

**CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
ORANGE, NEW JERSEY
(COUNTY OF ESSEX)**



**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2010**

**CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
ORANGE, NEW JERSEY
(COUNTY OF ESSEX)**

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2010**

Prepared by:
**City of Orange Township Public Schools Business Office
Mr. Adekunle James
Business Administrator/Board Secretary**

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Comprehensive Annual Financial Report
For the fiscal year ended June 30, 2010

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Introductory Section



ORANGE TOWNSHIP PUBLIC SCHOOLS

Administration Building

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Mr. Ronald C. Lee
Superintendent of Schools

Adekunle O. James
Business Administrator/Board Secretary

December 3, 2010

The Honorable President and Members
Board of Education
City of Orange Township Public Schools
County of Essex, New Jersey

Dear Madam President and Board Members:

Introduction

The Comprehensive Annual Financial Report (CAFR) of the City of Orange Township Public Schools (the District) for the fiscal year ended June 30, 2010 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 District. 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 fairly present the financial position, governmental activities, the business-type activities, each major fund and the aggregate remaining fund information at June 30, 2010 and the respective changes in financial position and cash flows, where applicable for the year then ended. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included.

State statutes require an annual audit by independent certified public accountants or registered municipal accountants. Mitchell & Titus, LLP, a firm of licensed certified public accountants, has performed an audit of our financial statements and issued an unqualified ("clean") opinion on the District's financial statements for the year ended June 30, 2010. The report of the independent auditors is located at the front of the financial section of this report. The independent audit of the District's financial statements was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only the fair presentation of the financial statements, but also on the internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are presented in the Single Audit section of the CAFR. The District also receives a report regarding compliance with state programs as required by the State of New Jersey OMB Circular 04-04.

Management's discussion and analysis (MD&A) immediately follows the report of independent auditors and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complement this letter of transmittal and should be read in conjunction with it. The comprehensive annual financial report is presented in four sections: **introductory**, **financial**, **statistical** and **single audit**. The introductory section includes this transmittal letter, the District's organizational chart, the list of consultants, the accountants and advisors, and a list of principal officials. The financial section includes the basic financial statements, required supplementary information and other supplementary information, as well as the auditors' report thereon. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis. The District is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act Amendments of 1996 and the U.S. Office of Management and Budget Circular A-133, "Audits of State and Local Governments and Non-Profit Organizations," and State OMB Circular 04-04, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid Payments." The single audit section of this report includes the auditors' report on internal control over financial reporting and compliance and other matters based on audit of financial statement performed in accordance with auditing standards generally accepted in the United States and Government Auditing Standards, the auditors' report on compliance with requirements applicable to each major program and on internal control over compliance in accordance with OMB Circular A-133 and State OMB Circular 04-04, schedule of expenditures of federal awards and state financial assistance and related notes thereto, and schedule of findings and questioned costs and summary schedule of prior audit findings.

1. Reporting Entity and Its Services

The City of Orange Township School District is an independent reporting entity within the criteria adopted by the GASB statement No. 14. All funds of the District are included in this report. The City of Orange Township, Board of Education and all its schools constitute the District's reporting entity.

The District provides a full range of educational services appropriate to grade levels pre-kindergarten through 12 (Pre-K-12). These include regular developmental and alternative programs, as well as special education for handicapped youngsters. The District completed the 2009-2010 fiscal year with an average daily enrollment of 4,434 students, which is 214 students more than the previous year's average daily enrollment. The following details the changes in the student enrollment of the District over the last five (5) years.

Average Daily Enrollment

Fiscal Year	Average Daily Enrollment	Percent Change Increase (Decrease)
2009-10	4,434	5.07
2008-09	4,220	(1.40)
2007-08	4,280	7.40
2006-07	3,985	(2.30)
2005-06	4,084	(6.22)

2. School Funding Reform Act Of 2008

Pursuant to the School Funding Reform Act (SFRA) of 2008, which became effective for the 2008-09 school fiscal year, state aid categories have been revised to reflect provisions of SFRA. SFRA provides for one restricted state aid category, the Preschool Education Aid, which is reported and accounted for in the special revenue fund.

3. Economic Condition and Outlook

The City of Orange Township area, in the past has had continuous experience of developments and expansion. The current fiscal and economical condition, at both State and Federal level have reverted the few economical progress made within the past few years. Some businesses have failed and or relocated outside the City of Orange Township, resulting in increase of unemployment level which is currently at approximately 11%. Also, the economic crisis has led to a decreased tax base in both residential and industrial properties. This contraction, should it continue will result in further downturn in the economy of the City of Orange Township and the area will fail to prosper.

4. Major Instructional Initiatives

The District continues to undertake four major initiatives, under the rubric of Academic Excellence linked to the School Development Program/the small learning communities in order to close the gap in student achievement. The second phase of an audit of the developmentally appropriate curriculum for grades Pre-K-12 instruction is being implemented and enhanced through ongoing staff professional development and the purchase of instructional materials and technology equipment related to curriculum for use in the classrooms to meet and exceed the Core Curriculum Content Standards in Grades Pre-K-12.

The following initiatives in specific core subject areas are also embarked upon:

MATHEMATICS

Everyday Math Program - Piloted in 2010 with full implementation planned for 2011-2012. Everyday Mathematics emphasizes the application of mathematics to real world situations. Numbers, skills and mathematical concepts are not presented in isolation, but are linked to situations and contexts that are relevant to everyday lives. The curriculum also provides numerous suggestions for incorporating mathematics into daily classroom routines and other subject areas. Each Everyday Mathematics lesson includes time for whole-group instruction as well as small group, partner, or individual activities. These activities balance teacher-directed instruction with opportunities for open-ended, hands-on explorations, long-term projects and on-going practice. Everyday Mathematics provides numerous methods for basic skills practice and review. These include written and choral fact drills, mental math routines, practice with fact triangles (flash cards of fact families), daily sets of review problems called Math Boxes, homework, timed tests and a wide variety of math games.

Math Pacing Units - Units aligned with the NJ Core Curriculum Content Standards that introduce students to an investigative approach to Mathematics that is further developed in the Connected Math Program currently utilized in Grades 6, 7, and 8.

Curriculum - A new curriculum for each grade level is aligned to the newly adopted Common Core State Standards, which are the standards designed and adopted by over 30 states. Grades K-2, Grades 3-5.

LANGUAGE ARTS

Literacy is Essential to Adolescent Development and Success (LEADS)

The LEADS model is research-based, student-centered, inclusive, and interdisciplinary. It is focused on supporting adolescent reading and writing instruction while connecting these skills to the content areas through a strong focus on expository reading and writing was implemented in Grades 5, 6, and 7.

The model incorporates the three tiers of instruction design. These three tiers of instruction include: - **Tier 1** – whole group instruction focused on developing higher order thinking skills. In New Jersey these are the core curriculum content standards (NJCCCS). Instruction in Tier 1 also focuses on developing and expanding students' vocabulary as well as background knowledge around which themes/units of study are built. All reading materials used in Tier 1 are age appropriate, grade level or above the instructional level, and rigorous, thereby assuring that all students are exposed to the core. This includes special education students who, based on the data, have too often been segregated in classes that exposed them to less than rigorous expectations. **Tier 2** - small group instruction focused on providing scaffolded support to students to help them develop and extend reading comprehension skills that are modeled in Tier 1. **Tier 3** – this component again allows for teachers to provide individual or small group instruction focused on interventions to support struggling readers. Instruction is to help those

students who are two or more years below level master specific skills that they have not mastered or that form gaps in their repertoire of reading skills.

Study Island – Instructional software for grades K-12 includes benchmark assessments and tutorials. Teachers create reports for each student and use the data to guide instruction on a class, and individual basis.

Journeys Reading Program – piloted in grades K-4 in 2009-2010, will be fully implemented in 2010-2011. **Curriculum** - rewritten curricula includes; Math K-2, Math 3-5, Language Arts K-2, Language Arts 3-5, The Arts, Music Theory, Stagecraft and Drama. **Six Plus One Traits of Writing** - Writing program that is implemented K through 12 in 2009-2010. The traits are infused throughout the Language Arts program, and used as writing indicators in other disciplines. They include; Ideas, Organization, Voice, Sentence Fluency, Word Choice, Conventions, and Presentation.

PROFESSIONAL DEVELOPMENT

Individualized needs assessment by department, discipline, and school through surveys and evaluations of Professional Development experiences. **Job-embedded Staff Development** - classrooms are set up that become instructional models for the district wherein the teachers and/or outside consultants model best practices. **Professional Learning Communities** - implementation of this model of staff development wherein staff members become part of a Professional Development committee within the school building.

Partnerships with Universities -

Rutgers University - The RIISA Group - administrative and content specific staff development wherein the administrators, Master Teachers, and teacher representatives meet with Rutgers University staff and outside Professors who work on content specific and Leadership quality specific topics.

Montclair State University - PRISM - a partnership with the Learning Center at Montclair State University specifically addressing our Mathematics content through seminars and job-embedded professional development for Everyday Math Connected Math, and content specific Mathematics topics such as Algebra and Geometry.

Partnerships with Outsourced Consultant Experts

Metamorphosis Group - Professional development for Master Teachers, Administrators and content Specific teachers for Math and Language Arts throughout the year for full day experiences.

State of New Jersey Department of Education (NJDOE) - NJDOE representative conducts full day workshops in addition to job-embedded staff development for Language Arts teachers and Master Teachers.

OTHER INITIATIVES

Diagnostic Assessment Tools – benchmark assessment for diagnosis of deficiencies and gaps; Journeys Language Arts Program in Grades K-2 - benchmark assessments as designated by the program; Everyday Math Program for Grade K - benchmark assessments as designated by the program; Math Pacing Units for Grades 1-2 - benchmark assessments from the Units; Foss Kit Benchmarks for Grades K-6 - Science benchmarks directly from the Science Program; CPO Life Science Benchmarks for Grade 7 - Science Benchmarks included in the CPO Science Program; CPO Earth, Space, and Physical Science Grade 8 - Science Benchmarks included in the CPO Science Program; Learnia - for Math and Language Arts in Grades 3-8 - software that provides a benchmark assessment in Math and Language Arts, including individualized student reports for data analysis and benchmarking reports; and NWEA and Study Island - for Math, Language Arts and Science in Grades 9-12 - software that provides a benchmark assessment in Math and Language Arts, including individualized student reports for data analysis and benchmarking reports.

District Writing Prompts - Grades K-12 - Each grade level receives a Writing Task that is holistically scored according to the New Jersey State assessment rubric. The tasks are also scored by indicators for each of the Six Plus One Writing Traits in grades K-8.

Individual Student Portfolios – Established criteria for a student portfolio program that will track skills and include artifacts. Individual Student Portfolio Plan– presented guidelines for portfolios to be established in OHS for Language Arts and Mathematics in an effort to track student progress and differentiate instruction based on the data. Bring the initiative into the elementary schools and the writing of the Skill Level Mastery Matrix (SLMM).

5. Test Scores

The test result of the students in the District for the 2009-2010 school year are as follows:

Preliminary data from the New Jersey Assessment of Skill and Knowledge (NJASK) & HSPA – Spring 2010:

<i>Percentages of 4th Graders</i>	<i>2009, Proficient</i>	<i>2010</i>
Language Arts	64.8%	63%
Mathematics	45.1%	44.1%

<i>Percentages of 8th Graders</i>	<i>2009, Proficient</i>	<i>2010</i>
Language Arts	55%	59%
Mathematics	35%	41%

<i>Percentages of Eleventh Graders</i>	<i>2009, Proficient</i>	<i>2010</i>
Language Arts	55%	59%
Mathematics	22%	26%

6. Internal Control

Management of the District is responsible for establishing and maintaining internal control 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 accounting principles generally accepted in the United States (GAAP). Internal control is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

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

As part of the District's single audit described earlier, assessments 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 if the District has complied with applicable laws and regulations.

7. Budgetary Controls

In addition to internal control, the District maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the District's Board of School Estimate. Annual appropriated budgets are adopted for the general fund and the special revenue fund. Project-length budgets are approved for the capital improvements accounted for in the capital projects 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 the fund balance in the subsequent year. Those amounts to be re-appropriated are reported as reservations of fund balance at June 30, 2010.

8. Deferral of June State Aid Payments

For the 2009-2010 fiscal year, the Office of the Governor of New Jersey announced that due to the extreme economic hardship facing the State, the June 8, 2010 State aid payment to school districts will be delayed until next fiscal year. In accordance with the NJDOE, all school districts are required to record both June payments (June 8 and June 22) as revenue in their budgetary schedules in the current 2009-2010 school year but for the GAAP statements, these payments will be recognized and reported as revenue in the subsequent fiscal year.

9. Accounting System and Reports

The District's accounting records apply GAAP, as promulgated by the Governmental Accounting Standards Board (GASB). The accounting system of the District is organized on the basis of funds. These funds are explained in "Notes to the Basic Financial Statements," Note 1.

10. Debt Administration

The School District is a Type I School District, wherein under statute, funds needed for the construction and repair of facilities are bonded for and incurred by the municipality. As of June 30, 2010, the municipality's outstanding debt on behalf of the District was \$6,851,357. The proceeds of these bond issues were placed in the School District's capital projects fund for capital improvements to the School District's buildings and grounds and the purchasing of classroom computer technology and other instructional equipment. The building improvements include the building of modular classrooms at the Forest Street, Heywood and the Oakwood Avenue Elementary Schools, various re-roofing projects, window replacements, Bell Stadium improvement project, masonry restoration and other projects. Majority of the projects funded through these bond offerings were completed by the 1997-1998 school year, except for the added renovation of the Bell stadium field and track that was completed by the 2008-2009 school year.

As a result of the Abbott v Burke Decision of 1998 additions and renovation projects to Central, Cleveland, Forest, Heywood, Lincoln, Oakwood, Orange High School, Park Avenue Elementary School, two new K-8 schools, two new in-district Pre-School facilities were approved to be built in the District. As of June 30, 2010 one New K-8 (Rosa Parks School) was completed and opened in September 2004, the Park Avenue School renovation and addition project was completed and was occupied in September 2009; and the Lincoln Avenue School project was at a 98% completion stage as of June 30 2010. These projects are undertaken by the NJDOE and the New Jersey School Development Authority (NJSDA). These additions include, but not limited to classroom spaces, media centers, gymnasiums, cafeteria and administrative office spaces. In addition, a Health and Safety project has been approved at the Orange High School to replace the non-functioning air handling and circulating system. At the Orange Middle School (now Orange Preparatory Academy), the gym lights have been approved to be replaced. The Middle School roof has also been approved to be replaced as a Health and Safety project by the NJDOE.

11. Cash Management

The investment policy of the District is guided in large part by state statute as detailed in "Notes to Financial Statements," Note 3. The District has adopted 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.

12. Risk Management

The School District carries various forms of insurance including, but not limited to, general liability, automobile liability and comprehensive/collision, hazard and theft insurance on property and contents, and fidelity bonds.

13. Awards

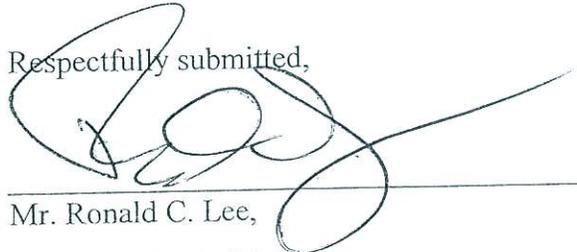
The Association of School Business Officials (ASBO) awarded a Certificate of Achievement for Excellence in Financial Reporting to the District for its comprehensive annual financial report for the fiscal year ended June 30, 2009. This is the first time that the District received this prestigious award. The Certificate of Excellence in Financial Reporting Program was designed by ASBO International to enable school business officials to achieve a high standard of financial reporting.

By preparing and presenting a CAFR, the City of Orange Township Public Schools has validated the credibility of its school system's operations, measured the integrity and technical competence of the business office staff, assisted in strengthening our presentations for bond requests, and provided professional recognition.

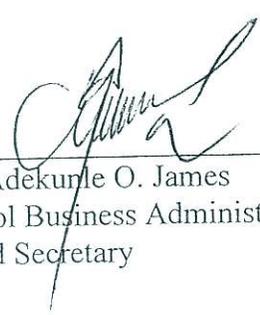
14. Acknowledgments

We would like to express our appreciation to the members of the City of Orange Township Board of Education, the Mayor Eldridge Hawkins Jr., the City Council, the Police Department, the Fire Department, the City Tax Assessor Department, the City Finance Department and the City Recreation Department for their concern in providing fiscal accountability to the citizens and taxpayers of the City of Orange Township School District and thereby, contributing their support to the development and maintenance of our financial operation. The preparation of this report could not have been accomplished without the efficient and dedicated services of our Business Office financial and accounting staff.

Respectfully submitted,



Mr. Ronald C. Lee,
Superintendent of Schools



Mr. Adekunle O. James
School Business Administrator/
Board Secretary

**City of Orange Township School District
Orange, New Jersey**

Certificate of Excellence in Financial Reporting

**ASSOCIATION OF SCHOOL BUSINESS OFFICIALS
INTERNATIONAL**



This Certificate of Excellence in Financial Reporting is presented to

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

For its Comprehensive Annual Financial Report (CAFR)

For the Fiscal Year Ended June 30, 2009

Upon recommendation of the Association's Panel of Review which has judged that the Report substantially conforms to principles and standards of ASBO's Certificate of Excellence Program

Evin Green

President

John D. Musso

Executive Director

**City of Orange Township School District
Orange, New Jersey**

Roster of Officials

BOARD MEMBERS	APPOINTED/ RE-APPOINTED	TERMS EXPIRES
Ms. Patricia A. Arthur, President	May 2009	2012
Mr. Arthur J. Griffa, Vice President	Sept. 2008	2011
Rev. Reginald T. Jackson, Member	May 2009	2012
Mrs. Maxine G. Johnson, Member	July 2008	2011
Mr. David Wright, Member	May 2010	2013
Ms. Stephanie Brown, Member	May 2010	2013
Ms. Eunice Mitchell, Member	May 2010	2013

OTHER OFFICIALS

Mr. Ronald C. Lee, Superintendent of Schools

Dr. Paula Howard, Deputy Superintendent of Curriculum & Instruction Services

Mr. Adekunle James, School Business Administrator/Board Secretary

Ms. Belinda Scott-Smiley, Administrative Assistant to the Superintendent for Operations/Human Resources Services

Ms. Barbara Clark, Director of Special Services

Ms. Candace Goldstein, Director of Special Programs

Ms. Candace Wallace, Director of Curriculum

**City of Orange Township School District
Orange, New Jersey**

Consultants, Accountants and Advisors

ARCHITECTS

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KNTM Architect
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East Orange, NJ 07017

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Certified Public Accountants
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Rutherford, NJ 07070

ATTORNEYS AT LAW

Melvin Randall
School Board Attorney
Love & Randall
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East Orange, New Jersey 07017

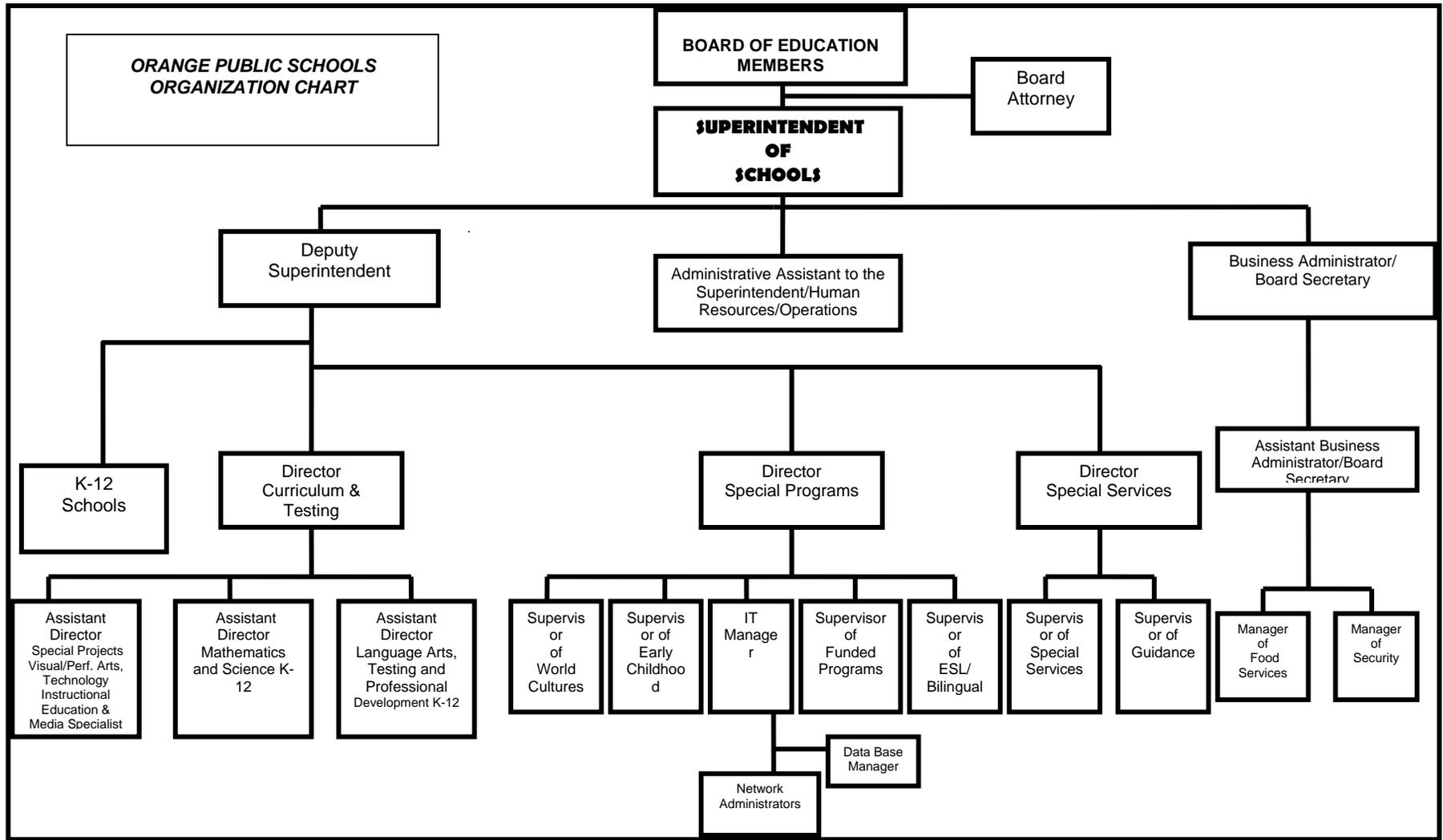
FISCAL AGENT

Olugbenga Olabintan, CPA
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3rd Floor
Newark, New Jersey 07103

OFFICIAL DEPOSITORY

Bank of America
425 Main Street
Orange, New Jersey 07050

**ORGANIZATIONAL CHART
CITY OF ORANGE TOWNSHIP SCHOOL DISTRICT
2009 – 2010**



REPORT OF INDEPENDENT AUDITORS

Honorable President and
Members of the Board of Education
City of Orange Township Public Schools
County of Essex
Orange, New Jersey

We have audited the accompanying financial statements of the governmental activities, the business-type activities and each major fund and the aggregate remaining fund information of the City of Orange Township Public Schools (the District) in the County of Essex, State of New Jersey, as of and for the fiscal year ended June 30, 2010, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and audit requirements as prescribed by the Division of Finance, 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. We were not engaged to perform an audit of the District's internal control over financial reporting. Our audit included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

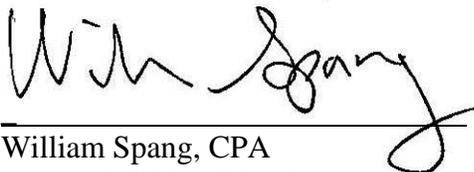
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, and each major fund, and the aggregate remaining fund information of the City of Orange Township Public Schools, in the County of Essex, State of New Jersey, as of June 30, 2010, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with US generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 3, 2010, on our consideration of the City of Orange Township Public School's internal control over financial reporting and 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 result 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* and should be considered in assessing the results of our audit.

The Management Discussion and Analysis on pages 16 through 31 and the Budgetary Comparison Schedules on pages 67 through 88 are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the City of Orange Township Public Schools' basic financial statements. The accompanying introductory section and other supplementary information such as combining and individual fund financial statements, long-term debt schedules and statistical information are presented for the purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements and long-term debt schedules on pages 161 through 169 have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section on pages 1 through 13, school level schedules on pages 89 through 155, special revenue fund's revenue and expenditures – budgetary basis on pages 156 through 160, and statistical information on pages 170 through 189, have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

The accompanying schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and New Jersey OMB's Circular 04-04, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid, respectively, and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



William Spang, CPA
Licensed Public School Accountant
No. 20CS00249500
Mitchell & Titus, LLP

December 3, 2010

**REQUIRED SUPPLEMENTARY INFORMATION
PART I**

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Management's Discussion and Analysis
For the fiscal year ended June 30, 2010

It is a privilege to present to you the financial condition of the City of Orange Township Public Schools (the District). This discussion and analysis of the District's financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2010. The intent of this discussion and analysis is to examine the District's financial performance as a whole. The readers of this document should also review the transmittal letter, the basic financial statements and the notes to the basic financial statements to enhance their understanding of the District's financial performance.

The Management's Discussion and Analysis (MD&A) is an element of the 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 States and Local Governments. Certain comparative information between the current year and the prior year is required to be presented in the MD&A.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The basic financial statements consist of three components: 1) district-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. In addition, this document also contains required and other supplementary information that will enhance the reader's understanding of the financial condition of the District.

District-wide Financial Statements

The District-wide financial statements are designed to provide readers with a broad overview of the District's finances in a manner similar to a private-sector business.

The **Statement of Net Assets** presents information on all of the District's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The **Statement of Activities** presents information showing how the net assets of the District changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenue and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

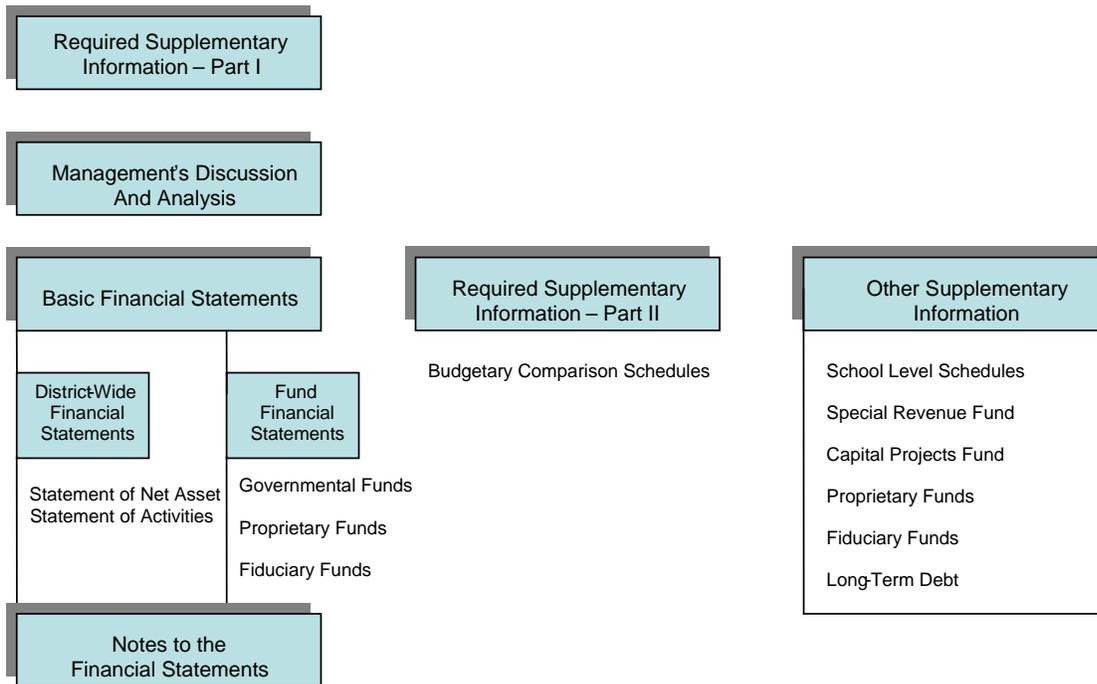
CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Management's Discussion and Analysis
 For the fiscal year ended June 30, 2010

UNDERSTANDING THE FINANCIAL STATEMENTS

The Financial Section of the CAFR includes a series of Basic Financial Statements and the notes thereto. The financial statements are grouped under related categories and are presented so the reader can obtain an understanding of the financial condition of the District as a whole (District-wide Financial Statements, Exhibit A), its funds (Fund Financial Statements, Exhibit B) along with its fiduciary responsibility.

Figure I depict the inter-relationship of the various elements presented in the Financial Section of this CAFR. You will notice it shows the names of the Basic Financial statements under the District-wide Financial Statements, but it does not list the names of the statements and schedules under the listing of Fund Financial Statements and Supplementary Information. Instead, it shows the names of various funds and schedules.

FIGURE I – Inter-Relationship of Financial Statements Presented in the Financial Section



CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Management's Discussion and Analysis
For the fiscal year ended June 30, 2010

Financial Highlights

Key financial highlights for the District for the fiscal year 2010, as reflected in the Basic Financial Statements are as follows:

- 1 There was an overall decrease of 2.9% in the revenue as reported in the Statement of Activities (Table III). It should be noted that general and program revenues decreased by \$3,523,270 in 2010 from 2009. The decrease was primarily attributed to decrease in federal and state aid in 2010.
- 2 There was a deferral of the last State Aid payment of \$7,587,942 for 2010 to fiscal year 2011.
- 3 There has been an increase of 9.5% in total liabilities of the District in fiscal year 2010 from fiscal year 2009, mainly due to increases in accounts payable and short-term loan payable.

The total revenues from governmental activities of \$113,321,093 came from two major sources, the general revenue, consisting principally of Federal awards and State financial assistance, property and other taxes, and program specific revenue, such as operating grants and contributions. General revenue for the fiscal year amounted to \$97,425,290 or 86% of total revenues, and program specific revenues from charges for services, grants, and contributions amounted to \$15,895,803, or 14% of total revenues. (Exhibit A-2)

The revenues received during fiscal year 2010 were used to pay expenses of \$98,681,306 in governmental activities. Expenses in the amount of \$15,840,822 were offset by program specific charges, grants, or contributions. General revenues, primarily taxes and state grants and entitlements, were sufficient to provide for the program expenses, resulting in changes in net assets of \$14,649,787 for the fiscal year 2010 (Exhibit A-2).

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Management's Discussion and Analysis
For the fiscal year ended June 30, 2010

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) OUTLINE

The annual report consists of two distinct sets of financial statements, namely, the district-wide and fund financial statements. The district-wide statements are designed to show the District's overall economic activity in the Statement of Net Assets and Statement of Activities. These statements also provide information about governmental and business type activities of the whole District while presenting an aggregate and long term view of the District finances.

The fund financial statements provide the next level of details and consist of Governmental Funds, Proprietary Fund and Fiduciary Funds. These statements present the District's most significant funds, i.e., the General, Special Revenue and Capital Project Funds. Governmental Funds statements present how services were financed in the short-term, as well as the funds remaining for future spending in the Proprietary Fund statements.

REPORTING THE SCHOOL DISTRICT AS A WHOLE (DISTRICT-WIDE REPORTING)

Statement of Net Assets and Statement of Activities- (Exhibits A-1, A-2)

The view of the District as a whole looks at all financial transactions and ask the questions, "Are we in a better financial position this year compared to last year?" and "Why?" or "Why not?" The Statement of Net Assets and the Statement of Activities provide the basis for answering these questions. The statements include all assets and all liabilities using the accrual basis of accounting similar to the basis of accounting used by most Private sector companies. This basis of accounting takes into consideration all the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the District's net assets and any changes in those assets. The change in net assets is very important because it tells the reader whether the financial position for the District as a whole has improved or diminished. The cause of this change may be due to many factors, including factors that are not under the district's control, such as the City of Orange Township's property tax base, State of New Jersey schools funding formula, and Federal funds available for schools.

The Statement of Net Assets and Statement of Activities are divided into two distinct kinds of activities.

Governmental Activities –Most of the District's programs and services reported here include instructions, support services, operation and maintenance of plan, pupil transportation, school business administration, and interest costs.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Management's Discussion and Analysis
For the fiscal year ended June 30, 2010

REPORTING THE SCHOOL DISTRICT AS A WHOLE (DISTRICT-WIDE REPORTING) *(continued)*

Statement of Net Assets and Statement of Activities – Continued

Business-Type Activities – These services are provided on a charge for goods or services basis to recover all or a significant portion of the expenses of the goods or services provided. The District food service activities are reported as business activities.

REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS FUND LEVEL REPORTING

The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The analysis of the District's major funds begins on Exhibit B-1. Fund level financial reports provide detailed information about the District's major funds. New Jersey school districts are required to treat all governmental and enterprise funds as major funds because of the importance placed on these funds by users of these financial statements, as well as, state and federal requirements.

Governmental Funds (Exhibit B1,B2) – Most of the District's activities are reported in the governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. These funds are reported using the accounting method called **Modified Accrual Accounting**. This method of accounting measures cash and all other financial assets that can readily be converted into cash. The governmental fund statements provide a detail short-term view of the District's general government operations and the basic services it provides.

Governmental fund financial statements focus on near-term inflows and outflows of spendable resources as well as balances available at the end of the fiscal year. Such information may be useful in evaluating government's near-term financing requirements, particularly relating to educational programs. The relationship or differences between governmental activities reported at the District-wide level and those reported at the Fund Level are reconciled in the financial statements of the governmental funds.

The District maintains three separate governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balance for the general fund, special revenue fund and the capital projects fund, all of which are considered to be major funds.

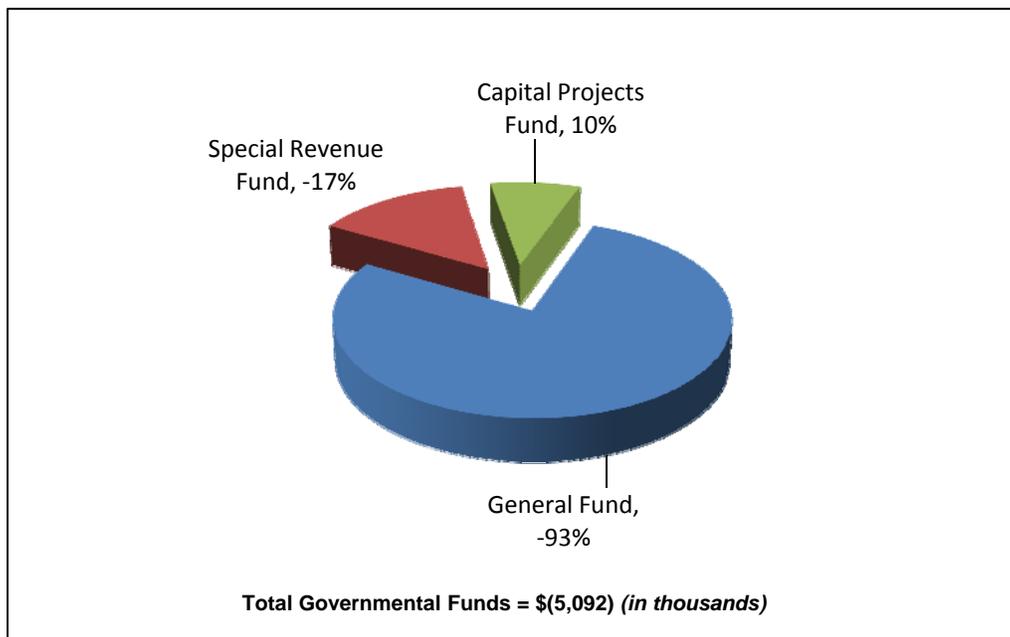
CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Management's Discussion and Analysis
 For the fiscal year ended June 30, 2010

REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS FUND LEVEL REPORTING *(continued)*

TABLE I - Schedule of (Deficit) Fund Balance for Governmental Funds

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Government Funds
Assets	\$ 3,492,079	\$ 3,541,764	\$ 559,933	\$ 7,593,776
Liabilities	8,225,813	4,398,851	61,530	12,686,194
(Deficit) Fund Balance	\$ (4,733,734)	\$ (857,087)	\$ 498,403	\$ (5,092,418)
Percent Change from 2009	-12%	3%	1934%	-17%

FIGURE I – Percentage Breakdown of Fund Balances for Governmental Funds to



CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Management's Discussion and Analysis
For the fiscal year ended June 30, 2010

**REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS FUND LEVEL
REPORTING** *(continued)*

Proprietary Fund (Exhibit B3-B5) – Food Service Fund has historically operated as Enterprise Fund using the same basis of accounting as business-type activities. These statements will essentially match the information provided in the basic financial statements for the District as a whole.

Fiduciary Funds (Exhibit B6, B7) – The District acts as a Fiduciary or Trustee for these funds. Activities of these funds are excluded from the District-wide financial statements because the District cannot use the assets of these funds to finance its operations.

Financial Analysis of the District as a Whole

Changes in Net Assets (Tables II & III)

Table II shows the changes in net assets for the fiscal year 2010 in comparison with the fiscal year 2009. There has been an increase of 13.3% in the total net assets in comparison with the last fiscal year, primarily attributable to construction aid of \$14.7 million expended by NJ School Development Authority on behalf of the District.

Table III shows the comparative summary of Statements of Activities for the fiscal years 2010 and 2009 respectively. Charges for services increased by 3.8%, operating grants and contributions increased by 22.2% and Federal and State Aid (unrestricted) exhibited a decrease of 7.6%. An overall decrease of 2.9% was shown in the total revenue. At the expenditure end, the District experienced an overall increase of 8.5%. The dependence upon general revenues for governmental activities is apparent. Over 99.7% of total governmental activities are supported by unrestricted State aid, property taxes and operating grants and contributions.

Changes in Net Cost of Service (Table IV)

The Statement of Activities (Exhibit A-2) also shows the net cost of program services and the charges for these services and offsetting grants. Net Cost of Service is the financial burden placed on taxpayers. Table IV illustrates the net cost of service in a comparative summary for fiscal years 2010 and 2009. Net Cost of Service exhibited an overall increase of 6.1%.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Table II - The District As A Whole
Comparative Summary of Statement of Net Assets
For the fiscal years ended June 30, 2010 and June 30, 2009

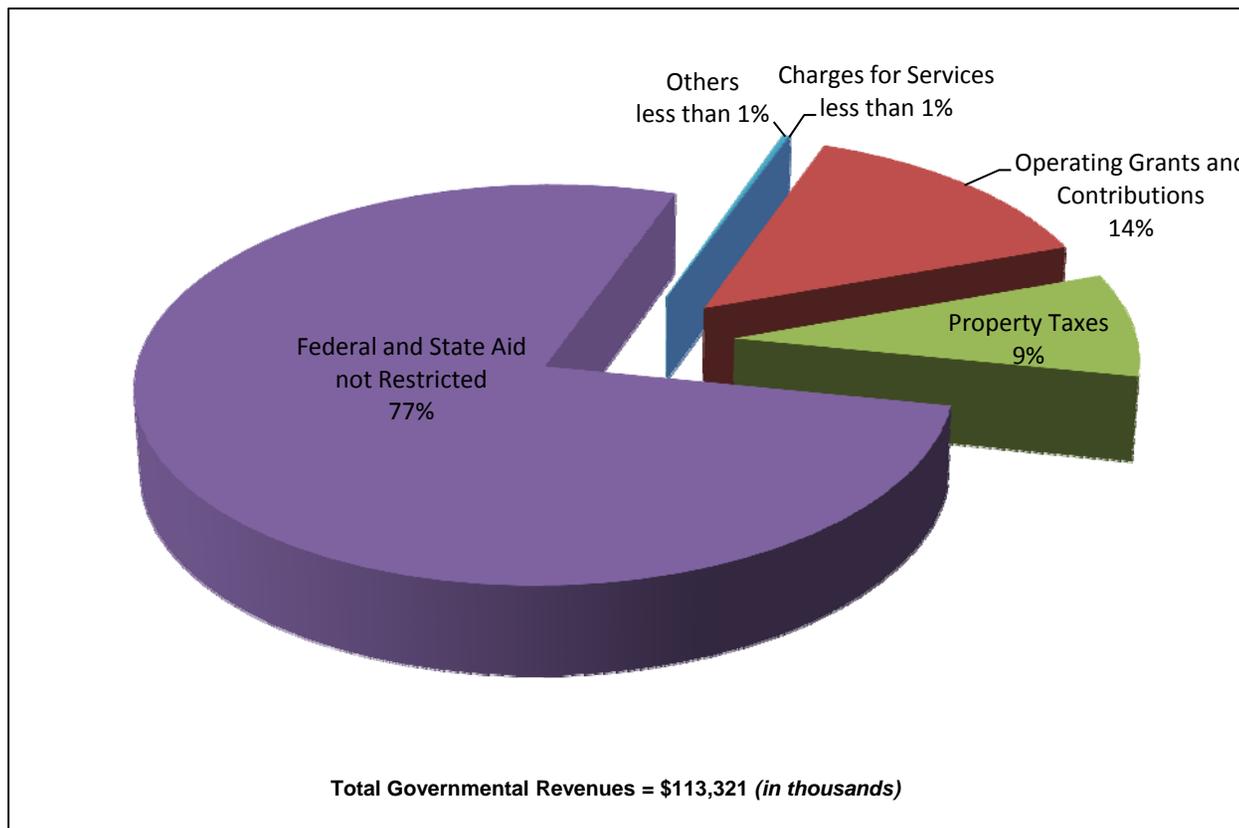
	2010			2009			Percentage Change from 2009 to 2010
	Governmental Activities	Business Type Activities	Total	Governmental Activities	Business Type Activities	Total	
ASSETS							
Current and Other Assets	\$ 5,439,065	\$ 345,795	\$ 5,784,860	\$ 3,470,253	\$ 57,669	\$ 3,527,922	64.0%
Capital Assets (net of accumulated depreciation)	132,154,834	269,594	132,424,428	118,561,986	279,738	118,841,724	11.4%
Total Assets	\$ 137,593,899	\$ 615,389	\$ 138,209,288	\$ 122,032,239	\$ 337,407	\$ 122,369,646	12.9%
LIABILITIES							
Liabilities:							
Current and Other Liabilities	10,531,483	755,174	11,286,657	9,638,665	583,173	10,221,838	10.4%
Long Term Liabilities:							
Due Within One Year	109,286	-	109,286	147,098	-	147,098	-25.7%
Due In More Than One Year	1,179,389	-	1,179,389	1,112,523	-	1,112,523	6.0%
Total Liabilities	\$ 11,820,158	\$ 755,174	\$ 12,575,332	\$ 10,898,286	\$ 583,173	\$ 11,481,459	9.5%
NET ASSETS							
Invested in Capital Assets Net of Debt	132,154,834	269,594	132,424,428	118,561,986	279,738	118,841,724	11.4%
Restricted for:							
Capital Projects			-				
Unrestricted	(6,381,093)	(409,379)	(6,790,472)	(7,428,033)	(525,504)	(7,953,537)	-14.6%
Total Net Assets	\$ 125,773,741	\$ (139,785)	\$ 125,633,956	\$ 111,133,953	\$ (245,766)	\$ 110,888,187	13.3%
Total Liabilities and Net Assets	\$ 137,593,899	\$ 615,389	\$ 138,209,288	\$ 122,032,239	\$ 337,407	\$ 122,369,646	12.9%

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Table III - The District As A Whole
Comparative Summary of Statement of Activities
For the fiscal years ended June 30, 2010 and June 30, 2009

	2010			2009			Percentage Change from 2009 to 2010
	Governmental Activities	Business Type Activities	Total	Governmental Activities	Business Type Activities	Total	
REVENUES							
Program Revenues:							
Charges for Services	\$ 54,981	\$ 169,910	\$ 224,891	\$ 34,550	\$ 182,070	\$ 216,620	3.8%
Operating Grants and Contributions	15,840,822	2,416,197	18,257,019	13,090,930	1,853,600	14,944,530	22.2%
General Revenues:							
Property Taxes			9,660,225			9,288,678	4.0%
Federal and State Aid not Restricted			87,490,142			94,685,205	-7.6%
Earnings on Investments			61,696			11,645	429.8%
Transfers	(380,000)	380,000	-	(34,330)	372,139	337,809	-100.0%
Fixed Assets Deletion Adjustment	(2,320)		(2,320)	(55,490)		(55,490)	-95.8%
Other	595,547		595,547	381,473		381,473	56.1%
Total Revenues	\$ 113,321,093	\$ 2,966,107	\$ 116,287,200	\$ 117,402,661	\$ 2,407,809	\$ 119,810,470	-2.9%
Program Expenses							
Instruction:							
Instructional Services	\$ 44,956,749	\$ -	\$ 44,956,749	\$ 44,736,309	\$ -	\$ 44,736,309	0.5%
Subtotal Expenses	\$ 44,956,749	\$ -	\$ 44,956,749	\$ 44,736,309	\$ -	\$ 44,736,309	0.5%

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Table III - The District As A Whole (*Cont'd*)
Comparative Summary of Statement of Activities
For the fiscal years ended June 30, 2010 and June 30, 2009

FIGURE II – Revenues by Source – Governmental activities (2010)

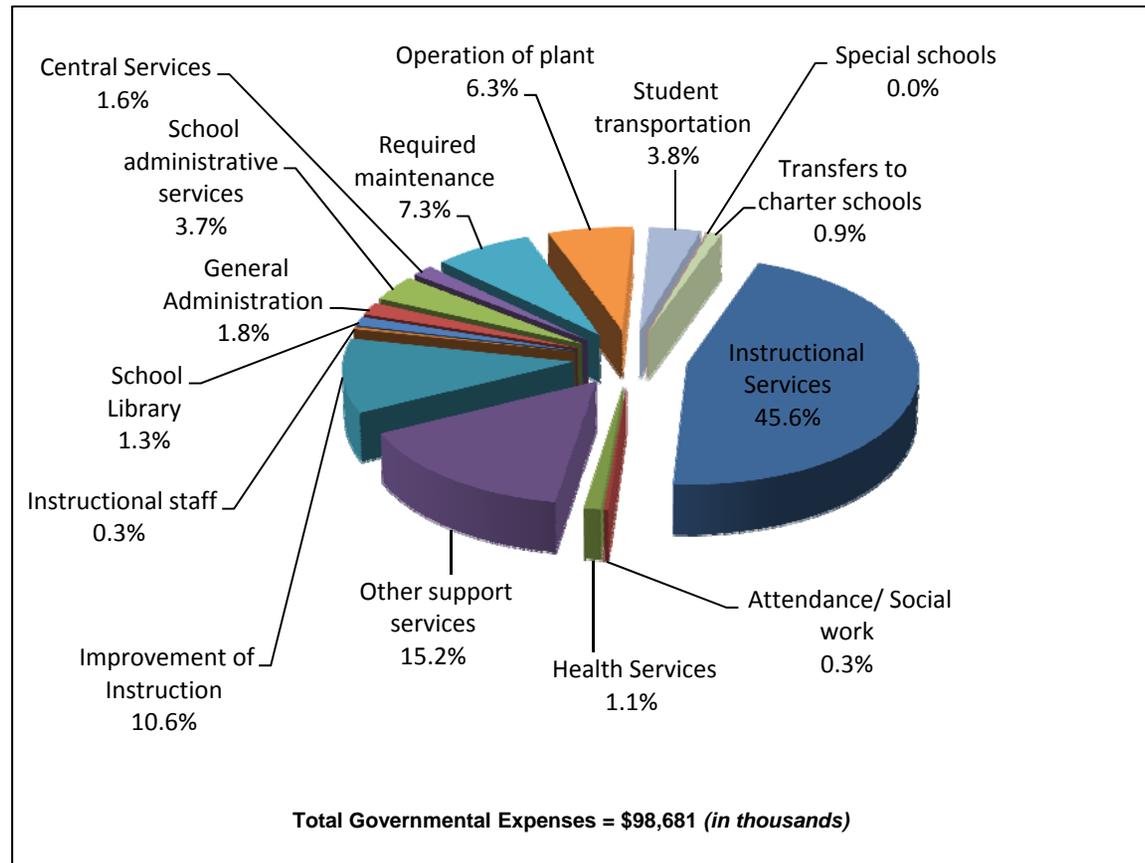


CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Table III - The District As A Whole (*Cont'd*)
Comparative Summary of Statement of Activities
For the fiscal years ended June 30, 2010 and June 30, 2009

	2010			2009			Total Percentage Change 2009-2010
	Governmental Activities	Business Type Activities	Total 2010	Governmental Activities	Business Type Activities	Total 2009	
Subtotal Expenses Brought Forward:	\$ 44,956,749	\$ -	\$ 44,956,749	\$ 44,736,309	\$ -	\$ 44,736,309	0.5%
Support Services:							
Attendance/Social work	297,388		297,388	595,999		595,999	-50.1%
Health Services	1,095,602		1,095,602	1,481,129		1,481,129	-26.0%
Other support services	15,005,424		15,005,424	12,912,218		12,912,218	16.2%
Improvement of Instruction	10,471,269		10,471,269	7,803,489		7,803,489	34.2%
Instructional staff	345,296		345,296	1,220,937		1,220,937	-71.7%
School Library	1,271,795		1,271,795	897,121		897,121	41.8%
General Administration	1,791,241		1,791,241	1,409,571		1,409,571	27.1%
School administrative services	3,640,483		3,640,483	3,772,467		3,772,467	-3.5%
Central Services	1,566,556		1,566,556	1,849,071		1,849,071	-15.3%
Required maintenance	7,242,606		7,242,606	5,391,603		5,391,603	34.3%
Operation of plant	6,256,847		6,256,847	5,404,994		5,404,994	15.8%
Student transportation	3,770,491		3,770,491	3,602,488		3,602,488	4.7%
Charter schools	936,641		936,641	-		-	0.0%
Special schools	32,918		32,918	53,308		53,308	-38.2%
Food Service	-	2,860,126	2,860,126	-	2,414,563	2,414,563	18.5%
Total Expenses	98,681,306	2,860,126	101,541,432	91,130,704	2,414,563	93,545,267	8.5%
Change in Net Assets	\$ 14,639,787	\$ 105,981	\$ 14,745,768	\$ 26,271,957	\$ (6,754)	\$ 26,265,203	-43.9%

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Table III - The District As A Whole (*Cont'd*)
 Comparative Summary of Statement of Activities
 For the fiscal years ended June 30, 2010 and June 30, 2009

FIGURE III – Expenses by Function – Governmental activities(2010)



CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Table IV – The District As A Whole
 Comparison of Net Cost of Service For Governmental Activities
 For the fiscal years ended June 30, 2010 and June 30, 2009

<u>Functions / Programs</u>	<u>2010</u>	<u>2009</u>	<u>Percentage Change from 2009 to 2010</u>
Instruction:			
Regular Program	\$ 41,343,484	\$ 41,450,769	-0.3%
Undistributed -Current:			
Attendance/Social work	297,388	595,999	-50.1%
Health Services	1,095,602	1,481,129	-26.0%
Support Services	2,722,886	3,072,278	-11.4%
Improvement of instruction	10,471,269	7,803,489	34.2%
School library	1,271,795	1,220,937	4.2%
Instructional staff training	345,296	897,121	-61.5%
General administration	1,791,241	1,409,571	27.1%
School administration	3,640,483	3,772,467	-3.5%
Central services	1,566,556	1,849,071	-15.3%
Required maintenance of plant services	7,242,606	5,391,603	34.3%
Operation of plant	6,256,847	5,404,994	15.8%
Student transportation	3,770,491	3,602,488	4.7%
Charter schools	936,641	-	0.0%
Special Schools-current	32,918	53,307	-38.2%
Total Governmental Expenses	<u>\$ 82,785,503</u>	<u>\$ 78,005,223</u>	<u>6.1%</u>

ASSETS, LIABILITIES AND NET ASSETS

As of June 30, 2010, the City of Orange Township School District had total assets of \$138,209,288 with 4% or \$5,784,860 of those assets as current assets, and 96% or \$132,424,428 being the net value of Capital Assets (Table II).

Business-Type Activities

Business-type activities consist of food service operation. This program had revenues of \$2,966,107 and expenses of \$2,860,126 for fiscal year 2010. Over 81% of those program revenues were from federal and state food nutrition programs. The District participates in the USDA commodities program (Table III).

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Management's Discussion and Analysis

For the fiscal year ended June 30, 2010

ASSETS, LIABILITIES AND NET ASSETS *(continued)*

The District's Governmental Funds

The District's governmental funds are accounted for using the modified accrual basis of accounting. All governmental funds had total revenues of \$113,703,413 and expenditures of \$112,627,419, inclusive of transfer out to Enterprise fund of \$380,000. This resulted to an increase in deficit by \$1,075,994 in fund balance for governmental funds (Exhibits B1 & B2)

General Fund Budgeting Highlights

The District's budget is prepared according to the State of New Jersey budget law and is based on a basis of cash receipts, disbursements, and encumbrance system. The most significant budgeted funds are the General Fund and the Special Revenue Fund.

During the fiscal year 2010, the District amended its general fund budget several times. The amendments are due to changes in expenditure priorities of the District. The State of New Jersey Budget guidelines provide flexibilities for districts to amend budget line items upon the District's Board of Education members' approval.

At June 30, 2010, the District had fund balance reserved for encumbrances of \$367,342 and unreserved deficit fund balance of \$5,101,076 in the Governmental Funds. The deficit was primarily due to the deferral of last state aid payment of \$6,730,855 to fiscal year 2010, resulting in an under-funding of the 2009/2010 budget.

Capital Assets and Debt Administration

Capital Assets

At the end of the fiscal year 2010, the City of Orange Township School District had Total Net Capital Assets of \$132,154,834 including \$274,621 in site improvements, \$22,947,190 in building improvements, \$1,511,880 in Land, \$1,081,483 in machinery and equipment, and \$106,339,660 construction in progress being undertaking by the NJSDA under the Educational Facilities Construction Financing Act.

Debt Administration and Other Obligations

The District does not have any outstanding bond issues.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Management's Discussion and Analysis

For the fiscal year ended June 30, 2010

ASSETS, LIABILITIES AND NET ASSETS *(continued)*

District's Financial Management Contact

This financial report is designed to provide our citizens, taxpayers and creditors with a general overview of the City of Orange Township School District's accountability for the School District's finances and funding it receives. If you have questions about this report or need additional financial information you can contact Adekunle James, School Business Administrator/Board Secretary at City of Orange Township Public Schools, 451 Lincoln Avenue, Orange, New Jersey 07050.

Economic Factors

The City of Orange Township is located in the center of New Jersey's industrial corridor, which extends from New York City to Philadelphia, and has experienced some of the same developments, which has affected large parts of northeastern and central New Jersey in terms of industrial relocation. Both manufacturing and non-manufacturing firms have tended, in recent years, to move from the cities large industrial parks located near the interstate highways.

The City of Orange Township, over the past years, has experienced continuous developments and expansion. But with the current economic downturn, the progress made in the market rate housing development has been impeded. In addition, a number of businesses have either folded up or relocated outside City of Orange Township, resulting in the increase of unemployment level which is currently at approximately 11%.

Factors Bearing on the District's Future

The State Legislature adopted the Quality Single Accountability Continuum (QSAC), NJDOE's new monitoring and evaluation system for public school districts. This new system shifts the monitoring and evaluation focus from compliance to assistance, capacity-building and improvement. It is a single comprehensive accountability system that consolidates and incorporates the monitoring requirements of applicable state laws and programs which complements federally required improvements. The system focused on monitoring and evaluating school districts in five key components which, based on research, have been identified to be key factors in effective school districts: Instruction and Programs, Personnel, Fiscal Management, Governance and Operations. The District has met 80% or more benchmark indicators in the areas of Governance (88%), Fiscal Management (92%), Operations (91%), Personnel (98%), Instruction and Programs (54%).

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Management's Discussion and Analysis
For the fiscal year ended June 30, 2010

ASSETS, LIABILITIES AND NET ASSETS *(continued)*

Factors Bearing on the District's Future *(continued)*

QSAC law replaced the takeover law and has a built in process for taking a district state operation to local control. QSAC provides a totally new method for monitoring school district performances in the State of New Jersey.

District's Financial Management Contact

This financial report is designed to provide our citizens, taxpayers and creditors with a general overview of the City of Orange Township School District's accountability for the School District's finances and funding it receives. If you have questions about this report or need additional financial information you can contact Adekunle James, School Business Administrator/Board Secretary at City of Orange Township Public Schools, 451 Lincoln Avenue, Orange, New Jersey 07050.

DISTRICT – WIDE FINANCIAL STATEMENTS

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Statement of Net Assets

As of June 30, 2010

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 975,391	\$ 106,572	\$ 1,081,963
Accounts receivables:			
Local	211,930	-	211,930
Federal	3,287,044	209,980	3,497,024
State	971,977	10,360	982,337
Inventory	-	11,606	11,606
Interfund	(7,277)	7,277	-
Capital assets-non-depreciable	107,851,540	-	107,851,540
Capital assets-depreciable	24,303,294	269,594	24,572,888
Total assets	<u>137,593,899</u>	<u>615,389</u>	<u>138,209,288</u>
LIABILITIES			
Accounts payable	2,129,618	755,174	2,884,792
Unearned revenue	685,581	-	685,581
Intergovernmental payables-State	128,342	-	128,342
Short term loan payable	7,587,942	-	7,587,942
Current portion of long-term obligation	109,286	-	109,286
Non-current portion of long-term obligation	1,179,389	-	1,179,389
Total liabilities	<u>11,820,158</u>	<u>755,174</u>	<u>12,575,332</u>
NET ASSETS			
Invested in capital assets	132,154,834	269,594	132,424,428
Unrestricted	(6,381,093)	(409,379)	(6,790,472)
Total net assets	<u>\$ 125,773,741</u>	<u>\$ (139,785)</u>	<u>\$ 125,633,956</u>

The accompanying notes to financial statements are an integral part of this statement.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Statement of Activities
Year Ended June 30, 2010

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Gains and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
Regular instruction	\$ 44,956,749	\$ 54,981	\$ 3,558,284	\$ -	\$ (41,343,484)	\$ -	\$ (41,343,484)
Support services:							
Attendance/social work	297,388	-	-	-	(297,388)	-	(297,388)
Health Services	1,095,602	-	-	-	(1,095,602)	-	(1,095,602)
Other support services	15,005,424	-	12,282,538	-	(2,722,886)	-	(2,722,886)
Improvement of instruction	10,471,269	-	-	-	(10,471,269)	-	(10,471,269)
Other support:							
School library	1,271,795	-	-	-	(1,271,795)	-	(1,271,795)
Instructional staff	345,296	-	-	-	(345,296)	-	(345,296)
General administration	1,791,241	-	-	-	(1,791,241)	-	(1,791,241)
School administrative services	3,640,483	-	-	-	(3,640,483)	-	(3,640,483)
Central Services	1,566,556	-	-	-	(1,566,556)	-	(1,566,556)
Required maintenance of plant services	7,242,606	-	-	-	(7,242,606)	-	(7,242,606)
Operation of plant	6,256,847	-	-	-	(6,256,847)	-	(6,256,847)
Student transportation	3,770,491	-	-	-	(3,770,491)	-	(3,770,491)
Special schools	32,918	-	-	-	(32,918)	-	(32,918)
Transfer to Charter Schools	936,641	-	-	-	(936,641)	-	(936,641)
Total governmental activities	98,681,306	54,981	15,840,822	-	(82,785,503)	-	(82,785,503)
Business-type activities:							
Food Service	2,860,126	169,910	2,416,197	-	-	(274,019)	(274,019)
Total primary government	\$ 101,541,432	\$ 224,891	\$ 18,257,019	\$ -	\$ (82,785,503)	\$ (274,019)	\$ (83,059,522)
General Revenues:							
Taxes:							
Property taxes, levied for general purposes net				\$ 9,660,225	\$ -	\$ 9,660,225	
Federal sources				137,128	-	137,128	
State sources				87,353,014	-	87,353,014	
Investment earnings				61,696	-	61,696	
Miscellaneous				595,547	-	595,547	
Loss on disposal of fixed assets				(2,320)	-	(2,320)	
Transfers				(380,000)	380,000	-	
Total general revenues and transfers				97,425,290	380,000	97,805,290	
Change in Net Assets				14,639,787	105,981	14,745,768	
Net assets - Beginning of year				111,133,954	(245,766)	110,888,188	
Net assets - End of Year				\$ 125,773,741	\$ (139,785)	\$ 125,633,956	

The accompanying notes to financial statements are an integral part of this statement.

FUND FINANCIAL STATEMENTS

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Governmental Funds

Balance Sheet

June 30, 2010

	Major Funds			Total Governmental Funds
	General Fund	Special Revenue Fund	Capital Projects Fund	
Assets				
Cash and cash equivalents	\$ 762,980	\$ 126,378	\$ 86,033	\$ 975,391
Accounts receivable:				
Local	211,930	-	-	211,930
State	498,077	-	473,900	971,977
Federal	-	3,287,044	-	3,287,044
Interfund	2,019,092	128,342	-	2,147,434
Total assets	<u>\$ 3,492,079</u>	<u>\$ 3,541,764</u>	<u>\$ 559,933</u>	<u>\$ 7,593,776</u>
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 1,494,958	\$ 634,660	\$ -	\$ 2,129,618
Loan payable-NJ	6,730,855	857,087	-	7,587,942
Interfund payable		2,093,181	61,530	2,154,711
Intergovernmental payables:				
State	-	128,342	-	128,342
Federal	-	-	-	-
Unearned revenue	-	685,581	-	685,581
Total liabilities	<u>8,225,813</u>	<u>4,398,851</u>	<u>61,530</u>	<u>12,686,194</u>
Fund balances:				
Reserved for:				
Encumbrances	367,342	-	69,275	436,617
Unreserved:				
Designated for subsequent years expenditures	350,000	-	-	350,000
Undesignated (deficit)	(4,733,734)	(857,087)	429,128	(5,879,035)
Total fund balances	<u>(4,733,734)</u>	<u>(857,087)</u>	<u>498,403</u>	<u>(5,092,418)</u>
Total liabilities and fund balances	<u>\$ 3,492,079</u>	<u>\$ 3,541,764</u>	<u>\$ 559,933</u>	<u>\$ 7,593,776</u>

The accompanying notes to financial statements are an integral part of this statement.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Reconciliation of Fund Balance per Governmental Funds Balance Sheet
 to the Net Assets per Statement of Net Assets
 June 30, 2010

Total fund balances (deficit) - governmental funds (from B-1) \$ (5,092,418)

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

Capital assets used in governmental activities are not financial resources and therefore not reported in the funds. The cost of assets is \$153,171,617 and accumulated depreciation is \$21,016,783. 132,154,834

Long term liabilities (including compensated absences) are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of:

Compensated Absences (1,288,675)

Net assets of governmental activities \$ 125,773,741

The accompanying notes to financial statements are an integral part of this statement.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Governmental Funds
 Statement of Revenues, Expenditures and Changes in Fund Balances
 Year ended June 30, 2010

	Major Funds			Total Governmental Funds
	General Fund	Special Revenue Fund	Capital Projects Fund	
Revenues:				
Local sources:				
Local tax levy	\$ 9,660,225	\$ -	\$ -	\$ 9,660,225
Tuition	54,981	-	-	54,981
Interest on investments	61,696	-	-	61,696
Miscellaneous	595,547	99,439	-	694,986
Total local sources	10,372,449	99,439	-	10,471,888
State sources	72,225,493	9,353,615	15,127,521	96,706,629
Federal sources	137,128	6,387,768	-	6,524,896
Total revenues	82,735,070	15,840,822	15,127,521	113,703,413
Expenditures:				
Current:				
Instruction	32,255,977	3,558,284	-	35,814,261
Undistributed-current:				
Tuition	7,371,845	-	-	7,371,845
Attendance/social work	261,975	-	-	261,975
Health services	1,042,483	-	-	1,042,483
Support services	3,924,060	10,638,703	-	14,562,763
Improvement of instruction	3,388,699	-	-	3,388,699
School library	1,271,795	-	-	1,271,795
Instructional staff training	345,296	-	-	345,296
General administration	1,082,985	-	-	1,082,985
School administration	3,109,290	-	-	3,109,290
Central Services	1,566,556	-	-	1,566,556
Required maintenance of plant services	514,164	-	-	514,164
Operation of plant	6,256,847	-	-	6,256,847
Student transportation	3,416,363	-	-	3,416,363
Business and other support services and benefits	10,504,360	-	-	10,504,360
On-behalf TPAF social security and medical benefits contributions	5,325,704	-	-	5,325,704
Capital outlay	579,664	209,189	14,653,621	15,442,474
Special schools	32,918	-	-	32,918
Charter Schools	936,641	-	-	936,641
Total expenditures	83,187,622	14,406,176	14,653,621	112,247,419
(Deficiency) excess of revenues (under) over expenditures	(452,552)	1,434,646	473,900	1,455,994
Other financing sources (uses):				
Transfers in	1,083,494	-	-	1,083,494
Transfers out	-	(1,463,494)	-	(1,463,494)
Total other financing sources (uses)	1,083,494	(1,463,494)	-	(380,000)
Net change in fund balances (deficit)	630,942	(28,848)	473,900	1,075,994
Fund balances (deficit), July 1	(5,364,676)	(828,239)	24,503	(6,168,412)
Fund balances (deficit), June 30	\$ (4,733,734)	\$ (857,087)	\$ 498,403	\$ (5,092,418)

The accompanying notes to financial statements are an integral part of this statement.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Governmental Funds
 Reconciliation of the Statement of Revenues, Expenditures
 and Changes in Fund Balances to the Statement of Activities
 Year ended June 30, 2010

Total net change in fund balances - governmental funds (from B-2) \$ 1,075,994

Amounts reported for governmental activities in the statement
of activities (A-2) are different because:

Depreciation expense is not reported in the governmental fund
financial statements, but is reported in the statement of activities.
This is the amount that capital outlay exceeded depreciation
expense in the current period.

	Depreciation expense	\$ (1,847,306)	
	Capital outlay	15,442,474	
	Loss on disposal of assets	<u>(2,320)</u>	13,592,848

In the statement of activities, certain operating expenses, e.g.,
compensated absences (vacations) are measured by the
amounts earned during the year. In the governmental funds,
however, expenditures for these items are reported in the
amount of financial resources used (paid).

(29,055)

Change in net assets of governmental activities (A-2) \$ 14,639,787

The accompanying notes to financial statements are an integral part of this statement.

PROPRIETARY FUND

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Enterprise Fund
Statement of Net Assets
As of June 30, 2010

	<u>Food Service</u>
Assets	
Current assets:	
Cash	\$ 106,572
Accounts receivable:	
State	10,360
Federal	209,980
Interfund receivable	7,277
Inventories	11,606
Total current assets	<u>345,795</u>
Capital assets:	
Equipment	871,513
Accumulated depreciation	(601,919)
Total capital assets, net	<u>269,594</u>
Total assets	<u>615,389</u>
Liabilities	
Current liabilities:	
Accounts payable	755,174
Total current liabilities	<u>755,174</u>
Net assets	
Invested in capital assets	269,594
Unrestricted	(409,379)
Total net assets	<u>\$ (139,785)</u>

The accompanying notes to financial statements are an integral part of this statement.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Enterprise Funds

Statements of Revenues, Expenses and

Changes in Fund Net Assets

Year ended June 30, 2010

	<u>Food Service</u>
Operating revenues:	
Local sources:	
Daily food sales-reimbursable programs	\$ 95,064
Daily food sales non-reimbursable programs	74,846
Total operating revenues	<u>169,910</u>
Operating expenses:	
Salaries	787,481
Employee benefits	165,973
Other purchased services	386,101
Supplies and materials	231,668
Depreciation	10,144
Miscellaneous	1,279
Cost of sales	1,277,480
Total operating expenses	<u>2,860,126</u>
Operating loss	(2,690,216)
Nonoperating revenues:	
State sources:	
State school lunch program	55,007
School breakfast program	52,603
Federal sources:	
National school lunch program	1,323,600
National school breakfast program	784,719
Snack program	66,812
Food donation program	133,456
Total nonoperating revenues	<u>2,416,197</u>
Change in net assets	(274,019)
Board Contributions to fund deficit	380,000
Changes in net assets after board contributions to fund deficit	<u>105,981</u>
Total net assets-beginning	<u>(245,766)</u>
Total net assets-ending	<u>\$ (139,785)</u>

The accompanying notes to financial statements are an integral part of this statement.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Enterprise Funds
Statement of Cash Flows
Year ended June 30, 2010

	Food Service
Cash flows from operating activities	
Receipts from customers	\$ 169,910
Payments to employees	(787,481)
Payments for employee benefits	(165,973)
Payments to suppliers	(1,959,595)
Net cash used in operating activities	(2,743,139)
Cash flows from noncapital financing activities	
Cash received from state and federal reimbursements	2,373,602
Board contributions to fund deficit	380,000
Net cash provided by noncapital financing activities	2,753,602
Net increase in cash	10,463
Cash, beginning of year	96,109
Cash, end of year	\$ 106,572
Reconciliation of operating loss to net cash used in operating activities	
Operating loss	\$ (2,690,216)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Depreciation	10,144
Change in assets and liabilities:	
Increase in interfund receivable	(7,277)
Increase in inventory	(3,049)
Decrease in interfund payables	(224,742)
Increase in accounts payables	172,001
Net cash used in operating activities	\$ (2,743,139)

The accompanying notes to financial statements are an integral part of this statement.

FIDUCIARY FUNDS

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Fiduciary Funds

Statement of Fiduciary Net Assets

June 30, 2010

	Private-Purpose Scholarship Fund	Unemployment Compensation Trust Fund	Agency Fund
Assets			
Cash and cash equivalents	\$ 193,065	\$ 115,635	\$ 418,728
Interfund receivables	-	-	
Total assets	<u>193,065</u>	<u>115,635</u>	<u>418,728</u>
Liabilities			
Payroll deductions and withholdings payable	-	-	296,457
Interfund payable	-	-	
Due to student groups	-	-	122,271
Total liabilities	<u>-</u>	<u>-</u>	<u>\$ 418,728</u>
Net assets			
Reserved for scholarships	<u>\$ 193,065</u>		
Held in trust for unemployment claims		<u>\$ 115,635</u>	

The accompanying notes to financial statements are an integral part of this statement.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Fiduciary Funds

Statement of Changes in Fiduciary Net Assets

Year ended June 30, 2010

	Private-Purpose Scholarship Fund	Unemployment Compensation Trust Fund
Additions		
Contributions	\$ -	\$ 356,532
Donations	8,193	-
Interest received	-	-
Total additions	<u>8,193</u>	<u>356,532</u>
Deductions		
Unemployment payments		277,558
Scholarships awarded and paid	10,141	-
Total deductions	<u>10,141</u>	<u>277,558</u>
Change in net assets	(1,948)	78,974
Net assets-beginning of the year	195,013	36,661
Net assets-end of the year	<u>\$ 193,065</u>	<u>\$ 115,635</u>

The accompanying notes to financial statements are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Notes to the Financial Statements

June 30, 2010

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Orange Township School District, County of Essex (the District) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The District's significant accounting policies are described below:

A. Reporting Entity:

The financial reporting entity consists of a) the primary government, b) organizations for which the primary government is financially accountable, and c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The definition of the reporting entity is based primarily on the notion of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either it is also to impose its will on that organization or there is a potential for the organization to provide specific financial burdens on, the primary government. A primary government may also be financially accountable for governmental organizations that are fiscally dependent on it.

The District, as the primary government for financial reporting entity purposes, has oversight responsibility and control over all activities related to the City of Orange Township School District in Orange, New Jersey. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities.

The District is an instrumentality of the State of New Jersey, established to function as an educational institution. The District's Board of Education (the Board) consists of officials appointed by the Mayor of the City of Orange Township 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.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Notes to the Financial Statements

June 30, 2010

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

The basic financial statements include all funds and accounts of the District over which the District exercises operating control, including elementary, junior and senior high schools located in the City of Orange Township.

The District has no component units that are required to be included within the reporting entity as set forth in Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards.

B. District-Wide and Fund Financial Statements

The district-wide financial statements (i.e. the statement of net assets and the statement of changes in net assets) report information on all the non-fiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is 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 applicants who purchase, use, or directly benefit from goods, services, or privileges 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. Taxes and other items are properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and the proprietary fund. Major individual governmental funds and the proprietary fund (major fund) are reported as separate columns in the fund financial statements. Separate financial statements are also provided for the fiduciary funds even though these are not part of the district-wide financial statements.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Notes to the Financial Statements

June 30, 2010

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

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

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. Revenues are recorded when earned and expenses are recorded when a liability is 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 as soon as 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 District considers all revenues, except property taxes, to be available if they are collected within six months of the end of the current fiscal year. Property taxes are considered to be available if they are collected within 60 days of the end of the fiscal year. State equalization monies are recognized as revenue during the period in which they are appropriated. Grants are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences, pension obligations, capital lease expenditures, and claims and judgments are recorded only when payment is due.

Property taxes, interest, and state equalization monies associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues in the current fiscal year.

The District has reported the following major governmental funds:

General Fund - The general fund is the general operating fund of the District and is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Fund - The District accounts for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes in the special revenue fund.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Notes to the Financial Statements

June 30, 2010

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Capital Projects Fund - The capital projects fund is used to account for all financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

The District has reported the following major enterprise fund:

Food Service Fund - The food service fund accounts for all revenues and expenses pertaining to cafeteria operations. The food service fund is utilized to account for operations that are financed and operated in a manner similar to private business enterprises. The stated intent is that the cost (i.e. expenses including depreciation) of providing goods or services to the students on a continuing basis are financed or recovered primarily through user charges.

Additionally, the District reports the following fiduciary fund types:

Fiduciary funds of the District include the unemployment compensation trust fund, private purpose scholarship funds and agency funds. The trust funds are reported using the economic resources measurement focus. Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurements of results of operations. The following is a description of the fiduciary funds of the District. They are used to account for assets held by the District on behalf of outside parties, including other governments, or on behalf of other funds within the District.

Trust Funds (Unemployment Compensation and Private-Purpose Scholarship Funds): The unemployment compensation trust fund is used to account for contributions from employees and interest earned on the balance as well as payments to the State for reimbursement of unemployment claims. The private- purpose scholarship fund is utilized to provide scholarships to students and to account for the related transactions.

Agency Funds (Payroll and Student Activities Funds) - Agency funds are used to account for the assets that the District holds on behalf of others as their agent.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Notes to the Financial Statements

June 30, 2010

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

In its accounting and financial reporting for proprietary fund types, the District follows the pronouncements of the GASB, and the pronouncements of the Financial Accounting Standards Board (FASB) and its predecessor organizations issued on or before November 30, 1989, unless they conflict with or contradict GASB pronouncements. The District's enterprise fund has elected not to apply the standards issued by the FASB after November 30, 1989.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges 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 taxes.

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

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

The District reports unearned revenue on its combined balance sheets. Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenue also arises when resources are received by the District before it has legal claim to them, as when federal assistance is received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheets and revenue is recognized.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Notes to the Financial Statements

June 30, 2010

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Ad Valorem (property) taxes are susceptible to accrual, as under New Jersey State Statute a municipality is required to remit to its school district the entire balance of taxes, in the amount voted upon or certified, prior to the end of the school year. The District records the entire approved tax levy as revenue (accrued) at the start of the fiscal year, since the revenue is both measurable and available. The District is entitled to receive monies under the established payment schedule, and the uncollected amount is considered to be an “accounts receivable.”

The County Board of Taxation is responsible for the assessment of properties, and the Township Tax Collector is responsible for collection of taxes. Assessments are certified and taxes are levied on January 1; taxes are due February 1, May 1, August 1 and November 1. Unpaid taxes are considered delinquent the following January 1 and are then subject to lien.

D. Budgets/Budgetary Control

Annual appropriated budgets are prepared in the spring of each year for the general and special revenue funds. The budgets are submitted to the county office and are approved by the Board of School Estimate and the New Jersey Department of Education. The general fund budget is prepared using the modified accrual basis of accounting, while the special revenue fund budget is prepared using the non-GAAP basis (budgetary basis). The legal level of budgetary control is established at line item accounts within each fund. Line item accounts are defined as the lowest (most specific) level of detail as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6A:23. All budget amendments must be approved by School Board resolution and the State of New Jersey. The over-expenditure in the general fund is due to the inclusion of the non-budgeted on-behalf payments made by the State of New Jersey as District expenditures. These amounts are offset by related revenues and as such do not represent budgetary over-expenditures.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Notes to the Financial Statements

June 30, 2010

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

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

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

E. Deposits and Investments

Cash and cash equivalents include petty cash, change funds, amounts on deposit, and short-term investments with original maturities of three months or less. The District classifies certificates of deposits, which have original maturity dates of more than three months but less than twelve months from the date of purchase as investments and are stated at cost.

F. Interfund Receivables/Payables

Interfund receivables/payables represent amounts that are owed, other than charges for goods or services rendered to/from a particular fund in the District and that are due within one year.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Notes to the Financial Statements

June 30, 2010

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

G. Inventories

Inventories, which benefit future periods, other than those recorded in the enterprise fund are recorded as expenditures during the year of purchase.

Enterprise fund inventories are valued at cost, which approximates market, using the first-in first-out method.

At June 30, 2010, there is no unused Food Donation Program Commodities.

H. Capital Assets

Capital assets, which include land, property, plant, equipment and construction in progress, are reported in the applicable governmental or business-type activities columns in the district-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$2,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost based on historical records or through estimation procedures performed by an independent appraisal company and annually updated based upon the cost of capital assets purchased by the District. Donated capital assets are valued at their estimated fair value on the date received.

Expenditures that enhance the asset or significantly extend the useful life of the assets are considered improvements and are added to the capital asset's currently capitalized cost. The cost of normal repairs and maintenance that do not add to the values of the asset or materially extend the asset lives are not capitalized.

Property, buildings and equipment of the District is depreciated using the straight line method. The following estimated useful lives are used to compute depreciation:

	<u>Years</u>
Buildings	50
Building improvements	20
Machinery and equipment	2-20
Vehicles	5-10

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Notes to the Financial Statements

June 30, 2010

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

I. Accrued Salaries and Wages

Certain District employees, who provide services to the District over the ten-month academic year, have the option to have their salaries evenly disbursed during the entire twelve-month year. New Jersey statutes require that these earned but undisbursed amounts be retained in a separate bank account. As of June 30, 2010, the District did not have any employees selecting this option.

J. Compensated Absences

A liability for compensated absences that is attributable to services already rendered and that is not contingent on a specific event that is outside the control of the employer and employee is accrued as employees earn the rights to the benefits. The District uses the “vesting method” for estimating its accrued sick and vacation leave liability.

District employees are granted vacation and sick leave in varying amounts under the District’s personnel policies. In the event of termination, an employee is reimbursed for accumulated vacation. Sick leave benefits provide for ordinary sick pay and begin vesting with the employee after ten years of service.

The liability for vested compensated absences of the District is recorded in the district-wide financial statements and amounted to \$1,288,675 at June 30, 2010. A liability for these amounts is reported in governmental fund types only if they have matured, for example, as a result of employee resignations and retirements.

The liability for vested compensated absences of the enterprise fund is recorded within that fund as the benefits accrue to employees. As of June 30, 2010, no liability existed for compensated absences in the enterprise fund.

K. Unearned Revenue

Unearned revenue in the special revenue fund represents cash, which has been received but not yet earned, and outstanding encumbrances. Unearned revenue in the food service enterprise fund represents the balance of unused Food Donation Program commodities.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Notes to the Financial Statements

June 30, 2010

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

L. Long-Term Obligations

In the district-wide financial statements, and the proprietary fund type in the fund financial statements, long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or enterprise fund type statement of net assets, where applicable.

M. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designated fund balances represent plans for future use of financial resources that are subject to change.

N. Net Assets

Net assets represent the difference between assets and liabilities in the District-wide financial statements. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. Net assets are reported as restricted in the District-wide financial statement when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

O. Calculation of Excess Surplus

In accordance with N.J.S.A. 18A:7F-7, as amended by P.L. 2004, C.73 (S1701), the designation for reserved fund balance – 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 balance at the fiscal year end of June 30 if they did not appropriate a required minimum amount as budgeted fund balance in their subsequent years' budget. The excess fund balance at June 30, 2010 is \$0.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Notes to the Financial Statements

June 30, 2010

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

P. Management Estimates

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

Q. On-Behalf Payments

Revenues and expenditures of the general fund include payments made by the State of New Jersey for social security contributions and post-retirement medical benefits for certified teachers and other members of the New Jersey Teachers Pension and Annuity Fund. The amounts are not required to be included in the District's annual budget.

NOTE 2. GENERAL FUND – FUND BALANCE APPROPRIATED

The General Fund deficit of \$(4,733,734) at June 30, 2010 consisted of \$367,342 reserved for encumbrances; \$350,000 is unreserved but designated for subsequent year's expenditures; and \$(5,451,076) in an unreserved and undesignated deficit.

NOTE 3. DEPOSITS AND INVESTMENTS

New Jersey school districts are limited as to the types of investments and types of financial institutions they may invest in. New Jersey statute 18A:20-37 provides a list of permissible investments that may be purchased by New Jersey school districts.

Additionally, the District has adopted a cash management plan that 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 Government Units from a loss of funds on deposit with a failed banking institution in New Jersey.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Notes to the Financial Statements

June 30, 2010

NOTE 3. DEPOSITS AND INVESTMENTS *(continued)*

N.J.S.A. 17:9-41 et. seq. establishes the requirements for the security of deposits of governmental units. The statute requires that no governmental unit shall deposit public funds in a public depository unless such funds are secured in accordance with the Act. Public depositories include savings and loan institutions, banks (both state and national banks) and savings banks, the deposits of which are federally insured. All public depositories must pledge collateral, having a market value at last equal to 5% of the average daily balance of collected public funds, to secure the deposits of Governmental Units. If a public depository fails, the collateral it has pledged, plus the collateral of all other public depositories, is available to pay the full amount of their deposits to the Governmental Units.

Deposits

New Jersey statutes require that School Districts deposit public funds in public depositories located in New Jersey which are insured by the Federal Deposit Insurance Corporation, the Federal Savings and Loan Insurance Corporation, or by any other agency of the United States that insures deposits made in public depositories. School Districts are also permitted to deposit public funds in the State of New Jersey Cash Management Fund.

New Jersey statutes require public depositories to maintain collateral for deposits of public funds that exceed depository insurance limits as follows:

The market value of the collateral must equal at least 5% of the average daily balance of collected public funds on deposit.

In addition to the above collateral requirement, if the public funds deposited exceed 75% of the capital funds of the depository, the depository must provide collateral having a market value at least equal to 100% of the amount exceeding 75%.

All collateral must be deposited with the Federal Reserve Bank of New York, the Federal Reserve Bank of Philadelphia, the Federal Home Loan Bank of New York, or a banking institution that is a member of the Federal Reserve System and has capital funds of no less than \$25,000,000.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Notes to the Financial Statements

June 30, 2010

NOTE 3. DEPOSITS AND INVESTMENTS *(continued)*

The carrying amount of the District's deposits at June 30, 2010 was \$1,081,963 and the bank balance was \$5,519,692. Of the bank balance, \$854,685 was covered by federal depository insurance and \$4,665,007 was covered by a collateral pool maintained by the bank as required by GUDPA.

Investments

New Jersey statutes permit the District to purchase the following types of securities:

- A. Bonds and other obligations of the United States or obligations guaranteed by the United States.
- B. Bonds of any Federal Intermediate Credit Bank, Federal Home Loan Bank, Federal National Mortgage Agency or of any United States Bank, which have a maturity date not greater than twelve months from the date of purchase.
- C. New Jersey Cash Management Fund (NJCMF), New Jersey Arbitrage Rebate Management Fund (NJARM) and MBIA CLASS.

The District did not have any investments at June 30, 2010 or during the year then ended.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Notes to the Financial Statements

June 30, 2010

NOTE 4. CAPITAL ASSETS

Capital asset activity for government activities for the year ended June 30, 2010 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets that are not being depreciated:				
Land	\$ 1,511,880	\$ -	\$ -	\$ 1,511,880
Construction in progress	91,686,039	14,653,621	-	106,339,660
Total capital assets not being depreciated	<u>93,197,919</u>	<u>14,653,621</u>	<u>-</u>	<u>107,851,540</u>
Capital assets being depreciated:				
Site improvements	1,043,439	140,446	-	1,183,885
Building and building improvements	39,667,514	-	-	39,667,514
Machinery and equipment	5,425,837	648,407	(1,605,566)	4,468,678
Total capital assets being depreciated	<u>46,136,790</u>	<u>788,853</u>	<u>(1,605,566)</u>	<u>45,320,077</u>
Less accumulated depreciation for:				
Site improvements	(864,729)	(44,535)	-	(909,264)
Building and improvements	(15,083,654)	(1,636,670)	-	(16,720,324)
Equipment	(4,824,340)	(166,101)	1,603,246	(3,387,195)
Total accumulated depreciation	<u>(20,772,723)</u>	<u>(1,847,306)</u>	<u>1,603,246</u>	<u>(21,016,783)</u>
Total capital assets being depreciated, net of accumulated depreciation	<u>25,364,067</u>	<u>(1,058,453)</u>	<u>(2,320)</u>	<u>24,303,294</u>
Capital assets, net	<u>\$ 118,561,986</u>	<u>\$ 13,595,168</u>	<u>\$ (2,320)</u>	<u>\$ 132,154,834</u>

The construction in progress relates to school construction projects being managed and constructed by the New Jersey Schools Development Authority (SDA).

See Note 14 for additional information.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Notes to the Financial Statements

June 30, 2010

NOTE 4. CAPITAL ASSETS *(continued)*

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

	<u>Amount</u>
Instruction	\$ 184,731
Attendance and social work	3,695
Health services	5,542
Other support: instruction staff	46,183
General administration	73,892
School administration	55,419
Student transportation	36,946
Operation of plant	701,976
Improvement of instruction	738,922
Total	<u>\$ 1,847,306</u>

The following is a summary of business-type capital assets at June 30, 2010:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Ending Balance</u>
Equipment	\$ 871,513	\$ -	\$ 871,513
Accumulated depreciation	(591,775)	(10,144)	(601,919)
Net	<u>\$ 279,738</u>	<u>\$ 10,144</u>	<u>\$ 269,594</u>

NOTE 5. LONG-TERM OBLIGATIONS

The District currently operates as a Type I district, and, as such, the debt for capital projects is issued by and repaid by the City of Orange Township. Therefore, there are no serial bonds payable for capital projects recorded on the financial statements of the District.

The long-term obligations presented on the statement of net assets represent compensated absences (see Note 9).

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Notes to the Financial Statements

June 30, 2010

NOTE 6. PENSION PLANS

Plan Descriptions

Substantially all of the District's employees participate in one of the following contributory defined benefit public employee retirement systems which have been established by State statute: the Teachers' Pension and Annuity Fund (TPAF) or the Public Employees' Retirement System (PERS). These systems are sponsored and administered by the State of New Jersey. The Teachers' Pension and Annuity

Fund retirement system is considered a cost-sharing, multiple employee plan with a special funding situation, as under current statute, all employer contributions are made by the State of New Jersey on behalf of the District and the System's other related non-contributing employers. The Public Employees' Retirement System is considered a cost sharing multiple-employer plan.

Teachers' Pension and Annuity Fund

The Teachers' Pension and Annuity Fund was 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 public school teachers. Membership is mandatory for such employees and vesting occurs after 10 years of service for pension benefits and 25 years for health care coverage. Members are eligible for retirement at age 55 with an annual benefit generally determined to be 1/55th of the average annual compensation for the highest three fiscal years' compensation for each year of membership during years of creditable service. Early retirement is available to those under age 55 with 25 or more years of credited service. Anyone who retires early and is under age 55 receives retirement benefits calculated in the above mentioned formula but at a reduced rate (one quarter of one percent for each month the member lacks of attaining age 55).

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Notes to the Financial Statements

June 30, 2010

NOTE 6. PENSION PLANS *(continued)*

Public Employees' Retirement System

The Public Employees' Retirement System was established in January 1955 under the provisions of N.J.S.A. 43:15A to provide coverage including post-retirement health full-time employees of the State or any county, municipality, school district or public agency provided the employee is not a member of another State-administered retirement system. Membership is mandatory for such employees and vesting occurs after 8 to 10 years of service and 25 years of health care coverage. Members are eligible for retirement at age 55 with an annual benefit generally determined to be 1/55th of the average annual compensation for the highest three fiscal years' compensation for each year of membership during years of creditable service. Early retirement is available to those under age 55 with 25 or more years of credited service. Anyone who retires early and is under age 55 receives retirement benefits as calculated in the above mentioned formula but at a reduced rate (one quarter of one percent for each month the member lacks of attaining age 55).

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 for TPAF and PERS. The financial reports may be obtained by writing to the State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, P.O. Box 295, Trenton, New Jersey 08625-0295.

Essex County Pension Fund

The Board of Education Employees Pension Fund of Essex County was established through the passage of Chapter 112, Public Laws of 1929. The program was expanded significantly by amendatory legislation from the fund's inception through 2006. Service retirement occurs on or after age 60 with a benefit of 1/45 of the final three year's salary times years of service. An early retirement benefit is available for employees with 25 years of service, with the benefits reduced by 1/4 of 1% for each month under age 60. At June 30, 2010, the District had one active employee that participates in the Essex County Pension Fund.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Notes to the Financial Statements

June 30, 2010

NOTE 6. PENSION PLANS *(continued)*

Funding Policy

The contribution policy is set by New Jersey State Statutes and contributions are required by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation. TPAF and PERS provide for employee contributions of 5% of employees' annual compensation, as defined. Employers are required to contribute at an actuarially determined rate in both TPAF and PERS. The actuarially determined contribution includes funding for cost-of-living adjustments, noncontributory death benefits, and post-retirement medical premiums. Under current statute the District is a non-contributing employer of the TPAF.

The District contributions to PERS for the years ended June 30, 2010, 2009 and 2008 were \$524,847, \$201,938, and \$366,616, respectively.

During the year ended June 30, 2010, the State of New Jersey contributed \$2,474,865 to the TPAF for post-retirement medical benefits on behalf of the District. Also, in accordance with N.J.S.A.18A:66-66 the State of New Jersey reimbursed the District \$2,850,839 during the year ended June 30, 2010 for the employer's share of social security contributions for TPAF members as calculated on their base salaries. These amounts have been included in the fund financial statements.

NOTE 7. DEFERRED COMPENSATION

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan, which is administered by the State of New Jersey, Division of Pensions, permits participants to defer a portion of their salary until future years. Amounts deferred under the plan are not available to employees until termination, retirement, death or unforeseeable emergency. Under current Internal Revenue Service regulations, all amounts of compensation deferred under the Plan, all property and rights purchased with the amounts, and all income attributable to these amounts shall be held in trust for the exclusive benefit of the participating employees and their beneficiaries. The State has no liability for losses under the Plan but does have the duty of due care that would be required of an ordinary prudent investor.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Notes to the Financial Statements

June 30, 2010

NOTE 8. POST-RETIREMENT BENEFITS

Chapter 384 of Public Laws (P.L.) 1987 and Chapter 6 of Public Laws 1990 required TPAF and PERS, respectively, to fund post-retirement medical benefits for those State employees who retire after accumulating 25 years of credited service or on a disability retirement. Public Law 2007 Chapter 103 amended the law to eliminate the funding of post retirement medical benefits through the TPAF and PERS. It created separate funds outside of the pension plans for the funding and payment of post-retirement of medical benefits for retired State employees and retired educational employees. As of June 30, 2009, there were 84,590 retirees eligible for post-retirement medical benefits. The cost of these benefits is funded through contributions by the State in accordance with Chapter 62, P.L. 1994. Funding of post-retirement medical premiums 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 Chapter 126, which provides free health benefits to members of PERS and the Alternate Benefit Program who retired from a board of education or county college with 25 years of service. The state paid \$116.9 million toward Chapter 126 benefits for 13,320 eligible retired members in Fiscal year 2009.

NOTE 9. COMPENSATED ABSENCES

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

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

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Notes to the Financial Statements

June 30, 2010

NOTE 9. COMPENSATED ABSENCES *(continued)*

In the district-wide Statement of Net Assets, the liabilities whose average maturities are greater than one year should be reported in two components – the amount due within one year and the amount due in more than one year.

Changes in long-term obligations for government activities follow:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due within One Year</u>
Compensated absences payable	\$1,259,621	\$ -	\$(29,054)	\$1,288,675	\$109,286
Totals	<u>\$1,259,621</u>	<u>\$ -</u>	<u>\$(29,054)</u>	<u>\$1,288,675</u>	<u>\$109,286</u>

The general fund is used to liquidate the compensated absences payable.

The liability for vested compensated absences of the proprietary fund types is recorded within those funds as the benefits accrue to employees.

NOTE 10. CONTINGENT LIABILITIES

The District participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at June 30, 2010 may be impaired. The District believes that contingent liabilities relating to compliance with the rules and regulations governing the respective grants, if any, would not be material. Accordingly, no provision has been recorded in the accompanying combined financial statements for such contingencies.

The District is also involved in several claims and lawsuits incidental to its operations. In the opinion of the Board and its legal counsel, the ultimate resolution of these matters will not have a material adverse effect on the financial position of the District.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Notes to the Financial Statements

June 30, 2010

NOTE 11. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

Property and Liability Insurance

The District maintains commercial insurance coverage for property, liability, student accident and surety bonds and does not retain risk of loss. A complete schedule of insurance coverage can be found in Schedule J-20 of the statistical section of this CAFR. There have been no significant reductions in insurance coverages from the prior year and no settlements have exceeded insurance coverages over the past three years.

New Jersey Unemployment Compensation

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 charge its account with the State. The District is billed quarterly by the State for the amounts due. The following is a summary of employee contributions and reimbursements to the State for benefits paid and the ending balance of the District's unemployment trust fund for the current and previous two years.

Fiscal Year	District/Employee Contributions	Amount Paid	Balance at End of Year
2009-10	\$ 356,532	\$ 277,558	\$ 115,635
2008-09	226,781	229,064	36,662

The District maintains a risk management program covering workers' compensation claims of the District through the New Jersey School Boards Association Insurance Group. The District pays a monthly premium to cover all workers compensation claims that may arise.

In addition, the District has a limited risk management program for its health insurance and dental insurance.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Notes to the Financial Statements

June 30, 2010

NOTE 12. TRANSFERS-RECONCILIATION

<u>Fund</u>	<u>Out</u>	<u>In</u>
General Fund	\$ 380,000	\$ 1,463,494
Special Revenue	1,463,494	-
Enterprise Fund	-	380,000
	<u>\$ 1,843,494</u>	<u>\$ 1,843,494</u>

The \$380,000 transfer between the general fund and enterprise fund represents the Board contribution to fund the deficit in the Food Program.

The transfer between the special revenue fund and the general fund in the amount of \$1,463,494 represents the contribution of Early Childhood Program Aid and Title I Aids to Whole School Reform.

NOTE 13. ECONOMIC DEPENDENCY

The District receives a substantial amount of its support from federal and state governments. A significant reduction in the level of support in the future could have an effect on the District's programs and activities.

NOTE 14. CONSTRUCTION FINANCING ACT – NEW JERSEY SCHOOLS DEVELOPMENT AUTHORITY (SDA)

The District is classified as an Abbott District. As a result, the SDA, formerly the New Jersey Schools Construction Corporation, is administering the majority of the construction projects of various school improvement projects within the District that are part of the District's Long-Range Facility Plan (see Note 5). As of June 30, 2010, the total SDA approved projects amounted to \$132,014,446, of which of \$14,653,621 had been expended for construction on behalf of the District.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Notes to the Financial Statements

June 30, 2010

NOTE 15. INTERFUND RECEIVABLES AND PAYABLES

Individual fund Interfund receivables and payable balances at June 30, 2010 are as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 2,019,092	\$ -
Special Revenue Fund	128,342	2,093,181
Enterprise Fund – Food Service	7,277	-
Capital Projects Fund	<u>-</u>	<u>61,530</u>
	<u>\$ 2,154,711</u>	<u>\$ 2,154,711</u>

All interfund balances are expected to be paid within one year.

NOTE 16. DEFICIT FUND BALANCES

The District has deficit fund balances of \$4,733,734 in the General Fund and \$857,087 in the Special Revenue Fund as of June 30, 2010 as reported in the fund statements (modified accrual basis). P.L. 2003, c.97 provides that in the event a state school aid payment is not made until the following school budget year, districts must record the last state aid payment as revenue, for budget purposes only, in current school budget year. The bill provides legal authority for school districts to recognize this revenue in the current budget year. For intergovernmental transactions, GASB Statement No. 33 requires that recognition (revenue, expenditures, asset, and liability) should be in symmetry, i.e., if one government recognizes an asset, the other government recognizes a liability. Since the State is recording the last state aid payment in the subsequent fiscal year, the school district cannot recognize the last state aid payment on the GAAP financial statements until the year the State records the payable. Due to the timing difference of recording the June state aid payment(s), the General and Special Revenue Fund balance deficit does not alone indicate that the district is facing financial difficulties.

Pursuant to *N.J.S.A. 18A:22-44.2* any negative unreserved, undesignated general fund balance that is reported as a direct result from a delay in the June payments of state aid until the following fiscal year, is not considered in violation of New Jersey statute and regulation nor in need of corrective action. The District deficit in the GAAP funds statements of \$6,381,093 is less than the last state aid payment of \$6,730,855.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Notes to the Financial Statements

June 30, 2010

NOTE 17. SUBSEQUENT EVENTS

The District evaluated events and transactions occurring between July 1, 2010 and December 3, 2010 which is the date that the financial statements were available to be issued, and determined that there were no subsequent events for disclosure and recognition in the financial statements.

**REQUIRED SUPPLEMENTARY INFORMATION
PART II**

BUDGETARY COMPARISON SCHEDULES

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

EXHIBIT C-1

General Fund
 Budgetary Comparison Schedule
 Year ended June 30, 2010

(1 of 7)

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Revenues					
Local Sources:					
Local Tax Levy	\$ 9,660,225	\$ -	\$ 9,660,225	\$ 9,660,225	\$ -
Tuition	40,000	-	40,000	54,981	14,981
Interest on Investments	-	-	-	61,696	61,696
Miscellaneous	-	-	-	595,547	595,547
Total - Local Sources	9,700,225	-	9,700,225	10,372,449	672,224
State Sources:					
Equalization Aid	48,839,553	-	48,839,553	48,839,553	-
Transportation Aid	578,851	-	578,851	578,851	-
Special Education Categorical Aid	2,607,194	-	2,607,194	2,607,194	-
Security Aid	1,876,687	-	1,876,687	1,876,687	-
School Choice Aid	2,271,798	-	2,271,798	2,271,798	-
ARRA Equalization Aid-ESF	-	10,479,069	10,479,069	10,479,069	-
ARRA Equalization Aid-GSF	-	405,660	405,660	405,660	-
Extraordinary Aid	498,077	-	498,077	498,077	-
TPAF Post Retirement Medical Benefits (On-behalf-Non-Budgeted)	-	-	-	2,474,865	2,474,865
TPAF Social Security Contribution (On-behalf-Non-Budgeted)	-	-	-	2,850,839	2,850,839
Total State Sources	56,672,160	10,884,729	67,556,889	72,882,593	5,325,704
Federal Sources:					
Impact Aid	-	-	-	-	-
Medical Assistance Program	226,898	(89,770)	137,128	137,128	-
Total - Federal Sources	226,898	(89,770)	137,128	137,128	5,325,704
Total Revenues	66,599,283	10,794,959	77,394,242	83,392,170	5,997,928
Expenditures					
Current:					
Regular Programs - Instruction:					
Preschool/Kindergarten - Salaries of Teachers	1,525,977	(20,000)	1,505,977	1,447,843	58,134
Grades 1-5 - Salaries of Teachers	10,016,299	(197,213)	9,819,086	9,540,823	278,263
Grades 6-8 - Salaries of Teachers	6,121,752	(522,196)	5,599,556	5,118,309	481,247
Grades 9-12 - Salaries of Teachers	5,504,236	(6,201)	5,498,035	5,415,034	83,001
Regular Programs - Home Instruction:					
Salaries of Teachers	120,000	(15,000)	105,000	105,000	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	80,000	18,500	98,500	89,881	8,619
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	448,793	(3,780)	445,013	433,852	11,161
Purchased Professional-Educational Services	23,800	20,135	43,935	33,748	10,187
Purchased Technical Services	19,650	5,696	25,346	12,779	12,567
Other Purchased Services	96,400	66,109	162,509	152,855	9,654
General Supplies	895,070	(25,410)	869,660	689,318	180,342
Textbooks	324,949	4,627	329,576	279,708	49,868
Other Objects	12,600	-	12,600	10,725	1,875
Total Regular Programs - Instruction:	25,189,526	(674,734)	24,514,792	23,329,874	1,184,918
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers	17,922	-	17,922	16,720	(1,202)
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	500	-	500	-	(500)
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	500	-	500	408	(92)
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	18,922	-	18,922	17,128	(1,794)

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

General Fund
 Budgetary Comparison Schedule
 Year ended June 30, 2010

EXHIBIT C-1

(2 of 7)
 (continued)

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Expenditures (continued)					
Current (continued):					
Special Education - Instruction (continued):					
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 464,022	\$ 100	\$ 464,122	\$ 411,541	\$ 52,581
Other Salaries for Instruction	177,263	46,318	223,581	221,416	2,165
Purchased Professional-Educational Services	400	-	400	-	400
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	3,150	-	3,150	748	2,402
General Supplies	13,100	-	13,100	2,023	11,077
Textbooks	2,820	-	2,820	184	2,636
Other Objects	-	59,339	59,339	59,339	-
Total Learning and/or Language Disabilities	660,755	105,757	766,512	695,251	71,261
Visual Impairments:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Auditory Impairments:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Auditory Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	263,707	-	263,707	263,032	675
Other Salaries for Instruction	150,039	23,852	173,891	160,534	13,357
Purchased Professional-Educational Services	700	-	700	199	501
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 Series)	500	-	500	-	500
General Supplies	6,600	-	6,600	402	6,198
Textbooks	970	-	970	-	970
Other Objects	2,325	71,573	73,898	71,855	2,043
Total Behavioral Disabilities	424,841	95,425	520,266	496,022	24,244
Multiple Disabilities:					
Salaries of Teachers	944,027	(573,784)	370,243	343,956	(26,287)
Other Salaries for Instruction	396,196	(1,084)	395,112	293,972	101,140
Purchased Professional-Educational Services	1,600	(900)	700	-	700
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 Series)	3,450	(2,600)	850	-	(850)
General Supplies	22,200	(1,246)	20,954	15,981	4,973
Textbooks	5,400	(2,400)	3,000	417	2,583
Other Objects	-	59,525	59,525	59,525	-
Total Multiple Disabilities	1,372,873	(522,489)	850,384	713,851	136,533
Resource Room/Resource Center:					
Salaries of Teachers	2,513,064	573,784	3,086,848	2,828,362	258,486
Other Salaries for Instruction	493,594	476,150	969,744	875,746	93,998
Purchased Professional-Educational Services	1,875	-	1,875	-	1,875
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 Series)	1,600	2,600	4,200	2,240	1,960
General Supplies	22,721	1,850	24,571	15,823	8,748
Textbooks	2,500	2,400	4,900	2,787	2,113
Other Objects	900	76,202	77,102	76,201	(901)
Total Resource Room/Resource Center	3,036,254	1,132,986	4,169,240	3,801,159	368,081

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 General Fund
 Budgetary Comparison Schedule
 Year ended June 30, 2010

EXHIBIT C-1
 (3 of 7)
 (continued)

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Expenditures (continued)					
Current (continued):					
Special Education - Instruction (continued):					
Autism:					
Salaries of Teachers	155,939	100	156,039	127,016	29,023
Other Salaries for Instruction	129,953	-	129,953	129,953	-
Purchased Professional-Educational Services	200	-	200	-	200
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 Series)	750	-	750	-	(750)
General Supplies	6,225	-	6,225	255	5,970
Textbooks	1,200	-	1,200	-	1,200
Other Objects	-	-	-	-	-
Total Autism	294,267	100	294,367	257,224	37,143
Home Instruction :					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Home Instruction	-	-	-	-	-
Total Special Education - Instruction	5,807,912	811,779	6,619,691	5,980,635	635,468
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	-	104,770	104,770	104,394	376
Other Salaries for Instruction	-	24,655	24,655	24,487	(168)
Purchased Professional-Educational Services	-	1,000	1,000	-	1,000
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	-	1,700	1,700	-	1,700
General Supplies	-	107,375	107,375	43,146	64,229
Textbooks	-	16,401	16,401	14,998	1,403
Other Objects	-	-	-	-	-
Total Basic Skills/Remedial - Instruction	-	255,901	255,901	187,025	68,876
Bilingual Education - Instruction:					
Salaries of Teachers	\$ 1,686,246	(189,705)	\$ 1,496,541	\$ 1,483,157	\$ 13,384
Other Salaries for Instruction	175,131	190,892	366,023	364,727	1,296
Purchased Professional-Educational Services	1,400	(1,400)	-	-	-
Purchased Technical Services	-	-	-	-	-
Purchased Services (300-500 Series)	3,450	(1,700)	1,750	830	920
General Supplies	131,959	(115,359)	16,600	13,112	3,488
Textbooks	17,971	(16,401)	1,570	352	1,218
Other Objects	-	151,667	151,667	147,634	4,033
Total Bilingual Education - Instruction	2,016,157	17,994	2,034,151	2,009,812	24,339
School-Spon. Cocurricular Actvts. - Inst.:					
Salaries	69,930	115,883	185,813	164,753	21,060
Purchased Services (300-500 Series)	37,475	6,464	43,939	23,468	20,471
Supplies and Materials	103,650	1,500	105,150	48,903	56,247
Other Objects	900	3,360	4,260	3,595	665
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	211,955	127,207	339,162	240,719	98,443
School-Spon. Cocurricular Athletics - Inst.:					
Salaries	170,900	15,218	186,118	178,056	8,063
Purchased Services (300-500 Series)	6,000	7,600	13,600	7,724	5,876
Supplies and Materials	189,800	-	189,800	187,598	2,202
Other Objects	37,000	-	37,000	37,000	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	403,700	22,818	426,518	410,377	16,141

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

General Fund
 Budgetary Comparison Schedule
 Year ended June 30, 2010

EXHIBIT C-1

(4 of 7)
 (continued)

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Expenditures (continued)					
Current (continued):					
Community Services Programs/Operations					
Salaries	-	65,920	65,920	65,600	320
Purchased Services (300-500 Series)	30,000	-	30,000	24,880	5,120
Supplies and Materials	5,000	-	5,000	4,495	505
Other Objects	7,000	(750)	6,250	2,559	3,691
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total Community Services Programs/Operations	42,000	65,170	107,170	97,534	9,636
TOTAL INSTRUCTION	33,671,250	626,136	34,297,386	32,255,977	2,037,821
Undistributed Expenditures - Instruction:					
Tuition to Other LEAs Within the State - Regular	2,217,782	112,576	2,330,358	2,201,950	128,408
Tuition to Other LEAs Within the State - Special	-	-	-	-	-
Tuition to County Voc. School Dist. - Regular	503,680	(35,000)	468,680	467,856	824
Tuition to County Voc. School Dist. - Special	-	307,346	307,346	294,722	12,623
Tuition to CSSD & Regional Day Schools	947,649	(121,420)	826,229	767,838	58,391
Tuition to Private Schools for the Disabled - Within State	3,717,186	(311,364)	3,405,822	3,405,666	156
Tuition to Private Schools for the Disabled & Other LEA - Spl,O/S S	-	-	-	-	-
Tuition - State Facilities	255,814	(22,000)	233,814	233,814	-
Tuition - Other	-	-	-	-	-
Total Undistributed Expenditures - Instruction:	7,642,111	(69,863)	7,572,248	7,371,845	200,402
Undistributed Expend. - Attend. & Social Work					
Salaries	321,105	(65,920)	255,185	254,598	587
Purchased Professional and Technical Services	525	-	525	-	525
Other Purchased Services	-	-	-	-	-
Supplies and Materials	15,000	-	15,000	7,377	7,623
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	336,630	(65,920)	270,710	261,975	8,735
Undist. Expend. - Health Services					
Salaries	1,005,136	54,691	1,059,827	1,018,101	41,726
Purchased Professional and Technical Services	8,475	2,483	10,958	4,407	6,551
Other Purchased Services	-	-	-	-	-
Supplies and Materials	66,625	(34,331)	32,294	19,975	12,319
Other Objects	-	-	-	-	-
Total Undistributed Expenditures - Health Services	1,080,236	22,843	1,103,079	1,042,483	60,596
Undist. Expend. - Other Supp. Serv. Students - Related Serv.					
Salaries	-	-	-	-	-
Purchased Professional - Educational Services	130,000	(111,815)	18,185	2,321	15,864
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students - Related Serv.	130,000	(111,815)	18,185	2,321	15,864
Undist. Expend. - Other Supp. Serv. Students - Reg.					
Salaries of Other Professional Staff	1,252,913	(275,845)	977,068	891,617	85,451
Salaries of Secretarial and Clerical Assistants	151,582	256,984	408,566	384,773	23,793
Other Salaries	-	1,380	1,380	893	(487)
Purchased Professional - Educational Services	2,600	-	2,600	-	2,600
Other Purchased Prof. and Tech. Services	8,500	-	8,500	-	8,500
Other Purchased Services (400-500 Series)	5,000	-	5,000	-	5,000
Supplies and Materials	33,900	1,000	34,900	19,679	15,221
Other Objects	11,250	501	11,751	7,375	4,376
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	1,465,745	(15,980)	1,449,765	1,304,337	145,428
Undist. Expend. - Other Supp. Serv. Students - Spl.					
Salaries of Other Professional Staff	2,345,919	(62,087)	2,283,832	2,283,657	175
Salaries of Secretarial and Clerical Assistants	255,966	-	255,966	255,966	-
Other Salaries	47,000	-	47,000	47,000	-
Purchased Professional - Educational Services	40,000	(28,500)	11,500	-	11,500
Other Purchased Prof. and Tech. Services	200,000	(123,480)	76,520	-	76,520
Other Objects	75,000	(854)	74,146	30,779	(43,367)
Total Undist. Expend. - Other Supp. Serv. Students - Spl.	2,963,885	(214,921)	2,748,964	2,617,402	131,562

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

General Fund
 Budgetary Comparison Schedule
 Year ended June 30, 2010

EXHIBIT C-1

(5 of 7)
 (continued)

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Expenditures (continued)					
Current (continued):					
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	2,743,006	(1,017,117)	1,725,889	1,504,781	221,108
Salaries of Other Professional Staff	63,000	566,240	629,240	602,350	26,890
Salaries of Secr and Clerical Assist.	78,177	-	78,177	78,177	-
Other Salaries	-	238,125	238,125	409,074	170,949
Purchased Prof- Educational Services	8,350	-	8,350	653	7,697
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purchased Services (400-500 Series)	750,750	(15,832)	734,918	655,676	79,242
Supplies and Materials	147,230	20,910	168,140	137,988	30,152
Other Objects	1,300	-	1,300	-	1,300
Total Undist. Expend. - Improvement of Inst. Serv.	3,791,813	(207,674)	3,584,139	3,388,699	195,440
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	1,295,274	(64,856)	1,230,418	1,099,379	131,039
Purchased Professional and Technical Services	12,675	(500)	12,175	9,864	2,311
Other Purchased Services	-	28,329	28,329	25,111	(3,218)
Supplies and Materials	192,227	4,660	196,887	137,441	59,446
Other Objects	2,448	-	2,448	-	2,448
Total Undist. Expend. - Edu. Media Serv./Sch. Library	1,502,624	(32,367)	1,470,257	1,271,795	198,462
Undist. Expend. - Instructional Staff Training Serv.					
Salaries of Supervisors of Instruction	401,259	(117,154)	284,105	284,105	-
Salaries of Other Professional Staff	5,000	-	5,000	5,000	-
Salaries of Secretarial and Clerical Assist	11,665	-	11,665	11,665	-
Purchased Professional - Educational Serv	51,975	(5,761)	46,214	27,267	18,947
Other Purchased Prof. and Tech. Services	21,000	(2,993)	18,007	14,312	3,695
Other Purchased Services (400-500 Series)	2,800	(2,500)	300	-	300
Supplies and Materials	8,000	-	8,000	2,947	5,053
Other Objects	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	501,699	(128,408)	373,291	345,296	27,995
Undist. Expend. - Supp. Serv. - General Admin.					
Salaries	558,408	(6,000)	552,408	552,408	-
Legal Services	113,000	10,135	123,135	95,135	28,000
Other Purchased Professional Services	191,000	3,600	194,600	162,092	32,508
Purchased Technical Services	-	-	-	-	-
Communications/Telephone	194,500	33,095	227,595	225,358	2,237
Other Purchased Services	13,000	3,795	16,795	9,914	6,881
Supplies and Materials	39,200	12	39,212	24,830	14,382
Judgements Against The School District	5,000	-	5,000	5,000	-
Miscellaneous Expenditures	13,000	417	13,417	8,248	5,169
Total Undist. Expend. - Supp. Serv. - General Admin.	1,127,108	45,053	1,172,161	1,082,985	89,175
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	2,131,614	40,366	2,171,980	2,094,878	77,102
Salaries of Other Professional Staff	18,438	65,680	84,118	78,553	5,565
Salaries of Secretarial and Clerical Assistants	989,490	(154,220)	835,270	795,957	39,313
Purchased Professional and Technical Services	23,683	(10,683)	13,000	10,185	2,815
Other Purchased Services (400-500 Series)	19,000	(500)	18,500	16,497	2,003
Supplies and Materials	124,845	6,774	131,619	106,720	24,899
Other Objects	7,200	(700)	6,500	6,500	-
Total Undist. Expend. - Support Serv. - School Admin.	3,314,270	(53,283)	3,260,987	3,109,290	151,697
Undist. Expend. - Support Serv. - Central Services					
Salaries	1,305,463	(144,833)	1,160,630	1,158,377	2,253
Purchased Professional and Technical Services	80,000	3,900	83,900	74,849	9,051
Purchased Technical Services	184,000	-	184,000	163,512	20,488
Other Purchased Services (400-500 series)	47,000	-	47,000	47,000	-
Supplies and Materials	158,900	(20,985)	137,915	110,326	27,588
Miscellaneous Expenditures	20,000	10,395	30,395	12,492	17,903
Total Undist. Expend. - Support Serv. - Central Services	1,795,363	(151,524)	1,643,839	1,566,556	77,283
Undist. Expend. -Required Maintenance for School Facilities					
Cleaning, Repair, and Maintenance Services	264,000	161,758	425,758	413,300	12,458
General Supplies	92,000	12,080	104,080	100,863	3,216
Total Undist. Expend. -Required Maintenance for School Facilities	356,000	173,838	529,838	514,164	15,674

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

General Fund
 Budgetary Comparison Schedule
 Year ended June 30, 2010

EXHIBIT C-1

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 (continued)

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Expenditures (continued)					
Current (continued):					
Undist. Expend. - Oth. Oper. & Maint. of Plant					
Salaries	1,323,802	(17,429)	1,306,373	1,281,643	24,730
Purchased Professional and Technical Services	2,600,000	120,000	2,720,000	2,698,414	21,586
Cleaning, Repair and Maintenance Services	552,350	(30,798)	521,552	489,555	31,997
Rental of Land, Building & Other than Lease Purchases	-	-	-	-	-
Other Purchased Property Services	-	-	-	-	-
Insurance	290,000	-	290,000	281,856	8,144
Miscellaneous Purchased Services	-	-	-	-	-
General Supplies	17,609	(989)	16,620	11,650	4,970
Energy (Energy and Electricity)	1,191,518	616,008	1,807,526	1,493,729	313,797
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Oper. & Maint. Of Plant	5,975,279	686,792	6,662,071	6,256,847	405,224
Total Undist. Expend. - Oper. & Required Maint. Of Plant	6,331,279	860,629	7,191,908	6,771,010	420,898
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup.Trans. (Bet. Home and School) - Regular	-	-	-	-	-
Sal. For Pup.Trans. (Bet. Home and School) - Special	51,361	-	51,361	51,361	-
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Management Fees - ESC & CTSA Transportation Programs	-	-	-	-	-
Other Purchased Professional and Technical Services	-	-	-	-	-
Cleaning, Repair and Maintenance Services	7,000	-	7,000	7,000	-
Rental Payments - School Buses	-	-	-	-	-
Lease Purchase Payments - School Buses	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	50,000	8,000	58,000	56,847	(1,153)
Contract Services (Other than Between Home & School)-Vendors	144,335	(31,089)	113,246	84,004	(29,242)
Contr Serv (Spl. Ed. Students) - Vendors	540,000	129,523	669,523	669,523	-
Contr Serv (Spl. Ed. Students) - Joint Agrmt	-	-	-	-	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	2,500,000	(963,000)	1,537,000	1,536,999	(1)
Contr Serv. - Aid in Lieu Payments	-	1,000,000	1,000,000	1,000,000	-
Misc. Purchased Serv. - Transportation	-	15,321	15,321	10,629	(4,692)
Supplies and Materials	-	-	-	-	-
Miscellaneous Expenditures	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	3,292,696	158,755	3,451,451	3,416,363	35,089
UNALLOCATED BENEFITS					
Group Insurance	-	-	-	-	-
Social Security Contributions	855,000	1,085	856,085	856,085	(0)
T.P.A.F. Contributions - ERIP	-	-	-	-	-
Other Retirement Contributions - Regular	307,000	227,505	534,505	534,505	-
Other Retirement Contributions - ERIP	-	-	-	-	-
Unemployment Compensation	100,000	439,753	539,753	539,753	-
Workers' Compensation	514,000	-	514,000	514,000	-
Health Benefits	8,270,320	(756,729)	7,513,591	7,511,112	2,479
Tuition Reimbursement	100,000	75,000	175,000	168,906	6,094
Other Employee Benefits	-	-	-	-	-
Transfer to cover deficit	250,000	130,000	380,000	380,000	-
TOTAL UNALLOCATED BENEFITS	10,396,320	116,613	10,512,933	10,504,360	8,573
On-behalf TPAF Medical Benefits (non-budgeted)	-	-	-	2,474,865	(2,474,865)
Reimbursed TPAF Social Security non-budgeted)	-	-	-	2,850,839	(2,850,839)
TOTAL ON-BEHALF CONTRIBUTIONS	-	-	-	5,325,704	(5,325,704)
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	10,396,320	116,613	10,512,933	15,830,064	(5,317,131)
TOTAL UNDISTRIBUTED EXPENDITURES	45,671,779	152,138	45,823,917	49,382,422	(3,635,788)
TOTAL CURRENT EXPENDITURES	79,343,029	778,274	80,121,303	81,638,399	(1,597,967)

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

General Fund
 Budgetary Comparison Schedule
 Year ended June 30, 2010

EXHIBIT C-1

(7 of 7)
 (continued)

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
CAPITAL OUTLAY					
Equipment:					
Regular Programs - Instruction:					
Preschool/Kindergarten					
Grades 1-5	\$ -	\$ -	\$ -	\$ -	\$ -
School-Sponsored and Other Instructional Program					
Undistributed Expenditures - Instruction	-	-	-	-	-
Undist.Expend.-Support Serv.-Students - Reg.	50,000	(10,000)	40,000	40,000	-
Undistributed Expenditures - School Admin.	255,000	450	255,450	255,450	-
Special Schools (All Programs)	-	-	-	-	-
Total Equipment	<u>305,000</u>	<u>(9,550)</u>	<u>295,450</u>	<u>295,450</u>	<u>-</u>
Facilities Acquisition and Construction Services:					
Salaries	-	-	-	-	-
Legal Services	-	-	-	-	-
Land and Improvements	20,000	14,000	34,000	34,000	-
Facilities Grant - Transfer to Special Revenues	219,214	31,000	250,214	250,214	-
Total Facilities Acquisition and Construction Services	<u>239,214</u>	<u>45,000</u>	<u>284,214</u>	<u>284,214</u>	<u>-</u>
Assets Acquired Under Capital Leases (non-budgeted)	-	-	-	-	-
TOTAL CAPITAL OUTLAY	<u>544,214</u>	<u>35,450</u>	<u>579,664</u>	<u>579,664</u>	<u>-</u>
SPECIAL SCHOOLS					
Summer School - Instruction:					
Other Purchased Services	37,500	6,169	43,669	32,570	(11,100)
Other Objects	2,600	112	2,712	349	2,363
Total Summer School - Instruction	<u>40,100</u>	<u>6,282</u>	<u>46,382</u>	<u>32,918</u>	<u>13,463</u>
Total Summer School	<u>40,100</u>	<u>6,282</u>	<u>46,382</u>	<u>32,918</u>	<u>13,463</u>
Total Special Schools	<u>40,100</u>	<u>6,282</u>	<u>46,382</u>	<u>32,918</u>	<u>13,463</u>
Transfer of Funds to Charter Schools	-	-	-	-	-
Total Expenditures	<u>\$ 79,927,343</u>	<u>\$ 820,005</u>	<u>\$ 80,747,348</u>	<u>\$ 82,250,981</u>	<u>\$ (1,584,504)</u>
Transfer of Funds to Charter Schools	958,180	-	958,180	936,641	21,539
Total General Fund Expenditures				<u>83,187,622</u>	
Over (Under) Expenditures	<u>(13,328,060)</u>	<u>9,974,954</u>	<u>(3,353,106)</u>	<u>204,548</u>	<u>3,557,654</u>
Other Financing Sources (Uses):					
Transfer In - Contribution to Whole School Reform	1,463,489	(380,000)	1,083,489	1,083,494	(5)
Total Other Financing Sources (Uses)	<u>1,463,489</u>	<u>(380,000)</u>	<u>1,083,489</u>	<u>1,083,494</u>	<u>(5)</u>
(Deficiency) Excess of Revenues and Other Financing Sources					
(Under) Over Expenditures and Other Financing (Uses)	(11,864,571)	9,594,954	(2,269,617)	1,288,042	3,557,659
Fund Balance, July 1	(10,102,243)	4,564,103	(5,538,140)	709,079	6,247,219
Fund Balance, June 30	<u>\$ (21,966,814)</u>	<u>\$ 14,159,057</u>	<u>\$ (7,807,757)</u>	<u>\$ 1,997,121</u>	<u>\$ 9,804,878</u>
Recapitulation of Fund Balance:					
Reserve for Encumbrances				\$ 367,342	
Reserve for Excess Surplus				-	
Unreserved-Designated for Subsequent Years Expenditures				350,000	
Unrestricted Fund Balance				<u>1,279,779</u>	
Fund Balance (C-1)				1,997,121	
Reconciliation to Governmental Funds Statements (GAAP):					
Last State Aid Payment not recognized on GAAP basis				<u>(6,730,855)</u>	
Fund Balance per Governmental Funds (GAAP) (B-2)				<u>\$ (4,733,734)</u>	

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Combining Budgetary Comparison Schedule

General Fund

Year ended June 30, 2010

EXHIBIT C-1a

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
Revenues:												
Local Sources:												
Local Tax Levy	\$ 9,660,225	\$ -	\$ 9,660,225	\$ -	\$ -	\$ -	\$ 9,660,225	\$ -	\$ 9,660,225	\$ 9,660,225	\$ -	\$ 9,660,225
Tuition	40,000	-	40,000	-	-	-	40,000	-	40,000	54,981	-	54,981
Interest on Investments	-	-	-	-	-	-	-	-	-	61,696	-	61,696
Miscellaneous	-	-	-	-	-	-	-	-	-	595,547	-	595,547
Total - Local Sources	9,700,225	-	9,700,225	-	-	-	9,700,225	-	9,700,225	10,372,449	-	10,372,449
State Sources:												
Equalization Aid	48,839,553	-	48,839,553	-	-	-	48,839,553	-	48,839,553	48,839,553	-	48,839,553
Transportation Aid	578,851	-	578,851	-	-	-	578,851	-	578,851	578,851	-	578,851
Special Education Categorical Aid	2,607,194	-	2,607,194	-	-	-	2,607,194	-	2,607,194	2,607,194	-	2,607,194
Security Aid	1,876,687	-	1,876,687	-	-	-	1,876,687	-	1,876,687	1,876,687	-	1,876,687
Education Adequacy Aid	2,271,798	-	2,271,798	-	-	-	2,271,798	-	2,271,798	2,271,798	-	2,271,798
ARRA Equalization Aid-ESF	-	-	-	-	-	-	-	-	-	-	-	-
ARRA Equalization Aid-GSF	-	-	-	-	-	-	-	-	-	-	-	-
Extraordinary Aid	498,077	-	498,077	-	-	-	498,077	-	498,077	498,077	-	498,077
TPAF Post Retirement Medical Benefits (On-behalf-Non-Bt)	-	-	-	-	-	-	-	-	-	2,474,865	-	2,474,865
TPAF Social Security Contribution (On-behalf-Non-Budgete)	-	-	-	-	-	-	-	-	-	2,850,839	-	2,850,839
Total State Sources	56,672,160	-	56,672,160	-	-	-	56,672,160	-	56,672,160	61,997,864	-	61,997,864
Federal Sources:												
Impact Aid	-	-	-	-	-	-	-	-	-	-	-	-
Medical Assistance Program	226,898	-	226,898	-	-	-	137,128	-	137,128	137,128	-	137,128
Total - Federal Sources	226,898	-	226,898	-	-	-	137,128	-	137,128	137,128	-	137,128
Total Revenues	66,599,283	-	66,599,283	-	-	-	66,509,513	-	66,509,513	72,507,441	-	72,507,441
Expenditures:												
Current expense:												
Regular Programs - Instruction												
Preschool/Kindergarten - Salaries of Teachers	220,200	1,305,777	1,525,977	(20,000)	-	(20,000)	200,200	1,305,777	1,505,977	173,625	1,274,218	1,447,843
Grades 1-5 - Salaries of Teachers	725,748	9,290,551	10,016,299	575	(406,633)	(406,058)	726,323	8,883,918	9,610,241	726,323	8,605,655	9,331,978
Grades 6-8 - Salaries of Teachers	506,000	5,615,752	6,121,752	(358,000)	(172,951)	(530,951)	148,000	5,442,801	5,590,801	148,000	4,961,554	5,109,554
Grades 9-12 - Salaries of Teachers	515,000	4,989,236	5,504,236	(159,211)	(4,027,208)	(4,186,419)	355,789	962,028	1,317,817	334,189	900,627	1,234,816
Regular Programs - Home Instruction:												
Salaries of Teachers	120,000	-	120,000	(15,000)	-	(15,000)	105,000	-	105,000	105,000	-	105,000
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional-Educational Services	80,000	-	80,000	-	-	-	80,000	-	80,000	71,381	-	71,381
Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Regular Programs - Undistributed Instruction												
Other Salaries for Instruction	-	448,793	448,793	-	(3,780)	(3,780)	-	445,013	445,013	-	433,852	433,852
Purchased Professional-Educational Services	-	23,800	23,800	-	20,135	20,135	-	43,935	43,935	-	33,748	33,748
Purchased Technical Services	-	19,650	19,650	5,696	-	5,696	5,696	19,650	25,346	5,696	7,083	12,779
Other Purchased Services (400-500 series)	65,500	30,900	96,400	65,000	1,109	66,109	130,500	32,009	162,509	125,843	27,012	152,855
General Supplies	8,600	886,470	895,070	(400)	(25,010)	(25,410)	8,200	861,460	869,660	2,360	686,958	689,318
Textbooks	237,000	87,949	324,949	(7,853)	12,480	4,627	229,147	100,429	329,576	201,841	77,867	279,708
Other Objects	-	12,600	12,600	-	-	-	-	12,600	12,600	-	10,725	10,725
Total Regular Programs - Instruction	2,478,048	22,711,478	25,189,526	(489,194)	(4,601,858)	(5,091,052)	1,988,854	18,109,620	20,098,474	1,894,257	17,019,299	18,913,556
Special Education - Instruction												
Cognitive - Mild:												
Salaries of Teachers	-	17,922	17,922	-	-	-	-	17,922	17,922	-	16,720	16,720
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional-Educational Services	-	500	500	-	-	-	-	500	500	-	-	-
Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services (400-500 series)	-	500	500	-	-	-	-	500	500	-	408	408
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Cognitive - Mild	-	18,922	18,922	-	-	-	-	18,922	18,922	-	17,128	17,128

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Combining Budgetary Comparison Schedule

General Fund

Year ended June 30, 2010

EXHIBIT C-1a

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
Cognitive - Moderate												
Salaries of Teachers	-	-	-	-	-	-	-	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-	-	-	-	-	-	-	-
Learning and/or Language Disabilities:												
Salaries of Teachers		464,022	464,022		100	100		464,122	464,122		411,541	411,541
Other Salaries for Instruction		177,263	177,263		46,318	46,318		223,581	223,581		221,416	221,416
Purchased Professional-Educational Services		400	400		-	-		400	400		-	-
Purchased Technical Services		-	-		-	-		-	-		-	-
Other Purchased Services (400-500 series)		3,150	3,150		-	-		3,150	3,150		748	748
General Supplies		13,100	13,100		-	-		13,100	13,100		2,023	2,023
Textbooks		2,820	2,820		-	-		2,820	2,820		184	184
Other Objects		-	-		59,339	59,339		59,339	59,339		59,339	59,339
Total Learning and/or Language Disabilities	-	660,755	660,755	-	105,757	105,757	-	766,512	766,512	-	695,251	695,251
Visual Impairments:												
Salaries of Teachers	-	-	-	-	-	-	-	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-	-	-	-	-	-	-	-
Auditory Impairments:												
Salaries of Teachers	-	-	-	-	-	-	-	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Auditory Impairments	-	-	-	-	-	-	-	-	-	-	-	-
Behavioral Disabilities:												
Salaries of Teachers		263,707	263,707		-	-		263,707	263,707		263,032	263,032
Other Salaries for Instruction		150,039	150,039		23,852	23,852		173,891	173,891		160,534	160,534
Purchased Professional-Educational Services		700	700		-	-		700	700		199	199
Purchased Technical Services		-	-		-	-		-	-		-	-
Other Purchased Services (400-500 series)		500	500		-	-		500	500		-	-
General Supplies		6,600	6,600		-	-		6,600	6,600		402	402
Textbooks		970	970		-	-		970	970		-	-
Other Objects		2,325	2,325		71,573	71,573		73,898	73,898		71,855	71,855
Total Behavioral Disabilities	-	424,841	424,841	-	95,425	95,425	-	520,266	520,266	-	496,022	496,022
Multiple Disabilities:												
Salaries of Teachers		944,027	944,027		(573,784)	(573,784)		370,243	370,243		343,956	343,956
Other Salaries for Instruction	20,000	376,196	396,196	-	(18,684)	(18,684)	20,000	357,512	377,512	20,000	256,372	276,372
Purchased Professional-Educational Services	-	1,600	1,600	-	(900)	(900)	-	700	700	-	-	-
Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services (400-500 series)	-	3,450	3,450	-	(2,600)	(2,600)	-	850	850	-	-	-
General Supplies	-	22,200	22,200	-	(1,246)	(1,246)	-	20,954	20,954	-	15,981	15,981
Textbooks	-	5,400	5,400	-	(2,400)	(2,400)	-	3,000	3,000	-	417	417
Other Objects	-	-	-	-	59,525	59,525	-	59,525	59,525	-	59,525	59,525
Total Multiple Disabilities	20,000	1,352,873	1,372,873	-	(540,089)	(540,089)	20,000	812,784	832,784	20,000	676,251	696,251

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Combining Budgetary Comparison Schedule
General Fund

Year ended June 30, 2010

EXHIBIT C-1a

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
Resource Room/Resource Center:												
Salaries of Teachers	-	2,513,064	2,513,064		225,784	225,784		2,738,848	2,738,848		2,480,362	2,480,362
Other Salaries for Instruction	-	493,594	493,594		386,750	386,750		880,344	880,344		786,346	786,346
Purchased Professional-Educational Services	-	1,875	1,875		-	-		1,875	1,875		-	-
Purchased Technical Services	-	-	-		-	-		-	-		-	-
Other Purchased Services (400-500 series)	-	1,600	1,600		2,600	2,600		4,200	4,200		2,240	2,240
General Supplies	-	22,721	22,721		1,850	1,850		24,571	24,571		15,823	15,823
Textbooks	-	2,500	2,500		2,400	2,400		4,900	4,900		2,787	2,787
Other Objects	-	900	900		76,202	76,202		77,102	77,102		76,201	76,201
Total Resource Room/Resource Center	-	3,036,254	3,036,254	-	695,586	695,586	-	3,731,840	3,731,840	-	3,363,759	3,363,759
Autism:												
Salaries of Teachers	-	155,939	155,939		100	100		156,039	156,039		127,016	127,016
Other Salaries for Instruction	-	129,953	129,953		-	-		129,953	129,953		129,953	129,953
Purchased Professional-Educational Services	-	200	200		-	-		200	200		-	-
Purchased Technical Services	-	-	-		-	-		-	-		-	-
Other Purchased Services (400-500 series)	-	750	750		-	-		750	750		-	-
General Supplies	-	6,225	6,225		-	-		6,225	6,225		255	255
Textbooks	-	1,200	1,200		-	-		1,200	1,200		-	-
Other Objects	-	-	-		-	-		-	-		-	-
Total Autism	-	294,267	294,267		100	100		294,367	294,367		257,224	257,224
Preschool Disabilities - Part-Time:												
Salaries of Teachers	-	-	-		-	-		-	-		-	-
Other Salaries for Instruction	-	-	-		-	-		-	-		-	-
Purchased Professional-Educational Services	-	-	-		-	-		-	-		-	-
Purchased Technical Services	-	-	-		-	-		-	-		-	-
Other Purchased Services (400-500 series)	-	-	-		-	-		-	-		-	-
General Supplies	-	-	-		-	-		-	-		-	-
Textbooks	-	-	-		-	-		-	-		-	-
Other Objects	-	-	-		-	-		-	-		-	-
Total Preschool Disabilities - Part-Time	-	-	-	-	-	-	-	-	-	-	-	-
Preschool Disabilities - Full-Time:												
Salaries of Teachers	-	-	-		-	-		-	-		-	-
Other Salaries for Instruction	-	-	-		-	-		-	-		-	-
Purchased Professional-Educational Services	-	-	-		-	-		-	-		-	-
Purchased Technical Services	-	-	-		-	-		-	-		-	-
Other Purchased Services (400-500 series)	-	-	-		-	-		-	-		-	-
General Supplies	-	-	-		-	-		-	-		-	-
Textbooks	-	-	-		-	-		-	-		-	-
Other Objects	-	-	-		-	-		-	-		-	-
Total Preschool Disabilities - Full-Time	-	-	-	-	-	-	-	-	-	-	-	-
Home Instruction :												
Salaries of Teachers	-	-	-		-	-		-	-		-	-
Other Salaries for Instruction	-	-	-		-	-		-	-		-	-
Purchased Professional-Educational Services	-	-	-		-	-		-	-		-	-
Purchased Technical Services	-	-	-		-	-		-	-		-	-
Other Purchased Services (400-500 series)	-	-	-		-	-		-	-		-	-
General Supplies	-	-	-		-	-		-	-		-	-
Textbooks	-	-	-		-	-		-	-		-	-
Other Objects	-	-	-		-	-		-	-		-	-
Total Home Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Cognitive - Severe:												
Salaries of Teachers	-	-	-		-	-		-	-		-	-
Other Salaries for Instruction	-	-	-		-	-		-	-		-	-
Purchased Professional-Educational Services	-	-	-		-	-		-	-		-	-
Purchased Technical Services	-	-	-		-	-		-	-		-	-
Other Purchased Services (400-500 series)	-	-	-		-	-		-	-		-	-
General Supplies	-	-	-		-	-		-	-		-	-
Textbooks	-	-	-		-	-		-	-		-	-
Other Objects	-	-	-		-	-		-	-		-	-
Total Cognitive - Severe	-	-	-	-	-	-	-	-	-	-	-	-
Total Special Education - Instruction	20,000	5,787,912	5,807,912	-	356,779	356,779	20,000	6,144,691	6,164,691	20,000	5,505,635	5,525,635

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Combining Budgetary Comparison Schedule

General Fund

Year ended June 30, 2010

EXHIBIT C-1a

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
Basic Skills/Remedial - Instruction												
Salaries of Teachers	-	-	-	-	104,770	104,770	-	104,770	104,770	-	104,394	104,394
Other Salaries for Instruction	-	-	-	-	24,655	24,655	-	24,655	24,655	-	24,487	24,487
Purchased Professional-Educational Services	-	-	-	-	1,000	1,000	-	1,000	1,000	-	-	-
Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	1,700	1,700	-	1,700	1,700	-	-	-
General Supplies	-	-	-	-	107,375	107,375	-	107,375	107,375	-	43,146	43,146
Textbooks	-	-	-	-	16,401	16,401	-	16,401	16,401	-	14,998	14,998
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Basic Skills/Remedial - Instruction	-	-	-	-	255,901	255,901	-	255,901	255,901	-	187,025	187,025
Bilingual Education - Instruction												
Salaries of Teachers	-	1,686,246	1,686,246	-	(590,412)	(590,412)	-	1,095,834	1,095,834	-	1,082,450	1,082,450
Other Salaries for Instruction	-	175,131	175,131	-	129,892	129,892	-	305,023	305,023	-	303,727	303,727
Purchased Professional-Educational Services	-	1,400	1,400	-	(1,400)	(1,400)	-	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services (400-500 series)	-	3,450	3,450	-	(1,700)	(1,700)	-	1,750	1,750	-	830	830
General Supplies	-	131,959	131,959	-	(115,359)	(115,359)	-	16,600	16,600	-	13,112	13,112
Textbooks	-	17,971	17,971	-	(16,401)	(16,401)	-	1,570	1,570	-	352	352
Other Objects	-	-	-	-	151,667	151,667	-	151,667	151,667	-	147,634	147,634
Total Bilingual Education - Instruction	-	2,016,157	2,016,157	-	(443,713)	(443,713)	-	1,572,444	1,572,444	-	1,548,105	1,548,105
Vocational Programs - Local - Instruction												
Salaries of Teachers	-	-	-	-	-	-	-	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Vocational Programs - Local - Instruction	-	-	-	-	-	-	-	-	-	-	-	-
School-Spon. Cocurricular Actvts. - Inst.												
Salaries	40,000	29,930	69,930	27,722	88,161	115,883	67,722	118,091	185,813	57,222	107,531	164,753
Purchased Services (300-500 series)	-	37,475	37,475	-	6,464	6,464	-	43,939	43,939	-	23,468	23,468
Supplies and Materials	53,600	50,050	103,650	-	1,500	1,500	53,600	51,550	105,150	47,074	1,829	48,903
Other Objects	300	600	900	-	3,360	3,360	300	3,960	4,260	300	3,295	3,595
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-	-	-	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	93,900	118,055	211,955	27,722	99,485	127,207	121,622	217,540	339,162	104,596	136,123	240,719
School-Spon. Cocurricular Athletics - Inst.												
Salaries	169,800	1,100	170,900	16,318	(1,100)	15,218	186,118	-	186,118	178,056	-	178,056
Purchased Services (300-500 series)	6,000	-	6,000	-	7,600	7,600	6,000	7,600	13,600	2,000	5,724	7,724
Supplies and Materials	189,000	800	189,800	-	-	-	189,000	800	189,800	187,598	-	187,598
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	37,000	-	37,000	-	-	-	37,000	-	37,000	37,000	-	37,000
Total School-Spon. Cocurricular Athletics - Inst.	401,800	1,900	403,700	16,318	6,500	22,818	418,118	8,400	426,518	404,653	5,724	410,377
Other Instructional Programs - Instruction												
Salaries	-	6,055	6,055	-	(6,055)	(6,055)	-	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	-	1,500	1,500	-	(1,500)	(1,500)	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Instructional Programs - Instruction	-	7,555	7,555	-	(7,555)	(7,555)	-	-	-	-	-	-
Community Services Programs/Operations												
Salaries	-	-	-	-	65,920	65,920	-	65,920	65,920	-	65,600	65,600
Purchased Services (300-500 series)	30,000	-	30,000	-	-	-	30,000	-	30,000	24,880	-	24,880
Supplies and Materials	5,000	-	5,000	-	-	-	5,000	-	5,000	4,495	-	4,495
Other Objects	7,000	-	7,000	(750)	-	(750)	6,250	-	6,250	2,559	-	2,559
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-	-	-	-	-	-	-	-
Total Community Services Programs/Operations	42,000	-	42,000	(750)	65,920	65,170	41,250	65,920	107,170	31,934	65,600	97,534
Total Instruction	3,035,748	30,643,057	33,678,805	(445,903)	(4,268,541)	(4,714,444)	2,589,845	26,374,516	28,964,361	2,455,441	24,467,511	26,922,952

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Combining Budgetary Comparison Schedule

General Fund

Year ended June 30, 2010

EXHIBIT C-1a

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund
Undistributed Expenditures - Instruction:												
Tuition to Other LEAs Within the State - Regular	2,217,782	-	2,217,782	112,576	-	112,576	2,330,358	-	2,330,358	2,201,950	-	2,201,950
Tuition to Other LEAs Within the State - Special	-	-	-	-	-	-	-	-	-	-	-	-
Tuition to County Voc. School Dist. - Regular	503,680	-	503,680	(35,000)	-	(35,000)	468,680	-	468,680	467,856	-	467,856
Tuition to County Voc. School Dist. - Special	-	-	-	307,346	-	307,346	307,346	-	307,346	294,722	-	294,722
Tuition to CSSD & Regional Day Schools	947,649	-	947,649	(121,420)	-	(121,420)	826,229	-	826,229	767,838	-	767,838
Tuition to Private Schools for the Disabled - Within State	3,717,186	-	3,717,186	(1,504,253)	-	(1,504,253)	2,212,933	-	2,212,933	2,212,777	-	2,212,777
Tuition to Private Schools for the Disabled & Other LEA - Spl./O/S St	-	-	-	-	-	-	-	-	-	-	-	-
Tuition - State Facilities	255,814	-	255,814	(22,000)	-	(22,000)	233,814	-	233,814	233,814	-	233,814
Tuition - Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Undistributed Expenditures - Instruction:	7,642,111	-	7,642,111	(1,262,752)	-	(1,262,752)	6,379,359	-	6,379,359	6,178,956	-	6,178,956
Undist. Expend. - Attend. & Social Work	-	-	-	-	-	-	-	-	-	-	-	-
Salaries	27,040	294,065	321,105	-	(65,920)	(65,920)	27,040	228,145	255,185	27,040	227,558	254,598
Purchased Professional and Technical Services	-	525	525	-	-	-	-	525	525	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	3,000	12,000	15,000	-	-	-	3,000	12,000	15,000	1,615	5,762	7,377
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Attend. & Social Work	30,040	306,590	336,630	-	(65,920)	(65,920)	30,040	240,670	270,710	28,655	233,320	261,975
Undist. Expend. - Health Services	-	-	-	-	-	-	-	-	-	-	-	-
Salaries	10,000	995,136	1,005,136	-	6,891	6,891	10,000	1,002,027	1,012,027	10,000	960,301	970,301
Purchased Professional and Technical Services	8,000	475	8,475	-	2,483	2,483	8,000	2,958	10,958	4,232	175	4,407
Other Purchased Services (400-500 series)	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	50,000	16,625	66,625	(35,000)	669	(34,331)	15,000	17,294	32,294	6,568	13,407	19,975
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Health Services	68,000	1,012,236	1,080,236	(35,000)	10,043	(24,957)	33,000	1,022,279	1,055,279	20,800	973,883	994,683
Undist. Expend. - Other Supp. Serv. Students - Related Serv.	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Other Professional Staff	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional - Educational Services	130,000	-	130,000	(111,815)	-	(111,815)	18,185	-	18,185	2,321	-	2,321
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students - Related S	130,000	-	130,000	(111,815)	-	(111,815)	18,185	-	18,185	2,321	-	2,321
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Other Professional Staff	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional - Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv	-	-	-	-	-	-	-	-	-	-	-	-
Undist. Expend. - Other Supp. Serv. Students - Reg.	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Other Professional Staff	-	1,252,913	1,252,913	-	(275,845)	(275,845)	-	977,068	977,068	-	891,617	891,617
Salaries of Secretarial and Clerical Assistants	-	151,582	151,582	-	39,346	39,346	-	190,928	190,928	-	167,135	167,135
Other Salaries	-	-	-	-	1,380	1,380	-	1,380	1,380	-	893	893
Purchased Professional - Educational Services	-	2,600	2,600	-	-	-	-	2,600	2,600	-	-	-
Other Purchased Prof. and Tech. Services	-	8,500	8,500	-	-	-	-	8,500	8,500	-	-	-
Other Purchased Services (400-500 series)	-	5,000	5,000	-	-	-	-	5,000	5,000	-	-	-
Supplies and Materials	13,300	20,600	33,900	-	1,000	1,000	13,300	21,600	34,900	3,948	15,731	19,679
Other Objects	-	11,250	11,250	-	501	501	-	11,751	11,751	-	7,375	7,375
Total Undist. Expend. - Other Supp. Serv. Students - Reg.	13,300	1,452,445	1,465,745	-	(233,618)	(233,618)	13,300	1,218,827	1,232,127	3,948	1,082,751	1,086,699
Undist. Expend. - Other Supp. Serv. Students - Spl.												
Salaries of Other Professional Staff	2,345,744	175	2,345,919	(769,387)	-	(769,387)	1,576,357	175	1,576,532	1,576,357	-	1,576,357
Salaries of Secretarial and Clerical Assistants	255,966	-	255,966	(35,200)	-	(35,200)	220,766	-	220,766	220,766	-	220,766
Other Salaries	47,000	-	47,000	-	-	-	47,000	-	47,000	47,000	-	47,000
Purchased Professional - Educational Services	40,000	-	40,000	(28,500)	-	(28,500)	11,500	-	11,500	-	-	-
Other Purchased Prof. and Tech. Services	200,000	-	200,000	(123,480)	-	(123,480)	76,520	-	76,520	-	-	-
Residential Costs	-	-	-	-	-	-	-	-	-	-	-	-
Mis. Purchase Serv. (400-500 series other than Residential C	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	75,000	-	75,000	(854)	-	(854)	74,146	-	74,146	30,779	-	30,779
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students - Spl	2,963,710	175	2,963,885	(957,421)	-	(957,421)	2,006,289	175	2,006,464	1,874,902	-	1,874,902

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Combining Budgetary Comparison Schedule

General Fund

Year ended June 30, 2010

EXHIBIT C-1a

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
Undist. Expend. - Improvement of Inst. Serv.												
Salaries of Supervisor of Instruction	1,216,747	1,526,259	2,743,006	(428,718)	(806,764)	(1,235,482)	788,029	719,495	1,507,524	788,029	498,387	1,286,416
Salaries of Other Professional Staff	63,000	-	63,000	(45,000)	611,240	566,240	18,000	611,240	629,240	18,000	584,350	602,350
Salaries of Sec and Clerical Assist.	78,177	-	78,177	-	-	-	78,177	-	78,177	78,177	-	78,177
Other Salaries	-	-	-	-	238,125	238,125	-	238,125	238,125	-	409,074	409,074
Purchased Prof- Educational Services	2,000	6,350	8,350	-	-	-	2,000	6,350	8,350	-	653	653
Other Purch Prof. and Tech. Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purch Services (400-500)	750,750	-	750,750	(15,832)	-	(15,832)	734,918	-	734,918	655,676	-	655,676
Supplies and Materials	112,300	34,930	147,230	23,644	(2,734)	20,910	135,944	32,196	168,140	119,110	18,878	137,988
Other Objects	1,300	-	1,300	-	-	-	1,300	-	1,300	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	2,224,274	1,567,539	3,791,813	(465,906)	39,867	(426,039)	1,758,368	1,607,406	3,365,774	1,658,992	1,511,342	3,170,334
Undist. Expend. - Edu. Media Serv./Sch. Library												
Salaries	-	1,295,274	1,295,274	-	(202,476)	(202,476)	-	1,092,798	1,092,798	-	961,759	961,759
Purchased Professional and Technical Services	-	12,675	12,675	-	(500)	(500)	-	12,175	12,175	-	9,864	9,864
Other Purchased Services (400-500 series)	-	-	-	-	28,329	28,329	-	28,329	28,329	-	25,111	25,111
Supplies and Materials	30,000	162,227	192,227	13,324	(8,664)	4,660	43,324	153,563	196,887	11,022	126,419	137,441
Other Objects	-	2,448	2,448	-	-	-	-	2,448	2,448	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	30,000	1,472,624	1,502,624	13,324	(183,311)	(169,987)	43,324	1,289,313	1,332,637	11,022	1,123,153	1,134,175
Undist. Expend. - Instructional Staff Training Serv.												
Salaries of Supervisors of Instruction	401,259	-	401,259	(205,074)	-	(205,074)	196,185	-	196,185	196,185	-	196,185
Salaries of Other Professional Staff	5,000	-	5,000	-	-	-	5,000	-	5,000	5,000	-	5,000
Salaries of Secretarial and Clerical Assist	11,665	-	11,665	-	-	-	11,665	-	11,665	11,665	-	11,665
Purchased Professional - Educational Services	33,650	18,325	51,975	(5,761)	-	(5,761)	27,889	18,325	46,214	25,889	1,378	27,267
Other Purchased Prof. and Tech. Services	10,000	11,000	21,000	(493)	(2,500)	(2,993)	9,507	8,500	18,007	9,000	5,312	14,312
Other Purchased Services (400-500 series)	300	2,500	2,800	-	(2,500)	(2,500)	300	-	300	-	-	-
Supplies and Materials	6,000	2,000	8,000	-	-	-	6,000	2,000	8,000	1,800	1,147	2,947
Other Travel	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	467,874	33,825	501,699	(211,328)	(5,000)	(216,328)	256,546	28,825	285,371	249,539	7,837	257,376
Undist. Expend. - Supp. Serv. - General Admin.												
Salaries	558,408	-	558,408	(47,500)	-	(47,500)	510,908	-	510,908	510,908	-	510,908
Legal Services	113,000	-	113,000	10,135	-	10,135	123,135	-	123,135	95,135	-	95,135
Other Purchased Professional Services	191,000	-	191,000	3,600	-	3,600	194,600	-	194,600	162,092	-	162,092
Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Communications/Telephone	194,500	-	194,500	33,095	-	33,095	227,595	-	227,595	225,358	-	225,358
Other Purchased Services (400-500 series)	13,000	-	13,000	3,795	-	3,795	16,795	-	16,795	9,914	-	9,914
Supplies and Materials	39,200	-	39,200	12	-	12	39,212	-	39,212	24,830	-	24,830
Judgements Against The School District	5,000	-	5,000	-	-	-	5,000	-	5,000	5,000	-	5,000
Miscellaneous Expenditures	13,000	-	13,000	417	-	417	13,417	-	13,417	8,248	-	8,248
Total Undist. Expend. - Supp. Serv. - General Admin.	1,127,108	-	1,127,108	3,553	-	3,553	1,130,661	-	1,130,661	1,041,485	-	1,041,485
Undist. Expend. - Support Serv. - School Admin.												
Salaries of Principals/Assistant Principals	-	2,131,614	2,131,614	-	(152,699)	(152,699)	-	1,978,915	1,978,915	-	1,901,813	1,901,813
Salaries of Other Professional Staff	-	18,438	18,438	-	(7,273)	(7,273)	-	11,165	11,165	-	5,600	5,600
Salaries of Secretarial and Clerical Assistants	75,739	913,751	989,490	(35,753)	(118,467)	(154,220)	39,986	795,284	835,270	39,986	755,971	795,957
Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional and Technical Services	-	23,683	23,683	-	(10,683)	(10,683)	-	13,000	13,000	-	10,185	10,185
Other Purchased Services (400-500 series)	-	19,000	19,000	-	(500)	(500)	-	18,500	18,500	-	16,497	16,497
Supplies and Materials	-	124,845	124,845	-	6,774	6,774	-	131,619	131,619	-	106,720	106,720
Other Objects	-	7,200	7,200	-	(700)	(700)	-	6,500	6,500	-	6,500	6,500
Total Undist. Expend. - Support Serv. - School Admin.	75,739	3,238,531	3,314,270	(35,753)	(283,548)	(319,301)	39,986	2,954,983	2,994,969	39,986	2,803,286	2,843,272
Undist. Expend. - Support Serv. - Central Services												
Salaries	1,305,463	-	1,305,463	(230,398)	-	(230,398)	1,075,065	-	1,075,065	1,072,812	-	1,072,812
Purchased Professional and Technical Services	80,000	-	80,000	3,900	-	3,900	83,900	-	83,900	74,849	-	74,849
Purchased Technical Services	184,000	-	184,000	-	-	-	184,000	-	184,000	163,512	-	163,512
Other Purchased Services (400-500 series)	47,000	-	47,000	-	-	-	47,000	-	47,000	47,000	-	47,000
Supplies and Materials	158,900	-	158,900	(20,985)	-	(20,985)	137,915	-	137,915	110,326	-	110,326
Miscellaneous Expenditures	20,000	-	20,000	10,395	-	10,395	30,395	-	30,395	12,492	-	12,492
Total Undist. Expend. - Support Serv. - Central Services	1,795,363	-	1,795,363	(237,089)	-	(237,089)	1,558,274	-	1,558,274	1,480,991	-	1,480,991
Undist. Expend. - Required Maintenance for School Facilities												
Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Cleaning, Repair, and Maintenance Services	264,000	-	264,000	161,758	-	161,758	425,758	-	425,758	413,300	-	413,300
General Supplies	92,000	-	92,000	12,080	-	12,080	104,080	-	104,080	100,863	-	100,863
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Allowable Maintenance for School Fac	356,000	-	356,000	173,838	-	173,838	529,838	-	529,838	514,164	-	514,164

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Combining Budgetary Comparison Schedule

General Fund

Year ended June 30, 2010

EXHIBIT C-1a

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
Undist. Expend. - Other Oper. & Maint. Of Plant												
Salaries	480,957	842,845	1,323,802	1,051	(98,624)	(97,573)	482,008	744,221	1,226,229	520,217	681,282	1,201,499
Purchased Professional and Technical Services	2,600,000	-	2,600,000	120,000	-	120,000	2,720,000	-	2,720,000	2,698,414	-	2,698,414
Cleaning, Repair and Maintenance Services	552,350	-	552,350	(30,798)	-	(30,798)	521,552	-	521,552	489,555	-	489,555
Rental of Land, Building & Other than Lease Purchases	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Property Services	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	290,000	-	290,000	-	-	-	290,000	-	290,000	281,856	-	281,856
Miscellaneous Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	5,000	12,609	17,609	-	(989)	(989)	5,000	11,620	16,620	2,422	9,228	11,650
Energy (Energy and Electricity)	1,191,518	-	1,191,518	616,008	-	616,008	1,807,526	-	1,807,526	1,493,729	-	1,493,729
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Other Oper. & Maint. Of Plant	5,119,825	855,454	5,975,279	706,261	(99,613)	606,648	5,826,086	755,841	6,581,927	5,486,193	690,510	6,176,703
Total Undist. Expend. - Oper. & Maint. Of Plant	5,475,825	855,454	6,331,279	880,098	(99,613)	780,485	6,355,923	755,841	7,111,764	6,000,356	690,510	6,690,866
Undist. Expend. - Student Transportation Serv.												
Sal. For Pup.Trans. (Bet. Home and School) - Regular	-	-	-	-	-	-	-	-	-	-	-	-
Sal. For Pup.Trans. (Bet. Home and School) - Special	51,361	-	51,361	-	-	-	51,361	-	51,361	51,361	-	51,361
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-	-	-	-	-	-	-	-
Management Fees - ESC & CTSA Transportation Programs	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Professional and Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Cleaning, Repair and Maintenance Services	7,000	-	7,000	-	-	-	7,000	-	7,000	7,000	-	7,000
Rental Payments - School Buses	-	-	-	-	-	-	-	-	-	-	-	-
Lease Purchase Payments - School Buses	-	-	-	-	-	-	-	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	50,000	-	50,000	-	8,000	8,000	50,000	8,000	58,000	49,377	7,470	56,847
Contract Services (Other than Between Home & School)-Ve	13,300	131,035	144,335	-	(31,089)	(31,089)	13,300	99,946	113,246	4,285	79,719	84,004
Contr Serv (Spl. Ed. Students) - Vendors	540,000	-	540,000	129,523	-	129,523	669,523	-	669,523	669,523	-	669,523
Contr Serv (Spl. Ed. Students) - Joint Agrmt	-	-	-	-	-	-	-	-	-	-	-	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-	-	-	-	-	-	-	-
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	2,500,000	-	2,500,000	(963,000)	-	(963,000)	1,537,000	-	1,537,000	1,536,999	-	1,536,999
Contr. Serv. - Aid in Lieu Payments	-	-	-	-	-	-	-	-	-	-	-	-
Misc. Purchased Serv. - Transportation	-	-	-	-	15,321	15,321	-	15,321	15,321	-	10,629	10,629
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	3,161,661	131,035	3,292,696	(833,477)	(7,768)	(841,245)	2,328,184	123,267	2,451,451	2,318,545	97,818	2,416,363
Undist. Expend. - Other Support Serv.												
Increase in Sale/Lease-back Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional Services	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Purchased Services (300-500 series)	-	-	-	-	-	-	-	-	-	-	-	-
Sale/Lease-back Payments	-	-	-	-	-	-	-	-	-	-	-	-
Supplies, Textbooks and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Current Loan	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Lease Purchase Agreements	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Other Support Serv.	-	-	-	-	-	-	-	-	-	-	-	-
Unallocated Benefits												
Group Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Social Security Contributions	855,000	-	855,000	1,085	-	1,085	856,085	-	856,085	856,085	-	856,085
T.P.A.F. Contributions - ERIP	-	-	-	-	-	-	-	-	-	-	-	-
Other Retirement Contributions - Regular	307,000	-	307,000	227,505	-	227,505	534,505	-	534,505	534,505	-	534,505
Other Retirement Contributions - ERIP	-	-	-	-	-	-	-	-	-	-	-	-
Unemployment Compensation	100,000	-	100,000	439,753	-	439,753	539,753	-	539,753	539,753	-	539,753
Workmen's Compensation	514,000	-	514,000	-	-	-	514,000	-	514,000	514,000	-	514,000
Health Benefits	240,000	8,030,320	8,270,320	227,364	(2,417,838)	(2,190,474)	467,364	5,612,482	6,079,846	467,364	5,610,003	6,077,367
Tuition Reimbursement	100,000	-	100,000	75,000	-	75,000	175,000	-	175,000	168,906	-	168,906
Other Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to cover deficit	250,000	-	250,000	130,000	-	130,000	380,000	-	380,000	380,000	-	380,000
1 Total Unallocated Benefits	2,366,000	8,030,320	10,396,320	1,100,706	(2,417,838)	(1,317,132)	3,466,706	5,612,482	9,079,188	3,460,612	5,610,003	9,070,615
On-behalf TPAF Medical Benefits (non-budgeted)	-	-	-	-	-	-	-	-	-	2,474,865	-	2,474,865
Reimbursed TPAF Social Security non-budgeted)	-	-	-	-	-	-	-	-	-	2,850,839	-	2,850,839
Total On-Behalf Contributions	-	-	-	-	-	-	-	-	-	5,325,704	-	5,325,704
Total Personnel Services-Employee Benefits	2,366,000	8,030,320	10,396,320	1,100,706	(2,417,838)	(1,317,132)	3,466,706	5,612,482	9,079,188	8,786,316	5,610,003	14,396,319
Total Unallocated Expenditures	27,571,005	18,100,774	45,671,779	(2,152,860)	(3,246,706)	(5,399,566)	25,418,145	14,854,068	40,272,213	29,696,815	14,133,903	43,830,718
Total General Current Expense	30,606,753	48,743,831	79,350,584	-2,598,763	(7,515,247)	(10,114,010)	28,007,990	41,228,584	69,236,574	32,152,256	38,601,414	70,753,670

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Combining Budgetary Comparison Schedule
General Fund

Year ended June 30, 2010

EXHIBIT C-1a

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
Capital Outlay												
Equipment												
Regular Programs - Instruction:												
Preschool/Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-
Grades 1-5	-	-	-	-	-	-	-	-	-	-	-	-
Grades 6-8	-	-	-	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-	-	-	-
Home Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Undistributed Expenditures:												
Multiple Disabilities	-	-	-	-	-	-	-	-	-	-	-	-
Undistributed Expenditures - Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Undistributed Expenditures - Support Services - Students Reg	-	-	-	-	-	-	-	-	-	-	-	-
Undistributed Expenditures - School Admin.	-	-	-	-	-	-	-	-	-	-	-	-
Undistributed Expenditures - General Admin.	-	-	-	-	-	-	-	-	-	-	-	-
Behavioral Disabilities	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Disabilities	-	-	-	-	-	-	-	-	-	-	-	-
Resource Room/Resource Center	-	-	-	-	-	-	-	-	-	-	-	-
Autism	-	-	-	-	-	-	-	-	-	-	-	-
Preschool Disabilities - Part-Time	-	-	-	-	-	-	-	-	-	-	-	-
Preschool Disabilities - Full-Time	-	-	-	-	-	-	-	-	-	-	-	-
Home Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Cognitive - Severe	-	-	-	-	-	-	-	-	-	-	-	-
Basic Skills/Remedial - Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Bilingual Education - Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Vocational Programs - Local - Instruction	-	-	-	-	-	-	-	-	-	-	-	-
School-Sponsored and Other Instructional Program	-	-	-	-	-	-	-	-	-	-	-	-
Undistributed Expenditures - Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Undist.Expend.-Support Serv.-Students - Reg.	50,000	50,000	(10,000)	(10,000)	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Undist.Expend.-Support Serv.-Students - Related & Extraordinary	-	-	-	-	-	-	-	-	-	-	-	-
Undist.Expend.-Support Serv.-Students - Special	-	-	-	-	-	-	-	-	-	-	-	-
Undist.Expend.-Support Serv. - Inst. Staff	-	-	-	-	-	-	-	-	-	-	-	-
Undistributed Expenditures - General Admin.	-	-	-	-	-	-	-	-	-	-	-	-
Undistributed Expenditures - School Admin.	255,000	255,000	450	450	255,450	255,450	255,450	255,450	255,450	255,450	255,450	255,450
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-	-	-	-	-	-	-	-
Undistributed Expenditures - Student Trans. - Non Inst. Equipment	-	-	-	-	-	-	-	-	-	-	-	-
School Buses - Regular	-	-	-	-	-	-	-	-	-	-	-	-
School Buses - Special	-	-	-	-	-	-	-	-	-	-	-	-
Undistributed Expenditures - Business/Other Support Serv.	-	-	-	-	-	-	-	-	-	-	-	-
Undistributed Expenditures - Non Inst. Serv.	-	-	-	-	-	-	-	-	-	-	-	-
Special Schools (All Programs)	-	-	-	-	-	-	-	-	-	-	-	-
Total Equipment	305,000	-	305,000	(9,550)	-	(9,550)	295,450	-	295,450	295,450	-	295,450
Facilities Acquisition and Construction Services												
Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Legal Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Prof. & Tech. Serv.	-	-	-	-	-	-	-	-	-	-	-	-
Construction Services	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Land and Improvements	20,000	20,000	14,000	14,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000
Lease Purchase Agreements - Principal	-	-	-	-	-	-	-	-	-	-	-	-
Buildings Other than Lease Purchase Agreement	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Building Improvements	219,214	219,214	31,000	31,000	250,214	250,214	250,214	250,214	250,214	250,214	250,214	250,214
Total Facilities Acquisition and Construction Services	239,214	239,214	45,000	45,000	284,214	284,214	284,214	284,214	284,214	284,214	284,214	284,214
Assets Acquired Under Capital Leases (non-budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
Undistributed Expenditures:												
General Administration	-	-	-	-	-	-	-	-	-	-	-	-
School Administration	-	-	-	-	-	-	-	-	-	-	-	-
Assets Acquired Under Capital Leases (non-budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Outlay	544,214	-	544,214	35,450	-	35,450	579,664	-	579,664	579,664	-	579,664

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Combining Budgetary Comparison Schedule

General Fund

Year ended June 30, 2010

EXHIBIT C-1a

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
Special Schools												
Summer School - Instruction												
Salaries of Teachers			-			-			-			-
Other Salaries for Instruction			-			-			-			-
Purchased Professional and Technical Services			-			-			-			-
Other Purchased Services (400-500 series)	37,500		37,500	6,169		6,169	43,669		43,669	32,570		32,570
General Supplies	-		-	-		-	-		-	-		-
Textbooks	-		-	-		-	-		-	-		-
Other Objects	2,600		2,600	112		112	2,712		2,712	349		349
Total Summer School - Instruction	40,100		40,100	6,282		6,282	46,382		46,382	32,918		32,918
Summer School - Support Services												
Salaries			-			-			-			-
Personal Services - Employee Benefits			-			-			-			-
Purchased Professional and Technical Services			-			-			-			-
Other Purchased Services (400-500 series)			-			-			-			-
Supplies and Materials			-			-			-			-
Other Objects			-			-			-			-
Total Summer School - Support Services			-			-			-			-
Total Summer School	40,100		40,100	6,282		6,282	46,382		46,382	32,918		32,918
Other Special Schools - Instruction												
Salaries of Teachers			-			-			-			-
Total Special Schools			-			-			-			-
Other Salaries for Instruction			-			-			-			-
Purchased Professional and Technical Services			-			-			-			-
Other Purchased Services (400-500 series)			-			-			-			-
General Supplies			-			-			-			-
Textbooks			-			-			-			-
Other Objects			-			-			-			-
Total Other Special Schools - Instruction			-			-			-			-
Other Special Schools - Support Services												
Salaries			-			-			-			-
Personal Services - Employee Benefits			-			-			-			-
Purchased Professional and Technical Services			-			-			-			-
Other Purchased Services (400-500 series)			-			-			-			-
Supplies and Materials			-			-			-			-
Other Objects			-			-			-			-
Total Other Special Schools - Support Services			-			-			-			-
Total Other Special Schools			-			-			-			-
Accred. Even./Adult H.S./Post-Grad.-Inst.												
Salaries of Teachers			-			-			-			-
Other Salaries for Instruction			-			-			-			-
Purchased Professional and Technical Services			-			-			-			-
Other Purchased Services (400-500 series)			-			-			-			-
General Supplies			-			-			-			-
Textbooks			-			-			-			-
Other Objects			-			-			-			-
Total Accred. Even./Adult H.S./Post-Grad.-Inst.			-			-			-			-
Accred. Even./Adult H.S./Post-Grad.-Supp. Service												
Salaries			-			-			-			-
Personal Services - Employee Benefits			-			-			-			-
Purchased Professional and Technical Services			-			-			-			-
Other Purchased Services (400-500 series)			-			-			-			-
Supplies and Materials			-			-			-			-
Other Objects			-			-			-			-
Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service			-			-			-			-
Total Accred. Even./Adult H.S./Post-Grad.			-			-			-			-
Adult Education-Local-Instruction												
Salaries of Teachers			-			-			-			-
Other Salaries for Instruction			-			-			-			-
Purchased Professional and Technical Services			-			-			-			-
Other Purchased Services (400-500 series)			-			-			-			-
General Supplies			-			-			-			-
Textbooks			-			-			-			-
Other Objects			-			-			-			-
Total Adult Education-Local-Instruction			-			-			-			-

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Combining Budgetary Comparison Schedule

General Fund

Year ended June 30, 2010

EXHIBIT C-1a

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
Adult Education-Local -Support Serv.												
Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Personal Services - Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Adult Education-Local -Support Serv.	-	-	-	-	-	-	-	-	-	-	-	-
Total Adult Education-Local	-	-	-	-	-	-	-	-	-	-	-	-
Vocational Evening-Local-Instruction												
Salaries of Teachers	-	-	-	-	-	-	-	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Vocational Evening-Local-Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Vocational Evening-Local-Support Serv.												
Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Personal Services - Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Vocational Evening-Local-Support Serv.	-	-	-	-	-	-	-	-	-	-	-	-
Total Vocational Evening-Local	-	-	-	-	-	-	-	-	-	-	-	-
Even.-Sch.-Foreign-Born-Local-Inst.												
Salaries of Teachers	-	-	-	-	-	-	-	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Even.-Sch.-Foreign-Born-Local-Inst.	-	-	-	-	-	-	-	-	-	-	-	-
Even.-Sch.-Foreign-Born-Local-Sup. Serv.												
Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Personal Services - Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Even.-Sch.-Foreign-Born-Local-Sup. Serv.	-	-	-	-	-	-	-	-	-	-	-	-
Total Even.-Sch.-Foreign-Born-Local	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures												
Excess (Deficiency) of Revenues												
Transfer of Funds to Charter Schools	958,180	-	958,180	-	-	-	958,180	-	958,180	936,641	-	936,641
Excess (Deficiency) of Revenues	32,149,247	48,743,831	80,893,078	(2,557,032)	(7,515,247)	(10,072,279)	29,592,215	41,228,584	70,820,799	33,701,479	38,601,414	72,302,893
ARRA - Expenditures:												
Fund 16 (ESF)												
Fund 17 (GSF)												
Total												
Total General Fund Expenditures											73,239,534	73,239,534
Other Financing Sources (Uses):												
Over (Under) Expenditures	34,450,036	(48,743,831)	(14,293,795)	2,557,032	7,515,247	10,072,279	36,917,298	(41,228,584)	(4,311,286)	38,805,962	(39,538,055)	(732,093)

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Combining Budgetary Comparison Schedule

General Fund

Year ended June 30, 2010

EXHIBIT C-1a

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
Transfers In:												
Contribution to Whole School Reform - General Fund		39,719,475	39,719,475	-	-	-		39,719,475	39,719,475		39,719,475	39,719,475
Contribution to Whole School Reform - Special Revenue Fund		-	-	-	-	-		-	-		-	-
Early Childhood Program Aid		121,383	121,383	-	-	-		121,383	121,383		121,383	121,383
Title I		913,053	913,053	-	-	-		913,053	913,053		913,053	913,053
Title IIA		360,000	360,000	-	-	-		360,000	360,000		360,000	360,000
Title III		69,053	69,053	-	-	-		69,053	69,053		69,053	69,053
Transfers Out:												
Transfer to Special Revenue Fund - ECPA		-	-	-	-	-		-	-		-	-
Transfer to Food Service Fund - Board Contribution		-	-	-	-	-		-	-		-	-
Contribution to Whole School Reform	(39,719,475)		(39,719,475)	(380,000)	-	(380,000)	(380,000)		(380,000)	(380,000)		(380,000)
Contribution to Special Revenue - Preschool Disabilities	-		-	-	-	-	-		-	-		-
Capital Reserve - Transfer to Capital Project Fund	-		-	-	-	-	-		-	-		-
Capital Reserve - Transfer to Debt Service Fund	-		-	-	-	-	-		-	-		-
Capital Leases (non-budgeted)	-		-	-	-	-	-		-	-		-
Total Other Financing Sources (Uses):	<u>(39,719,475)</u>	<u>41,182,964</u>	<u>1,463,489</u>	<u>(380,000)</u>	<u>-</u>	<u>(380,000)</u>	<u>(40,099,475)</u>	<u>41,182,964</u>	<u>1,083,489</u>	<u>(40,099,470)</u>	<u>41,182,964</u>	<u>1,083,494</u>
(Deficiency) Excess of Revenues and Other Financing Sources (Under) Over Expenditures and Other Financing (Uses)	(5,269,439)	(7,560,867)	(12,830,306)	2,177,032	7,515,247	9,692,279	(3,182,177)	(45,620)	(3,227,797)	(1,293,508)	1,644,909	351,401
Fund Balance, July 1	(9,863,059)	(143,066)	(10,102,243)	3,976,437	(2,877,067)	1,099,370	(5,031,249)	(2,005,239)	(5,538,140)	(941,100)	1,650,179	709,079
Fund Balance, June 30	<u>\$ (15,132,498)</u>	<u>\$ (7,703,933)</u>	<u>\$ (22,932,549)</u>	<u>\$ 6,153,469</u>	<u>\$ 4,638,180</u>	<u>\$ 10,791,649</u>	<u>\$ (8,213,426)</u>	<u>\$ (2,050,859)</u>	<u>\$ (8,765,937)</u>	<u>\$ (2,234,608)</u>	<u>\$ 3,295,088</u>	<u>\$ 1,060,480</u>

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Americal Recovery and Reinvestment Act (ARRA) Funds
 Budgetary Comparison Schedule
 Year ended June 30, 2010

EXHIBIT C-1b
(1 of 2)

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Revenues					
State Sources:					
ARRA Equalization Aid -ESF	\$ -	\$ 10,479,069	\$ 10,479,069	\$ 10,479,069	
ARRA Equalization Aid -GSF	-	405,660	405,660	405,660	
Total State Sources	-	10,884,729	10,884,729	10,884,729	-
Total Revenues	-	10,884,729	10,884,729	10,884,729	-
Expenditures					
Current:					
Regular Programs - Instruction:					
Grades 1-5 - Salaries of Teachers	-	208,845	208,845	208,845	-
Grades 6-8 - Salaries of Teachers	-	8,755	8,755	8,755	-
Grades 9-12 - Salaries of Teachers	-	4,180,218	4,180,218	4,180,218	-
Regular Programs - Home Instruction:					
Other Salaries for Instruction	-	18,500	18,500	18,500	-
Total Regular Programs - Instruction:	-	4,416,318	4,416,318	4,416,318	-
Special Education - Instruction:					
Multiple Disabilities:					
Other Salaries for Instruction	-	17,600	17,600	17,600	-
Total Multiple Disabilities	-	17,600	17,600	17,600	-
Resource Room/Resource Center:					
Salaries of Teachers	-	348,000	348,000	348,000	-
Other Salaries for Instruction	-	89,400	89,400	89,400	-
Total Resource Room/Resource Center	-	437,400	437,400	437,400	-
Total Special Education - Instruction	-	455,000	455,000	455,000	-
Bilingual Education - Instruction:					
Salaries of Teachers	-	400,707	400,707	400,707	-
Other Salaries for Instruction	-	61,000	61,000	61,000	-
Total Bilingual Education - Instruction	-	461,707	461,707	461,707	-
TOTAL INSTRUCTION	-	5,333,025	5,333,025	5,333,025	-
Undistributed Expenditures - Instruction:					
Tuition to Private Schools for the Disabled - Within State	-	1,192,889	1,192,889	1,192,889	-
Total Undistributed Expenditures - Instruction:	-	1,192,889	1,192,889	1,192,889	-
Undist. Expend. - Health Services					
Salaries	-	47,800	47,800	47,800	-
Total Undistributed Expenditures - Health Services	-	47,800	47,800	47,800	-
Undist. Expend. - Other Supp. Serv. Students - Reg.					
Salaries of Other Professional Staff	-	217,638	217,638	217,638	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	-	217,638	217,638	217,638	-
Undist. Expend. - Other Supp. Serv. Students - Spl.					
Salaries of Other Professional Staff	-	707,300	707,300	707,300	-
Salaries of Secretarial and Clerical Assistants	-	35,200	35,200	35,200	-
Total Undist. Expend. - Other Supp. Serv. Students - Spl.	-	742,500	742,500	742,500	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	218,365	218,365	218,365	-
Total Undist. Expend. - Improvement of Inst. Serv.	-	218,365	218,365	218,365	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	-	137,620	137,620	137,620	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	-	137,620	137,620	137,620	-
Undist. Expend. - Instructional Staff Training Serv.					
Salaries of Supervisors of Instruction	-	87,920	87,920	87,920	-
Total Undist. Expend. - Instructional Staff Training Serv.	-	87,920	87,920	87,920	-
Undist. Expend. - Supp. Serv. - General Admin.					
Salaries	-	41,500	41,500	41,500	-
Total Undist. Expend. - Supp. Serv. - General Admin.	-	41,500	41,500	41,500	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	-	193,065	193,065	193,065	-
Salaries of Secretarial and Clerical Assistants	-	72,953	72,953	72,953	-
Total Undist. Expend. - Support Serv. - School Admin.	-	266,018	266,018	266,018	-

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Americal Recovery and Reinvestment Act (ARRA) Funds
 Budgetary Comparison Schedule
 Year ended June 30, 2010

EXHIBIT C-1b
(2 of 2)
(continued)

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Expenditures (continued)					
Current (continued):					
Undist. Expend. - Support Serv. - Central Services					
Salaries	\$ -	\$ 85,565	\$ 85,565	\$ 85,565	\$ -
Total Undist. Expend. - Support Serv. - Central Services	-	85,565	85,565	85,565	-
Undist. Expend. - Oth. Oper. & Maint. of Plant					
Salaries	-	80,144	80,144	80,144	-
Total Undist. Expend. - Other Oper. & Maint. Of Plant	-	80,144	80,144	80,144	-
Total Undist. Expend. - Oper. & Required Maint. Of Plant	-	80,144	80,144	80,144	-
Undist. Expend. - Student Transportation Serv.					
Contr Serv. - Aid in Lieu Payments	-	1,000,000	1,000,000	1,000,000	-
Total Undist. Expend. - Student Transportation Serv.	-	1,000,000	1,000,000	1,000,000	-
UNALLOCATED BENEFITS					
Health Benefits	-	1,433,745	1,433,745	1,433,745	-
TOTAL UNALLOCATED BENEFITS	-	1,433,745	1,433,745	1,433,745	-
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	-	1,433,745	1,433,745	1,433,745	-
TOTAL UNDISTRIBUTED EXPENDITURES	-	5,551,704	5,551,704	5,551,704	-
TOTAL CURRENT EXPENDITURES	-	10,884,729	10,884,729	10,884,729	-
CAPITAL OUTLAY					
Equipment:					
Regular Programs - Instruction:					
Undistributed Expenditures:		-			-
Total Equipment	-	-	-	-	-
Facilities Acquisition and Construction Services:					
Total Facilities Acquisition and Construction Services	-	-	-	-	-
Assets Acquired Under Capital Leases (non-budgeted)	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
SPECIAL SCHOOLS					
Total Summer School - Instruction	-	-	-	-	-
Summer School - Support Services:					
Total Summer School	-	-	-	-	-
TOTAL SPECIAL SCHOOLS	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ 10,884,729	\$ 10,884,729	\$ 10,884,729	\$ -

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Special Revenue Fund
 Budgetary Comparison Schedule
 Year ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Revenues:					
State sources	\$ 9,683,177	\$ -	\$ 9,683,177	\$ 9,400,212	\$ (282,965)
Federal sources	6,678,655	-	6,678,655	6,400,007	(278,648)
Local sources	55,974	-	55,974	99,439	43,465
Total sources	<u>16,417,806</u>	<u>-</u>	<u>16,417,806</u>	<u>15,899,658</u>	<u>(518,148)</u>
Expenditures:					
Current expenditures:					
Instruction:					
Salaries:					
Salaries of teachers	1,239,366	(93,216)	1,146,150	836,445	309,705
Other salaries for instruction	183,356	(37,672)	145,684	145,684	-
Purchased educational services	95,298	-	95,298	62,893	32,405
Purchased professional services	1,895,108	6,200	1,901,308	1,687,509	213,799
Other purchased services	-	-	-	-	-
General supplies	780,680	103,201	883,881	762,498	121,383
Textbooks	14,452	2,316	16,768	14,806	1,962
Other expenses	70,588	(5,561)	65,027	48,449	16,578
Total instruction	<u>4,278,848</u>	<u>(24,732)</u>	<u>4,254,116</u>	<u>3,558,284</u>	<u>695,832</u>
Support services:					
Salaries of supervisors of instruction	155,990	-	155,990	155,990	-
Salaries of other professional staff	554,944	(24,633)	530,311	530,311	-
Salaries of secretarial and clerical staff	76,471	-	76,471	76,471	-
Other salaries	487,609	(5,060)	482,549	482,549	-
Personal services-employee benefits	363,771	271,173	634,944	630,319	4,625
Purchased educational services	458,979	22,681	481,660	481,660	-
Purchased professional services	7,723,835	206,691	7,930,526	7,400,033	530,493
Other purchased services	115,000	(22,709)	92,291	92,289	2
Purchased Technical services	145,000	593	145,593	145,592	1
Rentals	54,180	(54,180)	-	-	-
Travels	8,274	(4,215)	4,059	4,059	-
Supplies & Materials	689,937	64,583	754,520	661,003	93,517
Miscellaneous	9,170	637	9,807	8,415	1,392
Total support services	<u>10,843,160</u>	<u>455,561</u>	<u>11,298,721</u>	<u>10,668,691</u>	<u>630,030</u>
Capital outlay:					
Facilities acquisition and construction services:					
Instructional equipment	246,930	(34,628)	212,302	209,189	3,113
Total facilities acquisition and construction services	<u>246,930</u>	<u>(34,628)</u>	<u>212,302</u>	<u>209,189</u>	<u>3,113</u>
Total Expenditures	<u>15,368,938</u>	<u>396,201</u>	<u>15,765,139</u>	<u>14,436,164</u>	<u>1,328,975</u>
Other financing sources (uses)					
Transfer to Whole School	1,463,494	-	1,463,494	1,463,494	-
Transfer into Disability	-	-	-	-	-
Total other financing uses	<u>1,463,494</u>	<u>-</u>	<u>1,463,494</u>	<u>1,463,494</u>	<u>-</u>
Total Outflows	<u>16,832,432</u>	<u>396,201</u>	<u>17,228,633</u>	<u>15,899,658</u>	<u>1,328,975</u>
Excess (deficiency) of Revenues over (under) Expenditures	<u>\$ (414,626)</u>	<u>\$ (396,201)</u>	<u>\$ (810,827)</u>	<u>\$ -</u>	<u>\$ (1,847,123)</u>
Excess of Revenues and Other Financing Sources over Expenditures and Other Financing Uses					
Fund Balances, Beginning of year	-	-	-	-	-
Fund Balances, End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Note to Required Supplementary Information

Budgetary Comparison Schedule

Budget to GAAP Reconciliation

Year ended June 30, 2010

	<u>General Fund</u>	<u>Special Revenue Fund</u>
Sources/inflows of resources		
Actual amounts (budgetary basis) "revenue" from the Budgetary Comparison Schedule (C-1, C-2)	\$ 83,392,170	\$ 15,899,658
Differences - Budget to GAAP:		
Grant accounting budgetary basis differs from GAAP in that encumbrances (net) are recognized as expenditures, and the related revenue is recognized :	-	(685,581)
Current Year	-	(685,581)
Prior year	-	655,593
Transfers from other funds are presented as inflows of budgetary resources but are not presented as revenues for financial reporting purposes.	-	
The prior year's last state aid payment is recognized for GAAP statements, not recognized for budgetary purposes.	6,073,755	828,239
The last state aid payment is recognized as revenue for budgetary purposes, and differs from GAAP which does not recognize this revenue until the subsequent year when the State recognizes the related expense (GASB 33).	(6,730,855)	(857,087)
Total revenues as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds (B-2)	<u>\$ 82,735,070</u>	<u>\$ 15,840,822</u>
Uses/outflows of resources		
Actual amounts (budgetary basis) "total outflows" from the Budgetary Comparison Schedule (C-1, C-2)	\$ 83,187,622	\$ 15,899,658
Differences - budget to GAAP:		
Transfers to the general fund is presented as outflows of budgetary resources but are not presented as expenditures for financial reporting purposes.	-	(1,463,494)
Encumbrances, for supplies and equipment ordered but not received are recognized expenditures for budgetary purposes, but not presented as expenditures for financial reporting purposes in:	-	(685,581)
Current year	-	(685,581)
Prior year	-	655,593
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (B-2)	<u>\$ 83,187,622</u>	<u>\$ 14,406,176</u>

OTHER SUPPLEMENTARY INFORMATION

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

General Fund
Combining Balance Sheet
June 30, 2010

	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
ASSETS			
Cash and cash equivalents	\$ 665,046	\$ 97,934	\$ 762,980
Accounts Receivable:			
State	7,228,932	-	7,228,932
Other	211,930	-	211,930
Interfunds receivable	(1,692,229)	3,711,321	2,019,092
Total assets	<u>6,413,679</u>	<u>3,809,255</u>	<u>10,222,934</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	980,791	514,167	1,494,958
Loan payable	6,730,855	-	6,730,855
Total liabilities	<u>7,711,646</u>	<u>514,167</u>	<u>8,225,813</u>
Fund balances:			
Reserved for:			
Encumbrances	311,245	56,097	367,342
Unreserved:			
Designated for subsequent year expenditures	350,000	-	350,000
Undesignated	(1,959,212)	3,238,991	1,279,779
Total fund balances	<u>(1,297,967)</u>	<u>3,295,088</u>	<u>1,997,121</u>
Total liabilities and fund balances	<u>\$ 6,413,679</u>	<u>\$ 3,809,255</u>	<u>\$ 10,222,934</u>

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Expenditures Allocated By Resource Type - Actual
 Year Ended June 30, 2010

School: District-Wide

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	\$ 47,022,229		\$ 37,207,418	\$ 9,814,811
General Fund Reserve for Encumbrances at June 30, 2009	-		-	-
Other State Resources				
DEPA	-			
ECPA	121,383			
DLNA	-			
Other State Resources	121,383		121,383	-
Combined General Fund Contribution & State Resources	<u>47,143,612</u>	96.70%	<u>37,328,801</u>	<u>9,814,811</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	1,145,488		907,009	238,479
	<u>1,145,488</u>	2.35%	<u>907,009</u>	<u>238,479</u>
Other Revenues From Federal Sources	461,731		366,713	95,018
	<u>461,731</u>	0.95%	<u>366,713</u>	<u>95,018</u>
Restricted Federal Resources Total	1,607,219	3.30%	1,273,723	333,496
Totals	<u>\$ 48,750,831</u>	<u>100.0%</u>	<u>\$ 38,601,414</u>	<u>\$ 10,149,417</u>

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated By Resource Type - Actual
Year Ended June 30, 2010

School: Central

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	\$ 3,044,439		\$ 3,007,245	\$ 37,194
General Fund Reserve for Encumbrances at June 30, 2009	-		-	-
Other State Resources				
DEPA	-			
ECPA	13,123			
DLNA	-			
Other State Resources	13,123		13,123	-
Combined General Fund Contribution & State Resources	3,057,562	96.38%	3,020,368	37,194
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	72,615		71,732	883
	72,615	2.29%	71,732	883
Other Revenues From Federal Sources	42,227		41,680	547
	42,227	1.33%	41,680	547
Restricted Federal Resources Total	114,842	3.62%	113,412	1,430
Totals	\$ 3,172,404	100.0%	\$ 3,133,813	\$ 38,591

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated By Resource Type - Actual
Year Ended June 30, 2010

School: Cleveland

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	\$ 3,117,534		\$ 2,891,796	\$ 225,738
General Fund Reserve for Encumbrances at June 30, 2009	-		-	-
Other State Resources				
DEPA	-			
ECPA	12,500			
DLNA	-			
Other State Resources	12,500		12,500	-
Combined General Fund Contribution & State Resources	3,130,034	95.87%	2,904,296	225,738
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	94,761		87,927	6,834
	94,761	2.90%	87,927	6,834
Other Revenues From Federal Sources	40,223		37,263	2,960
	40,223	1.23%	37,263	2,960
Restricted Federal Resources Total	134,984	4.13%	125,190	9,794
Totals	\$ 3,265,018	100.0%	\$ 3,029,545	\$ 235,473

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated By Resource Type - Actual
Year Ended June 30, 2010

School: Forest

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	\$ 2,574,492		\$ 2,449,855	\$ 124,637
General Fund Reserve for Encumbrances at June 30, 2009	-		-	-
Other State Resources				
DEPA	-			
ECPA	11,088			
DLNA	-			
Other State Resources	11,088		11,088	-
Combined General Fund Contribution & State Resources	2,585,580	97.43%	2,460,943	124,637
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	68,257		64,967	3,290
	68,257	2.57%	64,967	3,290
Other Revenues From Federal Sources	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	68,257	2.57%	64,967	3,290
Totals	\$ 2,653,837	100.0%	\$ 2,525,910	\$ 127,927

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated By Resource Type - Actual
Year Ended June 30, 2010

School: Heywood

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	\$ 3,564,427		\$ 2,897,426	\$ 667,001
General Fund Reserve for Encumbrances at June 30, 2009	-		-	-
Other State Resources				
DEPA				
ECPA	16,320			
DLNA	-			
Other State Resources	16,320		16,320	-
Combined General Fund Contribution & State Resources	3,580,747	98.34%	2,913,746	667,001
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	33,473		27,238	6,235
	33,473	0.92%	27,238	6,235
Other Revenues From Federal Sources	27,087		21,926	5,161
	27,087	0.74%	21,926	5,161
Restricted Federal Resources Total	60,560	1.66%	49,164	11,396
Totals	\$ 3,641,307	100.0%	\$ 2,963,025	\$ 678,282

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated By Resource Type - Actual
Year Ended June 30, 2010

School: Lincoln

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	\$ 5,668,611		\$ 5,096,141	\$ 572,470
General Fund Reserve for Encumbrances at June 30, 2009	-		-	-
Other State Resources				
DEPA	-			
ECPA	22,175			
DLNA	-			
Other State Resources	22,175		22,175	-
Combined General Fund Contribution & State Resources	5,690,786	97%	5,118,316	572,470
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	148,860		133,885	14,975
	148,860	0	133,885	14,975
Other Revenues From Federal Sources	36,805		33,297	3,508
	36,805	0	33,297	3,508
Restricted Federal Resources Total	185,665	0	167,182	18,483
Totals	\$ 5,876,451	100.0%	\$ 5,285,304	\$ 591,147

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated By Resource Type - Actual
Year Ended June 30, 2010

School: Main Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	\$ 5,645,153		\$ 5,158,201	\$ 486,952
General Fund Reserve for Encumbrances at June 30, 2009	-		-	-
Other State Resources				
DEPA	-			
ECPA	22,798			
DLNA	-			
Other State Resources	22,798		22,798	-
Combined General Fund Contribution & State Resources	5,667,951	96%	5,180,999	486,952
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	152,491		139,390	13,101
	152,491	0	139,390	13,101
Other Revenues From Federal Sources	111,202		101,392	9,810
	111,202	0	101,392	9,810
Restricted Federal Resources Total	263,693	0	240,782	22,911
Totals	\$ 5,931,644	100.0%	\$ 5,422,037	\$ 509,607

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated By Resource Type - Actual
Year Ended June 30, 2010

School: Oakwood

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	\$ 2,588,474		\$ 2,348,555	\$ 239,919
General Fund Reserve for Encumbrances at June 30, 2009	-		-	-
Other State Resources				
DEPA	-			
ECPA	11,835			
DLNA	-			
Other State Resources	11,835		11,835	-
Combined General Fund Contribution & State Resources	2,600,309	97%	2,360,390	239,919
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	84,232		76,460	7,772
	84,232	0	76,460	7,772
Other Revenues From Federal Sources	-		-	-
	-	-	-	-
Restricted Federal Resources Total	84,232	0	76,460	7,772
Totals	\$ 2,684,541	100.0%	\$ 2,436,850	\$ 247,691

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated By Resource Type - Actual
Year Ended June 30, 2010

School: Park

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	\$ 3,724,932		\$ 3,421,651	\$ 303,281
General Fund Reserve for Encumbrances at June 30, 2009	-		-	-
Other State Resources				
DEPA	-			
ECPA	11,544			
DLNA	-			
Other State Resources	11,544		11,544	-
Combined General Fund Contribution & State Resources	3,736,476	98%	3,433,195	303,281
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	80,965		74,393	6,572
	80,965	0	74,393	6,572
Other Revenues From Federal Sources	-		-	-
	-		-	-
Restricted Federal Resources Total	80,965	0	74,393	6,572
Totals	\$ 3,817,441	100.0%	\$ 3,507,588	\$ 309,853

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated By Resource Type - Actual
Year Ended June 30, 2010

School: Orange Middle

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	\$ 6,279,779		\$ 5,904,240	\$ 375,539
General Fund Reserve for Encumbrances at June 30, 2009	-		-	-
Other State Resources				
DEPA	-			
ECPA	-			
DLNA	-			
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	6,279,779	97%	5,904,240	375,539
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	134,043		126,027	8,016
	134,043	0	126,027	8,016
Other Revenues From Federal Sources	68,018		63,989	4,029
	68,018	0	63,989	4,029
Restricted Federal Resources Total	202,061	0	190,016	12,045
Totals	\$ 6,481,840	100.0%	\$ 6,094,218	\$ 387,622

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated By Resource Type - Actual
Year Ended June 30, 2010

School: Orange High

Resources	Resource	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	\$ 10,814,388		\$ 4,048,887	\$ 6,765,501
General Fund Reserve for Encumbrances at June 30, 2009	-		-	-
Other State Resources				
DEPA	-			
ECPA	-			
DLNA	-			
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	10,814,388	96.33%	4,048,887	6,765,501
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	275,791		103,256	172,535
	275,791	2.46%	103,256	172,535
Title II, Part A: <i>Principal & Teacher Training</i>	136,169		50,858	85,311
	136,169	1.21%	50,858	85,311
Restricted Federal Resources Total	411,960	3.67%	154,114	257,846
Totals	\$ 11,226,348	100.0%	\$ 4,203,124	\$ 7,023,224

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

School: District-wide	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 1,305,777	\$ -	\$ 1,305,777	\$ 1,274,218	\$ 31,559
Grades 1-5 - Salaries of Teachers	9,290,551	(406,633)	8,883,918	8,605,655	278,263
Grades 6-8 - Salaries of Teachers	5,615,752	(172,951)	5,442,801	4,961,554	481,247
Grades 9-12 - Salaries of Teachers	4,989,236	(4,027,208)	962,028	900,627	61,401
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	448,793	(3,780)	445,013	433,852	11,161
Purchased Professional-Educational Services	23,800	20,135	43,935	33,748	10,187
Purchased Technical Services	19,650	-	19,650	7,083	12,567
Other Purchased Services (400-500 series)	30,900	1,109	32,009	27,012	4,997
General Supplies	886,470	(25,010)	861,460	686,958	174,502
Textbooks	87,949	12,480	100,429	77,867	22,562
Other Objects	12,600	-	12,600	10,725	1,875
TOTAL REGULAR PROGRAMS - INSTRUCTION	22,711,478	(4,601,858)	18,109,620	17,019,299	1,090,321
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	17,922	-	17,922	16,720	1,202
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	500	-	500	-	500
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	500	-	500	408	92
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	18,922	-	18,922	17,128	1,794
Learning and/or Language Disabilities:					
Salaries of Teachers	464,022	100	464,122	411,541	52,581
Other Salaries for Instruction	177,263	46,318	223,581	221,416	2,165
Purchased Professional-Educational Services	400	-	400	-	400
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	3,150	-	3,150	748	2,402
General Supplies	13,100	-	13,100	2,023	11,077
Textbooks	2,820	-	2,820	184	2,636
Other Objects	-	59,339	59,339	59,339	-
Total Learning and/or Language Disabilities	660,755	105,757	766,512	695,251	71,261
Behavioral Disabilities:					
Salaries of Teachers	263,707	-	263,707	263,032	675
Other Salaries for Instruction	150,039	23,852	173,891	160,534	13,357
Purchased Professional-Educational Services	700	-	700	199	501
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	500	-	500	-	500
General Supplies	6,600	-	6,600	402	6,198
Textbooks	970	-	970	-	970
Other Objects	2,325	71,573	73,898	71,855	2,043
Total Behavioral Disabilities	424,841	95,425	520,266	496,022	24,244
Multiple Disabilities:					
Salaries of Teachers	944,027	(573,784)	370,243	343,956	26,287
Other Salaries for Instruction	376,196	(18,684)	357,512	256,372	101,140
Purchased Professional-Educational Services	1,600	(900)	700	-	700
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	3,450	(2,600)	850	-	850
General Supplies	22,200	(1,246)	20,954	15,981	4,973
Textbooks	5,400	(2,400)	3,000	417	2,583
Other Objects	-	59,525	59,525	59,525	-
Total Multiple Disabilities	1,352,873	(540,089)	812,784	676,251	136,533
Resource Room/Resource Center:					
Salaries of Teachers	2,513,064	225,784	2,738,848	2,480,362	258,486
Other Salaries for Instruction	493,594	386,750	880,344	786,346	93,998
Purchased Professional-Educational Services	1,875	-	1,875	-	1,875
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	1,600	2,600	4,200	2,240	1,960
General Supplies	22,721	1,850	24,571	15,823	8,748
Textbooks	2,500	2,400	4,900	2,787	2,113
Other Objects	900	76,202	77,102	76,201	901
Total Resource Room/Resource Center	3,036,254	695,586	3,731,840	3,363,759	368,081

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

School: District-wide	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Autism:					
Salaries of Teachers	155,939	100	156,039	127,016	29,023
Other Salaries for Instruction	129,953	-	129,953	129,953	-
Purchased Professional-Educational Services	200	-	200	-	200
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	750	-	750	-	750
General Supplies	6,225	-	6,225	255	5,970
Textbooks	1,200	-	1,200	-	1,200
Other Objects	-	-	-	-	-
Total Autism	<u>294,267</u>	<u>100</u>	<u>294,367</u>	<u>257,224</u>	<u>37,143</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>5,787,912</u>	<u>356,779</u>	<u>6,144,691</u>	<u>5,505,635</u>	<u>639,056</u>
Basic Skills/Remedial - Instruction					
Salaries of Teachers	-	104,770	104,770	104,394	376
Other Salaries for Instruction	-	24,655	24,655	24,487	168
Purchased Professional-Educational Services	-	1,000	1,000	-	1,000
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	1,700	1,700	-	1,700
General Supplies	-	107,375	107,375	43,146	64,229
Textbooks	-	16,401	16,401	14,998	1,403
Other Objects	-	-	-	-	-
Total Basic Skills/Remedial - Instruction	<u>-</u>	<u>255,901</u>	<u>255,901</u>	<u>187,025</u>	<u>68,876</u>
Bilingual Education - Instruction					
Salaries of Teachers	1,686,246	(590,412)	1,095,834	1,082,450	13,384
Other Salaries for Instruction	175,131	129,892	305,023	303,727	1,296
Purchased Professional-Educational Services	1,400	(1,400)	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	3,450	(1,700)	1,750	830	920
General Supplies	131,959	(115,359)	16,600	13,112	3,488
Textbooks	17,971	(16,401)	1,570	352	1,218
Other Objects	-	151,667	151,667	147,634	4,033
Total Bilingual Education - Instruction	<u>2,016,157</u>	<u>(443,713)</u>	<u>1,572,444</u>	<u>1,548,105</u>	<u>24,339</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	29,930	88,161	118,091	107,531	10,560
Purchased Services (300-500 series)	37,475	6,464	43,939	23,468	20,471
Supplies and Materials	50,050	1,500	51,550	1,829	49,721
Other Objects	600	3,360	3,960	3,295	665
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>118,055</u>	<u>99,485</u>	<u>217,540</u>	<u>136,123</u>	<u>81,417</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	1,100	(1,100)	-	-	-
Purchased Services (300-500 series)	-	7,600	7,600	5,724	1,876
Supplies and Materials	800	-	800	-	800
Other Objects	-	-	-	-	-
Other Purchased services	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>1,900</u>	<u>6,500</u>	<u>8,400</u>	<u>5,724</u>	<u>2,676</u>
Other Instructional Programs - Instruction					
Salaries	6,055	(6,055)	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	1,500	(1,500)	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total Other Instructional Programs - Instruction	<u>7,555</u>	<u>(7,555)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Community Services Programs/Operations					
Salaries	-	65,920	65,920	65,600	320
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total Community Services Programs/Operations	<u>-</u>	<u>65,920</u>	<u>65,920</u>	<u>65,600</u>	<u>320</u>
Total Instruction	<u>30,643,057</u>	<u>(4,268,541)</u>	<u>26,374,516</u>	<u>24,467,511</u>	<u>1,907,005</u>

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

School: District-wide	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Undist. Expend. - Attend. & Social Work					
Salaries	294,065	(65,920)	228,145	227,558	587
Purchased Professional and Technical Services	525	-	525	-	525
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	12,000	-	12,000	5,762	6,238
Other Objects	-	-	-	-	-
Total Undist. Expend. - Attend. & Social Work	306,590	(65,920)	240,670	233,320	7,350
Undist. Expend. - Health Services					
Salaries	995,136	6,891	1,002,027	960,301	41,726
Purchased Professional and Technical Services	475	2,483	2,958	175	2,783
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	16,625	669	17,294	13,407	3,887
Other Objects	-	-	-	-	-
Total Undist. Expend. - Health Services	1,012,236	10,043	1,022,279	973,883	48,396
Undist. Expend. - Other Supp. Serv. Students - Reg.					
Salaries of Other Professional Staff	1,252,913	(275,845)	977,068	891,617	85,451
Salaries of Secretarial and Clerical Assistants	151,582	39,346	190,928	167,135	23,793
Other Salaries	-	1,380	1,380	893	487
Purchased Professional - Educational Services	2,600	-	2,600	-	2,600
Other Purchased Prof. and Tech. Services	8,500	-	8,500	-	8,500
Other Purchased Services (400-500 series)	5,000	-	5,000	-	5,000
Supplies and Materials	20,600	1,000	21,600	15,731	5,869
Other Objects	11,250	501	11,751	7,375	4,376
Total Undist. Expend. - Other Supp. Serv. Students - Reg.	1,452,445	(233,618)	1,218,827	1,082,751	136,076
Undist. Expend. - Other Supp. Serv. Students - Spl.					
Salaries of Other Professional Staff	175	-	175	-	175
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional - Educational Services	-	-	-	-	-
Other Purchased Prof. and Tech. Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Residential Costs	-	-	-	-	-
Mis. Purchase Serv. (400-500 series other than Residential Costs)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students - Spl	175	-	175	-	175
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	1,526,259	(806,764)	719,495	498,387	221,108
Salaries of Other Professional Staff	-	611,240	611,240	584,350	26,890
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Other Salaries	-	238,125	238,125	409,074	(170,949)
Purchased Prof- Educational Services	6,350	-	6,350	653	5,697
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	34,930	(2,734)	32,196	18,878	13,318
Other Objects	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	1,567,539	39,867	1,607,406	1,511,342	96,064
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	1,295,274	(202,476)	1,092,798	961,759	131,039
Purchased Professional and Technical Services	12,675	(500)	12,175	9,864	2,311
Other Purchased Services (400-500 series)	-	28,329	28,329	25,111	3,218
Supplies and Materials	162,227	(8,664)	153,563	126,419	27,144
Other Objects	2,448	-	2,448	-	2,448
Total Undist. Expend. - Edu. Media Serv./Sch. Library	1,472,624	(183,311)	1,289,313	1,123,153	166,160
Undist. Expend. - Instructional Staff Training Serv.					
Salaries of Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assist	-	-	-	-	-
Purchased Professional - Educational Serv	18,325	-	18,325	1,378	16,947
Other Purchased Prof. and Tech. Services	11,000	(2,500)	8,500	5,312	3,188
Other Purchased Services (400-500 series)	2,500	(2,500)	-	-	-
Supplies and Materials	2,000	-	2,000	1,147	853
Other Objects	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	33,825	(5,000)	28,825	7,837	20,988

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
Year Ended June 30, 2010

School: District-wide	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	2,131,614	(152,699)	1,978,915	1,901,813	77,102
Salaries of Other Professional Staff	18,438	(7,273)	11,165	5,600	5,565
Salaries of Secretarial and Clerical Assistants	913,751	(118,467)	795,284	755,971	39,313
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	23,683	(10,683)	13,000	10,185	2,815
Other Purchased Services (400-500 series)	19,000	(500)	18,500	16,497	2,003
Supplies and Materials	124,845	6,774	131,619	106,720	24,899
Other Objects	7,200	(700)	6,500	6,500	-
Total Undist. Expend. - Support Serv. - School Admin.	3,238,531	(283,548)	2,954,983	2,803,286	151,697
Undist. Expend. - Other Oper. & Maint. Of Plant					
Salaries	842,845	(98,624)	744,221	681,282	62,939
Purchased Professional and Technical Services	-	-	-	-	-
Cleaning, Repair and Maintenance Services	-	-	-	-	-
Rental of Land, Building & Other than Lease Purchases	-	-	-	-	-
Other Purchased Property Services	-	-	-	-	-
Insurance	-	-	-	-	-
Miscellaneous Purchased Services	-	-	-	-	-
General Supplies	12,609	(989)	11,620	9,228	2,392
Energy (Energy and Electricity)	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Oper. & Maint. Of Plant	855,454	(99,613)	755,841	690,510	65,331
Total Undist. Expend. - Oper. & Maint. Of Plant	855,454	(99,613)	755,841	690,510	65,331
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup.Trans. (Bet. Home and School) - Regular	-	-	-	-	-
Sal. For Pup.Trans. (Bet. Home and School) - Special	-	-	-	-	-
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Management Fees - ESC & CTSA Transportation Programs	-	-	-	-	-
Other Purchased Professional and Technical Services	-	-	-	-	-
Cleaning, Repair and Maintenance Services	-	-	-	-	-
Rental Payments - School Buses	-	-	-	-	-
Lease Purchase Payments - School Buses	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	8,000	8,000	7,470	530
Contract Services (Other than Between Home & School)-Vendors	131,035	(31,089)	99,946	79,719	20,227
Contr Serv (Spl. Ed. Students) - Vendors	-	-	-	-	-
Contr Serv (Spl. Ed. Students) - Joint Agrmt	-	-	-	-	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	-	-	-	-	-
Contr Serv. - Aid in Lieu Payments	-	-	-	-	-
Misc. Purchased Serv. - Transportation	-	15,321	15,321	10,629	4,692
Supplies and Materials	-	-	-	-	-
Miscellaneous Expenditures	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	131,035	(7,768)	123,267	97,818	25,449
UNALLOCATED BENEFITS					
Group Insurance	-	-	-	-	-
Social Security Contributions	-	-	-	-	-
T.P.A.F. Contributions - ERIP	-	-	-	-	-
Other Retirement Contributions - Regular	-	-	-	-	-
Other Retirement Contributions - ERIP	-	-	-	-	-
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	-	-	-	-	-
Health Benefits	8,030,320	(2,417,838)	5,612,482	5,610,003	2,479
Tuition Reimbursement	-	-	-	-	-
Other Employee Benefits	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
TOTAL UNALLOCATED BENEFITS	8,030,320	(2,417,838)	5,612,482	5,610,003	2,479
On-behalf TPAF pension Contributions (non-budgeted)	-	-	-	-	-
Reimbursed TPAF Social Security Contributions (non-budgeted)	-	-	-	-	-
TOTAL ON-BEHALF CONTRIBUTIONS	-	-	-	-	-
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	8,030,320	(2,417,838)	5,612,482	5,610,003	2,479
TOTAL UNDISTRIBUTED EXPENDITURES	18,100,774	(3,246,706)	14,854,068	14,133,903	720,165
TOTAL GENERAL CURRENT EXPENSE	48,743,831	(7,515,247)	41,228,584	38,601,414	2,627,170

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

<u>School: District-wide</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable (Unfavorable)</u>
CAPITAL OUTLAY					
Equipment					
Regular Programs - Instruction:					
Grades 9-12	4,000	-	4,000	-	4,000
Special Education - Instruction:					
Bilingual Education - Instruction	3,000	(3,000)	-	-	-
Total Equipment	7,000	(3,000)	4,000	-	4,000
TOTAL CAPITAL OUTLAY	7,000	(3,000)	4,000	-	4,000
SPECIAL SCHOOLS					
Summer School - Instruction					
Salaries of Teachers	-	-	-	-	-
Total Summer School - Instruction	-	-	-	-	-
Summer School - Support Services					
Salaries	-	-	-	-	-
Total Summer School - Support Services	-	-	-	-	-
Total Summer School	-	-	-	-	-
Accred. Even./Adult H.S./Post-Grad.-Inst.					
Salaries of Teachers	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.-Inst.	-	-	-	-	-
Accred. Even./Adult H.S./Post-Grad.-Supp. Service					
Salaries	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.	-	-	-	-	-
Vocational Evening-Local-Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Total Vocational Evening-Local-Instruction	-	-	-	-	-
Vocational Evening-Local-Support Serv.					
Salaries	-	-	-	-	-
Total Vocational Evening-Local-Support Serv.	-	-	-	-	-
Total Vocational Evening-Local	-	-	-	-	-
Even.-Sch.-Foreign-Born-Local-Inst.					
Salaries of Teachers	-	-	-	-	-
Total Even.-Sch.-Foreign-Born-Local-Inst.	-	-	-	-	-
Even.-Sch.-Foreign-Born-Local-Sup. Serv.					
Salaries	-	-	-	-	-
Total Even.-Sch.-Foreign-Born-Local-Sup. Serv.	-	-	-	-	-
Total Even.-Sch.-Foreign-Born-Local	-	-	-	-	-
TOTAL SPECIAL SCHOOLS	-	-	-	-	-
Transfer of Funds to Charter Schools	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	48,750,831	(7,518,247)	41,232,584	38,601,414	2,631,170
Other Financing Sources:					
Transfers In	48,750,831	(7,518,247)	41,232,584	38,601,414	2,631,170
Total Other Financing Sources	48,750,831	(7,518,247)	41,232,584	38,601,414	2,631,170
Excess (Deficiency) of Revenues and Over (Under) Expenditures and Other Financing Sources	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

<u>School: Central</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable (Unfavorable)</u>
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 170,547	\$ -	\$ 170,547	\$ 168,883	\$ 1,664
Grades 1-5 - Salaries of Teachers	958,149	-	958,149	958,149	-
Grades 6-8 - Salaries of Teachers	156,149	(6,271)	149,878	148,815	1,063
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	51,183	-	51,183	50,926	257
Purchased Professional-Educational Services	5,000	-	5,000	4,934	66
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	62,170	(20,460)	41,710	34,579	7,131
Textbooks	-	16,680	16,680	15,604	1,076
Other Objects	-	-	-	-	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>1,403,198</u>	<u>(10,051)</u>	<u>1,393,147</u>	<u>1,381,890</u>	<u>11,257</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	53,045	-	53,045	52,788	257
Other Salaries for Instruction	27,192	-	27,192	27,060	132
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	<u>80,237</u>	<u>-</u>	<u>80,237</u>	<u>79,848</u>	<u>389</u>
Behavioral Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
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	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Resource Room/Resource Center:					
Salaries of Teachers	113,094	-	113,094	113,094	-
Other Salaries for Instruction	68,553	(4,000)	64,553	64,553	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	1,000	-	1,000	429	571
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>182,647</u>	<u>(4,000)</u>	<u>178,647</u>	<u>178,076</u>	<u>571</u>

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Blended Resource Fund 15

Schedule of Blended Expenditures - Budget and Actual

Year Ended June 30, 2010

School: Central	Original	Budget	Final	Variance	
Autism:				Final to Actual	Favorable
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	-	-	-	-	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	262,884	(4,000)	258,884	257,924	960
Basic Skills/Remedial - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Basic Skills/Remedial - Instruction	-	-	-	-	-
Bilingual Education - Instruction					
Salaries of Teachers	263,650	3,810	267,460	266,361	1,099
Other Salaries for Instruction	49,280	-	49,280	48,229	1,051
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	6,084	(6,084)	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	1,550	1,550	517	1,033
Total Bilingual Education - Instruction	319,014	(724)	318,290	315,107	3,183
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	16,170	-	16,170	16,170	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	16,170	-	16,170	16,170	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Other Instructional Programs - Instruction					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total Other Instructional Programs - Instruction	-	-	-	-	-
Community Services Programs/Operations					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total Community Services Programs/Operations	-	-	-	-	-
Total Instruction	2,001,266	(14,775)	1,986,491	1,971,091	15,400

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Blended Resource Fund 15

Schedule of Blended Expenditures - Budget and Actual

Year Ended June 30, 2010

<u>School: Central</u>	Original	Budget	Final	Final to Actual	Variance Favorable
Undist. Expend. - Attend. & Social Work					
Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Attend. & Social Work	-	-	-	-	-
Undist. Expend. - Health Services					
Salaries	62,400	-	62,400	61,609	791
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	500	-	500	475	25
Other Objects	-	-	-	-	-
Total Undist. Expend. - Health Services	62,900	-	62,900	62,084	816
Undist. Expend. - Other Supp. Serv. Students - Reg.					
Salaries of Other Professional Staff	90,799	(3,380)	87,419	87,419	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	1,380	1,380	893	487
Purchased Professional - Educational Services	-	-	-	-	-
Other Purchased Prof. and Tech. Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	500	-	500	167	333
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students - Reg.	91,299	(2,000)	89,299	88,479	820
Undist. Expend. - Other Supp. Serv. Students - Spl.					
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional - Educational Services	-	-	-	-	-
Other Purchased Prof. and Tech. Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Residential Costs	-	-	-	-	-
Mis. Purchase Serv. (400-500 series other than Residential Costs)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students - Spl.	-	-	-	-	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	178,886	(93,187)	85,699	85,699	-
Salaries of Other Professional Staff	-	134,287	134,287	134,287	-
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Other Salaries	-	4,900	4,900	2,834	2,066
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.	178,886	46,000	224,886	222,820	2,066
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	112,541	(40,000)	72,541	71,538	1,003
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	4,250	-	4,250	2,210	2,040
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	116,791	(40,000)	76,791	73,748	3,043
Undist. Expend. - Instructional Staff Training Serv.					
Salaries of Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assist	-	-	-	-	-
Purchased Professional - Educational Serv	-	-	-	-	-
Other Purchased Prof. and Tech. Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	-	-	-	-	-

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Blended Resource Fund 15

Schedule of Blended Expenditures - Budget and Actual

Year Ended June 30, 2010

	Original	Budget	Final		Variance Final to Actual Favorable
School: Central					
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	124,565	-	124,565	123,115	1,450
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	36,256	-	36,256	36,080	176
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	15,840	6,670	22,510	17,996	4,514
Other Objects	1,200	(1,200)	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	177,861	5,470	183,331	177,191	6,140
Undist. Expend. - Other Oper. & Maint. Of Plant					
Salaries	28,805	-	28,805	28,805	-
Purchased Professional and Technical Services	-	-	-	-	-
Cleaning, Repair and Maintenance Services	-	-	-	-	-
Rental of Land, Building & Other than Lease Purchases	-	-	-	-	-
Other Purchased Property Services	-	-	-	-	-
Insurance	-	-	-	-	-
Miscellaneous Purchased Services	-	-	-	-	-
General Supplies	400	-	400	-	400
Energy (Energy and Electricity)	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Oper. & Maint. Of Plant	29,205	-	29,205	28,805	400
Total Undist. Expend. - Oper. & Maint. Of Plant	29,205	-	29,205	28,805	400
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup.Trans. (Bet. Home and School) - Regular	-	-	-	-	-
Sal. For Pup.Trans. (Bet. Home and School) - Special	-	-	-	-	-
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Management Fees - ESC & CTSA Transportation Programs	-	-	-	-	-
Other Purchased Professional and Technical Services	-	-	-	-	-
Cleaning, Repair and Maintenance Services	-	-	-	-	-
Rental Payments - School Buses	-	-	-	-	-
Lease Purchase Payments - School Buses	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contract Services (Other than Between Home & School)-Vendors	15,200	(15,200)	-	-	-
Contr Serv (Spl. Ed. Students) - Vendors	-	-	-	-	-
Contr Serv (Spl. Ed. Students) - Joint Agrmt	-	-	-	-	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	-	-	-	-	-
Contr Serv. - Aid in Lieu Payments	-	-	-	-	-
Misc. Purchased Serv. - Transportation	-	15,321	15,321	10,629	4,692
Supplies and Materials	-	-	-	-	-
Miscellaneous Expenditures	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	15,200	121	15,321	10,629	4,692
UNALLOCATED BENEFITS					
Group Insurance	-	-	-	-	-
Social Security Contributions	-	-	-	-	-
T.P.A.F. Contributions - ERIP	-	-	-	-	-
Other Retirement Contributions - Regular	-	-	-	-	-
Other Retirement Contributions - ERIP	-	-	-	-	-
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	-	-	-	-	-
Health Benefits	498,996	(30)	498,966	498,966	-
Tuition Reimbursement	-	-	-	-	-
Other Employee Benefits	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
TOTAL UNALLOCATED BENEFITS	498,996	(30)	498,966	498,966	-
On-behalf TPAF pension Contributions (non-budgeted)	-	-	-	-	-
Reimbursed TPAF Social Security Contributions (non-budgeted)	-	-	-	-	-
TOTAL ON-BEHALF CONTRIBUTIONS	-	-	-	-	-
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	498,996	(30)	498,966	498,966	-
TOTAL UNDISTRIBUTED EXPENDITURES	1,171,138	9,561	1,180,699	1,162,722	17,977
TOTAL GENERAL CURRENT EXPENSE	3,172,404	(5,214)	3,167,190	3,133,813	33,377

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

	Original	Budget	Final	Final to Actual	Variance Favorable
School: Central					
CAPITAL OUTLAY					
Equipment					
Regular Programs - Instruction:					
Grades 9-12	-	-	-	-	-
Special Education - Instruction:					
Bilingual Education - Instruction	-	-	-	-	-
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>
SPECIAL SCHOOLS					
Summer School - Instruction					
Salaries of Teachers	-	-	-	-	-
Total Summer School - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Summer School - Support Services					
Salaries	-	-	-	-	-
Total Summer School - Support Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Summer School	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Accred. Even./Adult H.S./Post-Grad.-Inst.					
Salaries of Teachers	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.-Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Accred. Even./Adult H.S./Post-Grad.-Supp. Service					
Salaries	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Accred. Even./Adult H.S./Post-Grad.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SPECIAL SCHOOLS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfer of Funds to Charter Schools	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	<u>3,172,404</u>	<u>(5,214)</u>	<u>3,167,190</u>	<u>3,133,813</u>	<u>33,377</u>
Other Financing Sources:					
Transfers In	3,172,404	(5,214)	3,167,190	3,133,813	33,377
Total Other Financing Sources	<u>3,172,404</u>	<u>(5,214)</u>	<u>3,167,190</u>	<u>3,133,813</u>	<u>33,377</u>
Excess (Deficiency) of Revenues and Over (Under) Expenditures and Other Financing Sources					
	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

School: Cleveland	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 160,796	\$ -	\$ 160,796	\$ 160,796	\$ -
Grades 1-5 - Salaries of Teachers	987,944	2,035	989,979	989,979	-
Grades 6-8 - Salaries of Teachers	171,333	-	171,333	171,211	122
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	39,641	-	39,641	39,641	-
Purchased Professional-Educational Services	1,875	-	1,875	398	1,477
Purchased Technical Services	2,350	-	2,350	-	2,350
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	64,825	42	64,867	48,627	16,240
Textbooks	17,300	-	17,300	13,610	3,690
Other Objects	-	-	-	-	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,446,064	2,077	1,448,141	1,424,262	23,879
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	53,560	-	53,560	53,560	-
Other Salaries for Instruction	22,454	-	22,454	22,428	26
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	250	-	250	-	250
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	76,264	-	76,264	75,988	276
Behavioral Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-
Resource Room/Resource Center:					
Salaries of Teachers	418,749	48,600	467,349	344,805	122,544
Other Salaries for Instruction	99,601	-	99,601	65,197	34,404
Purchased Professional-Educational Services	875	-	875	-	875
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	2,100	-	2,100	162	1,938
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	521,325	48,600	569,925	410,164	159,761

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

School: Cleveland	Original	Budget	Final		Variance
	Budget	Transfers	Budget	Actual	Final to Actual
					Favorable
					(Unfavorable)
Autisim:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autisim	-	-	-	-	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	597,589	48,600	646,189	486,152	160,037
Basic Skills/Remedial - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Basic Skills/Remedial - Instruction	-	-	-	-	-
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	-	-	-	-	-
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	14,000	-	14,000	3,406	10,594
Supplies and Materials	-	1,500	1,500	45	1,455
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	14,000	1,500	15,500	3,451	12,049
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Other Instructional Programs - Instruction					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	1,500	(1,500)	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total Other Instructional Programs - Instruction	1,500	(1,500)	-	-	-
Community Services Programs/Operations					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total Community Services Programs/Operations	-	-	-	-	-
Total Instruction	2,059,153	50,677	2,109,830	1,913,865	195,965

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

<u>School: Cleveland</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable (Unfavorable)</u>
Undist. Expend. - Attend. & Social Work					
Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Attend. & Social Work	-	-	-	-	-
Undist. Expend. - Health Services					
Salaries	78,028	-	78,028	77,919	109
Purchased Professional and Technical Services	100	1,583	1,683	-	1,683
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,500	100	1,600	1,394	206
Other Objects	-	-	-	-	-
Total Undist. Expend. - Health Services	79,628	1,683	81,311	79,313	1,998
Undist. Expend. - Other Supp. Serv. Students - Reg.					
Salaries of Other Professional Staff	84,891	6,170	91,061	61,718	29,343
Salaries of Secretarial and Clerical Assistants	-	39,346	39,346	39,346	-
Other Salaries	-	-	-	-	-
Purchased Professional - Educational Services	100	-	100	-	100
Other Purchased Prof. and Tech. Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	200	-	200	-	200
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students - Reg.	85,191	45,516	130,707	101,064	29,643
Undist. Expend. - Other Supp. Serv. Students - Spl.					
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional - Educational Services	-	-	-	-	-
Other Purchased Prof. and Tech. Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Residential Costs	-	-	-	-	-
Mis. Purchase Serv. (400-500 series other than Residential Costs)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students - Spl.	-	-	-	-	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	154,350	(154,350)	-	-	-
Salaries of Other Professional Staff	-	149,350	149,350	123,730	25,620
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Other Salaries	-	5,000	5,000	-	5,000
Purchased Prof- Educational Services	100	-	100	-	100
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	3,300	-	3,300	3,266	34
Other Objects	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	157,750	-	157,750	126,996	30,754
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	80,805	-	80,805	74,376	6,429
Purchased Professional and Technical Services	500	(500)	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	28,000	-	28,000	17,514	10,486
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	109,305	(500)	108,805	91,890	16,915
Undist. Expend. - Instructional Staff Training Serv.					
Salaries of Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assist	-	-	-	-	-
Purchased Professional - Educational Serv	3,125	-	3,125	442	2,683
Other Purchased Prof. and Tech. Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	3,125	-	3,125	442	2,683

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
Year Ended June 30, 2010

School: Cleveland	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	112,433	8,517	120,950	120,916	34
Salaries of Other Professional Staff	6,170	(6,170)	-	-	-
Salaries of Secretarial and Clerical Assistants	39,346	(39,346)	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	1,083	(1,083)	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	21,940	(300)	21,640	18,842	2,798
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	180,972	(38,382)	142,590	139,758	2,832
Undist. Expend. - Other Oper. & Maint. Of Plant					
Salaries	24,461	-	24,461	15,317	9,144
Purchased Professional and Technical Services	-	-	-	-	-
Cleaning, Repair and Maintenance Services	-	-	-	-	-
Rental of Land, Building & Other than Lease Purchases	-	-	-	-	-
Other Purchased Property Services	-	-	-	-	-
Insurance	-	-	-	-	-
Miscellaneous Purchased Services	-	-	-	-	-
General Supplies	-	300	300	-	300
Energy (Energy and Electricity)	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Oper. & Maint. Of Plant	24,461	300	24,761	15,317	9,444
Total Undist. Expend. - Oper. & Maint. Of Plant	24,461	300	24,761	15,317	9,444
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup.Trans. (Bet. Home and School) - Regular	-	-	-	-	-
Sal. For Pup.Trans. (Bet. Home and School) - Special	-	-	-	-	-
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Management Fees - ESC & CTSA Transportation Programs	-	-	-	-	-
Other Purchased Professional and Technical Services	-	-	-	-	-
Cleaning, Repair and Maintenance Services	-	-	-	-	-
Rental Payments - School Buses	-	-	-	-	-
Lease Purchase Payments - School Buses	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contract Services (Other than Between Home & School)-Vendors	11,000	505	11,505	6,467	5,038
Contr Serv (Spl. Ed. Students) - Vendors	-	-	-	-	-
Contr Serv (Spl. Ed. Students) - Joint Agrmt	-	-	-	-	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	-	-	-	-	-
Contr Serv. - Aid in Lieu Payments	-	-	-	-	-
Misc. Purchased Serv. - Transportation	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Miscellaneous Expenditures	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	11,000	505	11,505	6,467	5,038
UNALLOCATED BENEFITS					
Group Insurance	-	-	-	-	-
Social Security Contributions	-	-	-	-	-
T.P.A.F. Contributions - ERIP	-	-	-	-	-
Other Retirement Contributions - Regular	-	-	-	-	-
Other Retirement Contributions - ERIP	-	-	-	-	-
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	-	-	-	-	-
Health Benefits	554,433	-	554,433	554,433	-
Tuition Reimbursement	-	-	-	-	-
Other Employee Benefits	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
TOTAL UNALLOCATED BENEFITS	554,433	-	554,433	554,433	-
On-behalf TPAF pension Contributions (non-budgeted)	-	-	-	-	-
Reimbursed TPAF Social Security Contributions (non-budgeted)	-	-	-	-	-
TOTAL ON-BEHALF CONTRIBUTIONS	-	-	-	-	-
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	554,433	-	554,433	554,433	-
TOTAL UNDISTRIBUTED EXPENDITURES	1,205,865	9,122	1,214,987	1,115,680	99,307
TOTAL GENERAL CURRENT EXPENSE	3,265,018	59,799	3,324,817	3,029,545	295,272

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

<u>School: Cleveland</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable (Unfavorable)</u>
CAPITAL OUTLAY					
Equipment					
Regular Programs - Instruction:					
Grades 9-12	-	-	-	-	-
Special Education - Instruction:					
Bilingual Education - Instruction	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
SPECIAL SCHOOLS					
Summer School - Instruction					
Salaries of Teachers	-	-	-	-	-
Total Summer School - Instruction	-	-	-	-	-
Summer School - Support Services					
Salaries	-	-	-	-	-
Total Summer School - Support Services	-	-	-	-	-
Total Summer School	-	-	-	-	-
Accred. Even./Adult H.S./Post-Grad.-Inst.					
Salaries of Teachers	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.-Inst.	-	-	-	-	-
Accred. Even./Adult H.S./Post-Grad.-Supp. Service					
Salaries	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.	-	-	-	-	-
TOTAL SPECIAL SCHOOLS	-	-	-	-	-
Transfer of Funds to Charter Schools	-		-	-	-
TOTAL SCHOOL BASED EXPENDITURES	3,265,018	59,799	3,324,817	3,029,545	295,272
Other Financing Sources:					
Transfers In	3,265,018	59,799	3,324,817	3,029,545	295,272
Total Other Financing Sources	3,265,018	59,799	3,324,817	3,029,545	295,272
Excess (Deficiency) of Revenues and Over (Under) Expenditures and Other Financing Sources	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

School: Forest	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 99,910	\$ -	\$ 99,910	\$ 98,414	\$ 1,496
Grades 1-5 - Salaries of Teachers	805,043	(2,035)	803,008	802,575	433
Grades 6-8 - Salaries of Teachers	178,341	-	178,341	141,543	36,798
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	46,885	-	46,885	46,885	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	80,374	-	80,374	69,449	10,925
Textbooks	3,300	-	3,300	1,851	1,449
Other Objects	-	-	-	-	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>1,213,853</u>	<u>(2,035)</u>	<u>1,211,818</u>	<u>1,160,717</u>	<u>51,101</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	<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	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
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	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Resource Room/Resource Center:					
Salaries of Teachers	155,427	-	155,427	155,427	-
Other Salaries for Instruction	19,968	-	19,968	19,680	288
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>175,395</u>	<u>-</u>	<u>175,395</u>	<u>175,107</u>	<u>288</u>

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

School: Forest	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Autisim:					
Salaries of Teachers	103,515	-	103,515	74,692	28,823
Other Salaries for Instruction	102,761	-	102,761	102,761	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autisim	<u>206,276</u>	<u>-</u>	<u>206,276</u>	<u>177,453</u>	<u>28,823</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>381,671</u>	<u>-</u>	<u>381,671</u>	<u>352,560</u>	<u>29,111</u>
Basic Skills/Remedial - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Basic Skills/Remedial - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
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	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs - Instruction					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total Other Instructional Programs - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Community Services Programs/Operations					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total Community Services Programs/Operations	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>1,595,524</u>	<u>(2,035)</u>	<u>1,593,489</u>	<u>1,513,277</u>	<u>80,212</u>

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

<u>School: Forest</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable (Unfavorable)</u>
Undist. Expend. - Attend. & Social Work					
Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Attend. & Social Work	-	-	-	-	-
Undist. Expend. - Health Services					
Salaries	88,395	-	88,395	88,395	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	500	-	500	499	1
Other Objects	-	-	-	-	-
Total Undist. Expend. - Health Services	88,895	-	88,895	88,894	1
Undist. Expend. - Other Supp. Serv. Students - Reg.					
Salaries of Other Professional Staff	61,800	-	61,800	61,500	300
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional - Educational Services	-	-	-	-	-
Other Purchased Prof. and Tech. Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students - Reg.	61,800	-	61,800	61,500	300
Undist. Expend. - Other Supp. Serv. Students - Spl.					
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional - Educational Services	-	-	-	-	-
Other Purchased Prof. and Tech. Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Residential Costs	-	-	-	-	-
Mis. Purchase Serv. (400-500 series other than Residential Costs)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students - Spl.	-	-	-	-	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	110,107	(110,107)	-	-	-
Salaries of Other Professional Staff	-	110,107	110,107	109,860	247
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Other Salaries	-	-	-	-	-
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.	110,107	-	110,107	109,860	247
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	93,866	(24,856)	69,010	30,065	38,945
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	28,329	28,329	25,111	3,218
Supplies and Materials	3,473	(3,473)	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	97,339	-	97,339	55,176	42,163
Undist. Expend. - Instructional Staff Training Serv.					
Salaries of Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assist	-	-	-	-	-
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Prof. and Tech. Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	-	-	-	-	-

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

<u>School: Forest</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
	<u>Budget</u>	<u>Transfers</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
					<u>Favorable</u>
					<u>(Unfavorable)</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	107,324	14,681	122,005	115,755	6,250
Salaries of Other Professional Staff	6,668	(6,668)	-	-	-
Salaries of Secretarial and Clerical Assistants	48,525	-	48,525	48,377	148
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	200	-	200	-	200
Other Purchased Services (400-500 series)	200	-	200	-	200
Supplies and Materials	10,780	54	10,834	8,338	2,496
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	173,697	8,067	181,764	172,470	9,294
Undist. Expend. - Other Oper. & Maint. Of Plant					
o Salaries	26,237	-	26,237	26,237	-
Purchased Professional and Technical Services	-	-	-	-	-
Cleaning, Repair and Maintenance Services	-	-	-	-	-
Rental of Land, Building & Other than Lease Purchases	-	-	-	-	-
Other Purchased Property Services	-	-	-	-	-
Insurance	-	-	-	-	-
Miscellaneous Purchased Services	-	-	-	-	-
o General Supplies	500	-	500	168	332
Energy (Energy and Electricity)	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Oper. & Maint. Of Plant	26,737	-	26,737	26,405	332
Total Undist. Expend. - Oper. & Maint. Of Plant	26,737	-	26,737	26,405	332
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup.Trans. (Bet. Home and School) - Regular	-	-	-	-	-
Sal. For Pup.Trans. (Bet. Home and School) - Special	-	-	-	-	-
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Management Fees - ESC & CTSA Transportation Programs	-	-	-	-	-
Other Purchased Professional and Technical Services	-	-	-	-	-
Cleaning, Repair and Maintenance Services	-	-	-	-	-
Rental Payments - School Buses	-	-	-	-	-
Lease Purchase Payments - School Buses	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contract Services (Other than Between Home & School)-Vendors	20,000	339	20,339	18,590	1,749
Contr Serv (Spl. Ed. Students) - Vendors	-	-	-	-	-
Contr Serv (Spl. Ed. Students) - Joint Agrmt	-	-	-	-	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	-	-	-	-	-
Contr Serv. - Aid in Lieu Payments	-	-	-	-	-
Misc. Purchased Serv. - Transportation	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Miscellaneous Expenditures	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	20,000	339	20,339	18,590	1,749
UNALLOCATED BENEFITS					
Group Insurance	-	-	-	-	-
Social Security Contributions	-	-	-	-	-
T.P.A.F. Contributions - ERIP	-	-	-	-	-
Other Retirement Contributions - Regular	-	-	-	-	-
Other Retirement Contributions - ERIP	-	-	-	-	-
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	-	-	-	-	-
Health Benefits	479,738	-	479,738	479,738	-
Tuition Reimbursement	-	-	-	-	-
Other Employee Benefits	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
TOTAL UNALLOCATED BENEFITS	479,738	-	479,738	479,738	-
On-behalf TPAF pension Contributions (non-budgeted)	-	-	-	-	-
Reimbursed TPAF Social Security Contributions (non-budgeted)	-	-	-	-	-
TOTAL ON-BEHALF CONTRIBUTIONS	-	-	-	-	-
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	479,738	-	479,738	479,738	-
TOTAL UNDISTRIBUTED EXPENDITURES	1,058,313	8,406	1,066,719	1,012,633	54,086
TOTAL GENERAL CURRENT EXPENSE	2,653,837	6,371	2,660,208	2,525,910	134,298

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

<u>School: Forest</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable (Unfavorable)</u>
CAPITAL OUTLAY					
Equipment					
Regular Programs - Instruction:					
Grades 9-12	-	-	-		-
Special Education - Instruction:					
Bilingual Education - Instruction	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
SPECIAL SCHOOLS					
Summer School - Instruction					
Salaries of Teachers	-	-	-	-	-
Total Summer School - Instruction	-	-	-	-	-
Summer School - Support Services					
Salaries	-	-	-	-	-
Total Summer School - Support Services	-	-	-	-	-
Total Summer School	-	-	-	-	-
Accred. Even./Adult H.S./Post-Grad.-Inst.					
Salaries of Teachers	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.-Inst.	-	-	-	-	-
Accred. Even./Adult H.S./Post-Grad.-Supp. Service					
Salaries	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.	-	-	-	-	-
TOTAL SPECIAL SCHOOLS	-	-	-	-	-
Transfer of Funds to Charter Schools	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	2,653,837	6,371	2,660,208	2,525,910	134,298
Other Financing Sources:					
Transfers In	2,653,837	6,371	2,660,208	2,525,910	134,298
Total Other Financing Sources	2,653,837	6,371	2,660,208	2,525,910	134,298
Excess (Deficiency) of Revenues and Over (Under) Expenditures and Other Financing Sources	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Blended Resource Fund 15

Schedule of Blended Expenditures - Budget and Actual

Year Ended June 30, 2010

School: Heywood	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 145,745	\$ -	\$ 145,745	\$ 143,945	\$ 1,800
Grades 1-5 - Salaries of Teachers	1,302,305	(94,245)	1,208,060	1,098,764	109,296
Grades 6-8 - Salaries of Teachers	164,156	(2,483)	161,673	150,699	10,974
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	77,164	-	77,164	76,992	172
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	49,376	10,555	59,931	52,762	7,169
Textbooks	1,600	-	1,600	685	915
Other Objects	9,675	-	9,675	9,587	88
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,750,021	(86,173)	1,663,848	1,533,434	130,414
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	52,315	-	52,315	52,015	300
Other Salaries for Instruction	18,128	23,159	41,287	41,287	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	1,400	-	1,400	1,299	101
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	71,843	23,159	95,002	94,601	401
Behavioral Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers	99,292	(48,600)	50,692	26,462	24,230
Other Salaries for Instruction	55,472	(7,684)	47,788	47,788	-
Purchased Professional-Educational Services	300	-	300	-	300
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	1,700	-	1,700	1,629	71
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	156,764	(56,284)	100,480	75,879	24,601
Resource Room/Resource Center:					
Salaries of Teachers	122,346	-	122,346	121,746	600
Other Salaries for Instruction	64,330	(4,979)	59,351	59,351	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	2,200	-	2,200	2,086	114
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	188,876	(4,979)	183,897	183,183	714

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

School: Heywood	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Autisim:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autisim	-	-	-	-	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	417,483	(38,104)	379,379	353,663	25,716
Basic Skills/Remedial - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Basic Skills/Remedial - Instruction	-	-	-	-	-
Bilingual Education - Instruction					
Salaries of Teachers	50,770	(46,600)	4,170	-	4,170
Other Salaries for Instruction	-	10,886	10,886	10,886	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	3,400	(1,900)	1,500	1,425	75
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	54,170	(37,614)	16,556	12,311	4,245
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	13,100	(3,936)	9,164	6,551	2,613
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	13,100	(3,936)	9,164	6,551	2,613
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Other Instructional Programs - Instruction					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total Other Instructional Programs - Instruction	-	-	-	-	-
Community Services Programs/Operations					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total Community Services Programs/Operations	-	-	-	-	-
Total Instruction	2,234,774	(165,827)	2,068,947	1,905,959	162,988

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

School: Heywood	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Undist. Expend. - Attend. & Social Work					
Salaries	67,980	-	67,980	67,650	330
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,100	-	1,100	806	294
Other Objects	-	-	-	-	-
Total Undist. Expend. - Attend. & Social Work	69,080	-	69,080	68,456	624
Undist. Expend. - Health Services					
Salaries	84,891	67,202	152,093	150,415	1,678
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,200	180	1,380	1,130	250
Other Objects	-	-	-	-	-
Total Undist. Expend. - Health Services	86,091	67,382	153,473	151,545	1,928
Undist. Expend. - Other Supp. Serv. Students - Reg.					
Salaries of Other Professional Staff	50,882	(49,400)	1,482	-	1,482
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional - Educational Services	-	-	-	-	-
Other Purchased Prof. and Tech. Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	600	-	600	551	49
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students - Reg.	51,482	(49,400)	2,082	551	1,531
Undist. Expend. - Other Supp. Serv. Students - Spl.					
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional - Educational Services	-	-	-	-	-
Other Purchased Prof. and Tech. Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Residential Costs	-	-	-	-	-
Mis. Purchase Serv. (400-500 series other than Residential Costs)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students - Spl.	-	-	-	-	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	137,688	(134,788)	2,900	2,234	666
Salaries of Other Professional Staff	-	132,788	132,788	132,406	382
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	7,980	-	7,980	4,922	3,058
Other Objects	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	145,668	(2,000)	143,668	139,562	4,106
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	83,004	(51,800)	31,204	6,522	24,682
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	59,604	-	59,604	58,751	853
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	142,608	(51,800)	90,808	65,273	25,535
Undist. Expend. - Instructional Staff Training Serv.					
Salaries of Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assist	-	-	-	-	-
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Prof. and Tech. Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	-	-	-	-	-

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

<u>School: Heywood</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable (Unfavorable)</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	112,576	-	112,576	110,651	1,925
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	83,030	-	83,030	82,164	866
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	6,414	-	6,414	6,274	140
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	202,020	-	202,020	199,089	2,931
Undist. Expend. - Other Oper. & Maint. Of Plant					
o Salaries	24,494	(20,912)	3,582	3,582	-
Purchased Professional and Technical Services	-	-	-	-	-
Cleaning, Repair and Maintenance Services	-	-	-	-	-
Rental of Land, Building & Other than Lease Purchases	-	-	-	-	-
Other Purchased Property Services	-	-	-	-	-
Insurance	-	-	-	-	-
Miscellaneous Purchased Services	-	-	-	-	-
o General Supplies	350	-	350	90	260
Energy (Energy and Electricity)	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Oper. & Maint. Of Plant	24,844	(20,912)	3,932	3,672	260
Total Undist. Expend. - Oper. & Maint. Of Plant	24,844	(20,912)	3,932	3,672	260
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup.Trans. (Bet. Home and School) - Regular	-	-	-	-	-
Sal. For Pup.Trans. (Bet. Home and School) - Special	-	-	-	-	-
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Management Fees - ESC & CTSA Transportation Programs	-	-	-	-	-
Other Purchased Professional and Technical Services	-	-	-	-	-
Cleaning, Repair and Maintenance Services	-	-	-	-	-
Rental Payments - School Buses	-	-	-	-	-
Lease Purchase Payments - School Buses	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contract Services (Other than Between Home & School)-Vendors	12,450	(3,000)	9,450	6,672	2,778
Contr Serv (Spl. Ed. Students) - Vendors	-	-	-	-	-
Contr Serv (Spl. Ed. Students) - Joint Agrmt	-	-	-	-	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	-	-	-	-	-
Contr Serv. - Aid in Lieu Payments	-	-	-	-	-
Misc. Purchased Serv. - Transportation	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Miscellaneous Expenditures	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	12,450	(3,000)	9,450	6,672	2,778
UNALLOCATED BENEFITS					
Group Insurance	-	-	-	-	-
Social Security Contributions	-	-	-	-	-
T.P.A.F. Contributions - ERIP	-	-	-	-	-
Other Retirement Contributions - Regular	-	-	-	-	-
Other Retirement Contributions - ERIP	-	-	-	-	-
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	-	-	-	-	-
Health Benefits	672,290	(250,044)	422,246	422,246	-
Tuition Reimbursement	-	-	-	-	-
Other Employee Benefits	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
TOTAL UNALLOCATED BENEFITS	672,290	(250,044)	422,246	422,246	-
On-behalf TPAF pension Contributions (non-budgeted)	-	-	-	-	-
Reimbursed TPAF Social Security Contributions (non-budgeted)	-	-	-	-	-
TOTAL ON-BEHALF CONTRIBUTIONS	-	-	-	-	-
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	672,290	(250,044)	422,246	422,246	-
TOTAL UNDISTRIBUTED EXPENDITURES	1,406,533	(309,774)	1,096,759	1,057,066	39,693
TOTAL GENERAL CURRENT EXPENSE	3,641,307	(475,601)	3,165,706	2,963,025	202,681

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

<u>School: Heywood</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable (Unfavorable)</u>
CAPITAL OUTLAY					
Equipment					
Regular Programs - Instruction:					
Grades 9-12	-	-	-	-	-
Special Education - Instruction:					
Bilingual Education - Instruction	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
SPECIAL SCHOOLS					
Summer School - Instruction					
Salaries of Teachers	-	-	-	-	-
Total Summer School - Instruction	-	-	-	-	-
Summer School - Support Services					
Salaries	-	-	-	-	-
Total Summer School - Support Services	-	-	-	-	-
Total Summer School	-	-	-	-	-
Accred. Even./Adult H.S./Post-Grad.-Inst.					
Salaries of Teachers	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.-Inst.	-	-	-	-	-
Accred. Even./Adult H.S./Post-Grad.-Supp. Service					
Salaries	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.	-	-	-	-	-
TOTAL SPECIAL SCHOOLS	-	-	-	-	-
Transfer of Funds to Charter Schools	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	3,641,307	(475,601)	3,165,706	2,963,025	202,681
Other Financing Sources:					
Transfers In	3,641,307	(475,601)	3,165,706	2,963,025	202,681
Total Other Financing Sources	3,641,307	(475,601)	3,165,706	2,963,025	202,681
Excess (Deficiency) of Revenues and Over (Under) Expenditures and Other Financing Sources	-		-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

<u>School: Lincoln</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
	<u>Budget</u>	<u>Transfers</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
					<u>Favorable</u>
					<u>(Unfavorable)</u>
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 284,273	\$ -	\$ 284,273	\$ 283,220	\$ 1,053
Grades 1-5 - Salaries of Teachers	1,753,741	(177,288)	1,576,453	1,521,481	54,972
Grades 6-8 - Salaries of Teachers	480,719	(15,912)	464,807	351,582	113,225
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries of Instruction	92,369	(3,780)	88,589	88,386	203
Purchased Professional-Educational Services	3,000	-	3,000	2,769	231
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	93,500	108	93,608	72,005	21,603
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>2,707,602</u>	<u>(196,872)</u>	<u>2,510,730</u>	<u>2,319,443</u>	<u>191,287</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	116,596	-	116,596	66,201	50,395
Other Salaries for Instruction	64,169	-	64,169	62,162	2,007
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	2,000	-	2,000	-	2,000
Textbooks	-	-	-	-	-
Other Objects	-	59,339	59,339	59,339	-
Total Learning and/or Language Disabilities	<u>182,765</u>	<u>59,339</u>	<u>242,104</u>	<u>187,702</u>	<u>54,402</u>
Behavioral Disabilities:					
Salaries of Teachers	81,149	-	81,149	81,149	-
Other Salaries for Instruction	39,552	-	39,552	38,400	1,152
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	1,000	-	1,000	-	1,000
Textbooks	-	-	-	-	-
Other Objects	-	35,684	35,684	35,684	-
Total Behavioral Disabilities	<u>121,701</u>	<u>35,684</u>	<u>157,385</u>	<u>155,233</u>	<u>2,152</u>
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Resource Room/Resource Center:					
Salaries of Teachers	287,561	-	287,561	200,400	87,161
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	3,000	(14)	2,986	791	2,195
Textbooks	-	-	-	-	-
Other Objects	-	54,430	54,430	54,430	-
Total Resource Room/Resource Center	<u>290,561</u>	<u>54,416</u>	<u>344,977</u>	<u>255,621</u>	<u>89,356</u>

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

School: Lincoln	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Autisim:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autisim	-	-	-	-	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	595,027	149,439	744,466	598,556	145,910
Basic Skills/Remedial - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Basic Skills/Remedial - Instruction	-	-	-	-	-
Bilingual Education - Instruction					
Salaries of Teachers	513,573	-	513,573	513,573	-
Other Salaries for Instruction	73,188	-	73,188	72,943	245
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	7,000	-	7,000	4,672	2,328
Textbooks	-	-	-	-	-
Other Objects	-	147,117	147,117	147,117	-
Total Bilingual Education - Instruction	593,761	147,117	740,878	738,305	2,573
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	-	-	-	-	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Other Instructional Programs - Instruction					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total Other Instructional Programs - Instruction	-	-	-	-	-
Community Services Programs/Operations					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total Community Services Programs/Operations	-	-	-	-	-
Total Instruction	3,896,390	99,684	3,996,074	3,656,304	339,770

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

<u>School: Lincoln</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable (Unfavorable)</u>
Undist. Expend. - Attend. & Social Work					
Salaries	54,075	-	54,075	54,075	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Attend. & Social Work	<u>54,075</u>	<u>-</u>	<u>54,075</u>	<u>54,075</u>	<u>-</u>
Undist. Expend. - Health Services					
Salaries of Other Professional Staff	78,028	-	78,028	78,028	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,200	-	1,200	1,161	39
Other Objects	-	-	-	-	-
Total Undist. Expend. - Health Services	<u>79,228</u>	<u>-</u>	<u>79,228</u>	<u>79,189</u>	<u>39</u>
Undist. Expend. - Other Supp. Serv. Students - Reg.					
Salaries of Other Professional Staff	91,046	-	91,046	91,046	-
Salaries of Secretarial and Clerical Assistance	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional - Educational Services	-	-	-	-	-
Other Purchased Prof. and Tech. Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students - Reg.	<u>91,046</u>	<u>-</u>	<u>91,046</u>	<u>91,046</u>	<u>-</u>
Undist. Expend. - Other Supp. Serv. Students - Spl.					
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional - Educational Services	-	-	-	-	-
Other Purchased Prof. and Tech. Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Residential Costs	-	-	-	-	-
Mis. Purchase Serv. (400-500 series other than Residential Costs)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students - Spl.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisors of Instruction	180,325	-	180,325	-	180,325
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Other Salaries	-	-	-	179,451	(179,451)
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	-	7,000	7,000	3,762	3,238
Other Objects	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>180,325</u>	<u>7,000</u>	<u>187,325</u>	<u>183,213</u>	<u>4,112</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	170,296	-	170,296	157,127	13,169
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	7,000	(7,000)	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>177,296</u>	<u>(7,000)</u>	<u>170,296</u>	<u>157,127</u>	<u>13,169</u>
Undist. Expend. - Instructional Staff Training Serv.					
Salaries of Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assist	-	-	-	-	-
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Prof. and Tech. Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
Year Ended June 30, 2010

School: Lincoln	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	232,956	-	232,956	220,862	12,094
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	76,117	-	76,117	76,117	-
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	9,486	-	9,486	8,957	529
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	318,559	-	318,559	305,936	12,623
Undist. Expend. - Other Oper. & Maint. Of Plant					
o Salaries	93,693	(21,252)	72,441	65,408	7,033
Purchased Professional and Technical Services	-	-	-	-	-
Cleaning, Repair and Maintenance Services	-	-	-	-	-
Rental of Land, Building & Other than Lease Purchases	-	-	-	-	-
Other Purchased Property Services	-	-	-	-	-
Insurance	-	-	-	-	-
Miscellaneous Purchased Services	-	-	-	-	-
o General Supplies	1,400	-	1,400	1,357	43
Energy (Energy and Electricity)	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Oper. & Maint. Of Plant	95,093	(21,252)	73,841	66,765	7,076
Total Undist. Expend. - Oper. & Maint. Of Plant	95,093	(21,252)	73,841	66,765	7,076
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup.Trans. (Bet. Home and School) - Regular	-	-	-	-	-
Sal. For Pup.Trans. (Bet. Home and School) - Special	-	-	-	-	-
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Management Fees - ESC & CTSA Transportation Programs	-	-	-	-	-
Other Purchased Professional and Technical Services	-	-	-	-	-
Cleaning, Repair and Maintenance Services	-	-	-	-	-
Rental Payments - School Buses	-	-	-	-	-
Lease Purchase Payments - School Buses	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contract Services (Other than Between Home & School)-Vendors	8,800	-	8,800	8,800	-
Contr Serv (Spl. Ed. Students) - Vendors	-	-	-	-	-
Contr Serv (Spl. Ed. Students) - Joint Agrmt	-	-	-	-	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	-	-	-	-	-
Contr Serv. - Aid in Lieu Payments	-	-	-	-	-
Misc. Purchased Serv. - Transportation	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Miscellaneous Expenditures	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	8,800	-	8,800	8,800	-
UNALLOCATED BENEFITS					
Group Insurance	-	-	-	-	-
Social Security Contributions	-	-	-	-	-
T.P.A.F. Contributions - ERIP	-	-	-	-	-
Other Retirement Contributions - Regular	-	-	-	-	-
Other Retirement Contributions - ERIP	-	-	-	-	-
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	-	-	-	-	-
Health Benefits	975,639	(292,790)	682,849	682,849	-
Tuition Reimbursement	-	-	-	-	-
Other Employee Benefits	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
TOTAL UNALLOCATED BENEFITS	975,639	(292,790)	682,849	682,849	-
On-behalf TPAF pension Contributions (non-budgeted)	-	-	-	-	-
Reimbursed TPAF Social Security Contributions (non-budgeted)	-	-	-	-	-
TOTAL ON-BEHALF CONTRIBUTIONS	-	-	-	-	-
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	975,639	(292,790)	682,849	682,849	-
TOTAL UNDISTRIBUTED EXPENDITURES	1,980,061	(314,042)	1,666,019	1,629,000	37,019
TOTAL GENERAL CURRENT EXPENSE	5,876,451	(214,358)	5,662,093	5,285,304	376,789

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

<u>School: Lincoln</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable (Unfavorable)</u>
CAPITAL OUTLAY					
Equipment					
Regular Programs - Instruction:					
Grades 9-12	-	-	-	-	-
Special Education - Instruction:					
Bilingual Education - Instruction	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
SPECIAL SCHOOLS					
Summer School - Instruction					
Salaries of Teachers	-	-	-	-	-
Total Summer School - Instruction	-	-	-	-	-
Summer School - Support Services					
Salaries	-	-	-	-	-
Total Summer School - Support Services	-	-	-	-	-
Total Summer School	-	-	-	-	-
Accred. Even./Adult H.S./Post-Grad.-Inst.					
Salaries of Teachers	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.-Inst.	-	-	-	-	-
Accred. Even./Adult H.S./Post-Grad.-Supp. Service					
Salaries	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.	-	-	-	-	-
TOTAL SPECIAL SCHOOLS	-	-	-	-	-
Transfer of Funds to Charter Schools	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	5,876,451	(214,358)	5,662,093	5,285,304	376,789
Other Financing Sources:					
Operating Transfers In	5,876,451	(214,358)	5,662,093	5,285,304	376,789
Total Other Financing Sources	5,876,451	(214,358)	5,662,093	5,285,304	376,789
Excess (Deficiency) of Revenues and Over (Under) Expenditures and Other Financing Sources	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
Year Ended June 30, 2010

School: Oakwood	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 102,879	\$ -	\$ 102,879	\$ 88,738	\$ 14,141
Grades 1-5 - Salaries of Teachers	930,561	(135,100)	795,461	781,326	14,135
Grades 6-8 - Salaries of Teachers	166,520	(8,160)	158,360	147,396	10,964
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	38,273	-	38,273	34,077	4,196
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	800	-	800	463	337
Other Purchased Services (400-500 series)	4,000	-	4,000	3,985	15
General Supplies	77,300	1,951	79,251	58,016	21,235
Textbooks	14,445	-	14,445	7,890	6,555
Other Objects	-	-	-	-	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>1,334,778</u>	<u>(141,309)</u>	<u>1,193,469</u>	<u>1,121,891</u>	<u>71,578</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	<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	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Multiple Disabilities:					
Salaries of Teachers	127,926	-	127,926	127,926	-
Other Salaries for Instruction	66,596	-	66,596	66,596	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	4,250	-	4,250	2,871	1,379
Textbooks	1,500	-	1,500	417	1,083
Other Objects	-	59,525	59,525	59,525	-
Total Multiple Disabilities	<u>200,272</u>	<u>59,525</u>	<u>259,797</u>	<u>257,335</u>	<u>2,462</u>
Resource Room/Resource Center:					
Salaries of Teachers	105,575	-	105,575	105,575	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	1,000	14	1,014	929	85
Textbooks	1,000	-	1,000	959	41
Other Objects	-	21,772	21,772	21,771	1
Total Resource Room/Resource Center	<u>107,575</u>	<u>21,786</u>	<u>129,361</u>	<u>129,234</u>	<u>127</u>

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

School: Oakwood	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Autisim:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autisim	-	-	-	-	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	307,847	81,311	389,158	386,569	2,589
Basic Skills/Remedial - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Basic Skills/Remedial - Instruction	-	-	-	-	-
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	-	-	-	-	-
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	8,000	-	8,000	7,118	882
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	8,000	-	8,000	7,118	882
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Other Instructional Programs - Instruction					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total Other Instructional Programs - Instruction	-	-	-	-	-
Community Services Programs/Operations					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total Community Services Programs/Operations	-	-	-	-	-
Total Instruction	1,650,625	(59,998)	1,590,627	1,515,578	75,049

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Blended Resource Fund 15

Schedule of Blended Expenditures - Budget and Actual

Year Ended June 30, 2010

<u>School: Oakwood</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable (Unfavorable)</u>
Undist. Expend. - Attend. & Social Work					
Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Attend. & Social Work	-	-	-	-	-
Undist. Expend. - Health Services					
Salaries	72,100	(12,511)	59,589	59,589	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,000	(1,000)	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Health Services	73,100	(13,511)	59,589	59,589	-
Undist. Expend. - Other Supp. Serv. Students - Reg.					
Salaries of Other Professional Staff	71,070	-	71,070	70,725	345
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional - Educational Services	-	-	-	-	-
Other Purchased Prof. and Tech. Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,000	1,000	2,000	1,911	89
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students - Reg.	72,070	1,000	73,070	72,636	434
Undist. Expend. - Other Supp. Serv. Students - Spl.					
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional - Educational Services	-	-	-	-	-
Other Purchased Prof. and Tech. Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Residential Costs	-	-	-	-	-
Mis. Purchase Serv. (400-500 series other than Residential Costs)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students - Spl.	-	-	-	-	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	145,412	(90,307)	55,105	54,838	267
Salaries of Other Professional Staff	-	84,467	84,467	84,067	400
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Other Salaries	-	-	-	-	-
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.	145,412	(5,840)	139,572	138,905	667
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	75,120	-	75,120	74,876	244
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	7,100	-	7,100	6,729	371
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	82,220	-	82,220	81,605	615
Undist. Expend. - Instructional Staff Training Serv.					
Salaries of Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assist	-	-	-	-	-
Purchased Professional - Educational Service	3,000	-	3,000	786	2,214
Other Purchased Prof. and Tech. Services	5,000	(5,000)	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	8,000	(5,000)	3,000	786	2,214

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

<u>School: Oakwood</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable (Unfavorable)</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	120,112	3,000	123,112	120,525	2,587
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	65,323	-	65,323	65,006	317
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	4,500	-	4,500	1,163	3,337
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>189,935</u>	<u>3,000</u>	<u>192,935</u>	<u>186,694</u>	<u>6,241</u>
Undist. Expend. - Other Oper. & Maint. Of Plant					
o Salaries	27,618	-	27,618	27,618	-
Purchased Professional and Technical Services	-	-	-	-	-
Cleaning, Repair and Maintenance Services	-	-	-	-	-
Rental of Land, Building & Other than Lease Purchases	-	-	-	-	-
Other Purchased Property Services	-	-	-	-	-
Insurance	-	-	-	-	-
Miscellaneous Purchased Services	-	-	-	-	-
o General Supplies	500	-	500	205	295
Energy (Energy and Electricity)	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Oper. & Maint. Of Plant	<u>28,118</u>	<u>-</u>	<u>28,118</u>	<u>27,823</u>	<u>295</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>28,118</u>	<u>-</u>	<u>28,118</u>	<u>27,823</u>	<u>295</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup.Trans. (Bet. Home and School) - Regular	-	-	-	-	-
Sal. For Pup.Trans. (Bet. Home and School) - Special	-	-	-	-	-
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Management Fees - ESC & CTSA Transportation Programs	-	-	-	-	-
Other Purchased Professional and Technical Services	-	-	-	-	-
Cleaning, Repair and Maintenance Services	-	-	-	-	-
Rental Payments - School Buses	-	-	-	-	-
Lease Purchase Payments - School Buses	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	8,000	8,000	7,470	530
Contract Services (Other than Between Home & School)-Vendors	8,000	(8,000)	-	-	-
Contr Serv (Spl. Ed. Students) - Vendors	-	-	-	-	-
Contr Serv (Spl. Ed. Students) - Joint Agrmt	-	-	-	-	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	-	-	-	-	-
Contr Serv. - Aid in Lieu Payments	-	-	-	-	-
Misc. Purchased Serv. - Transportation	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Miscellaneous Expenditures	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>8,000</u>	<u>-</u>	<u>8,000</u>	<u>7,470</u>	<u>530</u>
UNALLOCATED BENEFITS					
Group Insurance	-	-	-	-	-
Social Security Contributions	-	-	-	-	-
T.P.A.F. Contributions - ERIP	-	-	-	-	-
Other Retirement Contributions - Regular	-	-	-	-	-
Other Retirement Contributions - ERIP	-	-	-	-	-
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	-	-	-	-	-
Health Benefits	427,061	(81,297)	345,764	345,764	-
Tuition Reimbursement	-	-	-	-	-
Other Employee Benefits	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
TOTAL UNALLOCATED BENEFITS	<u>427,061</u>	<u>(81,297)</u>	<u>345,764</u>	<u>345,764</u>	<u>-</u>
On-behalf TPAF pension Contributions (non-budgeted)	-	-	-	-	-
Reimbursed TPAF Social Security Contributions (non-budgeted)	-	-	-	-	-
TOTAL ON-BEHALF CONTRIBUTIONS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>427,061</u>	<u>(81,297)</u>	<u>345,764</u>	<u>345,764</u>	<u>-</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,033,916</u>	<u>(101,648)</u>	<u>932,268</u>	<u>921,272</u>	<u>10,996</u>
TOTAL GENERAL CURRENT EXPENSE	<u>2,684,541</u>	<u>(161,646)</u>	<u>2,522,895</u>	<u>2,436,850</u>	<u>86,045</u>

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

<u>School: Oakwood</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable (Unfavorable)</u>
CAPITAL OUTLAY					
Equipment					
Regular Programs - Instruction:					
Grades 9-12	-	-	-	-	-
Special Education - Instruction:					
Bilingual Education - Instruction	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
SPECIAL SCHOOLS					
Summer School - Instruction					
Salaries of Teachers	-	-	-	-	-
Total Summer School - Instruction	-	-	-	-	-
Summer School - Support Services					
Salaries	-	-	-	-	-
Total Summer School - Support Services	-	-	-	-	-
Total Summer School	-	-	-	-	-
Accred. Even./Adult H.S./Post-Grad.-Inst.					
Salaries of Teachers	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.-Inst.	-	-	-	-	-
Accred. Even./Adult H.S./Post-Grad.-Supp. Service					
Salaries	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.	-	-	-	-	-
TOTAL SPECIAL SCHOOLS	-	-	-	-	-
Transfer of Funds to Charter Schools	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	2,684,541	(161,646)	2,522,895	2,436,850	86,045
Other Financing Sources:					
Operating Transfers In	2,684,541	(161,646)	2,522,895	2,436,850	86,045
Total Other Financing Sources	2,684,541	(161,646)	2,522,895	2,436,850	86,045
Excess (Deficiency) of Revenues and Over (Under) Expenditures and Other Financing Sources	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

School: Park	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 121,606	\$ -	\$ 121,606	\$ 110,201	\$ 11,405
Grades 1-5 - Salaries of Teachers	1,119,308	-	1,119,308	1,019,881	99,427
Grades 6-8 - Salaries of Teachers	607,638	(140,125)	467,513	342,618	124,895
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	45,526	-	45,526	45,526	-
Purchased Professional-Educational Services	4,025	-	4,025	1,246	2,779
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	10,500	1,109	11,609	9,281	2,328
General Supplies	85,816	-	85,816	82,267	3,549
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,994,419	(139,016)	1,855,403	1,611,020	244,383
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	17,922	-	17,922	16,720	1,202
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	500	-	500	-	500
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	500	-	500	408	92
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	18,922	-	18,922	17,128	1,794
Learning and/or Language Disabilities:					
Salaries of Teachers	73,676	-	73,676	73,201	475
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	800	-	800	724	76
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	74,476	-	74,476	73,925	551
Behavioral Disabilities:					
Salaries of Teachers	50,533	-	50,533	50,058	475
Other Salaries for Instruction	41,065	-	41,065	41,065	-
Purchased Professional-Educational Services	500	-	500	199	301
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	500	-	500	-	500
General Supplies	800	-	800	-	800
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	93,398	-	93,398	91,322	2,076
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-
Resource Room/Resource Center:					
Salaries of Teachers	230,844	-	230,844	230,244	600
Other Salaries for Instruction	32,658	140,125	172,783	172,783	-
Purchased Professional-Educational Services	400	-	400	-	400
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	2,721	-	2,721	2,721	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	266,623	140,125	406,748	405,748	1,000

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

<u>School: Park</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
	<u>Budget</u>	<u>Transfers</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
					<u>Favorable</u>
					<u>(Unfavorable)</u>
Autisim:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autisim	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>453,419</u>	<u>140,125</u>	<u>593,544</u>	<u>588,123</u>	<u>5,421</u>
Basic Skills/Remedial - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Basic Skills/Remedial - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
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)	2,375	-	2,375	90	2,285
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>2,375</u>	<u>-</u>	<u>2,375</u>	<u>90</u>	<u>2,285</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs - Instruction					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total Other Instructional Programs - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Community Services Programs/Operations					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total Community Services Programs/Operations	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,450,213</u>	<u>1,109</u>	<u>2,451,322</u>	<u>2,199,233</u>	<u>252,089</u>

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

<u>School: Park</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable (Unfavorable)</u>
Undist. Expend. - Attend. & Social Work					
Salaries	53,045	-	53,045	52,788	257
Purchased Professional and Technical Services	525	-	525	-	525
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	600	-	600	276	324
Other Objects	-	-	-	-	-
Total Undist. Expend. - Attend. & Social Work	<u>54,170</u>	<u>-</u>	<u>54,170</u>	<u>53,064</u>	<u>1,106</u>
Undist. Expend. - Health Services					
Salaries	76,220	-	76,220	75,850	370
Purchased Professional and Technical Services	175	-	175	175	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,050	-	1,050	904	146
Other Objects	-	-	-	-	-
Total Undist. Expend. - Health Services	<u>77,445</u>	<u>-</u>	<u>77,445</u>	<u>76,929</u>	<u>516</u>
Undist. Expend. - Other Supp. Serv. Students - Reg.					
Salaries of Other Professional Staff	50,985	-	50,985	49,909	1,076
Salaries of Secretarial and Clerical Assistants	84,307	-	84,307	62,446	21,861
Other Salaries	-	-	-	-	-
Purchased Professional - Educational Services	-	-	-	-	-
Other Purchased Prof. and Tech. Services	1,000	-	1,000	-	1,000
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	200	-	200	200	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students - Reg.	<u>136,492</u>	<u>-</u>	<u>136,492</u>	<u>112,555</u>	<u>23,937</u>
Undist. Expend. - Other Supp. Serv. Students - Spl.					
Salaries of Other Professional Staff	175	-	175	-	175
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional - Educational Services	-	-	-	-	-
Other Purchased Prof. and Tech. Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Residential Costs	-	-	-	-	-
Mis. Purchase Serv. (400-500 series other than Residential Costs)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students - Spl	<u>175</u>	<u>-</u>	<u>175</u>	<u>-</u>	<u>175</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	168,995	-	168,995	167,637	1,358
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Prof- Educational Services	250	-	250	-	250
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>169,245</u>	<u>-</u>	<u>169,245</u>	<u>167,637</u>	<u>1,608</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	138,453	-	138,453	138,453	-
Purchased Professional and Technical Services	175	-	175	-	175
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	17,100	-	17,100	14,574	2,526
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>155,728</u>	<u>-</u>	<u>155,728</u>	<u>153,027</u>	<u>2,701</u>
Undist. Expend. - Instructional Staff Training Serv.					
Salaries of Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assist	-	-	-	-	-
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Prof. and Tech. Services	3,000	-	3,000	780	2,220
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>780</u>	<u>2,220</u>

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

<u>School: Park</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
	<u>Budget</u>	<u>Transfers</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
					<u>Favorable</u>
					<u>(Unfavorable)</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	210,162	3,329	213,491	198,327	15,164
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	1,800	-	1,800	1,546	254
Supplies and Materials	7,825	-	7,825	5,670	2,155
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	219,787	3,329	223,116	205,543	17,573
Undist. Expend. - Other Oper. & Maint. Of Plant					
o Salaries	55,232	-	55,232	45,916	9,316
Purchased Professional and Technical Services	-	-	-	-	-
Cleaning, Repair and Maintenance Services	-	-	-	-	-
Rental of Land, Building & Other than Lease Purchases	-	-	-	-	-
Other Purchased Property Services	-	-	-	-	-
Insurance	-	-	-	-	-
Miscellaneous Purchased Services	-	-	-	-	-
o General Supplies	150	-	150	150	-
Energy (Energy and Electricity)	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Oper. & Maint. Of Plant	55,382	-	55,382	46,066	9,316
Total Undist. Expend. - Oper. & Maint. Of Plant	55,382	-	55,382	46,066	9,316
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup.Trans. (Bet. Home and School) - Regular	-	-	-	-	-
Sal. For Pup.Trans. (Bet. Home and School) - Special	-	-	-	-	-
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Management Fees - ESC & CTSA Transportation Programs	-	-	-	-	-
Other Purchased Professional and Technical Services	-	-	-	-	-
Cleaning, Repair and Maintenance Services	-	-	-	-	-
Rental Payments - School Buses	-	-	-	-	-
Lease Purchase Payments - School Buses	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contract Services (Other than Between Home & School)-Vendors	9,500	-	9,500	8,929	571
Contr Serv (Spl. Ed. Students) - Vendors	-	-	-	-	-
Contr Serv (Spl. Ed. Students) - Joint Agrmt	-	-	-	-	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	-	-	-	-	-
Contr Serv. - Aid in Lieu Payments	-	-	-	-	-
Misc. Purchased Serv. - Transportation	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Miscellaneous Expenditures	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	9,500	-	9,500	8,929	571
UNALLOCATED BENEFITS					
Group Insurance	-	-	-	-	-
Social Security Contributions	-	-	-	-	-
T.P.A.F. Contributions - ERIP	-	-	-	-	-
Other Retirement Contributions - Regular	-	-	-	-	-
Other Retirement Contributions - ERIP	-	-	-	-	-
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	-	-	-	-	-
Health Benefits	486,304	-	486,304	483,825	2,479
Tuition Reimbursement	-	-	-	-	-
Other Employee Benefits	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
TOTAL UNALLOCATED BENEFITS	486,304	-	486,304	483,825	2,479
On-behalf TPAF pension Contributions (non-budgeted)	-	-	-	-	-
Reimbursed TPAF Social Security Contributions (non-budgeted)	-	-	-	-	-
TOTAL ON-BEHALF CONTRIBUTIONS	-	-	-	-	-
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	486,304	-	486,304	483,825	2,479
TOTAL UNDISTRIBUTED EXPENDITURES	1,367,228	3,329	1,370,557	1,308,355	62,202
TOTAL GENERAL CURRENT EXPENSE	3,817,441	4,438	3,821,879	3,507,588	314,291

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

<u>School: Park</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable (Unfavorable)</u>
CAPITAL OUTLAY					
Equipment					
Regular Programs - Instruction:					
Grades 9-12	-	-	-	-	-
Special Education - Instruction:					
Bilingual Education - Instruction	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
SPECIAL SCHOOLS					
Summer School - Instruction					
Salaries of Teachers	-	-	-	-	-
Total Summer School - Instruction	-	-	-	-	-
Summer School - Support Services					
Salaries	-	-	-	-	-
Total Summer School - Support Services	-	-	-	-	-
Total Summer School	-	-	-	-	-
Accred. Even./Adult H.S./Post-Grad.-Inst.					
Salaries of Teachers	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.-Inst.	-	-	-	-	-
Accred. Even./Adult H.S./Post-Grad.-Supp. Service					
Salaries	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.	-	-	-	-	-
TOTAL SPECIAL SCHOOLS	-	-	-	-	-
Transfer of Funds to Charter Schools					
TOTAL SCHOOL BASED EXPENDITURES	3,817,441	4,438	3,821,879	3,507,588	314,291
Other Financing Sources:					
Transfers In	3,817,441	4,438	3,821,879	3,507,588	314,291
Total Other Financing Sources	3,817,441	4,438	3,821,879	3,507,588	314,291
Excess (Deficiency) of Revenues and Over (Under) Expenditures and Other Financing Sources	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

School: Orange Middle School	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 1-5 - Salaries of Teachers	-	-	-	-	-
Grades 6-8 - Salaries of Teachers	2,803,173	-	2,803,173	2,619,967	183,206
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	300	-	300	165	135
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	1,500	-	1,500	-	1,500
Other Purchased Services (400-500 series)	12,500	-	12,500	10,424	2,076
General Supplies	98,255	-	98,255	87,605	10,650
Textbooks	27,504	(4,200)	23,304	16,578	6,726
Other Objects	-	-	-	-	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>2,943,232</u>	<u>(4,200)</u>	<u>2,939,032</u>	<u>2,734,739</u>	<u>204,293</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	60,655	-	60,655	59,963	692
Other Salaries for Instruction	18,128	23,159	41,287	41,287	-
Purchased Professional-Educational Services	200	-	200	-	200
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	2,300	-	2,300	748	1,552
General Supplies	550	-	550	-	550
Textbooks	1,120	-	1,120	184	936
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	<u>82,953</u>	<u>23,159</u>	<u>106,112</u>	<u>102,182</u>	<u>3,930</u>
Behavioral Disabilities:					
Salaries of Teachers	81,349	-	81,349	81,149	200
Other Salaries for Instruction	27,192	23,852	51,044	51,044	-
Purchased Professional-Educational Services	200	-	200	-	200
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	500	-	500	402	98
Textbooks	970	-	970	-	970
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	<u>110,211</u>	<u>23,852</u>	<u>134,063</u>	<u>132,595</u>	<u>1,468</u>
Multiple Disabilities:					
Salaries of Teachers	525,184	(525,184)	-	-	-
Other Salaries for Instruction	64,200	(64,200)	-	-	-
Purchased Professional-Educational Services	900	(900)	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	2,600	(2,600)	-	-	-
General Supplies	1,850	(1,850)	-	-	-
Textbooks	2,400	(2,400)	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	<u>597,134</u>	<u>(597,134)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Resource Room/Resource Center:					
Salaries of Teachers	-	525,184	525,184	478,799	46,385
Other Salaries for Instruction	-	199,743	199,743	162,974	36,769
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	2,600	2,600	2,240	360
General Supplies	-	1,850	1,850	368	1,482
Textbooks	-	2,400	2,400	880	1,520
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>-</u>	<u>731,777</u>	<u>731,777</u>	<u>645,261</u>	<u>86,516</u>

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

School: Orange Middle School	Original	Budget	Final		Variance
	Budget	Transfers	Budget	Actual	Final to Actual
					Favorable
					(Unfavorable)
Autisim:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autisim	-	-	-	-	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	790,298	181,654	971,952	880,038	91,914
Basic Skills/Remedial - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Basic Skills/Remedial - Instruction	-	-	-	-	-
Bilingual Education - Instruction					
Salaries of Teachers	272,197	6,055	278,252	270,137	8,115
Other Salaries for Instruction	28,008	56,573	84,581	84,581	-
Purchased Professional-Educational Services	400	(400)	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	1,750	-	1,750	830	920
General Supplies	3,600	-	3,600	2,761	839
Textbooks	1,570	-	1,570	352	1,218
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	307,525	62,228	369,753	358,661	11,092
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	-	-	-	-	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Other Instructional Programs - Instruction					
Salaries	6,055	(6,055)	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total Other Instructional Programs - Instruction	6,055	(6,055)	-	-	-
Community Services Programs/Operations					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total Community Services Programs/Operations	-	-	-	-	-
Total Instruction	4,047,110	233,627	4,280,737	3,973,438	307,299

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

School: Orange Middle School	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Undist. Expend. - Attend. & Social Work					
Salaries	53,045	-	53,045	53,045	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	300	-	300	177	123
Other Objects	-	-	-	-	-
Total Undist. Expend. - Attend. & Social Work	53,345	-	53,345	53,222	123
Undist. Expend. - Health Services					
Salaries	76,220	-	76,220	76,220	-
Purchased Professional and Technical Services	-	900	900	-	900
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,650	-	1,650	1,632	18
Other Objects	-	-	-	-	-
Total Undist. Expend. - Health Services	77,870	900	78,770	77,852	918
Undist. Expend. - Other Supp. Serv. Students - Reg.					
Salaries of Other Professional Staff	141,066	3	141,069	89,221	51,848
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional - Educational Services	-	-	-	-	-
Other Purchased Prof. and Tech. Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	2,100	-	2,100	1,792	308
Other Objects	1,300	501	1,801	455	1,346
Total Undist. Expend. - Other Supp. Serv. Students - Reg.	144,466	504	144,970	91,468	53,502
Undist. Expend. - Other Supp. Serv. Students - Spl.					
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional - Educational Services	-	-	-	-	-
Other Purchased Prof. and Tech. Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Residential Costs	-	-	-	-	-
Mis. Purchase Serv. (400-500 series other than Residential Costs)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students - Spl.	-	-	-	-	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	255,225	(224,025)	31,200	9,767	21,433
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Other Salaries	-	228,225	228,225	226,789	1,436
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	7,700	266	7,966	5,121	2,845
Other Objects	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	262,925	4,466	267,391	241,677	25,714
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	151,156	-	151,156	150,869	287
Purchased Professional and Technical Services	3,000	-	3,000	1,865	1,135
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	10,100	-	10,100	6,790	3,310
Other Objects	2,448	-	2,448	-	2,448
Total Undist. Expend. - Edu. Media Serv./Sch. Library	166,704	-	166,704	159,524	7,180
Undist. Expend. - Instructional Staff Training Serv.					
Salaries of Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assist	-	-	-	-	-
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Prof. and Tech. Services	3,000	2,500	5,500	4,532	968
Other Purchased Services (400-500 series)	2,500	(2,500)	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	5,500	-	5,500	4,532	968

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
Year Ended June 30, 2010

School: Orange Middle School	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	315,426	18,548	333,974	331,556	2,418
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	132,366	-	132,366	132,216	150
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	400	400	-	400
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	10,900	350	11,250	7,561	3,689
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	458,692	19,298	477,990	471,333	6,657
Undist. Expend. - Other Oper. & Maint. Of Plant					
o Salaries	162,531	-	162,531	160,283	2,248
Purchased Professional and Technical Services	-	-	-	-	-
Cleaning, Repair and Maintenance Services	-	-	-	-	-
Rental of Land, Building & Other than Lease Purchases	-	-	-	-	-
Other Purchased Property Services	-	-	-	-	-
Insurance	-	-	-	-	-
Miscellaneous Purchased Services	-	-	-	-	-
o General Supplies	5,020	-	5,020	3,995	1,025
Energy (Energy and Electricity)	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Oper. & Maint. Of Plant	167,551	-	167,551	164,278	3,273
Total Undist. Expend. - Oper. & Maint. Of Plant	167,551	-	167,551	164,278	3,273
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup.Trans. (Bet. Home and School) - Regular	-	-	-	-	-
Sal. For Pup.Trans. (Bet. Home and School) - Special	-	-	-	-	-
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Management Fees - ESC & CTSA Transportation Programs	-	-	-	-	-
Other Purchased Professional and Technical Services	-	-	-	-	-
Cleaning, Repair and Maintenance Services	-	-	-	-	-
Rental Payments - School Buses	-	-	-	-	-
Lease Purchase Payments - School Buses	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contract Services (Other than Between Home & School)-Vendors	18,000	761	18,761	16,344	2,417
Contr Serv (Spl. Ed. Students) - Vendors	-	-	-	-	-
Contr Serv (Spl. Ed. Students) - Joint Agrmt	-	-	-	-	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	-	-	-	-	-
Contr Serv. - Aid in Lieu Payments	-	-	-	-	-
Misc. Purchased Serv. - Transportation	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Miscellaneous Expenditures	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	18,000	761	18,761	16,344	2,417
UNALLOCATED BENEFITS					
Group Insurance	-	-	-	-	-
Social Security Contributions	-	-	-	-	-
T.P.A.F. Contributions - ERIP	-	-	-	-	-
Other Retirement Contributions - Regular	-	-	-	-	-
Other Retirement Contributions - ERIP	-	-	-	-	-
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	-	-	-	-	-
Health Benefits	1,079,677	(239,127)	840,550	840,550	-
Tuition Reimbursement	-	-	-	-	-
Other Employee Benefits	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
TOTAL UNALLOCATED BENEFITS	1,079,677	(239,127)	840,550	840,550	-
On-behalf TPAF pension Contributions (non-budgeted)	-	-	-	-	-
Reimbursed TPAF Social Security Contributions (non-budgeted)	-	-	-	-	-
TOTAL ON-BEHALF CONTRIBUTIONS	-	-	-	-	-
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,079,677	(239,127)	840,550	840,550	-
TOTAL UNDISTRIBUTED EXPENDITURES	2,434,730	(213,198)	2,221,532	2,120,780	100,752
TOTAL GENERAL CURRENT EXPENSE	6,481,840	20,429	6,502,269	6,094,218	408,051

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

<u>School: Orange Middle School</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable (Unfavorable)</u>
CAPITAL OUTLAY					
Equipment					
Regular Programs - Instruction:					
Grades 9-12	-	-	-	-	-
Special Education - Instruction:					
Bilingual Education - Instruction	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
SPECIAL SCHOOLS					
Summer School - Instruction					
Salaries of Teachers	-	-	-	-	-
Total Summer School - Instruction	-	-	-	-	-
Summer School - Support Services					
Salaries	-	-	-	-	-
Total Summer School - Support Services	-	-	-	-	-
Total Summer School	-	-	-	-	-
Accred. Even./Adult H.S./Post-Grad.-Inst.					
Salaries of Teachers	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.-Inst.	-	-	-	-	-
Accred. Even./Adult H.S./Post-Grad.-Supp. Service					
Salaries	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.	-	-	-	-	-
TOTAL SPECIAL SCHOOLS	-	-	-	-	-
Transfer of Funds to Charter Schools	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	6,481,840	20,429	6,502,269	6,094,218	408,051
Other Financing Sources:					
Transfers In	6,481,840	20,429	6,502,269	6,094,218	408,051
Total Other Financing Sources	6,481,840	20,429	6,502,269	6,094,218	408,051
Excess (Deficiency) of Revenues and Over (Under) Expenditures and Other Financing Sources	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

<u>Orange High School</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable (Unfavorable)</u>
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	4,989,236	(4,027,208)	962,028	900,627	61,401
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	9,300	20,135	29,435	24,401	5,034
Purchased Technical Services	15,000	-	15,000	6,620	8,380
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	103,474	(20,000)	83,474	44,774	38,700
Textbooks	18,400	-	18,400	18,400	-
Other Objects	-	-	-	-	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>5,135,410</u>	<u>(4,027,073)</u>	<u>1,108,337</u>	<u>994,822</u>	<u>113,515</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	<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	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers	50,676	-	50,676	50,676	-
Other Salaries of Instruction	42,230	-	42,230	30,025	12,205
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	4,300	-	4,300	-	4,300
Textbooks	-	-	-	-	-
Other Objects	2,325	35,889	38,214	36,171	2,043
Total Behavioral Disabilities	<u>99,531</u>	<u>35,889</u>	<u>135,420</u>	<u>116,872</u>	<u>18,548</u>
Multiple Disabilities:					
Salaries of Teachers	142,361	-	142,361	141,669	692
Other Salaries for Instruction	83,451	53,200	136,651	136,651	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	2,000	604	2,604	882	1,722
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	<u>227,812</u>	<u>53,804</u>	<u>281,616</u>	<u>279,202</u>	<u>2,414</u>
Resource Room/Resource Center:					
Salaries of Teachers	822,642	(348,000)	474,642	474,642	-
Other Salaries for Instruction	112,591	55,861	168,452	166,440	2,012
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>935,233</u>	<u>(292,139)</u>	<u>643,094</u>	<u>641,082</u>	<u>2,012</u>

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

Orange High School	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	-	-	-	-	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>1,262,576</u>	<u>(202,446)</u>	<u>1,060,130</u>	<u>1,037,156</u>	<u>22,974</u>
Basic Skills/Remedial - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Basic Skills/Remedial - Instruction	-	-	-	-	-
Bilingual Education - Instruction					
Salaries of Teachers	481,286	(448,907)	32,379	32,379	-
Other Salaries for Instruction	-	87,088	87,088	87,088	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	4,500	-	4,500	4,254	246
Textbooks	-	-	-	-	-
Other Objects	-	3,000	3,000	-	3,000
Total Bilingual Education - Instruction	<u>485,786</u>	<u>(358,819)</u>	<u>126,967</u>	<u>123,721</u>	<u>3,246</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	3,360	98,561	101,921	91,361	10,560
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	3,360	3,360	3,295	65
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>3,360</u>	<u>101,921</u>	<u>105,281</u>	<u>94,656</u>	<u>10,625</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	6,500	6,500	5,724	776
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	<u>6,500</u>	<u>6,500</u>	<u>5,724</u>	<u>776</u>
Other Instructional Programs - Instruction					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total Other Instructional Programs - Instruction	-	-	-	-	-
Community Services Programs/Operations					
Salaries	-	65,920	65,920	65,600	320
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total Community Services Programs/Operations	-	<u>65,920</u>	<u>65,920</u>	<u>65,600</u>	<u>320</u>
Total Instruction	<u>6,887,132</u>	<u>(4,413,997)</u>	<u>2,473,135</u>	<u>2,321,679</u>	<u>151,456</u>

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

<u>Orange High School</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable (Unfavorable)</u>
Undist. Expend. - Attend. & Social Work					
Salaries	65,920	(65,920)	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	10,000	-	10,000	4,503	5,497
Other Objects	-	-	-	-	-
Total Undist. Expend. - Attend. & Social Work	<u>75,920</u>	<u>(65,920)</u>	<u>10,000</u>	<u>4,503</u>	<u>5,497</u>
Undist. Expend. - Health Services					
Salaries	243,505	(47,800)	195,705	195,430	275
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	3,500	1,389	4,889	2,365	2,524
Other Objects	-	-	-	-	-
Total Undist. Expend. - Health Services	<u>247,005</u>	<u>(46,411)</u>	<u>200,594</u>	<u>197,795</u>	<u>2,799</u>
Undist. Expend. - Other Supp. Serv. Students - Reg.					
Salaries of Other Professional Staff	518,444	(229,238)	289,206	289,206	-
Salaries of Secretarial and Clerical Assistants	67,275	-	67,275	65,343	1,932
Other Salaries	-	-	-	-	-
Purchased Professional - Educational Services	-	-	-	-	-
Other Purchased Prof. and Tech. Services	-	-	-	-	-
Other Purchased Services (400-500 series)	5,000	-	5,000	-	5,000
Supplies and Materials	15,000	-	15,000	11,110	3,890
Other Objects	8,500	-	8,500	6,920	1,580
Total Undist. Expend. - Other Supp. Serv. Students - Reg.	<u>614,219</u>	<u>(229,238)</u>	<u>384,981</u>	<u>372,579</u>	<u>12,402</u>
Undist. Expend. - Other Supp. Serv. Students - Spl.					
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional - Educational Services	-	-	-	-	-
Other Purchased Prof. and Tech. Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Residential Costs	-	-	-	-	-
Mis. Purchase Serv. (400-500 series other than Residential Costs)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students - Spl.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	63,860	-	63,860	63,860	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	14,000	(10,000)	4,000	-	4,000
Other Objects	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>77,860</u>	<u>(10,000)</u>	<u>67,860</u>	<u>63,860</u>	<u>4,000</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	203,748	(85,820)	117,928	99,629	18,299
Purchased Professional and Technical Services	8,000	-	8,000	7,999	1
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	10,000	-	10,000	9,961	39
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>221,748</u>	<u>(85,820)</u>	<u>135,928</u>	<u>117,589</u>	<u>18,339</u>
Undist. Expend. - Instructional Staff Training Serv.					
Salaries of Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assist	-	-	-	-	-
Purchased Professional - Educational Service	5,000	-	5,000	150	4,850
Other Purchased Prof. and Tech. Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	2,000	-	2,000	1,147	853
Other Objects	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>1,297</u>	<u>5,703</u>

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

<u>Orange High School</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable (Unfavorable)</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	554,736	(213,855)	340,881	340,881	-
Salaries of Other Professional Staff	5,600	5,565	11,165	5,600	5,565
Salaries of Secretarial and Clerical Assistants	314,338	(79,121)	235,217	232,473	2,744
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	20,000	(10,000)	10,000	7,975	2,025
Other Purchased Services (400-500 series)	17,000	(500)	16,500	14,951	1,549
Supplies and Materials	24,710	-	24,710	23,090	1,620
Other Objects	6,000	500	6,500	6,500	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>942,384</u>	<u>(297,411)</u>	<u>644,973</u>	<u>631,470</u>	<u>13,503</u>
Undist. Expend. - Other Oper. & Maint. Of Plant					
0 Salaries	305,021	(56,460)	248,561	213,363	35,198
Purchased Professional and Technical Services	-	-	-	-	-
Cleaning, Repair and Maintenance Services	-	-	-	-	-
Rental of Land, Building & Other than Lease Purchases	-	-	-	-	-
Other Purchased Property Services	-	-	-	-	-
Insurance	-	-	-	-	-
Miscellaneous Purchased Services	-	-	-	-	-
0 General Supplies	4,289	(1,289)	3,000	3,263	(263)
Energy (Energy and Electricity)	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Oper. & Maint. Of Plant	<u>309,310</u>	<u>(57,749)</u>	<u>251,561</u>	<u>216,626</u>	<u>34,935</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>309,310</u>	<u>(57,749)</u>	<u>251,561</u>	<u>216,626</u>	<u>34,935</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup.Trans. (Bet. Home and School) - Regular	-	-	-	-	-
Sal. For Pup.Trans. (Bet. Home and School) - Special	-	-	-	-	-
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Management Fees - ESC & CTSA Transportation Programs	-	-	-	-	-
Other Purchased Professional and Technical Services	-	-	-	-	-
Cleaning, Repair and Maintenance Services	-	-	-	-	-
Rental Payments - School Buses	-	-	-	-	-
Lease Purchase Payments - School Buses	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contract Services (Other than Between Home & School)-Vendors	12,785	(6,494)	6,291	6,291	-
Contr Serv (Spl. Ed. Students) - Vendors	-	-	-	-	-
Contr Serv (Spl. Ed. Students) - Joint Agrmt	-	-	-	-	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	-	-	-	-	-
Contr Serv. - Aid in Lieu Payments	-	-	-	-	-
Misc. Purchased Serv. - Transportation	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Miscellaneous Expenditures	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>12,785</u>	<u>(6,494)</u>	<u>6,291</u>	<u>6,291</u>	<u>-</u>
UNALLOCATED BENEFITS					
Group Insurance	-	-	-	-	-
Social Security Contributions	-	-	-	-	-
T.P.A.F. Contributions - ERIP	-	-	-	-	-
Other Retirement Contributions - Regular	-	-	-	-	-
Other Retirement Contributions - ERIP	-	-	-	-	-
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	-	-	-	-	-
Health Benefits	1,823,985	(1,554,550)	269,435	269,435	-
Tuition Reimbursement	-	-	-	-	-
Other Employee Benefits	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
TOTAL UNALLOCATED BENEFITS	<u>1,823,985</u>	<u>(1,554,550)</u>	<u>269,435</u>	<u>269,435</u>	<u>-</u>
On-behalf TPAF pension Contributions (non-budgeted)	-	-	-	-	-
Reimbursed TPAF Social Security Contributions (non-budgeted)	-	-	-	-	-
TOTAL ON-BEHALF CONTRIBUTIONS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>1,823,985</u>	<u>(1,554,550)</u>	<u>269,435</u>	<u>269,435</u>	<u>-</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>4,332,216</u>	<u>(2,353,593)</u>	<u>1,978,623</u>	<u>1,881,445</u>	<u>97,178</u>
TOTAL GENERAL CURRENT EXPENSE	<u>11,219,348</u>	<u>(6,767,590)</u>	<u>4,451,758</u>	<u>4,203,124</u>	<u>248,634</u>

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

<u>Orange High School</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable (Unfavorable)</u>
CAPITAL OUTLAY					
Equipment					
Regular Programs - Instruction:					
Grades 9-12	4,000	-	4,000	-	4,000
Special Education - Instruction:					
Bilingual Education - Instruction	3,000	(3,000)	-	-	-
Total Equipment	7,000	(3,000)	4,000	-	4,000
TOTAL CAPITAL OUTLAY	7,000	(3,000)	4,000	-	4,000
SPECIAL SCHOOLS					
Summer School - Instruction					
Salaries of Teachers	-	-	-	-	-
Total Summer School - Instruction	-	-	-	-	-
Summer School - Support Services					
Salaries	-	-	-	-	-
Total Summer School - Support Services	-	-	-	-	-
Total Summer School	-	-	-	-	-
Accred. Even./Adult H.S./Post-Grad.-Inst.					
Salaries of Teachers	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.-Inst.	-	-	-	-	-
Accred. Even./Adult H.S./Post-Grad.-Supp. Service					
Salaries	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.	-	-	-	-	-
TOTAL SPECIAL SCHOOLS	-	-	-	-	-
Transfer of Funds to Charter Schools					
TOTAL SCHOOL BASED EXPENDITURES	11,226,348	(6,770,590)	4,455,758	4,203,124	252,634
Other Financing Sources:					
Transfers In	11,226,348	(6,770,590)	4,455,758	4,203,124	252,634
Total Other Financing Sources	11,226,348	(6,770,590)	4,455,758	4,203,124	252,634
Excess (Deficiency) of Revenues and Over (Under) Expenditures and Other Financing Sources	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

School: Main Street School	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 220,021	\$ -	\$ 220,021	\$ 220,021	\$ -
Grades 1-5 - Salaries of Teachers	1,433,500	-	1,433,500	1,433,500	-
Grades 6-8 - Salaries of Teachers	887,723	-	887,723	887,723	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	57,452	-	57,452	51,254	6,198
Purchased Professional-Educational Services	600	-	600	-	600
Purchased Technical Services	-	-	-	-	-
0 Other Purchased Services (400-500 series)	3,900	-	3,900	3,322	578
General Supplies	171,380	2,794	174,174	136,874	37,300
Textbooks	5,400	-	5,400	3,249	2,151
Other Objects	2,925	-	2,925	1,138	1,787
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,782,901	2,794	2,785,695	2,737,081	48,614
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	54,175	100	54,275	53,813	462
Other Salaries for Instruction	27,192	-	27,192	27,192	-
Purchased Professional-Educational Services	200	-	200	-	200
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	850	-	850	-	850
General Supplies	8,100	-	8,100	-	8,100
Textbooks	1,700	-	1,700	-	1,700
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	92,217	100	92,317	81,005	11,312
Behavioral Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries of Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers	49,264	-	49,264	47,899	1,365
Other Salaries for Instruction	106,477	-	106,477	5,337	101,140
Purchased Professional-Educational Services	400	-	400	-	400
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	850	-	850	-	850
General Supplies	12,400	-	12,400	10,599	1,801
Textbooks	1,500	-	1,500	-	1,500
Other Objects	-	-	-	-	-
Total Multiple Disabilities	170,891	-	170,891	63,835	107,056
Resource Room/Resource Center:					
Salaries of Teachers	256,826	-	256,826	255,630	1,196
Other Salaries for Instruction	95,893	-	95,893	75,368	20,525
Purchased Professional-Educational Services	600	-	600	-	600
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	1,600	-	1,600	-	1,600
General Supplies	10,700	-	10,700	8,337	2,363
Textbooks	1,500	-	1,500	948	552
Other Objects	900	-	900	-	900
Total Resource Room/Resource Center	368,019	-	368,019	340,283	27,736

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

School: Main Street School	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Regular Programs - Instruction					
Autism:					
Salaries of Teachers	52,424	100	52,524	52,324	200
Other Salaries for Instruction	27,192	-	27,192	27,192	-
Purchased Professional-Educational Services	200	-	200	-	200
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	750	-	750	-	750
General Supplies	6,225	-	6,225	255	5,970
Textbooks	1,200	-	1,200	-	1,200
Other Objects	-	-	-	-	-
Total Autism	87,991	100	88,091	79,771	8,320
TOTAL SPECIAL EDUCATION - INSTRUCTION	719,118	200	719,318	564,894	154,424
Basic Skills/Remedial - Instruction					
Salaries of Teachers	-	104,770	104,770	104,394	376
Other Salaries for Instruction	-	24,655	24,655	24,487	168
Purchased Professional-Educational Services	-	1,000	1,000	-	1,000
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	1,700	1,700	-	1,700
General Supplies	-	107,375	107,375	43,146	64,229
Textbooks	-	16,401	16,401	14,998	1,403
Other Objects	-	-	-	-	-
Total Basic Skills/Remedial - Instruction	-	255,901	255,901	187,025	68,876
Bilingual Education - Instruction					
Salaries of Teachers	104,770	(104,770)	-	-	-
Other Salaries for Instruction	24,655	(24,655)	-	-	-
Purchased Professional-Educational Services	1,000	(1,000)	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	1,700	(1,700)	-	-	-
General Supplies	107,375	(107,375)	-	-	-
Textbooks	16,401	(16,401)	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	255,901	(255,901)	-	-	-
School-Spon. Co-curricular Actvts. - Inst.					
Salaries	10,400	(10,400)	-	-	-
Purchased Services (300-500 series)	-	10,400	10,400	6,303	4,097
Supplies and Materials	50,050	-	50,050	1,784	48,266
Other Objects	600	-	600	-	600
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	61,050	-	61,050	8,087	52,963
School-Spon. Cocurricular Athletics - Inst.					
Salaries	1,100	(1,100)	-	-	-
Purchased Services (300-500 series)	-	1,100	1,100	-	1,100
Supplies and Materials	800	-	800	-	800
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	1,900	-	1,900	-	1,900
Other Instructional Programs - Instruction					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total Other Instructional Programs - Instruction	-	-	-	-	-
Community Services Programs/Operations					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total Community Services Programs/Operations	-	-	-	-	-
Total Instruction	3,820,870	2,994	3,823,864	3,497,087	326,777

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

School: Main Street School	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Regular Programs - Instruction					
Undist. Expend. - Attend. & Social Work					
Salaries	-	-	-	-	-
Purchase Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Attend. & Social Work	-	-	-	-	-
Undist. Expend. - Health Services					
Salaries	135,349	-	135,349	96,846	38,503
Purchased Professional and Technical Services	200	-	200	-	200
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	4,525	-	4,525	3,847	678
Other Objects	-	-	-	-	-
Total Undist. Expend. - Health Services	140,074	-	140,074	100,693	39,381
Undist. Expend. - Other Supp. Serv. Students - Reg.					
Salaries of Other Professional Staff	91,930	-	91,930	90,873	1,057
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional - Educational Services	2,500	-	2,500	-	2,500
Other Purchased Prof. and Tech. Services	7,500	-	7,500	-	7,500
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,000	-	1,000	-	1,000
Other Objects	1,450	-	1,450	-	1,450
Total Undist. Expend. - Other Supp. Serv. Students - Reg.	104,380	-	104,380	90,873	13,507
Undist. Expend. - Other Supp. Serv. Students - Spl.					
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional - Educational Services	-	-	-	-	-
Other Purchased Prof. and Tech. Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Residential Costs	-	-	-	-	-
Mis. Purchase Serv. (400-500 series other than Residential Costs)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students - Spl.	-	-	-	-	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	131,411	-	131,411	114,352	17,059
Salaries of Other Professional Staff	-	241	241	-	241
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Prof- Educational Services	6,000	-	6,000	653	5,347
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	1,950	-	1,950	1,807	143
Other Objects	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	139,361	241	139,602	116,812	22,790
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	186,285	-	186,285	158,304	27,981
Purchased Professional and Technical Services	1,000	-	1,000	-	1,000
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	15,600	1,809	17,409	9,890	7,519
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	202,885	1,809	204,694	168,194	36,500
Undist. Expend. - Instructional Staff Training Serv.					
Salaries of Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assist	-	-	-	-	-
Purchased Professional - Educational Service	7,200	-	7,200	-	7,200
Other Purchased Prof. and Tech. Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	7,200	-	7,200	-	7,200

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

School: Main Street School	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Regular Programs - Instruction					
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	241,324	13,081	254,405	219,225	35,180
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	118,450	-	118,450	83,538	34,912
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	2,400	-	2,400	2,210	190
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	12,450	-	12,450	8,829	3,621
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	374,624	13,081	387,705	313,802	73,903
Undist. Expend. - Other Oper. & Maint. Of Plant					
10 Salaries	94,753	-	94,753	94,753	-
Purchased Professional and Technical Services	-	-	-	-	-
Cleaning, Repair and Maintenance Services	-	-	-	-	-
Rental of Land, Building & Other than Lease Purchases	-	-	-	-	-
Other Purchased Property Services	-	-	-	-	-
Insurance	-	-	-	-	-
Miscellaneous Purchased Services	-	-	-	-	-
0 General Supplies	-	-	-	-	-
Energy (Energy and Electricity)	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Oper. & Maint. Of Plant	94,753	-	94,753	94,753	-
Total Undist. Expend. - Oper. & Maint. Of Plant	94,753	-	94,753	94,753	-
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup.Trans. (Bet. Home and School) - Regular	-	-	-	-	-
Sal. For Pup.Trans. (Bet. Home and School) - Special	-	-	-	-	-
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Management Fees - ESC & CTSA Transportation Programs	-	-	-	-	-
Other Purchased Professional and Technical Services	-	-	-	-	-
Cleaning, Repair and Maintenance Services	-	-	-	-	-
Rental Payments - School Buses	-	-	-	-	-
Lease Purchase Payments - School Buses	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contract Services (Other than Between Home & School)-Vendors	15,300	-	15,300	7,626	7,674
Contr Serv (Spl. Ed. Students) - Vendors	-	-	-	-	-
Contr Serv (Spl. Ed. Students) - Joint Agrmt	-	-	-	-	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	-	-	-	-	-
Contr Serv. - Aid in Lieu Payments	-	-	-	-	-
Misc. Purchased Serv. - Transportation	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Miscellaneous Expenditures	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	15,300	-	15,300	7,626	7,674
UNALLOCATED BENEFITS					
Group Insurance	-	-	-	-	-
Social Security Contributions	-	-	-	-	-
T.P.A.F. Contributions - ERIP	-	-	-	-	-
Other Retirement Contributions - Regular	-	-	-	-	-
Other Retirement Contributions - ERIP	-	-	-	-	-
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	-	-	-	-	-
Health Benefits	1,032,197	-	1,032,197	1,032,197	-
Tuition Reimbursement	-	-	-	-	-
Other Employee Benefits	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
TOTAL UNALLOCATED BENEFITS	1,032,197	-	1,032,197	1,032,197	-
On-behalf TPAF pension Contributions (non-budgeted)	-	-	-	-	-
Reimbursed TPAF Social Security Contributions (non-budgeted)	-	-	-	-	-
TOTAL ON-BEHALF CONTRIBUTIONS	-	-	-	-	-
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,032,197	-	1,032,197	1,032,197	-
TOTAL UNDISTRIBUTED EXPENDITURES	2,110,774	15,131	2,125,905	1,924,950	200,955
TOTAL GENERAL CURRENT EXPENSE	5,931,644	18,125	5,949,769	5,422,037	527,732

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Blended Resource Fund 15
 Schedule of Blended Expenditures - Budget and Actual
 Year Ended June 30, 2010

<u>School: Main Street School</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable (Unfavorable)</u>
Regular Programs - Instruction					
CAPITAL OUTLAY					
Equipment					
Regular Programs - Instruction:					
Grades 9-12	-	-	-	-	-
Special Education - Instruction:					
Bilingual Education - Instruction	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
SPECIAL SCHOOLS					
Summer School - Instruction					
Salaries of Teachers	-	-	-	-	-
Total Summer School - Instruction	-	-	-	-	-
Summer School - Support Services					
Salaries	-	-	-	-	-
Total Summer School - Support Services	-	-	-	-	-
Total Summer School	-	-	-	-	-
Accred. Even./Adult H.S./Post-Grad.-Inst.					
Salaries of Teachers	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.-Inst.	-	-	-	-	-
Accred. Even./Adult H.S./Post-Grad.-Supp. Service					
Salaries	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.	-	-	-	-	-
TOTAL SPECIAL SCHOOLS	-	-	-	-	-
Transfer of Funds to Charter Schools					
TOTAL SCHOOL BASED EXPENDITURES	5,931,644	18,125	5,949,769	5,422,037	527,732
Other Financing Sources:					
Transfers In	5,931,644	18,125	5,949,769	5,422,037	527,732
Total Other Financing Sources	5,931,644	18,125	5,949,769	5,422,037	527,732
Excess (Deficiency) of Revenues and Over (Under) Expenditures and Other Financing Sources	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Special Revenue Fund
Combining Schedule of Revenues and Expenditures – Budgetary Basis
Year Ended June 30, 2010

Exhibit E-1

	20-231 Title I Part A Current Year	20-234 Title I Part A Carry Over	20-232 Title I School Improvement	20-264 Title II, Part A Class Size Reduction Current Year	20-265 Title II, Part A Class Size Reduction Carryover	20-216 Pre School Disabilities State Prog	20-241 Title III English as a Second Language Current Year	20-250 I.D.E.A. Part B Current Year	20-252 I.D.E.A. Preschool
REVENUES									
Local Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Sources	-	-	-	-	-	173,625	-	-	-
Federal Sources	1,934,602	143,036	79,351	421,012	625	-	152,735	1,235,209	44,446
Total Revenues	1,934,602	143,036	79,351	421,012	625	173,625	152,735	1,235,209	44,446
EXPENDITURES									
Instruction:									
Salaries of Teachers	-	-	-	-	-	155,790	-	-	-
Other Salaries for Instruction	-	-	-	-	-	17,835	-	-	-
Purchased Professional - Educational Services	-	-	-	-	-	-	-	-	-
Purchased Professional and Technical Services	23,931	-	-	-	-	-	-	-	-
Other Purchased Services (400-500 series)	386,881	-	-	-	-	-	-	588,679	43,846
General Supplies	150,000	-	-	-	333	-	-	185,921	600
Textbooks	-	-	-	-	-	-	-	-	-
Other Objects	20,000	10,215	-	-	-	-	-	-	-
Total Instruction	580,812	10,215	-	-	333	173,625	-	774,600	44,446
Support Services:									
Salaries of Supervisors of Instruction	-	-	-	-	-	-	70,500	-	-
Salaries of Other Professional Staff	-	-	-	-	-	-	-	-	-
Salaries of Secretarial and Clerical Staff	-	-	-	-	-	-	-	-	-
Other Salaries	-	-	-	-	-	-	-	-	-
Personal Services - Employee Benefits	-	-	-	-	-	-	5,393	-	-
Purchased Professional Services	440,732	125,936	79,351	33,780	-	-	-	434,107	-
Other Purchased Services	-	-	-	-	292	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Supplies and Materials	-	6,885	-	27,232	-	-	7,789	26,502	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total Support Services	440,732	132,821	79,351	61,012	292	-	83,682	460,609	-
Facilities Acquisition and Const. Serv.:									
Instructional Equipment	-	-	-	-	-	-	-	-	-
Noninstructional Equipment	-	-	-	-	-	-	-	-	-
Total Facilities Acquisition and Const. Serv.	-	-	-	-	-	-	-	-	-
Charter Schools	-	-	-	-	-	-	-	-	-
Total Expenditures	1,021,544	143,036	79,351	61,012	625	173,625	83,682	1,235,209	44,446
Other Financing Sources (Uses)									
Transfer in from General Fund	-	-	-	-	-	-	-	-	-
Contribution to Whole School Reform	913,058	-	-	360,000	-	-	69,053	-	-
Total Other Financing Sources (Uses)	913,058	-	-	360,000	-	-	69,053	-	-
Total Expenditures	\$ 1,934,602	\$ 143,036	\$ 79,351	\$ 421,012	\$ 625	\$ 173,625	\$ 152,735	\$ 1,235,209	\$ 44,446
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Special Revenue Fund
 Combining Schedule of Revenues and Expenditures – Budgetary Basis
 Year Ended June 30, 2010

	20-451	20-453	20-452	20-454	20-288	20-348	20-226	20-217	20-218
	A.R.R.A				Title IV-A				
	Title I	Title I SIA	I.D.E.A. Part B Current Year	I.D.E.A. Pre-School	Safe & Drug Free Schools	Carl Perkins Vocational Aid	Reading First Grant	Early Childhood Development	Preschool Education
REVENUES									
Local Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Sources	-	-	-	-	-	-	-	121,383	8,723,881
Federal Sources	1,180,731	73,877	818,076	49,607	28,666	53,110	165,602	-	-
Total Revenues	1,180,731	73,877	818,076	49,607	28,666	53,110	165,602	121,383	8,723,881
EXPENDITURES									
Instruction:									
Salaries of Teachers	-	-	176,125	-	18,941	-	57,736	-	373,953
Other Salaries for Instruction	-	-	-	-	-	-	-	-	127,849
Purchased Professional - Educational Services	18,272	-	18,440	-	-	2,250	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-	-	-	-	-
Other Purchased Services (400-500 series)	251,751	-	3,563	45,000	-	-	-	-	10,272
General Supplies	-	-	257,200	4,607	-	45,295	79,295	-	19,444
Textbooks	-	-	-	-	-	-	-	-	-
Other Objects	12,588	-	2,816	-	-	-	-	-	2,175
Total Instruction	282,611	-	458,144	49,607	18,941	47,545	137,031	-	533,693
Support Services:									
Salaries of Supervisors of Instruction	-	-	-	-	-	-	4,968	-	80,522
Salaries of Other Professional Staff	-	-	-	-	-	-	-	-	530,311
Salaries of Secretarial and Clerical Staff	-	-	-	-	-	-	-	-	76,471
Other Salaries	-	-	-	-	-	-	-	-	482,549
Personal Services - Employee Benefits	-	-	-	-	6,098	-	9,993	-	608,835
Purchased Professional Services	210,510	73,877	156,308	-	-	-	9,251	-	6,387,527
Other Purchased Services	145,000	-	-	-	-	-	300	-	-
Travel	-	-	-	-	-	-	4,059	-	-
Supplies and Materials	542,610	-	-	-	3,627	-	-	-	23,973
Miscellaneous	-	-	-	-	-	-	-	-	-
Total Support Services	898,120	73,877	156,308	-	9,725	-	28,571	-	8,190,188
Facilities Acquisition and Const. Serv.:									
Instructional Equipment	-	-	198,059	-	-	5,565	-	-	-
Noninstructional Equipment	-	-	5,565	-	-	-	-	-	-
Total Facilities Acquisition and Const. Serv.	-	-	203,624	-	-	5,565	-	-	-
Charter Schools	-	-	-	-	-	-	-	-	-
Total Expenditures	1,180,731	73,877	818,076	49,607	28,666	53,110	165,602	-	8,723,881
Other Financing Sources (Uses)									
Transfer in from General Fund	-	-	-	-	-	-	-	-	-
Contribution to Whole School Reform	-	-	-	-	-	-	-	121,383	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	121,383	-
Total Expenditures	\$ 1,180,731	\$ 73,877	\$ 818,076	\$ 49,607	\$ 28,666	\$ 53,110	\$ 165,602	\$ 121,383	\$ 8,723,881
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Special Revenue Fund
Combining Schedule of Revenues and Expenditures-- Budgetary Basis
Year Ended June 30, 2010

Exhibit E-1

	20-501	20-502	20-503	20-505	20-506	20-507	20-508	20-509
	Nonpublic	N.J. Nonpublic Auxiliary Services Ch. 192			N.J. Nonpublic Handicapped Services Ch. 193			Nonpublic
	Textbook	Compensatory	English as a	Transportation	Supplemental	Examination &	Corrective	Nursing Services
	Aid	Education	Second Language		Instruction	Classification	Speech	
REVENUES								
Local Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Sources	14,806	133,782	35,820	114,443	24,051	23,226	9,057	17,138
Federal Sources	-	-	-	-	-	-	-	-
Total Revenues	14,806	133,782	35,820	114,443	24,051	23,226	9,057	17,138
EXPENDITURES								
Instruction:								
Salaries of Teachers	-	-	-	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-	-	-	-
Purchased Professional - Educational Services	-	-	-	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-	-	-	-
Other Purchased Services (400-500 series)	-	133,782	35,820	114,443	24,051	23,226	9,057	17,138
General Supplies	-	-	-	-	-	-	-	-
Textbooks	14,806	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-
Total Instruction	14,806	133,782	35,820	114,443	24,051	23,226	9,057	17,138
Support Services:								
Salaries of Supervisors of Instruction	-	-	-	-	-	-	-	-
Salaries of Other Professional Staff	-	-	-	-	-	-	-	-
Salaries of Secretarial and Clerical Staff	-	-	-	-	-	-	-	-
Other Salaries	-	-	-	-	-	-	-	-
Personal Services - Employee Benefits	-	-	-	-	-	-	-	-
Purchased Professional Services	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total Support Services	-	-	-	-	-	-	-	-
Facilities Acquisition and Const. Serv.:								
Instructional Equipment	-	-	-	-	-	-	-	-
Noninstructional Equipment	-	-	-	-	-	-	-	-
Total Facilities Acquisition and Const. Serv.	-	-	-	-	-	-	-	-
Charter Schools	-	-	-	-	-	-	-	-
Total Expenditures	14,806	133,782	35,820	114,443	24,051	23,226	9,057	17,138
Other Financing Sources (Uses)								
Transfer in from General Fund	-	-	-	-	-	-	-	-
Contribution to Whole School Reform	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Total Expenditures	\$ 14,806	\$ 133,782	\$ 35,820	\$ 114,443	\$ 24,051	\$ 23,226	\$ 9,057	\$ 17,138
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Special Revenue Fund
Combining Schedule of Revenues and Expenditures – Budgetary Basis
Year Ended June 30, 2010

Exhibit E-1

	20-290 Project Graduation	20-270 Title II-D Enhanced Education	20-092 Female Achievers	20-093 Play it SMART Program	20-097 Male Mentoring Program	20-098 DELTA DENTAL Students	20-090 S.Y.E.P.T.	20-095 NJSBIG Safety Grant	20-096 Berkeley Music Grant	Totals
REVENUES										
Local Sources	\$ -	\$ -	\$ 4,285	\$ 5,000	\$ 3,000	\$ 529	\$ 52,544	\$ 26,304	\$ 7,777	\$ 99,439
State Sources	9,000	-	-	-	-	-	-	-	-	9,400,212
Federal Sources	-	19,322	-	-	-	-	-	-	-	6,400,007
Total Revenues	9,000	19,322	4,285	5,000	3,000	529	52,544	26,304	7,777	15,899,658
EXPENDITURES										
Instruction:										
Salaries of Teachers	-	-	2,310	-	-	-	51,590	-	-	836,445
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	145,684
Purchased Professional - Educational Services	-	-	-	-	-	-	-	-	-	38,962
Purchased Professional and Technical Services	-	-	-	-	-	-	-	-	-	23,931
Other Purchased Services (400-500 series)	-	-	-	-	-	-	-	-	-	1,687,509
General Supplies	9,000	-	1,975	5,000	3,000	529	299	-	-	762,498
Textbooks	-	-	-	-	-	-	-	-	-	14,806
Other Objects	-	-	-	-	-	-	655	-	-	48,449
Total Instruction	9,000	-	4,285	5,000	3,000	529	52,544	-	-	3,558,284
Support Services:										
Salaries of Supervisors of Instruction	-	-	-	-	-	-	-	-	-	155,990
Salaries of Other Professional Staff	-	-	-	-	-	-	-	-	-	530,311
Salaries of Secretarial and Clerical Staff	-	-	-	-	-	-	-	-	-	76,471
Other Salaries	-	-	-	-	-	-	-	-	-	482,549
Personal Services - Employee Benefits	-	-	-	-	-	-	-	-	-	630,319
Purchased Professional Services	-	18,503	-	-	-	-	-	4,100	-	7,973,982
Other Purchased Services	-	-	-	-	-	-	-	-	-	145,592
Travel	-	-	-	-	-	-	-	-	-	4,059
Supplies and Materials	-	819	-	-	-	-	-	22,204	7,777	669,418
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Total Support Services	-	19,322	-	-	-	-	-	26,304	7,777	10,668,691
Facilities Acquisition and Const. Serv.:										
Instructional Equipment	-	-	-	-	-	-	-	-	-	203,624
Noninstructional Equipment	-	-	-	-	-	-	-	-	-	5,565
Total Facilities Acquisition and Const. Serv.	-	-	-	-	-	-	-	-	-	209,189
Charter Schools	-	-	-	-	-	-	-	-	-	-
Total Expenditures	9,000	19,322	4,285	5,000	3,000	529	52,544	26,304	7,777	14,436,164
Other Financing Sources (Uses)										
Transfer in from General Fund	-	-	-	-	-	-	-	-	-	-
Contribution to Whole School Reform	-	-	-	-	-	-	-	-	-	1,463,494
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	-	1,463,494
Total Expenditures	\$ 9,000	\$ 19,322	\$ 4,285	\$ 5,000	\$ 3,000	\$ 529	\$ 52,544	\$ 26,304	\$ 7,777	\$ 15,899,658
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Special Revenue Fund

Schedule of Early Childhood Program

Aid Expenditures - Budgetary Basis

Year ended June 30, 2010

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Expenditures					
Instruction:					
Salaries of Teachers	\$ 477,272	\$ (103,319)	\$ 373,953	\$ 373,953	\$ -
Other Salaries for Instruction	165,521	(37,672)	127,849	127,849	-
Other Purchased Services	12,000	(1,728)	10,272	10,272	-
General Supplies	20,000	(556)	19,444	19,444	-
Other Objects	18,000	(15,825)	2,175	2,175	-
Total Instruction	<u>692,793</u>	<u>(159,100)</u>	<u>533,693</u>	<u>533,693</u>	<u>-</u>
Support Services:					
Salaries of Supervisors of Instruction	80,522	-	80,522	80,522	-
Salaries of Other Professional Staff	554,944	(24,633)	530,311	530,311	-
Salaries of Secretarial and Clerical Staff	76,471	-	76,471	76,471	-
Other Salaries	487,609	(5,060)	482,549	482,549	-
Personal Services - Employee Benefits	343,809	265,026	608,835	608,835	-
Purchased Educational Services	6,673,826	14,974	6,688,800	6,387,527	301,273
Rentals	54,180	(54,180)	-	-	-
Contracted Services - Transportation	3,000	(3,000)	-	-	-
Travel	3,000	(3,000)	-	-	-
Supplies and Materials	25,000	(1,027)	23,973	23,973	-
Total Support Services	<u>8,302,361</u>	<u>189,100</u>	<u>8,491,461</u>	<u>8,190,188</u>	<u>301,273</u>
Facilities Acquisition and Const. Services:					
Instructional Equipment	30,000	(30,000)	-	-	-
Total Facilities Acquisition and Construction Services	<u>30,000</u>	<u>(30,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfer to Charter Schools	-	-	-	-	-
Total Expenditures	<u>9,025,154</u>	<u>-</u>	<u>9,025,154</u>	<u>8,723,881</u>	<u>301,273</u>
Other Financing Uses:					
Contribution to Whole School Reform	-	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 9,025,154</u>	<u>\$ -</u>	<u>\$ 9,025,154</u>	<u>\$ 8,723,881</u>	<u>\$ 301,273</u>

Calculation of Budget and Carryover

Total 2009-2010 ECPA Allocation	
Budgeted transfer from Preschool Expansion Aid	
Total ECPA Funds Available for 2008-2009 Budget	-
Less: 2009-2010 Budgeted ECPA (Including prior year budgeted carryover)	-
Available and unbudgeted ECPA funds as of June 30, 2010	-
Add: June 30, 2010 Unexpended ECPA	301,273
2008-2009 Actual Carryover - ECPA	<u>\$ 301,273</u>
2008-2009 ECPA Carryover Budgeted in 2009-2010	<u>\$ -</u>

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Capital Projects Fund

Summary Schedule of Project Expenditures

As of June 30, 2010

Number	Issue/Project Title	Appropriations	Expenditures to Date		Unexpended Balance
			Prior Year	Current Year	
District Projects:					
24-90	Various Schools	\$ 874,850	\$ -	\$ -	\$ -
1-92	Improvements	1,600,000	-	-	-
6-93	Various Schools	2,500,000	-	-	-
40-93	Various Schools	2,100,000	-	-	-
36-94	Various Schools	6,334,000	-	-	-
14-96	Various Schools	5,675,000	18,270,494	788,853	24,503
		19,083,850	18,270,494	788,853	24,503
School Facilities Projects (Administered by the District with NJSCC funding)					
		1,138,087	1,138,087	-	-
School Facilities Projects (Administered by the NJSCC)					
		133,630,778	110,345,825	14,653,621	8,631,332
Total all projects		<u>\$ 153,852,715</u>	<u>\$ 129,754,406</u>	<u>\$ 15,442,474</u>	<u>\$ 8,655,835</u>

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Enterprise Fund

Statement of Net Assets

June 30, 2010

	<u>Food Service</u>
Assets	
Current assets:	
Cash	\$ 106,572
Accounts receivable:	
State	10,360
Federal	209,980
Interfund receivable	7,277
Inventories	11,606
Total current assets	<u>345,795</u>
Capital assets:	
Equipment	871,513
Accumulated depreciation	<u>(601,919)</u>
Total capital assets, net	<u>269,594</u>
Total assets	<u>615,389</u>
Liabilities	
Current liabilities:	
Accounts payable	<u>755,174</u>
Total current liabilities	<u>755,174</u>
Net assets	
Invested in capital assets, net of related debt	269,594
Unrestricted	<u>(409,379)</u>
Total net assets	<u>\$ (139,785)</u>

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Enterprise Fund
 Statement of Revenues, Expenses and Changes in Fund Net Assets
 Year ended June 30, 2010

	Food Service
Operating revenues:	
Local sources:	
Daily food sales-reimbursable programs	\$ 95,064
Daily food sales non-reimbursable programs	74,846
Total operating revenues	169,910
Operating expenses:	
Salaries	787,481
Employee benefits	165,973
Other purchased services	386,101
Supplies and materials	231,668
Depreciation	10,144
Miscellaneous	1,279
Cost of sales	1,277,480
Total operating expenses	2,860,126
Operating loss	(2,690,216)
Nonoperating revenues:	
State sources:	
State school lunch program	55,007
School breakfast program	52,603
Federal sources:	
National school lunch program	1,323,600
National school breakfast program	784,719
Snack program	66,812
Food donation program	133,456
Total nonoperating revenues	2,416,197
Change in net assets	(274,019)
Board contributions to fund deficit	380,000
Change in net assets after board contributions	105,981
Total net assets-beginning	(245,766)
Total net assets-ending	\$ (139,785)

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Enterprise Funds

Statement of Cash Flows

Year ended June 30, 2010

	Food Service
Cash flows from operating activities	
Receipts from customers	\$ 169,910
Payments to employees	(787,481)
Payments for employee benefits	(165,973)
Payments to suppliers	(1,959,595)
Net cash used in operating activities	<u>(2,743,139)</u>
Cash flows from noncapital financing activities	
Cash received from state and federal reimbursements	2,373,602
Board contributions to fund deficit	380,000
Net cash provided by noncapital financing activities	<u>2,753,602</u>
Net increase in cash	10,463
Cash, beginning of year	96,109
Cash, end of year	<u>\$ 106,572</u>
Reconciliation of operating loss to net cash used in operating activities	
Operating loss	\$ (2,690,216)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Depreciation	10,144
Change in assets and liabilities:	
Increase in interfund receivable	(7,277)
Increase in inventory	(3,049)
Decrease in interfund payables	(224,742)
Increase in accounts payables	172,001
Net cash used in operating activities	<u>\$ (2,743,139)</u>

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Trust and Agency Funds

Combining Statement of Fiduciary Net Assets

June 30, 2010

	Trust			Agency		
	Private Purpose Scholarship Fund	Unemployment Compensation	Total Trust	Student Activity	Payroll	Total Agency
Assets						
Cash and cash equivalents	\$ 193,065	\$ 115,635	\$ 308,700	\$ 122,271	\$ 296,457	\$ 418,728
Total assets	<u>193,065</u>	<u>115,635</u>	<u>308,700</u>	<u>122,271</u>	<u>296,457</u>	<u>418,728</u>
Liabilities						
Payroll deductions and withholdings payable	-	-	-	-	296,457	296,457
Payable - due to student	-	-	-	122,271	-	122,271
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 122,271</u>	<u>\$ 296,457</u>	<u>\$ 418,728</u>
Net Assets						
Reserved	193,065	115,635	308,700			
Total net assets	<u>\$ 193,065</u>	<u>\$ 115,635</u>	<u>\$ 308,700</u>			

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Trust Funds

Combining Statement of Changes in Fiduciary Net Assets

Year ended June 30, 2010

	Private- Purpose Scholarship Fund	Unemploymen Compensation Fund	Totals
Additions:			
Contributions	\$ 8,193	\$ 356,532	\$ 364,725
Total additions	<u>8,193</u>	<u>356,532</u>	<u>364,725</u>
Deductions:			
Unemployment benefits paid	-	277,558	277,558
Scholarship payments	10,141	-	10,141
Total deductions	<u>10,141</u>	<u>277,558</u>	<u>287,699</u>
Change in net assets	(1,948)	78,974	77,026
Net assets, beginning	195,013	36,661	231,674
Net assets, ending	<u>\$ 193,065</u>	<u>\$ 115,635</u>	<u>\$ 308,700</u>

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Student Activity Agency Fund

Schedule of Cash Receipts and Disbursements

Year ended June 30, 2010

	Balance June 30, 2009	Cash Receipts	Cash Disbursements	Balance June 30, 2010
Elementary schools:				
Central	\$ 6,026	\$ 4,664	\$ 4,612	\$ 6,078
Cleveland	12,224	11,034	14,207	9,051
Forest	5,102	8,517	7,885	5,734
Heywood	9,051	25,468	29,019	5,500
Lincoln	3,248	1,744	3,774	1,218
Main Street School	1,987	2,537	1,852	2,672
Oakwood	826	10,435	10,661	600
Park Avenue	7,673	4,842	3,224	9,291
	<u>46,137</u>	<u>69,241</u>	<u>75,234</u>	<u>40,144</u>
Junior high schools:				
Orange middle school	14,435	2,291	2,770	13,956
Money market account	2,807	2,087	-	4,894
	<u>17,242</u>	<u>4,378</u>	<u>2,770</u>	<u>18,850</u>
Senior high schools:				
Orange high school	37,206	40,266	46,354	31,118
Money market account	27,848	395	-	28,243
Athletic fund	2,091	57,071	55,246	3,916
	<u>67,145</u>	<u>97,732</u>	<u>101,600</u>	<u>63,277</u>
Total all schools	<u>\$ 130,524</u>	<u>\$ 171,351</u>	<u>\$ 179,604</u>	<u>\$ 122,271</u>

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Payroll Agency Fund

Schedule of Cash Receipts and Disbursements

Year ended June 30, 2010

	Balance June 30, 2009	Additions	Deletions	Balance June 30, 2010
Assets				
Cash and cash equivalents	\$ 184,948	\$ 59,569,484	\$ 59,457,975	\$ 296,457
Interfund -due from Gen. Fund	899,550	246,474	1,146,024	-
Total assets	<u>\$ 1,084,498</u>	<u>\$ 59,815,958</u>	<u>\$ 60,603,999</u>	<u>\$ 296,457</u>
Liabilities				
Payroll deductions and withholdings payable	<u>\$ 1,084,498</u>	<u>\$ 59,815,958</u>	<u>\$ 60,603,999</u>	<u>\$ 296,457</u>
Total liabilities	<u>\$ 1,084,498</u>	<u>\$ 59,815,958</u>	<u>\$ 60,603,999</u>	<u>\$ 296,457</u>

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Long-Term Debt

Schedule of Serial Bonds Payable

June 30, 2010

NOT APPLICABLE

STATISTICAL SECTION

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Net Assets by Component

Last Seven Fiscal Years

(Accrual basis of accounting)

	Fiscal Year Ended June 30,						
	2004	2005	2006	2007	2008	2009	2010
Governmental activities							
Invested in capital assets, net of related debt	\$ 51,068,619	\$ 61,757,319	\$ 66,828,814	\$ 68,967,972	\$ 88,381,843	\$ 118,561,986	\$ 132,154,834
Restricted	768,129	768,129	768,129	705,539	-	-	-
Unrestricted	3,568,652	2,023,538	210,694	(2,212,708)	(3,519,846)	(7,428,032)	(6,381,093)
Total governmental activities net assets	<u>\$ 55,405,400</u>	<u>\$ 64,548,986</u>	<u>\$ 67,807,637</u>	<u>\$ 67,460,803</u>	<u>\$ 84,861,997</u>	<u>\$ 111,133,954</u>	<u>\$ 125,773,741</u>
Business-type activities							
Invested in capital assets, net of related debt	\$ 316,451	\$ 403,035	\$ 369,012	\$ 346,105	\$ 312,922	\$ 279,738	\$ 269,594
Restricted	-	-	-	-	-	-	-
Unrestricted	550,658	534,698	49,179	(364,785)	(551,934)	(525,504)	(409,379)
Total business-type activities net assets	<u>\$ 867,109</u>	<u>\$ 937,733</u>	<u>\$ 418,191</u>	<u>\$ (18,680)</u>	<u>\$ (239,012)</u>	<u>\$ (245,766)</u>	<u>\$ (139,785)</u>
District-wide							
Invested in capital assets, net of related debt	\$ 51,385,070	\$ 62,160,354	\$ 67,197,826	\$ 69,314,077	\$ 88,694,765	\$ 118,841,724	\$ 132,424,428
Restricted	768,129	768,129	768,129	705,539	-	-	-
Unrestricted	4,119,310	2,558,236	259,873	(2,577,493)	(4,071,780)	(7,953,536)	(6,790,472)
Total district net assets	<u>\$ 56,272,509</u>	<u>\$ 65,486,719</u>	<u>\$ 68,225,828</u>	<u>\$ 67,442,123</u>	<u>\$ 84,622,985</u>	<u>\$ 110,888,188</u>	<u>\$ 125,633,956</u>

Note: This statistical table was implemented with the adoption of GASB 34 in fiscal year 2004. Additional years will be added in the future until ten years are presented.

Source: District financial records.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Changes in Net Assets
Last Seven Fiscal Years
(Accrual basis of accounting)

	Fiscal Year Ended June 30,						
	2004	2005	2006	2007	2008	2009	2010
Governmental activities							
Instruction	\$ 40,216,872	\$ 41,944,308	\$ 42,320,558	\$ 40,273,874	\$ 44,219,180	\$ 44,494,992	\$ 44,956,749
Support services:							
Attendance/social work	347,993	513,929	715,987	367,009	322,041	591,173	297,388
Health services	1,094,962	1,181,904	1,060,850	1,161,479	1,275,363	1,473,889	1,095,602
Other support services	11,430,281	10,872,220	11,954,186	12,016,515	15,245,056	12,912,218	15,005,424
Improvement of instruction	1,959,618	2,709,000	2,762,624	8,476,576	4,209,877	6,838,219	10,471,269
School library	1,336,682	616,036	1,507,374	1,380,219	655,118	1,220,937	1,271,795
Instructional staff training	734,473	1,714,050	679,023	847,913	1,692,798	836,791	345,296
General administration	1,312,937	2,553,952	2,669,196	1,626,485	1,212,542	1,313,044	1,791,241
School administration	3,694,139	3,870,348	3,827,405	3,305,330	3,612,128	3,700,072	3,640,483
Required maintenance	1,851,544	1,775,803	1,553,567	783,585	672,954	4,474,596	7,242,606
Operation of plant	5,754,545	1,234,258	12,877,727	11,476,936	7,752,487	5,404,994	6,256,847
Student transportation	1,719,204	11,484,685	2,975,530	2,858,200	4,160,192	3,554,225	3,770,491
Business and other support services and benefits	974,340	242,033	52,524	45,683	40,574	53,308	-
Central Services	-	57,940	1,804,195	1,845,413	2,038,588	1,849,071	1,566,556
Capital outlay	219,595	-	-	90,052	-	-	-
Transfer to charter schools	-	-	-	-	-	-	936,641
Special schools	-	-	-	-	-	-	32,918
Total governmental activities	<u>72,647,185</u>	<u>82,950,466</u>	<u>86,760,746</u>	<u>86,555,269</u>	<u>87,108,898</u>	<u>88,717,529</u>	<u>98,681,306</u>
Business-type activities:							
Food Service	2,079,238	2,252,491	2,603,839	2,311,440	2,442,598	2,414,563	2,860,126
Total business-type activities	<u>2,079,238</u>	<u>2,252,491</u>	<u>2,603,839</u>	<u>2,311,440</u>	<u>2,442,598</u>	<u>2,414,563</u>	<u>2,860,126</u>
Total expenses	<u>\$ 74,726,423</u>	<u>\$ 85,202,957</u>	<u>\$ 89,364,585</u>	<u>\$ 88,866,709</u>	<u>\$ 89,551,496</u>	<u>\$ 91,132,092</u>	<u>\$ 101,541,432</u>
Program Revenues							
Governmental activities:							
Charges for services:							
Instruction (tuition)	\$ 27,082	\$ 55,155	\$ 49,196	\$ 45,000	\$ 94,326	\$ 34,550	\$ 54,981
Operating grants and contributions	11,720,103	9,884,717	15,379,037	14,124,881	15,022,374	13,090,930	15,840,822
Total governmental activities program revenues	<u>11,747,185</u>	<u>9,939,872</u>	<u>15,428,233</u>	<u>14,169,881</u>	<u>15,116,700</u>	<u>13,125,480</u>	<u>15,895,803</u>
Business-type activities:							
Charges for services							
Food service	384,572	303,675	227,980	290,298	238,598	182,070	169,910
Operating grants and contributions	1,956,939	2,019,440	1,856,317	1,584,271	1,514,928	1,853,600	2,416,197
Total business type activities program revenues	<u>2,341,511</u>	<u>2,323,115</u>	<u>2,084,297</u>	<u>1,874,569</u>	<u>1,753,526</u>	<u>2,035,670</u>	<u>2,586,107</u>
Total district program revenues	<u>\$ 14,088,696</u>	<u>\$ 12,262,987</u>	<u>\$ 17,512,530</u>	<u>\$ 16,044,450</u>	<u>\$ 16,870,226</u>	<u>\$ 15,161,150</u>	<u>\$ 18,481,910</u>
Net (Expense)/Revenue							
Governmental activities	\$ (60,900,000)	\$ (73,010,594)	\$ (71,332,513)	\$ (72,385,388)	\$ (71,992,198)	\$ (75,592,049)	\$ (82,785,503)
Business-type activities	262,273	70,624	(519,542)	(436,871)	(689,072)	(378,893)	(274,019)
Total district-wide net expense	<u>\$ (60,637,727)</u>	<u>\$ (72,939,970)</u>	<u>\$ (71,852,055)</u>	<u>\$ (72,822,259)</u>	<u>\$ (72,681,270)</u>	<u>\$ (75,970,942)</u>	<u>\$ (83,059,522)</u>
General Revenues and Other Changes in Net Assets							
Governmental activities:							
Property taxes levied for general purposes, net	\$ 8,931,421	\$ 8,931,421	\$ 8,931,421	\$ 8,931,421	\$ 8,931,421	\$ 9,288,678	\$ 9,660,225
Grants and contributions							
Federal Source	25,598	7,522	15,078	69,983	83,769	76,843	137,128
State Source	74,971,446	72,541,722	64,839,399	62,823,519	81,124,844	92,195,186	87,353,014
Investment earnings	77,600	85,933	242,822	132,723	55,856	11,645	61,696
Miscellaneous income	447,814	587,582	562,444	452,852	300,375	381,473	595,547
Transfers	-	-	-	-	(784,622)	(34,330)	(380,000)
Special Items	236,690	-	-	-	(318,211)	(55,490)	(2,320)
Total governmental activities	<u>84,690,569</u>	<u>82,154,180</u>	<u>74,591,164</u>	<u>72,410,498</u>	<u>89,393,432</u>	<u>101,864,005</u>	<u>97,425,290</u>
Business-type activities:							
Investment earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	-	-	-	-	468,740	372,139	380,000
Total business-type activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>468,740</u>	<u>372,139</u>	<u>380,000</u>
Total district-wide	<u>\$ 84,690,569</u>	<u>\$ 82,154,180</u>	<u>\$ 74,591,164</u>	<u>\$ 72,410,498</u>	<u>\$ 89,862,172</u>	<u>\$ 102,236,144</u>	<u>\$ 97,805,290</u>
Change in Net Assets							
Governmental activities	\$ 23,790,569	\$ 9,143,586	\$ 3,258,651	\$ 25,110	\$ 17,401,234	\$ 26,271,956	\$ 14,639,787
Business-type activities	262,273	70,624	(519,542)	(436,871)	(220,332)	(6,754)	105,981
Total district	<u>\$ 24,052,842</u>	<u>\$ 9,214,210</u>	<u>\$ 2,739,109</u>	<u>\$ (411,761)</u>	<u>\$ 17,180,902</u>	<u>\$ 26,265,202</u>	<u>\$ 14,745,768</u>

Note: This statistical table was implemented with the adoption of GASB 34 in fiscal year 2004. Additional years will be added in the future until ten years are presented.

Source: District financial records.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Fund Balances, Governmental Funds,

Last Seven Fiscal Years

(Modified accrual basis of accounting)

	Fiscal Year Ended June 30,						
	2004	2005	2006	2007	2008	2009	2010
General Fund							
Reserved	\$ 2,157,253	\$ 1,048,933	\$ 2,736,644	\$ 376,357	\$ 743,412	\$ 204,712	\$ 367,342
Unreserved	2,394,144	2,499,599	(1,140,119)	(991,553)	(2,540,778)	(5,569,388)	(5,101,076)
Total general fund	<u>\$ 4,551,397</u>	<u>\$ 3,548,532</u>	<u>\$ 1,596,525</u>	<u>\$ (615,196)</u>	<u>\$ (1,797,366)</u>	<u>\$ (5,364,676)</u>	<u>\$ (4,733,734)</u>
All Other Governmental Funds							
Reserved	\$ 768,129	\$ 768,129	\$ 768,129	\$ 712,608	\$ -	\$ -	\$ 69,275
Unreserved, reported in:							
Special revenue fund	(271,940)	(299,066)	(335,559)	(300,439)	(299,648)	(828,239)	(857,087)
Capital projects fund	-	-	-	-	46,758	24,503	429,128
Total all other governmental funds	<u>\$ 496,189</u>	<u>\$ 469,063</u>	<u>\$ 432,570</u>	<u>\$ 412,169</u>	<u>\$ (252,890)</u>	<u>\$ (803,736)</u>	<u>\$ (358,684)</u>

Note: This statistical table was implemented with the adoption of GASB 34 in fiscal year 2004. Additional years will be added in the future until ten years are presented.

Source: District financial records.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Changes in Fund Balances, Governmental Funds,
 Last Ten Fiscal Years
 (Modified accrual basis of accounting)

	Fiscal Year Ended June 30,									
	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
Revenues										
Tax levy	\$ 9,660,225	\$ 9,288,678	\$ 8,931,421	\$ 8,931,421	\$ 8,931,421	\$ 8,931,421	\$ 8,931,421	\$ 8,931,421	\$ 8,931,421	\$ 8,931,421
Tuition charges	54,981	34,550	94,326	45,000	49,196	55,155	27,082	36,120		
Interest earnings	61,696	11,645	55,856	132,723	242,822	85,933	77,600	106,427		
Miscellaneous	694,986	464,586	330,412	452,852	607,503	587,582	480,632	895,228	261,372	399,629
State sources	96,706,629	100,107,244	91,656,786	73,104,558	68,975,189	68,449,607	58,821,527	53,826,588	51,675,393	44,452,388
Federal sources	6,524,896	5,167,080	4,544,164	3,878,857	4,492,061	2,287,694	3,806,220	4,232,799	3,229,343	3,037,910
Total revenue	113,703,413	115,073,783	105,612,965	86,545,411	83,298,192	80,397,392	72,144,482	68,028,583	64,097,529	56,821,348
Expenditures										
Current expenditures:										
Instruction:										
Regular	23,329,874	24,178,754	22,547,933	22,491,432	21,439,896	21,440,930	19,324,061	20,271,196	15,610,210	13,413,955
Special	5,980,635	5,825,584	5,756,031	4,313,444	4,041,587	3,744,350	3,653,053	4,068,057	2,870,633	2,935,090
Other instruction	2,945,468	2,639,081	3,792,186	3,914,387	3,589,107	3,818,200	2,300,649	1,833,374	2,839,871	1,496,798
Total Instruction	32,255,977	32,643,419	32,096,150	30,719,263	29,070,590	29,003,480	25,277,763	26,172,627	21,320,714	17,845,843
Undistributed:										
Tuition	7,371,845	7,535,338	4,843,298	6,167,538	6,179,976	5,942,899	5,244,073	5,026,868	5,212,262	4,918,952
Support services—students	7,654,534	6,168,127	5,251,854	4,934,315	5,113,903	3,115,628	2,626,927	5,140,357	4,414,952	2,647,739
Support services—instructional staff	4,660,494	4,368,659	4,906,123	4,981,349	4,949,021	6,635,654	4,408,421	2,457,218	2,315,515	1,835,106
General administration	1,082,985	886,946	974,842	1,070,404	1,070,981	1,160,462	1,109,218	985,756	1,811,598	1,190,593
School administration	3,109,290	3,380,499	3,063,763	2,909,216	2,834,907	3,004,986	2,853,358	2,630,127	2,318,728	1,874,333
Operations and maintenance of plant services	6,256,847	5,831,664	6,582,015	6,886,003	7,820,959	6,955,369	6,955,046	6,226,854	5,461,425	4,890,062
School transportation	3,416,363	3,341,176	3,566,686	2,702,363	2,543,501	2,045,345	1,688,828	1,780,514	1,637,291	1,584,850
Business and other support services:										
Employee benefits	8,367,197	8,756,796	8,336,361	9,035,589	8,797,698	7,453,659	6,418,376	5,794,262	5,390,012	5,124,486
Other	2,137,163	1,849,070	1,757,433	1,845,413	1,804,195	1,787,342	1,700,215	1,510,694	827,577	33,756
TPAF on behalf medical contributions	2,474,865	-	-	-	1,726,196	1,182,910	1,182,910	814,255		466,728
Reimbursed TPAF Social Security Contributions	2,850,839	-	2,721,871	2,676,441	2,069,907	2,319,584	2,024,205	2,083,706	1,666,104	1,670,001
Total undistributed	49,382,422	42,118,275	42,004,246	43,208,631	44,911,244	41,603,837	36,211,577	34,450,611	31,055,464	26,236,606
Capital outlay:										
Equipment	15,233,285	32,335,726	21,804,002	4,366,808	493,129	203,198	338,035	2,088,879	1,047,877	1,703,095
Total Capital outlay	15,233,285	32,335,726	21,804,002	4,366,808	493,129	203,198	338,035	2,088,879	1,047,877	1,703,095
Special schools	936,641	53,308	40,574	45,683	52,524	57,940	93,131	204,746	133,918	304,498
Total general fund expenditures	97,841,243	107,150,728	95,944,972	78,340,385	74,527,487	70,868,455	61,920,506	62,916,863	53,557,973	46,090,043
Special revenue:										
Federal	4,894,286	5,090,237	4,460,395	3,808,874	4,476,983	3,909,044	3,780,622	4,176,114	3,198,497	3,037,910
State	9,412,451	6,916,644	6,483,009	6,674,854	6,237,163	6,649,884	6,866,161	5,265,909	8,253,834	6,738,449
Other	99,439	-	20,024	11,612	45,059	-	32,818	20,501	42,030	50,243
Total governmental fund expenditures	14,406,176	12,006,881	10,963,428	10,495,340	10,759,205	10,558,928	10,679,601	11,462,524	11,494,361	9,826,602
Total governmental fund expenditures	112,247,419	119,157,609	106,908,400	88,835,725	85,286,692	81,427,383	72,600,107	74,379,387	65,052,334	55,916,646
Excess (Deficiency) of revenues over (under) expenditures	1,455,994	(4,083,826)	(1,275,435)	(2,290,314)	(1,988,500)	(1,029,991)	(455,625)	(6,350,804)	(954,805)	904,702
Other Financing sources (uses)										
Write off of Tuition Receivables						-	-	(50,476)	-	-
Transfers in	1,083,494	1,572,788	4,543,489	4,037,023	5,345,079	7,732,979	7,020,246	5,553,503	-	-
Transfers out	(1,463,494)	(1,607,118)	(5,115,284)	4,037,023	(5,345,079)	(7,732,979)	(7,020,246)	(5,514,117)	-	-
Total other financing sources (uses)	(380,000)	(34,330)	(571,795)	-	-	-	-	(11,090)	-	-
Net change in fund balances	\$ 1,075,994	\$ (4,118,156)	\$ (1,847,230)	\$ (2,290,314)	\$ (1,988,500)	\$ (1,029,991)	\$ (455,625)	\$ (6,361,894)	\$ (954,805)	\$ 904,702

*Note:

Excludes the Capital Projects Fund as these expenditures vary substantially from year to year. The financial data presented would not be as meaningful for comparative purposes if these were included. The Special Revenue Fund includes contributions to Whole School Reform and adjustments to the Early Childhood Program.

Source:

District records.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

General Fund Other Local Revenue by Source

Last Ten Fiscal Years

(Modified accrual basis of accounting)

Fiscal Year	Donation	Facilities use	Tuition reimbursement	Insurance/Work mans comp. reimbursement	Refunds	Other	Miscellaneous Total
2010	\$ 2,588	\$ 3,454	\$ 168,481	\$ 26,000	\$ 200,000	\$ 195,024	\$ 595,547
2009	2,588	3,454	217,856	-	111,000	46,575	381,473
2008	-	3,829	126,350	13,450	146,573	10,173	300,375
2007	15,790	4,770	114,753	18,600	130,757	168,182	452,852
2006	8,500	2,250	258,250	22,550	200,378	70,516	562,444
2005	118,484	4,485	185,650	20,740	166,400	30,176	525,935
2004	3,850	3,902	201,240	19,565	85,598	4,789	318,944
2003	2,000	690	98,760	-	186,164	28,768	316,382
2002	15,500	3,958	182,720	16,355	27,389	2,829	248,751
2001	-	1,466	128,500	12,450	67,580	18,900	228,896

Source: District records.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Assessed Value and Actual Value of Taxable Property
 Last Ten Fiscal Years
 (Unaudited)

Fiscal Year	Vacant Land	Residential	Commercial	Industrial	Apartment	Assessed Value	Less: Tax Exempt	Public Utilities	Net Valuation		Total Direct
							Property		Taxable	Equalized Value	School Tax Rate
2010	17,915,000	1,003,444,500	268,738,800	46,546,500	252,712,100	1,589,357,000	311,230,850	1,527,292	1,590,884,292	1,771,586,700	0.685
2009	19,049,800	1,008,408,200	266,637,200	48,732,500	256,996,100	1,599,823,800	312,431,850	1,495,070	1,601,528,166	1,825,727,500	0.638
2008	19,702,700	1,006,023,100	275,715,000	48,352,400	260,807,600	1,610,600,800	307,279,550	1,491,314	1,612,092,114	1,790,875,128	0.618
2007	23,515,300	1,003,783,300	277,150,500	48,929,300	262,176,800	1,615,555,200	283,407,450	1,599,214	1,617,154,414	1,592,451,154	0.560
2006	23,247,400	1,017,866,600	283,880,900	49,637,700	264,101,700	1,638,734,300	281,494,100	1,600,221	1,640,334,521	1,330,530,242	0.540
2005	1,416,800	63,127,800	21,430,700	3,976,200	19,882,500	109,834,000	78,289,579	173,639	110,007,639	1,129,822,315	8.770
2004	1,504,900	63,300,650	17,840,400	3,978,000	20,020,300	106,644,250	N/A	N/A	106,871,550	974,800,684	9.110
2003	1,494,100	63,044,500	17,639,400	4,085,900	20,271,100	106,535,000	N/A	251,600	106,786,600	956,012,534	9.190
2002	1,512,700	63,394,200	17,964,700	4,128,300	20,435,000	107,434,900	75,813,000	279,400	107,714,300	875,726,016	9.430
2001	1,619,300	63,439,900	18,286,300	3,810,400	20,897,000	108,052,900	78,635,300	328,800	108,381,700	799,275,074	8.830

Source: NJ Division of Local Government Services
 N/A Not Available

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Property Tax Rates – Direct and Overlapping Governments
Last Ten Fiscal Years
(Rate Shown Per \$100 of Assessed Value)
(Unaudited)

Fiscal Year	Orange School District Direct Rate			Overlapping Rates		Total Direct and Overlapping Tax Rate
	Basic Rate	General Obligation Debt Service	Total Orange School District	City of Orange	Essex County	
2010	-3.08	N/A	0.68	1.99	0.46	3.08
2009	-3.24	N/A	0.64	2.15	0.45	3.24
2008	-2.95	N/A	0.62	1.90	0.43	2.95
2007	-2.91	N/A	0.56	1.97	0.38	2.91
2006	-2.78	N/A	0.54	1.89	0.35	2.78
2005	-37.8	N/A	8.77	24.09	4.91	37.77
2004	-35.4	N/A	9.11	21.57	4.75	35.43
2003	-32.8	N/A	9.19	18.81	4.80	32.80
2002	-30.9	N/A	9.43	16.95	4.56	30.94
2001	-29.7	N/A	8.93	16.87	4.34	30.14

Source: Municipal Tax Collector
N/A Not Available

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Schedule of Principal Taxpayers
 Current Year and Nine Years Ago
 (Unaudited)

Taxpayer	Fiscal Year 2010		Fiscal Year 2001	
	Taxable Assessed Value	As a % of District's Net Assessed Valuation	Taxable Assessed Value	As a % of District's Net Assessed Valuation
Orange Affordable Housing	\$ 16,471,300	1.0%	\$ 354,242	0.16
Realty Management LLC	13,740,100	1.0%	N/A	N/A
Third Street Management	12,042,700	0.8%	N/A	N/A
Susa Orange L.P	9,858,200	0.6%	137,241	0.06
Scotland Road, LLC	9,720,400	0.6%	N/A	N/A
Cywiak, Loek & Sara	6,500,000	0.4%	192,373	0.09
The Kamson Corp.	7,041,500	0.4%	N/A	N/A
Orange Senior Citizens Residence Co.	6,699,500	0.4%	N/A	N/A
Scroll Properties, LLC	6,606,300	0.4%	N/A	N/A
Paramount Properties	5,829,600	0.4%	N/A	N/A
First Conn. Holding Group	N/A	N/A	494,242	0.22
Cleveland High LLC	N/A	N/A	204,000	0.09
Reynolds Terrace	N/A	N/A	194,420	0.09
Total	\$ 94,509,600		\$ 1,576,518	

Source: Municipal Tax Assessor
 N/A - Not Available

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Municipal Property Tax Levies and Collections

Last Ten Fiscal Years

(Unaudited)

Fiscal Year Ended June 30,	Total Tax Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Fiscal Years
		Tax Amount	Percentage of Levy	
2010	\$ 49,471,728	\$ 46,610,839	94.2%	N/A
2009	49,028,162	45,691,283	93.2%	N/A
2008	46,389,015	43,682,123	94.2%	\$ 2,370,920
2007	46,371,187	43,473,988	93.8%	2,322,220
2006	44,004,564	40,802,807	92.7%	2,318,028
2005	40,168,256	37,730,921	93.9%	2,096,972
2004	36,068,952	34,120,163	94.6%	1,721,279
2003	34,501,966	32,243,165	93.5%	1,948,781
2002	32,598,744	30,095,481	92.3%	2,135,625
2001	32,465,701	29,583,685	91.1%	2,318,119

Source: Municipal Tax Collector

N/A Not Available

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Ratios of Outstanding Debt by Type
 Last Ten Fiscal Years
(Unaudited)

<u>Fiscal Year</u> <u>Ended June 30,</u>	<u>Governmental Activities</u>				<u>Business-Type</u> <u>Activities</u>		<u>Total</u> <u>District</u>	<u>Percentage</u> <u>of Personal</u> <u>Income^a</u>	<u>Per Capita^a</u>
	<u>General</u> <u>Obligation</u> <u>Bonds</u>	<u>Certificates of</u> <u>Participation</u>	<u>Capital</u> <u>Leases</u>	<u>Bond</u> <u>Anticipation</u> <u>Notes (BAN)</u>	<u>Capital</u> <u>Leases</u>				
2010	\$ 42,711,809	\$ -	\$ -	\$ -	\$ -	\$ 42,711,809	N/A	N/A	
2009	46,158,801	-	-	-	-	46,158,801	2.9	992	
2008	49,332,248	-	-	-	-	49,332,248	3.14	1051	
2007	50,777,248	-	-	-	-	50,777,248	3.36	1108	
2006	51,976,248	-	-	-	-	51,976,248	3.91	1219	
2005	53,128,866	-	-	-	-	53,128,866	3.8	1345	
2004	56,115,133	-	-	-	-	56,115,133	4.16	1489	
2003	57,487,507	-	-	-	-	57,487,507	4.57	622	
2002	23,484,685	-	-	-	-	23,484,685	1.9	660	
2001	25,127,830	-	-	-	-	25,127,830	2.01	N/A	

Source: Municipal Office (City of Orange Township)

N/A Not Available

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

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

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Ratios of Net General Bonded Debt Outstanding

Last Ten Fiscal Years

(Unaudited)

Fiscal Year Ended June 30	General Bonded Debt Outstanding			Percentage of Actual Taxable Value of Property	Per Capita
	Principal	Interest	Total Debt Service		
2010	\$ 6,851,357	\$ -	\$ 6,851,357	0.43%	N/A
2009	*	*	*	*	*
2008	*	*	*	*	*
2007	*	*	*	*	*
2006	*	*	*	*	*
2005	*	*	*	*	*
2004	*	*	*	*	*
2003	*	*	*	*	*
2002	*	*	*	*	*
2001	1,289,872	896,906	2,186,778	2.00	\$ 67

* The school district currently operates as a Type 1 district, and as such the debt for capital projects is issued and repaid by the City of Orange Township

Source: District records
N/A Not Available

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Direct and Overlapping Governmental Activities Debt
 Year ended June 30, 2010
(Unaudited)

Net Direct Debt of School District as of June 30, 2010 (Type-I) \$ 17,206,809

Net overlapping debt of School District:

City of Orange Township	27,005,281	
County of Essex	N/A	
City of Orange Water Utility	N/A	
Essex County Utilities	N/A	
Passaic Valley Sewage Commission	44,212,090	
Essex County Utilities	N/A	

Total direct and overlapping bonded debt as of June 30, 2010

N/A

Source: Municipal Office (City of Orange Township)

N/A - Not Available

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Computation of Legal Debt Margin
 Last Ten Fiscal Years
 (Unaudited)

<u>Year</u>	<u>Equalized Valuation Basis</u>	<u>Debt Limit</u>	<u>Total Net Debt Applicable to Limit</u>	<u>Legal Debt Margin</u>	<u>Net Debt Applicable to Limit As a Percentage of Debt Limit</u>
2001	\$ 104,261,039	Not available	\$ 2,186,778	Not available	Not available
2002	797,197,095	Not available	-	Not available	Not available
2003	873,733,872	23,669,227	-	\$ 23,669,227	Not available
2004	1,077,221,717	36,642,036	-	\$ 36,642,036	0.00%
2005	1,302,894,425	43,384,667	-	\$ 43,384,667	0.00%
2006	1,643,006,116	53,641,630	-	\$ 53,641,630	0.00%
2007	1,768,146,219	62,853,957	-	\$ 62,853,957	0.00%
2008	Not Available	45,482,031	-	\$ 45,482,031	0.00%
2009	1,599,823,800	44,906,267	-	\$ 44,906,267	0.00%
2010	<u>1,771,586,700</u>	44,952,140	6,851,357	\$ 38,100,783	15.24%
	<u>\$ 9,162,678,977</u>				
Average equalized valuation of taxable property				\$ 1,123,803,500	
School borrowing margin (4% of \$1,527,113,163)				44,952,140	
Net bonded debt as of June 30, 2010 (Type-I Debt)				<u>6,851,357</u>	
School borrowing margin available				<u>\$ 38,100,783</u>	

Source: Equalized valuation bases were provided by the Annual Report of the State of New Jersey, Department of Treasury, Division of Taxation.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Demographic and Economic Statistics
Last Ten Fiscal Years
(Unaudited)

<u>Year</u>	<u>Population ^a</u>	<u>Personal Income ^b</u>	<u>Per Capita Personal Income ^c</u>	<u>Unemployment Rate ^d</u>
2001	32,777	\$ 1,248,049,829	\$ 38,077	6.7%
2002	32,709	1,234,077,861	37,729	9.0%
2003	32,610	1,258,974,270	38,607	9.0%
2004	32,320	1,347,485,440	41,692	7.5%
2005	32,118	1,398,706,782	43,549	6.4%
2006	31,532	1,478,693,140	46,895	6.7%
2007	31,290	1,511,369,580	48,302	6.2%
2008	31,556	1,569,992,556	49,751	7.5%
2009	31,030	1,590,101,320	51,244	10.3%
2010		Not available		

Source:

^a Population information provided by the NJ Dept of Labor and Workforce Development

^c Per capita personal income by municipality estimated based upon the 2000 Census published by the US Bureau of Economic Analysis.

^d Unemployment data provided by the NJ Dept of Labor and Workforce Development

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Principal Employers,
Current Year and Nine Years Ago
(Unaudited)

<u>Employer</u>	<u>2010</u>		<u>2001</u>	
	<u>Employees</u>	<u>Percentage of Total Municipal Employment</u>	<u>Employees</u>	<u>Percentage of Total Municipal Employment</u>
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	0.00%	-	0.00%

NOT AVAILABLE

No information is available from creditable source.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Full-time Equivalent District Employees by Function/Program
 Last Ten Fiscal Years
 (Unaudited)

Function/Program	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Instruction										
Regular	383	381	365	366	364	408	349	350	306	339
Special education	81	78	75	73	78	18	135	130	130	81
Other special education	4	4	4	4	4	4	4	4	4	4
Vocational	2	2	2	3	2	2	2	2	9	8
Other instruction	136	134	134	138	174	189	116	109	112	95
Nonpublic school programs	0	0	0	0	0	0	0	0	0	0
Adult/continuing education programs	0	0	0	0	0	0	0	0	0	0
Support Services:										
Student & instruction related services	32	32	32	30	31	29	32	25	95	74
General administration	13	13	13	12	15	16	13	15	11	10
School administrative services	40	39	39	39	40	41	39	43	46	46
Health services								15	15	15
Central services	36	34	30	30	32	33	34	34	10	17
Administrative Information Technology	4	3	4	2	3	3	4	5	5	5
Plant operations and maintenance	2	2	2	2	2	2	2	3	33	33
Pupil transportation	1	1	1	1	1	1	1	1	1	2
Other support services	0	0	0	0	0	0	0	0	0	0
Special Schools	0	0	0	0	0	0	0	0	0	0
Food Service	1	1	1	1	1	1	1	1	1	1
Child Care	0	0	0	0	0	0	0	0	0	0
Total	<u>735</u>	<u>724</u>	<u>702</u>	<u>701</u>	<u>747</u>	<u>747</u>	<u>732</u>	<u>737</u>	<u>778</u>	<u>730</u>

Source: District Personnel Records

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Operating Statistics
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Enrollment	Operating Expenditures ^a	Cost Per Pupil	Percentage Change	Certified Staff	Pupil/Teacher Ratio			Average Daily Enrollment (ADE) ^b	Average Daily Attendance (ADA) ^b	% Change in Average Daily Enrollment	Student Attendance Percentage
						Elementary	Middle School	Senior High School				
2001	4,371	54,213,551	12,403	-0.8%	489	1.14	1.12	1.11	4,371	4,053	2.27%	92.72%
2002	4,386	64,004,457	14,593	17.7%	441	1.14	1.12	1.11	4,386	4,072	0.34%	92.84%
2003	4,666	72,290,508	15,493	6.2%	487	1.09	1.1	1.09	4,475	4,154	2.03%	92.83%
2004	4,669	72,262,072	15,477	-0.1%	486	1.09	1.1	1.09	4,509	4,243	0.76%	94.10%
2005	4,620	81,224,185	17,581	13.6%	544	1.09	1.1	1.09	4,355	4,091	-3.42%	93.94%
2006	4,788	84,793,563	17,710	0.7%	597	1.09	1.1	1.09	4,084	3,879	-6.22%	94.99%
2007	4,705	84,468,917	17,953	1.4%	597	1.09	1.1	1.09	3,985	3,808	-2.42%	95.56%
2008	4,628	85,084,398	18,299	1.8%	580	1.09	1.1	1.09	4,280	3,983	7.41%	93.06%
2009	4,628	85,084,398	18,299	1.8%	580	1.09	1.1	1.09	4,220	3,983	7.41%	94.38%
2010	4,619	91,516,107	19,813	8.3%	589	1.12	1.13	1.12	4,434	4,214	5.07%	95.04%

Sources: District records

a Operating expenditures equal total expenditures less debt service and capital outlay.
b Average daily enrollment and average daily attendance are obtained from the School Register Summary (SRS).

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

School Building Information

Last Ten Fiscal Years

(Unaudited)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
District Building										
<u>Elementary</u>										
Central Elementary (1913)										
Square Feet	43,272	43,272	43,272	43,272	43,272	43,272	43,272	43,272	43,272	43,272
Capacity (students)						535	535	535	535	535
Enrollment	418	412	392		311	316	330	316	304	261
Cleveland Elementary(1910)										
Square Feet	32,850	32,850	32,850	32,850	32,850	32,850	32,850	32,850	32,850	32,850
Capacity (students)						470	470	470	470	470
Enrollment a	388	346	345		280	307	272	301	329	293
Forest Elementary(1997)										
Square Feet	37,363	37,363	37,363	37,363	37,363	37,363	37,363	37,363	37,363	37,363
Capacity (students)						220	220	220	220	220
Enrollment	315	293	310		296	244	252	267	290	315
Heywood Elementary(1997)										
Square Feet	52,900	52,900	52,900	52,900	52,900	52,900	52,900	52,900	52,900	52,900
Capacity (students)						500	500	500	500	500
Enrollment	462	487	486		359	394	387	393	385	388
Lincoln Elementary (1900's)										
Square Feet	44,000	44,000	44,000	44,000	44,000	44,000	44,000	44,000	44,000	44,000
Capacity (students)						730	730	730	730	730
Enrollment	680	711	658		591	541	578	534	455	463
Oakwood Elementary (1911)										
Square Feet	26,929	26,929	26,929	26,929	26,929	26,929	26,929	26,929	26,929	26,929
Capacity (students)						395	395	395	395	395
Enrollment	308	318	336		287	312	322	296	283	254
Park Ave Elementary(1914)										
Square Feet	37,900	37,900	37,900	37,900	37,900	37,900	37,900	37,900	37,900	37,900
Capacity (students)						330	330	330	330	330
Enrollment	317	310	353		327	303	278	278	272	347
Main St Elementary										
Square Feet					123,768	123,768	123,768	123,768	123,768	123,768
Capacity (students)					775	775	775	775	775	775
Enrollment					477	543	563	549	612	669
<u>Middle School</u>										
Orange Middle School (1925)										
Square Feet	84,955	84,955	84,955	84,955	84,955	84,955	84,955	84,955	84,955	84,955
Capacity (students)						780	780	780	780	780
Enrollment	638	651	622		580	565	528	509	438	416
<u>High School/Alt. High Sch.</u>										
Orange High School (1974)										
Square Feet	111,314	111,314	111,314	111,314	111,314	111,314	111,314	111,314	111,314	111,314
Capacity (students)						1,250	1,250	1,250	1,250	1,250
Enrollment	946	947	887		1,033	1,032	1,094	1,019	1,083	979

Other

Central Administration

Square Feet

Warehouse

Square Feet

Number of Schools at June 30, 2010

Elementary = 8

Middle School = 1

High School = 1

Other = 3

Source: District Office

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

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Schedule of Required Maintenance for School Facilities
 Last Six Fiscal Years
 (Unaudited)

Undistributed Expenditures – Required
 Maintenance for School Facilities
 11-000-261-xxx

School Facilities	2010	2009	2008	2007	2006	2005
Orange High	\$ 77,760	\$ 68,233	\$ 127,266	\$ 152,049	\$ 273,456	\$ 202,599
Central	21,451	38,628	20,834	69,117	89,957	49,831
Cleveland St.	25,605	13,999	27,814	36,471	81,334	16,222
Forest St.	35,491	23,463	29,673	25,431	79,425	48,910
Heywood Ave.	59,987	49,400	57,225	94,460	189,918	76,626
Lincoln Ave.	10,630	15,340	17,505	24,451	134,730	66,227
Main Street	33,852	43,828	41,729	30,799	56,804	59,403
Oakwood Ave.	37,891	16,257	26,906	36,921	113,119	61,242
Orange Middle	93,237	43,103	102,028	122,307	220,030	129,894
Park Ave.	16,403	1,648	12,775	40,621	75,095	45,416
	101,857	111,237	151,161	150,960	-	547,171
Total	<u>\$ 514,164</u>	<u>\$ 425,136</u>	<u>\$ 614,916</u>	<u>\$ 783,587</u>	<u>\$ 1,230,881</u>	<u>\$ 1,230,881</u>

* School facilities as defined under EFCFA.
 (N.J.A.C. 6A:26-1.2 and N.J.A.C. 6A:26A-1.3)

Source: District records

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Insurance Schedule

June 30, 2010

(Unaudited)

Type of Coverage	Coverage	Deductible
Section I - Property		
Real & Personal Property	\$ 117,038,683	\$ 5,000
Increased cost of construction/Bldg. Ordinance	5,000,000	-
Earthquake – aggregate	50,000,000	-
Earthquake - per occurrence	5,000,000	500,000
Flood - aggregate (Zone B)	25,000,000	-
Flood - aggregate (all Zones)	50,000,000	-
Flood - per occurrence	5,000,000	500,000
Extra Expense	25,000,000	-
Valuable papers	10,000,000	-
Electronic data processing	225,000	-
Arson reward	10,000	-
Fire department service charge	10,000	-
Bodily injury & property damage	1,000,000	-
Products/Completed operations – aggregate	1,000,000	100
Child Molestation/Sexual Abuse – aggregate	3,000,000	-
Child Molestation/Sexual Abuse -per occurrence	1,000,000	-
Personal injury/Advertising injury	1,000,000	-
Employee benefits Liability	1,000,000	-
Medical - per person	1,000	-
Medical - per accident	10,000	-
Section III - Broiler and Machinery		
Equipment breakdown	100,000,000	5,000
Including business interruption/extra expense		
Section IV – Crime		
Blanket faithful performance	100,000	500
Money and Securities (In/Out)	100,000	500
Money orders/Counterfeit	25,000	500
Depositors' Forgery	25,000	500
Section V – Bonds		
Board Secretary	400,000	1,000
Treasurer	400,000	1,000
Section VI – Automobile		
	1,000,000	Variable
Section VII – Umbrella		
	10,000,000	10,000
Section VIII - School Leaders Errors & Omissions		
Coverage A	1,000,000	5,000
Coverage B	50,000 / 150,000	5,000

Source: District records

SINGLE AUDIT SECTION

K-1

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

The Honorable President and
Members of the Board of Education
City of Orange Township Public Schools
County of Essex, New Jersey

We have audited the financial statements of the Board of Education of the City of Orange Township Public Schools, in the County of Essex, State of New Jersey, as of and for the year ended June 30, 2010, and have issued our report thereon dated December 3, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and audit requirements as prescribed by the Division of Finance, Department of Education, State of New Jersey.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of Orange Township Public School's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Orange Township Public School's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City of Orange Township Public School's internal control over financial reporting.

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

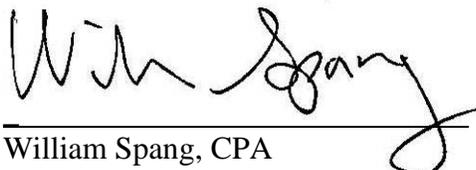
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Orange Township Public School's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and audit requirements as prescribed by the Division of Finance, Department of Education, state of New Jersey.

We noted certain matters that we have reported to the City of Orange Township Public Schools in the separate report entitled, *Auditors' Management Report on Administrative Findings – Financial, Compliance and Performance* dated December 3, 2010.

This report is intended solely for the information and use of the finance committee, management and members of the Board of Education of the City of Orange Township Public Schools, the New Jersey State Department of Education, and other federal or state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



William Spang, CPA
Licensed Public School Accountant
No. 20CS00249500
Mitchell & Titus, LLP

December 3, 2010

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH
MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133 AND
THE STATE OF NEW JERSEY OMB CIRCULAR 04-04**

The Honorable President and
Members of the Board of Education
City of Orange Township Public Schools
County of Essex, New Jersey

Compliance

We have audited the compliance of the Board of Education of the City of Orange Township Public Schools, in the County of Essex, State of New Jersey, 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 State Grant Compliance Supplement* that are applicable to each of its major federal and state programs for the fiscal year ended June 30, 2010. City of Orange Township Public Schools' major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and state programs is the responsibility of the City of Orange Township Public Schools' management. Our responsibility is to express an opinion on the City of Orange Township Public Schools' compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements as prescribed by the Division of Finance, Department of Education, State of New Jersey; OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*; and New Jersey OMB Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Those standards, OMB Circular A-133 and New Jersey OMB Circular 04-04 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 and state program occurred.

An audit includes examining, on a test basis, evidence about the City of Orange Township Public Schools' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the City of Orange Township Public Schools' compliance with those requirements.

In our opinion, the City of Orange Township Public Schools, in the County of Essex, State of New Jersey, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and state programs for the fiscal year ended June 30, 2010. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with New Jersey OMB Circular 04-04 and which is described in the accompanying schedule of findings and questioned costs as Item 10-1.

Internal Control over Compliance

The management of the Board of Education of the City of Orange Township Public Schools is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered the City of Orange Township Public Schools' internal control over compliance with the requirements that could have a direct and material effect on a major federal and state financial awards program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and State of New Jersey OMB Circular 04-4, but not for the purpose of expressing our opinion on effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Orange Township Public Schools' 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.

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 that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. City of Orange Township Public Schools' response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit City of Orange Township Public Schools' response and, accordingly, we express no opinion on it.

This report is intended for the information and use of the finance committee, management and members of the Board of Education of the City of Orange Township Public Schools, the New Jersey Department of Education, other federal or state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specific parties.

Mitchell & Titus, LLP

William Spang

William Spang, CPA
Licensed Public School Accountant
No. 20CS00249500
Mitchell & Titus, LLP

December 3, 2010

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2010

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Period	Program or Award Amount	Balance at June 30, 2009	Adjustments	Carryover Walkover Amount	Cash Received	Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	Balance as of June 30, 2010		
											Receivables	Deferred Revenue	Due to Grantor
U.S. Department of Education													
<i>General Fund:</i>													
Medical Assistance Program	93.778	7/1/09-6/30/10	\$ 239,657	\$ -	\$ -	\$ -	\$ 137,128	\$ (137,128)	\$ -	\$ -	\$ -	\$ -	\$ -
Medical Assistance Program	93.778	7/1/08-6/30/9	50,373	(50,373)	-	-	50,373	(50,373)	-	-	-	-	-
Total U.S. Department of Education and General Fund			290,030	(50,373)	-	-	187,501	(187,501)	-	-	-	-	-
U.S. Department of Education—Passed-Through State Department of Education													
<i>Special Revenue Fund:</i>													
Title I, Part A	84.010A	9/1/09-8/31/10	1,934,404	-	-	-	1,182,241	(1,934,602)	-	-	(752,163)	-	-
Title I, Part A	84.010A	9/1/08-8/31/09	2,039,711	(921,990)	-	-	921,990	(143,036)	-	-	-	-	-
Title I, A- ARRA	84.389	7/1/09 - 8/31/11	1,258,757	-	-	-	602,079	(1,180,731)	-	-	(656,678)	-	-
Title I - NCLB School Improvement	84.010A	9/1/08-8/31/09	194,755	(194,755)	-	-	194,755	-	-	-	-	-	-
Title I - NCLB SIAg	84.010A	9/1/09-8/31/10	79,351	-	-	-	-	(79,351)	-	-	(79,351)	-	-
Title I - NCLB SIAg	84.010A	9/1/08-8/31/09	200,000	(51,853)	-	-	51,853	-	-	-	-	-	-
Title I - NCLB SIAg	84.010A	9/1/07-8/31/08	53,998	(53,998)	53,998	-	-	-	-	-	-	-	-
Title I - NCLB SIA -ARRA	84.389	7/1/09 - 8/31/11	73,877	-	-	-	55,189	(73,877)	-	-	(18,688)	-	-
Reading First, Title I, Part B	84.357A	7/1/09-6/30/10	165,602	-	-	-	84,660	(165,602)	-	-	(80,942)	-	-
Reading First, Title I, Part B	84.357A	7/1/07-6/30/08	300,734	(13,258)	-	-	13,258	-	-	-	-	-	-
Title II- A NCLB Class Size Reduction	84.367	9/1/09-8/31/10	421,012	-	-	-	268,306	(421,012)	-	-	(152,706)	-	-
Title II- A NCLB Class Size Reduction	84.367	9/1/08-8/31/09	422,886	(120,183)	-	-	120,183	(625)	-	-	-	-	-
Title II- D NCLB Enhanced Education	84.318	9/1/09-8/31/10	19,322	-	-	-	7,500	(19,322)	-	-	(11,822)	-	-
Title II- D NCLB Enhanced Education	84.318	9/1/08-8/31/09	16,665	(10,791)	-	-	10,791	-	-	-	-	-	-
Title II- D NCLB Enhanced Education Carryover	84.318	9/1/06-8/31/07	33,696	(947)	-	-	947	-	-	-	-	-	-
Title III- A NCLB ESL Grant	84.365	9/1/09-8/31/10	152,735	-	-	-	131,984	(152,735)	-	-	(20,751)	-	-
Title III- A NCLB ESL Grant	84.365	9/1/08-8/31/09	188,658	(58,066)	-	-	58,066	-	-	-	-	-	-
Title III- A NCLB ESL Grant	84.365	9/1/07-8/31/08	73,438	2,000	(2,000)	-	-	-	-	-	-	-	-
IDEA - Part B	84.027A	9/1/09-8/31/10	1,235,209	-	-	-	937,950	(1,235,209)	-	-	(297,259)	-	-
IDEA - Part B	84.027A	9/1/08-8/31/09	1,271,459	(701,816)	-	-	701,816	-	-	-	-	-	-
IDEA - Part B Preschool	84.173A	9/1/09-8/31/10	44,446	-	-	-	-	(44,446)	-	-	(44,446)	-	-
IDEA - Part B Preschool	84.173A	9/1/08-8/31/09	44,885	(44,885)	-	-	44,885	-	-	-	-	-	-
IDEA - Preschool-ARRA	84.392	7/1/09 - 8/31/11	49,607	-	-	-	-	(49,607)	-	-	(49,607)	-	-
IDEA - Basic - ARRA	84.391	7/1/09 - 8/31/11	1,381,270	-	-	-	263,074	(818,076)	-	-	(1,118,196)	-	-
Title IV, Drug Free School and Community Act	84.186A	9/1/09-8/31/10	28,665	-	-	-	26,598	(28,666)	-	-	(2,067)	-	-
Title IV, Drug Free School and Community Act	84.186A	9/1/08-8/31/09	31,790	(8,164)	-	-	8,164	-	-	-	-	-	-
Carl D. Perkins Vocational	84.048A	7/1/09-6/30/10	53,110	-	-	-	50,742	(53,110)	-	-	(2,368)	-	-
Carl D. Perkins Vocational	84.048A	7/1/08-6/30/09	41,891	(41,891)	-	-	41,891	-	-	-	-	-	-
Total U.S. Department of Education Passed-Through State Department of Education and Special Revenue Fund			11,811,933	(2,220,597)	51,998	-	5,778,922	(6,400,007)	-	-	(3,287,044)	-	-

See accompanying notes to schedules of expenditures of federal and state awards.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2010

K-3
Schedule A

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Period	Program or Award Amount	Balance at June 30, 2009	Adjustments	Carryover Walkover Amount	Cash Received	Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	Balance as of June 30, 2010		
											Receivables	Deferred Revenue	Due to Grantor
U.S. Department of Agriculture—Passed-Through													
State Department of Education													
<i>Enterprise Fund:</i>													
National School Lunch Program	10.555	7/1/09-6/30/10	1,323,600	-	-	-	1,197,956	(1,323,600)	-	-	(125,644)	-	-
National School Lunch Program	10.555	7/1/08-6/30/09	1,127,205	(99,509)	-	-	99,509	-	-	-	-	-	-
National Special Breakfast Program	10.553	7/1/09-6/30-10	784,719	-	-	-	704,775	(784,719)	-	-	(79,944)	-	-
National Special Breakfast Program	10.553	7/1/08-6/30-09	502,953	(67,423)	-	-	67,423	-	-	-	-	-	-
School Snack Program	10.000	7/1/09-6/30/10	66,812	-	-	-	62,420	(66,812)	-	-	(4,392)	-	-
School Snack Program	10.000	7/1/08-6/30/09	48,854	(1,736)	-	-	1,736	-	-	-	-	-	-
Food donation program	10.550	7/1/09-6/30/10	133,456	-	-	-	133,456	(133,456)	-	-	-	-	-
Total U.S. Department of Agriculture Passed-Through the State Department of Education and Enterprise Fund			3,987,599	(168,668)	-	-	2,267,275	(2,308,587)	-	-	(209,980)	-	-
Total Federal Awards			<u>\$ 15,799,532</u>	<u>\$ (2,389,265)</u>	<u>\$ 51,998</u>	<u>\$ -</u>	<u>\$ 8,233,698</u>	<u>\$ (8,896,095)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,497,024)</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to schedules of expenditures of federal and state awards.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Schedule of Expenditures of State Awards
 Year Ended June 30, 2010

K-4
 Schedule B

State Grantor/Program Title	Grant or State Project Number	Grant Period	Award Amount	Balance at June 30, 2009			Carryover Walkover Amount	Cash Received	Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	Balance at June 30, 2010		
				(Accounts Receivable)	Deferred Revenue	Due to Grantor						Deferred Revenue	Due to Grantor	Budgetary Receivable
State Department of Education														
<i>General Fund:</i>														
Equalization Aid	495-034-5120-078	7/1/09-6/30/10	\$ 48,804,113	\$ -	\$ -	\$ -	\$ -	\$ 42,809,738	\$ (48,804,113)	\$ -	\$ -	\$ -	\$ -	\$ (5,994,375)
Equalization Aid	495-034-5120-078	7/1/08-6/30/09	56,984,177	(5,602,161)	-	-	-	5,602,161	-	-	-	-	-	-
ARRA: Equalization Aid-ESF	Not available	7/1/09-6/30/10	10,479,069	-	-	-	-	10,479,069	(10,479,069)	-	-	-	-	-
ARRA: Equalization Aid-GSF	Not available	7/1/09-6/30/10	405,660	-	-	-	-	405,660	(405,660)	-	-	-	-	-
Educational Adequacy Aid	495-034-5120-083	7/1/09-6/30/10	2,271,473	-	-	-	-	2,043,355	(2,271,473)	-	-	-	-	(228,118)
Education Adequacy Aid	695-034-5120-049	7/1/08-6/30/09	659,717	(64,858)	-	-	-	64,858	-	-	-	-	-	-
Security Aid	495-034-5120-084	7/1/09-6/30/10	1,876,418	-	-	-	-	1,687,975	(1,876,418)	-	-	-	-	(188,443)
Security Aid	495-034-5120-084	7/1/08-6/30/09	1,677,424	(164,909)	-	-	-	164,909	-	-	-	-	-	-
Transportation Aid	495-034-5120-014	7/1/09-6/30/10	578,767	-	-	-	-	520,643	(578,767)	-	-	-	-	(58,124)
Transportation Aid	695-034-5120-014	7/1/08-6/30/09	361,798	(35,568)	-	-	-	35,568	-	-	-	-	-	-
Special Education Categorical Aid	495-034-5120-089	7/1/09-6/30/10	2,606,820	-	-	-	-	2,345,025	(2,606,820)	-	-	-	-	(261,795)
Special Education Categorical Aid	495-034-5120-089	7/1/08-6/30/09	2,554,160	(251,102)	-	-	-	251,102	-	-	-	-	-	-
Extraordinary Aid	695-034-5120-044	7/1/09-6/30/10	498,077	-	-	-	-	-	(498,077)	-	-	-	-	(498,077)
Extraordinary Aid	695-034-5120-044	7/1/08-6/30/09	496,576	(496,576)	-	-	-	496,576	-	-	-	-	-	-
TPAF-Post Retirement Medical Reimbursement	495-034-5095-001	7/1/09-6/30/10	2,474,865	-	-	-	-	2,474,865	(2,474,865)	-	-	-	-	-
TPAF-Social Security Contributions	495-034-5095-002	7/1/09-6/30/10	2,850,839	-	-	-	-	2,850,839	(2,850,839)	-	-	-	-	-
Total General Fund			135,579,953	(6,615,174)	-	-	-	72,232,343	(72,846,101)	-	-	-	-	(7,228,932)
<i>Special Revenue Fund:</i>														
Early Childhood Program Aid	695-034-5120-025	7/1/09-6/30/10	-	-	-	-	121,383	-	(121,383)	-	-	-	-	-
Preschool Education Aid	495-034-5120-086	7/1/09-6/30/10	9,025,154	-	-	-	-	8,168,067	(8,723,881)	-	-	-	-	(857,087)
Preschool Disabilities:	Not available	7/1/09-6/30/10	173,626	-	-	-	173,626	-	(173,626)	-	-	-	-	-
Preschool Education Aid	695-034-5120-025	7/1/08-6/30/09	-	(828,239)	-	-	-	828,239	-	828,239	-	-	-	-
Project Graduation	Not available	7/1/09-6/30/10	9,000	-	-	-	-	9,000	(9,000)	-	-	-	-	-
<i>New Jersey Non-Public Aid:</i>														
<i>Nonpublic Auxiliary Services</i>														
Compensatory Education	100-034-5120-067	7/1/09-6/30/10	181,383	-	-	-	-	181,383	(133,782)	-	-	-	47,601	-
Compensatory Education	100-034-5120-067	7/1/08-6/30/09	238,879	-	-	101,025	-	-	-	-	(101,025)	-	-	-
English as a Second Language	100-034-5120-067	7/1/09-6/30/10	53,826	-	-	-	-	53,826	(35,820)	-	-	-	18,006	-
English as a Second Language	100-034-5120-067	7/1/08-6/30/09	56,840	-	-	21,924	-	-	-	-	(21,924)	-	-	-
Transportation	100-034-5120-067	7/1/09-6/30/10	114,443	-	-	-	-	114,443	(114,443)	-	-	-	-	-
<i>Nonpublic Handicapped Services</i>														
Corrective Speech	100-034-5120-066	7/1/09-6/30/10	18,831	-	-	-	-	18,830	(9,056)	-	-	-	9,774	-
Corrective Speech	100-034-5120-066	7/1/08-6/30/09	24,180	-	-	14,508	-	-	-	-	(14,508)	-	-	-
Examination and Classification	100-034-5120-066	7/1/09-6/30/10	54,841	-	-	-	-	54,841	(23,226)	-	-	-	31,615	-
Examination and Classification	100-034-5120-066	7/1/08-6/30/09	77,344	-	-	35,644	-	-	-	-	(35,644)	-	-	-
Supplementary Instruction	100-034-5120-066	7/1/09-6/30/10	45,397	-	-	-	-	45,397	(24,051)	-	-	-	21,346	-
Supplementary Instruction	100-034-5120-066	7/1/08-6/30/09	58,646	-	-	31,801	-	-	-	-	(31,801)	-	-	-
Non-Public Textbook Aid	100-034-5120-064	7/1/09-6/30/10	14,806	-	-	-	-	14,806	(14,806)	-	-	-	-	-
Non-Public Nursing Services Aid	100-034-5120-070	7/1/09-6/30/10	17,138	-	-	-	-	17,138	(17,138)	-	-	-	-	-
Total Special Revenue Fund			10,164,334	(828,239)	-	204,902	295,009	9,505,970	(9,400,212)	828,239	(204,902)	-	128,342	(857,087)
<i>Capital Projects Fund:</i>														
New Jersey Schools Construction Corporation	Priority 1 projects	7/1/09-6/30/10	-	-	-	-	-	-	-	-	-	-	-	-
New Jersey Schools Construction Corporation	Priority 1 projects	7/1/08-6/30/09	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Projects Fund			-	-	-	-	-	-	-	-	-	-	-	-
State Department of Agriculture														
<i>Enterprise Fund:</i>														
School Breakfast Program	100-010-3360-096	7/1/09-6/30/10	55,007	-	-	-	-	49,583	(55,007)	-	-	-	-	(5,424)
School Breakfast Program	100-010-3360-096	7/1/08-6/30/09	36,284	(4,940)	-	-	-	4,940	-	-	-	-	-	-
State School Lunch Program	100-010-3360-067	7/1/09-6/30/10	52,603	-	-	-	-	47,667	(52,603)	-	-	-	-	(4,936)
State School Lunch Program	100-010-3360-067	7/1/08-6/30/09	47,148	(4,137)	-	-	-	4,137	-	-	-	-	-	-
Total Enterprise Fund			191,042	(9,077)	-	-	-	106,327	(107,610)	-	-	-	-	(10,360)
Total State Awards			\$ 145,935,329	\$ (7,452,490)	\$ -	\$ 204,902	\$ 295,009	\$ 81,844,640	\$ (82,353,923)	\$ 828,239	\$ (204,902)	\$ -	\$ 128,342	\$ (8,096,379)

See accompanying notes to schedules of expenditures of federal and state awards.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLSNotes to Schedules of Expenditures of Federal Awards
and State Financial AssistanceJune 30, 2010

NOTE 1. GENERAL

The accompanying schedules of expenditures of federal awards and state financial assistance include federal and state award activity of the Board of Education, City of Orange Township Public Schools. The Board of Education is defined in Note 1 to the Board's basic financial statements. All federal and state awards received directly from federal and state agencies, as well as federal awards and state financial assistance passed through other government agencies is included on the schedules of expenditures of federal awards and state financial assistance.

NOTE 2. BASIS OF ACCOUNTING

The accompanying schedules of expenditures of federal awards and state financial assistance are presented on the budgetary basis of accounting with the exception of programs recorded in the food services fund, which are presented using the accrual basis of accounting. These bases of accounting are described in Note 1 to the Board's basic financial statements. The information in these schedules is presented in accordance with the requirements of 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 this schedule may differ from 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 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.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Notes to Schedules of Expenditures of Federal Awards
and State Financial Assistance
June 30, 2010

NOTE 3. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS *(continued)*

The general fund is presented in the accompanying schedules on the modified accrual basis with the exception of the revenue recognition of the last state aid payment of the current budget year, which is mandated pursuant to N.J.S.A. 18A:22-44.2. For GAAP purposes, that payment is not recognized until the subsequent budget year due to the state deferred and recording of the last state aid payment 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, whereas the GAAP basis does not. The special revenue fund also recognizes the last state aid payment in the current budget year, consistent with N.J.S.A 18A:22-4.2.

The net adjustments to reconcile from the budgetary basis to the GAAP basis are \$(657,100) for general fund and \$(58,836) for special revenue fund. See exhibit C-3 for a reconciliation of the budgetary basis to the modified accrual basis of accounting for the general and special revenue funds. Federal and State awards 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	\$ 137,128	\$ 69,374,654	\$ 69,511,782
Special Revenue Fund	6,387,568	9,353,363	15,740,931
Capital Project Fund	-	15,127,521	15,127,521
Enterprise Fund	2,308,587	107,610	2,416,197
Total	<u>\$ 8,833,283</u>	<u>\$ 93,963,148</u>	<u>\$ 102,796,431</u>

NOTE 4. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

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

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Notes to Schedules of Expenditures of Federal Awards
and State Financial Assistance
June 30, 2010

NOTE 5 OTHER

Revenues and expenditures reported under the Food Distribution Program represent current year value received and current year distributions, respectively. The amount reported as TPAF post-retirement medical benefits represents the amount paid by the state on behalf of the District for the year ended June 30, 2010. TPAF Social Security Contributions represent the amount reimbursed by the state for the employer's share of social security contributions for TPAF members for the year ended June 30, 2010.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Schedule of Findings and Questioned Costs
 For the fiscal year ended June 30, 2010

PART I - SUMMARY OF AUDITOR'S RESULTS

Financial Statement

Type of auditor's report issued:	<u>Unqualified</u>	
	Yes	No
Internal control over financial reporting:		
1) Material weakness(es) identified?		X
2) Significant deficiencies identified that are not considered to be material weaknesses?		X
Noncompliance material to basic financial statements noted?		X

Federal Awards

	<u>Yes</u>	<u>No</u>
Internal Control over major programs:		
1) Material weakness(es) identified?		X
2) Significant deficiencies identified that are not Considered to be material weaknesses?		X
Type of auditor's report on compliance for major programs:	<u>Unqualified</u>	
Any audit findings disclosed that are required to be reported in accordance with section .510(a) of Circular A-133?		X

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.010	Title I, Part A
84.389	ARRA - Title I, Part A
84.027	IDEA Part B
84.391	ARRA - IDEA Part B
84.137	IDEA -Part B Preschool
84.392	ARRA - IDEA -Part B Preschool

Dollar threshold used to determine Type A and Type B programs:	\$300,000
Auditee qualified as low-risk Auditee?	X

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Schedule of Findings and Questioned Costs
 For the fiscal year ended June 30, 2010

PART I - SUMMARY OF AUDITOR'S RESULTS

State Awards

Dollar threshold used to determine Type A and Type B programs: \$2,470,618

Yes **No**

Auditee qualified as low-risk Auditee? X

Type of auditor's report on compliance for major programs: Unqualified

Internal Control over major programs:

 1) Material weakness(es) identified? X

 2) Significant deficiencies identified that are not
 Considered to be material weaknesses? X

Any audit findings disclosed that are required to be reported
 in accordance with OMB Circular 04-04? X

Identification of major programs:

<u>GMIS Number(s)</u>	<u>Name of State Program</u>
495-034-5120-078	Equalization Aid
495-034-5120-086	Pre School Educational Aid

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Schedule of Findings and Questioned Costs
For the fiscal year ended June 30, 2010

PART II - SCHEDULE OF FINANCIAL STATEMENT FINDINGS

None.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
 Schedule of Findings and Questioned Costs
 For the fiscal year ended June 30, 2010

**PART III - SCHEDULE OF FEDERAL AND STATE FINANCIAL ASSISTANCE
 FINDINGS AND QUESTIONED COSTS**

STATE AWARDS

Item 10-1

Program Identification Information:

Application for State School Aid(ASSA)/District Report of Transported Students (DRTRS) – Eligibility/Allowability

Criteria:

The District is required to complete the ASSA and DRTRS in accordance with instructions provided by the New Jersey Department of Education. The District must complete a set of workpapers that document the compilation of data and provides an audit trail for testing the accuracy of information reported in the A.S.S.A. and DRTRS.

Condition:

The enrollment data on the District ASSA Report submitted to the NJDOE did not agree with the data on the District's workpapers. The District workpapers show lower figures compared to the ASSA Report.

Questioned costs:

Cannot be determined.

Context:

The differences between the District's ASSA Report and workpapers follow:

	Per ASSA Report	Per Workpapers	Difference: ASSA Report is Higher (Lower)
Low-income students			
On-roll	3,197	3,615	(418)
Special education	465	388	77
Low-income students			
On-roll	3,906	3,867	39
Special education	665	710	(45)

Effect:

Cannot be determined.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Schedule of Findings and Questioned Costs
For the fiscal year ended June 30, 2010

PART III - SCHEDULE OF FEDERAL AND STATE FINANCIAL ASSISTANCE
FINDINGS AND QUESTIONED COSTS *(continued)*

STATE AWARDS *(continued_*

Cause:

Certain changes were made to the District's system records after the ASSA Report was submitted to the NJDOE. However the documentation before the changes were made were not maintained, resulting in the difficulty in reconciling the resulting work papers to the submitted ASSA Report.

Recommendation:

Complete audit trail and documentation should be maintained for all reports submitted to the NJDOE. In addition, adequate and timely review of the ASSA report and supporting workpapers will facilitate the reconciliation of differences.

Management Comments and Response:

Management agrees with the observation and recommendation.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Summary Schedule of Prior Audit Findings
For the fiscal year ended June 30, 2010

STATE AWARDS**09-1 Allowability and eligibility – Application for State School Aid- Low – Income students***Criteria:*

The District is required to maintain work papers that document the compilation of low- income eligibility data and provides an audit trail for testing information reported in the A.S.S.A. This condition could impact eligibility of the related programs.

Condition: We tested 299 students, but could not verify eligibility for 7 students due to missing lunch applications.

Questioned costs:

Cannot be determined

Effect:

Overstatement of the number of eligible students in A.S.S.A could result in reduction of future state aid.

Cause:

This indicates ineffective control over eligibility procedures.

Recommendation:

We recommend that the District take appropriate measures to improve on confirmation of student's eligibility status by reconciling the individual school registers with the direct certification listing and ensure that only eligible students are reported.

Fiscal Year 2010 Update:

No such conditions were noted during the testing for fiscal year 2010.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Summary Schedule of Prior Audit Findings
For the fiscal year ended June 30, 2010

STATE AWARDS *(continued)*

09-02 – On-roll Status of Transported Resident Students

Criteria:

The District is required to verify the on-roll status of students reported on the District Report of Transported Resident Students (DRTRS). The name of each on roll students reported on the DRTRS by the District must appear on a district school register as of October 15, 2008.

Condition: We tested 197 students, but could not verify the on roll status of 4 students due to the student name not appearing on a district school register as of October 15, 2008. We also noted the name of 1 student was listed twice on the DRTRS.

Questioned costs:

Cannot be determined

Effect:

Overstatement of the number of transported resident students on the DRTRS could result in reduction of future state aid.

Cause:

This indicates ineffective control over ensuring the eligibility of transported resident students.

Recommendation:

We recommend that the District take appropriate measures to improve the verification of the on-roll status of students reported on the DRTRS.

Fiscal Year 2010 Update:

No such findings were noted during the testing for fiscal year 2010.

CITY OF ORANGE TOWNSHIP PUBLIC SCHOOLS
Summary Schedule of Prior Audit Findings
For the fiscal year ended June 30, 2010

STATE AWARDS (*continued*)

09-03 – Maximum Participation of Special Education Medicaid Initiative (SEMI) Program

Criteria:

As a condition of receiving State aid, *N.J.S.A.* 18A:55-3 requires school districts to implement a number of efficiency standards including taking steps to maximize participation in the SEMI program. As a result, the district must maximize its participation in the SEMI program as set forth in *N.J.A.C.* 6A:23A-5.3 (d). Maximum participation of SEMI is defined as obtaining 90 percent return rate of parental consent forms for all SEMI eligible students and complying with all program requirements set forth in *N.J.A.C.* 6A:23A-5.3(e).

Condition:

Per review of correspondence sent to the District from the Public Consulting Group, the district's parent consent percentage for all eligible SEMI students was reported at 80%.

Questioned costs:

Cannot be determined

Effect:

Failure to comply or implement efficiency standards required by the State of New Jersey could result in reduction of future state aid.

Cause:

This depicts ineffective control over ensuring efficiency standards are met.

Recommendation:

We recommend that the District take appropriate measures to maximize participation of SEMI eligible students.

Fiscal Year 2010 Update:

The District was able to improve its participation in the SEMI program. As per the correspondence sent to the District by the Public Consulting Group, the District's parent consent percentage for all eligible SEMI students was 90% during the 2010 fiscal year.