,110</u>
Support services:							
Salaries of Teachers							-
Salaries of Supervisors of Instruction							-
Salaries of Program Directors							-
Salaries of other professional staff		107,461		320,803			428,264
Salaries of secretarial and clerical assistants	16,632	83,159					99,791
Other salaries		11,827					11,827
Salary of Community Parent Involvement Spec							-
Salaries of Master Teachers							-
Personal services - employee benefits	4,810	51,947		182,098		1,853	240,708
Purchased professional - education services		1,565,161	70,356	45,598			1,681,115
Ed Svcs -Contracted Prek							-
Other purchased prof. and technical services							-
Cleaning, Repair & Maintenance							-
Rentals							-
Purchased technical services							-
Other purchased services				33,052			33,052
Contracted Srv - Transportation							-
Travel							-
Miscellaneous Purchased Services		1,158					1,158
Supplies and Materials	12,473	9,565		19,216			41,254
Other objects							-
Rental of land and building							-
Instructional Equipment							-
Non-instructional Equipment	-	-	-	-	-	-	-
Total support services	<u>33,915</u>	<u>1,830,278</u>	<u>70,356</u>	<u>600,767</u>	<u>-</u>	<u>1,853</u>	<u>2,537,169</u>
Facilities acquisition and construction services:							
Instructional equipment							-
Non-Instructional equipment							-
Construction services	-	-	-	-	-	-	-
Total Facilities acquisition and construction services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfer of Funds to School Based Budgets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>72,165</u> #	<u>2,317,716</u>	<u>70,356</u>	<u>748,357</u>	<u>50,603</u> #	<u>26,082</u>	<u>3,285,279</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources							
Transfer In - General Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	361 Carl D. Perkins Vocational & Technical Ed. FY2013	404 Workforce Investment	457 NJ Reading First Grant FY 2011	295 Race to the Top	501 NJ Nonpublic Textbooks	502 Chapter 192 Compensatory Education	Sub-total
Revenues							
Federal sources	\$ 129,710	\$ 14,658	\$ 55,163	\$ 118,049			\$ 317,580
State sources					\$ 37,505	\$ 229,838	267,343
Other Local	-	-	-	-	-	-	-
Total Revenue	129,710	14,658	55,163	118,049	37,505	229,838	584,923
Expenditures							
Instruction:							
Salaries of teachers	19,044	7,616	55,163				81,823
Other salaries for instruction							-
Purchased prof. and technical services	16,000						16,000
Purch Prof-Educational Services							-
Other purchased services							-
General supplies	20,436	1,780		14,549			36,765
Textbooks					37,505		37,505
Other objects	-	-	-	-	-	-	-
Total instruction	55,480	9,396	55,163	14,549	37,505	-	172,093
Support services:							
Salaries of Teachers							-
Salaries of Supervisors of Instruction							-
Salaries of Program Directors							-
Salaries of other professional staff							-
Salaries of secretarial and clerical assistants		1,200					1,200
Other salaries							-
Salary of Community Parent Involvement Spec							-
Salaries of Master Teachers							-
Personal services - employee benefits	1,457	674					2,131
Purchased professional - education services						229,838	229,838
Ed Svcs -Contracted Prok							-
Other purchased prof. and technical services	40,000			103,500			143,500
Cleaning, Repair & Maintenance							-
Rentals							-
Purchased technical services							-
Other purchased services	1,055	627					1,682
Contracted Srv - Transportation							-
Travel							-
Miscellaneous Purchased Services							-
Supplies and Materials		2,761					2,761
Other objects							-
Rental of land and building							-
Instructional Equipment							-
Non-instructional Equipment							-
Total support services	42,512	5,262	-	103,500	-	229,838	381,112
Facilities acquisition and construction services:							
Instructional equipment	31,718						31,718
Non-Instructional equipment							-
Construction services							-
Total Facilities acquisition and construction services	31,718	-	-	-	-	-	31,718
Transfer of Funds to School Based Budgets							-
Total Transfers	-	-	-	-	-	-	-
Total Expenditures	129,710	14,658	55,163	118,049	37,505	229,838	584,923
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, 2013

	503 <u>Chapter 192</u> English as a Second Language	505 <u>Chapter 192</u> Transportation FY11	506 <u>Chapter 193</u> Supplemental Instruction	507 <u>Chapter 193</u> Exam and Class	508 <u>Chapter 193</u> Corrective Speech	508 <u>Chapter 192/193</u> Home Instruction	Sub-total
Revenues							
Federal sources							-
State sources	\$ 4,604	\$ 22,153	\$ 43,088	\$ 55,412	\$ 15,936	\$ 4,942	\$ 146,135
Other Local	-	-	-	-	-	-	-
Total Revenue	<u>4,604</u>	<u>22,153</u>	<u>43,088</u>	<u>55,412</u>	<u>15,936</u>	<u>4,942</u>	<u>146,135</u>
Expenditures							
Instruction:							
Salaries of teachers							-
Other salaries for instruction							-
Purchased prof. and technical services							-
Purch Prof-Educational Services							-
Other purchased services							-
General supplies							-
Textbooks							-
Other objects							-
Total instruction	-	-	-	-	-	-	-
Support services:							
Salaries of Teachers							-
Salaries of Supervisors of Instruction							-
Salaries of Program Directors							-
Salaries of other professional staff							-
Salaries of secretarial and clerical assistants							-
Other salaries							-
Salary of Community Parent Involvement Spec							-
Salaries of Master Teachers							-
Personal services - employee benefits							-
Purchased professional - education services	4,604	22,153	43,088		15,936	4,942	90,723
Ed Sves -Contracted Prek							-
Other purchased prof. and technical services				55,412			55,412
Cleaning, Repair & Maintenance							-
Rentals							-
Purchased technical services							-
Other purchased services							-
Contracted Srv - Transportation							-
Travel							-
Miscellaneous Purchased Services							-
Supplies and Materials							-
Other objects							-
Rental of land and building							-
Instructional Equipment							-
Non-instructional Equipment							-
Total support services	<u>4,604</u>	<u>22,153</u>	<u>43,088</u>	<u>55,412</u>	<u>15,936</u>	<u>4,942</u>	<u>146,135</u>
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	<u>4,604</u>	<u>22,153</u>	<u>43,088</u>	<u>55,412</u>	<u>15,936</u>	<u>4,942</u>	<u>146,135</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures							
	-	-	-	-	-	-	-
Other Financing Sources							
Transfer In - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	509 Nonpublic Nursing Aid	510 Nonpublic Technology Aid	618 Adult Education	211-218 Preschool Education Aid	Evening School for the Foreign Born	Others	Sub-total	2013
Revenues								
Federal sources			\$ 70,429				\$ 70,429	\$ 10,576,414
State sources	\$ 55,445	\$ 13,244		\$ 20,038,763	\$ 3,000		20,110,452	20,523,930
Other Local	-	-	-	-	-	\$ 22,162	22,162	22,162
Total Revenue	<u>55,445</u>	<u>13,244</u>	<u>70,429</u>	<u>20,038,763</u>	<u>3,000</u>	<u>22,162</u>	<u>20,203,043</u>	<u>31,122,506</u>
Expenditures								
Instruction:								
Salaries of teachers			50,220	3,563,107			3,613,327	4,454,711
Other salaries for instruction				1,118,770			1,118,770	1,145,741
Purchased prof. and technical services							-	310,512
Purch Prof-Educational Services							-	69,785
Other purchased services				19,366			19,366	829,292
General supplies		13,244	607	94,660		22,162	130,673	1,066,380
Textbooks							-	37,505
Other objects	-	-	-	-	-	-	-	75,168
Total instruction	<u>-</u>	<u>13,244</u>	<u>50,827</u>	<u>4,795,903</u>	<u>-</u>	<u>22,162</u>	<u>4,882,136</u>	<u>7,989,094</u>
Support services:								
Salaries of Teachers							-	559,800
Salaries of Supervisors of Instruction				124,285			124,285	208,656
Salaries of Program Directors				128,840			128,840	135,788
Salaries of other professional staff				1,236,630			1,236,630	1,673,308
Salaries of secretarial and clerical assistants			14,474	319,993			334,467	435,458
Other salaries				64,651			64,651	80,858
Salary of Community Parent Involvement Spec				38,040			38,040	38,040
Salaries of Master Teachers				545,517			545,517	545,517
Personal services - employee benefits			4,948	1,646,071			1,651,019	2,065,158
Purchased professional - education services				131,953	3,000		134,953	2,144,646
Ed Svcs -Contracted Prck				11,078,503			11,078,503	11,078,503
Other purchased prof. and technical services	55,445			120,562			176,007	663,196
Cleaning, Repair & Maintenance							-	3,314
Rentals				3,701			3,701	3,701
Purchased technical services							-	-
Other purchased services							-	173,919
Contracted Srv - Transportation				17,260			17,260	17,260
Travel				15,325			15,325	17,371
Miscellaneous Purchased Services							-	1,386
Supplies and Materials			180	35,307			35,487	181,777
Other objects							-	47,184
Rental of land and building							-	-
Instructional Equipment							-	-
Non-instructional Equipment							-	-
Total support services	<u>55,445</u>	<u>-</u>	<u>19,602</u>	<u>15,506,638</u>	<u>3,000</u>	<u>-</u>	<u>15,584,685</u>	<u>20,074,840</u>
Facilities acquisition and construction services:								
Instructional equipment				9,180			9,180	407,729
Non-instructional equipment							-	-
Construction services							-	-
Total Facilities acquisition and construction services	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,180</u>	<u>-</u>	<u>-</u>	<u>9,180</u>	<u>407,729</u>
Transfer of Funds to School Based Budgets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,923,801</u>
Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,923,801</u>
Total Expenditures	<u>55,445</u>	<u>13,244</u>	<u>70,429</u>	<u>20,311,721</u>	<u>3,000</u>	<u>22,162</u>	<u>20,476,001</u>	<u>31,395,464</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(272,958)</u>	<u>-</u>	<u>-</u>	<u>(272,958)</u>	<u>(272,958)</u>
Other Financing Sources								
Transfer In - General Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 272,958</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 272,958</u>	<u>\$ 272,958</u>

**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, 2013**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budgeted</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES					
Instruction					
Salaries of Teachers	\$ 3,505,170	\$ 332,000	\$ 3,837,170	\$ 3,563,107	\$ 274,063
Other Salaries for Instruction	1,048,026	111,686	1,159,712	1,118,770	40,942
Other Purchased Services	72,870	940	73,810	19,366	54,444
General Supplies	1,564,274	(116,274)	1,448,000	94,660	1,353,340
Other Objects	23,200	-	23,200	-	23,200
Total Instruction	<u>6,213,540</u>	<u>328,352</u>	<u>6,541,892</u>	<u>4,795,903</u>	<u>1,745,989</u>
Support Services:					
Salaries of Supervisors of Instruction	122,470	2,000	124,470	124,285	185
Salaries of Program Directors	126,197	3,000	129,197	128,840	357
Salaries of Other Professional Staff	1,288,289	(42,028)	1,246,261	1,236,630	9,631
Salaries of Secr. And Clerical Assistants	280,326	50,000	330,326	319,993	10,333
Other Salaries	111,439	(30,000)	81,439	64,651	16,788
Salaries of Community Parent Involvement Spec	52,618	(10,000)	42,618	38,040	4,578
Salaries of Master Teachers	618,884	(71,000)	547,884	545,517	2,367
Personal Services - Employee Benefits	2,047,652	(342,242)	1,705,410	1,646,071	59,339
Contr. Serv. - Pre-K	9,713,090	1,606,079	11,319,169	11,078,503	240,666
Purchased Professional - Ed. Services	250,590	(20,392)	230,198	131,953	98,245
Other Purchased Prof. Services and Tech	153,290	230,543	383,833	120,562	263,271
Cleaning Repairs and Maintenance Services	32,940	(30,940)	2,000	-	2,000
Rentals	20,000	-	20,000	3,701	16,299
Contr. Serv. - Trans.	136,400	(96,025)	40,375	17,260	23,115
Travel	124,500	(56,000)	68,500	15,325	53,175
Supplies and Materials	193,663	(81,932)	111,731	35,307	76,424
Total Support Services	<u>15,272,348</u>	<u>1,111,063</u>	<u>16,383,411</u>	<u>15,506,638</u>	<u>876,773</u>
Facilities Acquisition and Const. Serv:					
Instructional Equipment	100,000	(80,000)	20,000	9,180	10,820
Non Instructional Equipment	80,000	(70,000)	10,000	-	10,000
Total Facilities and Acquisition and Constr. Serv.	<u>180,000</u>	<u>(150,000)</u>	<u>30,000</u>	<u>9,180</u>	<u>20,820</u>
Total Expenditures	<u>\$ 21,665,888</u>	<u>\$ 1,289,415</u>	<u>\$ 22,955,303</u>	<u>\$ 20,311,721</u>	<u>\$ 2,643,582</u>

Calculation of Budget & Carryover

Total 2012-2013 Preschool Education Aid Allocation	\$ 19,181,157
Add: Actual ECPA/PEA Carryover (June 30, 2012)	2,837,349
Prior Year Adjustment	87,360
Add: Budgeted Transfer from General Fund	<u>272,958</u>
Total Funds Available for 2012-2013 Budget	22,378,824
Less: 2012-2013 Budgeted Preschool Education Aid (including Prior Year Budgeted Carryover)	<u>(22,955,303)</u>
Available & Unbudgeted Preschool Education Aid Funds as of June 30, 2013	(576,479)
Add: June 30, 2013 Unexpended Preschool Education Aid	<u>2,643,582</u>
2012-2013 Actual Carryover- Preschool Education Aid	<u>\$ 2,067,103</u>
2012-2013 Preschool Education Aid Carryover Budgeted in 2013-2014	<u>\$ 965,582</u>

**EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUNDS
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES
PRESCHOOL - FULL DAY 3YR & 4YR - REGULAR
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

EXPENDITURES	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Instruction					
Salaries of Teachers	\$ 3,505,170	\$ 332,000	\$ 3,837,170	\$ 3,563,107	\$ 274,063
Other Salaries for Instruction	1,048,026	111,686	1,159,712	1,118,770	40,942
Other Purchased Services	72,870	940	73,810	19,366	54,444
General Supplies	1,564,274	(116,274)	1,448,000	94,660	1,353,340
Other Objects	23,200	-	23,200	-	23,200
Total Instruction	<u>6,213,540</u>	<u>328,352</u>	<u>6,541,892</u>	<u>4,795,903</u>	<u>1,745,989</u>
Support Services:					
Salaries of Supervisors of Instruction	122,470	2,000	124,470	124,285	185
Salaries of Program Directors	126,197	3,000	129,197	128,840	357
Salaries of Other Professional Staff	1,288,289	(42,028)	1,246,261	1,236,630	9,631
Salaries of Secr. And Clerical Assistants	280,326	50,000	330,326	319,993	10,333
Other Salaries	111,439	(30,000)	81,439	64,651	16,788
Salaries of Community Parent Involvement Spec	52,618	(10,000)	42,618	38,040	4,578
Salaries of Master Teachers	618,884	(71,000)	547,884	545,517	2,367
Personal Services - Employee Benefits	2,047,652	(342,242)	1,705,410	1,646,071	59,339
Contr. Serv. - Pre-K	9,713,090	1,606,079	11,319,169	11,078,503	240,666
Purchased Professional - Ed. Services	250,590	(20,392)	230,198	131,953	98,245
Other Purchased Prof. Services and Tech	153,290	230,543	383,833	120,562	263,271
Cleaning Repairs and Maintenance Services	32,940	(30,940)	2,000	-	2,000
Rentals	20,000	-	20,000	3,701	16,299
Contr. Serv. - Trans.	136,400	(96,025)	40,375	17,260	23,115
Travel	124,500	(56,000)	68,500	15,325	53,175
Supplies and Materials	193,663	(81,932)	111,731	35,307	76,424
Total Support Services	<u>15,272,348</u>	<u>1,111,063</u>	<u>16,383,411</u>	<u>15,506,638</u>	<u>876,773</u>
Facilities Acquisition and Const. Serv:					
Instructional Equipment	100,000	(80,000)	20,000	9,180	10,820
Non Instructional Equipment	80,000	(70,000)	10,000	-	10,000
Total Facilities and Acquisition and Constr. Serv	<u>180,000</u>	<u>(150,000)</u>	<u>30,000</u>	<u>9,180</u>	<u>20,820</u>
Total Expenditures	<u>\$ 21,665,888</u>	<u>\$ 1,289,415</u>	<u>\$ 22,955,303</u>	<u>\$ 20,311,721</u>	<u>\$ 2,643,582</u>

**EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUNDS
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES
PRESCHOOL - SPECIAL EDUCATION INCLUSION CLASSROOM COSTS
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

THIS SCHEDULE IS NOT APPLICABLE

**SPECIAL REVENUE FUNDS
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES
PRESCHOOL - SPECIAL EDUCATION SELF CONTAINED &
OTHER SPECIAL EDUCATION COSTS
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

THIS SCHEDULE IS NOT APPLICABLE

**SPECIAL REVENUE FUNDS
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES
PRESCHOOL - OTHER
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

THIS SCHEDULE IS NOT APPLICABLE

CAPITAL PROJECTS FUND

**EAST ORANGE BOARD OF EDUCATION
CAPITAL PROJECTS FUND
SUMMARY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

Revenues and Other Financing Sources

Revenues	
Miscellaneous	\$ 310,629
State Sources- On-Behalf SDA Contributions	<u>1,506,379</u>
 Total Revenues	 <u>1,817,008</u>

Expenditures and Other Financing Uses

Expenditures	
Purchased Professional and Technical Services	98,404
Construction Services	1,752,760
On-Behalf SDA Construction Services	1,506,379
Other Financing Uses	
Transfers Out - Debt Service Fund	<u>310,629</u>
 Total Expenditures and Other Financing Uses	 <u>3,668,172</u>

Excess (Deficiency) of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	(1,851,164)
--	-------------

Fund Balance- Beginning of Year	<u>8,466,534</u>
---------------------------------	------------------

Fund Balance- End of Year	<u>\$ 6,615,370</u>
---------------------------	---------------------

**EAST ORANGE BOARD OF EDUCATION
CAPITAL PROJECTS FUND
SUMMARY SCHEDULE OF PROJECT EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>Issue</u>	<u>Issue/Project Title</u>	<u>Modified Appropriation</u>	<u>Expenditures to Date Prior Years</u>	<u>Current Year</u>	<u>Balance, June 30, 2013</u>
4/15/1998	Construction of East Orange Campus High School and Related Site Improvements	\$ 64,398,152	\$ 64,038,570	\$ 11,610	\$ 347,972
2010	Various Improvements and Renovations	<u>4,000,000</u>	<u>1,838,938</u>	<u>1,839,555</u>	<u>321,507</u>
		<u>\$ 68,398,152</u>	<u>\$ 65,877,508</u>	1,851,165	<u>\$ 669,479</u>
	On-Behalf Payments				
	Economic Development Authority/State Construction Corporation			<u>1,506,379</u>	
	Total Expenditures			<u>\$ 3,357,544</u>	

Reconciliation to Fund Balance

Project Appropriation Balance June 30, 2013	\$ 372,683
Reserve for Encumbrances	296,797
Reserve for COI	9,597
Reserve for Capital Lease Obligations	<u>5,936,293</u>
Fund Balance, June 30, 2013	<u>\$ 6,615,370</u>

Analysis of Project Fund Sources

Construction of East Orange Campus High School
and Related Site Improvements

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

Various Improvements and Renovations

Sale and Lease Back - Capital Projects	<u>\$ 4,000,000</u>
--	---------------------

PROPRIETARY FUNDS

EXHIBIT G-1

**EAST ORANGE BOARD OF EDUCATION
ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
AS OF JUNE 30, 2013**

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B- 4

EXHIBIT G-2

**COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B- 5

EXHIBIT G-3

**COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B- 6

FIDUCIARY FUNDS

**EAST ORANGE BOARD OF EDUCATION
FIDUCIARY FUNDS
COMBINING STATEMENT OF AGENCY FUND NET POSITION
AS OF JUNE 30, 2013**

	<u>Student Activity</u>	<u>General School Activity</u>	<u>Payroll</u>	<u>Total Agency Funds</u>
ASSETS				
Cash	\$ 47,922	\$ 25,954	\$ 704,541	\$ 778,417
Due from Other Funds	-	-	377,991	377,991
	<u>47,922</u>	<u>25,954</u>	<u>1,082,532</u>	<u>1,156,408</u>
Total Assets	<u>\$ 47,922</u>	<u>\$ 25,954</u>	<u>\$ 1,082,532</u>	<u>\$ 1,156,408</u>
LIABILITIES				
Payroll Deductions and Withholdings			\$ 714,884	\$ 714,884
Due to Other Funds			367,648	367,648
Due to Student Groups	\$ 47,922	\$ 25,954	-	73,876
	<u>47,922</u>	<u>25,954</u>	<u>1,082,532</u>	<u>1,156,408</u>
Total Liabilities	<u>\$ 47,922</u>	<u>\$ 25,954</u>	<u>\$ 1,082,532</u>	<u>\$ 1,156,408</u>

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOT APPLICABLE

**EAST ORANGE BOARD OF EDUCATION
STUDENT ACTIVITY AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School</u>	<u>Balance July 1, 2012</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance, June 30, 2013</u>
SENIOR HIGH SCHOOLS				
East Orange Campus 9 School	\$ 4,220		\$ 2,052	\$ 2,168
East Orange Campus High School	30,706	\$ 68,193	73,437	25,462
East Orange Campus High School Athletic	229	46,404	42,690	3,943
Total Senior High Schools	<u>35,155</u>	<u>114,597</u>	<u>118,179</u>	<u>31,573</u>
JUNIOR HIGH SCHOOLS				
John L. Costley School	3,776			3,776
Patrick Francis Healy School	951	3,301	3,835	417
Cicely Tyson School	4,780	27,473	23,205	9,048
Total Junior High Schools	<u>9,507</u>	<u>30,774</u>	<u>27,040</u>	<u>13,241</u>
ELEMENTARY SCHOOLS				
Whitney Houston Academy	-			-
Washington Academy	5,668	-	2,560	3,108
Total Elementary Schools	<u>5,668</u>	<u>-</u>	<u>2,560</u>	<u>3,108</u>
Total All Schools	<u>\$ 50,330</u>	<u>\$ 145,371</u>	<u>\$ 147,779</u>	<u>\$ 47,922</u>

**EAST ORANGE BOARD OF EDUCATION
GENERAL SCHOOL ACTIVITY AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School</u>	<u>Balance July 1, 2012</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance, June 30, 2013</u>
JUNIOR HIGH SCHOOLS				
Sojourner Truth School	\$ 92			\$ 92
John L. Costley School	554	\$ 567	\$ 300	821
Total Junior High Schools	<u>646</u>	<u>567</u>	<u>300</u>	<u>913</u>
ELEMENTARY SCHOOLS				
Dr John Howard Jr. Unique School of Excellence	541		393	148
Langston Hughes School	12,315	9,526	6,671	15,170
Mildred Barry-Garvin School	3,432	1,606	1,605	3,433
Gordon Parks Academy	409			409
Washington Academy	2,983			2,983
Johnnie L. Cochran Jr. Academy	1,167	4,719	3,682	2,204
Fourth Avenue School	593	101	-	694
Total Elementary Schools	<u>21,440</u>	<u>15,952</u>	<u>12,351</u>	<u>25,041</u>
Total All Schools	<u>\$ 22,086</u>	<u>\$ 16,519</u>	<u>\$ 12,651</u>	<u>\$ 25,954</u>

**EAST ORANGE BOARD OF EDUCATION
PAYROLL AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Balance, July 1, 2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, June 30, 2013</u>
ASSETS				
Cash and cash equivalents	\$ 198,233	\$ 139,145,632	\$ 138,639,324	\$ 704,541
Due from Other Funds	818,562	-	440,571	377,991
	<u>1,016,795</u>	<u>139,145,632</u>	<u>139,079,895</u>	<u>1,082,532</u>
Total Assets	\$ 1,016,795	\$ 139,145,632	\$ 139,079,895	\$ 1,082,532
LIABILITIES				
Payroll Deductions and Withholdings	\$ 824,632	\$ 138,970,147	\$ 139,079,895	\$ 714,884
Due to Other Funds	192,163	175,485	-	367,648
	<u>1,016,795</u>	<u>139,145,632</u>	<u>139,079,895</u>	<u>1,082,532</u>
Total Liabilities	\$ 1,016,795	\$ 139,145,632	\$ 139,079,895	\$ 1,082,532

LONG-TERM DEBT

EAST ORANGE BOARD OF EDUCATION
 SCHEDULE OF SERIAL BONDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

NOT APPLICABLE

SCHEDULE OF CAPITAL LEASES PAYABLE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Series	Interest Rate Payable	Amount of Original Issue	Balance July 1, 2012	Additions/ Accretion	Payments	Balance June 30, 2013
Certificate of Participation Upsala College High School Complex - 1998 Cert. of Part.	4.350%-5.375%	\$ 64,965,476	\$ 47,320,818	\$ 2,923,684	\$ 2,570,000	\$ 47,674,502
Refunding - Certificate of Participation Upsala College High School Complex - 2010 Cert. of Part.	2.250%-2.625%		8,265,000		2,765,000	5,500,000
Equipment Lease - 2012/2013	2.00%	2,850,000		2,850,000	589,149	2,260,851
Copier Lease	0.75%	1,962,175	543,437	-	462,286	81,151
			<u>\$ 56,129,255</u>	<u>\$ 5,773,684</u>	<u>\$ 6,386,435</u>	<u>\$ 55,516,504</u>
			Accretion Issued	\$ 2,923,684 <u>2,850,000</u>		\$ 5,773,684

EAST ORANGE BOARD OF EDUCATION
 DEBT SERVICE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REVENUES					
Local Sources					
Property Tax Levy	\$ 1,544,166		\$ 1,544,166	\$ 1,544,166	
State Sources					
Intergovernmental					
State	3,505,709	-	3,505,709	3,505,709	
Total Revenues	5,049,875	-	5,049,875	5,049,875	
EXPENDITURES:					
Regular Debt Service:					
Redemption of Principal	5,603,283	\$ (268,283)	5,335,000	5,335,000	
Interest	-	268,283	268,283	270,388	\$ (2,105)
Total Expenditures	5,603,283	-	5,603,283	5,605,388	(2,105)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(553,408)	-	(553,408)	(555,513)	(2,105)
Other Financing Sources/(Uses)					
Transfer In - Capital Projects Fund	-	-	-	310,629	310,629
Total Other Financing Sources/(Uses)	-	-	-	310,629	310,629
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	(553,408)	-	(553,408)	(244,884)	308,524
Fund Balance, July 1	711,608	-	711,608	711,608	
Fund Balance, June 30	\$ 158,200	\$ -	\$ 158,200	\$ 466,724	\$ 308,524

STATISTICAL SECTION

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

Contents

Exhibits

Financial Trends

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

J-1 to J-5

Revenue Capacity

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

J-6 to J-9

Debt Capacity

These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.

J-10 to J-13

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

J-14 and J-15

Operating Information

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

J-16 to J-20

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

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

	Fiscal Year Ending June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Governmental Activities										
Net Investment in Capital Assets	\$ 43,547,955	\$ 105,592,073	\$ 132,330,320	\$ 156,790,417	\$ 208,739,010	\$ 284,654,123	\$ 296,529,533	\$ 293,440,482	\$ 291,075,514	\$ 285,534,749
Restricted	11,991,143	166,439	901,176	297,357	2,931,630	4,068,881	5,233,284	3,885,619	7,825,125	5,483,886
Unrestricted	1,311,377	3,997,167	423,078	(3,947,242)	4,212,576	9,056,613	(669,705)	9,313,041	17,076,634	12,760,187
Total Governmental Activities Net Position	\$ 56,850,475	\$ 109,755,679	\$ 133,656,574	\$ 153,140,532	\$ 215,883,216	\$ 297,779,617	\$ 301,093,112	\$ 306,639,142	\$ 315,977,273	\$ 303,778,822
Business-Type Activities										
Net Investment in Capital Assets	\$ 208,806	\$ 236,355	\$ 191,400	\$ 146,445	\$ 10,224	\$ -	\$ -	\$ 34,744	\$ 31,187	\$ 27,630
Restricted	169,597	(12,885)	(159,798)	(466,484)	(221,241)	(433,665)	(327,852)	(450,144)	(578,146)	232,471
Unrestricted (Deficit)	377,403	223,470	31,602	(320,039)	(211,017)	(433,665)	(327,852)	(415,400)	(546,959)	260,101
Total Business-Type Activities Net Position	\$ 43,756,761	\$ 105,828,428	\$ 132,523,720	\$ 156,936,862	\$ 208,749,234	\$ 284,654,123	\$ 296,529,533	\$ 293,475,226	\$ 291,106,701	\$ 285,562,379
District-Wide										
Net Investment in Capital Assets	11,991,143	166,439	901,176	297,357	2,951,650	4,068,881	5,233,284	3,885,619	7,825,125	5,483,886
Restricted	1,479,974	3,984,252	265,280	(4,413,726)	3,991,335	8,152,948	(997,537)	8,862,897	16,498,488	12,992,658
Unrestricted	57,227,878	109,979,149	133,688,176	152,820,493	215,672,199	297,345,952	300,765,260	306,223,742	315,450,314	304,038,923
Total District Net Position	\$ 57,227,878	\$ 109,979,149	\$ 133,688,176	\$ 152,820,493	\$ 215,672,199	\$ 297,345,952	\$ 300,765,260	\$ 306,223,742	\$ 315,450,314	\$ 304,038,923

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Expenses										
Governmental Activities										
Instruction										
Regular	\$ 85,669,015	\$ 97,215,957	\$ 99,051,416	\$ 101,252,957	\$ 102,154,354	\$ 100,781,013	\$ 112,440,141	\$ 109,466,882	\$ 113,166,864	\$ 125,967,727
Special Education	23,416,082	23,896,072	26,528,074	31,185,956	32,646,727	32,144,052	32,082,830	30,626,508	30,515,049	32,191,295
Other Special Education	3,707,151	3,282,718	4,768,052	4,361,813	4,770,811	6,151,478	8,881,318	8,662,695	7,348,814	7,098,723
Other Instruction	737,401	945,389	938,916	1,143,183	1,109,637	1,150,747	889,836	943,398	1,094,884	1,264,654
School Sponsored Activities And Athletics			179,410	120,585	132,778	116,348	3,420	3,887	17,612	58,158
Community Services										
Support Services:										
Student & Instruction Related Services	25,257,038	35,235,983	39,625,437	45,155,260	42,407,383	42,150,358	45,417,405	39,468,121	41,315,319	43,992,851
General Administration	2,627,460	2,434,637	3,969,328	3,164,543	3,609,767	3,269,527	3,117,620	4,101,714	4,345,555	2,902,317
School Administrative Services	15,056,574	9,568,279	10,116,870	10,143,374	10,274,469	10,304,625	10,592,179	9,818,265	10,418,917	10,246,140
Central Services/Business Services	4,889,475	4,591,931	4,567,863	4,599,355	4,221,971	4,505,467	4,638,024	4,000,545	4,786,596	4,746,696
Administrative Information Technology			550,260	682,705	753,662	726,717	737,636	653,159	715,261	898,180
Plant Operations And Maintenance	21,854,455	26,843,479	24,821,000	25,178,673	24,141,916	23,925,479	26,198,097	24,581,059	28,539,459	29,249,384
Pupil Transportation	5,972,021	8,008,974	7,026,283	7,786,231	8,839,895	6,578,087	6,953,796	5,596,637	5,265,457	5,789,461
Unallocated Benefits										
Interest on Long-Term Debt	1,848,930	3,724,708	3,545,431	2,833,545	3,462,650	3,494,630	3,356,966	5,013,466	2,749,959	3,272,581
Unallocated Depreciation										
Total Governmental Activities Expenses	191,035,602	215,748,127	225,688,340	237,608,160	238,526,020	235,298,528	255,309,178	240,936,336	250,279,726	267,678,167
Business-Type Activities:										
Food Service	5,305,695	5,310,171	5,028,660	4,913,788	4,864,184	4,964,730	5,495,998	5,444,750	5,917,764	5,543,495
Total Business-Type Activities Expense	5,305,695	5,310,171	5,028,660	4,913,788	4,864,184	4,964,730	5,495,998	5,444,750	5,917,764	5,543,495
Total District Expenses	\$ 196,341,297	\$ 221,258,298	\$ 230,717,000	\$ 242,521,948	\$ 243,390,204	\$ 240,263,258	\$ 260,805,176	\$ 246,381,086	\$ 256,197,490	\$ 273,221,662
Program Revenues										
Governmental Activities:										
Charges For Services:										
Instruction (Tuition)	\$ 29,477,269	\$ 40,773,457	\$ 41,793,630	\$ 48,965,432	\$ 49,039,248	\$ 45,931,826	\$ 76,227,437	\$ 56,289,889	\$ 61,844,848	\$ 59,729,787
Operating Grants And Contributions	294,272	28,066,136	32,499,466	29,466,826	49,631,657	80,235,944	19,647,254	2,993,526	1,657,240	1,506,379
Capital Grants And Contributions										
Total Governmental Activities Program Revenues	29,771,541	68,839,593	74,293,096	78,432,258	98,670,905	126,167,770	95,874,691	59,283,415	63,502,088	61,236,166

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

	Fiscal Year Ending June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Business-Type Activities:										
Charges For Services										
Food Service	\$ 1,063,204	\$ 808,282	\$ 445,199	\$ 520,401	\$ 340,830	\$ 439,953	\$ 346,949	\$ 432,258	\$ 524,966	\$ 862,853
Operating Grants And Contributions	3,362,130	3,694,339	3,645,274	3,391,746	3,823,642	4,002,129	4,954,005	4,624,259	4,884,195	5,187,267
Capital Grants And Contributions										
Total Business Type Activities Program Revenues	<u>4,425,334</u>	<u>4,502,621</u>	<u>4,090,473</u>	<u>3,912,147</u>	<u>4,164,472</u>	<u>4,442,082</u>	<u>5,300,954</u>	<u>5,056,517</u>	<u>5,409,161</u>	<u>6,050,120</u>
Total District Program Revenues	\$ 34,196,875	\$ 73,542,214	\$ 78,383,569	\$ 82,344,405	\$ 102,835,377	\$ 130,609,852	\$ 101,175,645	\$ 64,339,952	\$ 68,911,249	\$ 67,286,286
Net (Expense)/Revenue										
Governmental Activities	\$ (161,264,061)	\$ (146,908,534)	\$ (151,395,244)	\$ (159,175,902)	\$ (139,855,115)	\$ (109,130,758)	\$ (159,434,487)	\$ (181,652,921)	\$ (186,777,638)	\$ (206,442,001)
Business-Type Activities	(880,361)	(1,007,550)	(938,187)	(1,001,641)	(699,712)	(522,648)	(195,044)	(388,233)	(508,603)	506,625
Total District-Wide Net Expense	<u>\$ (162,144,422)</u>	<u>\$ (147,916,084)</u>	<u>\$ (152,333,431)</u>	<u>\$ (160,177,543)</u>	<u>\$ (140,554,827)</u>	<u>\$ (109,653,406)</u>	<u>\$ (159,629,531)</u>	<u>\$ (182,041,154)</u>	<u>\$ (187,286,241)</u>	<u>\$ (205,935,376)</u>
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes Levied For General Purposes, Net	\$ 18,070,000	\$ 18,070,000	\$ 18,070,000	\$ 18,070,000	\$ 18,070,000	\$ 18,670,000	\$ 18,950,050	\$ 18,950,050	\$ 18,950,050	\$ 18,950,050
Taxes Levied for Debt Service	271,155		603,501	864,079	1,059,700	1,583,953	1,522,782	1,522,782	1,544,166	1,544,166
Federal and state aid for School Based Budgets		8,140,528	9,311,730	8,172,275	8,699,735	4,893,569	2,686,752	3,460,288	4,187,045	2,923,801
Federal and State Aid - Unrestricted	139,185,699	144,143,505	145,215,920	147,642,607	164,943,093	159,198,746	135,742,174	159,345,302	167,391,736	165,743,548
Federal and State Aid - Restricted for Debt Service	2,326,266	873,453	1,160,398	1,477,915	1,630,294	3,895,546	3,057,454	2,975,590	3,150,258	3,350,424
Miscellaneous Income	1,141,039	1,451,304	1,680,909	3,082,984	2,040,806	3,085,345	1,068,770	1,255,832	1,268,640	2,139,314
Loss on Disposal of Capital Assets								(10,895)		(300,000)
Transfers	(1,000,000)	(853,617)	(746,319)	(650,000)	(900,000)	(300,000)	(300,000)	(300,000)	(376,106)	(300,000)
Total Governmental Activities	<u>159,994,159</u>	<u>171,825,173</u>	<u>175,296,139</u>	<u>178,659,860</u>	<u>195,543,628</u>	<u>191,027,159</u>	<u>162,747,982</u>	<u>187,198,951</u>	<u>196,115,769</u>	<u>194,331,303</u>
Business-Type Activities:										
Transfers/Miscellaneous Income	1,000,000	853,617	746,319	650,000	900,000	300,000	300,857	300,685	377,044	300,435
Total Business-Type Activities	<u>1,000,000</u>	<u>853,617</u>	<u>746,319</u>	<u>650,000</u>	<u>900,000</u>	<u>300,000</u>	<u>300,857</u>	<u>300,685</u>	<u>377,044</u>	<u>300,435</u>
Total District-Wide	<u>\$ 160,994,159</u>	<u>\$ 172,678,790</u>	<u>\$ 176,042,458</u>	<u>\$ 179,309,860</u>	<u>\$ 196,443,628</u>	<u>\$ 191,327,159</u>	<u>\$ 163,048,839</u>	<u>\$ 187,499,636</u>	<u>\$ 196,492,813</u>	<u>\$ 194,631,738</u>
Change in Net Position										
Governmental Activities	\$ (1,269,902)	\$ 24,916,639	\$ 23,900,895	\$ 19,483,958	\$ 55,688,513	\$ 81,896,401	\$ 3,313,495	\$ 5,546,030	\$ 9,338,131	\$ (2,110,698)
Business-Type Activities	119,639	(153,933)	(191,868)	(351,641)	200,288	(222,648)	105,813	(87,548)	(131,559)	807,060
Total District	<u>\$ (1,150,263)</u>	<u>\$ 24,762,706</u>	<u>\$ 23,709,027</u>	<u>\$ 19,132,317</u>	<u>\$ 55,888,801</u>	<u>\$ 81,673,753</u>	<u>\$ 3,419,308</u>	<u>\$ 5,458,482</u>	<u>\$ 9,206,572</u>	<u>\$ (1,303,638)</u>

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

EAST ORANGE BOARD OF EDUCATION
 FUND BALANCES - GOVERNMENTAL FUNDS
 LAST TEN FISCAL YEARS

(Unaudited)
 (modified accrual basis of accounting)

	Fiscal Year Ending June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Fund										
Reserved	\$ 4,807,738	\$ 8,702,498	\$ 6,583,544	\$ 7,656,269	\$ 11,772,527	\$30,039,459	\$ 20,623,006			
Unreserved	(575,739)	3,472,765	2,544,331	(3,778,046)	(1,335,238)	(13,363,817)	(14,944,520)			
Nonspendable								\$ 308,373	\$ 459,660	\$ 256,282
Restricted								15,109,857	25,867,456	25,985,164
Assigned								6,899,255	11,405,810	7,482,274
Unassigned								(13,010,267)	(14,537,521)	(13,886,008)
Total General Fund	\$ 4,231,999	\$ 12,175,263	\$ 9,127,875	\$ 3,878,223	\$ 10,437,289	\$16,675,642	\$ 5,678,486	\$ 9,307,218	\$ 23,175,405	\$ 19,837,712
All Other Governmental Funds										
Reserved	\$ 5,514,001	\$ 7,083,608	\$ 7,646,479	\$ 6,017,393	\$ 5,931,196	\$ 5,935,758	\$ 6,077,621			
Unreserved	5,724,284	2,781,406	427,034	943,076	1,318,192	336,643	1,056,789			
Nonspendable										
Restricted										
Assigned								\$ 11,611,473	\$ 9,178,142	\$ 7,082,094
Unassigned										
Total All Other Governmental Funds	\$ 11,238,285	\$ 9,865,014	\$ 8,073,513	\$ 6,960,469	\$ 7,249,388	\$ 6,272,401	\$ 7,134,410	\$ 11,611,473	\$ 9,178,142	\$ 7,082,094

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

EAST ORANGE BOARD OF EDUCATION
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

(Unaudited)
(modified accrual basis of accounting)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Revenues										
Tax-Less	\$ 18,461,887	\$ 18,070,000	\$ 18,675,501	\$ 18,934,079	\$ 19,129,700	\$ 20,253,953	\$ 20,472,832	\$ 20,472,832	\$ 20,494,216	\$ 20,494,216
Tuition Charges	1,455,311	1,626,409	1,888,474	4,373,167	2,134,387	3,204,878	1,109,716	1,259,729	1,289,004	2,150,904
Miscellaneous	165,210,585	212,449,464	218,611,214	224,114,679	214,472,444	283,378,734	201,542,780	212,177,325	220,475,781	222,255,687
State Sources	10,402,025	9,372,510	11,162,365	10,320,193	10,628,002	10,757,364	35,797,345	12,883,373	17,734,962	10,966,662
Federal Sources	195,509,282	241,518,383	230,335,554	257,742,118	246,314,533	317,494,929	238,922,673	246,793,259	259,993,863	253,867,469
Total Revenue										
Regular Instruction	72,782,486	92,074,004	92,247,701	95,018,291	98,429,381	94,202,790	102,666,079	100,190,413	103,656,568	115,026,029
Special Education Instruction	21,674,642	23,845,015	26,455,461	31,128,693	32,914,750	32,123,421	32,096,462	30,662,636	30,511,641	32,167,124
Other Special Instruction	1,180,285	3,272,357	4,743,721	4,350,951	4,821,504	6,147,450	8,886,258	8,675,785	7,348,327	7,091,054
Other Instruction	737,401	941,299	942,249	1,137,415	1,131,291	1,146,061	890,673	945,618	1,094,027	1,265,157
School Sponsored Activities and Athletics			179,410	120,583	132,778	116,348	3,420	3,887	17,612	98,158
Community Services										
Student and Inst. Related Services	21,510,079	35,091,808	39,571,999	44,800,517	42,074,028	45,138,183	45,138,183	39,452,113	41,001,185	43,595,011
General Administration	2,489,270	2,382,612	3,971,851	3,160,369	3,625,063	3,267,060	3,099,329	4,022,648	4,266,462	2,901,628
School Administration	13,319,983	9,525,536	10,146,942	10,093,477	10,457,741	10,069,099	10,496,674	9,541,250	10,263,772	10,059,323
Central Services/Business Services	4,277,334	4,375,818	4,380,484	4,579,625	4,296,359	4,489,008	4,641,246	4,009,084	4,785,790	4,741,982
Admin. Information Technology			551,301	680,611	761,881	724,372	737,997	654,116	715,171	897,419
Plant Operations And Maintenance	18,962,016	25,019,459	24,825,084	25,049,029	24,382,925	23,818,147	26,106,059	24,512,345	28,281,343	28,935,541
Pupil Transportation	5,972,021	8,008,969	7,026,283	7,785,481	8,842,735	6,578,087	6,933,796	5,596,637	5,265,457	5,789,461
Employee Benefits	22,401,469									
Capital Outlay	9,699,954	30,024,908	34,958,359	30,950,467	3,079,689	80,402,712	20,173,115	4,021,209	4,880,082	4,638,404
Debt Service:										
Principal	1,350,000	1,525,000	2,332,866	2,828,069	3,034,122	5,117,160	5,447,307	5,176,511	5,477,703	6,386,435
Interest and Other Charges	1,868,394	1,807,988	1,874,413	1,772,234	1,651,455	1,655,320	1,421,242	923,212	617,961	300,484
Cost of Insurance							265,751			
Advances Refunding Escrow							25,447			
Total Expenditures	198,225,334	238,094,773	254,428,124	263,454,814	240,528,723	311,033,563	269,049,018	238,387,464	248,183,001	263,851,210
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,715,546)	3,423,610	(4,092,570)	(5,712,696)	5,785,810	5,561,366	(10,126,345)	8,405,795	11,810,962	(7,983,741)
Other Financing Sources (Uses)										
Proceeds From Borrowing		4,000,000				8,500,000				2,850,000
Debt Refunded	(439,225)					(8,125,000)				3,507,388
Original Issue Discount on Ref. Bonds						(83,802)				(3,807,388)
Capital Leases										
Transfers In	10,902,753	10,131,753	10,313,593	9,618,781	9,013,950	5,204,765	2,997,264	8,148,894	4,497,542	4,497,542
Transfers Out	(15,159,442)	(10,985,370)	(11,059,912)	(10,268,781)	(9,913,950)	(5,504,765)	(3,297,264)	(8,448,894)	(4,873,648)	(3,807,388)
Total Other Financing Sources (Uses)	(4,695,914)	3,146,383	(746,319)	(650,000)	1,062,175	(900,000)	(6,802)	(300,000)	(376,106)	2,550,000
Net Change in Fund Balances	(7,411,460)	6,509,993	(4,838,889)	(6,362,696)	6,847,985	5,261,366	(10,133,147)	8,105,795	11,434,856	(5,433,741)
Debt Service as a Percentage of Noncapital Expenditures	0.72%	0.73%	1.07%	1.22%	1.29%	2.21%	2.20%	2.21%	2.25%	2.46%

* Noncapital expenditures are total expenditures less capital outlay.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Refund of Prior Year Expenditures	\$ 871,255	\$ 485,601	\$ 281,890	\$ 1,058,204	\$ 217,803	\$ 206,747	\$ 397,056	\$ 405,594	\$ 66,309	\$ 168,895
Interest on Investments	229,528	282,470	891,809	1,122,937	833,105	369,278	123,110	40,253	37,062	35,457
Rental	10,988	215,346	11,655	16,304	44,438	50,587	43,864	28,063	23,487	103,860
Rentals-Robeson	4,845	4,400		3,260			8,555	4,435	4,500	
Game Receipts			7,454	10,602	14,446	10,884	15,359	19,608	8,920	9,462
Cancelled A/P				147,313	170,535	527,555		170,852	402,698	161,859
Cancelled Accrued Salaries and Wages						927,532				1,250,000
Cancelled Claims and Judgements Payable					301,274	565,648	40,349	125,662	415,023	
Cancelled Outstanding Checks				138,821						
Miscellaneous	24,423	95,701	80,841	179,628	103,902	111,355	140,049	150,748	-	99,152
Total	\$ 1,141,039	\$ 1,083,518	\$ 1,273,649	\$ 2,677,069	\$ 1,685,503	\$ 2,769,586	\$ 768,342	\$ 945,215	\$ 957,999	\$ 1,828,685

Source: School District's records

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

Fiscal Year Ended June 30,	Total Assessed Value					Public Utilities	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate ^a
	Vacant Land	Residential	Commercial	Industrial	Apartment				
2004	\$ 3,508,200	\$ 176,928,400	\$ 50,919,300	\$ 3,818,500	\$ 64,354,200	\$ 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	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	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	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	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	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	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	7,632,721	3,426,611,646	3,415,373,457	0.60
2012	43,007,900	2,165,141,775	459,448,100	43,991,800	693,464,350	7,571,847	3,412,625,772	3,645,972,180	0.60
2013	21,302,800	1,483,880,000	370,541,700	27,758,600	671,690,500	7,015,418	2,582,189,018	3,550,528,597	0.80

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

Tax rates are per \$100

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

Assessment Year	Total Direct School Tax Rate	Overlapping Rates		Total
	East Orange Local School District	City of East Orange	County of Essex	
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
2012	0.597	2.388	0.483	3.468
2013	0.799	3.263	0.662	4.724

(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	2012		2003	
	Taxable Assessed Value	% of Total District Net Assessed Value	Taxable Assessed Value	% of Total District Net Assessed Value
Harrison Park Owners	\$ 32,000,000	0.93%		
East Orange Property Mgmt		0.00%		
South Harrison Owners LLC		0.00%		
South Harrison Holdings LLC		0.00%		
LC E. Orange Shop, Ctr. LLC	19,000,000	0.55%		
South Munn Association		0.00%		
GAIA Park View	19,000,000	0.55%		
North Grove Properties LLC	11,011,300	0.32%		
Grove Street Housing	12,701,300	0.37%		
Parkway Manor Realty, LLC	15,735,000	0.46%		
MOD Rehab Housing Assoc.	14,065,000	0.41%		
Bayville Holding II, LLC	13,000,000	0.38%		
175 Executive House, LLC	11,201,300	0.33%		
Manchester Gardens Realty	10,900,000	0.32%		
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%
	<u>\$ 158,613,900</u>	<u>4.63%</u>	<u>\$ 17,953,100</u>	<u>5.98%</u>

Source: Municipal Tax Assessor

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

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years
		Amount	Percentage of Levy	
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%	
2012	20,494,216	20,494,216	100.00%	

**EAST ORANGE BOARD OF EDUCATION
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST NINE 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	64,281	969
2011		49,963,895	8,385,000	-	966,140	59,315,035	64,365	922
2012		47,320,818	8,265,000	-	543,437	56,129,255	64,268	873
2013		47,674,502	5,500,000		2,342,002	55,516,504	64,268	864

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 eight 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 NINE FISCAL YEARS
(Unaudited)

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

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 eight 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 DECEMBER 31, 2013
(Unaudited)**

	<u>Total Debt</u>
Municipal Debt:	
East Orange Board of Education	\$ -
City of East Orange	<u>47,687,533</u>
	<u>47,687,533</u>
Overlapping Debt Apportioned to the Municipality:	
Essex County:	
County of Essex (A)	13,544,791
Essex County Utilities Authority (B)	<u>3,101,820</u>
	<u>16,646,611</u>
Total Direct and Overlapping Debt	<u>\$ 64,334,144</u>

(A) The debt for this entity was apportioned to the City of East Orange by dividing the Municipality's 2012 equalized value by the total 2012 equalized value for Essex County.

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

Sources: City of East Orange 2012 Annual Debt Statement
County of Essex 2012 Annual Debt Statement
Essex County Utility Authority Annual Audit Report

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

	Equalized valuation basis									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Debt Limit	\$ 60,379,811	\$ 67,517,946	\$ 77,930,815	\$ 92,593,325	\$ 109,073,929	\$ 124,481,637	\$ 134,422,750	\$ 138,308,825	\$ 140,503,234	\$ 140,006,837
Total Net Debt Applicable to Limit	7,933,700	5,994,750	3,955,800	2,166,850	377,900	188,950	-	-	-	-
Legal Debt Margin	\$ 52,446,111	\$ 61,523,196	\$ 73,975,015	\$ 90,426,475	\$ 108,696,029	\$ 124,292,687	\$ 134,422,750	\$ 138,308,825	\$ 140,503,234	\$ 140,006,837
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	13.14%	8.88%	5.08%	2.34%	0.35%	0.15%	0.00%	0.00%	0.00%	0.00%
Average equalized valuation of taxable property	\$ 3,500,170,916									
Debt limit (4 % of Total Net Debt Applicable to Limit)	140,006,837									
Legal debt margin	\$ 140,006,837									

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

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

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

<u>Year</u>	<u>Unemployment Rate</u>	<u>County Per Capita Income(1)</u>	<u>School District Population</u>
2004	9.08%	\$ 41,417	67,952
2005	7.30%	43,231	67,141
2006	7.70%	47,290	66,077
2007	7.00%	49,850	65,383
2008	8.50%	51,665	65,120
2009	12.50%	48,901	65,152
2010	13.40%	50,791	64,281
2011	13.40%	52,956	64,365
2012	13.40%	N/A	64,268
2013	N/A	N/A	64,268 (E)

N/A = Not available.

Source: United States Bureau of Census
School District Records

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

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

<u>Employer</u>	<u>2013</u>		<u>2004</u>	
	<u>Employees</u>	<u>Percentage of Total Municipal Employment</u>	<u>Employees</u>	<u>Percentage of Total Municipal Employment</u>

INFORMATION IS NOT AVAILABLE

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

<u>Function/Program</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Instruction	1,386	1,337	1,333	1,336	1,302	1,274	1,171	1,121	1,096
Support Services:									
Student and Instruction Related Services	366	367	358	359	358	351	299	261	285
General Administration	9	9	9	9	9	9	9	5	8
School Administrative Services	140	136	136	136	136	123	114	101	101
Central Services	50	52	52	52	46	46	37	32	35
Administrative Information Technology	3			4	4	4	4	5	8
Plant Operations And Maintenance	335	335	280	281	316	313	294	278	279
Pupil Transportation	1	1	1	1	1	1	1	-	-
Total	<u>2,290</u>	<u>2,237</u>	<u>2,169</u>	<u>2,178</u>	<u>2,172</u>	<u>2,121</u>	<u>1,929</u>	<u>1,803</u>	<u>1,812</u>

Source: 2011/12 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 eight years of information is available. Each year hereafter, 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				
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	23.70%	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	21,725	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	24,375	6.99%	1,123	1:11	1:10	1:08	9,819	9,228	1.10%	93.98%
2011	9,756	238,266,532	23,398	-4.79%							-100.00%	#DIV/0!
2012		237,174,480	#DIV/0!	#DIV/0!								#DIV/0!
2013		252,619,765										

Sources: District records

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013
District Building									
Elementary									
Athea Gibson									
Square Feet	23	23	23	23	23	23	23	23	23
Capacity (students)	177	177	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	40	40
Capacity (students)	192	192	192	192	192	192	192	192	192
Enrollment	208	194	189	168	172	158	170		
Mildred Barry Garvin									
Square Feet	38	38	38	38	38	38	38	38	38
Capacity (students)	292	292	292	292	292	292	292	292	292
Enrollment	293	226	219	222	337	354	355		
George Washington Carver									
Square Feet	114	114	114	114	114	114	114	114	114
Capacity (students)	578	578	578	578	578	578	578	578	578
Enrollment	560	539	511	491	504	507	416		
Johnnie L. Cochran									
Square Feet	50	50	50	50	50	50	50	50	50
Capacity (students)	277	277	277	277	277	277	277	277	277
Enrollment	283	272	271	272	261	250	255		
Fourth Ave.									
Square Feet	50	50	50	50	50	50	50	50	50
Capacity (students)	371	371	371	371	371	371	371	371	371
Enrollment	328	309	292	313	307	297	502		
Whitney Houston									
Square Feet	103	103	103	103	103	103	103	103	103
Capacity (students)	420	420	420	420	420	420	420	420	420
Enrollment	621	594	603	596	564	549	430		
John Howard									
Square Feet	100	100	100	100	100	100	100	100	100
Capacity (students)	864	864	864	864	864	864	864	864	864
Enrollment	833	850	852	779	751	758	711		
Langston Hughes									
Square Feet	76	76	102	102	102	102	102	102	102
Capacity (students)	528	528	528	565	565	565	565	565	565
Enrollment	537	516	577	540	556	533	569		
J. Garfield Jackson Academy									
Square Feet	35	35	35	35	35	35	35	35	35
Capacity (students)	334	334	334	334	334	334	334	334	334
Enrollment	317	305	296	291	267	264	288		

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013
<u>District Building (Continued)</u>									
<u>Elementary (Continued)</u>									
Ecole Toussaint Louverture									
Square Feet	60	60	60	60	60	60	60	60	60
Capacity (students)	371	371	371	371	371	371	371	371	371
Enrollment	333	332	333	370	325	315	306		
Gordon Parks									
Square Feet	50	50	50	50	50	50	50	50	50
Capacity (students)	343	343	343	343	343	343	343	343	343
Enrollment	422	393	376	363	350	327	316		
Dionne Warwick									
Square Feet	99	99	99	99	99	99	99	99	99
Capacity (students)	568	568	568	568	568	568	568	568	568
Enrollment	546	534	346	539	525	465	462		
Washington Academy									
Square Feet	62	62	62	62	62	62	62	62	62
Capacity (students)	190	190	190	190	190	190	190	190	190
Enrollment	477	466	453	454	407	512	517		
<u>Middle School</u>									
John Costley									
Square Feet	128	128	128	128	128	128	128	128	128
Capacity (students)	640	640	640	640	640	640	640	640	640
Enrollment	589	609	592	551	484	525	442		
Sojourner Truth									
Square Feet	112	112	112	112	112	112	112	112	112
Capacity (students)	666	666	666	666	666	666	666	666	666
Enrollment	626	522	500	444	395	442	450		
Patrick Healy									
Square Feet	80	80	80	80	80	80	80	80	80
Capacity (students)	634	634	634	634	634	634	634	634	634
Enrollment	640	554	417	314	411	386	409		
<u>High School</u>									
Cicely Tyson									
Square Feet	85	85	85	85	85	85	85	85	85
Capacity (students)	689	689	689	689	689	689	689	689	689
Enrollment	688	676	684	659	638	800	866		
East Orange Campus "9" High School									
Square Feet	149	149	149	149	149	149	149	149	149
Capacity (students)	803	803	803	803	803	803	803	803	803
Enrollment	845	779	654	635	618	565	360		
East Orange Campus									
Square Feet	200	200	200	200	200	200	200	200	200
Capacity (students)	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145
Enrollment	1,921	1,902	1,713	1,700	1,583	1,558	1,688		

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013
District Building (Continued)									
Other									
Glenwood									
Square Feet	20	20	20	20	20	20	20	20	20
Edmonson Center									
Square Feet	18	18	18	18	18	18	18	18	18
Service Center									
Square Feet	14	14	14	14	14	14	14	14	14
Central Office									
Square Feet	22	22	22	22	22	22	22	22	22
Dantzer Building									
Square Feet	5	5	5	5	5	5	5	5	5
Robeson Stadium									
Square Feet	18	18	18	18	18	18	18	18	18

Number of Schools at June 30, 2011

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 eight 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

School Facilities	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Campus 9 (C.J. Scott)	\$ 258,292	\$ 81,034	\$ 153,489	\$ 63,056	\$ 199,653	\$ 279,989	\$ 318,101	\$ 270,921	\$ 444,309	\$ 418,710
East Orange Campus	202,946	159,197	113,387	167,459	52,654	375,766	426,916	363,597	596,296	561,940
Howard School	39,246	77,616	94,184	29,861	40,397	187,883	213,458	181,798	298,148	280,970
George Washington Carver	88,186	3,573	57,389	37,652	29,253	214,247	243,410	207,308	339,984	320,396
Costley Middle School	84,534	392,616	203,773	116,258	184,238	240,277	272,983	232,495	381,290	359,322
Langston Hughes	43,967	122,499	126,273	19,026	28,778	191,554	217,628	185,350	303,973	286,460
Whitney Houston	42,891	121,002	106,676	77,702	35,015	193,556	219,903	187,288	307,151	289,454
Fourth Avenue School	50,840	137,694	79,716	53,813	29,203	93,775	106,539	90,738	148,809	140,235
Patrick Healy Middle	50,154	43,824	94,655	10,167	12,287	150,173	170,615	145,310	238,306	224,376
M.B. Garvin School	47,579	51,400	17,000	25,847	60,936	71,416	81,137	69,103	113,328	106,799
Dionne Warwick Institute	48,295	89,521	54,023	28,665	108,421	185,881	211,183	179,861	294,970	277,976
Ecole T. Louverture	61,548	146,428	129,745	100,467	32,797	112,796	128,151	109,144	178,995	168,682
Gordon Parks Academy	41,946	26,155	17,939	25,680	31,111	93,775	106,539	90,738	148,809	140,235
Sojourner Trust Middle School	67,873	34,359	165,025	33,831	6,841	210,242	238,860	203,433	333,629	314,407
Washington Academy	29,675	89,092	14,007	34,626	33,401	116,467	132,321	112,696	184,820	174,171
Tyson School	90,957	337,414	132,879	34,073	37,620	159,517	181,231	154,351	253,134	238,550
J. Garfield Jackson Academy	16,550	17,076	15,836	47,802	30,514	63,742	74,691	63,613	104,325	98,315
J.L. Cochran Academy	15,815	172,695	20,394	27,532	61,431	93,775	106,539	90,738	148,809	140,235
B.L. Edmonson	29,541	52,321	12,228	24,137	26,971	33,705	38,293	32,614	53,487	50,405
Althea Gibson	20,809	6,257	2,735	10,834	22,699	43,050	48,910	41,655	68,315	64,379
Wahlstrom	12,724	20,870	61,050	52,496	33,263	75,086	85,307	72,655	119,153	112,288
Service Building	972,250	351,182	1,272,315	1,088,070	1,119,910	26,364	29,952	25,510	41,836	39,426
Central Office	588,065	82,106	84,721	75,840	35,008	41,381	47,014	40,041	65,667	61,883
Dantzler	18,174	59,345	14,417	14,417	12,718	9,344	10,616	9,041	14,828	13,974
Robeson	19,834	29,538	34,791	49,684	67,600	33,705	38,293	32,614	53,487	50,405
Glenwood Campus	20,306	189,000	128,784	36,279	42,121	37,710	42,843	36,489	59,841	56,394
Total	\$ 2,962,997	\$ 2,893,814	\$ 3,193,014	\$ 2,285,274	\$ 2,374,840	\$ 3,337,174	\$ 3,791,435	\$ 3,229,101	\$ 5,295,699	\$ 4,990,586

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, 2013
(Unaudited)**

	<u>Coverage</u>	<u>Deductible</u>
School Package Policy - NJBAIG		
Property-Blanket Building & Contents	\$ 500,000,000	\$ 10,000
EDP	4,100,000	1,000
Comprehensive Automobile Liability	16,000,000	1,000
Commercial General Liability	16,000,000	1,000
Boiler & Machinery - NJSBAIG		
Property Damage	100,000,000	5,000
Employee Dishonesty	250,000	1,000
School Board Legal Liability - NJSBAIG	16,000,000	5,000
Public Employees Faithful Performance Blanket		
Treasurer of School Monies	750,000	1,000
Board Secretary/Asst. Business Administrator	150,000	1,000

Source: District's records

SINGLE AUDIT SECTION



LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

EXHIBIT K-1

DIETER P. LERCH, CPA, RMA, PSA
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
RALPH M. PICONE, CPA, RMA, PSA
DEBRA GOLLE, CPA
CINDY JANACEK, CPA, RMA
EDWARD N. KERE, CPA
LORI T. MANUKIAN, CPA, PSA
MARK SACO, CPA

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

INDEPENDENT AUDITOR'S REPORT

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States and audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the East Orange Board of Education as of and for the fiscal year ended June 30, 2013 and the related notes to the financial statements, which collectively comprise the East Orange Board of Education's basic financial statements and have issued our report thereon dated November 1, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the East Orange of Education's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the East Orange Board of Education's internal control. Accordingly, we do not express an opinion on the effectiveness of the East Orange Board of Education's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2013-001 through 2013-003 that we consider to be significant deficiencies in internal control over financial reporting.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the East Orange Board of Education's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey and which are described in the accompanying schedule of findings and questioned costs as items 2013-001 and 2013-003.

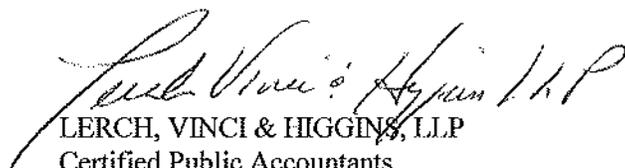
We also noted certain matters that we reported to management of the East Orange Board of Education in a separate report entitled, "Auditor's Management Report on Administrative Findings – Financial, Compliance and Performance" dated November 1, 2013.

East Orange Board of Education's Responses to Findings

The East Orange Board of Education's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The East Orange Board of Education's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

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


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

 Dieter P. Lerch
 Public School Accountant
 PSA Number CS00756



LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

EXHIBIT K-2

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
RALPH M. PICONE, CPA, RMA, PSA
DEBRA GOLLE, CPA
CINDY JANACEK, CPA, RMA
EDWARD N. KERE, CPA
LORI T. MANUKIAN, CPA, PSA
MARK SACO, CPA

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE
OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY U.S. OMB CIRCULAR A-133 AND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE REQUIRED BY NEW JERSEY
OMB CIRCULAR 04-04**

INDEPENDENT AUDITOR'S REPORT

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

Report on Compliance for Each Major Federal and State Program

We have audited the East Orange Board of Education's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement and the New Jersey OMB Circular 04-04 State Aid/ Grant Compliance Supplement that could have a direct and material effect on each of East Orange Board of Education's major federal and state programs for the fiscal year ended June 30, 2013. The East Orange Board of Education's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the East Orange Board of Education's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey; U.S. OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and New Jersey OMB Circular 04-04, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid. Those standards and Circulars require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the East Orange Board of Education's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the East Orange Board of Education's compliance.

Opinion on Each Major Federal and State Program

In our opinion, the East Orange Board of Education complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the fiscal year ended June 30, 2013.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with U.S. OMB Circular A-133 and New Jersey OMB Circular 04-04 and which are described in the accompanying schedule of findings and questioned costs as items 2013-004 through 2013-009. Our opinion on each major federal and state program is not modified with respect to these matters.

The East Orange Board of Education's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The East Orange Board of Education's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

Management of the East Orange Board of Education is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the East Orange Board of Education's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with U.S. OMB Circular A-133 and New Jersey OMB Circular 04-04, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the East Orange Board of Education's internal control over compliance.

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

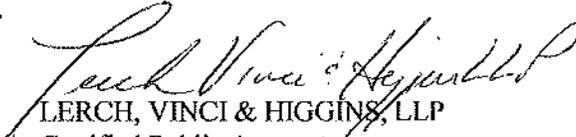
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2013-004 through 2013-009 that we consider to be significant deficiencies.

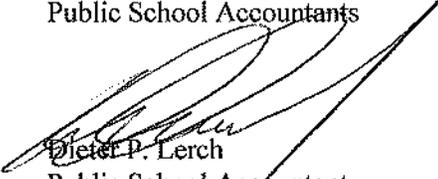
The East Orange Board of Education's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The East Orange Board of Education's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of U.S. OMB Circular A-133 and New Jersey OMB Circular 04-04. Accordingly, this report is not suitable for any other purpose.

Report on Schedules of Expenditures of Federal Awards Required by U.S. OMB Circular A-133 and Schedule of Expenditures of State Financial Assistance Required by New Jersey OMB Circular 04-04

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the East Orange Board of Education, a component unit of the City of East Orange as of and for the fiscal year ended June 30, 2013 and the related notes to the financial statements, which collectively comprise the Board of Education's basic financial statements. We issued our report thereon dated November 1, 2013, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards as required by U.S. OMB Circular A-133 and schedule of expenditures of state financial assistance as required by New Jersey OMB Circular 04-04 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and schedule of expenditures of state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.


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


 Dieter P. Lerch
 Public School Accountant
 PSA Number C800756

Fair Lawn, New Jersey
 November 1, 2013

EAST ORANGE BOARD OF EDUCATION
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Federal Grant/ Pass-Through Grant/ Program Title	Federal C.F.D.A. No.	Grant Period	Award Amount	June 30, 2012 (Accounts Receivable)	Due To Grantor at 6/30/12	Acct. Bal. Unexpended Balance at 6/30/12	Deferred Exp. Unexpended Balance at 6/30/12	Cash Received	Budgetary Expenditures	Repayment of Prior Years Balance	Adjustments	June 30, 2013 (Accounts Receivable)	Due To Grantor at 6/30/13	Memorandum C.F.D.A. Responsible
U.S. Dept of Agriculture:														
Pass-Through State Department of Education:														
Food Service Fund:	10.555	7/01/12-6/30/13	\$ 3,365,336											
National School Lunch		7/01/12-6/30/12	5,218,819	(147,304)				\$ 5,095,766	\$ 3,365,336			\$ (266,570)	\$ (269,570)	
Cash Assistance		7/01/12-6/30/12	69,469					347,004						
Non Cash Assistance - PB		7/01/12-6/30/12	341,297					63,472	69,469			(5,997)	(5,997)	
Non Cash Assistance		7/01/12-6/30/12	156,769					341,297	341,297					
Special Education	10.557	7/01/12-6/30/12	1,189,212					1,126,639	1,230,712			(104,073)	(104,073)	
Special Education	10.553	7/01/12-6/30/12	1,189,212	(60,947)				48,627	48,627					
Fresh Fruit and Vegetable Program	10.582	7/01/12-6/30/12	57,439	(1,793)				47,147	57,439			(10,272)	(10,272)	
Fresh Fruit and Vegetable Program	10.582	7/01/12-6/30/12	34,587					1,793						
After School Snack	10.556	7/01/12-6/30/13	46,768					46,768	46,768					
Total U.S. Department of Agriculture				(209,744)				4,910,855	5,114,879			(389,012)		(389,012)
U.S. Dept. of Health and Human Services														
General Fund:	93.778	7/01/12-6/30/15	464,307					464,307	464,307					
Medical Assistance Program														
U.S. Dept of Education:														
Pass-Through State Department of Education:														
General Fund:	84.410	EDUC084210-11	6,154,478	(4,815,094)				4,815,094	354,251			(15,213)		(15,213)
Education Job Fund Program														
Total General Fund				(4,815,094)				5,275,401	818,528			(15,213)		(15,213)
U.S. Dept of Education:														
Pass-Through State Department of Education:														
Special Revenue Fund:														
Title I FY 2013 A & D (311)	84.010	NCLB-1210-13	4,475,183						4,450,135					
Title I FY 2012 A & D (312)	84.010	NCLB-1210-12	4,736,160	(1,610,769)				4,077,697	4,450,135			(840,286)	\$ 462,828	(377,458)
Title I FY 2011 A & D	84.010	NCLB-1210-11	5,047,592					1,174,969	3,085,925				\$ 234,648	
Total ISEA FY 2013 (239)			152,991					131,868						
Title ISEA FY 2012 (236)			228,489	(128,499)				65,977					67,159	
Title ISEA FY 2011			297,492										1,674	
Total ID FY 2013 (241)			82,773											
Title ID FY 2012 (243)			93,672	(121,153)										
Title ID FY 2011 (245)			112,514											
Title ID Transition (286)			66,536											
Title ID Transition (287)			172,914											
Total LEA FY 2010 ARRA (337)			3,725,401	(66,298)										
Title ISEA FY 2010 ARRA (337)	84.389	ARRA-1210-10	78,538											
ID.E.A. ARRA FY 2010 (254)	84.391	ARRA-1210-10	3,075,549	(84)										
ID.E.A. ARRA FY 2010 (254)	84.392	ARRA-1210-10	110,400											
ID.E.A. ARRA FY 2010 (256)			2,548,692											
Total ID.E.A. ARRA FY 2010 (255)														
ID.E.A. ARRA FY 2010 (255)	84.017	FT-1210-13						119,780	1,317,716			(2,039,238)	841,392	(2,197,956)

EAST ORANGE BOARD OF EDUCATION
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Federal Agency / Title	Federal C.F.D.A. No.	Federal Grant or State Project Number	Grant Period	Award Amount	June 30, 2012 (Accounts Receivable)	Deferred Revenues	Due To State 10/1/12	Acct. Rev. (Accounts Receivable)	Deferred Revenues	Cash Escrowed	Payable Expenditures	Repayment of Prior Years Expenditures	Adjustments	June 30, 2013 (Accounts Receivable)	Deferred Revenues	Due To Grantor 10/1/13	Memo C.F.D.A. Responsible
LD.E.A. Part B, Basic FY 2012 (231)(252)	84-027	FT-1210-12	9/01/11-8/31/12	\$ 2,580,906	\$ (2,652,038)	\$ 882,381	\$ 636,689	\$ 810,416	\$ (810,416)	\$ 1,814,642	\$ 71,165		\$ 66,306			\$ 636,689	-
LD.E.A. Part B, Basic FY 2011	84-027	FT-1210-11	9/01/10-8/31/11	2,560,649	(1,120,026)	882,381	636,689	810,416	(810,416)	1,120,026	71,165		66,306			636,689	-
LD.E.A. Part B, Preschool FY 2013 (257)	84-173	FT-1210-13	9/01/12-8/31/13	76,056	(89,846)	6,270	9,578	(1,574)	6,270	88,382	70,556			\$ (77,630)	\$ 11,870		(65,660)
LD.E.A. Part B, Preschool FY 2012 (255)	84-173	FT-1210-12	9/01/11-8/31/12	80,043				1,574	(6,270)								-
LD.E.A. Part B, Preschool FY 2011	84-173	FT-1210-11	9/01/10-8/31/11													9,578	-
Title IV FY 2008 (266)	84-286A	NCLB-1210-08	9/01/07-8/31/08	30,435		23,587									23,587		-
Title II, Basic Science FY 2013 (271)	84-507A	NCLB-1210-13	9/01/12-8/31/13	786,155	(324,679)	160,520	486	(192,173)	192,173	535,225	748,157			(442,081)	239,049		(212,132)
Title II, Basic Science FY 2012 (273)	84-507A	NCLB-1210-12	9/01/11-8/31/12	809,591				192,173	(192,173)	152,506						59	-
Title II, Basic Science FY 2011	84-507A	NCLB-1210-11	9/01/10-8/31/11	868,189												486	-
Title II Part D FY 2012 (276)	84-18X	NCLB-1210-12	9/01/11-8/31/12		(12,705)	12,705				9,500						9,500	-
Title IV FY 2011 (285)	84-186A	NCLB-1210-11	9/01/10-8/31/11	7,536			7,536									7,536	-
Title IV FY 2010 (285)	84-186A	NCLB-1210-10	9/01/09-8/31/10	73,026			16,610									16,610	-
School Improvement Grant (239)	84-377A	SC03-1210-13	9/01/12-8/31/13	1,874,132						783,410	1,601,492			(1,190,822)	372,774		(818,081)
School Improvement Grant (236)	84-377A	SC03-1210-12	9/01/11-8/31/12	1,989,375		427,102				808,982	427,102					11,455	-
A.P. Initiative FY 11 (451)	84-330C	AP-1210-11	10/1/10-9/30/11	96,881	(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	(21,049)									(21,049)			(21,049)
A.P. Initiative FY 09 (450)	84-330C	AP-1210-09	10/1/08-9/30/09	379,334	(297,920)									(297,920)			(297,920)
A.P. Initiative FY 07 (298)	84-330C	AP-1210-07	7/1/07-9/30/09	770,757	(1,363)									(1,363)			(1,363)
Carl Perkins Vocational FY 2015 (461)	84-084A	PERK-1210-15	7/1/15-6/30/15	126,710						65,486				(64,224)		441	-
Carl Perkins Vocational FY 2012 (561)	84-084A	PERK-1210-12	7/1/11-6/30/12	134,131	(69,057)					68,268							-
Honors-McCurry FY 2009 (453)	84-196	1210-09	9/01/08-8/31/09	170,000		22,989									22,989		-
Workforce Investment - (403)	84-196	1210-13	7/0/12-6/30/13	15,000							14,658			(14,658)			(14,658)
Workforce Investment - (404)	84-196	1210-12	7/0/11-6/30/12	43,000	(24,060)									(24,060)			(24,060)
Insured for State Grant - 433	84-000	1210-10	7/1/09-6/30/10	23,000		1,385									1,385		-
Adult Basic Education-ABE SKILLS (618)	84-002A	1210-13	7/1/12-6/30/13	93,907	(37,614)					49,810	70,429			(44,097)	23,478		(20,619)
Adult Basic Education-ABE SKILLS (618)	84-002A	1210-12	7/1/11-6/30/12	92,267													(2,855)
Adult Basic Education-ABE SKILLS (618)	84-002A	1210-11	7/1/10-6/30/11	106,439	(11,645)												(2,855)
Adult Basic Education-ABE SKILLS (618)	84-002A	1210-10	7/1/09-6/30/10	96,600	(9,806)												-
Adult Basic Education-ABE SKILLS	84-002A	1210-08	7/1/07-6/30/08	103,000	(6,357)												-
Adult Basic Education - ABE SKILLS	84-002A	1210-07	7/1/06-6/30/07	182,915	(15,775)												-
Adult Basic Education - ABE SKILLS	84-002A	1210-05	7/1/02-6/30/02	21,284	(4,893)												-
Adult Basic Education-ABE SKILLS	84-002A	1210-04	7/1/01-6/30/04	182,915	(17,270)												-
Adult Basic Education-ABE SKILLS	84-002A	1210-05	7/1/04-6/30/05	182,935													-
Events Start Family Literacy FY 2007 (455)	84-211C	1210-07	10/01/06-9/30/07	1,207	(290)												-
Events Start Family Literacy	84-211C	1210-01	10/1/00-9/30/01	140,000	(6,080)												-
Race to the Top 3 (295)			7/1/12-6/30/13	240,821		75,315					118,049			(118,049)	20,152		(118,049)
NJ Reading First Grant FY 2011 (457)		1210-11	7/01/10-6/30/11		(7,848,274)	2,490,342	809,912			11,345,090	10,576,914			(6,577,682)	2,317,285	1,066,832	(4,631,083)
Total Special Revenue						2,490,342	809,912			11,345,090	10,576,914			(6,577,682)	2,317,285	1,066,832	(4,631,083)
Total Federal Assistance						2,490,342	809,912			11,345,090	10,576,914			(6,577,682)	2,317,285	1,066,832	(4,631,083)

EAST ORANGE BOARD OF EDUCATION
 SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Grant or State Project Number	Grant or State Period	Award Amount	June 30, 2012		Carryover/ Walkover Amount	Interfund Transfers	Cash Received	Budgetary Expenditures	Repayment of Prior Year's Balance	(1) Adjustments	(Accounts Receivable)	Deferred Revenue	Due To Grantor at June 30, 2013	GAAP Asset/Liability	Cumulative Total Expenditures
			Due To Grantor at June 30, 2012	Deferred Revenue											
1700	7/1/12-6/30/13	\$ 1,506,379					\$ 1,506,379	\$ 1,506,379							\$ 1,506,379
Debt Service Fund															
13-495-034-5120-017	7/1/12-6/30/13	3,505,709					3,505,709	3,505,709							3,505,709
Total State Financial Assistance															
			\$ (20,635,439)	\$ 3,845,476	\$ 274,203	\$ 372,958	\$ 221,353,566	\$ 222,711,398	\$ 229,854	\$ (107,527)	\$ (20,917,305)	\$ 2,073,855	\$ 120,309	\$ (1,048,485)	\$ 222,711,598
Capital Projects Fund															
13-100-034-5095-006	7/1/12-6/30/13	5,552,546					(5,552,546)	(5,552,546)							(5,552,546)
13-495-034-5095-007	7/1/12-6/30/13	292,140					(292,140)	(292,140)							(292,140)
13-100-034-5095-001	7/1/12-6/30/13	6,608,863					(6,608,863)	(6,608,863)							(6,608,863)
Capital Projects Fund															
							(12,453,549)	(12,453,549)							(12,453,549)
Economic Development Authority (EDA)															
1700	7/1/12-6/30/13						\$ 207,395,638	\$ 208,731,670	\$ 229,834	\$ (107,527)	\$ (20,917,305)	\$ 2,073,855	\$ 120,309	\$ (1,048,485)	\$ 208,731,670
On-Behalf Contributions															

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

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE SCHEDULES OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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. The information in these schedules is presented in accordance with requirements of U.S. OMB Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations" and New Jersey OMB Circular 04-04, "Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid". Therefore, some amounts presented in these schedules may differ from the amounts presented in, or used in the preparation of, the 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.

**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, 2013**

NOTE 3 RELATIONSHIP TO BASIC FINANCIAL STATEMENTS (Continued)

The net adjustment to reconcile from the budgetary basis to the GAAP basis is an increase of \$399,180 for the general fund and a decrease of \$598,688 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:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
General Fund	\$ 818,538	\$ 196,879,495	\$ 197,698,033
Special Revenue Fund	10,148,124	20,364,104	30,512,228
Capital Projects Fund		1,506,379	1,506,379
Debt Service Fund		3,505,709	3,505,709
Food Service Fund	<u>5,114,878</u>	<u>72,389</u>	<u>5,187,267</u>
Total Financial Assistance	<u>\$ 16,081,540</u>	<u>\$ 222,328,076</u>	<u>\$ 238,409,616</u>

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 \$6,823,949 represents the amount reimbursed by the State for the employer's share of social security contributions for TPAF members for the fiscal year ended June 30, 2013. The amount reported as TPAF Pension System Contributions in the amount of \$5,844,686 and TPAF Post-Retirement Medical Benefits Contributions in the amount of \$6,608,863 represents the amount paid by the State on behalf of the District for the fiscal year ended June 30, 2013. The School Development Authority's ("SDA") Educational Facilities Construction and Financing Act on-behalf payments totaling \$1,506,379 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, 2013.

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.

**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, 2013**

NOTE 7 SCHOOLWIDE PROGRAM FUNDS

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

<u>Federal Program</u>	<u>Amount</u>
Title I, Part A: <i>Improving Basic Programs Operated by Local Education Agencies</i>	<u>\$2,923,801</u>

EAST ORANGE BOARD OF EDUCATION
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Part I – Summary of Auditor’s Results

Financial Statement Section

Type of auditors’ report issued: Unmodified

Internal control over financial reporting:

1) Material weakness(es) identified? yes X no

2) Were significant deficiency(ies) identified that were not considered to be material weaknesses? X yes none reported

Noncompliance material to the basic financial statements noted? X yes no

Federal Awards Section

Internal Control over compliance:

1) Material weakness(es) identified? yes X no

2) Were significant deficiencies identified that were not considered to be material weaknesses? X yes none reported

Type of auditor’s report on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 (section.510(a))? X yes no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>84.010</u>	<u>Title I</u>
<u>84.027</u>	<u>IDEA Part B Basic</u>
<u>84.173</u>	<u>IDEA Preschool</u>
<u>84.367A</u>	<u>Title IIA</u>
<u>84.377A</u>	<u>School Improvement Grant</u>
<u>10.555</u>	<u>National School Lunch Program</u>
<u>10.553</u>	<u>School Breakfast</u>
<u>10.556</u>	<u>After School Snack</u>
<u>10.582</u>	<u>Fresh Fruit and Vegetable</u>

Dollar threshold used to determine Type A Programs \$ 495,295

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, 2013**

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 2013-001

Our audit of encumbrances payable in the various funds revealed that numerous encumbered balances were reclassified to accounts payable or deemed invalid at year end.

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, 2013.

Context:

Purchase orders in the General Fund in the amount of \$2,851,645 were reclassified to accounts payable and \$2,780,024 were deemed invalid and cancelled. Encumbrances payable in the Special Revenue Fund in the amount of \$587,826 were reclassified to accounts payable and \$493,752 were deemed invalid and cancelled.

Cause:

Certain open purchase orders were not reviewed and properly classified or cancelled in the District's records at June 30, 2013.

Effect:

None – the financial statements have been adjusted to reflect the accounts payable and encumbrance adjustments as noted.

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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 2013-001 (Continued)

Recommendation:

Internal controls be enhanced to ensure that encumbrances payable balances be reviewed and invalid balances be cancelled at year end.

Management's Response:

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

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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 2013-002

Our audit revealed that the general ledger account balances in the various funds were not in agreement with the subsidiary ledgers and supporting documentation.

Criteria or specific requirement:

Internal control over financial reporting.

Condition:

Numerous adjusting journal entries were required to reconcile the general ledger account balances to the subsidiary ledgers and supporting documentation.

Context:

General ledgers in the General Fund, Special Revenue Fund and Enterprise Fund were not adjusted and reconciled to agree with the subsidiary ledgers and supporting reconciliations.

Cause:

See context.

Effect:

Numerous audit adjustments were required to be posted to the District financial statements as a result of transactions which were not properly posted and reconciled in the District's general ledger.

Recommendation:

District's general ledgers be reviewed and reconciled to subsidiary ledgers and supporting documentation.

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, 2013**

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 2013-003

Our audit of Contracts awarded through cooperative purchasing services revealed that:

- a) In certain instances vendor invoices were not itemized as to labor and material charges.
- b) Labor rates did not always agree with the bid award.

Criteria or specific requirement:

Internal control procedures related to purchasing in accordance with the Public School Contracts Law.

Condition:

- a) Material and labor rates were not always itemized on the vendor invoices.
- b) Labor rates did not always agree with the amounts per the bid awarded by cooperative purchasing services.

Context:

Numerous contracts awarded through Essex County Educational Data Services and Middlesex Regional Educational Data Services for playground, electrical and plumbing services which did not provide adequate itemization as per the bid specifications.

Effect:

Noncompliance with bidding requirements of the Public School Contracts Law.

Cause:

See Condition.

Recommendation:

Vendor invoices for playground, electrical and plumbing services for time and material charges be verified to the cooperative purchasing bid award prior to authorizing payment.

Management's Response:

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

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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 2013-004

Our audit of the Title I and Title IIA grant award programs revealed amounts reported as expended in 2011/2012 final reports were not in agreement with the expenditures reported in the District records.

Information on federal program:

Title I, Title I SIA	84.010A
Title IIA	84.367

Criteria or specific requirement:

Federal Grant Compliance Supplement – Reporting

Condition:

Amounts reported as expended in the 2011/2012 Title I and Title IIA final reports were not in agreement with the District's budget reports. The District's budget records were overstated by \$372,048 and \$117,787 for Title I and Title IIA, respectively.

Questioned Costs:

Unknown.

Context:

Amounts reported as expended in the District records exceeded the amounts reported as expended in the NCLB EWEG final reports by \$489,835.

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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 2013-004 (Continued)

Cause:

See condition.

Effect:

District is not in compliance with Federal Grant Compliance Supplement.

Recommendation:

The District records be reconciled with the Final EWEG reports for Title I and Title IIA grant funds and adjusted to properly reflect final grant expenditures.

Management's Response:

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

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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 2013-005

Our audit of the IDEA and School Improvement grant award programs revealed reimbursements were not requested and received timely for program expenditures made during the grant period.

Information on federal program:

IDEA Part B	84.027
IDEA Part B - Preschool	84.173
School Improvement Grant	84.377A

Criteria or specific requirement:

Federal Grant Compliance Supplement – Cash Management

Condition:

Reimbursements were not requested timely through the Electronic Web Enabled Grant System (EWEG) for amounts expended for the various grant programs.

Questioned Costs:

Unknown.

Context:

Federal grants receivable for IDEA and School Improvement Grant were approximately \$2.2 million as of June 30, 2013.

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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 2013-005 (Continued)

Cause:

See condition.

Effect:

Failure to timely seek reimbursement results in a negative impact on cash flow.

Recommendation:

Federal program expenditure reimbursements be requested on a timely basis for the IDEA and School Improvement Grants.

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, 2013**

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 2013-006

Our audit of budget charges revealed certain payroll and travel 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:

Payroll related expenditures for 3 administrators and certain travel reimbursements were not classified and charged to the proper budget line accounts.

Questioned Costs:

None

Context:

Of the 70 employees tested, 3 administrators were charged to an improper budget account. In addition, several travel reimbursement accounts were not properly charged.

Effect:

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

Recommendation:

Administrative salaries and travel reimbursements be properly 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, 2013**

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 2013-007

Our audit of the Treasurer of School Monies and Board Secretary's reports revealed that the reports were not always approved timely.

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 always submitted for approval to the Board within 60 days of month's end.

Questioned Costs:

None

Context:

July, August, September, October, May and June were not approved on a timely basis.

Effect:

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

Cause:

See condition.

Recommendation:

Continued efforts be made to file monthly the Treasurer of School Monies and Board Secretary's reports within sixty days of month end.

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, 2013**

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 2013-008

Our audit of Contracts awarded through cooperative purchasing services revealed that:

- a) In certain instances vendor invoices were not itemized as to labor and material charges.
- b) Labor rates did not always agree with the bid award.

State program information:

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

Criteria or specific requirement:

State of Grant Compliance Supplement – State Aid Public
NJSA 18A:18A – Public School Contracts Law

Condition:

- a) Material and labor rates were not always itemized on the vendor invoices.
- b) Labor rates did not always agree with the amounts per the bid awarded by cooperative purchasing services.

Context:

Numerous contracts awarded through Essex County Educational Data Services and Middlesex Regional Educational Data Services for playground, electrical and plumbing services which did not provide adequate itemization as per the bid specifications.

Effect:

Noncompliance with bidding requirements of the Public School Contracts Law.

Cause:

See Condition.

Recommendation:

Vendor invoices for playground, electrical and plumbing services for time and material charges be verified to the cooperative purchasing bid award prior to authorizing payment.

Management's Response:

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

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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 2013-009

Our audit of the Application for State School Aid (ASSA) noted several instances in which IEP's were not updated for On Roll Special Education students.

State program information:

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

Criteria or specific requirement:

State of New Jersey Grant Compliance Supplement

Condition:

Several IEP's were not updated for Special Education students.

Questioned Costs:

Unknown.

Context:

It was noted that fourteen (14) IEP's were not updated for On Roll Special Education students.

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, 2013**

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 2013-009 (Continued)

Recommendation:

Continued efforts be made to ensure that the IEP's are 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, 2013**

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

2012-1

Condition:

Encumbrance balances in the General, Special Revenue Funds and Capital Projects Fund were overstated in the District's records at June 30, 2013.

Status

See Finding 2013-001.

2012-2

Condition:

There is an amount due to the Payroll Agency account of \$818,562 as of June 30, 2013 to fund the District's tax liabilities.

Status

Corrective action has been taken.

2012-3 and 2012-9

Condition:

Budget account charges for various line item accounts were not classified and charged to the proper budget line accounts.

Status:

See Finding 2013-006.

**EAST ORANGE BOARD OF EDUCATION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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)

2012-4

Condition:

Submitted IRS Form 941 for the 3rd quarter 2012 and 1st quarter 2013 were not in agreement with District payroll records related to employee gross wages and tax payments due, respectively. The gross wages per the W-3 did not agree with the quarterly gross wages per the 941's.

Status

Corrective action has been taken.

2012-5

Condition:

Numerous adjusting journal entries were required to reconcile the general ledger account balances to the subsidiary ledgers and supporting documentation.

Status

See Finding 2013-002.

2012-6 and 2012-13

Condition:

- a) Material and labor rates were not always itemized on the vendor invoices.
- b) Labor rates did not always agree with the amounts per the bid awarded by Educational Data Services.

Status

See Findings 2013-003 and 2013-008.

**EAST ORANGE BOARD OF EDUCATION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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)

2012-7

Condition:

Amounts reported as expended in the 2011/2012 IDEA and NCLB final reports were not in agreement with the District's budget reports. In addition reimbursements were not requested periodically through the Electronic Web Enabled Grant System (EWEG) for amounts expended for the various grant programs.

Status

See Finding 2013-004.

2012-8 and 2012-10

Condition:

A detailed analysis by grant program for grants receivable, deferred revenues and due to grantor balances was not properly reflected in the schedule.

Status

Corrective action has been taken.

2012-11

Condition:

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

Status

See Finding 2013-007.

**EAST ORANGE BOARD OF EDUCATION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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)

2012-12

Condition:

The TPAF Social Security Reimbursement requested by the District for the December 30 payroll included wages earned for the entire month of December.

Status

Corrective action has been taken.

2012-14

Condition:

Numerous lunch applications were not available for students reported as Low Income and several IEP's were not available for Special Education students.

Status

See Finding 2013-009.