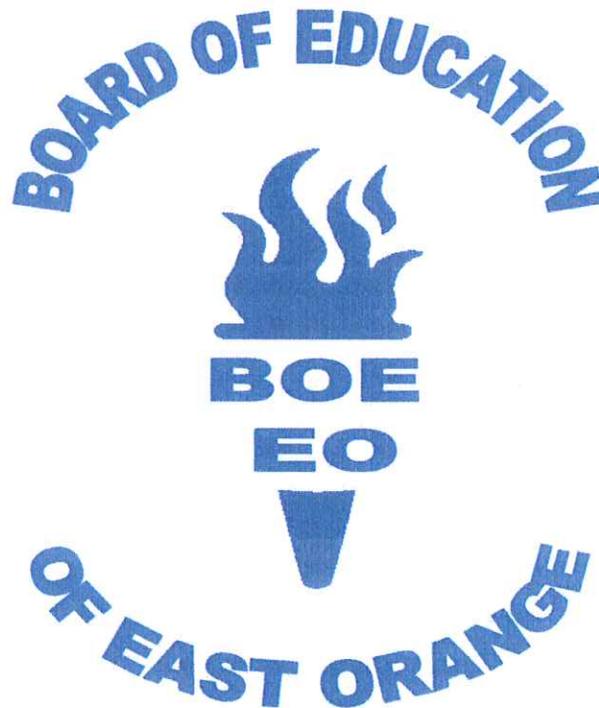


COMPREHENSIVE ANNUAL FINANCIAL REPORT



"RISING TO A STANDARD OF EXCELLENCE"

FOR THE FISCAL YEAR ENDED
JUNE 30, 2012

City of East Orange
County of Essex
State of New Jersey

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

of the

East Orange Board of Education

East Orange, New Jersey

For The Fiscal Year Ended June 30, 2012

Prepared by

**East Orange Board of Education
Finance Department**

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INTRODUCTORY SECTION

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

Arthur L. Wright, President
Emily G. Nichols-Mitchell, Vice-President
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Everett J. Jennings, CCE
Cameron B. Jones, Sr.
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Superintendent of Schools

Dr. Gloria C. Scott

Board Secretary/School Business Administrator

Mr. Victor R. Demming

November 5, 2012

Mr. Arthur L. Wright, Board President
and Members of the Board of Education
City of East Orange Board of Education
County of Essex
East Orange, New Jersey 07017

Dear Board Members:

The Comprehensive Annual Financial Report of the City of East Orange School District (District) for the fiscal year ended June 30, 2012 is hereby submitted. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the management of the East Orange Board of Education (the Board). To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the District in accordance with Generally Accepted Accounting Principles (GAAP) and Government Accounting Standards Board (GASB) Statement Number 34. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included in this report.

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

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

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

1. REPORTING ENTITY AND ITS SERVICES

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

The District provides a full range of educational services from Pre-Kindergarten through Grade 12. These include regular, vocational, as well as special education. The District completed the 2011-2012 fiscal year with an average daily enrollment of 9,805 students. The following details the changes in the student enrollment of the District over the last ten years.

October 15 Enrollment

Fiscal Year	Student Enrollment	Percent Change
2011-12	10,637	8.4
2010-11	9,817	(4.4)
2009-10	10,265	(1.6)
2008-09	10,426	(2.7)
2007-08	10,714	(5.2)
2006-07	11,303	0.3
2005-06	11,265	(2.2)
2004-05	11,522	(1.5)
2003-04	11,693	(0.5)
2002-03	11,757	0.9

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

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

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

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

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

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

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

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

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

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

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

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

3. MAJOR INITIATIVES TO IMPROVE

STUDENT ACHIEVEMENT

Test Scores

The test results of the students in the East Orange School District from the 2012 statewide assessments are as follows.

Chart I

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

Grade 4	Partially Proficient	Proficient	Advanced Proficient
Language Arts Literacy	64.2%	35%	0.7%
Mathematics	42.6%	41.7%	15.7%
Science	22.3%	57.3%	20.4%

Grade 8	Partially Proficient	Proficient	Advanced Proficient
Language Arts Literacy	42.8%	56%	1.1%
Mathematics	55.5%	37.7%	6.6%
Science	49%	46.9%	4%

Grade 11	Partially Proficient	Proficient	Advanced Proficient
Language Arts Literacy	27.2%	71.9%	0.9%
Mathematics	51%	41.2%	7.7%

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

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

Elementary and Middle School Initiatives

Below are the major proposed initiatives.

1. *Using Student Achievement Data.* Armed with data, staff will make instructional changes aimed at improving student achievement.
2. *Mapping and Monitoring Curriculum.* Mathematics and Language Arts Literacy curricula are mapped to reflect weekly expectations of what students are to learn. Site visits will be conducted to monitor the implementation of the pacing guide.

3. *Using Assessment Systems.* Weekly unit and benchmark assessments are administered. Student re-teaching is reflective of learning needs identified via testing. Progress monitoring procedures will be developed to assist with the use of test results to re-teach.
4. *Intensive Tutoring Program.* After School programs for students in grades 2 – 8 provide skill intervention for students who are close to meeting state standards and students in need of remediation.

The After School program, a Tier 3 strategy, provides students with the following:

- a. short term small flexible groupings;
 - b. immediate, intensive intervention; and
 - c. additional re-teaching and supervised practice
5. *District and School-Based Professional Development.* Collaborative professional development will be implemented in all schools and be a major component of school-based professional development.
 6. *Differentiation of Instruction.* Administration will monitor lesson plans ensuring that students receive small group instruction aimed at their specific needs.
 7. *Increased Supervisory and Coaching Support.* Supervisors and trainers are assigned to schools for three hours per week to coach and train staff on site.
 8. *Intervention Programs.* Provide a consistent intervention program in Language Arts Literacy and Mathematics for students in Elementary and Middle Schools.

High School Initiatives

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

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

1. Develop EPP's for all students who were not proficient in Language Arts Literacy and Mathematics on the NJASK.
2. Send contract letters to parents of seniors to commit them to the tutoring program.
3. Provide an After School program to all students that did not pass the HSPA.
4. Continue HSPA prep class for 11th grade students who had a final grade of C or below in either Algebra I/Geometry, and/or English I and II.
5. Provide an 80-minute block of instruction in English Language Arts and Mathematics for 9th and 10th grade students.
6. Provide a consistent intervention model for English Language Arts and Mathematics.

7. Provide an intervention program (Achieve 3000) to 9th and 10th grade special education students.

CICELY TYSON COMMUNITY SCHOOL OF PERFORMING AND FINE ARTS

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

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

During the 2011-2012 school year, CTS was awarded a School Improvement Grant in the amount of \$1.9 million to provide adequate resources to raise substantially the achievement of their students so as to enable the school to make adequate yearly progress as measured on the State Assessments.

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

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

- Providing on-going job-embedded professional development that is aligned to the schools Title I plans and the instructional programs to facilitate effective instructional practices to successfully implement the transformation model;
- Reward school leaders, teachers and staff that proven to increase student achievement and high school graduation rates and remove those leaders, teachers and staff that fail to do so even after ample opportunities to improve practices;
- Development and implementation of a rigorous evaluation system for school leaders and principals that measures performance and student growth; and
- Continuous use of assessment data to inform and differentiate instruction in order to meet the academic needs of individual students.

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

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

"Rising to a Standard of Excellence"

EAST ORANGE STEM ACADEMY

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

The admissions process is very competitive and promises to yield high quality students. With applications for the 2011-2012 SY (Class of 2015) reaching the targeted number immediately, STEM Academy's 2nd year application process was met with an increase of applications – with a significant number of students re-entering the school district from charter and private schools.

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

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

STEM Academy was also host to an international student from China through the Pacific International Exchange program during the 2011-2012 SY. It was a remarkable experience for not only the visiting student, but for students and staff of STEM Academy as well.

Student activities for the 2011-2012 SY included a ski trip to Mountain Creek Ski Resort, Environthon and a visit to the Newton Robotics Team. Students at STEM Academy are offered a full complement of clubs including the National Honor Society, Student Council, Forensics Club & the Environmental Club. Students are also able to participate in 13 varsity sports through the unified district athletic program. Upperclassmen are encouraged to seek mentorships, internships, college coursework, online courses and summer programs.

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

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

Facilities Plans and Projects

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

- (a) The support and expansion of the Unique Schools of Choice curriculum (Magnet Academies), and
- (b) Compliance with the State's Comprehensive Educational Improvement Funding Act Plan.

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

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

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

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

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

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

4. INTERNAL ACCOUNTING CONTROLS

Management of the District is responsible for establishing and maintaining a system of internal controls designed to ensure that the assets of the District are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with GAAP. Internal control is designed to provide reasonable, but not absolute, assurance that GAAP objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be achieved; and (2) the valuation of costs and benefits requires estimates and judgments by management.

As a recipient of Federal and State financial assistance, the District is also responsible for ensuring that adequate internal control is in place to ensure compliance with applicable laws and regulations related to funded programs. Each funded grant has a program manager assigned to facilitate the program. This internal control is also subject to periodic evaluation by District administration.

As part of the District's single audit described earlier, tests are made to determine the adequacy of internal control, including that portion related to Federal and State financial assistance programs, as well as to determine that the District has complied with applicable laws and regulations.

5. BUDGETARY CONTROLS

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

An encumbrance accounting system is used to record outstanding purchase commitments on a line item basis. Open encumbrances at year-end are either canceled or are included as re-appropriations of fund balance in the subsequent year. Those amounts to be re-appropriated are reported as reservations of fund balance at June 30, 2009.

6. ACCOUNTING SYSTEM AND REPORTS

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

7. CASH MANAGEMENT

The investment policy of the District is guided in large part by state statute as detailed in the Financial Section - Notes to the Financial Statements, Note 2, of this report. The District utilizes a cash management plan, which requires it to

deposit public funds in public depositories protected from loss under the provisions of the Governmental Unit Deposit Protection Act (GUDPA). GUDPA was enacted in 1970 to protect Governmental Units from a loss of funds on deposit with a failed banking institution in New Jersey. The law requires governmental units to deposit public funds only in public depositories located in New Jersey, where the funds are secured in accordance with the Act.

8. RISK MANAGEMENT

The Board carries various forms of insurance, including but not limited to general liability, automobile liability and comprehensive/collision, hazard and theft insurance on property and contents, fidelity bonds, student insurance, and errors and omissions (see Exhibit J-13 in the statistical section of this report).

9. SERVICE EFFORTS AND ACCOMPLISHMENTS

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

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

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

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

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

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

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

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

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

10. MAJOR OPERATIONAL CONCERNS

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

11. OTHER INFORMATION

State statutes require an annual audit by independent Certified Public Accountants (CPAs) or Registered Municipal Accountants. The Board has selected the accounting firm of Lerch, Vinci & Higgins, LLP to perform the District's annual audit for 2011 – 2012.

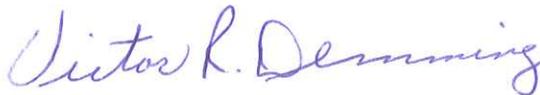
12. ACKNOWLEDGMENTS

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

Respectfully Submitted,

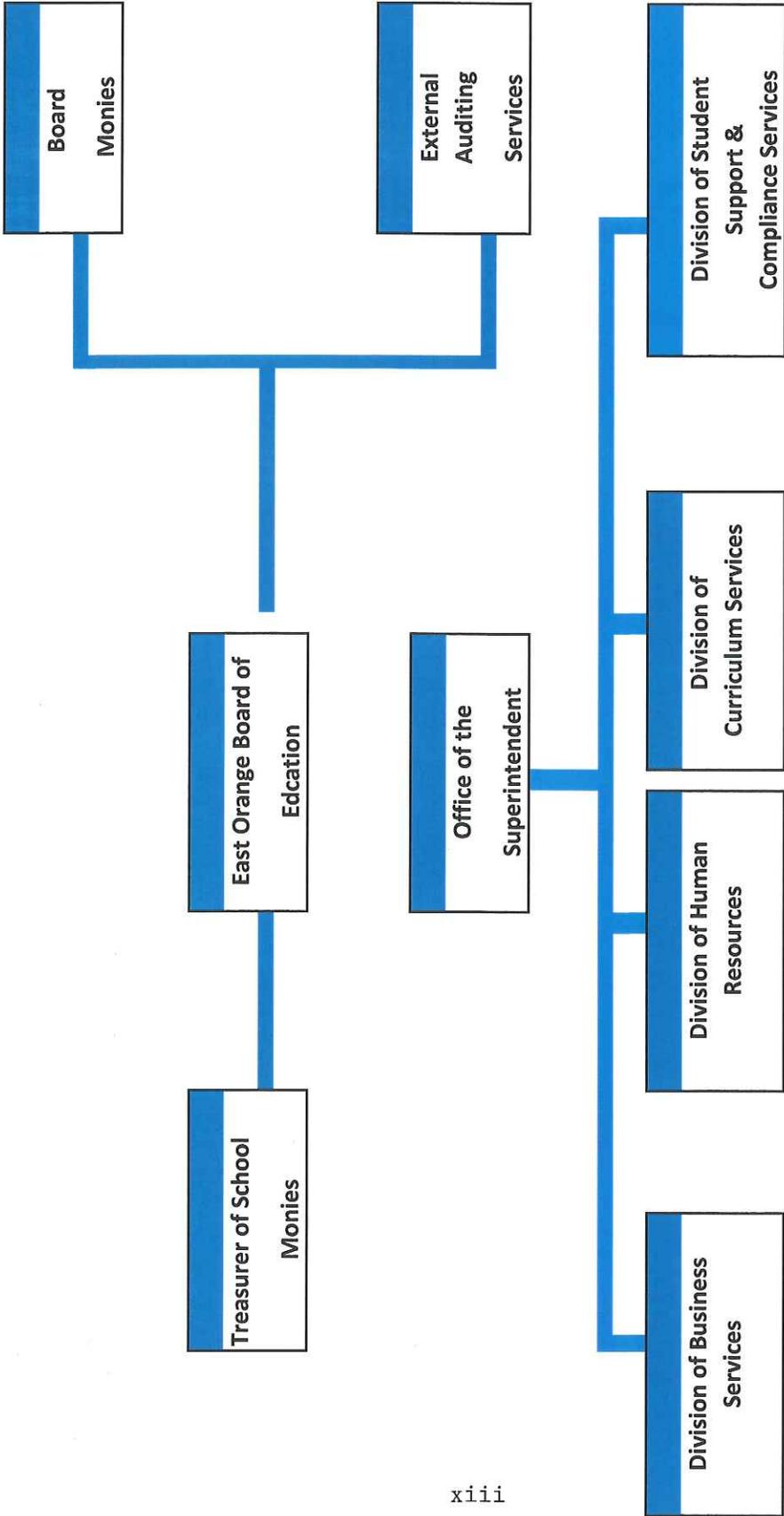


Dr. Gloria C. Scott
Superintendent of Schools



Victor R. Demming
Board Secretary/School Business Administrator

**EAST ORANGE SCHOOL DISTRICT
 SEPTEMBER 2012
 ORGANIZATION CHART**



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

**ROSTER OF OFFICIALS
JUNE 30, 2012**

MEMBERS OF THE BOARD OF EDUCATION

	<u>Official Title</u>	<u>Term Expires</u>
Mr. Arthur Wright	President	2013
Mrs. Emily G. Nichols-Mitchell	Vice President	2013
Mr. Cameron B. Jones, Sr.	Member	2014
Mr. Everett J. Jennings, CCE	Member	2014
Ms. Valerie Best	Member	2015
Ms. Hillary Curry	Member	2015
Mr. Bergson Leneus	Member	2015

Other Officials

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

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

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

Ms. Candace Wildy, Director of Human Resource Services

Ms. Annmarie Corbitt, Treasurer of School Monies

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

Audit Firm

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

Attorney

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

Official Depository

PNC Bank
Pittsburgh, PA 15230

Official Newspapers

The Star Ledger
The East Orange Record
The New York Times

FINANCIAL SECTION

LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

17 - 17 ROUTE 208
FAIR LAWN, NJ 07410
TELEPHONE (201) 791-7100
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GARY W. HIGGINS, CPA, RMA, PSA
JEFFREY C. BLISS, CPA, RMA, PSA
PAUL J. LERCH, CPA, RMA, PSA
DONNA L. JAPHET, CPA, PSA
JULIUS B. CONSONI, CPA, PSA

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

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the East Orange Board of Education, a component unit of the City of East Orange as of and for the fiscal year ended June 30, 2012, which collectively comprise the Board of Education's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Board of Education's management. Our responsibility is to express opinions on these financial statements based on our audit.

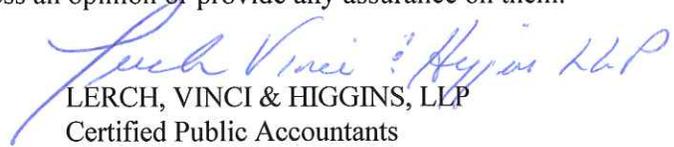
We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in the Government Auditing Standards, issued by the Comptroller General of the United States and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the East Orange Board of Education's internal control over financial reporting. Accordingly, we express no such opinion. An audit 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 opinions.

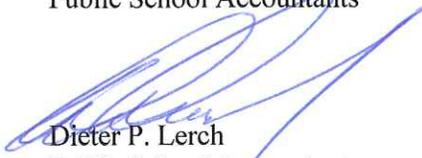
In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the East Orange Board of Education as of June 30, 2012, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated November 5, 2012 on our consideration of the East Orange Board of Education's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the East Orange Board of Education's basic financial statements as a whole. The introductory section, combining fund financial statements, financial schedules and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations" and New Jersey OMB's Circular 04-04, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid", and are also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The combining fund financial statements and schedules of expenditures of federal awards and state financial assistance have been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining fund financial statements and schedules of expenditures of federal awards and state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole. The introductory section, financial schedules and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.


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


Dieter P. Lerch
Public School Accountant
PSA Number CS00756

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2012**

This section of the East Orange Board of Education's annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2012. Please read it in conjunction with the transmittal letter at the front of this report and the District's financial statements, which immediately follows this section.

The Management's Discussion and Analysis (MD&A) is an element of Required Supplementary Information specified in the Governmental Accounting Standard Board's (GASB) Statement No. 34 – Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued in June 1999. Certain comparative information between the current year (2011-2012) and the prior year (2010-2011) is required to be presented in the MD&A.

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2011-2012 fiscal year include the following:

- The assets of the East Orange Board of Education exceeded its liabilities at the close of the fiscal year by \$315,430,314 (net assets).
- The District's total net assets increased \$9,206,572.
- Overall district revenues were \$265,404,062. General revenues accounted for \$196,492,813 or 74% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$68,911,249 or 26% of total revenues.
- The school district had \$250,279,726 in expenses for governmental activities; only \$63,502,088 of these expenses were offset by program specific charges, grants or contributions. General revenues (predominantly unrestricted State aid) of \$196,491,875 were adequate to provide for these programs.
- As of the close of the current fiscal year, the District's governmental funds reported a combined ending fund balance of \$32,353,547 an increase of \$11,434,856 when compared to the previous year ending fund balance.
- The General Fund unassigned fund deficit at June 30, 2012 was \$14,537,521 an increase of \$1,527,254 when compared with the beginning deficit at July 1, 2011 of \$13,010,267.

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

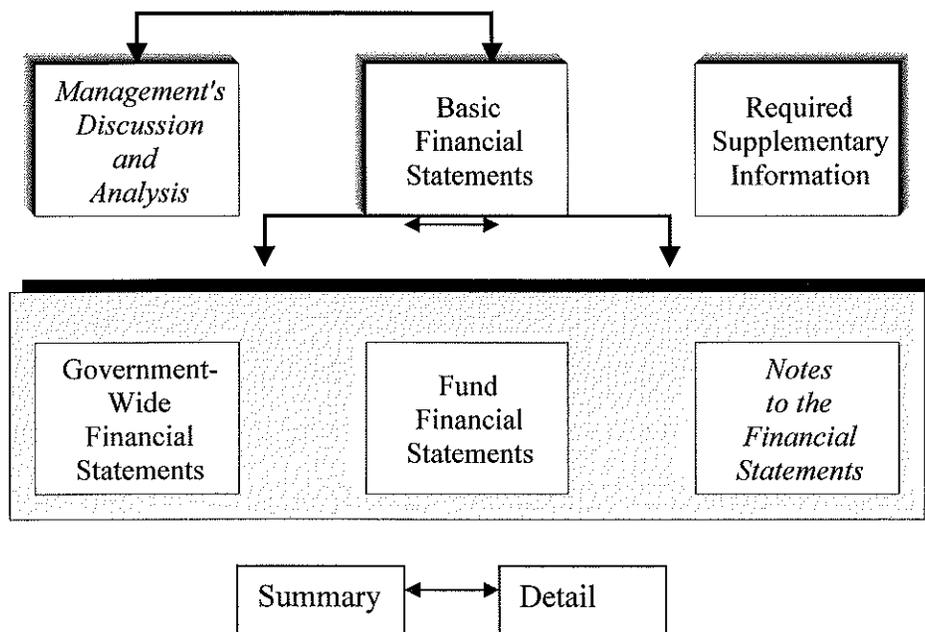
**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2012**

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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



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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2012**

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

Major Features of the District-Wide and Fund Financial Statements

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

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2012**

District-wide financial statements

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

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

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

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

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

Fund financial statements

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

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

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2012**

Fund financial statements (continued)

The District has three kinds of funds:

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

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

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

- Food Service (Cafeteria)

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

Notes to the basic financial statements

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

Other Information

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

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

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2012**

DISTRICT-WIDE FINANCIAL ANALYSIS

Net assets may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$315,430,314 as of June 30, 2012 and \$306,223,742 as of June 30, 2011.

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

**Net Assets
As of June 30, 2012 and 2011**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Current Assets	\$ 53,902,643	\$ 39,774,156	\$ 1,005,276	\$ 1,579,069	\$ 54,907,919	\$ 41,353,225
Capital Assets	<u>340,775,469</u>	<u>346,104,008</u>	<u>31,187</u>	<u>34,744</u>	<u>340,806,656</u>	<u>346,138,752</u>
Total Assets	<u>394,678,112</u>	<u>385,878,164</u>	<u>1,036,463</u>	<u>1,613,813</u>	<u>395,714,575</u>	<u>387,491,977</u>
Non-Current Liabilities	57,204,087	60,354,934			57,204,087	60,354,934
Current Liabilities	<u>21,496,752</u>	<u>18,884,088</u>	<u>1,583,422</u>	<u>2,029,213</u>	<u>23,080,174</u>	<u>20,913,301</u>
Total Liabilities	<u>78,700,839</u>	<u>79,239,022</u>	<u>1,583,422</u>	<u>2,029,213</u>	<u>80,284,261</u>	<u>81,268,235</u>
Net Assets						
Invested in capital assets, net of related debt	291,075,514	293,440,482	31,187	34,744	291,106,701	293,475,226
Restricted	7,825,125	3,885,619			7,825,125	3,885,619
Unrestricted (Deficit)	<u>17,076,634</u>	<u>9,313,041</u>	<u>(578,146)</u>	<u>(450,144)</u>	<u>16,498,488</u>	<u>8,862,897</u>
Total Net Assets	<u>\$ 315,977,273</u>	<u>\$ 306,639,142</u>	<u>\$ (546,959)</u>	<u>\$ (415,400)</u>	<u>\$ 315,430,314</u>	<u>\$ 306,223,742</u>

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

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2012**

**Change in Net Assets
For The Years Ended June 30, 2012 and 2011**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Revenues						
Program Revenues						
Charges for Services			\$ 524,966	\$ 432,258	\$ 524,966	\$ 432,258
Operating Grants and Contributions	\$ 61,844,848	\$ 56,289,889	4,884,195	4,624,259	66,729,043	60,914,148
Capital Grants and Contributions	1,657,240	2,993,526			1,657,240	2,993,526
General Revenues						
Property Taxes	20,494,216	20,472,832			20,494,216	20,472,832
State and Federal Aid	174,729,019	165,781,180			174,729,019	165,781,180
Other	1,268,640	1,244,939	938	685	1,269,578	1,245,624
Total Revenues	<u>259,993,963</u>	<u>246,782,366</u>	<u>5,410,099</u>	<u>5,057,202</u>	<u>265,404,062</u>	<u>251,839,568</u>
Expenses						
Instruction						
Regular	113,166,864	109,466,882			113,166,864	109,466,882
Special Education	30,515,049	30,626,508			30,515,049	30,626,508
Other Instruction	7,348,814	8,662,695			7,348,814	8,662,695
School Sponsored Activities and Athletics	1,094,884	943,398			1,094,884	943,398
Community Services	17,612	3,887			17,612	3,887
Support Services						
Student and Instruction Related Services	41,315,319	39,468,121			41,315,319	39,468,121
General Administrative Services	4,345,535	4,101,714			4,345,535	4,101,714
School Administrative Services	10,418,917	9,818,265			10,418,917	9,818,265
Central Services	4,786,596	4,000,545			4,786,596	4,000,545
Admin. Info. Technology	715,261	653,159			715,261	653,159
Plant Operations and Maintenance	28,539,459	24,581,059			28,539,459	24,581,059
Pupil Transportation	5,265,457	5,596,637			5,265,457	5,596,637
Interest on Long-Term Debt	2,749,959	3,013,466			2,749,959	3,013,466
Food Services	-	-	5,917,764	5,444,750	5,917,764	5,444,750
Total Expenses	<u>250,279,726</u>	<u>240,936,336</u>	<u>5,917,764</u>	<u>5,444,750</u>	<u>256,197,490</u>	<u>246,381,086</u>
Change in Net Assets Before Transfers	9,714,237	5,846,030	(507,665)	(387,548)	9,206,572	5,458,482
Transfers	<u>(376,106)</u>	<u>(300,000)</u>	<u>376,106</u>	<u>300,000</u>	<u>-</u>	<u>-</u>
Change in Net Assets	9,338,131	5,546,030	(131,559)	(87,548)	9,206,572	5,458,482
Net Assets, Beginning of Year	<u>306,639,142</u>	<u>301,093,112</u>	<u>(415,400)</u>	<u>(327,852)</u>	<u>306,223,742</u>	<u>300,765,260</u>
Net Assets, End of Year	<u>\$ 315,977,273</u>	<u>\$ 306,639,142</u>	<u>\$ (546,959)</u>	<u>\$ (415,400)</u>	<u>\$ 315,430,314</u>	<u>\$ 306,223,742</u>

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2012**

Governmental Activities. The District's total governmental activities' revenues, which includes State and Federal grants, were \$259,993,963 and \$246,782,366 for the years ended June 30, 2012 and June 30, 2011, respectively. Property taxes of \$20,494,216 and \$20,472,832 represented 8% and 8% of the revenues for the fiscal years ended June 30, 2012 and 2011, respectively. Another significant portion of revenue came from unrestricted State aid and Federal aid of \$174,729,019 and \$165,781,180 which represented 67% and 67% of the revenues for the fiscal years ended June 30, 2012 and 2011, respectively. Revenues from operating grants and contributions of \$61,844,848 and \$56,289,889 represented 24% and 23% of the revenues for the fiscal years ended June 30, 2012 and 2011, respectively. Capital grants and contributions of \$1,657,240 and \$2,993,526 represented 1% and 1% of the revenues for the fiscal year ended June 30, 2012 and 2011, respectively. In addition, other income is earned which includes revenues such as interest, prior year refunds and other miscellaneous items.

The total cost of all governmental activities programs and services were \$250,279,726 and \$240,936,336 for the years ended June 30, 2012 and 2011. The District's expenses are predominantly related to educating and caring for students. Instruction totaled \$152,143,223 and \$149,703,370 (61% and 62%) of total expenditures for the fiscal years ended June 30, 2012 and 2011, respectively. Student support services, totaled \$95,386,544 \$88,219,500 (38% and 37%) of total expenditures and interest on long-term debt totaled \$2,749,959 and \$3,013,466 (1% and 1%) of total expenditures for the fiscal years ended June 30, 2012 and 2011, respectively.

Total governmental activities revenues for the year ended June 30, 2012 surpassed expenses and transfers, increasing net assets by \$9,338,131 over the previous year from \$306,639,142 at June 30, 2011 to \$315,977,273 at June 30, 2012.

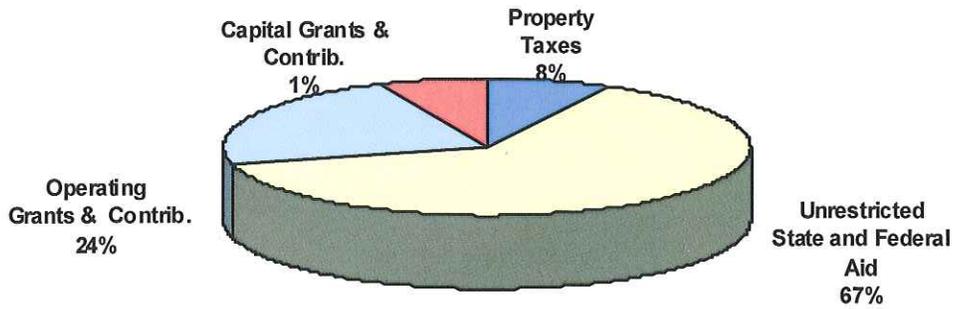
The cost of all *governmental* activities this year was \$250,279,726 an increase of \$9,343,390 (4%) over the previous year.

- The federal and state governments subsidized certain programs with grants, contributions and aid of \$236,573,867 (exclusive of capital projects). The state contributions from the Educational Facilities Construction and Financing Aid Program which financed capital project costs decreased \$1,336,286 (45%) from the previous year, the District realized increases from Federal and State sources for operating grants and unrestricted formula aid of \$14,502,798 (6%).
- District's costs in the amount of \$20,494,216, were provided from property taxes. The property taxes levied increased by \$21,384 from 2012 to 2011.
- Other general revenues totaling \$1,268,640 were provided from miscellaneous local sources, an increase of \$23,701. The increase was primarily the result of the increase in cancelled prior year orders during the year.

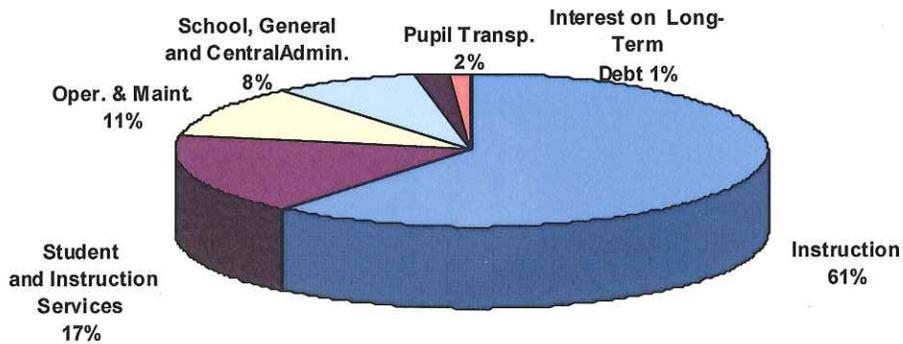
**EAST ORANGE BOARD OF EDUCATION
EAST ORANGE, NEW JERSEY**

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2012**

**Revenues by Source- Governmental Activities
For Fiscal Year 2012**



**Expenditures by Type- Governmental Activities
For Fiscal Year 2012**



Expenses increased in 2012 to \$250,279,726 from \$240,936,336 in 2011. Instruction related expenses increased \$2,439,853 and support services expenses increased \$7,167,044. Interest on long-term debt decreased by \$263,507 from 2012 to 2011.

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2012**

Net Cost of Governmental Activities. The District's total cost of services were \$250,279,726 and \$240,936,336 for the fiscal years ended June 30, 2012 and 2011, respectively. After applying program revenues, derived from operating grants and contributions of \$61,844,848 and \$56,289,889 and capital grants and contribution of \$1,657,240 and \$2,993,526, the net cost of services of the District were \$186,777,638 and \$181,652,921 for the fiscal years ended June 30, 2012 and 2011, respectively.

Net Cost of Governmental Activities

	<u>Total Cost of Services</u>		<u>Net Cost of (Revenue from) Services</u>	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Instruction				
Regular	\$ 113,166,864	\$ 109,466,882	\$ 80,695,315	\$ 83,181,057
Special Education	30,515,049	30,626,508	20,262,118	20,800,812
Other Instruction	7,348,814	8,662,695	4,495,057	4,302,903
School Sponsored Activities and Athletics	1,094,884	943,398	1,094,884	943,398
Community Services	17,612	3,887	17,612	3,887
Support Services				
Student and Instruction Related Services	41,315,319	39,468,121	31,480,043	30,181,069
General Administrative Services	4,345,535	4,101,714	4,345,535	4,101,714
School Administrative Services	10,418,917	9,818,265	9,547,417	9,160,516
Central Services	4,786,596	4,000,545	4,786,596	4,000,545
Admin. Info. Technology	715,261	653,159	715,261	653,159
Plant Operations and Maintenance	28,539,459	24,581,059	22,904,817	17,539,724
Pupil Transportation	5,265,457	5,596,637	4,033,050	4,295,775
Interest on Long-Term Debt	<u>2,749,959</u>	<u>3,013,466</u>	<u>2,399,933</u>	<u>2,488,362</u>
 Total	 <u>\$ 250,279,726</u>	 <u>\$ 240,936,336</u>	 <u>\$ 186,777,638</u>	 <u>\$ 181,652,921</u>

Business-Type Activities – The District's total business-type activities revenues were \$5,410,099 and \$5,057,202 for the years ended June 30, 2012 and June 30, 2011. Charges for services accounted for 10% and 9% of total revenues and operating grants and contributions accounted for 90% and 91% of total revenue for the years ended June 30, 2012 and 2011.

The total cost of all business-type activities programs and services were \$5,917,764 and \$5,444,750 for the years ended June 30, 2012 and 2011. The District's expenses are related to Food Service programs provided to all students, teachers and administrators within the District.

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2012**

Business-Type Activities (Continued)

The business-type activities revenues and transfers for the year ended June 30, 2012 were less than expenses decreasing net assets by \$131,559 from the previous year from a deficit of \$415,400 at June 30, 2011 to a deficit of \$546,959 at June 30, 2012. The cost of business-type activities this year was \$5,917,764, an increase of \$473,014 (9%) over the previous year.

- Some of the cost was paid by users of the District's food service program for a total of \$524,966, an increase of \$92,708 (21%). This increase was the result of an increase in the number of non-student meals served and special events during the year.
- The Federal and State governments subsidized the food service program with grants and contributions of \$4,884,195 in 2012 and \$4,624,259 in 2011, an increase of \$259,936 (6%). This increase is a result of an increase in the number of reimbursable student meals served during the year.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

Governmental Funds

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

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed the year, its governmental funds reported a *combined* fund balance of \$32,353,547 for the year ended June 30, 2012 compared to \$20,918,691 for the year ended June 30, 2011. This increase was primarily the result of the change in fund balance of the General Fund which increased \$13,868,187 from the previous year. Unassigned fund balance of the General Fund remained in a deficit position at June 30, 2012 of \$14,537,521 a deficit increase of \$1,527,254 from the previous year. Conversely the fund balance in the Capital Projects Fund decreased by \$2,184,975. The General Fund deficit is the result of the State's deferral of certain state aid payments in the amount of \$18,349,884 which are budgeted for the current fiscal year (2011/2012) by the District but provided for and recorded as a payable in the subsequent fiscal year by the State in their 2012/2013 fiscal year budget. A portion of fund balance was designated for use in the District's 2012/2013 General Fund budget in the amount of \$11,532,226. The remainder of the General Fund fund balance is nonspendable, \$439,660, as it represents supplies and materials on hand at year end, prepaid insurance expenses, or restricted to indicate that it is not available for new spending because it has been committed 1) to liquidate contracts and purchase orders of the prior period \$8,115,924; 2) reserved for emergency reserve \$1,000,000, capital reserves \$2,000,001 and maintenance reserve \$2,195,654; 3) reserved for tuition \$756,800; and 4) reserved for use in the 2013/2014 budget \$11,672,661.

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2012**

Governmental Funds (Continued)

Revenues for the District's governmental funds were \$259,993,963 and \$246,793,259, while total expenditures were \$248,183,001 and \$238,387,464 for the fiscal years ended June 30, 2012 and 2011. Other financing uses were \$376,106 and \$300,000 for the fiscal years ended June 30, 2012 and 2011 which represented transfers to the Food Service Enterprise Fund.

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

The following schedule presents a summary of General Fund Revenues.

	June 30,		Amount of	Percent
	<u>2012</u>	<u>2011</u>	Increase (Decrease)	Change
Local Sources				
Property Tax Levy	\$ 18,950,050	\$ 18,950,050	\$ -	0%
Miscellaneous	957,999	945,215	12,784	1%
State Sources	194,965,711	185,082,061	9,883,650	5%
Federal Sources	<u>5,384,290</u>	<u>1,296,903</u>	<u>4,087,387</u>	315%
 Total General Fund Revenues	 <u>\$ 220,258,050</u>	 <u>\$ 206,274,229</u>	 <u>\$ 13,983,821</u>	 7%

The General Fund revenues increased \$13,983,821 or 7% over the previous year. Local property taxes remained flat from the previous year. State aid revenues increased \$9,883,650 and Federal aid revenues increased \$4,087,387. The increase in State aid and Federal aid was primarily due to the receipt of additional State aid and Education Jobs Fund Federal aid. In 2011. Miscellaneous revenues increased \$12,784 or 1% which was the result of the increase in the cancellation of prior year payables.

In addition to the revenues previously noted, transfers in from the Special Revenue Fund for contributions to School Based Budget programs were \$4,187,045 and \$3,460,288 for the fiscal years ended June 30, 2012 and 2011.

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2012**

Governmental Funds (Continued)

The following schedule presents a summary of General Fund expenditures.

	June 30,		Amount of Increase (Decrease)	Percent Change
	<u>2012</u>	<u>2011</u>		
Instruction	\$ 121,937,667	\$ 119,617,426	\$ 2,320,241	2%
Support Services	87,417,441	80,923,547	6,493,894	8%
Debt Service	492,381	492,382	(1)	0%
Capital Outlay	<u>353,313</u>	<u>394,370</u>	<u>(41,057)</u>	-10%
Total Expenditures	<u>\$ 210,200,802</u>	<u>\$ 201,427,725</u>	<u>\$ 8,773,077</u>	4%

Total General Fund expenditures increased \$8,773,077 or 4% from the previous year. The increase can be attributed to increased expenditures in regular, special education and alternative education instructional programs. In addition, the District also experienced increase in student and instruction related services, as well as, plant operation and maintenance.

In addition to the expenditures shown above, the General Fund transferred to the Food Service Fund \$376,106 and \$300,000 in fiscal years 2012 and 2011 to subsidize the operations of school cafeteria.

In Fiscal Year 2012 General Fund revenues and other financing sources were greater than expenditures and other financing uses increasing fund balance by \$13,868,187 from the previous year. After deducting nonspendable, restricted and assigned fund balance, the unassigned fund deficit increased \$1,527,254 from \$13,010,267 at June 30, 2011 to \$14,537,521 at June 30, 2012. As discussed earlier the deficit is the result of the State deferral of certain state aid payments at year end totaling \$18,349,884 in the General Fund.

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

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

Revenues of the Special Revenue Fund were \$32,723,602 and \$32,191,411 for the years ended June 30, 2012 and 2011. State sources accounted for the majority of Special Revenue Fund's revenue which represented 62% and 64% of the total revenues for the years ended June 30, 2012 and 2011.

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2012**

Special Revenue Fund (Continued)

Total Special Revenue Fund revenues increased \$532,191 or 2% from the previous year. State sources decreased \$248,478 or 1%, while Federal sources increased \$764,202 or 7%. The local grants also increased \$16,467.

Expenditures of the Special Revenue Fund were \$28,536,557 and \$28,202,382 for the fiscal years ended June 30, 2012 and 2011. Instructional expenditures were \$20,690,408 and \$20,860,913 or 73% and 74% and expenditures for the support services were \$7,128,964 and \$6,864,646 or 25% and 24% of total expended for the years ended June 30, 2012 and 2011. In addition the Special Revenue Fund contributed \$4,187,045 and \$3,460,288 in 2012 and 2011 to the General Fund as a contribution for School Based Budget expenditures.

Total Special Revenue Fund expenditures increased \$334,175 or 1% from the previous year. Instructional expenditures decreased \$170,505 or 1% while support services expenditures decreased \$264,318 or 4%. The increase in support services was mainly attributable to reduced costs associated with purchased professional educational services.

Capital Projects Fund – The Capital Projects Fund includes all revenue sources utilized for major capital projects of the District. The capital projects fund expenditures and other financing uses exceeded revenues and other financing sources by \$2,184,975 resulting in a fund balance of \$8,466,534 at June 30, 2012 compared with \$10,651,509 in the previous year. Of the fund balance at June 30, 2012 \$5,936,293 was restricted for the payment of capital lease obligations. The remaining restricted fund balance of \$2,530,241 was restricted and available to fund capital improvement projects.

Revenues of the Capital Projects Fund were \$1,967,881 and \$3,304,143 for the years ended June 30, 2012 and 2011. State sources account for almost all of the Capital Projects Funds revenues which represent 84% and 91% of the total revenues for the year. Due to the enactment of the "Educational Facilities Construction and Financing Act", the School Development Authority (SDA) funds all construction and improvement projects over \$500,000. Thus the need for the district to finance major capital projects through the issuance of debt has been virtually eliminated.

Expenditures of the capital projects fund were \$3,842,359 and \$3,150,016 for the years ended June 30, 2012 and 2011. The increase in expenditures during the year represented the increased activity from various improvements and renovations including the improvements to the Fourth Ave. School.

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

The Debt Service Fund expenditures exceeded the revenues and other financing sources by \$248,356 resulting in a fund balance of \$711,608 compared to \$959,964 in the previous year.

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2012**

Debt Service Fund (Continued)

Revenues of the Debt Service Fund were \$5,044,430 and \$5,023,476 for the years ended June 30, 2012 and 2011. Local property taxes represented 31% and 30% while state sources represented the remaining 69% and 70% of the total revenue for the years ended June 30, 2012 and 2011. Transfers in from the Capital Projects Fund were \$310,497 and \$310,546 for the years ended June 30, 2012 and 2011 and represented interest earnings reserved for the payment of capital lease obligations.

Expenditures of the Debt Service Fund were \$5,603,283 and \$5,607,341 for the years ended June 30, 2012 and 2011. Expenditures represented the repayment of principal and interest of the 1998 certificates of participation issued under a lease-purchase agreement.

Proprietary Funds

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

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

GENERAL FUND BUDGETARY HIGHLIGHTS

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

Over the course of the year, the District revised the annual operating budget several times through appropriation transfers between budget line items. Budget amendments were made to adjust budgets for specially funded appropriations and changes in State aid.

During the year budgetary revenues and other financing sources exceeded budgetary expenditures and other financing uses resulting in an increase in budgetary fund balance of \$14,498,970 or 54% over the previous year. After deducting nonspendable, restricted and assigned fund balance of \$37,712,926, the unassigned fund balance decreased from \$4,708,834 at June 30, 2011 to a fund balance of \$3,812,363 at June 30, 2012 which represented a decrease of \$896,471.

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2012**

CAPITAL ASSETS

The District's investment in capital assets for its governmental and business type activities as of June 30, 2012 and 2011 amounted to \$340,806,656 and \$346,138,752 (net of accumulated depreciation). The capital assets consist of land, construction in progress, buildings and building improvements, computers, specialized machinery and various other types of equipment and vehicles. Depreciation charges for fiscal years 2011-2012 and 2010-2011 amounted to \$10,208,621 and \$9,946,342 for governmental activities and \$3,557 and \$827 for business-type activities.

Capital Assets at June 30, 2012 and 2011
(Net of Accumulated Depreciation)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Land	\$ 2,645,706	\$ 2,645,706			\$ 2,645,706	\$ 2,645,706
Construction in Progress	2,170,420				2,170,420	-
Building and Building Improvements	332,426,049	340,350,194			332,426,049	340,350,194
Machinery and Equipment	3,449,454	3,000,085	\$ 31,187	\$ 34,744	3,480,641	3,034,829
Vehicles	<u>83,840</u>	<u>108,023</u>	<u>-</u>	<u>-</u>	<u>83,840</u>	<u>108,023</u>
Total Net Assets	<u>\$ 340,775,469</u>	<u>\$ 346,104,008</u>	<u>\$ 31,187</u>	<u>\$ 34,744</u>	<u>\$ 340,806,656</u>	<u>\$ 346,138,752</u>

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

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2012**

LONG TERM LIABILITIES

At year end, the District's long-term liabilities consisted of Certificate of Participation payable of \$47,320,818 and \$49,963,895 for the years ended June 30, 2012 and 2011, Refunded Certificates of Participation Payable of \$8,265,000 and \$8,385,000 for the years ended June 30, 2012 and 2011 and compensated absences payable of \$1,074,832 and \$1,039,899 for the years ended June 30, 2012 and 2011. Liabilities for claims and judgements and accrued liability for insurance claims are fully funded in the General Fund for the years ended June 30, 2012 and 2011. The District also has a liability for a capital lease for District copiers with balances of \$543,437 and \$966,140 for the years ended June 30, 2012 and 2011.

Outstanding Long-Term Debt at June 30, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Certificates of Participation	\$ 47,320,818	\$ 49,963,895
Certificates of Participation - Refunding	8,265,000	8,385,000
Capital Leases	543,437	966,140
Compensated Absences Payable	<u>1,074,832</u>	<u>1,039,899</u>
 Total Expenditures	 <u>\$ 57,204,087</u>	 <u>\$ 60,354,934</u>

Certificates of Participation included capital appreciation debt which increased \$2,291,923 in accreted value while principal payments totaled \$4,935,000 for the year.

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

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

Many factors were considered by the District's administration during the process of developing the fiscal year 2012-2013 budget. The primary factors were the District's projected student population, anticipated state and federal aid as well as increasing salary and related benefit costs.

These indicators were considered when adopting the budget for fiscal year 2012-2013. Budgeted expenditures in the General Fund increased 4% to \$209,063,330 in fiscal year 2012-2013.

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2012**

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional information contact the School Business Administrator, East Orange Board of Education, 715 Park Avenue, East Orange, NJ 07017-1026.

BASIC FINANCIAL STATEMENTS

EAST ORANGE BOARD OF EDUCATION
STATEMENT OF NET ASSETS
JUNE 30, 2012

ASSETS	Governmental Activities	Business-Type Activities	Total
Cash	\$ 32,466,029	\$ 749,079	\$ 33,215,108
Receivables, net	10,422,112	334,437	10,756,549
Inventory	263,969	26,093	290,062
Prepays	175,691		175,691
Internal Balances	104,333	(104,333)	
Deferred Charges - Bond Issuance Costs	123,828		123,828
Restricted Assets:			
Investments with Fiscal Agent	10,346,681		10,346,681
Capital Assets:			
Not Being Depreciated	4,816,126		4,816,126
Being Depreciated, Net	<u>335,959,343</u>	<u>31,187</u>	<u>335,990,530</u>
Total Assets	<u>394,678,112</u>	<u>1,036,463</u>	<u>395,714,575</u>
 LIABILITIES			
Accounts Payable and Other			
Current Liabilities	16,523,933	1,579,564	18,103,497
Accrued Interest Payable	71,484		71,484
Payable to Other Governments	1,184,115		1,184,115
Unearned Revenue	3,717,220	3,858	3,721,078
Noncurrent Liabilities:			
Due Within One Year	5,797,286		5,797,286
Due Beyond One Year	<u>51,406,801</u>	<u>-</u>	<u>51,406,801</u>
Total Liabilities	<u>78,700,839</u>	<u>1,583,422</u>	<u>80,284,261</u>
 NET ASSETS			
Invested in Capital Assets, net of related debt	291,075,514	31,187	291,106,701
Restricted for:			
Debt Service	711,608		711,608
Maintenance Reserve	2,195,654		2,195,654
Other Purposes	4,917,863		4,917,863
Unrestricted (Deficit)	<u>17,076,634</u>	<u>(578,146)</u>	<u>16,498,488</u>
Total Net Assets	<u>\$ 315,977,273</u>	<u>\$ (546,959)</u>	<u>\$ 315,430,314</u>

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

**EAST ORANGE BOARD OF EDUCATION
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities:							
Instruction:							
Regular	\$ 113,166,864		\$ 32,471,549		\$ (80,695,315)	\$	\$ (80,695,315)
Special Education	30,515,049		10,252,931		(20,262,118)		(20,262,118)
Other Instruction	7,348,814		2,853,757		(4,495,057)		(4,495,057)
School Sponsored Activities and Athletics	1,094,884				(1,094,884)		(1,094,884)
Community Services	17,612				(17,612)		(17,612)
Support Services:							
Student & Instruction Related Services	41,315,319		9,835,276		(31,480,043)		(31,480,043)
General Administrative Services	4,345,535		871,500		(4,345,535)		(4,345,535)
School Administrative Services	10,418,917				(9,547,417)		(9,547,417)
Central Services	4,786,596				(4,786,596)		(4,786,596)
Admin Info Technology	715,261				(715,261)		(715,261)
Plant Operations and Maintenance	28,539,459		3,977,402	\$ 1,657,240	(22,904,817)		(22,904,817)
Pupil Transportation	5,265,457		1,232,407		(4,033,050)		(4,033,050)
Interest on long-term debt	2,749,959		350,026		(2,399,933)		(2,399,933)
Total Governmental Activities	250,279,726		61,844,848	1,657,240	(186,777,638)		(186,777,638)
Business-Type Activities:							
Food Service	5,917,764	\$ 524,966	4,884,195			\$ (508,603)	(508,603)
Total Business-Type Activities	5,917,764	524,966	4,884,195			(508,603)	(508,603)
Total Primary Government	\$ 256,197,490	\$ 524,966	\$ 66,729,043	\$ 1,657,240	(186,777,638)	(508,603)	(187,286,241)

EAST ORANGE BOARD OF EDUCATION
 STATEMENT OF ACTIVITIES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Net (Expense) Revenue and Changes in Net Assets		
	Governmental Activities	Business-type Activities	Total
General Revenues:			
Taxes			
Property Taxes, levied for general purposes, net	\$ 18,950,050	\$	\$ 18,950,050
Property Taxes, levied for debt service, net	1,544,166		1,544,166
Federal and State Aid for School Based Budgets	4,187,045		4,187,045
State Aid - Unrestricted	167,391,736		167,391,736
State Aid - Restricted for Debt Service Principal	3,150,238		3,150,238
Miscellaneous Income	1,268,640	\$ 938	1,269,578
Transfers	(376,106)	376,106	-
Total General Revenues and Transfers	196,115,769	377,044	196,492,813
Change in Net Assets	9,338,131	(131,559)	9,206,572
Net Assets, Beginning of Year	306,639,142	(415,400)	306,223,742
Net Assets, End of Year	\$ 315,977,273	\$ (546,959)	\$ 315,430,314

FUND FINANCIAL STATEMENTS

**EAST ORANGE BOARD OF EDUCATION
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2012**

EXHIBIT B-1

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash	\$ 23,758,134	\$ 5,239,541	\$ 2,756,746	\$ 711,608	\$ 32,466,029
Receivables, Net					
Receivables From Other Governments	4,529,675	5,878,652			10,408,327
Due from Other Funds	118,118		126,627		244,745
Inventory	263,969				263,969
Prepays	175,691				175,691
Restricted Assets:					
Investments with Fiscal Agent	<u>4,484,712</u>	-	<u>5,861,969</u>	-	<u>10,346,681</u>
Total Assets	<u>\$ 33,330,299</u>	<u>\$ 11,118,193</u>	<u>\$ 8,745,342</u>	<u>\$ 711,608</u>	<u>\$ 53,905,442</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$ 3,774,104	\$ 2,808,707	\$ 278,808		\$ 6,861,619
Payable to State Government	21,828	252,375			274,203
Payable to Federal Government		909,912			909,912
Due to Other Funds	945,189				945,189
Claims and Judgements Payable	2,190,136				2,190,136
Accrued Liabilities for Insurance Claims	1,811,407				1,811,407
Other Liabilities	1,412,230	3,429,979			4,842,209
Deferred Revenue	-	<u>3,717,220</u>	-	-	<u>3,717,220</u>
Total Liabilities	<u>10,154,894</u>	<u>11,118,193</u>	<u>278,808</u>	<u>-</u>	<u>21,551,895</u>
Fund Balances					
Nonspendable Fund Balance					
Inventory	263,969				263,969
Prepays	175,691				175,691
Restricted Fund Balance					
Excess Surplus Designated for Subsequent Year's Exp.	8,242,340				8,242,340
Excess Surplus	11,672,661				11,672,661
Capital Reserve	2,000,001				2,000,001
Capital Lease Obligations			5,936,293		5,936,293
Capital Projects			2,530,241		2,530,241
Debt Service				\$ 711,608	711,608
Maintenance Reserve	2,195,654				2,195,654
Emergency Reserve	1,000,000				1,000,000
Tuition Adjustments	500,000				500,000
Tuition Adjustments - Designated for Subsequent Years Exp.	256,800				256,800
Assigned Fund Balance					
Year End Encumbrances	8,115,924				8,115,924
Designated for Subsequent Year's Expenditures	3,289,886				3,289,886
Unassigned Fund Balance	<u>(14,537,521)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(14,537,521)</u>
Total Fund Balances	<u>23,175,405</u>	<u>-</u>	<u>8,466,534</u>	<u>711,608</u>	<u>32,353,547</u>
Total Liabilities and Fund Balances	<u>\$ 33,330,299</u>	<u>\$ 11,118,193</u>	<u>\$ 8,745,342</u>	<u>\$ 711,608</u>	

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$428,572,765 and the accumulated depreciation is \$87,797,296. 340,775,469

The District has financed capital assets through the issuance of long-term lease obligations. The interest accrual at year end is : (71,484)

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

Certificates of Participation	\$ (47,320,818)
Cert. of Participation - Refunding	(8,265,000)
Deferred Charges for Debt Iss. Costs	123,828
Capital Leases	(543,437)
Compensated Absences Payable	<u>(1,074,832)</u>
	<u>(57,080,259)</u>

Net Assets of Governmental Activities \$ 315,977,273

**EAST ORANGE BOARD OF EDUCATION
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
REVENUES					
Local Sources:					
Property Tax Levy	\$ 18,950,050			\$ 1,544,166	\$ 20,494,216
Miscellaneous	957,999	\$ 20,364	\$ 310,641	-	1,289,004
Total - Local Sources	19,908,049	20,364	310,641	1,544,166	21,783,220
State Sources	194,965,711	20,352,566	1,657,240	3,500,264	220,475,781
Federal Sources	5,384,290	12,350,672	-	-	17,734,962
Total Revenues	220,258,050	32,723,602	1,967,881	5,044,430	259,993,963
EXPENDITURES					
Current:					
Instruction					
Regular Instruction	86,147,802	17,508,766			103,656,568
Special Education Instruction	29,360,541	1,151,100			30,511,641
Other Instruction	5,317,685	2,030,542			7,348,227
School Spons. Activities and Athletics	1,094,027				1,094,027
Community Services	17,612				17,612
Support Services					
Student & Instruction Related Services	33,888,004	7,113,181			41,001,185
General Administrative Services	4,266,462				4,266,462
School Administrative Services	10,263,772				10,263,772
Central Services	4,785,790				4,785,790
Admin Info Technology	715,171				715,171
Plant Operations and Maintenance	28,248,568		32,775		28,281,343
Pupil Transportation	5,249,674	15,783			5,265,457
Debt Service:					
Principal	422,703			5,055,000	5,477,703
Interest	69,678			548,283	617,961
Capital Outlay	353,313	717,185	3,809,584	-	4,880,082
Total Expenditures	210,200,802	28,536,557	3,842,359	5,603,283	248,183,001
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,057,248	4,187,045	(1,874,478)	(558,853)	11,810,962
OTHER FINANCING SOURCES (USES)					
Transfers In	4,187,045			310,497	4,497,542
Transfers Out	(376,106)	(4,187,045)	(310,497)	-	(4,873,648)
Total Other Financing Sources and Uses	3,810,939	(4,187,045)	(310,497)	310,497	(376,106)
Net Change in Fund Balances	13,868,187	-	(2,184,975)	(248,356)	11,434,856
Fund Balance, Beginning of Year	9,307,218	-	10,651,509	959,964	20,918,691
Fund Balance, End of Year	\$ 23,175,405	\$ -	\$ 8,466,534	\$ 711,608	\$ 32,353,547

**EAST ORANGE BOARD OF EDUCATION
RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
WITH THE DISTRICT-WIDE STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Total net change in fund balances - governmental funds (Exhibit B-2)		\$ 11,434,856
Amounts reported for governmental activities in the statement of activities (A-2) are different because:		
Capital outlays are reported in governmental funds as expenditures. However, for governmental activities, the costs are shown in the statement and allocated over their estimated useful lives as annual depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.		
Capital Outlays	\$ 4,880,082	
Depreciation Expense	<u>(10,208,621)</u>	(5,328,539)
Repayment of debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets and does not affect the statement of activities.		
Certificate of Participation	4,935,000	
Capital Lease	422,703	
Certificate of Participation - Refunding	<u>120,000</u>	5,477,703
Governmental Funds report the effect of issuance costs, premiums, and the loss on refunding when the debt is first issued, whereas these amounts are deferred and amortized in the statement of activities		
Amortization of Loss on Refunding Bonds	(7,560)	
Amortization of Original Issue Discount	(24,899)	
Amortization of Issuance Costs	<u>(78,958)</u>	(111,417)
Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recorded as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.		
Accrued Interest Payable	192,384	
Accreted Value of Capital Appreciation Certificates	<u>(2,291,923)</u>	(2,099,539)
In the statement of activities, the effect of the disposal of certain capital assets is to reduce capital assets.		
In the statement of activities, certain operating expenses - compensated absences and claims and judgements - are measured by the amounts earned or incurred during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (paid):		
Compensated Absences	<u>(34,933)</u>	<u>(34,933)</u>
Change in net assets of governmental activities (Exhibit A-2)		\$ <u>9,338,131</u>

**EAST ORANGE BOARD OF EDUCATION
 PROPRIETARY FUND
 STATEMENT OF NET ASSETS
 JUNE 30, 2012**

	Business-Type Activities Enterprise Fund <u>Food Services</u>
ASSETS	
Current Assets	
Cash	\$ 749,079
Intergovernmental Receivable	
Federal	209,744
State	3,099
Accounts Receivable	121,594
Inventories	<u>26,093</u>
Total Current Assets	<u>1,109,609</u>
Non-Current Assets	
Furniture, Machinery & Equipment	515,946
Less: Accumulated Depreciation	<u>(484,759)</u>
Total Capital Assets	<u>31,187</u>
Total Assets	<u>\$ 1,140,796</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 1,579,564
Due to Other Funds	104,333
Deferred Revenue	<u>3,858</u>
Total Current Liabilities	<u>1,687,755</u>
NET ASSETS	
Invested in Capital Assets	31,187
Unrestricted	<u>(578,146)</u>
Total Net Assets	<u>\$ (546,959)</u>

**EAST ORANGE BOARD OF EDUCATION
 PROPRIETARY FUND
 STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN FUND NET ASSETS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	Business-Type Activi Enterprise Fund <u>Food Services</u>
OPERATING REVENUES	
Charges for Services	
Daily Sales	\$ 430,691
Other Sales	<u>94,275</u>
Total Operating Revenues	<u>524,966</u>
OPERATING EXPENSES	
Salaries and Employee Benefits	2,377,164
Cost of Sales	2,323,731
Laundry and Uniforms	7,054
Repair and Maintenance Services	5,382
Management and Administrative Fees	523,534
Insurance	360,732
General Supplies	300,093
Miscellaneous Expenditures	16,517
Depreciation	<u>3,557</u>
Total Operating Expenses	<u>5,917,764</u>
Operating (Loss)	<u>(5,392,798)</u>
NONOPERATING REVENUES	
Interest Earnings	938
State Sources	
School Lunch Program	69,154
Federal Sources	
School Breakfast Program	1,192,448
National School Lunch Program	3,573,730
Fresh Fruits and Vegetables Program	24,587
After School Snack Program	<u>24,276</u>
Total Nonoperating Revenues	<u>4,885,133</u>
Net Loss Before Transfers	(507,665)
Transfers In - General Fund	<u>376,106</u>
Change in Net Assets	(131,559)
Total Net Assets - Beginning of Year	<u>(415,400)</u>
Total Net Assets - End of Year	<u>\$ (546,959)</u>

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

**EAST ORANGE BOARD OF EDUCATION
 PROPRIETARY FUND
 STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

EXHIBIT B-6

**Business-Type Activi
 Enterprise Fund
Food Services**

Cash Flows from Operating Activities

Cash Received from Customers	\$ 425,687
Cash Payments for Employees' Salaries and Benefits	(2,377,164)
Cash Payments to Suppliers for Goods and Services	<u>(3,584,113)</u>
 Net Cash (Used) for Operating Activities	 <u>(5,535,590)</u>

Cash Flows from Noncapital Financing Activities

Cash Received from Other Funds - Transfer	376,106
Cash Received from Other Funds	(77,673)
Cash Received from State and Federal Subsidy Reimbursements	<u>5,096,448</u>
 Net Cash Provided by Noncapital Financing Activities	 <u>5,394,881</u>

Cash Flows from Investing Activities

Interest Earnings	<u>938</u>
 Net Cash Provided by Investing Activities	 <u>938</u>
 Net (Decrease) in Cash and Cash Equivalents	 (139,771)
 Cash, Beginning of Year	 <u>888,850</u>
 Cash, End of Year	 <u>\$ 749,079</u>

**Reconciliation of Operating (Loss) to Net Cash
 (Used) for Operating Activities**

Operating (Loss)	\$ (5,392,798)
Adjustments to Reconcile Operating (Loss) to Net Cash (Used) for Operating Activities	
Depreciation Expense	3,557
Non Cash Federal Assistance - Food Distribution Program	354,911
Changes in Assets and Liabilities:	
(Increase)/Decrease in Other Receivable	(99,279)
(Increase)/Decrease in Inventory	43,810
Increase/(Decrease) in Accounts Payable	(449,649)
Increase/(Decrease) in Deferred Revenue	<u>3,858</u>
 Total Adjustments	 <u>(142,792)</u>

Net Cash (Used) for Operating Activities	<u>\$ (5,535,590)</u>
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Non Cash Investing, Capital and Financing Activities

Value Received Food Distribution Program	\$ 358,769
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**EAST ORANGE BOARD OF EDUCATION
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET ASSETS
JUNE 30, 2012**

	<u>Unemployment Compensation Trust</u>	<u>Robeston Field Private Purpose Trust Fund</u>	<u>Agency Fund</u>
ASSETS			
Cash	\$ 468	\$ 10,106	\$ 270,649
Due from Other Funds	<u>192,163</u>	<u>-</u>	<u>818,562</u>
 Total Assets	 <u>192,631</u>	 <u>10,106</u>	 <u>\$ 1,089,211</u>
LIABILITIES			
Payable to State Government	116,752		
Payroll Deductions and Withholdings			\$ 824,632
Due to Other Funds	13,785		192,163
Due to Student Groups	<u>-</u>	<u>-</u>	<u>72,416</u>
 Total Liabilities	 <u>130,537</u>	 <u>-</u>	 <u>\$ 1,089,211</u>
NET ASSETS			
Held in Trust for Unemployment Claims and Other Purposes	 <u>\$ 62,094</u>	 <u>\$ 10,106</u>	

**EAST ORANGE BOARD OF EDUCATION
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2012**

	<u>Unemployment Compensation Trust</u>	<u>Robeston Field Private Purpose Trust Fund</u>
ADDITIONS		
Contributions		
Employee	\$ 232,192	
District	539,885	
Interest	303	\$ 11
	<hr/>	<hr/>
Total Contributions	772,380	11
	<hr/>	<hr/>
DEDUCTIONS		
Unemployment Claims	635,060	-
Miscellaneous	75,226	-
	<hr/>	<hr/>
Total Deductions	710,286	-
	<hr/>	<hr/>
Change in Net Assets	62,094	11
Net Assets, Beginning of the Year	<hr/> -	<hr/> 10,095
Net Assets, End of the Year	<u>\$ 62,094</u>	<u>\$ 10,106</u>

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

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

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

B. Basic Financial Statements

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

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basic Financial Statements (Continued)

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

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

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

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

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

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

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

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

The District reports the following major governmental funds:

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

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

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

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

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

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

Additionally, the government reports the following fund types:

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

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

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

D. Assets, Liabilities and Net Assets or Equity

1. Deposits and Investments

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

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

2. Receivables and Payables

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

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

Tuition Expenditures - Tuition charges for the fiscal years 2010-2011 and 2011-2012 were based on rates established by the receiving district. These rates are subject to change when the actual costs have been certified by the State Department of Education.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

2. Receivables and Payables (Continued)

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

3. Inventories

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

Food Service Fund inventories, exclusive of the federal commodities, are valued at cost, using the first-in first-out (FIFO) method. The United States Department of Agriculture (USDA) commodity portion of the Food Service Fund inventory consists of food donated by the USDA. It is valued at estimated market prices by the USDA. The amount of unused commodities at year-end is reported as unearned revenue.

4. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both district-wide and fund financial statements.

5. Restricted Assets

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

6. Capital Assets

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

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

6. *Capital Assets (Continued)*

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

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

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

7. *Compensated Absences*

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

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

8. *Long-term obligations*

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

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

9. *Fund Equity*

With the implementation of GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions* during fiscal year 2011, fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. Fund balance categories are designed to make the nature and extent of the constraints placed on the District's fund balance more transparent. These categories are comprised of a hierarchy based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

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

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

Prepays – Represents the portion of fund balance not available for future spending related to costs associated with and chargeable to future accounting periods.

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

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

9. Fund Equity (Continued)

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

Reserved Excess Surplus – This restriction was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2012 audited excess surplus that is required to be appropriated in the 2013/2014 original budget certified for taxes.

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

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

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

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

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

Tuition Adjustment – Designated for Subsequent Year's Expenditures – This restriction was created in accordance with NJAC 6A:23A-17.1(F)8 to represent foreseeable future tuition adjustments for the 2010/2011 contract year that is appropriated in the 2012/2013 original budget certified for taxes.

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

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

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

9. Fund Equity (Continued)

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

Designated for Subsequent Year's Expenditures – This designation was created to dedicate the portion of fund balance appropriated in the adopted 2012/2013 District budget certified for taxes.

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

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

10. Reclassifications

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

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

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

The annual budget is adopted in the spring of the preceding year for the general, special revenue and debt service funds. The District is not required to adopt an annual budget for the capital projects fund. The budget is submitted to the county superintendent for review and is approved by the Board of School estimates. Budget adoptions and amendments are recorded in the District's board minutes. The budget is amended by the Board of Trustees as needed throughout the year. The budget for revenues, other resources, other uses, and fund balances is prepared by fund source and amount. The budget for expenditures is prepared by fund, program, function, object and amount. The legal level of budgetary control is established at the line item account within each fund. Line item accounts are defined as the lowest (most specific) level of detail as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6:20-2A.2(m)1. The Board approved several budget transfers during 2011/2012. During 2011/2012 the Board increased the original budget by \$30,511,381. The increase was funded by additional surplus appropriated, grant awards and the reappropriation of prior year general fund encumbrances.

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

A. Budgetary Information (Continued)

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

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

B. Excess Expenditures Over Appropriations

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

<u>General Fund</u>	<u>Modified Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
Regular Programs - Undistributed Instruction			
General Supplies	\$ 2,651,524	\$ 3,314,443	\$ 662,919
Textbooks	1,301,768	1,480,930	179,162
School Sponsored Cocurricular Athletics			
Salaries	435,761	439,039	3,278
Unallocated Benefits			
Other Retirement Contributions - Regular	2,699,190	2,747,507	48,317
Equipment			
Undistributed Expenditures - Central Services	24,405	42,155	17,750
Undistributed Expenditures - Required Maintenance		4,860	4,860

The above variances were offset with other available resources.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

C. Deficit Fund Equity

The District has an unassigned deficit fund balance of \$14,537,521 in the General Fund as of June 30, 2012 as reported in the fund financial statements (modified accrual basis). NJSA 18A:22-44.2 provides that in the event a state school aid payment is not made until the following school budget year, districts must record these delayed state aid payments as revenue, for budget purposes only, in the current school budget year. The statute provides legal authority for school districts to recognize this revenue in the current budget year. GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions", requires that intergovernmental transactions (revenue, expenditure, asset, liability) should be recognized in symmetry (i.e., if one government recognizes an asset, the other government recognizes a liability). Since the State of New Jersey is recording certain 2011/2012 budgeted state aid payments in the subsequent fiscal year, the school district cannot recognize such payments on the GAAP (fund) financial statements until the year the State records the payable. Due to the timing difference of recording these delayed state aid payments, the General Fund balance deficit does not alone indicate that the District is facing financial difficulties; however, unless the State of New Jersey budgets the delayed payments in future years, the District may also report fund balance deficits in the future.

Pursuant to NJSA 18A:22-44.2, any negative unreserved, undesignated (i.e., unassigned) general fund balance that is reported as a direct result of a delay in the payment of state aid until the following fiscal year, is not considered as a violation of New Jersey Statute or regulation and is not considered an item in need of corrective action. The District deficit in the GAAP (fund) financial statements of \$14,537,521 in the General Fund is less than the delayed state aid payment.

D. Capital Reserve

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

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

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

D. Capital Reserve (Continued)

The activity of the capital reserve for the fiscal year ended June 30, 2012 is as follows:

Balance, July 1, 2011	\$ <u>1</u>
Increased by	
Deposits Approved by Board Resolution	<u>2,000,000</u>
Balance, June 30, 2012	<u>\$ 2,000,001</u>

E. Calculation of Excess Surplus (If Applicable)

In accordance with N.J.S.A. 18A:7F-7, as amended, the restricted fund balance for Reserved Excess Surplus is a required calculation pursuant to the New Jersey Comprehensive Educational Improvement and Financing Act of 1996 (CEIFA). New Jersey school districts are required to reserve General Fund fund balance in excess of 2% of budget expenditures at the fiscal year end of June 30 if they did not appropriate a required minimum amount as budgeted fund balance in their subsequent year's budget. The excess fund balance at June 30, 2012 is \$19,915,001. Of this amount, \$8,242,340 was designated and appropriated in the 2012/2013 original budget certified for taxes and the remaining amount of \$11,672,661 will be appropriated in the 2013/2014 original budget certified for taxes.

NOTE 3 DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Deposits

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

Bank balances are insured up to \$250,000 in the aggregate by the FDIC for each bank. SIPC replaces cash claims up to a maximum of \$250,000 for each failed brokerage firm. At June 30, 2012, the book value of the Board's deposits was \$33,496,331 and bank balances of the Board's cash and deposits amounted to \$38,699,506. The Board's deposits which are displayed on the balance sheets and statement of net assets as "cash" are categorized as:

Depository Account

Insured	\$ <u>38,699,506</u>
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Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Board does not have a policy for custodial credit risk. As of June 30, 2012 none of the Board's bank balances were exposed to custodial credit risk.

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

A. Deposits and Investments (Continued)

Investments

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

As of June 30, 2012, the Board had the following investments:

<u>Investment Type:</u>	<u>Bank Balance</u>
U.S. Government Securities Mutual Funds	\$ <u>10,346,681</u>

Custodial Credit Risk – Investments – For an investment, this is the risk, that in the event of the failure of the counterparty, the Board will not be able to recover the value of its investments or collateral securities that are held by an outside party. The Board does not have a policy for custodial risk. As of June 30, 2012, \$10,346,681 of the Board's investments was exposed to custodial credit risk as follows:

	<u>Fair Value</u>
Uninsured and Collateralized	
Collateral held by pledging bank's trust department but not in the Board's name	\$ <u>10,346,681</u>

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

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

A. Deposits and Investments (Continued)

Investments (Continued)

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

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

B. Receivables

Receivables as of June 30, 2012 for the district's individual major funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General</u>	<u>Special Revenue</u>	<u>Food Service</u>	<u>Total</u>
Receivables:				
Intergovernmental	\$ 4,529,675	\$ 5,878,652	\$ 212,843	\$ 10,621,170
Accounts	-	-	121,594	121,594
	<hr/>	<hr/>	<hr/>	<hr/>
Gross Receivables	4,529,675	5,878,652	334,437	10,742,764
Less: Allowance for Uncollectibles	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Net Total Receivables	<u>\$ 4,529,675</u>	<u>\$ 5,878,652</u>	<u>\$ 334,437</u>	<u>\$ 10,742,764</u>

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

	<u>Unearned</u>
Special Revenue Fund	
Unencumbered grant draw downs	\$ 1,883,000
Grant draw downs reserved for encumbrances	<u>1,834,220</u>
	<hr/>
Total deferred revenue for governmental funds	<u>\$ 3,717,220</u>

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

C. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2012 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Adjustments</u>	<u>Ending Balance</u>
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 2,645,706				\$ 2,645,706
Construction in progress	-	\$ 2,170,420	-	-	2,170,420
Total capital assets, not being depreciated	<u>2,645,706</u>	<u>2,170,420</u>	<u>-</u>	<u>-</u>	<u>4,816,126</u>
Capital assets, being depreciated:					
Buildings and Building Improvements	408,738,638	1,657,240	\$ (2,104)		410,393,774
Machinery and equipment	16,197,302	1,052,422	(4,891,558)		12,358,166
Vehicles	1,004,699	-	-	-	1,004,699
Total capital assets being depreciated	<u>425,940,639</u>	<u>2,709,662</u>	<u>(4,893,662)</u>	<u>-</u>	<u>423,756,639</u>
Less accumulated depreciation for:					
Buildings and Building Improvements	(68,388,444)	(9,581,385)	2,104		(77,967,725)
Machinery and equipment	(13,197,217)	(603,053)	4,891,558		(8,908,712)
Vehicles	(896,676)	(24,183)	-	-	(920,859)
Total accumulated depreciation	<u>(82,482,337)</u>	<u>(10,208,621)</u>	<u>4,893,662</u>	<u>-</u>	<u>(87,797,296)</u>
Total capital assets, being depreciated, net	<u>343,458,302</u>	<u>(7,498,959)</u>	<u>-</u>	<u>-</u>	<u>335,959,343</u>
Government activities capital assets, net	<u>\$ 346,104,008</u>	<u>\$ (5,328,539)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 340,775,469</u>
	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	
Business-type activities:					
Capital assets, being depreciated:					
Machinery and equipment	\$ 515,946	-	-		\$ 515,946
Total capital assets being depreciated	<u>515,946</u>	<u>-</u>	<u>-</u>		<u>515,946</u>
Less accumulated depreciation for:					
Machinery and equipment	(481,202)	\$ (3,557)	-		(484,759)
Total accumulated depreciation	<u>(481,202)</u>	<u>(3,557)</u>	<u>-</u>		<u>(484,759)</u>
Total capital assets, being depreciated, net	<u>34,744</u>	<u>(3,557)</u>	<u>-</u>		<u>31,187</u>
Business-type activities capital assets, net	<u>\$ 34,744</u>	<u>\$ (3,557)</u>	<u>\$ -</u>		<u>\$ 31,187</u>

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

C. Capital Assets (Continued)

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

Governmental activities:

Instruction	
Regular	\$ 9,494,018
Total Instruction	<u>9,494,018</u>
Support Services	
Student and Instruction Related Services	306,259
School Administration	153,129
Operations and Maintenance of Plant	<u>255,215</u>
Total Support Services	<u>714,603</u>
Total Governmental Activities	<u>\$ 10,208,621</u>
Business-Type Activities:	
Food Service Fund	<u>\$ 3,557</u>

Construction and Other Significant Commitments

The District has the following active construction projects as of June 30, 2012:

<u>Project</u>	<u>Remaining Commitment</u>
Conversion of 4 th Ave. School	<u>\$1,490,692</u>

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2012, is as follows:

Due to/from other funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Food Service Enterprise Fund	\$ 104,333
General Fund	Unemployment Trust Fund	13,785
Capital Projects	General Fund	126,627
Payroll Agency Fund	General Fund	818,562
Unemployment Trust Fund	Payroll Agency Fund	<u>192,163</u>
 Total		 <u>\$ 1,255,470</u>

Interfund transfers

	<u>Transfer In:</u>			
	<u>General</u>	<u>Debt Service</u>	<u>Food Service</u>	<u>Total</u>
Transfer Out:				
General Fund			\$ 376,106	\$ 376,106
Special Revenue Fund	\$ 4,187,045			4,187,045
Capital Projects Fund	-	\$ 310,497	-	310,497
Total transfers out	<u>\$ 4,187,045</u>	<u>\$ 310,497</u>	<u>\$ 376,106</u>	<u>\$ 4,873,648</u>

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

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

E. Leases

Capital Leases

The District is leasing copiers totaling \$1,962,175 under capital leases. The leases are for terms of 5 years.

The capital assets acquired through capital leases are as follows:

	<u>Governmental Activities</u>
Machinery and Equipment	<u>\$ 1,962,175</u>

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2012 were as follows:

	<u>Governmental Activities</u>
2013	\$ 492,381
2014	<u>82,062</u>
Total minimum sale/leaseback payments	574,443
Less: amount representing interest	<u>(31,006)</u>
Present value of minimum sale/leaseback payments	<u>\$ 543,437</u>

Lease Purchase Agreements

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

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

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

E. Leases (Continued)

Lease Purchase Agreements

The proceeds from the sale of the 1998 certificates were allocated as follows:

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

The unexpended proceeds from the sale of the certificates, including interest earned on balances which remain on deposit are held with the respective agents. The following is a summary of balances by account type as of June 30, 2012:

Reserve Deposit	\$5,852,248
Cost of Issuance and Refunding	9,597
Accrued Interest	124

The reserve requirement states that reserve deposits will be funded to the extent of the Reserve Account requirement. The balance in the reserve account was sufficient to meet the reserve requirement at June 30, 2012.

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

Governmental Activities:

Year Ended <u>June 30,</u>	<u>Certificates of Participation</u>		<u>Certificates of Participation - Refunding</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2013	\$ 2,570,000	\$ 70,675	\$ 2,765,000	\$ 199,714	\$ 5,605,389
2014			5,500,000	105,472	5,605,472
2015	2,413,812	3,276,188			5,690,000
2016	2,276,370	3,413,630			5,690,000
2017	2,150,934	3,539,066			
2018-2022	9,169,265	19,280,736			28,450,001
2023-2027	7,011,273	21,438,727			28,450,000
2028	<u>2,368,822</u>	<u>9,021,178</u>	<u>-</u>	<u>-</u>	<u>11,390,000</u>
	27,960,476	60,040,200	8,265,000	305,186	90,880,862
Add:					
Accreted Value of Capital Appreciation Certificates at June 30, 2011	<u>19,360,342</u>	<u>(19,360,342)</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 47,320,818</u>	<u>\$ 40,679,858</u>	<u>\$ 8,265,000</u>	<u>\$ 305,186</u>	<u>\$ 90,880,862</u>

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 4 OTHER INFORMATION (Continued)

A. Risk Management (Continued)

The District has established a worker's compensation plan for its employees. Transactions related to the plan are accounted for in the General Fund. The District funds the entire cost of the plan. Claims are paid directly by the plan up to a maximum of \$350,000 for any one accident or occurrence, with any excess benefit being reimbursed through a Re-Insurance Agreement. The reinsurance policy also contains an aggregate loss provision in the amount of \$1,000,000. A contingent liability exists with respect to reinsurance, which would become an actual liability in the event the reinsuring company may not be able to meet their obligations to the District under existing reinsurance agreements.

Estimates of claims payable and of claims incurred, but not reported (IBNR) at June 30, 2012, are reported as claims and judgments payable and accrued liability for insurance claims, respectively. These estimates were determined based on claim information supplied by the claims administrator and actuary. The unpaid claims liability of \$3,751,543 reported at June 30, 2012 is based on the requirements of the Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

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

Changes in the balances of claims liabilities for the workmen's compensation plan for the fiscal years ended June 30, 2012 and 2011 are as follows:

	<u>Year Ended</u>	
	<u>June 30, 2012</u>	<u>June 30, 2011</u>
Governmental Activities		
Unpaid Claims, beginning of fiscal year	\$ 4,115,428	\$ 4,059,183
Incurred claims (Includes IBNR)	1,179,505	1,150,293
Claim payments	<u>(1,543,390)</u>	<u>(1,094,048)</u>
Total Governmental Activities	<u>\$ 3,751,543</u>	<u>\$ 4,115,428</u>
 Analysis of Claims Liability		
General Fund	\$ 3,751,543	\$ 4,115,428
Long-Term Liabilities	<u>-</u>	<u>-</u>
Total Governmental Activities	<u>\$ 3,751,543</u>	<u>\$ 4,115,428</u>

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

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 4 OTHER INFORMATION (Continued)

A. Risk Management (Continued)

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

<u>Year Ended June 30,</u>	<u>District Contributions</u>	<u>Employee Contributions</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2012	\$ 539,885	\$ 232,192	\$ 710,286	\$ 62,094
2011	1,414,510	296,243	1,898,191	
2010	300,000	244,071	778,259	186,921

B. Contingent Liabilities

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

Pending Litigation

A former student at Campus High School (“School”) filed a Notice of Claim for \$5,000,000.00 (the “Notice”), alleging improper sexual contact by a former employee at the school.

A Notice was sent to the Board’s carrier NJSBAIG.

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

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

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

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 4 OTHER INFORMATION (Continued)

B. Contingent Liabilities (Continued)

Federal and State Awards – The Board participates in a number of federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the Board may be required to reimburse the grantor government. As of June 30, 2012, significant amounts of grant expenditures have not been audited by the various grantor agencies but the Board believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District.

C. Federal Arbitrage Regulations

The District is subject to Section 148 of the Internal Revenue Code as it pertains to the arbitrage rebate on all tax-exempt obligations, both long and short-term debt. Under the 1986 Tax Reform Act, the Internal Revenue Service (IRS) required that all excess earnings from investment proceeds be rebated to the IRS. Arbitrage, for purposes of these regulations, is defined as the difference between the yield on the investment and the yield on the obligations issued. If there are excess earnings, this amount may be required to be rebated to the IRS. At June 30, 2012, the District has not estimated its arbitrage earnings due to the IRS, if any.

D. Employee Retirement Systems and Pension Plans

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

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

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

Other Pension Funds

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

The cost of living increase for PERS and TPAF, are funded directly by each of the respective systems and are considered in the annual actuarial calculation of the required State contribution for the system.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Other Pension Funds (Continued)

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

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

Basis of Accounting

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

Investment Valuation

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

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

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Significant Legislation

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

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

- New members of TPAF and PERS hired on or after June 28, 2011 (Tier 5 members), will need 30 years of creditable service and age 65 for receipt of the early retirement benefit without a reduction of $\frac{1}{4}$ to 1 percent for each month that the member is under age 65.
- The eligibility age to qualify for a service retirement in the TPAF and PERS is increased from age 62 to 65 for Tier 5 members.
- The annual benefit under special retirement for new PFRS members enrolled after June 28, 2011 (Tier 3 members), will be 60 percent instead of 65 percent of the member's final compensation plus 1 percent for each year of creditable service over 25 years but not to exceed 30 years.
- Active member contribution rates will increase. TPAF and PERS active member rates increase from 5.5 percent of annual compensation to 6.5 percent plus an additional 1 percent phased-in over 7 years. For Fiscal Year 2012, the member contribution rates increased in October 2011. The phase-in of the additional incremental member contributions for TPAF and PERS members will take place in July of each subsequent fiscal year.
- The payment of automatic cost-of-living adjustment (COLA) additional increases to current and future retirees and beneficiaries is suspended until reactivated as permitted by this law.

In addition, this new legislation changes the method for amortizing the pension systems' unfunded accrued liability (from a level percent of pay method to a level dollar of pay).

Funding Status and Funding Progress

As of July 1, 2010, the most recent actuarial valuation date, the aggregate funded ratio for all the State administered retirement systems including TPAF and PERS, is 70.5 percent with an unfunded actuarial accrued liability of \$36.3 billion. The aggregate funded ratio and unfunded accrued liability for the State-funded systems is 65.2 percent and \$25.6 billion, and the aggregate funded ratio and unfunded accrued liability for local PERS and Police and Firemen's Retirement System ("PFRS") is 78.5 percent and \$10.7 billion.

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

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

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Actuarial Methods and Assumptions

In the July 1, 2010 actuarial valuation, the projected unit credit was used as the actuarial cost method, and the five year average of market value was used as the asset valuation method for the retirement systems. The actuarial assumptions included (1) 8.25 percent for investment rate of return for the retirement systems and (2) 5.45 percent for projected salary increases for the PERS and 5.91 percent for TPAF.

Employer and Employee Pension Contributions

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

Annual Pension Costs (APC)

Per the requirements of GASB Statement No. 27 for the year ended June 30, 2012 for TPAF, which is a cost sharing plan with special funding situations, the annual pension cost differs from the annual required contribution. For PERS, which is a cost sharing multi-employer defined benefit pension plan, the annual pension cost equals contributions made. TPAF employer contributions are made annually by the State of New Jersey to the pension system on behalf of the Board. PERS employer contributions are made annually by the Board to the pension system in accordance with Chapter 114, P.L. 1997. In the DCRP, which is a defined contribution plan, member contributions are matched by a 3% employer contribution.

During the years ended June 30, 2012, 2011 and 2010 the Board was required to contribute for PERS and DCRP and the State of New Jersey was required to contribute for TPAF for normal cost pension and accrued liability contributions (including non-contributory group life insurance (NCGI)) the following amounts:

Year Ended <u>June 30,</u>	<u>PERS</u>	On-behalf <u>TPAF</u>
2010	\$ 2,020,212	\$ 303,581
2011	2,466,745	273,253
2012	2,698,690	2,939,115

During the previous two fiscal years, the State of New Jersey did not contribute to the TPAF for normal cost and accrued liability. The State contributed \$2,939,115 during 2011/2012 for normal cost pension, accrued liability and the NCGI premium. For fiscal years 2010/2011 and 2009/2010, the State contributed \$273,253 and \$303,581, respectively, for the NCGI premium only. During 2009/2010 school year, the Board contributed only 50% of its normal and accrued liability components of the PERS obligation and deferred the remaining 50%. The deferred amount is being paid back with interest over 15 years beginning in the 2011/2012 fiscal year. The District is permitted to payoff the deferred PERS pension obligation at any time. A long-term liability of the deferred pension obligation for PERS has been recorded in the governmental activities in the district-wide financial statements.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Annual Pension Costs (APC) (Continued)

Also, in accordance with N.J.S.A. 18A:66-66 the State of New Jersey reimbursed the Board \$6,548,085 during the year ended June 30, 2012 for the employer's share of social security contributions for TPAF members as calculated on their base salaries. This amount, along with the on-behalf TPAF pension contribution, has been included in the district-wide financial statements and the fund financial statements as a revenue and expenditure in accordance with GASB No. 24.

E. Post-Retirement Medical Benefits

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

As a result of implementing Governmental Accounting Standards Board (GASB) Statement No. 43, *Financial Reporting for Post-employment Benefit Plans Other than Pension Plans* (OPEB), effective for Fiscal Year 2007, the State Health Benefits Program (SHBP), and the Prescription Drug Program (PDP), and Post-Retirement Medical (PRM) of the PERS and TPAF are combined and reported as Pension and Other employee Benefit Trust Funds in the State's Comprehensive Annual Financial Report (CAFR). Specifically, SHBP-State, PDP-State, and the PRM of the PERS are combined and reported as a Health Benefits Program Fund – State classified as a single employer plan. The SHBP-Local, PDP-Local, and the PRM of the TPAF are combined and reported as Health Benefits Program Fund –Local Government classified as a cost-sharing multiple-employer plan in the State's CAFR. The post-retirement benefit programs had a total of 547 state and local participating employers and contributing entities for Fiscal Year 2011.

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

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

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

Basis of Accounting

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

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 4 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

Significant Legislation

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

Investment Valuation

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

Funded Status and Funding Progress

As of July 1, 2010, the most recent actuarial valuation date, the State had a \$59.3 billion unfunded actuarial accrued liability for other post-employment benefits (OPEB) which is made up to \$21.1 billion for state active and retired members and \$38.2 billion for education employees and retirees that become the obligation of the State of New Jersey upon retirement.

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

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

Actuarial Methods and Assumptions

In the July 1, 2010, actuarial valuation, the projected unit credit was used as the actuarial cost method, and the market value was used as asset valuation method for the OPEB. The actuarial assumptions included 4.50 percent for investment rate of return for the OPEB.

Post-Retirement Medical Benefits Contributions

P.L. 1987, c. 384 and P.L. 1990, c.6 required the Teachers' Pension and Annuity Fund (TPAF) and Public Employees' Retirement System (PERS), respectively to fund post-retirement medical benefits for those State employees and education employees who retire after accumulating 25 years of credited service or on a disability retirement. As of June 30, 2011, there were 93,323 retirees receiving post-retirement medical benefits and the State contributed \$935.5 million on their behalf. The cost of these benefits is funded through contributions by the State and in accordance with P.L. 1994, c.62. Funding of post-retirement medical benefits changed from a pre-funding basis to a pay-as-you-go basis beginning in fiscal year 1994.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 4 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

Post-Retirement Medical Benefits Contributions (Continued)

The State is also responsible for the cost attributable to P.L. 1992, c.126, which provides free health benefits to members of PERS and the Alternate Benefit Program who retired from a board of education with 25 years of service. The State paid \$144 million toward Chapter 126 benefits for 15,709 eligible retired members in fiscal year 2011.

The State sets the contribution rate based on a pay as you go basis and not on the annual required contribution of the employers (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years. The State's contributions to the State Health Benefits Program Fund for TPAF retirees' post-retirement benefits on behalf of the School District for the years ended June 30, 2012, 2011 and 2010 were \$5,908,387, \$5,803,912 and \$5,701,668, respectively, which equaled the required contributions for each year. The State's contributions to the State Health Benefits Program Fund for PERS retirees' post-retirement benefits on behalf of the School District was not determined or made available by the State of New Jersey.

BUDGETARY COMPARISON SCHEDULE

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2012**

EXHIBIT C-1

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
Local Sources:					
Local Tax Levy	\$ 18,950,050	-	\$ 18,950,050	\$ 18,950,050	-
Miscellaneous	650,000	-	650,000	957,999	\$ 307,999
Total - Local Sources	<u>19,600,050</u>	<u>-</u>	<u>19,600,050</u>	<u>19,908,049</u>	<u>307,999</u>
State Sources:					
Categorical Special Education Aid	5,772,439	\$ 224,948	5,997,387	5,997,387	-
Equalization Aid	131,832,430	762,230.00	132,594,660	135,892,546	3,297,886
Categorical Transportation Aid	1,266,590	(55,066)	1,211,524	1,211,524	-
Categorical Security Aid	3,863,241	127,865	3,991,106	3,991,106	-
Adjustment Aid	28,704,468	3,820,023.00	32,524,491	32,524,491	-
New School Facility Funding	-	-	-	-	-
Extraordinary Aid	750,000	-	750,000	583,853	(166,147)
TPAF Pension Normal Contrib (On-Behalf - Non-Bud.)	-	-	-	2,654,275	2,654,275
TPAF NCGI Premium Contri. (On-Behalf - Non-Bud.)	-	-	-	284,840	284,840
TPAF Post Retire. Contri. (On-Behalf - Non-Budgeted)	-	-	-	5,908,387	5,908,387
TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	6,548,085	6,548,085
Total State Sources	<u>172,189,168</u>	<u>4,880,000</u>	<u>177,069,168</u>	<u>195,596,494</u>	<u>18,527,326</u>
Federal Sources:					
Education Job Funds Program	5,152,669	-	5,152,669	5,012,776	(139,893)
Medical Assistance Program	325,154	-	325,154	371,514	46,360
Total - Federal Sources	<u>5,477,823</u>	<u>-</u>	<u>5,477,823</u>	<u>5,384,290</u>	<u>(93,533)</u>
Total Revenues	<u>197,267,041</u>	<u>4,880,000</u>	<u>202,147,041</u>	<u>220,888,833</u>	<u>18,741,792</u>
EXPENDITURES:					
Current Expense:					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	3,114,566	48,227	3,162,793	3,083,889	78,904
Grades 1-5 - Salaries of Teachers	22,771,607	(1,134,982)	21,636,625	21,524,508	112,117
Grades 6-8 - Salaries of Teachers	13,031,891	(1,551,713)	11,480,178	11,445,783	34,395
Grades 9-12 - Salaries of Teachers	7,479,354	4,646,184	12,125,538	12,124,628	910
Regular Programs - Home Instruction:					
Salaries of Teachers	-	-	-	-	-
Other Purchased Services (400-500 series)	364,633	283,719	648,352	508,518	139,834
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	1,079,668	1,790,227	2,869,895	1,085,675	1,784,220
Purchased Professional-Educational Services	452,785	74,978	527,763	404,726	123,037
Purchased Technical Services	15,936	449,187	465,123	345,704	119,419
Other Purchased Services (400-500 series)	552,359	123,214	675,573	524,505	151,068
General Supplies	2,247,008	404,516	2,651,524	3,314,443	(662,919)
Textbooks	819,884	481,884	1,301,768	1,480,930	(179,162)
Other Objects	112,445	31,445	143,890	78,183	65,707
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>52,042,136</u>	<u>5,646,886</u>	<u>57,689,022</u>	<u>55,921,492</u>	<u>1,767,530</u>

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2012**

EXHIBIT C-1

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	\$ 954,709	\$ 839,954	\$ 1,794,663	\$ 1,454,859	\$ 339,804
Other Salaries for Instruction	273,553	135,851	409,404	216,303	193,101
General Supplies	40,106	(7,300)	32,806	26,152	6,654
Textbooks	5,931	(2,520)	3,411	3,058	353
Other Objects	-	-	-	-	-
Total Cognitive - Mild	<u>1,274,299</u>	<u>965,985</u>	<u>2,240,284</u>	<u>1,700,372</u>	<u>539,912</u>
Cognitive - Moderate					
Salaries of Teachers	441,389	-	441,389	228,300	213,089
Other Salaries for Instruction	142,188	-	142,188	4,660	137,528
General Supplies	8,114	(2,000)	6,114	5,868	246
Textbooks	3,000	(3,000)	-	-	-
Total Cognitive - Moderate	<u>594,691</u>	<u>(5,000)</u>	<u>589,691</u>	<u>238,828</u>	<u>350,863</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	2,568,036	121,565	2,689,601	2,468,775	220,826
Other Salaries for Instruction	2,038,295	(1,370,778)	667,517	475,698	191,819
General Supplies	82,810	(21,812)	60,998	56,637	4,361
Textbooks	16,450	(13,074)	3,376	2,536	840
Other Objects	2,000	(252)	1,748	1,645	103
Total Learning and/or Language Disabilities	<u>4,707,591</u>	<u>(1,284,351)</u>	<u>3,423,240</u>	<u>3,005,291</u>	<u>417,949</u>
Visual Impairments					
Other Salaries for Instruction	14,443	-	14,443	-	14,443
Total Visual Impairments	<u>14,443</u>	<u>-</u>	<u>14,443</u>	<u>-</u>	<u>14,443</u>
Behavioral Disabilities:					
Salaries of Teachers	1,357,506	139,375	1,496,881	1,264,707	232,174
Other Salaries for Instruction	663,765	57,840	721,605	559,376	162,229
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	29,614	1,834	31,448	22,855	8,593
Textbooks	3,560	(1,000)	2,560	1,438	1,122
Other Objects	700	(700)	-	-	-
Total Behavioral Disabilities	<u>2,055,145</u>	<u>197,349</u>	<u>2,252,494</u>	<u>1,848,376</u>	<u>404,118</u>
Multiple Disabilities:					
Salaries of Teachers	64,132	(8,983)	55,149	54,771	378
Other Salaries for Instruction	54,996	(5,629)	49,367	47,178	2,189
General Supplies	-	-	-	-	-
Textbooks	6,540	-	6,540	4,983	1,557
Other Objects	500	-	500	331	169
Total Multiple Disabilities	<u>126,168</u>	<u>(14,612)</u>	<u>111,556</u>	<u>107,263</u>	<u>4,293</u>
Resource Room/Resource Center:					
Salaries of Teachers	2,557,252	60,203	2,617,455	2,602,031	15,424
Other Salaries for Instruction	1,437,192	348,358	1,785,550	1,590,243	195,307
General Supplies	500	220	720	408	312
Textbooks	640	(340)	300	-	300
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>3,995,584</u>	<u>408,441</u>	<u>4,404,025</u>	<u>4,192,682</u>	<u>211,343</u>
Autism:					
Salaries of Teachers	279,840	246,365	526,205	516,403	9,802
Other Salaries for Instruction	147,270	302,685	449,955	349,676	100,279
General Supplies	15,434	-	15,434	11,615	3,819
Textbooks	2,000	-	2,000	-	2,000
Total Autism	<u>444,544</u>	<u>549,050</u>	<u>993,594</u>	<u>877,694</u>	<u>115,900</u>

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2012**

EXHIBIT C-1

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
SPECIAL EDUCATION - INSTRUCTION (Continued)					
Preschool Disabilities - Full-Time:					
Salaries of Teachers	\$ 161,900	\$ 242,771	\$ 404,671	\$ 404,671	-
Other Salaries for Instruction	195,777	159,873	355,650	255,650	\$ 100,000
General Supplies	10,560	1,000	11,560	11,036	524
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full-Time	<u>368,237</u>	<u>403,644</u>	<u>771,881</u>	<u>671,357</u>	<u>100,524</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>13,580,702</u>	<u>1,220,506</u>	<u>14,801,208</u>	<u>12,641,863</u>	<u>2,159,345</u>
Basic Skills/Remedial - Instruction					
Salaries of Teachers	-	-	-	-	-
Total Basic Skills/Remedial - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual Education - Instruction					
Salaries of Teachers	1,467,611	18,470	1,486,081	1,354,917	131,164
Other Salaries for Instruction	226,381	4,607	230,988	173,924	57,064
General Supplies	84,700	(14,000)	70,700	69,777	923
Textbooks	12,330	(3,000)	9,330	4,957	4,373
Total Bilingual Education - Instruction	<u>1,791,022</u>	<u>6,077</u>	<u>1,797,099</u>	<u>1,603,575</u>	<u>193,524</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	363,421	(34,000)	329,421	235,726	93,695
Purchased Services (300-500 series)	2,500	(350)	2,150	2,150	-
Supplies and Materials	8,420	(2,565)	5,855	5,751	104
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>374,341</u>	<u>(36,915)</u>	<u>337,426</u>	<u>243,627</u>	<u>93,799</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	435,761	-	435,761	439,039	(3,278)
Purchased Services (300-500 series)	78,890	8,073	86,963	79,446	7,517
Supplies and Materials	40,168	43,674	83,842	74,568	9,274
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>554,819</u>	<u>51,747</u>	<u>606,566</u>	<u>593,053</u>	<u>13,513</u>
Alternative Education Program - Instruction					
Salaries of Teachers	1,765,814	(101,809)	1,664,005	1,662,127	1,878
Purchased Professional and Technical Services	-	14,775	14,775	14,775	-
Other Purchased Services (400-500 series)	6,800	(48)	6,752	6,441	311
Supplies and Materials	15,000	29,714	44,714	41,604	3,110
Textbooks	8,000	(5,977)	2,023	2,020	3
Other Objects	3,000	1,094	4,094	4,072	22
Total Alternative Education Program - Inst.	<u>1,798,614</u>	<u>(62,251)</u>	<u>1,736,363</u>	<u>1,731,039</u>	<u>5,324</u>
Alternative Education Program - Support Services					
Salaries	340,891	(239,890)	101,001	59,518	41,483
Salaries of Other Professional Staff	-	93,583	93,583	93,583	-
Salaries of Principals/Assistant Principals	-	234,731	234,731	181,776	52,955
Salaries of Secretarial/Clerical Assistants	-	119,310	119,310	118,886	424
Purchased Services (400-500 series)	9,000	40,434	49,434	49,128	306
Supplies and Materials	7,500	(1,817)	5,683	5,533	150
Contract Srv Non-H/S-Vend	-	2,971	2,971	2,971	-
Total Alternative Education Program - Support Services	<u>357,391</u>	<u>249,322</u>	<u>606,713</u>	<u>511,395</u>	<u>95,318</u>

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2012**

EXHIBIT C-1

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
Community Services Programs/Operations					
Salaries	\$ -	\$ 93,000	\$ 93,000	-	\$ 93,000
Purchased Services (300-500 series)	48,662	-	48,662	\$ 15,735	32,927
Supplies and Materials	8,240	-	8,240	1,877	6,363
Total Community Services Programs/Operations	<u>56,902</u>	<u>93,000</u>	<u>149,902</u>	<u>17,612</u>	<u>132,290</u>
Total Instruction	<u>70,555,927</u>	<u>7,168,372</u>	<u>77,724,299</u>	<u>73,263,656</u>	<u>4,460,643</u>
Undistributed Expenditures - Instruction:					
Tuition to Other LEAs Within the State - Regular	92,100	142,898	234,998	204,640	30,358
Tuition to Other LEAs Within the State- Special	2,687,096	(1,551,468)	1,135,628	519,628	616,000
Tuition to County Voc. School Dist. - Regular	1,965,733	(241,050)	1,724,683	1,493,521	231,162
Tuition to County Voc. School Dist. - Special	350,952	(15,352)	335,600	202,532	133,068
Tuition to CSSD & Regional Day Schools	2,074,751	589,459	2,664,210	1,757,150	907,060
Tuition to Private Schools for the Disabled - Within State	12,912,916	(2,932,638)	9,980,278	9,538,392	441,886
Tuition - State Facilities	998,994	85,206	1,084,200	952,313	131,887
Tuition - Other	-	-	-	-	-
Total Undistributed Expenditures - Instruction:	<u>21,082,542</u>	<u>(3,922,945)</u>	<u>17,159,597</u>	<u>14,668,176</u>	<u>2,491,421</u>
Undist. Expend. - Attend. & Social Work					
Salaries	2,740,807	(282,735)	2,458,072	2,280,845	177,227
Other Purchased Services (400-500 series)	17,534	7,205	24,739	10,737	14,002
Supplies and Materials	5,510	(2,092)	3,418	3,225	193
Other Objects	-	-	-	-	-
Total Undist. Expend. - Attend. & Social Work	<u>2,763,851</u>	<u>(277,622)</u>	<u>2,486,229</u>	<u>2,294,807</u>	<u>191,422</u>
Undist. Expend. - Health Services					
Salaries	2,073,444	260,305	2,333,749	2,310,320	23,429
Salaries of Social Service Coordinators	177,881	(177,881)	-	-	-
Purchased Professional and Technical Services	-	187,118	187,118	129,648	57,470
Other Purchased Services (400-500 series)	5,200	199	5,399	3,301	2,098
Supplies and Materials	32,091	19,475	51,566	35,248	16,318
Other Objects	-	-	-	-	-
Total Undist. Expend. - Health Services	<u>2,288,616</u>	<u>289,216</u>	<u>2,577,832</u>	<u>2,478,517</u>	<u>99,315</u>
Undist. Expend. - Speech, OT, PT & Related Serv.					
Salaries of Other Professional Staff	597,260	43,208	640,468	640,468	-
Purchased Professional - Educational Services	183,705	187,232	370,937	168,887	202,050
Total Undist. Expend. - Speech, OT, PT & Related Serv.	<u>780,965</u>	<u>230,440</u>	<u>1,011,405</u>	<u>809,355</u>	<u>202,050</u>
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.					
Salaries of Other Professional Staff	700,288	(420,444)	279,844	279,844	-
Purchased Professional - Educational Services	410,954	68,846	479,800	463,609	16,191
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	<u>1,111,242</u>	<u>(351,598)</u>	<u>759,644</u>	<u>743,453</u>	<u>16,191</u>
Guidance					
Salaries of Other Professional Staff	3,260,387	(250,009)	3,010,378	3,008,376	2,002
Salaries of Secretarial and Clerical Assistants	757,047	99,554	856,601	856,601	-
Other Salaries	21,460	(21,460)	-	-	-
Purchased Professional - Educational Services	30,670	10,000	40,670	24,460	16,210
Other Purchased Services (400-500 series)	52,225	(5,929)	46,296	13,584	32,712
Supplies and Materials	56,523	6,626	63,149	26,655	36,494
Other Objects	3,077	1,000	4,077	155	3,922
Total Guidance	<u>4,181,389</u>	<u>(160,218)</u>	<u>4,021,171</u>	<u>3,929,831</u>	<u>91,340</u>

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2012**

EXHIBIT C-1

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
Child Study Team					
Salaries of Other Professional Staff	\$ 4,813,244	\$ 292,478	\$ 5,105,722	\$ 5,105,722	-
Salaries of Secretarial and Clerical Assistants	299,120	-	299,120	271,726	\$ 27,394
Other Purchased Prof. and Tech. Services	155,410	45,362	200,772	136,520	64,252
Residential Costs	-	-	-	-	-
Mis. Purchase Serv. (400-500 series other than Residential Costs)	50,279	8,939	59,218	38,358	20,860
Supplies and Materials	34,377	3,323	37,700	20,138	17,562
Other Objects	412	-	412	150	262
Total Child Study Team	<u>5,352,842</u>	<u>350,102</u>	<u>5,702,944</u>	<u>5,572,614</u>	<u>130,330</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	1,351,804	156,922	1,508,726	1,469,559	39,167
Salaries of Other Professional Staff	4,416,946	(874,203)	3,542,743	3,449,233	93,510
Salaries of Secr and Clerical Assist.	738,113	(200,213)	537,900	532,889	5,011
Other Salaries	6,238	6,018	12,256	12,256	-
Purchased Prof- Educational Services	86,567	181,992	268,559	211,941	56,618
Other Purch Prof. and Technical Services	197,540	2,637	200,177	4,337	195,840
Other Purch Services (400-500)	17,997	119,744	137,741	109,210	28,531
Supplies and Materials	194,894	20,701	215,595	156,031	59,564
Other Objects	6,651	40,683	47,334	43,723	3,611
Total Undist. Expend. - Improvement of Inst. Serv.	<u>7,016,750</u>	<u>(545,719)</u>	<u>6,471,031</u>	<u>5,989,179</u>	<u>481,852</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	2,256,851	(11,847)	2,245,004	2,051,447	193,557
Purchased Professional and Technical Services	189,841	(16,513)	173,328	113,639	59,689
Other Purchased Services (400-500 series)	285,137	102,950	388,087	369,353	18,734
Supplies and Materials	331,106	116,317	447,423	367,081	80,342
Other Objects	1,500	-	1,500	1,490	10
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>3,064,435</u>	<u>190,907</u>	<u>3,255,342</u>	<u>2,903,010</u>	<u>352,332</u>
Undist. Expend. - Instructional Staff Training Serv.					
Salaries of Other Professional Staff	193,645	(193,645)	-	-	-
Salaries of Secretarial and Clerical Assist	60,565	4,773	65,338	65,338	-
Other Salaries	56,756	(55,606)	1,150	750	400
Purchased Professional - Educational Service	54,971	(16,248)	38,723	19,744	18,979
Other Purchased Professional and Technical Services	28,030	(12,554)	15,476	1,011	14,465
Other Purchased Services (400-500 series)	111,254	(5,976)	105,278	46,946	58,332
Supplies and Materials	30,513	(1,903)	28,610	18,708	9,902
Other Objects	-	4,063	4,063	4,000	63
Total Undist. Expend. - Instructional Staff Training Serv.	<u>535,734</u>	<u>(277,096)</u>	<u>258,638</u>	<u>156,497</u>	<u>102,141</u>
Undist. Expend. - Supp. Serv. - General Admin.					
Salaries	547,055	(157,060)	389,995	389,995	-
Legal Services	850,000	259,079	1,109,079	1,061,347	47,732
Audit Fees	113,000	97,186	210,186	156,392	53,794
Expenditure & Internal Control Audit Fees	24,000	-	24,000	23,996	4
Other Purchased Professional Services	49,192	29,055	78,247	18,740	59,507
Purchased Technical Services	11,490	-	11,490	-	11,490
Communications/Telephone	611,543	1,920,328	2,531,871	2,018,530	513,341
BOE Other Purchased Services	72,647	(17,255)	55,392	23,667	31,725
Other Purchased Services (400-500 series)	58,372	21	58,393	32,992	25,401
Supplies and Materials	18,739	46	18,785	16,552	2,233
BOE In-House Training/Meeting Supplies	29,210	(1,452)	27,758	20,676	7,082
Judgements Against The School District	81,347	239,500	320,847	305,700	15,147
Miscellaneous Expenditures	12,406	300,000	312,406	12,125	300,281
BOE Memberships and Dues	41,000	-	41,000	37,011	3,989
Total Undist. Expend. - Supp. Serv. - General Admin.	<u>2,520,001</u>	<u>2,669,448</u>	<u>5,189,449</u>	<u>4,117,723</u>	<u>1,071,726</u>

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	\$ 4,586,677	\$ 150,582	\$ 4,737,259	\$ 4,694,158	\$ 43,101
Salaries of Other Professional Staff	641,133	(411,223)	229,910	120,829	109,081
Salaries of Secretarial and Clerical Assistants	1,784,831	1,967,111	3,751,942	2,253,831	1,498,111
Other Salaries	74,302	7,368	81,670	68,891	12,779
Purchased Professional and Technical Services	7,457	(6,175)	1,282	247	1,035
Other Purchased Services (400-500 series)	231,342	33,626	264,968	198,232	66,736
Supplies and Materials	306,602	42,137	348,739	258,298	90,441
Other Objects	-	3,148	3,148	3,045	103
Total Undist. Expend. - Support Serv. - School Admin.	7,632,344	1,786,574	9,418,918	7,597,531	1,821,387
Undist. Expend. - Support Serv.- Central Services					
Salaries	2,448,773	663,435	3,112,208	2,651,308	460,900
Purchased Professional Services	169,055	(8,909)	160,146	134,592	25,554
Purchased Technical Services	-	-	-	-	-
Misc. Purchased Services (400-500 Series)	509,378	376,076	885,454	703,025	182,429
Sale/Leaseback Payments	-	76,248	76,248	49,037	27,211
Supplies and Materials	206,141	64,246	270,387	230,285	40,102
Interest on Current Loans	-	-	-	-	-
Interest on Lease Purchase Agreements	-	-	-	-	-
Interest on Bond Anticipation Notes (BANS)	-	-	-	-	-
Miscellaneous Expenditures	10,627	3,330	13,957	6,366	7,591
Total Undist. Expend. - Support Serv.- Central Services	3,343,974	1,174,426	4,518,400	3,774,613	743,787
Undist. Expend. - Supp. Serv. - Admin. Info. Technology					
Salaries	663,324	(398,459)	264,865	264,865	-
Purchased Professional Services	26,260	-	26,260	-	26,260
Purchased Technical Services	-	206,993	206,993	4,993	202,000
Other Purchased Services (400-500 series)	183,806	(1,275)	182,531	182,475	56
Supplies and Materials	76,855	87,913	164,768	161,822	2,946
Other Objects	-	-	-	-	-
Total Undist. Expend. - Supp. Serv. - Admin. Info. Technology	950,245	(104,828)	845,417	614,155	231,262
Undist. Expend. -Required Maintenance for School Facilities					
Salaries	1,464,552	764,619	2,229,171	2,166,229	62,942
Cleaning, Repair, and Maintenance Services	1,537,970	2,270,827	3,808,797	2,687,394	1,121,403
General Supplies	443,497	75,688	519,185	442,076	77,109
Total Undist. Expend. -Required Maintenance for School Facilities	3,446,019	3,111,134	6,557,153	5,295,699	1,261,454
Undist. Expend. - Custodial Services					
Salaries	7,242,351	142,421	7,384,772	6,514,299	870,473
Purchased Professional and Technical Services	11,656	450	12,106	-	12,106
Cleaning, Repair and Maintenance Services	907,596	159,392	1,066,988	509,002	557,986
Rental of Land, Building & Other than Lease Purchases	33,555	-	33,555	32,000	1,555
Other Purchased Property Services	1,799,943	(1,396,278)	403,665	-	403,665
Insurance	1,787,763	-	1,787,763	1,779,578	8,185
Miscellaneous Purchased Services	97,663	401	98,064	47,526	50,538
General Supplies	542,776	94,959	637,735	502,296	135,439
Energy (Natural Gas)	500,000	300,000	800,000	459,009	340,991
Energy (Electricity)	4,514,884	(292,795)	4,222,089	4,045,829	176,260
Energy (Oil)	1,100,000	(467,571)	632,429	631,220	1,209
Other Objects	-	5,000	5,000	1,150	3,850
Miscellaneous Expenditures	-	-	-	-	-
Total Undist. Expend. - Custodial Services	18,538,187	(1,454,021)	17,084,166	14,521,909	2,562,257

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2012**

EXHIBIT C-1

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
Undist. Expend. - Care & Upkeep of Grounds					
Salaries	\$ 240,576	\$ 48,869	\$ 289,445	\$ 289,445	
Cleaning, Repair and Maintenance Services	126,435	(30,000)	96,435	95,283	\$ 1,152
General Supplies	97,220	(85,548)	11,672	-	11,672
Total Undist. Expend. - Care & Upkeep of Grounds	<u>464,231</u>	<u>(66,679)</u>	<u>397,552</u>	<u>384,728</u>	<u>12,824</u>
Undist. Expend. - Security					
Salaries	1,996,424	1,214,359	3,210,783	2,560,529	650,254
Purchased Professional and Technical Services	17,100	260,732	277,832	277,832	-
Cleaning, Repair and Maintenance Services	29,580	1,002,557	1,032,137	571,569	460,568
General Supplies	56,186	286,167	342,353	238,487	103,866
Other Objects	26,505	-	26,505	219	26,286
Total Undist. Expend. - Security	<u>2,125,795</u>	<u>2,763,815</u>	<u>4,889,610</u>	<u>3,648,636</u>	<u>1,240,974</u>
Undist. Expend. - Student Transportation Serv.					
Contract Services (Between Home & School)-Vendors	80,428	28,249	108,677	88,226	20,451
Contract Services (Other than Between Home & School)-Vendor	205,744	95,580	301,324	192,877	108,447
Contr Serv (Regular Students) - ESCs & CTSA	2,061,272	354,714	2,415,986	1,437,926	978,060
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	5,490,984	86,000	5,576,984	3,436,482	2,140,502
Misc. Purchased Serv. - Transportation	81,588	35,000	116,588	94,163	22,425
Total Undist. Expend. - Student Transportation Serv.	<u>7,920,016</u>	<u>599,543</u>	<u>8,519,559</u>	<u>5,249,674</u>	<u>3,269,885</u>
UNALLOCATED BENEFITS					
Social Security Contributions	3,771,168	911,454	4,682,622	3,965,096	717,526
Other Retirement Contributions - Regular	2,462,736	236,454	2,699,190	2,747,507	(48,317)
Unemployment Compensation	812,001	-	812,001	539,885	272,116
Workmen's Compensation	1,090,285	-	1,090,285	1,090,285	-
Health Benefits	20,906,260	(844,803)	20,061,457	19,106,980	954,477
Tuition Reimbursement	174,922	47,083	222,005	202,637	19,368
Other Employee Benefits	73,645	493,050	566,695	9,118	557,577
TOTAL UNALLOCATED BENEFITS	<u>29,291,017</u>	<u>843,238</u>	<u>30,134,255</u>	<u>27,661,508</u>	<u>2,472,747</u>
On Behalf TPAF Pension Contribution (Non Budgeted)					
Normal Pension Cost Contribution				2,654,275	(2,654,275)
NCGI Premium Pension Contribution				284,840	(284,840)
Post Retirement Medical Contribution				5,908,387	(5,908,387)
On Behalf TPAF Social Security Contribution (Non Budgeted)				6,548,085	(6,548,085)
Total On Behalf Contributions				<u>15,395,587</u>	<u>(15,395,587)</u>
Total Undistributed Expenditures	<u>124,410,195</u>	<u>6,848,117</u>	<u>131,258,312</u>	<u>127,807,202</u>	<u>3,451,110</u>
Total Expenditures - Current Expense	<u>194,966,122</u>	<u>14,016,489</u>	<u>208,982,611</u>	<u>201,070,858</u>	<u>7,911,753</u>

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2012**

EXHIBIT C-1

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
CAPITAL OUTLAY					
Equipment					
Regular Programs - Instruction:					
Grades 1-5	-	\$ 63,489	\$ 63,489	\$ 63,489	-
Grades 6-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Special Education - Instruction:					
Learning and/or Language Disabilities	-	-	-	-	-
Resource Room/Resource Center	-	-	-	-	-
Bilingual Education	-	-	-	-	-
School Sponsored and Other Instructional Programs	-	-	-	-	-
Undistributed Expenditures - Instruction	-	-	-	-	-
Undist. Expend.-Support Serv.-Students - Reg.	-	-	-	-	-
Undist. Expend. - Support Serv. - Students - Special	-	-	-	-	-
Undist. Expend.-Support Serv. - Inst. Staff	\$ 35,000	200,738	235,738	235,654	\$ 84
Undistributed Expenditures - General Admin.	-	-	-	-	-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Undistributed Expenditures - Athletics	-	-	-	-	-
Undistributed Expenditures - Central Services	-	24,405	24,405	42,155	(17,750)
Undistributed Expenditures - Admin. Info. Technology	-	-	-	-	-
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Undistributed Expenditures - Required Maintenance of School	-	-	-	4,860	(4,860)
Undistributed Expenditures - Business/Other Support Serv.	-	-	-	-	-
Undistributed Expenditures - Alternative Education Programs	-	11,655	11,655	7,155	4,500
Special Schools (All Programs)	-	-	-	-	-
Total Equipment	<u>35,000</u>	<u>300,287</u>	<u>335,287</u>	<u>353,313</u>	<u>(18,026)</u>
Facilities Acquisition and Construction Services					
Construction Services	-	-	-	-	-
Total Facilities Acquisition and Construction Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Assets Acquired Under Capital Leases (Nonbudgeted)					
School Administration	-	-	-	-	-
Total Assets Acquired Under Capital Leases	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>35,000</u>	<u>300,287</u>	<u>335,287</u>	<u>353,313</u>	<u>(18,026)</u>

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2012**

EXHIBIT C-1

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
SPECIAL SCHOOLS					
Summer School - Instruction					
Salaries of Teachers	\$ 112,200	\$ 56,205	\$ 168,405	\$ 168,405	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	15,450	2,786	18,236	-	\$ 18,236
Total Summer School - Instruction	<u>127,650</u>	<u>58,991</u>	<u>186,641</u>	<u>168,405</u>	<u>18,236</u>
Summer School - Support Services					
Salaries	29,300	72,717	102,017	102,017	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	39,000	-	39,000	-	39,000
Total Summer School - Support Services	<u>68,300</u>	<u>72,717</u>	<u>141,017</u>	<u>102,017</u>	<u>39,000</u>
Total Summer School	<u>195,950</u>	<u>131,708</u>	<u>327,658</u>	<u>270,422</u>	<u>57,236</u>
Adult Education-Local-Instruction					
Salaries of Teachers	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	9,945	(3,253)	6,692	5,882	810
Textbooks	-	3,283	3,283	1,364	1,919
Total Adult Education-Local-Instruction	<u>9,945</u>	<u>30</u>	<u>9,975</u>	<u>7,246</u>	<u>2,729</u>
Adult Education-Local -Support Serv.					
Salaries	22,829	(16,862)	5,967	5,967	-
Personal Services - Employee Benefits	1,712	(1,391)	321	321	-
Other Purchased Services (400-500 series)	1,971	(1,971)	-	-	-
Supplies and Materials	3,062	(1,631)	1,431	1,431	-
Total Adult Education-Local -Support Serv.	<u>29,574</u>	<u>(21,855)</u>	<u>7,719</u>	<u>7,719</u>	<u>-</u>
Total Adult Education-Local	<u>39,519</u>	<u>(21,825)</u>	<u>17,694</u>	<u>14,965</u>	<u>2,729</u>
TOTAL SPECIAL SCHOOLS	<u>235,469</u>	<u>109,883</u>	<u>345,352</u>	<u>285,387</u>	<u>59,965</u>
CHARTER SCHOOLS					
Transfer of Funds to Charter Schools	8,159,928	331,435	8,491,363	8,491,244	119
Total Transfer to Charter Schools	<u>8,159,928</u>	<u>331,435</u>	<u>8,491,363</u>	<u>8,491,244</u>	<u>119</u>
Total Expenditures - General Fund	<u>203,396,519</u>	<u>14,758,094</u>	<u>218,154,613</u>	<u>210,200,802</u>	<u>7,953,811</u>

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2012

EXHIBIT C-1

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (6,129,478)	\$ (9,878,094)	\$ (16,007,572)	\$ 10,688,031	\$ 26,695,603
Other Financing Sources (Uses):					
Operating Transfer In:					
Contribution to School Based Budgets - General Fund	98,077,301	4,785,021	102,862,322	95,213,335	(7,648,987)
Contribution to School Based Budgets - Special Revenue Fund	3,487,616	978,839	4,466,455	4,187,045	(279,410)
Operating Transfers Out:					
Transfer to Food Service Fund - Board Contribution	(300,000)	(300,000)	(600,000)	(376,106)	223,894
Transfer to Capital Projects Fund - Sale Lease Back		-			-
Contribution to Whole School Reform	(98,077,301)	(4,785,021)	(102,862,322)	(95,213,335)	7,648,987
Total Other Financing Sources:	<u>3,187,616</u>	<u>678,839</u>	<u>3,866,455</u>	<u>3,810,939</u>	<u>(55,516)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expend. and Other Financing Sources (Uses)	(2,941,862)	(9,199,255)	(12,141,117)	14,498,970	26,640,087
Fund Balance, Beginning of Year	<u>27,026,319</u>	<u>-</u>	<u>27,026,319</u>	<u>27,026,319</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 24,084,457</u>	<u>\$ (9,199,255)</u>	<u>\$ 14,885,202</u>	<u>\$ 41,525,289</u>	<u>\$ 26,640,087</u>
Recapitulation:					
Nonspendable Fund Balance					
Inventory				\$ 263,969	
Prepays				175,691	
Restricted Fund Balance					
Excess Surplus Designated for Subsequent Years Expenditures				8,242,340	
Excess Surplus				11,672,661	
Capital Reserve				2,000,001	
Maintenance Reserve				2,195,654	
Emergency Reserve				1,000,000	
Tuition Adjustment					
Tuition - 10/11 - Designated for Subsequent Years Exp.				256,800	
Tuition - 11/12				500,000	
Assigned Fund Balance					
Year End Encumbrances				8,115,924	
Designated for Subsequent Years Expenditures				3,289,886	
Unassigned Fund Balance				<u>3,812,363</u>	
				41,525,289	
Reconciliation to Governmental Fund Statements (GAAP):					
Less State Aid Revenue not recognized on GAAP basis				<u>(18,349,884)</u>	
Fund Balance per Governmental Funds (GAAP)				<u>\$ 23,175,405</u>	

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

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund
Local Sources:												
Local Tax Levy	18,950,050	-	18,950,050	-	-	18,950,050	18,950,050	-	18,950,050	18,950,050	-	18,950,050
Miscellaneous	650,000	-	650,000	-	-	650,000	650,000	-	650,000	957,992	-	957,992
Total - Local Sources	19,600,050	-	19,600,050	-	-	19,600,050	19,600,050	-	19,600,050	19,908,049	-	19,908,049
State Sources:												
Categorical Special Education Aid	5,772,439	-	5,772,439	224,948	-	224,948	5,997,387	-	5,997,387	5,997,387	-	5,997,387
Equalization Aid	131,832,430	-	131,832,430	762,230	-	762,230	132,594,660	-	132,594,660	135,892,546	-	135,892,546
Categorical Transportation Aid	1,286,590	-	1,286,590	(53,066)	-	(53,066)	1,233,524	-	1,233,524	1,211,524	-	1,211,524
Administrative Aid	1,878,421	-	1,878,421	177,885	-	177,885	3,991,106	-	3,991,106	3,991,106	-	3,991,106
Adjustment Aid	28,704,468	-	28,704,468	3,820,923	-	3,820,923	32,524,491	-	32,524,491	32,524,491	-	32,524,491
New School Facility Funding	-	-	-	-	-	-	-	-	-	-	-	-
Extrordinary Aid	750,000	-	750,000	-	-	750,000	-	-	750,000	883,853	-	883,853
TPAF Normal Pension Contrib (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	2,654,275	-	2,654,275
TPAF NCOI Premium Pension Contrib (On-Behalf - Non-Budget)	-	-	-	-	-	-	-	-	-	284,840	-	284,840
TPAF - Post Retirement Medical (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	5,908,387	-	5,908,387
TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	-	-	-	-	-	-	6,548,085	-	6,548,085
Total State Sources	172,189,168	-	172,189,168	4,880,000	-	4,880,000	177,069,168	-	177,069,168	193,596,494	-	193,596,494
Federal Sources:												
Education Job Funds Program	5,152,669	-	5,152,669	-	-	5,152,669	5,152,669	-	5,152,669	5,012,776	-	5,012,776
Medical Assistance Program	325,154	-	325,154	-	-	325,154	325,154	-	325,154	371,514	-	371,514
Total - Federal Sources	5,477,823	-	5,477,823	-	-	5,477,823	5,477,823	-	5,477,823	5,384,290	-	5,384,290
Total Revenues	197,267,041	-	197,267,041	4,880,000	-	4,880,000	202,147,041	-	202,147,041	220,888,833	-	220,888,833
EXPENDITURES:												
Current Expense:												
Regular Programs - Instruction												
Preschool/Kindergarten - Salaries of Teachers	\$	3,114,566	50,218	(1,091)	(1,091)	48,227	50,218	3,112,575	3,162,793	3,033,671	-	3,083,898
Grades 1-5 - Salaries of Teachers	22,209,630	22,771,607	573,608	(1,134,982)	(1,134,982)	20,501,040	21,335,585	20,501,040	21,536,625	20,388,923	-	21,524,508
Grades 6-8 - Salaries of Teachers	619,062	12,412,829	13,031,891	139,163	(1,690,876)	(1,551,713)	758,225	10,721,953	11,480,178	10,487,258	-	11,444,783
Grades 9-12 - Salaries of Teachers	6,839,923	6,839,923	(25,120)	4,671,204	4,646,184	6,143,111	6,143,111	11,511,227	12,125,538	613,401	-	12,124,628
Regular Programs - Home Instruction:												
Steps of Field Services (400-500 series)	364,633	-	364,633	283,719	-	283,719	648,332	-	648,332	508,518	-	508,518
Other Salaries for Instruction	17,301	1,062,387	1,079,688	1,790,406	(179)	1,790,227	1,807,707	1,662,188	2,869,895	2,951,861	-	1,085,675
Purchased Professional-Educational Services	452,785	452,785	-	45,000	-	45,000	45,000	485,763	537,763	404,726	-	404,726
Purchased Technical Services	15,936	15,936	-	-	-	-	449,187	465,123	465,123	345,704	-	345,704
Other Purchased Services (400-500 series)	48,017	504,342	552,359	-	-	123,214	48,017	627,536	673,573	524,505	-	524,505
General Supplies	805,902	1,443,106	2,247,008	-	-	404,516	483,046	2,168,478	2,651,524	1,937,966	-	3,314,443
Textbooks	562,843	257,041	819,884	471,177	10,707	481,884	1,034,020	143,890	1,301,768	1,278,669	-	1,480,930
Other Objects	112,445	112,445	-	31,445	-	31,445	-	143,890	143,890	78,183	-	78,183
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,617,166	48,424,970	52,042,136	3,007,315	2,639,571	5,646,886	6,624,491	51,064,541	57,689,022	49,410,585	-	53,921,492
SPECIAL EDUCATION - INSTRUCTION												
Cognitive - Mild:												
Salaries of Teachers	23,526	931,183	954,709	850,954	(11,000)	839,954	874,480	920,183	1,794,663	874,480	-	1,454,859
Other Salaries for Instruction	23,438	250,115	273,553	129,085	6,756	135,851	152,533	256,871	409,404	152,533	-	216,303
General Supplies	-	40,106	40,106	-	-	-	32,806	32,806	32,806	26,152	-	26,152
Textbooks	-	5,931	5,931	-	-	-	3,411	3,411	3,411	3,058	-	3,058
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Cognitive - Mild	46,964	1,227,335	1,274,299	980,049	(14,064)	965,985	1,027,013	1,213,271	2,240,284	673,339	-	1,700,372

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2012

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund
Cognitive - Moderate	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Teachers	441,389	\$ 441,389	\$ 441,389	-	-	-	-	\$ 441,389	\$ 441,389	-	\$ 441,389	\$ 441,389
Other Salaries for Instruction	142,188	142,188	142,188	-	(2,000)	(2,000)	-	142,188	142,188	-	142,188	142,188
General Supplies	8,114	8,114	8,114	-	(3,000)	(3,000)	-	6,114	6,114	-	5,868	5,868
Textbooks	3,000	3,000	3,000	-	-	-	-	-	-	-	-	-
Total Cognitive - Moderate	-	594,691	594,691	-	(5,000)	(5,000)	-	589,691	589,691	-	238,528	238,528
Learning and/or Language Disabilities:												
Salaries of Teachers	37,751	2,530,285	2,568,036	\$ 202,011	(80,446)	121,565	\$ 239,762	2,449,839	2,489,601	\$ 239,762	2,220,013	2,468,775
Other Salaries for Instruction	1,473,587	344,708	2,038,295	(1,438,534)	67,236	(1,370,778)	35,053	632,464	667,517	35,053	440,645	475,698
General Supplies	82,810	82,810	82,810	-	(21,812)	(21,812)	-	60,998	60,998	-	56,637	56,637
Textbooks	16,450	16,450	16,450	-	(13,074)	(13,074)	-	3,376	3,376	-	2,536	2,536
Other Objects	2,000	2,000	2,000	-	(252)	(252)	-	1,748	1,748	-	1,645	1,645
Total Learning and/or Language Disabilities	1,511,338	3,196,233	4,707,571	(1,236,523)	(47,828)	(1,284,351)	274,815	3,148,425	3,423,240	274,815	2,720,476	3,005,291
Visual Impairments	-	-	-	-	-	-	-	-	-	-	-	-
Other Salaries for Instruction	-	14,443	14,443	-	-	-	-	14,443	14,443	-	-	-
Total Visual Impairments	-	14,443	14,443	-	-	-	-	14,443	14,443	-	-	-
Behavioral Disabilities:												
Salaries of Teachers	1,337,506	1,337,506	1,337,506	184,601	(45,226)	139,375	184,601	1,312,280	1,496,881	184,601	1,080,106	1,264,707
Other Salaries for Instruction	663,765	663,765	663,765	39,051	18,789	57,840	39,051	682,554	721,605	39,051	520,325	559,376
Purchased Professional/Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	29,614	29,614	29,614	-	1,834	1,834	-	31,448	31,448	-	22,855	22,855
Textbooks	3,560	3,560	3,560	-	(1,000)	(1,000)	-	2,560	2,560	-	1,438	1,438
Other Objects	700	700	700	-	(700)	(700)	-	-	-	-	-	-
Total Behavioral Disabilities	-	2,051,145	2,051,145	223,652	(26,203)	197,349	223,652	2,028,842	2,222,494	223,652	1,624,724	1,848,376
Multiple Disabilities:												
Salaries of Teachers	8,933	51,149	64,122	(8,983)	-	(8,983)	-	55,149	55,149	-	54,771	54,771
Other Salaries for Instruction	5,629	48,367	54,996	(5,629)	-	(5,629)	-	49,367	49,367	-	47,178	47,178
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Textbooks	-	6,540	6,540	-	-	-	-	6,540	6,540	-	4,983	4,983
Other Objects	-	500	500	-	-	-	-	500	500	-	331	331
Total Multiple Disabilities	-	111,556	126,168	(14,612)	-	(14,612)	-	111,556	111,556	-	107,263	107,263
Resource Room/Resource Center:												
Salaries of Teachers	26,262	2,530,990	2,557,252	159,415	(99,212)	60,203	185,677	2,431,778	2,617,455	185,677	2,416,354	2,602,031
Other Salaries for Instruction	8,754	1,428,458	1,437,192	291,543	56,815	348,358	300,277	1,483,273	1,785,550	188,277	1,400,566	1,590,243
General Supplies	-	500	500	-	220	220	-	720	720	-	408	408
Textbooks	-	640	640	-	(340)	(340)	-	300	300	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Resource Room/Resource Center	34,996	3,960,588	3,995,584	450,958	(42,517)	408,441	483,954	3,828,071	4,404,025	374,954	3,817,728	4,192,682
Autism:												
Salaries of Teachers	8,864	270,876	279,840	246,328	37	246,365	255,192	271,013	266,205	258,850	265,533	516,403
Other Salaries for Instruction	8,205	130,000	147,200	234,579	68,979	302,888	242,800	211,215	449,425	142,800	208,818	349,678
General Supplies	-	15,434	15,434	-	-	-	-	15,434	15,434	-	11,215	11,215
Textbooks	-	2,000	2,000	-	-	-	-	2,000	2,000	-	-	-
Total Autism	17,069	427,475	444,544	480,927	68,127	549,050	497,992	495,602	993,594	393,650	484,044	877,684
Preschool Disabilities - Full-Time:												
Salaries of Teachers	11,419	150,481	161,900	234,110	8,661	242,771	245,529	159,142	404,671	245,529	159,142	404,671
Other Salaries for Instruction	18,107	177,670	195,777	209,330	(49,447)	159,873	227,427	128,223	355,650	127,427	128,223	355,650
General Supplies	-	10,560	10,560	-	1,000	1,000	-	11,560	11,560	-	11,036	11,036
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Preschool Disabilities - Full-Time	29,526	338,711	368,237	443,450	(39,786)	403,664	472,956	298,925	771,881	372,956	298,401	671,357
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,654,905	11,926,197	13,580,702	1,327,877	(107,371)	1,220,506	2,982,382	11,818,826	14,801,208	2,667,040	9,974,823	12,641,863
Basic Skills/Remedial - Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Teachers	-	-	-	-	-	-	-	-	-	-	-	-
Total Basic Skills/Remedial - Instruction	-	-	-	-	-	-	-	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2012

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Funds	Billed Resource	Total General Fund	Operating Funds	Billed Resource	Total General Fund	Operating Funds	Billed Resource	Total General Fund	Operating Funds	Billed Resource	Total General Fund
Bilingual Education - Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Teachers	-	1,467,611	1,467,611	-	18,470	18,470	31,392	1,486,081	1,486,081	31,392	1,517,473	1,517,473
Other Salaries for Instruction	-	226,381	226,381	-	(26,785)	4,607	-	199,596	230,988	-	142,532	179,924
General Supplies	-	84,700	84,700	-	(14,000)	70,700	-	70,700	70,700	-	69,777	69,777
Textbooks	-	12,330	12,330	-	(3,000)	9,330	-	9,330	9,330	-	4,957	4,957
Total Bilingual Education - Instruction	-	1,791,022	1,791,022	-	(25,315)	6,977	31,392	1,765,707	1,797,099	31,392	1,572,188	1,603,575
School-Spon. Circumular Accts. - Inst.	-	363,421	363,421	-	(34,000)	329,421	-	329,421	329,421	-	235,776	235,776
Professional Services (300-500 series)	-	2,560	2,560	-	(350)	2,210	-	2,150	2,150	-	2,150	2,150
Supplies and Materials	-	8,420	8,420	-	(2,565)	5,855	-	5,855	5,855	-	5,791	5,791
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-	-	-	-	-	-	-	-
Total School-Spon. Circumular Accts. - Inst.	-	374,341	374,341	-	(36,915)	337,426	-	337,426	337,426	-	243,627	243,627
School-Spon. Circumular Athletics - Inst.	-	435,761	435,761	-	8,073	443,834	-	435,761	443,834	-	439,039	439,039
Salaries	-	78,890	78,890	-	8,073	86,963	-	86,963	86,963	-	79,446	79,446
Purchased Services (300-500 series)	-	40,168	40,168	-	43,674	83,842	-	83,842	83,842	-	74,568	74,568
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-	-	-	-	-	-	-	-
Total School-Spon. Circumular Athletics - Inst.	-	554,819	554,819	-	51,747	606,566	-	606,566	606,566	-	593,053	593,053
Alternative Education Program - Instruction	1,765,814	-	1,765,814	(101,809)	-	(101,809)	1,664,005	-	1,664,005	1,663,127	-	1,663,127
Salaries	-	14,775	14,775	-	-	-	14,775	-	14,775	14,775	-	14,775
Purchased Professional and Technical Services	6,800	-	6,800	(48)	-	6,752	-	-	6,752	-	-	6,752
Other Purchased Services (400-500 series)	15,000	-	15,000	29,714	-	44,714	-	-	44,714	-	-	44,714
Supplies and Materials	8,000	-	8,000	(5,977)	-	2,023	-	-	2,023	-	-	2,023
Textbooks	3,000	-	3,000	1,094	-	4,094	-	-	4,094	-	-	4,094
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Alternative Education Program - Instruction	1,798,614	-	1,798,614	(62,231)	-	(62,231)	1,736,353	-	1,736,353	1,731,039	-	1,731,039
Alternative Education Program - Support Services	340,891	-	340,891	(239,890)	-	(239,890)	101,001	-	101,001	59,518	-	59,518
Salaries	-	93,583	93,583	-	-	-	93,583	-	93,583	-	-	93,583
Salaries of Principals/Choralists	-	178,771	178,771	-	-	-	178,771	-	178,771	-	-	178,771
Salaries of Principals/Choralists	-	119,530	119,530	-	-	-	119,530	-	119,530	-	-	119,530
Purchased Services (400-500 series)	9,000	-	9,000	40,434	-	49,434	-	-	49,434	-	-	49,434
Supplies and Materials	7,500	-	7,500	(1,817)	-	5,683	-	-	5,683	-	-	5,683
Contract Serv Non-HS-Vand	-	2,971	2,971	-	-	2,971	-	-	2,971	-	-	2,971
Total Alternative Education Program - Support Services	357,391	-	357,391	(249,322)	-	(249,322)	606,713	-	606,713	511,395	-	511,395
Community Services Programs/Operations	48,662	-	48,662	93,000	-	93,000	93,000	-	93,000	15,735	-	15,735
Salaries	-	8,240	8,240	-	-	-	8,240	-	8,240	-	-	8,240
Purchased Services (300-500 series)	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Total Community Services Programs/Operations	48,662	-	48,662	93,000	-	93,000	93,000	-	93,000	15,735	-	15,735
Total Instruction	7,484,578	65,071,349	70,555,927	4,646,655	2,551,717	7,198,372	12,131,233	65,933,066	77,724,299	11,469,385	61,794,271	75,263,636
Undistributed Expenditures - Instruction	93,100	-	93,100	143,898	-	143,898	334,698	-	334,698	304,640	-	304,640
Tuition to Other LEAs Within the State - Regular	2,687,096	-	2,687,096	(1,551,488)	-	1,135,608	1,135,608	-	1,135,608	519,628	-	519,628
Tuition to Other LEAs Within the State - Special	1,965,233	-	1,965,233	(241,030)	-	1,724,203	1,724,203	-	1,724,203	1,495,521	-	1,495,521
Tuition to County Voc. School Dist. - Regular	330,952	-	330,952	(15,352)	-	315,600	315,600	-	315,600	202,532	-	202,532
Tuition to County Voc. School Dist. - Special	2,074,751	-	2,074,751	389,459	-	2,464,210	2,464,210	-	2,464,210	1,757,150	-	1,757,150
Tuition to CSSD & Regional Day Schools	12,912,916	-	12,912,916	(2,932,638)	-	9,980,278	9,980,278	-	9,980,278	9,538,392	-	9,538,392
Tuition to Private Schools for the Disabled - Within State	998,994	-	998,994	85,206	-	1,084,200	1,084,200	-	1,084,200	952,313	-	952,313
Tuition - State Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Tuition - Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Undistributed Expenditures - Instruction	21,082,542	-	21,082,542	(3,922,945)	-	17,159,597	17,159,597	-	17,159,597	14,668,176	-	14,668,176
Undist. Expend. - Attend. & Social Work	588,367	2,152,440	2,740,807	66,623	(49,338)	2,191,469	654,990	1,839,082	2,154,072	654,990	1,624,835	2,280,845
Salaries	6,980	-	6,980	9,620	-	16,600	16,600	-	16,600	6,023	-	6,023
Super Purchased Services (400-500 series)	-	5,310	5,310	-	(2,092)	3,218	-	3,418	3,418	-	-	3,225
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Attend. & Social Work	595,347	2,168,504	2,763,851	76,243	(33,845)	2,129,006	671,590	1,814,639	2,486,229	661,013	1,633,794	2,294,807

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2012

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund
Undis. Expend. - Health Services	\$ 137,409	\$ 1,938,035	\$ 2,075,444	\$ 168,349	\$ 91,756	\$ 260,105	\$ 305,938	\$ 2,027,791	\$ 2,333,749	\$ 305,938	\$ 2,004,262	\$ 2,310,220
Salaries	177,881	(177,881)	-	(177,881)	(177,881)	(177,881)	-	-	-	-	-	-
Salaries of Social Service Coordinators	-	5,200	5,200	1,975	1,975	199	129,648	3,424	187,118	129,648	3,509	129,648
Purchased Professional and Technical Services	-	34,991	34,991	15,995	3,782	19,777	6,083	35,873	51,506	6,083	29,165	35,248
Other Purchased Services (400-500 series)	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undis. Expend. - Health Services	315,290	1,973,326	2,388,616	193,454	93,762	287,216	510,744	2,067,088	2,377,832	441,689	2,036,828	2,478,917
Undis. Expend. - Speech, OT, PT & Related Serv.	597,260	-	597,260	43,208	-	43,208	640,468	-	640,468	640,468	-	640,468
Salaries of Other Professional Staff	183,705	-	183,705	187,232	-	187,232	370,937	-	370,937	168,887	-	168,887
Purchased Professional - Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Total Undis. Expend. - Speech, OT, PT & Related Serv.	780,965	-	780,965	230,440	-	230,440	1,011,405	-	1,011,405	809,355	-	809,355
Undis. Expend. - Other Supp. Serv. Students - Extra Serv.	700,288	-	700,288	(420,444)	-	(420,444)	279,844	-	279,844	279,844	-	279,844
Salaries of Other Professional Staff	410,954	-	410,954	68,846	-	68,846	479,800	-	479,800	463,609	-	463,609
Purchased Professional - Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Total Undis. Expend. - Other Supp. Serv. Students - Extra Serv.	1,111,242	-	1,111,242	(351,598)	-	(351,598)	759,644	-	759,644	743,453	-	743,453
Guidance	492,513	2,767,874	3,260,387	(40,794)	(289,215)	(250,009)	451,719	2,588,659	3,010,378	451,719	2,536,657	3,008,376
Salaries of Other Professional Staff	232,330	308,697	541,027	(147,266)	214,280	66,014	137,624	718,977	856,601	137,624	718,977	856,601
Salaries of Secretarial and Clerical Assistants	21,460	-	21,460	(21,460)	-	(21,460)	-	-	-	-	-	-
Other Salaries	46,624	1,080,000	1,126,624	1,080,000	663	1,080,663	48,970	6,066	55,036	24,463	4,422	24,460
Other Purchased Professional & Technical Services	46,624	5,601	52,225	6,390	463	6,853	40,230	4,929	45,159	40,230	4,929	45,159
Other Purchased Services (400-500 series)	53,663	2,920	56,583	6,648	(22)	6,626	60,234	2,898	63,132	24,524	4,422	26,555
Supplies and Materials	3,077	-	3,077	1,000	-	1,000	4,077	-	4,077	155	-	155
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Guidance	900,297	3,281,992	4,181,389	(165,726)	5,508	(160,218)	734,571	3,286,600	4,021,171	647,644	3,282,187	3,929,831
Child Study Team	4,813,244	-	4,813,244	292,478	-	292,478	5,105,722	-	5,105,722	5,105,722	-	5,105,722
Salaries of Other Professional Staff	1,778,036	-	1,778,036	45,562	-	45,562	200,772	-	200,772	156,520	-	156,520
Salaries of Secretarial and Clerical Assistants	135,410	-	135,410	-	-	-	-	-	-	-	-	-
Other Purchased Prof. and Tech. Services	-	-	-	-	-	-	-	-	-	-	-	-
Travel Costs	60,379	-	60,379	8,509	-	8,509	69,218	-	69,218	38,358	-	38,358
Misc. Purchased (400-500 series other than Residency Costs)	34,377	-	34,377	3,223	-	3,223	37,700	-	37,700	20,128	-	20,128
Supplies and Materials	412	-	412	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Child Study Team	5,332,842	-	5,332,842	350,102	-	350,102	5,703,944	-	5,703,944	5,727,614	-	5,727,614
Undis. Expend. - Improvement of Inst. Serv.	119,011	1,232,793	1,351,804	127,884	29,638	156,922	246,895	1,261,831	1,508,726	246,895	1,222,664	1,469,559
Salaries of Supervisor of Instruction	2,638,910	-	2,638,910	(990,264)	(283,939)	(1,274,203)	1,187,772	2,334,971	3,542,743	1,157,272	2,291,961	3,449,233
Salaries of Other Professional Staff	568,534	169,579	738,113	(67,244)	(132,869)	(65,625)	501,290	36,610	537,900	501,290	31,599	532,889
Other Salaries	6,238	-	6,238	6,018	-	6,018	12,236	-	12,236	12,236	-	12,236
Purchased Prof. Educational Services	55,793	30,774	86,567	185,992	(5,000)	180,992	242,785	25,774	268,559	188,916	23,025	211,941
Other Purch. Prof. and Technical Services	197,240	1,300	198,540	(1,400)	4,037	4,637	193,800	4,357	200,177	4,337	4,237	197,210
Other Purchased Services (400-500 series)	175,520	11,774	187,294	11,774	1,298	13,072	15,298	1,298	16,596	15,298	1,298	16,596
Supplies and Materials	6,651	19,374	26,025	21,595	(864)	20,731	197,115	18,460	215,595	17,094	15,929	192,118
Other Objects	-	-	-	40,683	-	40,683	47,334	-	47,334	48,723	-	48,723
Total Undis. Expend. - Improvement of Inst. Serv.	2,897,023	4,109,727	7,006,750	(155,992)	(389,727)	(545,719)	2,751,031	3,720,000	6,471,031	2,384,570	3,604,609	5,998,179
Undis. Expend. - Edu. Media Serv./Sch. Library	147,690	2,109,161	2,256,851	193,123	(204,970)	(11,847)	340,813	1,904,191	2,245,004	340,813	1,710,634	2,051,447
Salaries of Other Professional Staff	28,230	161,591	189,841	(18,853)	(3,690)	(16,143)	15,427	157,991	173,328	15,380	88,259	113,639
Salaries of Secretarial and Clerical Assistants	238,079	47,058	285,137	20,529	(27,579)	(7,050)	368,608	19,479	388,087	362,487	6,866	369,553
Other Purchased Professional & Technical Services	59,375	271,771	331,146	155,272	(58,955)	96,297	214,647	332,776	447,423	214,272	152,809	367,081
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undis. Expend. - Edu. Media Serv./Sch. Library	473,394	2,591,041	3,064,435	466,101	(275,194)	190,907	939,495	2,215,847	3,253,342	939,495	1,970,698	2,903,010
Undis. Expend. - Instructional Staff Training Serv.	193,645	-	193,645	(193,645)	-	(193,645)	65,338	-	65,338	65,338	-	65,338
Salaries of Other Professional Staff	60,565	-	60,565	4,773	-	4,773	1,150	-	1,150	750	-	750
Salaries of Secretarial and Clerical Assistants	56,756	-	56,756	(56,008)	-	(56,008)	36,453	-	36,453	19,714	-	19,714
Other Salaries	11,864	-	11,864	(15,867)	-	(15,867)	11,864	-	11,864	11,864	-	11,864
Other Purchased Professional & Technical Services	20,082	91,172	111,254	500	(12,544)	(12,044)	20,482	3,510	24,000	17,011	3,510	20,521
Other Purchased Services (400-500 series)	4,063	-	4,063	(4,063)	-	(4,063)	4,063	-	4,063	4,063	-	4,063
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undis. Expend. - Instructional Staff Training Serv.	349,137	186,597	535,734	(224,020)	(63,096)	(287,096)	123,137	133,501	256,638	82,632	74,465	156,497

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2012

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund
Undit. Expend. - Supp. Serv. - General Admin.	\$ 547,055	\$ -	\$ (157,060)	\$ 389,995	\$ -	\$ 389,995	\$ 389,995	\$ -	\$ 389,995	\$ 389,995	\$ -	\$ 389,995
Salaries	850,000	-	850,000	1,109,079	-	1,109,079	1,109,079	-	1,109,079	1,061,247	-	1,061,247
Legal Fees	113,000	-	113,000	97,186	-	97,186	210,186	-	210,186	156,392	-	156,392
Audit Fees	40,000	-	40,000	29,055	-	29,055	28,000	-	28,000	23,996	-	23,996
Equipment & Internal Control Audit Fees	11,490	-	11,490	11,490	-	11,490	18,740	-	18,740	18,740	-	18,740
Other Purchased Services	611,543	-	611,543	1,920,328	-	1,920,328	2,531,871	-	2,531,871	2,018,530	-	2,018,530
Communications/Telephone	72,647	-	72,647	55,392	-	55,392	32,667	-	32,667	23,667	-	23,667
BOE Other Purchased Services (400-500 series)	58,372	-	58,372	21	-	21	58,393	-	58,393	32,992	-	32,992
Other Purchased Services	18,739	-	18,739	46	-	46	18,785	-	18,785	16,552	-	16,552
Supplies and Materials	29,210	-	29,210	(1,452)	-	(1,452)	27,758	-	27,758	20,676	-	20,676
BOE In-House Training/Meeting Supplies	81,347	-	81,347	239,500	-	239,500	330,847	-	330,847	305,700	-	305,700
Judgments Against the School District	12,406	-	12,406	300,000	-	300,000	312,406	-	312,406	12,125	-	12,125
Miscellaneous Expenditures	41,300	-	41,300	2,669,448	-	2,669,448	4,100	-	4,100	37,011	-	37,011
BOE Memberships and Dues	2,520,001	-	2,520,001	2,669,448	-	2,669,448	3,189,449	-	3,189,449	4,117,723	-	4,117,723
Total Undit. Expend. - Supp. Serv. - General Admin.	2,520,001	-	2,520,001	2,669,448	-	2,669,448	3,189,449	-	3,189,449	4,117,723	-	4,117,723
Undit. Expend. - Support Serv. - School Admin.	252,601	\$ 4,324,076	\$ 4,576,677	150,832	\$ 255,120	\$ 405,952	148,063	\$ 4,880,196	\$ 5,288,249	\$ 488,063	\$ 4,802,183	\$ 5,770,432
Salaries of Principals/Assistant Principals	641,133	-	641,133	(411,223)	-	(411,223)	229,910	-	229,910	120,829	-	120,829
Salaries of Other Professional Staff	1,729,753	-	1,729,753	1,967,111	-	1,967,111	1,591,976	-	1,591,976	3,251,942	-	3,251,942
Salaries of Secretarial and Clerical Assistants	74,302	-	74,302	6,645	-	6,645	81,670	-	81,670	6,645	-	6,645
Other Salaries	7,457	-	7,457	(6,175)	-	(6,175)	1,282	-	1,282	247	-	247
Purchased Professional and Technical Services	231,342	-	231,342	33,626	-	33,626	264,968	-	264,968	198,232	-	198,232
Other Purchased Services (400-500 series)	278,828	-	278,828	42,137	-	42,137	320,965	-	320,965	348,298	-	348,298
Supplies and Materials	10,627	-	10,627	3,330	-	3,330	13,957	-	13,957	6,366	-	6,366
Interest on Lease Purchase Agreements	3,343,974	-	3,343,974	1,174,426	-	1,174,426	4,518,400	-	4,518,400	3,774,613	-	3,774,613
Interest on Bond Anticipation Notes (BANS)	663,324	-	663,324	(398,459)	-	(398,459)	264,865	-	264,865	264,865	-	264,865
Miscellaneous Expenditures	26,260	-	26,260	206,993	-	206,993	206,993	-	206,993	4,993	-	4,993
Undit. Expend. - Supp. Serv. - Admin. Info. Technology	183,806	-	183,806	(1,275)	-	(1,275)	182,531	-	182,531	182,475	-	182,475
Salaries	76,855	-	76,855	87,913	-	87,913	164,768	-	164,768	161,822	-	161,822
Purchased Professional Services	930,245	-	930,245	(104,823)	-	(104,823)	845,417	-	845,417	614,155	-	614,155
Purchased Technical Services	1,646,532	-	1,646,532	764,619	-	764,619	2,229,171	-	2,229,171	2,146,729	-	2,146,729
Other Purchased Services (400-500 series)	443,497	-	443,497	2,270,827	-	2,270,827	3,806,797	-	3,806,797	2,687,394	-	2,687,394
Supplies and Materials	3,446,019	-	3,446,019	73,688	-	73,688	519,185	-	519,185	442,076	-	442,076
Other Objects	7,242,331	-	7,242,331	93,834	-	93,834	7,336,165	-	7,336,165	6,465,712	-	6,465,712
Interest on Lease Purchase Agreements	11,656	-	11,656	450	-	450	12,106	-	12,106	589,002	-	589,002
Interest on Bond Anticipation Notes (BANS)	9,906	-	9,906	159,392	-	159,392	1,952,488	-	1,952,488	32,200	-	32,200
Rent of Land, Building & Other than Lease Purchases	33,555	-	33,555	(1,396,278)	-	(1,396,278)	403,665	-	403,665	1,779,578	-	1,779,578
Other Purchased Property Services	1,799,943	-	1,799,943	1,787,763	-	1,787,763	1,787,763	-	1,787,763	47,526	-	47,526
Insurance	97,663	-	97,663	401	-	401	98,064	-	98,064	53,481	-	53,481
Miscellaneous Purchased Services	483,745	-	483,745	94,959	-	94,959	637,735	-	637,735	448,815	-	448,815
General Supplies	500,000	-	500,000	300,000	-	300,000	800,000	-	800,000	459,009	-	459,009
Energy (Natural Gas)	4,514,884	-	4,514,884	(292,795)	-	(292,795)	4,222,089	-	4,222,089	4,045,829	-	4,045,829
Energy (Electricity)	1,100,000	-	1,100,000	(467,571)	-	(467,571)	632,429	-	632,429	631,220	-	631,220
Energy (Oil)	5,000	-	5,000	3,000	-	3,000	5,000	-	5,000	1,150	-	1,150
Miscellaneous Expenditures	18,479,156	-	18,479,156	(1,502,617)	-	(1,502,617)	16,976,539	-	16,976,539	14,419,811	-	14,419,811
Total Undit. Expend. - Support Serv. - Admin. Info. Technology	18,479,156	-	18,479,156	(1,502,617)	-	(1,502,617)	16,976,539	-	16,976,539	14,419,811	-	14,419,811
Undistributed Expenditures - Care & Upkeep of Grounds	240,576	-	240,576	48,869	-	48,869	289,445	-	289,445	289,445	-	289,445
Salaries	126,433	-	126,433	(30,000)	-	(30,000)	96,433	-	96,433	95,283	-	95,283
Cleaning, Repair, and Maintenance Services	97,220	-	97,220	(65,548)	-	(65,548)	11,672	-	11,672	-	-	-
General Supplies	164,231	-	164,231	(66,679)	-	(66,679)	397,552	-	397,552	364,728	-	364,728
Total Undit. Expend. - Care & Upkeep of Grounds	164,231	-	164,231	(66,679)	-	(66,679)	397,552	-	397,552	364,728	-	364,728

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGET COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2012

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund
Undistributed Expenditures - Security												
Salaries	\$ 591,036	\$ 1,405,388	\$ 1,996,424	\$ 1,316,800	\$ (102,441)	\$ 1,214,359	\$ 1,907,836	\$ 1,302,947	\$ 3,210,783	\$ 1,834,450	\$ 726,079	\$ 2,560,529
Subcontract	17,100		17,100	260,232		260,232	277,832		277,832			277,832
Purchased Professional and Technical Services	29,580		29,580	1,092,557	(1,955)	1,090,602	1,032,137		1,032,137	571,569		571,569
Cleaning, Repair and Maintenance Services	50,397	5,789	56,186	288,122	(1,955)	286,167	338,519	3,834	342,353	235,442	3,045	238,487
General Supplies	26,505		26,505				26,505		26,505	219		219
Other Objects												
Total Undistrib. Expend. - Security	714,618	1,411,177	2,125,795	2,888,211	(104,392)	2,783,819	3,586,829	1,306,781	4,889,610	2,919,512	729,124	3,648,636
Total Undistrib. Expend. - Oper. & Maint. Of Plant Serv.	23,104,024	1,470,208	24,574,232	4,410,649	(65,800)	4,344,849	27,514,073	1,414,408	28,928,481	23,019,780	831,192	23,850,972
Undistrib. Expend. - Student Transportation Serv.												
Contract Serv. (Between Home & Sch.) - Vend	80,428		80,428		28,249	28,249		108,677	108,677			88,226
Contract Services (Other than Between Home & School) Vendors	205,744		205,744	354,714		354,714	2,415,986		2,415,986	1,437,926		1,928,777
Contract Serv (Reg. Students) - ESC&C CTSA	2,061,272		2,061,272	86,000		86,000	5,576,984		5,576,984	3,436,482		4,437,926
Contract Serv (SP. Ed. Students) - ESC&C CTSA	5,490,984		5,490,984	33,000		33,000	116,388		116,388	94,163		3,436,482
Misc. Purchased Serv. - Transportation	81,388		81,388	475,214		475,214	8,109,538	410,001	8,519,539	4,968,571	281,103	3,249,674
Total Undistrib. Expend. - Student Transportation Serv.	7,633,844	286,172	7,920,016	475,214	133,829	599,043	8,109,538	410,001	8,519,539	4,968,571	281,103	3,249,674
UNALLOCATED BENEFITS												
Social Security Contributions	2,520,200	1,241,168	3,761,368	911,454	(6)	911,454	3,443,460	1,241,162	4,684,622	3,566,046	398,150	3,964,196
Other Retirement Contributions - Regular	1,859,941	602,295	2,462,236	236,654		236,654	2,693,385	602,295	2,693,385	2,154,712	602,295	2,757,507
Unemployment Compensation	812,001		812,001				812,001		812,001	539,885		539,885
Workmen's Compensation	1,090,285		1,090,285	(5,211,536)	4,367,153	(444,803)	1,090,285	17,618,200	20,061,457	1,090,285		1,090,285
Health Benefits	7,653,213		7,653,213	20,906,260		20,906,260	2,443,257		2,443,257	15,533,823		19,106,980
Tuition Reimbursement	174,922		174,922	47,083		47,083	222,005		222,005	202,637		202,637
Other Employee Benefits	73,645		73,645	493,050		493,050	366,695		366,695	9,118		9,118
TOTAL UNALLOCATED BENEFITS	14,196,087	15,095,010	29,291,017	(3,523,809)	4,367,147	843,238	10,672,098	19,462,157	30,134,255	9,987,408	18,574,100	27,661,508
TPAF Normal Pension Contrib (On-Behalf - Non-Budget)												
TPAF NCI Pension Contrib (On-Behalf - Non-Budget)												
TPAF Pension Contrib (On-Behalf - Non-Budget)												
On Behalf TPAF Social Security Contribution (Non-Budget)												
Total On Behalf Contributions												
Total Undistributed Expenditures	85,911,627	38,458,568	124,370,195	3,603,924	3,242,143	6,846,067	89,557,601	41,700,711	131,258,312	90,236,009	37,571,193	127,807,202
Total Expenditures - Current Expense	93,436,205	101,529,917	194,966,122	8,252,629	5,763,860	14,016,489	101,688,834	107,293,777	208,982,611	101,765,394	99,365,464	201,070,858
CAPITAL OUTLAY												
Equipment												
Regular Programs - Instruction:												
Grades 1-5												
Grades 6-8												
Grades 9-12												
Learning and/or Language Disabilities												
Regional Resource Center												
Special Education - Instruction:												
Regular Programs - Instruction:												
Grades 1-5												
Grades 6-8												
Grades 9-12												
School Sponsored and Other Instructional Programs												
Undistributed Expenditures - Instruction:												
Undistrib. Expend. - Support Serv. - Students - Reg.												
Undistrib. Expend. - Support Serv. - Students - Special												
Undistrib. Expend. - Support Serv. - Inst. Staff												
Undistributed Expenditures - General Admin.												
Undistributed Expenditures - School Admin.												
Undistributed Expenditures - Athletics												
Undistributed Expenditures - Administrative Services												
Undistributed Expenditures - Information Technology												
Undistributed Expenditures - Operation of Plant Services												
Undistributed Expenditures - Required Maintenance of School												
Undistributed Expenditures - Business/Other Support Serv.												
Undistributed Expenditures - Alternative Education Programs												
Special Schools (All Programs)												
Total Equipment												
		35,000	35,000	300,287		300,287	300,287	35,000	335,287	318,397	34,916	363,313

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2012

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Funds	Total General Fund	Blended Resource	Operating Funds	Total General Fund	Blended Resource	Operating Funds	Total General Fund	Blended Resource	Operating Funds	Total General Fund	Blended Resource
Facilities Acquisition and Construction Services	-	-	-	-	-	-	-	-	-	-	-	-
Construction Services	-	-	-	-	-	-	-	-	-	-	-	-
Total Facilities Acquisition and Construction Services	-	-	-	-	-	-	-	-	-	-	-	-
Assets Acquired Under Capital Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	-	-	-
School Administration	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets Acquired Under Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ 35,000	\$ 35,000	\$ 35,000	\$ 300,287	\$ 300,287	\$ 35,000	\$ 300,287	\$ 300,287	\$ 35,000	\$ 318,397	\$ 318,397	\$ 35,000
SPECIAL SCHOOLS												
Summer School - Instruction	112,200	112,200	-	56,205	56,205	-	168,405	168,405	-	168,405	168,405	-
Salaries of Teachers	15,450	15,450	-	2,786	2,786	-	18,236	18,236	-	-	-	-
Other Salaries for Instruction	127,650	127,650	-	58,991	58,991	-	186,641	186,641	-	168,405	168,405	-
General Supplies	29,300	29,300	-	72,717	72,717	-	102,017	102,017	-	102,017	102,017	-
Other Purchased Services (400-500 series)	39,000	39,000	-	-	-	-	39,000	39,000	-	-	-	-
Supplies and Materials	68,300	68,300	-	72,717	72,717	-	141,017	141,017	-	102,017	102,017	-
Total Summer School - Instruction	195,950	195,950	-	131,708	131,708	-	327,658	327,658	-	270,422	270,422	-
Total Summer School	-	-	-	-	-	-	-	-	-	-	-	-
Adult Education-Local-Instruction	9,945	9,945	-	-	-	-	6,692	6,692	-	5,882	5,882	-
Salaries of Teachers	1,712	1,712	-	(3,253)	(3,253)	-	3,283	3,283	-	1,364	1,364	-
Other Purchased Services (400-500 series)	1,971	1,971	-	3,283	3,283	-	9,975	9,975	-	7,246	7,246	-
General Supplies	3,062	3,062	-	30	30	-	-	-	-	-	-	-
Supplies and Materials	22,829	22,829	-	(16,862)	(16,862)	-	5,967	5,967	-	5,967	5,967	-
Total Adult Education-Local-Instruction	1,712	1,712	-	(1,391)	(1,391)	-	321	321	-	321	321	-
Adult Education-Local-Support Serv.	1,971	1,971	-	(1,971)	(1,971)	-	-	-	-	-	-	-
Salaries	3,062	3,062	-	(1,631)	(1,631)	-	1,431	1,431	-	1,431	1,431	-
Personal Services - Employee Benefits	29,574	29,574	-	(21,855)	(21,855)	-	7,719	7,719	-	7,719	7,719	-
Other Purchased Services (400-500 series)	39,519	39,519	-	(21,823)	(21,823)	-	17,694	17,694	-	14,965	14,965	-
General Supplies	235,469	235,469	-	109,883	109,883	-	345,352	345,352	-	285,387	285,387	-
Supplies and Materials	8,159,928	8,159,928	-	331,435	331,435	-	8,491,263	8,491,263	-	8,491,244	8,491,244	-
Total Adult Education-Local-Support Serv.	8,159,928	8,159,928	-	331,435	331,435	-	8,491,263	8,491,263	-	8,491,244	8,491,244	-
Total Adult Education-Local	101,831,602	101,831,602	-	8,994,234	8,994,234	-	110,825,836	110,825,836	-	110,800,422	110,800,422	-
Total Adult Education-Local-Support Serv.	95,435,439	95,435,439	-	(4,114,249)	(4,114,249)	-	91,321,205	91,321,205	-	110,088,411	110,088,411	-
Total Adult Education-Local	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL SPECIAL SCHOOLS	235,469	235,469	-	109,883	109,883	-	345,352	345,352	-	285,387	285,387	-
CHARTER SCHOOLS	8,159,928	8,159,928	-	331,435	331,435	-	8,491,263	8,491,263	-	8,491,244	8,491,244	-
Transfer of Funds to Charter Schools	8,159,928	8,159,928	-	331,435	331,435	-	8,491,263	8,491,263	-	8,491,244	8,491,244	-
Total Expenditures - General Fund	101,831,602	101,831,602	-	8,994,234	8,994,234	-	110,825,836	110,825,836	-	110,800,422	110,800,422	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	95,435,439	(101,564,917)	(6,129,478)	(4,114,249)	(9,878,694)	(5,763,860)	91,321,205	(16,007,572)	(16,007,572)	110,088,411	(99,400,380)	10,688,031
Other Financing Sources:												
Operating Transfer In:												
Contribution to School Based Budgets - General Fund	98,077,501	98,077,501	-	4,785,021	4,785,021	-	102,862,322	102,862,322	-	92,213,335	92,213,335	-
Contribution to School Based Budgets - Special Revenue Fund	3,487,616	3,487,616	-	978,839	978,839	-	4,466,455	4,466,455	-	4,187,045	4,187,045	-
Granting of Food Services Fund - Based Contribution	(300,000)	(300,000)	-	(300,000)	(300,000)	-	(600,000)	(600,000)	-	(676,106)	(676,106)	-
Contribution to Whole School Reform	(98,077,201)	(98,077,201)	-	(4,785,021)	(4,785,021)	-	(95,213,335)	(95,213,335)	-	(95,213,335)	(95,213,335)	-
Total Other Financing Sources	(98,377,201)	101,564,917	3,187,616	(5,085,021)	678,839	5,763,860	91,321,205	(16,007,572)	(16,007,572)	99,400,380	3,810,939	10,688,031
Excess (Deficiency) of Revenues Over (Under) Expend. and Other Financing Sources	(2,941,862)	(2,941,862)	-	(9,199,255)	(9,199,255)	-	(12,141,117)	(12,141,117)	-	14,498,970	14,498,970	-
Fund Balance, Beginning of Year	27,026,319	27,026,319	-	27,026,319	27,026,319	-	14,883,202	14,883,202	-	41,525,289	41,525,289	-
Fund Balance, End of Year	24,084,457	24,084,457	-	(9,199,255)	(9,199,255)	-	14,883,202	14,883,202	-	56,023,269	56,023,269	-

**EAST ORANGE BOARD OF EDUCATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND - EDUCATION JOBS FUND PROGRAM
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Adjustments/ Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
REVENUES					
Federal Sources					
Education Jobs Fund	\$ 5,152,669	\$ -	\$ 5,152,669	\$ 5,012,776	\$ (139,893)
Total Revenues	<u>5,152,669</u>	<u>-</u>	<u>5,152,669</u>	<u>5,012,776</u>	<u>(139,893)</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Regular Programs - Instruction					
Kindergarten - Salaries of Teachers	50,218	-	50,218	50,218	-
Grades 1-5 - Salaries of Teachers	99,658	-	99,658	99,658	-
Grades 6-8 - Salaries of Teachers	189,903	-	189,903	189,903	-
Grades 9-12- Salaries of Teachers	122,536	-	122,536	122,536	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	928,903	-	928,903	789,010	139,893
Special Education Instruction					
Cognitive - Mild					
Other Salaries for Instruction	107,514	-	107,514	107,514	-
Learning and Language Disabled					
Other Salaries for Instruction	<u>186,048</u>	<u>-</u>	<u>186,048</u>	<u>186,048</u>	<u>-</u>
Total Instruction	<u>1,684,780</u>	<u>-</u>	<u>1,684,780</u>	<u>1,544,887</u>	<u>139,893</u>
Undistributed Expenditures					
Improvement of Instructional Services					
Salaries of Secretaries and Clerical Assistants	133,549	-	133,549	133,549	-
Edu. Media Serv./Sch. Library					
Salaries	255,114	-	255,114	255,114	-
School Administration					
Salaries of Secretaries and Clerical Assistants	2,159,966	-	2,159,966	2,159,966	-
Security					
Salaries	<u>919,260</u>	<u>-</u>	<u>919,260</u>	<u>919,260</u>	<u>-</u>
Total Undistributed Expenditures	<u>3,467,889</u>	<u>-</u>	<u>3,467,889</u>	<u>3,467,889</u>	<u>-</u>
Unallocated Benefits					
Social Security Contributions					
Other Retirement Contributions Regular	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Unallocated Benefits	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>5,152,669</u>	<u>-</u>	<u>5,152,669</u>	<u>5,012,776</u>	<u>139,893</u>
Excess of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2012**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REVENUES:					
Local Sources	\$ 980,534	\$ 85,654	\$ 1,066,188	\$ 20,334	\$ (1,045,854)
State Sources	19,561,750	1,997,490	21,559,240	20,321,009	(1,238,231)
Federal Sources	5,037,619	13,370,143	18,407,762	12,240,251	(6,167,511)
Total Revenues	25,579,903	15,453,287	41,033,190	32,581,594	(8,451,596)
EXPENDITURES:					
Instruction					
Salaries of Teachers	3,504,922	1,968,076	5,472,998	4,571,031	901,967
Other Salaries for Instruction	1,012,204	185,720	1,197,924	1,050,532	147,392
Purchased Professional - Educational Services	113,319	149,974	263,293	64,444	198,849
Purchased Professional and Technical Services	57,676	1,804,234	1,861,910	1,061,817	800,093
Other Purchased Services (400-500 series)	323,119	635,044	958,163	482,924	475,239
General Supplies-	523,586	2,379,877	2,903,463	2,610,702	292,761
Textbooks	669,077	288,224	957,301	85,333	871,968
Other Objects	13,246	41,076	54,322	-	54,322
Total Instruction	6,217,149	7,452,225	13,669,374	9,926,783	3,742,591
Support Services					
Personnel Services Salaries	248,222	652,388	900,610	368,260	532,350
Salaries of Program Directors	144,105	(30,451)	113,654	112,255	1,399
Salaries of Other Professional Staff	1,012,821	815,177	1,827,998	1,599,627	228,371
Salaries of Secretaries & Clerical Assistants	253,828	152,275	406,103	369,527	36,576
Other Salaries	93,825	13,118	106,943	90,475	16,468
Salary of Community Parent Involvement Spec.	86,818	50,651	137,469	50,651	86,818
Salary of Master Teachers	674,988	(33,237)	641,751	605,663	36,088
Purchased Educational Services - Contracted Pre-K	10,172,917	(29,520)	10,143,397	9,623,391	520,006
Purchased Professional - Educational Services	538,068	2,501,033	3,039,101	1,842,153	1,196,948
Other Purchased Professional and Technical Services	294,838	264,684	559,522	451,881	107,641
Rentals	20,000	2,990	22,990	18,687	4,303
Other purchased Services (400-500 series)	47,539	681,957	729,496	406,823	322,673
Travel	38,600	(10,605)	27,995	22,425	5,570
Miscellaneous Purchased Services	26,500	26,920	53,420	9,686	43,734
Supplies & Materials	183,015	1,039,496	1,222,511	472,674	749,837
Other Objects	32,611	91,497	124,108	60,859	63,249
Rental of Land and Buildings	-	-	-	-	-
Total Support Services	13,868,695	6,188,373	20,057,068	16,105,037	3,952,031
Unallocated Employee Benefits	1,682,312	470,619	2,152,931	1,746,452	406,479
Transportation Contracted Services	36,691	(10,397)	26,294	15,555	10,739
Facilities Acquisition and Construction Services:					
Buildings					
Instructional Equipment	207,440	412,232	619,672	564,414	55,258
Noninstructional Equipment	80,000	(38,604)	41,396	36,308	5,088
Total Facilities Acquisition and Construction Services	287,440	373,628	661,068	600,722	60,346
Total Expenditures	22,092,287	14,474,448	36,566,735	28,394,549	8,172,186
Other Financing Sources (Uses)					
Transfer in from General Fund-Preschool Program	-	-	-	-	-
Transfer Out to School Based Budget (General Fund)	(3,487,616)	(978,839)	(4,466,455)	(4,187,045)	279,410
Total Other Financing Sources (Uses)	(3,487,616)	(978,839)	(4,466,455)	(4,187,045)	279,410
Total Outflows	25,579,903	15,453,287	41,033,190	32,581,594	8,451,596
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -

**EAST ORANGE BOARD OF EDUCATION
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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

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

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

	General Fund	Special Revenue Fund
Sources/inflows of resources		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedules (Exhibits C-1, C-2)	\$ 220,888,833	\$ 32,581,594
Difference - budget to GAAP:		
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		
Encumbrances, June 30, 2012		(1,834,220)
Encumbrances, June 30, 2011		1,976,228
State aid payment recognized for Budgetary purposes, not recognized for GAAP statements. June 30, 2012	(18,349,884)	
State aid payment recognized for GAAP purposes, not recognized for Budgetary statements. June 30, 2011	<u>17,719,101</u>	<u>-</u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds (Exhibit B-2)	<u>\$ 220,258,050</u>	<u>\$ 32,723,602</u>
Uses/outflows of resources		
Actual amounts (budgetary basis) "expenditures" from the budgetary comparison schedules (Exhibit C-1, C-2)	\$ 210,200,802	\$ 28,394,549
Encumbrances for supplies and equipment ordered but not received are reported in the year the order is placed for <i>budgetary</i> purposes, but in the year the supplies are received for <i>financial reporting</i> purposes.		
Encumbrances, June 30, 2012		(1,834,220)
Encumbrances, June 30, 2011	<u>-</u>	<u>1,976,228</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (Exhibit B-2)	<u>\$ 210,200,802</u>	<u>\$ 28,536,557</u>

SCHOOL LEVEL SCHEDULES

(General Fund)

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BALANCE SHEET
AS OF JUNE 30, 2012**

	<u>Operating Fund</u>	<u>Blended Resource Fund</u>	<u>Total General Fund</u>
ASSETS			
Cash	\$ 23,000,378	\$ 757,756	\$ 23,758,134
Receivables			
Intergovernmental			
Federal	4,476,186		4,476,186
State	2,373		2,373
Other	51,116		51,116
Due from Other Funds	118,118		118,118
Inventory	263,969		263,969
Prepays	175,691		175,691
Restricted - Investments with Fiscal Agent	4,484,712	-	4,484,712
	<u>4,484,712</u>	<u>-</u>	<u>4,484,712</u>
 Total Assets	 <u>\$ 32,572,543</u>	 <u>\$ 757,756</u>	 <u>\$ 33,330,299</u>
 LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	\$ 3,016,348	\$ 757,756	\$ 3,774,104
Payable to State Governments	21,828		21,828
Due to Other Funds	945,189		945,189
Claims and Judgements Payable	2,190,136		2,190,136
Accrued Liabilities for Insurance Claims	1,811,407		1,811,407
Other Liabilities	1,412,230	-	1,412,230
	<u>1,412,230</u>	<u>-</u>	<u>1,412,230</u>
 Total Liabilities	 <u>9,397,138</u>	 <u>757,756</u>	 <u>10,154,894</u>
 Fund Balances			
Nonspendable Fund Balance			
Inventory	263,969		263,969
Prepays	175,691		175,691
Restricted Fund Balance			
Excess Surplus Designated for Subsequent Year's Expenditures	8,242,340		8,242,340
Excess Surplus	11,672,661		11,672,661
Capital Reserve Account	2,000,001		2,000,001
Maintenance Reserve	2,195,654		2,195,654
Emergency Reserve	1,000,000		1,000,000
Tuition Adjustment			
Tuition - 10/11 - Designated for Subsequent Year's Exp.	256,800		256,800
Tuition - 11/12	500,000		500,000
Assigned Fund Balance			
Year End Encumbrances	8,115,924		8,115,924
Designated for Subsequent Year's Expenditures	3,289,886		3,289,886
Unassigned Fund Balance	(14,537,521)	-	(14,537,521)
	<u>(14,537,521)</u>	<u>-</u>	<u>(14,537,521)</u>
 Total Fund Balances	 <u>23,175,405</u>	 <u>-</u>	 <u>23,175,405</u>
 Total Liabilities and Fund Balances	 <u>\$ 32,572,543</u>	 <u>\$ 757,756</u>	 <u>\$ 33,330,299</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDER JUNE 30, 2012

EXHIBIT D-2

Districtwide

<u>Resources</u>	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 102,647,865		\$ 94,998,878	\$ 7,648,987
General Fund Reserve for Encumbrances at June 30, 2009	214,457		214,457	-
	<u>102,862,322</u>		<u>95,213,335</u>	<u>7,648,987</u>
Other State Resources				
DEPA	-		-	-
ECPA	-		-	-
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>102,862,322</u>	<u>95.79%</u>	<u>95,213,335</u>	<u>7,648,987</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	4,466,455		4,187,045	279,410
	-		-	-
	<u>4,466,455</u>	<u>4.21%</u>	<u>4,187,045</u>	<u>279,410</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title II, Part D: Enhancing Education through Technology	-		-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title IV:	-		-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title V, Part A: Innovative Programs	-		-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>4,466,455</u>	<u>4.21%</u>	<u>4,187,045</u>	<u>279,410</u>
Totals	<u>\$ 107,328,777</u>	<u>100.00%</u>	<u>\$ 99,400,380</u>	<u>\$ 7,928,397</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

EXHIBIT D-2a

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 18,528,335		\$ 16,670,274	\$ 1,858,061
General Fund Reserve for Encumbrances at June 30, 2012	67,854		67,854	-
	<u>18,596,189</u>		<u>16,738,128</u>	<u>1,858,061</u>
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>18,596,189</u>	<u>100.00%</u>	<u>16,738,128</u>	<u>1,858,061</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	-	<u>0.00%</u>	-	-
Totals	<u>\$ 18,596,189</u>	<u>100.00%</u>	<u>\$ 16,738,128</u>	<u>\$ 1,858,061</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

EXHIBIT D-2b

SCHOOL: EAST ORANGE CAMPUS 9 SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,818,347		\$ 5,259,216	\$ 559,131
General Fund Reserve for Encumbrances at June 30, 2012	32,940		32,940	-
	<u>5,851,287</u>		<u>5,292,156</u>	<u>559,131</u>
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>5,851,287</u>	<u>100.00%</u>	<u>5,292,156</u>	<u>559,131</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	-	<u>0.00%</u>	-	-
Totals	<u>\$ 5,851,287</u>	<u>100.00%</u>	<u>\$ 5,292,156</u>	<u>\$ 559,131</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

EXHIBIT D-2c

SCHOOL: SOJOURNER TRUTH MIDDLE SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 4,947,670		\$ 4,659,233	\$ 288,437
General Fund Reserve for Encumbrances at June 30, 2012	10,372		10,372	-
	<u>4,958,042</u>		<u>4,669,605</u>	<u>288,437</u>
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>4,958,042</u>	<u>92.77%</u>	<u>4,669,605</u>	<u>288,437</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	386,144		363,924	22,220
	-		-	-
	<u>386,144</u>	<u>7.23%</u>	<u>363,924</u>	<u>22,220</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>386,144</u>	<u>7.23%</u>	<u>363,924</u>	<u>22,220</u>
Totals	<u>\$ 5,344,186</u>	<u>100.00%</u>	<u>\$ 5,033,529</u>	<u>\$ 310,657</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

EXHIBIT D-2d

SCHOOL: JOHN L. COSTLEY MIDDLE SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,487,944		\$ 5,182,919	\$ 305,025
General Fund Reserve for Encumbrances at June 30, 2012	25,004		25,004	-
	<u>5,512,948</u>		<u>5,207,923</u>	<u>305,025</u>
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	<u>-</u>		<u>-</u>	<u>-</u>
Combined General Fund Contribution & State Resources	<u>5,512,948</u>	<u>93.46%</u>	<u>5,207,923</u>	<u>305,025</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	385,818		364,432	21,386
	-		-	-
	<u>385,818</u>	<u>6.54%</u>	<u>364,432</u>	<u>21,386</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title II, Part D: Enhancing Education through Technology	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title IV:	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title V, Part A: Innovative Programs	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>385,818</u>	<u>6.54%</u>	<u>364,432</u>	<u>21,386</u>
Totals	<u>\$ 5,898,766</u>	<u>100.00%</u>	<u>\$ 5,572,355</u>	<u>\$ 326,411</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

EXHIBIT D-2e

SCHOOL: PATRICK HEALY MIDDLE SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 4,741,275		\$ 4,426,981	\$ 314,294
General Fund Reserve for Encumbrances at June 30, 2012	9,993		9,993	-
	<u>4,751,268</u>		<u>4,436,974</u>	<u>314,294</u>
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>4,751,268</u>	<u>93.04%</u>	<u>4,436,974</u>	<u>314,294</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	355,577		331,915	23,662
	-		-	-
	<u>355,577</u>	<u>6.96%</u>	<u>331,915</u>	<u>23,662</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>355,577</u>	<u>6.96%</u>	<u>331,915</u>	<u>23,662</u>
Totals	<u>\$ 5,106,845</u>	<u>100.00%</u>	<u>\$ 4,768,889</u>	<u>\$ 337,956</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

EXHIBIT D-2f

CICILY TYSON MIDDLE SCHOOL/HIGH SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 9,956,407		\$ 9,499,213	\$ 457,194
General Fund Reserve for Encumbrances at June 30, 2012	15,937		15,937	-
	<u>9,972,344</u>		<u>9,515,150</u>	<u>457,194</u>
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>9,972,344</u>	<u>100.00%</u>	<u>9,515,150</u>	<u>457,194</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	-	<u>0.00%</u>	-	-
Totals	<u>\$ 9,972,344</u>	<u>100.00%</u>	<u>\$ 9,515,150</u>	<u>\$ 457,194</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

EXHIBIT D-2g

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

<u>Resources</u>	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,749,581		\$ 6,336,322	\$ 413,259
General Fund Reserve for Encumbrances at June 30, 2012			-	-
	<u>6,749,581</u>		<u>6,336,322</u>	<u>413,259</u>
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>6,749,581</u>	<u>94.64%</u>	<u>6,336,322</u>	<u>413,259</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	381,952		358,855	23,097
	-		-	-
	<u>381,952</u>	<u>5.36%</u>	<u>358,855</u>	<u>23,097</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>381,952</u>	<u>5.36%</u>	<u>358,855</u>	<u>23,097</u>
Totals	<u>\$ 7,131,533</u>	<u>100.00%</u>	<u>\$ 6,695,177</u>	<u>\$ 436,356</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

EXHIBIT D-2h

SCHOOL: LANGSTON HUGHES SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 4,610,888		\$ 4,301,865	\$ 309,023
General Fund Reserve for Encumbrances at June 30, 2012	6,250		6,250	-
	<u>4,617,138</u>		<u>4,308,115</u>	<u>309,023</u>
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	<u>-</u>		<u>-</u>	<u>-</u>
Combined General Fund Contribution & State Resources	<u>4,617,138</u>	<u>93.50%</u>	<u>4,308,115</u>	<u>309,023</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	320,948		299,495	21,453
	-		-	-
	<u>320,948</u>	<u>6.50%</u>	<u>299,495</u>	<u>21,453</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>320,948</u>	<u>6.50%</u>	<u>299,495</u>	<u>21,453</u>
Totals	<u>\$ 4,938,086</u>	<u>100.00%</u>	<u>\$ 4,607,610</u>	<u>\$ 330,476</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

EXHIBIT D-2i

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

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,160,417		\$ 4,917,244	\$ 243,173
General Fund Reserve for Encumbrances at June 30, 2012			-	-
	<u>5,160,417</u>		<u>4,917,244</u>	<u>243,173</u>
Other State Resources				
DEPA	-		-	
ECPA	-		-	
	-		-	
Other State Resources	<u>-</u>		<u>-</u>	<u>-</u>
Combined General Fund Contribution & State Resources	<u>5,160,417</u>	<u>91.44%</u>	<u>4,917,244</u>	<u>243,173</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	483,114		460,319	22,795
	-		-	-
	<u>483,114</u>	<u>8.56%</u>	<u>460,319</u>	<u>22,795</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>483,114</u>	<u>8.56%</u>	<u>460,319</u>	<u>22,795</u>
Totals	<u>\$ 5,643,531</u>	<u>100.00%</u>	<u>\$ 5,377,563</u>	<u>\$ 265,968</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

EXHIBIT D-2j

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 3,513,135		\$ 3,291,679	\$ 221,456
General Fund Reserve for Encumbrances at June 30, 2012	15,559		15,559	-
	<u>3,528,694</u>		<u>3,307,238</u>	<u>221,456</u>
Other State Resources				
DEPA	-		-	
ECPA				
	-		-	
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>3,528,694</u>	<u>94.06%</u>	<u>3,307,238</u>	<u>221,456</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	223,022		208,856	14,166
	-		-	-
	<u>223,022</u>	<u>5.94%</u>	<u>208,856</u>	<u>14,166</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>223,022</u>	<u>5.94%</u>	<u>208,856</u>	<u>14,166</u>
Totals	<u>\$ 3,751,716</u>	<u>100.00%</u>	<u>\$ 3,516,094</u>	<u>\$ 235,622</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

EXHIBIT D-2k

SCHOOL: DIONNE WARWICK INSTITUTE

<u>Resources</u>	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,198,272		\$ 3,923,463	\$ 274,809
General Fund Reserve for Encumbrances at June 30, 2012			-	-
	<u>4,198,272</u>		<u>3,923,463</u>	<u>274,809</u>
Other State Resources				
DEPA	-		-	
ECPA	-		-	
	-		-	
Other State Resources	<u>-</u>		<u>-</u>	<u>-</u>
Combined General Fund Contribution & State Resources	<u>4,198,272</u>	<u>93.73%</u>	<u>3,923,463</u>	<u>274,809</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	280,727		262,457	18,270
	-		-	-
	<u>280,727</u>	<u>6.27%</u>	<u>262,457</u>	<u>18,270</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>280,727</u>	<u>6.27%</u>	<u>262,457</u>	<u>18,270</u>
Totals	<u>\$ 4,478,999</u>	<u>100.00%</u>	<u>\$ 4,185,920</u>	<u>\$ 293,079</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

EXHIBIT D-21

SCHOOL: ECOLE TOUSSAINT LOUVERTURE SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 2,770,258		\$ 2,593,478	\$ 176,780
General Fund Reserve for Encumbrances at June 30, 2012			-	-
	<u>2,770,258</u>		<u>2,593,478</u>	<u>176,780</u>
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>2,770,258</u>	<u>92.19%</u>	<u>2,593,478</u>	<u>176,780</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	234,764		219,710	15,054
	-		-	-
	<u>234,764</u>	<u>7.81%</u>	<u>219,710</u>	<u>15,054</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>234,764</u>	<u>7.81%</u>	<u>219,710</u>	<u>15,054</u>
Totals	<u>\$ 3,005,022</u>	<u>100.00%</u>	<u>\$ 2,813,188</u>	<u>\$ 191,834</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

EXHIBIT D-2m

SCHOOL: GORDON PARKS ACADEMY

<u>Resources</u>	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,197,126		\$ 2,927,923	\$ 269,203
General Fund Reserve for Encumbrances at June 30, 2012	5,815		5,815	-
	<u>3,202,941</u>		<u>2,933,738</u>	<u>269,203</u>
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>3,202,941</u>	<u>93.45%</u>	<u>2,933,738</u>	<u>269,203</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	224,646		205,629	19,017
	-		-	-
	<u>224,646</u>	<u>6.55%</u>	<u>205,629</u>	<u>19,017</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>224,646</u>	<u>6.55%</u>	<u>205,629</u>	<u>19,017</u>
Totals	<u>\$ 3,427,587</u>	<u>100.00%</u>	<u>\$ 3,139,367</u>	<u>\$ 288,220</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

EXHIBIT D-2n

SCHOOL: TYSON ELEMENTARY SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 4,479,918		\$ 4,091,049	\$ 388,869
General Fund Reserve for Encumbrances at June 30, 2012	2,935		2,935	-
	<u>4,482,853</u>		<u>4,093,984</u>	<u>388,869</u>
Other State Resources				
DEPA	-		-	
ECPA	-			
	<u>-</u>		<u>-</u>	<u>-</u>
Other State Resources	<u>-</u>		<u>-</u>	<u>-</u>
Combined General Fund Contribution & State Resources	<u>4,482,853</u>	<u>95.45%</u>	<u>4,093,984</u>	<u>388,869</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	213,581		195,156	18,425
	<u>-</u>		<u>-</u>	<u>-</u>
	<u>213,581</u>	<u>4.55%</u>	<u>195,156</u>	<u>18,425</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title II, Part D: Enhancing Education through Technology	-		-	-
	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title IV:	-		-	-
	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title V, Part A: Innovative Programs	-		-	-
	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>213,581</u>	<u>4.55%</u>	<u>195,156</u>	<u>18,425</u>
Totals	<u>\$ 4,696,434</u>	<u>100.00%</u>	<u>\$ 4,289,140</u>	<u>\$ 407,294</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

EXHIBIT D-2o

SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 2,804,155		\$ 2,653,542	\$ 150,613
General Fund Reserve for Encumbrances at June 30, 2012			-	-
	<u>2,804,155</u>		<u>2,653,542</u>	<u>150,613</u>
Other State Resources				
DEPA	-		-	
ECPA	-			
	-		-	-
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>2,804,155</u>	<u>93.87%</u>	<u>2,653,542</u>	<u>150,613</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	183,181		173,284	9,897
	-		-	-
	<u>183,181</u>	<u>6.13%</u>	<u>173,284</u>	<u>9,897</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>183,181</u>	<u>6.13%</u>	<u>173,284</u>	<u>9,897</u>
Totals	<u>\$ 2,987,336</u>	<u>100.00%</u>	<u>\$ 2,826,826</u>	<u>\$ 160,510</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

EXHIBIT D-2p

SCHOOL: BANNEKER SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 4,685,148		\$ 4,279,145	\$ 406,003
General Fund Reserve for Encumbrances at June 30, 2012	16,068		16,068	-
	<u>4,701,216</u>		<u>4,295,213</u>	<u>406,003</u>
Other State Resources				
DEPA	-		-	
ECPA	-		-	
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>4,701,216</u>	<u>95.67%</u>	<u>4,295,213</u>	<u>406,003</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	212,849		194,400	18,449
	-		-	-
	<u>212,849</u>	<u>4.33%</u>	<u>194,400</u>	<u>18,449</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>212,849</u>	<u>4.33%</u>	<u>194,400</u>	<u>18,449</u>
Totals	<u>\$ 4,914,065</u>	<u>100.00%</u>	<u>\$ 4,489,613</u>	<u>\$ 424,452</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

EXHIBIT D-2q

SCHOOL: GEORGE WASHINGTON CARVER INSTITUTE

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 4,737,281		\$ 4,486,092	\$ 251,189
General Fund Reserve for Encumbrances at June 30, 2012			-	-
	<u>4,737,281</u>		<u>4,486,092</u>	<u>251,189</u>
Other State Resources				
DEPA	-		-	
ECPA	-		-	
	-		-	
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>4,737,281</u>	<u>93.15%</u>	<u>4,486,092</u>	<u>251,189</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	348,269		329,895	18,374
	-		-	-
	<u>348,269</u>	<u>6.85%</u>	<u>329,895</u>	<u>18,374</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>348,269</u>	<u>6.85%</u>	<u>329,895</u>	<u>18,374</u>
Totals	<u>\$ 5,085,550</u>	<u>100.00%</u>	<u>\$ 4,815,987</u>	<u>\$ 269,563</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

EXHIBIT D-2r

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY

<u>Resources</u>	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,043,941		\$ 2,869,156	\$ 174,785
General Fund Reserve for Encumbrances at June 30, 2012	5,730		5,730	-
	<u>3,049,671</u>		<u>2,874,886</u>	<u>174,785</u>
Other State Resources				
DEPA	-		-	-
ECPA	-		-	-
	-		-	-
Other State Resources	-		-	-
	-		-	-
Combined General Fund Contribution & State Resources	<u>3,049,671</u>	<u>92.93%</u>	<u>2,874,886</u>	<u>174,785</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	231,863		218,718	13,145
	-		-	-
	<u>231,863</u>	<u>7.07%</u>	<u>218,718</u>	<u>13,145</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>231,863</u>	<u>7.07%</u>	<u>218,718</u>	<u>13,145</u>
Totals	<u>\$ 3,281,534</u>	<u>100.00%</u>	<u>\$ 3,093,604</u>	<u>\$ 187,930</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

EXHIBIT D-2s

SCHOOL: ALTHEA GIBSON ECE ACADEMY

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 1,679,477		\$ 1,424,589	\$ 254,888
General Fund Reserve for Encumbrances at June 30, 2012			-	-
	<u>1,679,477</u>		<u>1,424,589</u>	<u>254,888</u>
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	<u>1,679,477</u>	<u>100.00%</u>	<u>1,424,589</u>	<u>254,888</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Title II, Part D: Enhancing Education through Technology	-		-	-
	-	<u>0.00%</u>	-	-
Title IV:	-		-	-
	-	<u>0.00%</u>	-	-
Title V, Part A: Innovative Programs	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	-	<u>0.00%</u>	-	-
Totals	<u>\$ 1,679,477</u>	<u>100.00%</u>	<u>\$ 1,424,589</u>	<u>\$ 254,888</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15

EXHIBIT D-2f

SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: WAHLSTROM EARLY CHILDHOOD ACADEMY

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 1,538,290		\$ 1,205,495	\$ 332,795
General Fund Reserve for Encumbrances at June 30, 2012			-	-
	<u>1,538,290</u>		<u>1,205,495</u>	<u>332,795</u>
Other State Resources				
DEPA	-		-	
ECPA				
Other State Resources	<u>-</u>		<u>-</u>	<u>-</u>
Combined General Fund Contribution & State Resources	<u>1,538,290</u>	<u>100.00%</u>	<u>1,205,495</u>	<u>332,795</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title II, Part D: Enhancing Education through Technology	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title IV:	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title V, Part A: Innovative Programs	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 1,538,290</u>	<u>100.00%</u>	<u>\$ 1,205,495</u>	<u>\$ 332,795</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

<u>Districtwide</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 3,114,566	\$ (1,991)	\$ 3,112,575	\$ 3,033,671	\$ 78,904
Grades 1-5 - Salaries of Teachers	22,209,630	(1,708,590)	20,501,040	20,388,923	112,117
Grades 6-8 - Salaries of Teachers	12,412,829	(1,690,876)	10,721,953	10,687,558	34,395
Grades 9-12 - Salaries of Teachers	6,839,923	4,671,304	11,511,227	11,511,227	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	1,062,367	(179)	1,062,188	295,861	766,327
Purchased Professional-Educational Services	452,785	29,978	482,763	404,726	78,037
Purchased Technical Services	15,936	449,187	465,123	345,704	119,419
Other Purchased Services (400-500 series)	504,342	123,214	627,556	524,505	103,051
General Supplies	1,443,106	725,372	2,168,478	1,937,966	230,512
Textbooks	257,041	10,707	267,748	202,261	65,487
Other Objects	112,445	31,445	143,890	78,183	65,707
TOTAL REGULAR PROGRAMS - INSTRUCTION	48,424,970	2,639,571	51,064,541	49,410,585	1,653,956
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	931,183	(11,000)	920,183	580,379	339,804
Other Salaries for Instruction	250,115	6,756	256,871	63,770	193,101
General Supplies	40,106	(7,300)	32,806	26,152	6,654
Textbooks	5,931	(2,520)	3,411	3,058	353
Other Objects	-	-	-	-	-
Total Cognitive - Mild	1,227,335	(14,064)	1,213,271	673,359	539,912
Cognitive - Moderate:					
Salaries of Teachers	441,389	-	441,389	228,300	213,089
Other Salaries for Instruction	142,188	-	142,188	4,660	137,528
General Supplies	8,114	(2,000)	6,114	5,868	246
Textbooks	3,000	(3,000)	-	-	-
Total Cognitive - Moderate	594,691	(5,000)	589,691	238,828	350,863
Learning and/or Language Disabilities:					
Salaries of Teachers	2,530,285	(80,446)	2,449,839	2,229,013	220,826
Other Salaries for Instruction	564,708	67,756	632,464	440,645	191,819
General Supplies	82,810	(21,812)	60,998	56,637	4,361
Textbooks	16,450	(13,074)	3,376	2,536	840
Other Objects	2,000	(252)	1,748	1,645	103
Total Learning and/or Language Disabilities	3,196,253	(47,828)	3,148,425	2,730,476	417,949
Visual Impairments					
Other Salaries for Instruction	14,443	-	14,443	-	14,443
Total Visual Impairments	14,443	-	14,443	-	14,443
Behavioral Disabilities:					
Salaries of Teachers	1,357,506	(45,226)	1,312,280	1,080,106	232,174
Other Salaries for Instruction	663,765	18,789	682,554	520,325	162,229
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	29,614	1,834	31,448	22,855	8,593
Textbooks	3,560	(1,000)	2,560	1,438	1,122
Other Objects	700	(700)	-	-	-
Total Behavioral Disabilities	2,055,145	(26,303)	2,028,842	1,624,724	404,118
Multiple Disabilities:					
Salaries of Teachers	55,149	-	55,149	54,771	378
Other Salaries for Instruction	49,367	-	49,367	47,178	2,189
General Supplies	-	-	-	-	-
Textbooks	6,540	-	6,540	4,983	1,557
Other Objects	500	-	500	331	169
Total Multiple Disabilities	111,556	-	111,556	107,263	4,293

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012**

<u>Districtwide</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Resource Room/Resource Center:					
Salaries of Teachers	\$ 2,530,990	\$ (99,212)	\$ 2,431,778	\$ 2,416,354	\$ 15,424
Other Salaries for Instruction	1,428,458	56,815	1,485,273	1,400,966	84,307
General Supplies	500	220	720	408	312
Textbooks	640	(340)	300	-	300
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>3,960,588</u>	<u>(42,517)</u>	<u>3,918,071</u>	<u>3,817,728</u>	<u>100,343</u>
Autism:					
Salaries of Teachers	270,976	37	271,013	265,553	5,460
Other Salaries for Instruction	139,065	68,090	207,155	206,876	279
General Supplies	15,434	-	15,434	11,615	3,819
Textbooks	2,000	-	2,000	-	2,000
Other Objects	-	-	-	-	-
Total Autism	<u>427,475</u>	<u>68,127</u>	<u>495,602</u>	<u>484,044</u>	<u>11,558</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	150,481	8,661	159,142	159,142	-
Other Salaries for Instruction	177,670	(49,447)	128,223	128,223	-
General Supplies	10,560	1,000	11,560	11,036	524
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>338,711</u>	<u>(39,786)</u>	<u>298,925</u>	<u>298,401</u>	<u>524</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>11,926,197</u>	<u>(107,371)</u>	<u>11,818,826</u>	<u>9,974,823</u>	<u>1,844,003</u>
Bilingual Education - Instruction					
Salaries of Teachers	1,467,611	18,470	1,486,081	1,354,917	131,164
Other Salaries for Instruction	226,381	(26,785)	199,596	142,532	57,064
General Supplies	84,700	(14,000)	70,700	69,777	923
Textbooks	12,330	(3,000)	9,330	4,957	4,373
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>1,791,022</u>	<u>(25,315)</u>	<u>1,765,707</u>	<u>1,572,183</u>	<u>193,524</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	363,421	(34,000)	329,421	235,726	93,695
Purchased Services (300-500 series)	2,500	(350)	2,150	2,150	-
Supplies and Materials	8,420	(2,565)	5,855	5,751	104
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>374,341</u>	<u>(36,915)</u>	<u>337,426</u>	<u>243,627</u>	<u>93,799</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	435,761	-	435,761	439,039	(3,278)
Purchased Services (300-500 series)	78,890	8,073	86,963	79,446	7,517
Supplies and Materials	40,168	43,674	83,842	74,568	9,274
Total School-Spon. Cocurricular Athletics - Inst.	<u>554,819</u>	<u>51,747</u>	<u>606,566</u>	<u>593,053</u>	<u>13,513</u>
Total Instruction	<u>63,071,349</u>	<u>2,521,717</u>	<u>65,593,066</u>	<u>61,794,271</u>	<u>3,798,795</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	2,152,440	(349,358)	1,803,082	1,625,855	177,227
Other Purchased Services (400-500 series)	10,554	(2,415)	8,139	4,714	3,425
Supplies and Materials	5,510	(2,092)	3,418	3,225	193
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>2,168,504</u>	<u>(353,865)</u>	<u>1,814,639</u>	<u>1,633,794</u>	<u>180,845</u>
Undistributed Expenditures - Health Services					
Salaries	1,936,035	91,756	2,027,791	2,004,362	23,429
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	5,200	(1,776)	3,424	3,301	123
Supplies and Materials	32,091	3,782	35,873	29,165	6,708
Total Undistributed Expenditures - Health Services	<u>1,973,326</u>	<u>93,762</u>	<u>2,067,088</u>	<u>2,036,828</u>	<u>30,260</u>

**EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012**

<u>Districtwide</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Other Supp. Serv. Students-Reg.					
Salaries of Other Professional Staff	\$ 2,767,874	\$ (209,215)	\$ 2,558,659	\$ 2,556,657	\$ 2,002
Salaries of Secretarial and Clerical Assistants	504,697	214,280	718,977	718,977	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	5,601	465	6,066	4,422	1,644
Supplies and Materials	2,920	(22)	2,898	2,131	767
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	3,281,092	5,508	3,286,600	3,282,187	4,413
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	1,232,793	29,038	1,261,831	1,222,664	39,167
Salaries of Other Professional Staff	2,638,910	(283,939)	2,354,971	2,291,961	63,010
Salaries of Secr and Clerical Assist.	169,579	(132,969)	36,610	31,599	5,011
Purchased Prof- Educational Services	30,774	(5,000)	25,774	23,025	2,749
Other Purch Prof. and Technical Services	300	4,037	4,337	4,337	-
Other Purch Services (400-500)	17,997	-	17,997	13,929	4,068
Supplies and Materials	19,374	(894)	18,480	17,094	1,386
Total Undist. Expend. - Improvement of Inst. Serv.	4,109,727	(389,727)	3,720,000	3,604,609	115,391
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	2,109,161	(204,970)	1,904,191	1,710,634	193,557
Purchased Professional and Technical Services	161,591	(3,690)	157,901	98,259	59,642
Other Purchased Services (400-500 series)	47,058	(27,579)	19,479	6,866	12,613
Supplies and Materials	271,731	(38,955)	232,776	152,809	79,967
Other Objects	1,500	-	1,500	1,490	10
Total Undist. Expend. - Edu. Media Serv./Sch. Library	2,591,041	(275,194)	2,315,847	1,970,058	345,789
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	52,911	(16,248)	36,663	19,744	16,919
Other Purchased Professional & Technical Services	16,064	(12,554)	3,510	1,011	2,499
Other Purchased Services (400-500 series)	91,172	(6,476)	84,696	45,696	39,000
Supplies and Materials	26,450	(17,818)	8,632	8,014	618
Total Undist. Expend. - Instructional Staff Training Serv.	186,597	(53,096)	133,501	74,465	59,036
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	4,334,076	255,120	4,589,196	4,546,095	43,101
Salaries of Other Professional Staff	641,133	(411,223)	229,910	120,829	109,081
Salaries of Secretarial and Clerical Assistants	1,729,753	(137,777)	1,591,976	93,865	1,498,111
Other Salaries	74,302	723	75,025	62,246	12,779
Purchased Professional and Technical Services	7,457	(6,175)	1,282	247	1,035
Other Purchased Services (400-500 series)	231,342	33,626	264,968	198,232	66,736
Supplies and Materials	278,828	42,137	320,965	258,298	62,667
Other Objects	-	3,148	3,148	3,045	103
Total Undist. Expend. - Support Serv. - School Admin.	7,296,891	(220,421)	7,076,470	5,282,857	1,793,613
Undist. Expend. - Custodial Services					
Salaries	-	48,587	48,587	48,587	-
General Supplies	59,031	9	59,040	53,481	5,559
Total Undist. Expend. - Custodial Services	59,031	48,596	107,627	102,068	5,559
Security					
Salaries	1,405,388	(102,441)	1,302,947	726,079	576,868
General Supplies	5,789	(1,955)	3,834	3,045	789
Total Undist. Expend. - Security	1,411,177	(104,396)	1,306,781	729,124	577,657
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contr Serv (Between Home & Sch)-Vend	80,428	28,249	108,677	88,226	20,451
Contr Serv (Oth. than Bet Home & Sch)-Vend	205,744	95,580	301,324	192,877	108,447
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	286,172	123,829	410,001	281,103	128,898

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

<u>Districtwide</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 1,241,168	\$ (6)	\$ 1,241,162	\$ 398,150	\$ 843,012
Other Retirement Contributions - PERS	602,795	-	602,795	602,795	-
Health Benefits	13,251,047	4,367,153	17,618,200	17,573,155	45,045
TOTAL UNALLOCATED BENEFITS	15,095,010	4,367,147	19,462,157	18,574,100	888,057
TOTAL UNDISTRIBUTED EXPENDITURES	38,458,568	3,242,143	41,700,711	37,571,193	4,129,518
TOTAL GENERAL CURRENT EXPENSE	101,529,917	5,763,860	107,293,777	99,365,464	7,928,313
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Special Education - Instruction:					
Resource Room/Resource Center	-	-	-	-	-
Bilingual Education	-	-	-	-	-
School Sponsored and Other Instructional Program	-	-	-	-	-
Undistributed Expenditures - Instructional Staff	35,000	-	35,000	34,916	84
Undist. Expend.-Support Serv.-Students - Reg.	-	-	-	-	-
Undistributed Expenditures - Athletics	-	-	-	-	-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	35,000	-	35,000	34,916	84
TOTAL CAPITAL OUTLAY	35,000	-	35,000	34,916	84
Total District-wide School Based Expenditures	101,564,917	5,763,860	107,328,777	99,400,380	7,928,397
Other Financing Sources:					
Operating Transfer In	101,564,917	5,763,860	107,328,777	99,400,380	7,928,397
Total Other Financing Sources:	101,564,917	5,763,860	107,328,777	99,400,380	7,928,397
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012**

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers		-			-
Grades 1-5 - Salaries of Teachers		-			-
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers	\$ 833,956	\$ 6,427,362	\$ 7,261,318	\$ 7,261,318	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services	18,024	-	18,024	14,775	\$ 3,249
Purchased Technical Services		450,000	450,000	337,500	112,500
Other Purchased Services (400-500 series)	36,742	27,242	63,984	28,608	35,376
General Supplies	91,893	120,311	212,204	136,162	76,042
Textbooks	31,560	19,619	51,179	10,977	40,202
Other Objects	-	-	-	-	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>1,012,175</u>	<u>7,044,534</u>	<u>8,056,709</u>	<u>7,789,340</u>	<u>267,369</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	345,144	-	345,144	16,958	328,186
Other Salaries for Instruction	72,905	-	72,905	6,885	66,020
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	<u>418,049</u>	<u>-</u>	<u>418,049</u>	<u>23,843</u>	<u>394,206</u>
Cognitive - Moderate:					
Salaries of Teachers	220,365	-	220,365	10,802	209,563
Other Salaries for Instruction	70,334	-	70,334	3,448	66,886
General Supplies		-			-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	<u>290,699</u>	<u>-</u>	<u>290,699</u>	<u>14,250</u>	<u>276,449</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	866,523	8,670	875,193	875,193	-
Other Salaries for Instruction	179,618	(2,114)	177,504	161,891	15,613
General Supplies	32,670	(22,434)	10,236	9,622	614
Textbooks	11,730	(10,000)	1,730	1,695	35
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	<u>1,090,541</u>	<u>(25,878)</u>	<u>1,064,663</u>	<u>1,048,401</u>	<u>16,262</u>
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 372,277	\$ 246,343	\$ 618,620	\$ 618,240	\$ 380
Other Salaries for Instruction	255,590	111,755	367,345	366,345	1,000
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	627,867	358,098	985,965	984,585	1,380
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	-	-	-	-	-
Preschool Disabilities - Full Time					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	-	-	-	-	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	2,427,156	332,220	2,759,376	2,071,079	688,297
Bilingual Education - Instruction					
Salaries of Teachers	189,181	(189,181)	-	-	-
Other Salaries for Instruction	50,847	(49,497)	1,350	1,221	129
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	240,028	(238,678)	1,350	1,221	129
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	155,604	-	155,604	71,039	84,565
Purchased Services (300-500 series)	2,500	(350)	2,150	2,150	-
Supplies and Materials	2,810	(2,565)	245	245	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	160,914	(2,915)	157,999	73,434	84,565
School-Spon. Cocurricular Athletics - Inst.					
Salaries	435,761	-	435,761	439,039	(3,278)
Purchased Services (300-500 series)	78,890	8,073	86,963	79,446	7,517
Supplies and Materials	22,178	18,674	40,852	32,376	8,476
Total School-Spon. Cocurricular Athletics - Inst.	536,829	26,747	563,576	550,861	12,715
Total Instruction	4,377,102	7,161,908	11,539,010	10,485,935	1,053,075
Undistributed Expend. - Attend. & Social Work					
Salaries	97,816	(1,480)	96,336	87,635	8,701
Other Purchased Services (400-500 series)	1,480	(1,480)	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	99,296	(2,960)	96,336	87,635	8,701
Undistributed Expenditures - Health Services					
Salaries	197,272	65,824	263,096	263,096	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	4,500	-	4,500	3,189	1,311
Total Undistributed Expenditures - Health Services	201,772	65,824	267,596	266,285	1,311

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Other Supp. Serv. Students-Reg.					
Salaries of Other Professional Staff	\$ 923,873	\$ (294,189)	\$ 629,684	\$ 629,684	-
Salaries of Secretarial and Clerical Assistants	100,967	2,751	103,718	103,718	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	1,024,840	(291,438)	733,402	733,402	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	968,537	29,038	997,575	997,575	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	968,537	29,038	997,575	997,575	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	270,293	(92,285)	178,008	178,008	-
Purchased Professional and Technical Services	6,690	(6,690)	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	5,560	(672)	4,888	4,477	\$ 411
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	282,543	(99,647)	182,896	182,485	411
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	40,000	15,347	55,347	37,211	18,136
Supplies and Materials	7,450	(7,416)	34	34	-
Total Undist. Expend. - Instructional Staff Training Serv.	47,450	7,931	55,381	37,245	18,136
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	528,544	18,421	546,965	546,965	-
Salaries of Other Professional Staff	299,281	(216,178)	83,103	83,103	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	28,741	(16,151)	12,590	12,590	-
Purchased Professional and Technical Services	4,960	(4,960)	-	-	-
Other Purchased Services (400-500 series)	60,000	21,856	81,856	54,778	27,078
Supplies and Materials	90,566	18,846	109,412	73,150	36,262
Other Objects	-	3,148	3,148	3,045	103
Total Undist. Expend. - Support Serv. - School Admin.	1,012,092	(175,018)	837,074	773,631	63,443
Undist. Expend. - Custodial Services					
Salaries	-	18,275	18,275	18,275	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	18,275	18,275	18,275	-
Security					
Salaries	439,240	44,769	484,009	87,300	396,709
General Supplies	5,000	(1,955)	3,045	3,045	-
Total Undist. Expend. - Security	444,240	42,814	487,054	90,345	396,709
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	127,860	43,975	171,835	105,048	66,787
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	127,860	43,975	171,835	105,048	66,787

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 204,488	-	\$ 204,488		\$ 204,488
Other Retirement Contributions - PERS	99,314	-	99,314	\$ 99,314	-
Health Benefits	2,183,184	\$ 722,769	2,905,953	2,860,953	45,000
TOTAL UNALLOCATED BENEFITS	2,486,986	722,769	3,209,755	2,960,267	249,488
TOTAL UNDISTRIBUTED EXPENDITURES	6,695,616	361,563	7,057,179	6,252,193	804,986
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	11,072,718	7,523,471	18,596,189	16,738,128	1,858,061
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist. Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	11,072,718	7,523,471	18,596,189	16,738,128	1,858,061
Other Financing Sources:					
Operating Transfer In	11,072,718	7,523,471	18,596,189	16,738,128	1,858,061
Total Other Financing Sources:	11,072,718	7,523,471	18,596,189	16,738,128	1,858,061
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: EAST ORANGE CAMPUS 9 SCHOOL

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers		-			-
Grades 1-5 - Salaries of Teachers		-			-
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers	\$ 3,873,953	\$ (1,816,145)	\$ 2,057,808	\$ 2,057,808	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services	19,213	85,307	104,520	72,775	\$ 31,745
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	32,370	6,000	38,370	32,151	6,219
General Supplies	69,585	104,371	173,956	149,751	24,205
Textbooks	20,000	-	20,000	19,523	477
Other Objects	11,250	5,000	16,250	3,921	12,329
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>4,026,371</u>	<u>(1,615,467)</u>	<u>2,410,904</u>	<u>2,335,929</u>	<u>74,975</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies	5,000	(5,000)			-
Textbooks	4,716	(2,520)	2,196	2,196	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	<u>9,716</u>	<u>(7,520)</u>	<u>2,196</u>	<u>2,196</u>	<u>-</u>
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies	4,287	(2,000)	2,287	2,276	11
Textbooks	3,000	(3,000)	-	-	-
Total Cognitive - Moderate	<u>7,287</u>	<u>(5,000)</u>	<u>2,287</u>	<u>2,276</u>	<u>11</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	296,133	(87,659)	208,474	14,516	193,958
Other Salaries for Instruction	43,229	-	43,229	2,120	41,109
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Learning and/or Language Disabilities	<u>339,362</u>	<u>(87,659)</u>	<u>251,703</u>	<u>16,636</u>	<u>235,067</u>
Visual Impairments					
Other Salaries for Instruction		-			-
Total Visual Impairments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers	198,049	(98,391)	99,658	9,710	89,948
Other Salaries for Instruction	17,779	-	17,779	872	16,907
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Behavioral Disabilities	<u>215,828</u>	<u>(98,391)</u>	<u>117,437</u>	<u>10,582</u>	<u>106,855</u>
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Multiple Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: EAST ORANGE CAMPUS 9 SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 199,259	\$ (189,490)	\$ 9,769	\$ 9,769	-
Other Salaries for Instruction	116,842	(111,114)	5,728	5,728	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>316,101</u>	<u>(300,604)</u>	<u>15,497</u>	<u>15,497</u>	<u>-</u>
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>888,294</u>	<u>(499,174)</u>	<u>389,120</u>	<u>47,187</u>	<u>\$ 341,933</u>
Bilingual Education - Instruction					
Salaries of Teachers	103,624	183,499	287,123	287,123	-
Other Salaries for Instruction	25,069	22,712	47,781	47,781	-
General Supplies	17,000	(14,000)	3,000	2,911	89
Textbooks	6,000	(3,000)	3,000	2,947	53
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>151,693</u>	<u>189,211</u>	<u>340,904</u>	<u>340,762</u>	<u>142</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	55,000	(23,822)	31,178	28,613	2,565
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	5,610	-	5,610	5,506	104
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>60,610</u>	<u>(23,822)</u>	<u>36,788</u>	<u>34,119</u>	<u>2,669</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	17,990	25,000	42,990	42,192	798
Total School-Spon. Cocurricular Athletics - Inst.	<u>17,990</u>	<u>25,000</u>	<u>42,990</u>	<u>42,192</u>	<u>798</u>
Total Instruction	<u>5,144,958</u>	<u>(1,924,252)</u>	<u>3,220,706</u>	<u>2,800,189</u>	<u>420,517</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	106,486	-	106,486	104,398	2,088
Other Purchased Services (400-500 series)	500	(125)	375	-	375
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>106,986</u>	<u>(125)</u>	<u>106,861</u>	<u>104,398</u>	<u>2,463</u>
Undistributed Expenditures - Health Services					
Salaries	191,059	-	191,059	187,842	3,217
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	4,300	(1,776)	2,524	2,467	57
Supplies and Materials	-	-	-	-	-
Total Undistributed Expenditures - Health Services	<u>195,359</u>	<u>(1,776)</u>	<u>193,583</u>	<u>190,309</u>	<u>3,274</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: EAST ORANGE CAMPUS 9 SCHOOL

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Other Supp. Serv. Students-Reg.					
Salaries of Other Professional Staff	\$ 192,309	\$ (97,050)	\$ 95,259	\$ 95,259	-
Salaries of Secretarial and Clerical Assistants	128,545	2,314	130,859	130,859	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	320,854	(94,736)	226,118	226,118	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	152,016	102,216	254,232	254,232	-
Salaries of Secr and Clerical Assist.	50,051	(41,549)	8,502	8,502	-
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	202,067	60,667	262,734	262,734	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	103,624	-	103,624	101,622	\$ 2,002
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	10,000	-	10,000	9,737	263
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	113,624	-	113,624	111,359	2,265
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	5,000	-	5,000	-	5,000
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	5,000	-	5,000	-	5,000
Supplies and Materials	5,000	(5,000)	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	15,000	(5,000)	10,000	-	10,000
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	178,004	2,620	180,624	180,624	-
Salaries of Other Professional Staff	207,648	(195,045)	12,603	12,603	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	16,520	-	16,520	16,377	143
Supplies and Materials	7,600	7,277	14,877	8,832	6,045
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	409,772	(185,148)	224,624	218,436	6,188
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	149,044	(125,328)	23,716	11,404	12,312
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	149,044	(125,328)	23,716	11,404	12,312
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	15,000	10,000	25,000	12,254	12,746
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	15,000	10,000	25,000	12,254	12,746

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: EAST ORANGE CAMPUS 9 SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 89,282	-	\$ 89,282		\$ 89,282
Other Retirement Contributions - PERS	43,362	-	43,362	\$ 43,362	
Health Benefits	953,203	\$ 323,474	1,276,677	1,276,677	-
TOTAL UNALLOCATED BENEFITS	1,085,847	323,474	1,409,321	1,320,039	89,282
TOTAL UNDISTRIBUTED EXPENDITURES	2,613,553	(17,972)	2,595,581	2,457,051	138,530
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	7,758,511	(1,942,224)	5,816,287	5,257,240	559,047
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instructional Staff	35,000	-	35,000	34,916	84
Undist. Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - School Admin.		-			-
Total Equipment	35,000	-	35,000	34,916	84
TOTAL CAPITAL OUTLAY	35,000	-	35,000	34,916	84
TOTAL SCHOOL BASED EXPENDITURES	7,793,511	(1,942,224)	5,851,287	5,292,156	559,131
Other Financing Sources:					
Operating Transfer In	7,793,511	(1,942,224)	5,851,287	5,292,156	559,131
Total Other Financing Sources:	7,793,511	(1,942,224)	5,851,287	5,292,156	559,131
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012**

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	-	-	-	-	-
Grades 1-5 - Salaries of Teachers	-	-	-	-	-
Grades 6-8 - Salaries of Teachers	\$ 2,603,466	\$ (254,666)	\$ 2,348,800	\$ 2,348,605	\$ 195
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	29,800	(24,944)	4,856	4,856	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	29,744	-	29,744	28,628	1,116
General Supplies	51,726	(1,194)	50,532	35,653	14,879
Textbooks	18,780	-	18,780	18,602	178
Other Objects	10,000	-	10,000	3,840	6,160
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>2,743,516</u>	<u>(280,804)</u>	<u>2,462,712</u>	<u>2,440,184</u>	<u>22,528</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	95,175	-	95,175	93,373	1,802
Other Salaries for Instruction	15,986	-	15,986	12,538	3,448
General Supplies	3,477	-	3,477	1,346	2,131
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	<u>114,638</u>	<u>-</u>	<u>114,638</u>	<u>107,257</u>	<u>7,381</u>
Cognitive - Moderate:					
Salaries of Teachers	221,024	-	221,024	217,498	3,526
Other Salaries for Instruction	51,502	-	51,502	1,212	50,290
General Supplies	3,827	-	3,827	3,592	235
Text Book	-	-	-	-	-
Total Cognitive - Moderate	<u>276,353</u>	<u>-</u>	<u>276,353</u>	<u>222,302</u>	<u>54,051</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers	78,048	288	78,336	76,806	1,530
Other Salaries for Instruction	42,798	-	42,798	41,969	829
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	4,096	1,634	5,730	3,127	2,603
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	<u>124,942</u>	<u>1,922</u>	<u>126,864</u>	<u>121,902</u>	<u>4,962</u>
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 155,092	\$ 1,200	\$ 156,292	\$ 155,583	\$ 709
Other Salaries for Instruction	49,982	2,608	52,590	52,590	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>205,074</u>	<u>3,808</u>	<u>208,882</u>	<u>208,173</u>	<u>709</u>
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>721,007</u>	<u>5,730</u>	<u>726,737</u>	<u>659,634</u>	<u>67,103</u>
Bilingual Education - Instruction					
Salaries of Teachers	49,311	1,500	50,811	49,274	1,537
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>49,311</u>	<u>1,500</u>	<u>50,811</u>	<u>49,274</u>	<u>1,537</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	8,660	-	8,660	6,537	2,123
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>8,660</u>	<u>-</u>	<u>8,660</u>	<u>6,537</u>	<u>2,123</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>3,522,494</u>	<u>(273,574)</u>	<u>3,248,920</u>	<u>3,155,629</u>	<u>93,291</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	73,207	-	73,207	71,772	1,435
Other Purchased Services (400-500 series)	410	-	410	-	410
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>73,617</u>	<u>-</u>	<u>73,617</u>	<u>71,772</u>	<u>1,845</u>
Undistributed Expenditures - Health Services					
Salaries	54,368	-	54,368	53,302	1,066
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	2,000	1,278	3,278	1,393	1,885
Total Undistributed Expenditures - Health Services	<u>56,368</u>	<u>1,278</u>	<u>57,646</u>	<u>54,695</u>	<u>2,951</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Other Supp. Serv. Students-Reg.					
Salaries of Other Professional Staff	\$ 97,134	\$ 56,220	\$ 153,354	\$ 153,354	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	<u>97,134</u>	<u>56,220</u>	<u>153,354</u>	<u>153,354</u>	<u>-</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	204,999	(4,005)	200,994	200,994	-
Salaries of Sec and Clerical Assist.	-	-	-	-	-
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>204,999</u>	<u>(4,005)</u>	<u>200,994</u>	<u>200,994</u>	<u>-</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	89,976	-	89,976	71,528	\$ 18,448
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	2,520	-	2,520	196	2,324
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>92,496</u>	<u>-</u>	<u>92,496</u>	<u>71,724</u>	<u>20,772</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	16,678	(15,913)	765	680	85
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>16,678</u>	<u>(15,913)</u>	<u>765</u>	<u>680</u>	<u>85</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	246,319	7,277.00	253,596	250,030	3,566
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	151,830	(77)	151,753	7,290	144,463
Other Salaries	-	11,206	11,206	11,206	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	10,780	4,994	15,774	14,708	1,066
Supplies and Materials	2,000	1,400	3,400	2,598	802
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>410,929</u>	<u>24,800</u>	<u>435,729</u>	<u>285,832</u>	<u>149,897</u>
Undist. Expend. - Custodial Services					
Salaries	-	1,111	1,111	1,111	-
General Supplies	59,031	9	59,040	53,481	5,559
Total Undist. Expend. - Custodial Services	<u>59,031</u>	<u>1,120</u>	<u>60,151</u>	<u>54,592</u>	<u>5,559</u>
Security					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	20,612	-	20,612	10,286	10,326
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>20,612</u>	<u>-</u>	<u>20,612</u>	<u>10,286</u>	<u>10,326</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 60,621	-	\$ 60,621	\$ 34,690	\$ 25,931
Other Retirement Contributions - PERS	29,442	-	29,442	29,442	-
Health Benefits	647,204	\$ 262,635	909,839	909,839	-
TOTAL UNALLOCATED BENEFITS	737,267	262,635	999,902	973,971	25,931
TOTAL UNDISTRIBUTED EXPENDITURES	1,769,131	326,135	2,095,266	1,877,900	217,366
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	5,291,625	52,561	5,344,186	5,033,529	310,657
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Special Education - Instruction:					
Resource Room/Resource Center	-	-	-	-	-
Bilingual Education	-	-	-	-	-
School Sponsored and Other Instructional Program	-	-	-	-	-
Undistributed Expenditures - Instructional Staff	-	-	-	-	-
Undist. Expend.-Support Serv.-Students - Reg.	-	-	-	-	-
Undistributed Expenditures - Athletics	-	-	-	-	-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	5,291,625	52,561	5,344,186	5,033,529	310,657
Other Financing Sources:					
Operating Transfer In	5,291,625	52,561	5,344,186	5,033,529	310,657
Total Other Financing Sources:	5,291,625	52,561	5,344,186	5,033,529	310,657
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012**

SCHOOL: JOHN L.COSTLEY MIDDLE SCHOOL	Original <u>Budget</u>	Budget <u>Transfers</u>	Final <u>Budget</u>	<u>Actual</u>	Variance <u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers		-			-
Grades 1-5 - Salaries of Teachers		-			-
Grades 6-8 - Salaries of Teachers	\$ 2,692,193	\$ (299,111)	\$ 2,393,082	\$ 2,393,082	-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services	30,000	-	30,000	23,772	\$ 6,228
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	24,410	10,000	34,410	33,314	1,096
General Supplies	59,210	167,786	226,996	212,940	14,056
Textbooks	15,000	5,803	20,803	20,254	549
Other Objects	8,255	10,000	18,255	13,273	4,982
	<u>2,829,068</u>	<u>(105,522)</u>	<u>2,723,546</u>	<u>2,696,635</u>	<u>26,911</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	102,675	(8,000)	94,675	92,833	1,842
Other Salaries for Instruction	15,986	-	15,986	12,538	3,448
General Supplies	7,000	-	7,000	6,919	81
Textbooks		-			-
Other Objects	-	-	-	-	-
	<u>125,661</u>	<u>(8,000)</u>	<u>117,661</u>	<u>112,290</u>	<u>5,371</u>
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Text Book		-			-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Cognitive - Moderate					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	176,027	(8,000)	168,027	164,757	3,270
Other Salaries for Instruction	50,331	-	50,331	17,477	32,854
General Supplies	5,790	-	5,790	5,749	41
Textbooks		-			-
Other Objects		-			-
	<u>232,148</u>	<u>(8,000)</u>	<u>224,148</u>	<u>187,983</u>	<u>36,165</u>
Visual Impairments					
Other Salaries for Instruction		-			-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Visual Impairments					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers	103,634	(8,000)	95,634	93,759	1,875
Other Salaries for Instruction	50,529	-	50,529	39,118	11,411
Purchased Professional-Educational Services		-			-
General Supplies	2,000	44	2,044	2,044	-
Textbooks		-			-
Other Objects		-			-
	<u>156,163</u>	<u>(7,956)</u>	<u>148,207</u>	<u>134,921</u>	<u>13,286</u>
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Multiple Disabilities					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012**

SCHOOL: JOHN L.COSTLEY MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 197,299	\$ (3,748)	\$ 193,551	\$ 193,551	-
Other Salaries for Instruction	25,934	-	25,934	24,154	\$ 1,780
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>223,233</u>	<u>(3,748)</u>	<u>219,485</u>	<u>217,705</u>	<u>1,780</u>
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>737,205</u>	<u>(27,704)</u>	<u>709,501</u>	<u>652,899</u>	<u>56,602</u>
Bilingual Education - Instruction					
Salaries of Teachers	120,624	22,652	143,276	143,276	-
Other Salaries for Instruction	49,827	-	49,827	45,186	4,641
General Supplies	6,710	-	6,710	6,698	12
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>177,161</u>	<u>22,652</u>	<u>199,813</u>	<u>195,160</u>	<u>4,653</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	7,712	-	7,712	5,820	1,892
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>7,712</u>	<u>-</u>	<u>7,712</u>	<u>5,820</u>	<u>1,892</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>3,751,146</u>	<u>(110,574)</u>	<u>3,640,572</u>	<u>3,550,514</u>	<u>90,058</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	60,838	-	60,838	57,704	3,134
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,030	-	1,030	1,025	5
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>61,868</u>	<u>-</u>	<u>61,868</u>	<u>58,729</u>	<u>3,139</u>
Undistributed Expenditures - Health Services					
Salaries	72,490	-	72,490	71,069	1,421
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	2,000	-	2,000	1,929	71
Total Undistributed Expenditures - Health Services	<u>74,490</u>	<u>-</u>	<u>74,490</u>	<u>72,998</u>	<u>1,492</u>

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012**

SCHOOL: JOHN L.COSTLEY MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Other Supp. Serv. Students-Reg.					
Salaries of Other Professional Staff	\$ 133,249	\$ (2,613)	\$ 130,636	\$ 130,636	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	2,411	465	2,876	2,407	\$ 469
Supplies and Materials	2,000	-	2,000	1,805	195
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	137,660	(2,148)	135,512	134,848	664
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	158,524	3,190	161,714	161,714	-
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Purchased Prof- Educational Services	20,774	-	20,774	18,025	2,749
Other Purch Prof. and Tech. Services	-	4,337	4,337	4,337	-
Other Purch Services (400-500)	1,850	-	1,850	-	1,850
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	181,148	7,527	188,675	184,076	4,599
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	162,069	-	162,069	108,788	53,281
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	620	-	620	-	620
Supplies and Materials	1,000	-	1,000	906	94
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	163,689	-	163,689	109,694	53,995
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	5,000	2,698	7,698	7,633	65
Total Undist. Expend. - Instructional Staff Training Serv.	5,000	2,698	7,698	7,633	65
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	244,839	9,902	254,741	254,741	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	97,919	2,000	99,919	3,310	96,609
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	6,935	-	6,935	2,140	4,795
Supplies and Materials	20,000	(10,000)	10,000	9,872	128
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	369,693	1,902	371,595	270,063	101,532
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	87,920	-	87,920	65,250	22,670
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	87,920	-	87,920	65,250	22,670
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	17,730	15,051	32,781	16,025	16,756
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	17,730	15,051	32,781	16,025	16,756

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012**

SCHOOL: JOHN L.COSTLEY MIDDLE SCHOOL	Original <u>Budget</u>	Budget <u>Transfers</u>	Final <u>Budget</u>	<u>Actual</u>	Variance <u>Final to Actual</u>
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 64,560	-	\$ 64,560	\$ 33,164	\$ 31,396
Other Retirement Contributions - PERS	31,355	-	31,355	31,355	-
Health Benefits	<u>689,267</u>	<u>\$ 348,784</u>	<u>1,038,051</u>	<u>1,038,006</u>	<u>45</u>
TOTAL UNALLOCATED BENEFITS	<u>785,182</u>	<u>348,784</u>	<u>1,133,966</u>	<u>1,102,525</u>	<u>31,441</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,884,380</u>	<u>373,814</u>	<u>2,258,194</u>	<u>2,021,841</u>	<u>236,353</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>5,635,526</u>	<u>263,240</u>	<u>5,898,766</u>	<u>5,572,355</u>	<u>326,411</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - School Admin.		-			-
Total Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>5,635,526</u>	<u>263,240</u>	<u>5,898,766</u>	<u>5,572,355</u>	<u>326,411</u>
Other Financing Sources:					
Operating Transfer In	<u>5,635,526</u>	<u>263,240</u>	<u>5,898,766</u>	<u>5,572,355</u>	<u>326,411</u>
Total Other Financing Sources:	<u>5,635,526</u>	<u>263,240</u>	<u>5,898,766</u>	<u>5,572,355</u>	<u>326,411</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: PATRICK HEALY MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers		-			-
Grades 1-5 - Salaries of Teachers		-			-
Grades 6-8 - Salaries of Teachers	\$ 3,667,929	\$ (1,184,497)	\$ 2,483,432	\$ 2,483,431	\$ 1
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services	41,955	(12,833)	29,122	22,648	6,474
Purchased Technical Services		-			-
General Purchased Services (400-500 series)	46,980	-	46,980	43,936	3,044
General Supplies	46,732	55,806	102,538	100,234	2,304
Textbooks	10,830	(5,501)	5,329	5,289	40
Other Objects	4,500	(1,063)	3,437	2,955	482
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,818,926	(1,148,088)	2,670,838	2,658,493	12,345
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	500	-	500		500
Other Salaries for Instruction		-			-
General Supplies	1,500	-	1,500	1,500	-
Textbooks		-			-
Other Objects		-			-
Total Cognitive - Mild	2,000	-	2,000	1,500	500
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Text Book		-			-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	165,931	-	165,931	160,552	5,379
Other Salaries for Instruction	50,847	-	50,847	4,511	46,336
General Supplies	6,000	552	6,552	6,413	139
Textbooks		-			-
Other Objects		-			-
Total Learning and/or Language Disabilities	222,778	552	223,330	171,476	51,854
Visual Impairments					
Other Salaries for Instruction		-			-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	95,675	-	95,675	92,707	2,968
Other Salaries for Instruction	56,072	-	56,072	48,955	7,117
Purchased Professional-Educational Services		-			-
General Supplies	2,000	-	2,000	1,997	3
Textbooks		-			-
Other Objects		-			-
Total Behavioral Disabilities	153,747	-	153,747	143,659	10,088
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Multiple Disabilities	-	-	-	-	-

**EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012**

SCHOOL: PATRICK HEALY MIDDLE SCHOOL

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Resource Room/Resource Center:					
Salaries of Teachers	\$ 174,911	\$ (68,361)	\$ 106,550	\$ 105,543	\$ 1,007
Other Salaries for Instruction	49,904	6,661	56,565	56,565	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>224,815</u>	<u>(61,700)</u>	<u>163,115</u>	<u>162,108</u>	<u>1,007</u>
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>603,340</u>	<u>(61,148)</u>	<u>542,192</u>	<u>478,743</u>	<u>63,449</u>
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	1,200	-	1,200	1,200	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>1,200</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	5,820	-	5,820	5,820	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>5,820</u>	<u>-</u>	<u>5,820</u>	<u>5,820</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>4,429,286</u>	<u>(1,209,236)</u>	<u>3,220,050</u>	<u>3,144,256</u>	<u>75,794</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	60,441	-	60,441	8,971	51,470
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	500	-	500	500	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>60,941</u>	<u>-</u>	<u>60,941</u>	<u>9,471</u>	<u>51,470</u>
Undistributed Expenditures - Health Services					
Salaries	54,368	-	54,368	53,301	1,067
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,700	-	1,700	1,696	4
Total Undistributed Expenditures - Health Services	<u>56,068</u>	<u>-</u>	<u>56,068</u>	<u>54,997</u>	<u>1,071</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: PATRICK HEALY MIDDLE SCHOOL

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Other Supp. Serv. Students-Reg.					
Salaries of Other Professional Staff	\$ 197,759	\$ 88,598	\$ 286,357	\$ 286,357	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	197,759	88,598	286,357	286,357	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	95,175	(6,909)	88,266	88,266	-
Salaries of Sec and Clerical Assist.	-	-	-	-	-
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	95,175	(6,909)	88,266	88,266	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	54,005	-	54,005	36,242	\$ 17,763
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	1,165	1,500	2,665	-	2,665
Supplies and Materials	27,500	(3,433)	24,067	22,161	1,906
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	82,670	(1,933)	80,737	58,403	22,334
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	9,274	111	9,385	2,653	6,732
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	4,710	(1,000)	3,710	3,244	466
Supplies and Materials	500	-	500	-	500
Total Undist. Expend. - Instructional Staff Training Serv.	14,484	(889)	13,595	5,897	7,698
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	107,668	8,432	116,100	116,100	-
Salaries of Other Professional Staff	134,204	-	134,204	25,123	109,081
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	14,395	1,833	16,228	14,219	2,009
Supplies and Materials	11,060	16,766	27,826	22,961	4,865
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	267,327	27,031	294,358	178,403	115,955
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	54,957	-	54,957	30,093	24,864
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	54,957	-	54,957	30,093	24,864
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	15,542	95	15,637	15,538	99
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	15,542	95	15,637	15,538	99

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: PATRICK HEALY MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 70,202	-	\$ 70,202	\$ 31,531	\$ 38,671
Other Retirement Contributions - PERS	34,095	-	34,095	34,095	-
Health Benefits	749,500	\$ 82,082	831,582	831,582	-
TOTAL UNALLOCATED BENEFITS	853,797	82,082	935,879	897,208	38,671
TOTAL UNDISTRIBUTED EXPENDITURES	1,698,720	188,075	1,886,795	1,624,633	262,162
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	6,128,006	(1,021,161)	5,106,845	4,768,889	337,956
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist. Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - School Admin.		-			-
Total Equipment		-			-
TOTAL CAPITAL OUTLAY		-			-
TOTAL SCHOOL BASED EXPENDITURES	6,128,006	(1,021,161)	5,106,845	4,768,889	337,956
Other Financing Sources:					
Operating Transfer In	6,128,006	(1,021,161)	5,106,845	4,768,889	337,956
Total Other Financing Sources:	6,128,006	(1,021,161)	5,106,845	4,768,889	337,956
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012**

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers		-			-
Grades 1-5 - Salaries of Teachers		-			-
Grades 6-8 - Salaries of Teachers	\$ 2,576,813	\$ 110,269	\$ 2,687,082	\$ 2,687,082	-
Grades 9-12 - Salaries of Teachers	2,132,014	60,087	2,192,101	2,192,101	-
Regular Programs - Undistributed Instruction		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services	37,000	(8,900)	28,100	5,750	\$ 22,350
Purchased Technical Services	8,000	-	8,000	1,600	6,400
Other Purchased Services (400-500 series)	70,000	52,458	122,458	112,611	9,847
General Supplies	96,129	59,559	155,688	129,562	26,126
Textbooks	63,196	2,000	65,196	55,767	9,429
Other Objects	10,000	-	10,000	1,288	8,712
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>4,993,152</u>	<u>275,473</u>	<u>5,268,625</u>	<u>5,185,761</u>	<u>82,864</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	3,000	(3,000)			-
Other Salaries for Instruction		-			-
General Supplies	1,864	-	1,864	1,341	523
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	<u>4,864</u>	<u>(3,000)</u>	<u>1,864</u>	<u>1,341</u>	<u>523</u>
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers	123,193	2,796	125,989	125,989	-
Other Salaries for Instruction	121,181	(2,000)	119,181	94,072	25,109
Purchased Professional-Educational Services		-			-
General Supplies	2,852	(44)	2,808	474	2,334
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	<u>247,226</u>	<u>752</u>	<u>247,978</u>	<u>220,535</u>	<u>27,443</u>
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012**

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 388,297	\$ (47,232)	\$ 341,065	\$ 341,065	-
Other Salaries for Instruction	227,978	6,896	234,874	234,874	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	616,275	(40,336)	575,939	575,939	-
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	4,884	-	4,884	4,049	\$ 835
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	4,884	-	4,884	4,049	835
Preschool Disabilities - Full Time					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	-	-	-	-	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	873,249	(42,584)	830,665	801,864	28,801
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	-	-	-	-	-
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	107,188	(14,000)	93,188	92,677	511
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	107,188	(14,000)	93,188	92,677	511
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	5,973,589	218,889	6,192,478	6,080,302	112,176
Undistributed Expend. - Attend. & Social Work					
Salaries	147,457	-	147,457	142,265	5,192
Other Purchased Services (400-500 series)	3,639	250	3,889	3,714	175
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	151,096	250	151,346	145,979	5,367
Undistributed Expenditures - Health Services					
Salaries	157,104	119,245	276,349	276,349	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	6,059	1,795	7,854	6,360	1,494
Total Undistributed Expenditures - Health Services	163,163	121,040	284,203	282,709	1,494

**EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012**

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Other Supp. Serv. Students-Reg.					
Salaries of Other Professional Staff	\$ 363,740	\$ (15,894)	\$ 347,846	\$ 347,846	-
Salaries of Secretarial and Clerical Assistants	46,461	67,189	113,650	113,650	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	410,201	51,295	461,496	461,496	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	206,499	37,324	243,823	243,823	-
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Purchased Prof- Educational Services	5,000	(5,000)	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	8,000	-	8,000	6,450	\$ 1,550
Supplies and Materials	2,000	(2,000)	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	221,499	30,324	251,823	250,273	1,550
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	196,049	-	196,049	195,901	148
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	5,001	(5,001)	-	-	-
Supplies and Materials	5,740	(5,000)	740	663	77
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	206,790	(10,001)	196,789	196,564	225
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	7,250	(7,250)	-	-	-
Supplies and Materials	5,000	(5,000)	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	12,250	(12,250)	-	-	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	427,573	2,732	430,305	430,305	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	151,817	(9,000)	142,817	15,739	127,078
Other Salaries	9,933	7,417	17,350	17,350	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	15,000	5,000	20,000	10,671	9,329
Supplies and Materials	20,000	5,000	25,000	23,690	1,310
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	624,323	11,149	635,472	497,755	137,717
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	262,199	(55,000)	207,199	115,989	91,210
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	262,199	(55,000)	207,199	115,989	91,210
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	-	24,275	24,275	23,638	637
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	-	24,275	24,275	23,638	637

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012**

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 106,818	-	\$ 106,818		\$ 106,818
Other Retirement Contributions - PERS	51,878	-	51,878	\$ 51,878	-
Health Benefits	1,140,422	\$ 268,145	1,408,567	1,408,567	-
TOTAL UNALLOCATED BENEFITS	1,299,118	268,145	1,567,263	1,460,445	106,818
TOTAL UNDISTRIBUTED EXPENDITURES	3,350,639	429,227	3,779,866	3,434,848	345,018
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	9,324,228	648,116	9,972,344	9,515,150	457,194
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education					
School Sponsored and Other Instructional Program				-	
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - School Admin.		-			-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	9,324,228	648,116	9,972,344	9,515,150	457,194
Other Financing Sources:					
Operating Transfer In	9,324,228	648,116	9,972,344	9,515,150	457,194
Total Other Financing Sources:	9,324,228	648,116	9,972,344	9,515,150	457,194
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

DR. JOHN HOWARD, JR. SCHOOL OF EXCELLENCE	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 238,415	\$ 47,143	\$ 285,558	\$ 285,558	-
Grades 1-5 - Salaries of Teachers	2,468,336	936	2,469,272	2,469,272	-
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	99,890	22,459	122,349	120,429	\$ 1,920
Purchased Professional-Educational Services	28,256	1,181	29,437	29,437	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	35,534	1,310	36,844	36,843	1
General Supplies	84,433	(2)	84,431	82,849	1,582
Textbooks	18,554	-	18,554	18,095	459
Other Objects	8,490	-	8,490	2,340	6,150
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>2,981,908</u>	<u>73,027</u>	<u>3,054,935</u>	<u>3,044,823</u>	<u>10,112</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	145,740	-	145,740	143,157	2,583
Other Salaries for Instruction	73,920	6,756	80,676	38,314	42,362
General Supplies	16,065	(2,300)	13,765	9,906	3,859
Textbooks	1,215	-	1,215	862	353
Other Objects	-	-	-	-	-
Total Cognitive - Mild	<u>236,940</u>	<u>4,456</u>	<u>241,396</u>	<u>192,239</u>	<u>49,157</u>
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	20,352	-	20,352	-	20,352
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	<u>20,352</u>	<u>-</u>	<u>20,352</u>	<u>-</u>	<u>20,352</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	102,125	3,651	105,776	105,468	308
Other Salaries for Instruction	16,636	-	16,636	(6,597)	23,233
General Supplies	9,520	-	9,520	9,366	154
Textbooks	720	-	720	-	720
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	<u>129,001</u>	<u>3,651</u>	<u>132,652</u>	<u>108,237</u>	<u>24,415</u>
Visual Impairments					
Other Salaries for Instruction	14,443	-	14,443	-	14,443
Total Visual Impairments	<u>14,443</u>	<u>-</u>	<u>14,443</u>	<u>-</u>	<u>14,443</u>
Behavioral Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Multiple Disabilities:					
Salaries of Teachers	55,149	-	55,149	54,771	378
Other Salaries for Instruction	49,367	-	49,367	47,178	2,189
Textbooks	-	-	-	-	-
General Supplies	6,540	-	6,540	4,983	1,557
Other Objects	500	-	500	331	169
Total Multiple Disabilities	<u>111,556</u>	<u>-</u>	<u>111,556</u>	<u>107,263</u>	<u>4,293</u>

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012**

DR. JOHN HOWARD, JR. SCHOOL OF EXCELLENCE	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Resource Room/Resource Center:					
Salaries of Teachers	\$ 103,375	-	\$ 103,375	\$ 101,372	\$ 2,003
Other Salaries for Instruction	108,029	-	108,029	82,868	25,161
General Supplies		\$ 220	220	220	-
Textbooks		-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>211,404</u>	<u>220</u>	<u>211,624</u>	<u>184,460</u>	<u>27,164</u>
Autism:					
Salaries of Teachers	63,003	-	63,003	61,768	1,235
Other Salaries for Instruction	49,982	7,782	57,764	57,764	-
General Supplies	5,260	-	5,260	4,544	716
Textbooks	500	-	500	-	500
Other Objects	-	-	-	-	-
Total Autism	<u>118,745</u>	<u>7,782</u>	<u>126,527</u>	<u>124,076</u>	<u>2,451</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	80,725	(1,960)	78,765	78,765	-
Other Salaries for Instruction	24,454	13,680	38,134	38,134	-
General Supplies	5,760	-	5,760	5,393	367
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>110,939</u>	<u>11,720</u>	<u>122,659</u>	<u>122,292</u>	<u>367.00</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>953,380</u>	<u>27,829</u>	<u>981,209</u>	<u>838,567</u>	<u>142,642</u>
Bilingual Education - Instruction					
Salaries of Teachers	562,436	-	562,436	447,854	114,582
Other Salaries for Instruction	-	-	-	-	-
General Supplies	49,120	-	49,120	48,597	523
Textbooks	4,000.00	-	4,000	-	4,000
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>615,556</u>	<u>-</u>	<u>615,556</u>	<u>496,451</u>	<u>119,105</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	1,730	210	1,940	1,940	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>1,730</u>	<u>210</u>	<u>1,940</u>	<u>1,940</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>4,552,574</u>	<u>101,066</u>	<u>4,653,640</u>	<u>4,381,781</u>	<u>\$ 271,859</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	99,031	23,845	122,876	122,876	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>99,031</u>	<u>23,845</u>	<u>122,876</u>	<u>122,876</u>	<u>-</u>
Undistributed Expenditures - Health Services					
Salaries	137,823	(55,315)	82,508	82,508	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,236	-	1,236	1,062	174
Total Undistributed Expenditures - Health Services	<u>139,059</u>	<u>(55,315)</u>	<u>83,744</u>	<u>83,570</u>	<u>174</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

DR. JOHN HOWARD, JR. SCHOOL OF EXCELLENCE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Other Supp. Serv. Students-Reg.					
Salaries of Other Professional Staff	\$ 95,175	\$ (1,744)	\$ 93,431	\$ 93,431	-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries					
Other Purchased Services (400-500 series)	1,030	-	1,030	800	\$ 230
Supplies & Materials	520	-	520	96	424
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	<u>96,725</u>	<u>(1,744)</u>	<u>94,981</u>	<u>94,327</u>	<u>654</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	324,542	(58,134)	266,408	255,320	11,088
Salaries of Secr and Clerical Assist.	28,627	(28,627)			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	11,844	-	11,844	11,806	38
Total Undist. Expend. - Improvement of Inst. Serv.	<u>365,013</u>	<u>(86,761)</u>	<u>278,252</u>	<u>267,126</u>	<u>11,126</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	85,086	-	85,086	83,418	1,668
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	220	-	220		220
Supplies and Materials	15,000	-	15,000	14,993	7
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>100,306</u>	<u>-</u>	<u>100,306</u>	<u>98,411</u>	<u>1,895</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	360	-	360		360
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	2,280	-	2,280	2,030	250
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>2,640</u>	<u>-</u>	<u>2,640</u>	<u>2,030</u>	<u>610</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	291,015	(49,278)	241,737	212,470	29,267
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	96,442	(25,621)	70,821		70,821
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	7,780	-	7,780	5,720	2,060
Supplies and Materials	12,070	-	12,070	11,998	72
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>407,307</u>	<u>(74,899)</u>	<u>332,408</u>	<u>230,188</u>	<u>102,220</u>
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries	31,172	7,541	38,713	36,696	2,017
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>31,172</u>	<u>7,541</u>	<u>38,713</u>	<u>36,696</u>	<u>2,017</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)					
Contract Services - (Between Home and School) - Vendors	10,440	-	10,440	8,219	2,221
Contr Serv (Oth. than Bet Home & Sch)-Vend		-			-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>10,440</u>	<u>-</u>	<u>10,440</u>	<u>8,219</u>	<u>2,221</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

DR. JOHN HOWARD, JR. SCHOOL OF EXCELLENCE	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 77,263	\$ (6)	\$ 77,257	\$ 33,677	\$ 43,580
Other Retirement Contributions - PERS	37,522	-	37,522	37,522	-
Health Benefits	824,826	473,928	1,298,754	1,298,754	-
TOTAL UNALLOCATED BENEFITS	<u>939,611</u>	<u>473,922</u>	<u>1,413,533</u>	<u>1,369,953</u>	<u>43,580</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>2,191,304</u>	<u>286,589</u>	<u>2,477,893</u>	<u>2,313,396</u>	<u>164,497</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>6,743,878</u>	<u>387,655</u>	<u>7,131,533</u>	<u>6,695,177</u>	<u>\$ 436,356</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Special Education - Instruction:					
Resource Room/Resource Center	-	-	-	-	-
Bilingual Education	-	-	-	-	-
School Sponsored and Other Instructional Program	-	-	-	-	-
Undistributed Expenditures - Instructional Staff	-	-	-	-	-
Undist.Expend.-Support Serv.-Students - Reg.	-	-	-	-	-
Undistributed Expenditures - Athletics	-	-	-	-	-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>6,743,878</u>	<u>387,655</u>	<u>7,131,533</u>	<u>6,695,177</u>	<u>436,356</u>
Other Financing Sources:					
Operating Transfer In	<u>6,743,878</u>	<u>387,655</u>	<u>7,131,533</u>	<u>6,695,177</u>	<u>436,356</u>
Total Other Financing Sources:	<u>6,743,878</u>	<u>387,655</u>	<u>7,131,533</u>	<u>6,695,177</u>	<u>436,356</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

EXHIBIT D-3h

SCHOOL: LANGSTON HUGHES SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 267,394	-	\$ 267,394	\$ 254,022	\$ 13,372
Grades 1-5 - Salaries of Teachers	2,241,888	\$ (311,686)	1,930,202	1,855,103	75,099
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	118,128	(22,845)	95,283	75,209	20,074
Purchased Professional-Educational Services	22,508	(1,319)	21,189	20,864	325
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	13,600	-	13,600	12,707	893
General Supplies	59,831	995	60,826	60,150	676
Textbooks	28,404	-	28,404	19,368	9,036
Other Objects	17,870	-	17,870	7,113	10,757
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>2,769,623</u>	<u>(334,855)</u>	<u>2,434,768</u>	<u>2,304,536</u>	<u>130,232</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	158,485	-	158,485	152,489	5,996
Other Salaries for Instruction	24,453	-	24,453	19,168	5,285
General Supplies	1,040	-	1,040	1,040	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	<u>183,978</u>	<u>-</u>	<u>183,978</u>	<u>172,697</u>	<u>11,281</u>
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers	55,074	(2,458)	52,616	50,818	1,798
Other Salaries for Instruction	-	17,463	17,463	17,463	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	500	-	500	500	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	<u>55,574</u>	<u>15,005</u>	<u>70,579</u>	<u>68,781</u>	<u>1,798</u>
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

EXHIBIT D-3h

SCHOOL: LANGSTON HUGHES SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 88,831	-	\$ 88,831	\$ 87,089	\$ 1,742
Other Salaries for Instruction	114,567	-	114,567	110,219	4,348
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	203,398	-	203,398	197,308	6,090
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	-	-	-	-	-
Preschool Disabilities - Full Time					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	49,311	\$ (6,064)	43,247	43,247	-
General Supplies	500	-	500	500	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	49,811	(6,064)	43,747	43,747	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	492,761	8,941	501,702	482,533	19,169
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	-	-	-	-	-
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	1,559	-	1,559	-	1,559
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	1,559	-	1,559	-	1,559
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	3,263,943	(325,914)	2,938,029	2,787,069	150,960
Undistributed Expend. - Attend. & Social Work					
Salaries	102,124	-	102,124	100,122	2,002
Other Purchased Services (400-500 series)	3,465	-	3,465	1,000	2,465
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	105,589	-	105,589	101,122	4,467
Undistributed Expenditures - Health Services					
Salaries	75,952	-	75,952	74,285	1,667
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	855	632	1,487	1,487	-
Total Undistributed Expenditures - Health Services	76,807	632	77,439	75,772	1,667

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

EXHIBIT D-3h

SCHOOL: LANGSTON HUGHES SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Other Supp. Serv. Students-Reg.					
Salaries of Other Professional Staff	\$ 103,399	\$ (2,027)	\$ 101,372	\$ 101,372	-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)	2,160	-	2,160	1,215	\$ 945
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	<u>105,559</u>	<u>(2,027)</u>	<u>103,532</u>	<u>102,587</u>	<u>945</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	148,234	(53,214)	95,020	95,020	-
Salaries of Sec and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>148,234</u>	<u>(53,214)</u>	<u>95,020</u>	<u>95,020</u>	<u>-</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	163,292	1,236	164,528	164,528	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	29,664	333	29,997	5,230	24,767
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>192,956</u>	<u>1,569</u>	<u>194,525</u>	<u>169,758</u>	<u>24,767</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	3,149	-	3,149		3,149
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	3,708	-	3,708		3,708
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>6,857</u>	<u>-</u>	<u>6,857</u>	<u>-</u>	<u>6,857</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	269,900	8,892	278,792	278,792	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	100,752	(1,368)	99,384		99,384
Other Salaries		-			-
Purchased Professional and Technical Services	1,035	-	1,035		1,035
Other Purchased Services (400-500 series)	10,089	-	10,089	3,289	6,800
Supplies and Materials	8,982	-	8,982	8,428	554
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>390,758</u>	<u>7,524</u>	<u>398,282</u>	<u>290,509</u>	<u>107,773</u>
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries	27,023	16	27,039	26,211	828
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>27,023</u>	<u>16</u>	<u>27,039</u>	<u>26,211</u>	<u>828</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors	15,000	4,893	19,893	15,776	4,117
Contr Serv (Oth. than Bet Home & Sch)-Vend		-			-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>15,000</u>	<u>4,893</u>	<u>19,893</u>	<u>15,776</u>	<u>4,117</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

EXHIBIT D-3h

SCHOOL: LANGSTON HUGHES SCHOOL	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 57,671	-	\$ 57,671	\$ 29,576	\$ 28,095
Other Retirement Contributions - PERS	28,009	-	28,009	28,009	-
Health Benefits	615,709	\$ 270,492	886,201	886,201	-
TOTAL UNALLOCATED BENEFITS	<u>701,389</u>	<u>270,492</u>	<u>971,881</u>	<u>943,786</u>	<u>28,095</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,770,172</u>	<u>229,885</u>	<u>2,000,057</u>	<u>1,820,541</u>	<u>179,516</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>5,034,115</u>	<u>(96,029)</u>	<u>4,938,086</u>	<u>4,607,610</u>	<u>330,476</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education					
School Sponsored and Other Instructional Program					
Undistributed Expenditures - Instructional Staff		-			-
Undist. Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	<u>5,034,115</u>	<u>(96,029)</u>	<u>4,938,086</u>	<u>4,607,610</u>	<u>330,476</u>
Other Financing Sources:					
Operating Transfer In	<u>5,034,115</u>	<u>(96,029)</u>	<u>4,938,086</u>	<u>4,607,610</u>	<u>330,476</u>
Total Other Financing Sources:	<u>5,034,115</u>	<u>(96,029)</u>	<u>4,938,086</u>	<u>4,607,610</u>	<u>330,476</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

EXHIBIT D-3I

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

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 79,476	-	\$ 79,476	\$ 79,168	\$ 308
Grades 1-5 - Salaries of Teachers	1,964,483	\$ (72,712)	1,891,771	1,891,771	-
Grades 6-8 - Salaries of Teachers	844,853	(35,296)	809,557	775,358	34,199
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction	-	-	-	-	-
Other Salaries for Instruction	30,590	144	30,734	30,174	560
Purchased Professional-Educational Services	24,525	(4,035)	20,490	20,490	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	21,400	8,000	29,400	26,532	2,868
General Supplies	92,109	32,004	124,113	115,530	8,583
Textbooks	3,800	(1,082)	2,718	2,718	-
Other Objects	1,000	9,369	10,369	9,707	662
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,062,236	(63,608)	2,998,628	2,951,448	47,180
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	245,921	-	245,921	242,150	3,771
Other Salaries for Instruction	67,502	267	67,769	67,769	-
General Supplies	5,000	-	5,000	4,079	921
Textbooks	2,500	(2,500)	-	-	-
Other Objects	1,000	(252)	748	645	103
Total Learning and/or Language Disabilities	321,923	(2,485)	319,438	314,643	4,795
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	94,925	-	94,925	36,868	58,057
Other Salaries for Instruction	66,540	-	66,540	32,302	34,238
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	2,000	-	2,000	1,316	684
Textbooks	1,000	(1,000)	-	-	-
Other Objects	700	(700)	-	-	-
Total Behavioral Disabilities	165,165	(1,700)	163,465	70,486	92,979
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

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

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Resource Room/Resource Center:		-			
Salaries of Teachers	\$ 134,076	\$ (26,211)	\$ 107,865	\$ 105,865	\$ 2,000
Other Salaries for Instruction	25,590	23,672	49,262	49,262	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>159,666</u>	<u>(2,539)</u>	<u>157,127</u>	<u>155,127</u>	<u>2,000</u>
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>646,754</u>	<u>(6,724)</u>	<u>640,030</u>	<u>540,256</u>	<u>99,774</u>
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	6,300	-	6,300	5,820	480
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>6,300</u>	<u>-</u>	<u>6,300</u>	<u>5,820</u>	<u>480</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>3,715,290</u>	<u>(70,332)</u>	<u>3,644,958</u>	<u>3,497,524</u>	<u>147,434</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	119,115	-	119,115	111,979	7,136
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,000	(92)	908	900	8
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>120,115</u>	<u>(92)</u>	<u>120,023</u>	<u>112,879</u>	<u>7,144</u>
Undistributed Expenditures - Health Services					
Salaries	91,107	-	91,107	89,321	1,786
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,200	43	1,243	1,007	236
Total Undistributed Expenditures - Health Services	<u>92,307</u>	<u>43</u>	<u>92,350</u>	<u>90,328</u>	<u>2,022</u>

**EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012**

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

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Other Supp. Serv. Students-Reg.					
Salaries of Other Professional Staff	\$ 95,634	\$ (625)	\$ 95,009	\$ 95,009	-
Salaries of Secretarial and Clerical Assistants					-
Other Salaries					-
Other Purchased Services (400-500 series)					-
Supplies and Materials					-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	<u>95,634</u>	<u>(625)</u>	<u>95,009</u>	<u>95,009</u>	<u>-</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction					-
Salaries of Other Professional Staff	181,741		181,741	179,677	\$ 2,064
Salaries of Secr and Clerical Assist.	23,231		23,231	18,220	5,011
Purchased Prof- Educational Services	5,000		5,000	5,000	-
Other Purch Prof. and Tech. Services					-
Other Purch Services (400-500)					-
Supplies and Materials	1,000		1,000	993	7
Total Undist. Expend. - Improvement of Inst. Serv.	<u>210,972</u>	<u>-</u>	<u>210,972</u>	<u>203,890</u>	<u>7,082</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	95,634	(70,048)	25,586		25,586
Purchased Professional and Technical Services					-
Other Purchased Services (400-500 series)	10,800	(5,000)	5,800	1,521	4,279
Supplies and Materials	82,000	(53,000)	29,000	25,316	3,684
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>188,434</u>	<u>(128,048)</u>	<u>60,386</u>	<u>26,837</u>	<u>33,549</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	11,450	(10,000)	1,450	1,200	250
Other Purchased Professional & Technical Services	5,000	(3,000)	2,000	841	1,159
Other Purchased Services (400-500 series)					-
Supplies and Materials	2,500	(2,500)	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>18,950</u>	<u>(15,500)</u>	<u>3,450</u>	<u>2,041</u>	<u>1,409</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	250,864	26,168	277,032	277,032	-
Salaries of Other Professional Staff					-
Salaries of Secretarial and Clerical Assistants	53,858		53,858	11,827	42,031
Other Salaries					-
Purchased Professional and Technical Services					-
Other Purchased Services (400-500 series)	11,000	2,013	13,013	11,300	1,713
Supplies and Materials	3,500	1,767	5,267	4,782	485
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>319,222</u>	<u>29,948</u>	<u>349,170</u>	<u>304,941</u>	<u>44,229</u>
Undist. Expend. - Custodial Services					
Salaries					-
General Supplies					-
Total Undist. Expend. - Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries	28,056	17,782	45,838	45,834	4
General Supplies					-
Total Undist. Expend. - Security	<u>28,056</u>	<u>17,782</u>	<u>45,838</u>	<u>45,834</u>	<u>4</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)					-
Contract Services - (Between Home and School) - Vendors	4,000	8,892	12,892	9,589	3,303
Contr Serv (Oth. than Bet Home & Sch)-Vend					-
Contr Serv (Regular Students)- ESCs & CTSA					-
Total Undist. Expend. - Student Transportation Serv.	<u>4,000</u>	<u>8,892</u>	<u>12,892</u>	<u>9,589</u>	<u>3,303</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

EXHIBIT D-3i

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

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 63,797	-	\$ 63,797	\$ 44,005	\$ 19,792
Other Retirement Contributions - PERS	30,984	-	30,984	30,984	-
Health Benefits	681,114	\$ 232,588	913,702	913,702	-
TOTAL UNALLOCATED BENEFITS	<u>775,895</u>	<u>232,588</u>	<u>1,008,483</u>	<u>988,691</u>	<u>19,792</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,853,585</u>	<u>144,988</u>	<u>1,998,573</u>	<u>1,880,039</u>	<u>118,534</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>5,568,875</u>	<u>74,656</u>	<u>5,643,531</u>	<u>5,377,563</u>	<u>265,968</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Special Education - Instruction:					
Resource Room/Resource Center	-	-	-	-	-
Bilingual Education	-	-	-	-	-
School Sponsored and Other Instructional Program	-	-	-	-	-
Undistributed Expenditures - Instructional Staff	-	-	-	-	-
Undist. Expend.-Support Serv.-Students - Reg.	-	-	-	-	-
Undistributed Expenditures - Athletics	-	-	-	-	-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>5,568,875</u>	<u>74,656</u>	<u>5,643,531</u>	<u>5,377,563</u>	<u>265,968</u>
Other Financing Sources:					
Operating Transfer In	<u>5,568,875</u>	<u>74,656</u>	<u>5,643,531</u>	<u>5,377,563</u>	<u>265,968</u>
Total Other Financing Sources:	<u>5,568,875</u>	<u>74,656</u>	<u>5,643,531</u>	<u>5,377,563</u>	<u>265,968</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 209,249	\$ (104,127)	\$ 105,122	\$ 102,076	\$ 3,046
Grades 1-5 - Salaries of Teachers	1,714,818	(405,525)	1,309,293	1,309,293	-
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	46,015	-	46,015	14,718	31,297
Purchased Professional-Educational Services	15,790	18,600	34,390	34,238	152
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	18,850	2,550	21,400	20,225	1,175
General Supplies	40,400	17,450	57,850	56,087	1,763
Textbooks	5,000	-	5,000	4,772	228
Other Objects	7,350	-	7,350	3,800	3,550
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,057,472	(471,052)	1,586,420	1,545,209	41,211
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	-	-	-	-	-
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	103,375	(177)	103,198	101,372	1,826
Other Salaries for Instruction	42,205	2,949	45,154	21,748	23,406
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	800	-	800	343	457
Textbooks	1,000	-	1,000	-	1,000
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	147,380	2,772	150,152	123,463	26,689
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 93,925	-	\$ 93,925	\$ 92,089	\$ 1,836
Other Salaries for Instruction	113,167	\$ 2,620	115,787	115,787	-
General Supplies	500	-	500	188	312
Textbooks	300	-	300	-	300
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>207,892</u>	<u>2,620</u>	<u>210,512</u>	<u>208,064</u>	<u>2,448</u>
Autism:					
Salaries of Teachers	112,339	37	112,376	110,026	2,350
Other Salaries for Instruction	49,367	60,308	109,675	109,675	-
General Supplies	1,600	-	1,600	1,055	545
Textbooks	1,500	-	1,500	-	1,500
Other Objects	-	-	-	-	-
Total Autism	<u>164,806</u>	<u>60,345</u>	<u>225,151</u>	<u>220,756</u>	<u>4,395</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	68,256	(41,245)	27,011	27,011	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	700	-	700	633	67
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>68,956</u>	<u>(41,245)</u>	<u>27,711</u>	<u>27,644</u>	<u>67</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>589,034</u>	<u>24,492</u>	<u>613,526</u>	<u>579,927</u>	<u>33,599</u>
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	1,730	210	1,940	1,940	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>1,730</u>	<u>210</u>	<u>1,940</u>	<u>1,940</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,648,236</u>	<u>(446,350)</u>	<u>2,201,886</u>	<u>2,127,076</u>	<u>74,810</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	67,657	2,501	70,158	70,158	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	300	-	300	300	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>67,957</u>	<u>2,501</u>	<u>70,458</u>	<u>70,458</u>	<u>-</u>
Undistributed Expenditures - Health Services					
Salaries	76,687	-	76,687	75,195	1,492
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	900	-	900	834	66
Supplies and Materials	-	-	-	-	-
Total Undistributed Expenditures - Health Services	<u>77,587</u>	<u>-</u>	<u>77,587</u>	<u>76,029</u>	<u>1,558</u>

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012**

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Other Supp. Serv. Students-Reg.					
Salaries of Other Professional Staff	\$ 43,053	\$ (844)	\$ 42,209	\$ 42,209	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	43,053	(844)	42,209	42,209	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	396,598	(199,183)	197,415	194,455	\$ 2,960
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	396,598	(199,183)	197,415	194,455	2,960
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	30,915	68,812	99,727	99,727	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	40,000	(8,350)	31,650	8,240	23,410
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	70,915	60,462	131,377	107,967	23,410
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Professional & Technical Services	1,425	-	1,425	85	1,340
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	1,425	-	1,425	85	1,340
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	156,206	5,256	161,462	157,594	3,868
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	82,038	-	82,038	82,038	82,038
Other Salaries	2,700	(1,787)	913	913	913
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	13,440	2,590	16,030	12,652	3,378
Supplies and Materials	24,820	591	25,411	17,087	8,324
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	279,204	6,650	285,854	187,333	98,521
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	28,344	1,154	29,498	27,093	2,405
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	28,344	1,154	29,498	27,093	2,405
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	6,900	728	7,628	6,876	752
Contr Serv (Oth. than Bet Home & Sch)-Vend	-	-	-	-	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	6,900	728	7,628	6,876	752

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012**

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 48,187	-	\$ 48,187	\$ 18,321	\$ 29,866
Other Retirement Contributions - PERS	23,403	-	23,403	23,403	-
Health Benefits	514,457	\$ 120,332	634,789	634,789	-
TOTAL UNALLOCATED BENEFITS	<u>586,047</u>	<u>120,332</u>	<u>706,379</u>	<u>676,513</u>	<u>29,866</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,558,030</u>	<u>(8,200)</u>	<u>1,549,830</u>	<u>1,389,018</u>	<u>\$ 160,812</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>4,206,266</u>	<u>(454,550)</u>	<u>3,751,716</u>	<u>3,516,094</u>	<u>235,622</u>
CAPITAL OUTLAY					
Equipment					
Regulment					
Special Program - Instruction:					
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education					
School Sponsored and Other Instructional Program					
Undistributed Expenditures - Instructional Staff		-			-
Undist. Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - School Admin.		-			-
Total Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>4,206,266</u>	<u>(454,550)</u>	<u>3,751,716</u>	<u>3,516,094</u>	<u>235,622</u>
Other Financing Sources:					
Operating Transfer In	<u>4,206,266</u>	<u>(454,550)</u>	<u>3,751,716</u>	<u>3,516,094</u>	<u>235,622</u>
Total Other Financing Sources:	<u>4,206,266</u>	<u>(454,550)</u>	<u>3,751,716</u>	<u>3,516,094</u>	<u>235,622</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

EXHIBIT D-3k

SCHOOL: DIONNE WARWICK INSTITUTE	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 267,252	-	\$ 267,252	\$ 262,455	\$ 4,797
Grades 1-5 - Salaries of Teachers	1,719,902	\$ (208,708)	1,511,194	1,511,194	-
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	85,737	63	85,800	(1,565)	87,365
Purchased Professional-Educational Services	24,025	(3,646)	20,379	20,379	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	14,638	-	14,638	12,931	1,707
General Supplies	82,406	4,916	87,322	78,488	8,834
Textbooks	4,465	-	4,465	4,267	198
Other Objects	80	-	80	-	80
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,198,505	(207,375)	1,991,130	1,888,149	102,981
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	54,762	4,156	58,918	58,918	-
Other Salaries for Instruction	15,987	36,342	52,329	52,329	-
General Supplies	4,790	-	4,790	4,755	35
Textbooks	500	-	500	415	85
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	76,039	40,498	116,537	116,417	120
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	140,002	72,204	212,206	211,650	556
Other Salaries for Instruction	99,194	-	99,194	85,458	13,736
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	8,000	405	8,405	6,740	1,665
Textbooks	1,190	-	1,190	1,106	84
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	248,386	72,609	320,995	304,954	16,041
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: DIONNE WARWICK INSTITUTE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 59,790	\$ 53,952	\$ 113,742	\$ 113,742	-
Other Salaries for Instruction	74,280	-	74,280	46,385	\$ 27,895
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>134,070</u>	<u>53,952</u>	<u>188,022</u>	<u>160,127</u>	<u>27,895</u>
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>458,495</u>	<u>167,059</u>	<u>625,554</u>	<u>581,498</u>	<u>44,056</u>
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	-	1,940	1,940	1,940	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>-</u>	<u>1,940</u>	<u>1,940</u>	<u>1,940</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,657,000</u>	<u>(38,376)</u>	<u>2,618,624</u>	<u>2,471,587</u>	<u>147,037</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	117,645	(33,398)	84,247	69,925	14,322
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>117,645</u>	<u>(33,398)</u>	<u>84,247</u>	<u>69,925</u>	<u>14,322</u>
Undistributed Expenditures - Health Services					
Salaries	83,742	-	83,742	82,100	1,642
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	2,000	-	2,000	1,948	52
Total Undistributed Expenditures - Health Services	<u>85,742</u>	<u>-</u>	<u>85,742</u>	<u>84,048</u>	<u>1,694</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: DIONNE WARWICK INSTITUTE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Other Supp. Serv. Students-Reg.					
Salaries of Other Professional Staff	\$ 61,014	\$ (1,196)	\$ 59,818	\$ 59,818	-
Salaries of Secretarial and Clerical Assistants					-
Other Salaries					-
Other Purchased Services (400-500 series)					-
Supplies and Materials	400	(22)	378	230	\$ 148
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	61,414	(1,218)	60,196	60,048	148
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction					-
Salaries of Other Professional Staff	174,651	-	174,651	171,251	3,400
Salaries of Secr and Clerical Assist.					-
Purchased Prof- Educational Services					-
Other Purch Prof. and Tech. Services					-
Other Purch Services (400-500)	5,197	-	5,197	5,197	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	179,848	-	179,848	176,448	3,400
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	159,161	-	159,161	159,160	1
Purchased Professional and Technical Services					-
Other Purchased Services (400-500 series)		4,491	4,491	4,491	-
Supplies and Materials	2,000	5,531	7,531	1,298	6,233
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	161,161	10,022	171,183	164,949	6,234
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		9,554	9,554	9,554	-
Other Purchased Professional & Technical Services	9,639	(9,554)	85	85	-
Other Purchased Services (400-500 series)					-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	9,639	-	9,639	9,639	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	266,907	15,870	282,777	282,777	-
Salaries of Other Professional Staff					-
Salaries of Secretarial and Clerical Assistants	100,036	2,393	102,429	10,582	91,847
Other Salaries		38	38	38	-
Purchased Professional and Technical Services	1,462	(1,215)	247	247	-
Other Purchased Services (400-500 series)	9,980	(7,000)	2,980	2,810	170
Supplies and Materials	20,000	(1,785)	18,215	16,163	2,052
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	398,385	8,301	406,686	312,617	94,069
Undist. Expend. - Custodial Services					
Salaries		7,621	7,621	7,621	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	7,621	7,621	7,621	-
Security					
Salaries	26,674	1,487	28,161	27,753	408
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	26,674	1,487	28,161	27,753	408
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)					-
Contract Services - (Between Home and School) - Vendors					-
Contr Serv (Oth. than Bet Home & Sch)-Vend					-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: DIONNE WARWICK INSTITUTE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 49,216	-	\$ 49,216	\$ 23,449	\$ 25,767
Other Retirement Contributions - PERS	23,902	-	23,902	23,902	-
Health Benefits	525,441	\$ 228,493	753,934	753,934	-
TOTAL UNALLOCATED BENEFITS	598,559	228,493	827,052	801,285	25,767
TOTAL UNDISTRIBUTED EXPENDITURES	1,639,067	221,308	1,860,375	1,714,333	146,042
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	4,296,067	182,932	4,478,999	4,185,920	293,079
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education					
School Sponsored and Other Instructional Program					
Undistributed Expenditures - Instructional Staff	-	-	-	-	-
Undist. Expend. - Support Serv. - Students - Reg.	-	-	-	-	-
Undistributed Expenditures - Athletics	-	-	-	-	-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	4,296,067	182,932	4,478,999	4,185,920	293,079
Other Financing Sources:					
Operating Transfer In	4,296,067	182,932	4,478,999	4,185,920	293,079
Total Other Financing Sources:	4,296,067	182,932	4,478,999	4,185,920	293,079
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: ECOLE' TOUSSAINT LOUVERTURE

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 141,613	-	\$ 141,613	\$ 138,836	\$ 2,777
Grades 1-5 - Salaries of Teachers	1,361,866	\$ (130,324)	1,231,542	1,231,587	(45)
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	66,373	-	66,373	1,469	64,904
Purchased Professional-Educational Services	14,050	4,632	18,682	18,406	276
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	15,450	(80)	15,370	14,361	1,009
General Supplies	85,650	4,286	89,936	89,264	672
Textbooks	2,940	(51)	2,889	2,889	-
Other Objects	4,540	(2,740)	1,800	1,657	143
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>1,692,482</u>	<u>(124,277)</u>	<u>1,568,205</u>	<u>1,498,469</u>	<u>69,736</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	66,216	-	66,216	64,918	1,298
Other Salaries for Instruction	15,373	-	15,373	(9,548)	24,921
General Supplies	2,000	-	2,000	1,967	33
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	<u>83,589</u>	<u>-</u>	<u>83,589</u>	<u>57,337</u>	<u>26,252</u>
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	3,800	-	3,800	3,269	531
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	<u>3,800</u>	<u>-</u>	<u>3,800</u>	<u>3,269</u>	<u>531</u>
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: ECOLE' TOUSSAINT LOUVERTURE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 87,301	-	\$ 87,301	\$ 85,589	\$ 1,712
Other Salaries for Instruction	89,905	-	89,905	71,088	18,817
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>177,206</u>	<u>-</u>	<u>177,206</u>	<u>156,677</u>	<u>20,529</u>
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>264,595</u>	<u>-</u>	<u>264,595</u>	<u>217,283</u>	<u>47,312</u>
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	1,730	\$ 210	1,940	1,940	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>1,730</u>	<u>210</u>	<u>1,940</u>	<u>1,940</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>1,958,807</u>	<u>(124,067)</u>	<u>1,834,740</u>	<u>1,717,692</u>	<u>117,048</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	102,124	5,662	107,786	107,786	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>102,124</u>	<u>5,662</u>	<u>107,786</u>	<u>107,786</u>	<u>-</u>
Undistributed Expenditures - Health Services					
Salaries	82,654	-	82,654	81,033	1,621
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	530	(24)	506	506	-
Total Undistributed Expenditures - Health Services	<u>83,184</u>	<u>(24)</u>	<u>83,160</u>	<u>81,539</u>	<u>1,621</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: ECOLE' TOUSSAINT LOUVERTURE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Other Supp. Serv. Students-Reg.					
Salaries of Other Professional Staff	\$ 103,374	-	\$ 103,374	\$ 101,372	\$ 2,002
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	103,374	-	103,374	101,372	2,002
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	164,731	-	164,731	127,486	37,245
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	1,490	-	1,490	1,357	133
Total Undist. Expend. - Improvement of Inst. Serv.	166,221	-	166,221	128,843	37,378
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	\$ 711	711	425	286
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	-	711	711	425	286
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	-	-	-	-	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	127,122	9,785	136,907	130,506	6,401
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	80,963	(69,245)	11,718	-	11,718
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	4,000	2,000	6,000	5,351	649
Supplies and Materials	10,337	5,000	15,337	14,762	575
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	222,422	(52,460)	169,962	150,619	19,343
Undist. Expend. - Custodial Services					
Salaries	-	6,125	6,125	6,125	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	6,125	6,125	6,125	-
Security					
Salaries	29,876	408	30,284	30,201	83
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	29,876	408	30,284	30,201	83
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	5,650	(729)	4,921	4,734	187
Contr Serv (Oth. than Bet Home & Sch)-Vend	-	-	-	-	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	5,650	(729)	4,921	4,734	187

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: ECOLE' TOUSSAINT LOUVERTURE	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 35,561	-	\$ 35,561	\$ 21,675	\$ 13,886
Other Retirement Contributions - PERS	17,271	-	17,271	17,271	-
Health Benefits	379,661	\$ 65,245	444,906	444,906	-
TOTAL UNALLOCATED BENEFITS	432,493	65,245	497,738	483,852	13,886
TOTAL UNDISTRIBUTED EXPENDITURES	1,145,344	24,938	1,170,282	1,095,496	74,786
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	3,104,151	(99,129)	3,005,022	2,813,188	191,834
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist. Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - School Admin.		-			-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	3,104,151	(99,129)	3,005,022	2,813,188	191,834
Other Financing Sources:					
Operating Transfer In	3,104,151	(99,129)	3,005,022	2,813,188	191,834
Total Other Financing Sources:	3,104,151	(99,129)	3,005,022	2,813,188	191,834
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: GORDON PARKS ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 154,969	\$ (2,000)	\$ 152,969	\$ 149,754	\$ 3,215
Grades 1-5 - Salaries of Teachers	1,681,170	(209,720)	1,471,450	1,471,445	5
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	49,367	-	49,367	(451)	49,818
Purchased Professional-Educational Services	21,695	2,500	24,195	21,043	3,152
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	23,940	3,000	26,940	25,473	1,467
General Supplies	42,564	9,341	51,905	44,043	7,862
Textbooks	3,787	(3,000)	787	-	787
Other Objects	3,840	5,000	8,840	3,860	4,980
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,981,332	(194,879)	1,786,453	1,715,167	71,286
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	-	-	-	-	-
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	211,072	(11,961)	199,111	142,043	57,068
Other Salaries for Instruction	82,568	377	82,945	81,365	1,580
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	2,626	(205)	2,421	1,616	805
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	296,266	(11,789)	284,477	225,024	59,453
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: GORDON PARKS ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 99,915	\$ (40,007)	\$ 59,908	\$ 59,116	\$ 792
Other Salaries for Instruction	77,532	(1,000)	76,532	74,253	2,279
General Supplies		-			-
Textbooks	340	(340)			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>177,787</u>	<u>(41,347)</u>	<u>136,440</u>	<u>133,369</u>	<u>3,071</u>
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full Time					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>474,053</u>	<u>(53,136)</u>	<u>420,917</u>	<u>358,393</u>	<u>62,524</u>
Bilingual Education - Instruction					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	1,732	208	1,940	1,940	-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>1,732</u>	<u>208</u>	<u>1,940</u>	<u>1,940</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,457,117</u>	<u>(247,807)</u>	<u>2,209,310</u>	<u>2,075,500</u>	<u>133,810</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	133,360	(2,000)	131,360	78,800	52,560
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	320	-	320	149	171
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>133,680</u>	<u>(2,000)</u>	<u>131,680</u>	<u>78,949</u>	<u>52,731</u>
Undistributed Expenditures - Health Services					
Salaries	103,374	(19,235)	84,139	84,139	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	1,340	-	1,340	786	554
Total Undistributed Expenditures - Health Services	<u>104,714</u>	<u>(19,235)</u>	<u>85,479</u>	<u>84,925</u>	<u>554</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: GORDON PARKS ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Other Supp. Serv. Students-Reg.					
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	-	-	-	-	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	\$ 75,157	\$ (75,157)			-
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	3,040	1,106	\$ 4,146	\$ 2,938	\$ 1,208
Total Undist. Expend. - Improvement of Inst. Serv.	78,197	(74,051)	4,146	2,938	1,208
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	155,755	(110,713)	45,042	45,042	-
Purchased Professional and Technical Services	980	3,000	3,980	3,000	980
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	21,989	14,000	35,989	26,656	9,333
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	178,724	(93,713)	85,011	74,698	10,313
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-			-
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	12,375	(10,351)	2,024	480	1,544
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	12,375	(10,351)	2,024	480	1,544
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	125,546	8,995	134,541	134,541	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	66,592	(4,500)	62,092	1,804	60,288
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	6,489	-	6,489	5,358	1,131
Supplies and Materials	4,355	96	4,451	4,420	31
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	202,982	4,591	207,573	146,123	61,450
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	28,255	1,816	30,071	29,890	181
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	28,255	1,816	30,071	29,890	181
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors	3,650	5,067	8,717	7,163	1,554
Contr Serv (Oth. than Bet Home & Sch)-Vend		-			-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	3,650	5,067	8,717	7,163	1,554

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: GORDON PARKS ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 42,589	-	\$ 42,589	\$ 17,714	\$ 24,875
Other Retirement Contributions - PERS	20,684	-	20,684	20,684	-
Health Benefits	454,699	\$ 145,604	600,303	600,303	-
TOTAL UNALLOCATED BENEFITS	<u>517,972</u>	<u>145,604</u>	<u>663,576</u>	<u>638,701</u>	<u>24,875</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,260,549</u>	<u>(42,272)</u>	<u>1,218,277</u>	<u>1,063,867</u>	<u>154,410</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>3,717,666</u>	<u>(290,079)</u>	<u>3,427,587</u>	<u>3,139,367</u>	<u>288,220</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education					
School Sponsored and Other Instructional Program					
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - School Admin.		-			-
Total Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>3,717,666</u>	<u>(290,079)</u>	<u>3,427,587</u>	<u>3,139,367</u>	<u>288,220</u>
Other Financing Sources:					
Operating Transfer In	<u>3,717,666</u>	<u>(290,079)</u>	<u>3,427,587</u>	<u>3,139,367</u>	<u>288,220</u>
Total Other Financing Sources:	<u>3,717,666</u>	<u>(290,079)</u>	<u>3,427,587</u>	<u>3,139,367</u>	<u>288,220</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: TYSON ELEMENTARY SCHOOL

	Original <u>Budget</u>	Budget <u>Transfers</u>	Final <u>Budget</u>	<u>Actual</u>	Variance <u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 232,191	-	\$ 232,191	\$ 226,389	\$ 5,802
Grades 1-5 - Salaries of Teachers	1,902,191	\$ (258,032)	1,644,159	1,644,159	-
Grades 6-8 - Salaries of Teachers	27,575	(27,575)	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	75,039	-	75,039	(2,094)	77,133
Purchased Professional-Educational Services	24,472	-	24,472	24,184	288
Purchased Technical Services	6,030	(2,915)	3,115	3,002	113
Other Purchased Services (400-500 series)	23,890	-	23,890	8,500	15,390
General Supplies	95,505	20,424	115,929	104,594	11,335
Textbooks	13,130	(4,815)	8,315	8,055	260
Other Objects	-	4,815	4,815	4,103	712
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>2,400,023</u>	<u>(268,098)</u>	<u>2,131,925</u>	<u>2,020,892</u>	<u>111,033</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	146,449	-	146,449	143,607	2,842
Other Salaries for Instruction	18,023	33,261	51,284	50,284	1,000
General Supplies	2,800	-	2,800	2,781	19
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	<u>167,272</u>	<u>33,261</u>	<u>200,533</u>	<u>196,672</u>	<u>3,861</u>
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers	52,334	260	52,594	41,414	11,180
Other Salaries for Instruction	51,045	-	51,045	25,590	25,455
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	1,400	-	1,400	1,388	12
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	<u>104,779</u>	<u>260</u>	<u>105,039</u>	<u>68,392</u>	<u>36,647</u>
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: TYSON ELEMENTARY SCHOOL

	Original <u>Budget</u>	Budget <u>Transfers</u>	Final <u>Budget</u>	<u>Actual</u>	Variance <u>Final to Actual</u>
Resource Room/Resource Center:					
Salaries of Teachers	\$ 184,226	\$ (46,669)	\$ 137,557	\$ 136,557	\$ 1,000
Other Salaries for Instruction	24,397	-	24,397	23,919	478
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>208,623</u>	<u>(46,669)</u>	<u>161,954</u>	<u>160,476</u>	<u>1,478</u>
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	500	(500)	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	1,400	-	1,400	1,312	88
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>1,900</u>	<u>(500)</u>	<u>1,400</u>	<u>1,312</u>	<u>88</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>482,574</u>	<u>(13,648)</u>	<u>468,926</u>	<u>426,852</u>	<u>42,074</u>
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	1,732	208	1,940	1,940	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>1,732</u>	<u>208</u>	<u>1,940</u>	<u>1,940</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,884,329</u>	<u>(281,538)</u>	<u>2,602,791</u>	<u>2,449,684</u>	<u>153,107</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	118,786	1,391	120,177	120,177	-
Other Purchased Services (400-500 series)	1,060	(1,060)	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>119,846</u>	<u>331</u>	<u>120,177</u>	<u>120,177</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: TYSON ELEMENTARY SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Health Services					
Salaries	\$ 79,035	\$ (17,037)	\$ 61,998	\$ 61,998	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	2,220	-	2,220	1,984	\$ 236
Total Undistributed Expenditures - Health Services	81,255	(17,037)	64,218	63,982	236
Undist. Expend. - Other Supp. Serv. Students-Reg.					
Salaries of Other Professional Staff	95,175	865	96,040	96,040	-
Salaries of Secretarial and Clerical Assistants	228,724	142,026	370,750	370,750	-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	323,899	142,891	466,790	466,790	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff		-			-
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	-	-	-	-	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	154,665	-	154,665	85,589	69,076
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	14,793	(11,912)	2,881	1,415	1,466
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	169,458	(11,912)	157,546	87,004	70,542
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-			-
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	3,429	(2,000)	1,429	-	1,429
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	3,429	(2,000)	1,429	-	1,429
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	224,231	12,782	237,013	237,014	(1)
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	163,229	200	163,429	29,477	133,952
Other Salaries	32,928	-	32,928	21,062	11,866
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	4,000	(2,004)	1,996	1,769	227
Supplies and Materials	1,938	119	2,057	2,046	11
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	426,326	11,097	437,423	291,368	146,055
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: TYSON ELEMENTARY SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Security					
Salaries	\$ 30,275	\$ 3,705	\$ 33,980	\$ 33,980	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>30,275</u>	<u>3,705</u>	<u>33,980</u>	<u>33,980</u>	<u>-</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)					
Contract Services - (Between Home and School) - Vendors		-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	9,000	2,184	11,184	10,088	\$ 1,096
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>9,000</u>	<u>2,184</u>	<u>11,184</u>	<u>10,088</u>	<u>1,096</u>
UNALLOCATED BENEFITS					
Social Security Contributions	53,878	-	53,878	19,049	34,829
Other Retirement Contributions - PERS	26,167	-	26,167	26,167	-
Health Benefits	575,222	145,629	720,851	720,851	-
TOTAL UNALLOCATED BENEFITS	<u>655,267</u>	<u>145,629</u>	<u>800,896</u>	<u>766,067</u>	<u>34,829</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,818,755</u>	<u>274,888</u>	<u>2,093,643</u>	<u>1,839,456</u>	<u>254,187</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>4,703,084</u>	<u>(6,650)</u>	<u>4,696,434</u>	<u>4,289,140</u>	<u>407,294</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>4,703,084</u>	<u>(6,650)</u>	<u>4,696,434</u>	<u>4,289,140</u>	<u>407,294</u>
Other Financing Sources:					
Operating Transfer In	4,703,084	(6,650)	4,696,434	4,289,140	407,294
Total Other Financing Sources:	<u>4,703,084</u>	<u>(6,650)</u>	<u>4,696,434</u>	<u>4,289,140</u>	<u>407,294</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

EXHIBIT D-3o

SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 63,655	\$ 16,944	\$ 80,599	\$ 80,599	-
Grades 1-5 - Salaries of Teachers	1,409,504	45,501	1,455,005	1,455,005	-
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	24,397	-	24,397	7,109	\$ 17,288
Purchased Professional-Educational Services	17,827	-	17,827	17,302	525
Purchased Technical Services	200	-	200	-	200
Other Purchased Services (400-500 series)	15,860	-	15,860	14,819	1,041
General Supplies	35,149	1,500	36,649	34,700	1,949
Textbooks	3,490	-	3,490	69	3,421
Other Objects	3,770	-	3,770	1,350	2,420
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,573,852	63,945	1,637,797	1,610,953	26,844
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	-	-	-	-	-
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	-	213	213	185	28
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	-	213	213	185	28
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Resource Room/Resource Center	-	-	-	-	-
Autism:					
Salaries of Teachers	\$ 95,634	-	\$ 95,634	\$ 93,759	\$ 1,875
Other Salaries for Instruction	39,716	-	39,716	39,437	279
General Supplies	1,600	-	1,600	1,175	425
Textbooks		-			-
Other Objects		-			-
Total Autism	136,950	-	136,950	134,371	2,579
Preschool Disabilities - Full Time					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Preschool Disabilities - Full Time	-	-	-	-	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	136,950	\$ 213	137,163	134,556	2,607
Bilingual Education - Instruction					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Bilingual Education - Instruction	-	-	-	-	-
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	1,730	210	1,940	1,940	-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)		-			-
Total School-Spon. Cocurricular Actvts. - Inst.	1,730	210	1,940	1,940	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	1,712,532	64,368	1,776,900	1,747,449	29,451
Undistributed Expend. - Attend. & Social Work					
Salaries	9,292	-	9,292	7,613	1,679
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Total Undistributed Expend. - Attend. & Social Work	9,292	-	9,292	7,613	1,679
Undistributed Expenditures - Health Services					
Salaries	93,925	-	93,925	92,083	1,842
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	560	-	560	560	-
Total Undistributed Expenditures - Health Services	94,485	-	94,485	92,643	1,842

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Other Supp. Serv. Students-Reg.					
Salaries of Other Professional Staff	\$ 64,686	\$ (1,268)	\$ 63,418	\$ 63,418	-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	64,686	(1,268)	63,418	63,418	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	99,525	-	99,525	97,603	\$ 1,922
Salaries of Other Professional Staff		-			-
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)	2,950	-	2,950	2,282	668
Supplies and Materials		-			-
Total Undist. Expend. - Improvement of inst. Serv.	102,475	-	102,475	99,885	2,590
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	142,450	-	142,450	139,657	2,793
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	400	-	400	250	150
Supplies and Materials	8,635	-	8,635	5,702	2,933
Other Objects		-			-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	151,485	-	151,485	145,609	5,876
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-			-
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	2,500	(500)	2,000	303	1,697
Supplies and Materials		-			-
Total Undist. Expend. - Instructional Staff Training Serv.	2,500	(500)	2,000	303	1,697
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	110,307	5,278	115,585	115,585	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	99,029	-	99,029	4,908	94,121
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	6,620	-	6,620	6,049	571
Supplies and Materials	3,430	(1,000)	2,430	1,701	729
Other Objects		-			-
Total Undist. Expend. - Support Serv. - School Admin.	219,386	4,278	223,664	128,243	95,421
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies		-			-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	37,323	-	37,323	35,283	2,040
General Supplies	789	-	789	-	789
Total Undist. Expend. - Security	38,112	-	38,112	35,283	2,829
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)					
Contract Services - (Between Home and School) - Vendors	6,500	416	6,916	1,945	4,971
Contr Serv (Oth. than Bet Home & Sch)-Vend		-			-
Contr Serv (Regular Students) - ESCs & CTSA		-			-
Total Undist. Expend. - Student Transportation Serv.	6,500	416	6,916	1,945	4,971

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

EXHIBIT D-3o

SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 31,964	-	\$ 31,964	\$ 17,810	\$ 14,154
Other Retirement Contributions - PERS	15,524	-	15,524	15,524	
Health Benefits	341,263	\$ 129,838	471,101	471,101	-
TOTAL UNALLOCATED BENEFITS	388,751	129,838	518,589	504,435	14,154
TOTAL UNDISTRIBUTED EXPENDITURES	1,077,672	132,764	1,210,436	1,079,377	131,059
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	2,790,204	197,132	2,987,336	2,826,826	\$ 160,510
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Special Education - Instruction:					
Resource Room/Resource Center	-	-	-	-	-
Bilingual Education	-	-	-	-	-
School Sponsored and Other Instructional Program	-	-	-	-	-
Undistributed Expenditures - Instructional Staff	-	-	-	-	-
Undist.Expend.-Support Serv.-Students - Reg.	-	-	-	-	-
Undistributed Expenditures - Athletics	-	-	-	-	-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	2,790,204	197,132	2,987,336	2,826,826	160,510
Other Financing Sources:					
Operating Transfer In	2,790,204	197,132	2,987,336	2,826,826	160,510
Total Other Financing Sources:	2,790,204	197,132	2,987,336	2,826,826	160,510
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: BANNEKER SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 137,635	-	\$ 137,635	\$ 135,936	\$ 1,699
Grades 1-5 - Salaries of Teachers	1,597,336	\$ 249,296	1,846,632	1,811,544	35,088
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	126,608	-	126,608	22,601	104,007
Purchased Professional-Educational Services	29,875	(6,176)	23,699	22,732	967
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	12,020	11,550	23,570	21,325	2,245
General Supplies	148,690	77,328	226,018	213,064	12,954
Textbooks	11,105	(266)	10,839	10,839	-
Other Objects	10,000	1,800	11,800	9,136	2,664
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,073,269	333,532	2,406,801	2,247,177	159,624
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	-	-	-	-	-
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	102,125	-	102,125	96,785	5,340
Other Salaries for Instruction	33,854	-	33,854	31,413	2,441
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	3,340	-	3,340	3,310	30
Textbooks	370	-	370	332	38
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	139,689	-	139,689	131,840	7,849
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

**EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012**

SCHOOL: BANNEKER SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	-	-	-	-	-
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies	\$ 2,090	-	\$ 2,090	\$ 792	\$ 1,298
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	2,090	-	2,090	792	1,298
Preschool Disabilities - Full Time					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	-	-	-	-	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	141,779	-	141,779	132,632	9,147
Bilingual Education - Instruction					
Salaries of Teachers	442,435	-	442,435	427,390	15,045
Other Salaries for Instruction	100,638	-	100,638	48,344	52,294
General Supplies	10,670	-	10,670	10,371	299
Textbooks	2,330	-	2,330	2,010	320
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	556,073	-	556,073	488,115	67,958
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	1,730	\$ 210	1,940	1,940	-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	1,730	210	1,940	1,940	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	2,772,851	333,742	3,106,593	2,869,864	236,729
Undistributed Expend. - Attend. & Social Work					
Salaries	446,289	(345,879)	100,410	100,410	-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	360	-	360	351	9
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	446,649	(345,879)	100,770	100,761	9
Undistributed Expenditures - Health Services					
Salaries	87,984	(1,726)	86,258	86,258	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	1,500	-	1,500	1,499	1
Total Undistributed Expenditures - Health Services	89,484	(1,726)	87,758	87,757	1

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: BANNEKER SCHOOL

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Other Supp. Serv. Students-Reg.					
Salaries of Other Professional Staff		\$ 65,947	\$ 65,947	\$ 65,947	-
Salaries of Secretarial and Clerical Assistants		-	-	-	-
Other Salaries		-	-	-	-
Other Purchased Services (400-500 series)		-	-	-	-
Supplies and Materials		-	-	-	-
Other Objects		-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.		65,947	65,947	65,947	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-	-	-	-
Salaries of Other Professional Staff	\$ 198,299	-	198,299	159,235	\$ 39,064
Salaries of Secr and Clerical Assist.	20,209	(20,209)	-	-	-
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	218,508	(20,209)	198,299	159,235	39,064
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	149,303	(1,972)	147,331	146,375	956
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	1,638	1,638	179	1,459
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	149,303	(334)	148,969	146,554	2,415
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	2,830	(172)	2,658	1,693	965
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	2,830	(172)	2,658	1,693	965
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	155,878	115,061	270,939	270,939	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	108,730	(5,522)	103,208	-	103,208
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	10,270	7,708	17,978	16,034	1,944
Supplies and Materials	13,310	172	13,482	13,481	1
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	288,188	117,419	405,607	300,454	105,153
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	62,239	(986)	61,253	55,806	5,447
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	62,239	(986)	61,253	55,806	5,447
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	10,000	1,752	11,752	11,752	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	-	-	-	-	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	10,000	1,752	11,752	11,752	-

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012**

SCHOOL: BANNEKER SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 53,775	-	\$ 53,775	\$ 19,106	\$ 34,669
Other Retirement Contributions - PERS	26,117	-	26,117	26,117	-
Health Benefits	574,118	\$ 70,449	644,567	644,567	-
TOTAL UNALLOCATED BENEFITS	654,010	70,449	724,459	689,790	34,669
TOTAL UNDISTRIBUTED EXPENDITURES	1,921,211	(113,739)	1,807,472	1,619,749	187,723
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	4,694,062	220,003	4,914,065	4,489,613	424,452
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - School Admin.		-			-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	4,694,062	220,003	4,914,065	4,489,613	424,452
Other Financing Sources:					
Operating Transfer In	4,694,062	220,003	4,914,065	4,489,613	424,452
Total Other Financing Sources:	4,694,062	220,003	4,914,065	4,489,613	424,452
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: GEORGE WASHINGTON CARVER INSTITUTE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 207,260	\$ (14,041)	\$ 193,219	\$ 180,949	\$ 12,270
Grades 1-5 - Salaries of Teachers	2,397,347	(384,358)	2,012,989	2,011,019	1,970
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	60,123	-	60,123	50,921	9,202
Purchased Professional-Educational Services	26,725	769	27,494	25,193	2,301
Purchased Technical Services	206	-	206	-	206
Other Purchased Services (400-500 series)	31,420	(1)	31,419	27,020	4,399
General Supplies	102,475	11,565	114,040	105,885	8,155
Textbooks	2,000	(2,000)	-	-	-
Other Objects	5,000	1,432	6,432	5,508	924
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,832,556	(386,634)	2,445,922	2,406,495	39,427
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	172,733	-	172,733	169,140	3,593
Other Salaries for Instruction	55,945	-	55,945	3,043	52,902
General Supplies	3,200	-	3,200	3,173	27
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	231,878	-	231,878	175,356	56,522
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	177,366	(1,264)	176,102	173,428	2,674
Other Salaries for Instruction	63,045	-	63,045	36,833	26,212
General Supplies	6,600	70	6,670	5,978	692
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	247,011	(1,194)	245,817	216,239	29,578
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012**

SCHOOL: GEORGE WASHINGTON CARVER INSTITUTE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 89,041	\$ 21,011	\$ 110,052	\$ 109,812	\$ 240
Other Salaries for Instruction	25,450	14,717	40,167	40,167	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	114,491	35,728	150,219	149,979	240
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	-	-	-	-	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	593,380	34,534	627,914	541,574	86,340
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	-	-	-	-	-
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	1,732	208	1,940	1,940	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	1,732	208	1,940	1,940	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	3,427,668	(351,892)	3,075,776	2,950,009	125,767
Undistributed Expend. - Attend. & Social Work					
Salaries	136,150	-	136,150	125,156	10,994
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	2,000	(2,000)	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	138,150	(2,000)	136,150	125,156	10,994
Undistributed Expenditures - Health Services					
Salaries	76,825	-	76,825	74,960	1,865
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,651	-	1,651	1,532	119
Total Undistributed Expenditures - Health Services	78,476	-	78,476	76,492	1,984

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: GEORGE WASHINGTON CARVER INSTITUTE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Other Supp. Serv. Students-Reg.					
Salaries of Other Professional Staff	\$ 95,425	\$ (1,842)	\$ 93,583	\$ 93,583	-
Salaries of Secretarial and Clerical Assistants					-
Other Salaries					-
Other Purchased Services (400-500 series)					-
Supplies and Materials					-
Other Objects					-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	95,425	(1,842)	93,583	93,583	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction					-
Salaries of Other Professional Staff	151,701	-	151,701	148,741	\$ 2,960
Salaries of Sec and Clerical Assist.	47,461	(42,584)	4,877	4,877	-
Purchased Prof- Educational Services					-
Other Purch Prof. and Tech. Services					-
Other Purch Services (400-500)					-
Supplies and Materials					-
Total Undist. Expend. - Improvement of Inst. Serv.	199,162	(42,584)	156,578	153,618	2,960
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	96,884	-	96,884	95,049	1,835
Purchased Professional and Technical Services					-
Other Purchased Services (400-500 series)	28,852	(25,918)	2,934	2,934	2,934
Supplies and Materials		25,918	25,918	23,263	2,655
Other Objects					-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	125,736	-	125,736	118,312	7,424
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	5,000	-	5,000	5,000	-
Other Purchased Professional & Technical Services					-
Other Purchased Services (400-500 series)	6,000	-	6,000	195	5,805
Supplies and Materials	1,000	(600)	400	347	53
Total Undist. Expend. - Instructional Staff Training Serv.	12,000	(600)	11,400	5,542	5,858
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	261,382	18,328	279,710	279,710	-
Salaries of Other Professional Staff					-
Salaries of Secretarial and Clerical Assistants	80,366	559	80,925	-	80,925
Other Salaries					-
Purchased Professional and Technical Services					-
Other Purchased Services (400-500 series)	5,000	(1,500)	3,500	1,107	2,393
Supplies and Materials	5,645	(560)	5,085	4,946	139
Other Objects					-
Total Undist. Expend. - Support Serv. - School Admin.	352,393	16,827	369,220	285,763	83,457
Undist. Expend. - Custodial Services					
Salaries					-
General Supplies					-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	28,295	146	28,441	27,350	1,091
General Supplies					-
Total Undist. Expend. - Security	28,295	146	28,441	27,350	1,091
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)					-
Contract Services - (Between Home and School) - Vendors	9,984	1,807	11,791	9,696	2,095
Contr Serv (Oth. than Bet Home & Sch)-Vend					-
Contr Serv (Regular Students) - ESCs & CTSA					-
Total Undist. Expend. - Student Transportation Serv.	9,984	1,807	11,791	9,696	2,095

**EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012**

SCHOOL: GEORGE WASHINGTON CARVER INSTITUTE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 59,462	-	\$ 59,462	\$ 31,529	\$ 27,933
Other Retirement Contributions - PERS	28,879	-	28,879	28,879	-
Health Benefits	634,831	\$ 275,227	910,058	910,058	-
TOTAL UNALLOCATED BENEFITS	723,172	275,227	998,399	970,466	27,933
TOTAL UNDISTRIBUTED EXPENDITURES	1,762,793	246,981	2,009,774	1,865,978	143,796
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	5,190,461	(104,911)	5,085,550	4,815,987	269,563
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5		-	-	-	-
Grades 6-8		-	-	-	-
Grades 9-12		-	-	-	-
Special Education - Instruction:					
Resource Room/Resource Center		-	-	-	-
Bilingual Education		-	-	-	-
School Sponsored and Other Instructional Program		-	-	-	-
Undistributed Expenditures - Instructional Staff		-	-	-	-
Undist. Expend.-Support Serv.-Students - Reg.		-	-	-	-
Undistributed Expenditures - Athletics		-	-	-	-
Undistributed Expenditures - School Admin.		-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	5,190,461	(104,911)	5,085,550	4,815,987	269,563
Other Financing Sources:					
Operating Transfer In	5,190,461	(104,911)	5,085,550	4,815,987	269,563
Total Other Financing Sources:	5,190,461	(104,911)	5,085,550	4,815,987	269,563
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers		-			-
Grades 1-5 - Salaries of Teachers	\$ 1,750,789	\$ (23,258)	\$ 1,727,531	\$ 1,727,531	-
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services	23,025	(23,025)			-
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	8,454	1,000	9,454	8,331	\$ 1,123
General Supplies	109,828	31,126	140,954	136,333	4,621
Textbooks	1,000	-	1,000	777	223
Other Objects	2,000	(1,162)	838	838	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,895,096	(15,319)	1,879,777	1,873,810	5,967
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	140,563	-	140,563	137,935	2,628
Other Salaries for Instruction	35,037	-	35,037	34,860	177
General Supplies	4,800	-	4,800	3,585	1,215
Textbooks	1,000	(574)	426	426	-
Other Objects	1,000	-	1,000	1,000	-
Total Learning and/or Language Disabilities	182,400	(574)	181,826	177,806	4,020
Visual Impairments					
Other Salaries for Instruction		-			-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Multiple Disabilities	-	-	-	-	-

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012**

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Resource Room/Resource Center:					
Salaries of Teachers	\$ 103,375	-	\$ 103,375	\$ 101,372	\$ 2,003
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
	<u>103,375</u>	<u>-</u>	<u>103,375</u>	<u>101,372</u>	<u>2,003</u>
Total Resource Room/Resource Center					
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Autism					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>285,775</u>	<u>\$ (574)</u>	<u>285,201</u>	<u>279,178</u>	<u>6,023</u>
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Bilingual Education - instruction					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	1,732	208	1,940	1,940	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total School-Spon. Cocurricular Actvts. - Inst.					
	<u>1,732</u>	<u>208</u>	<u>1,940</u>	<u>1,940</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total School-Spon. Cocurricular Athletics - Inst.					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,182,603</u>	<u>(15,685)</u>	<u>2,166,918</u>	<u>2,154,928</u>	<u>11,990</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	36,108	-	36,108	25,927	10,181
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Undistributed Expend. - Attend. & Social Work					
	<u>36,108</u>	<u>-</u>	<u>36,108</u>	<u>25,927</u>	<u>10,181</u>
Undistributed Expenditures - Health Services					
Salaries	88,801	-	88,801	87,089	1,712
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	500	58	558	208	350
	<u>500</u>	<u>58</u>	<u>558</u>	<u>208</u>	<u>350</u>
Total Undistributed Expenditures - Health Services					
	<u>89,301</u>	<u>58</u>	<u>89,359</u>	<u>87,297</u>	<u>2,062</u>

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012**

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Other Supp. Serv. Students-Reg.					
Salaries of Other Professional Staff	\$ 102,875	\$ (1,553)	\$ 101,322	\$ 101,322	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	<u>102,875</u>	<u>(1,553)</u>	<u>101,322</u>	<u>101,322</u>	<u>-</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Purchased Prof. Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	153,921	-	153,921	95,259	\$ 58,662
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	5,330	(2,370)	2,960	2,556	404
Supplies and Materials	1,500	-	1,500	1,490	10
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>160,751</u>	<u>(2,370)</u>	<u>158,381</u>	<u>99,305</u>	<u>59,076</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	2,000	-	2,000	657	1,343
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>657</u>	<u>1,343</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	113,712	6,375	120,087	120,087	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	78,289	2,259	80,548	8,737	71,811
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	11,674	-	11,674	10,756	918
Supplies and Materials	2,000	-	2,000	1,884	116
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>205,675</u>	<u>8,634</u>	<u>214,309</u>	<u>141,464</u>	<u>72,845</u>
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries	28,301	-	28,301	13,702	14,599
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>28,301</u>	<u>-</u>	<u>28,301</u>	<u>13,702</u>	<u>14,599</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	5,000	6,913	11,913	10,662	1,251
Contr Serv (Oth. than Bet Home & Sch)-Vend	-	-	-	-	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>5,000</u>	<u>6,913</u>	<u>11,913</u>	<u>10,662</u>	<u>1,251</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 37,437	-	\$ 37,437	\$ 22,854	\$ 14,583
Other Retirement Contributions - PERS	18,182	-	18,182	18,182	-
Health Benefits	399,691	\$ 17,613	417,304	417,304	-
TOTAL UNALLOCATED BENEFITS	<u>455,310</u>	<u>17,613</u>	<u>472,923</u>	<u>458,340</u>	<u>14,583</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,085,321</u>	<u>29,295</u>	<u>1,114,616</u>	<u>938,676</u>	<u>175,940</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>3,267,924</u>	<u>\$ 13,610</u>	<u>3,281,534</u>	<u>3,093,604</u>	<u>187,930</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Special Education - Instruction:					
Resource Room/Resource Center	-	-	-	-	-
Bilingual Education	-	-	-	-	-
School Sponsored and Other Instructional Program	-	-	-	-	-
Undistributed Expenditures - Instructional Staff	-	-	-	-	-
Undist. Expend.-Support Serv.-Students - Reg.	-	-	-	-	-
Undistributed Expenditures - Athletics	-	-	-	-	-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>3,267,924</u>	<u>13,610</u>	<u>3,281,534</u>	<u>3,093,604</u>	<u>187,930</u>
Other Financing Sources:					
Operating Transfer In	<u>3,267,924</u>	<u>13,610</u>	<u>3,281,534</u>	<u>3,093,604</u>	<u>187,930</u>
Total Other Financing Sources:	<u>3,267,924</u>	<u>13,610</u>	<u>3,281,534</u>	<u>3,093,604</u>	<u>187,930</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: ALTHEA GIBSON ECE ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 599,737	\$ 20,621	\$ 620,358	\$ 619,302	\$ 1,056
Grades 1-5 - Salaries of Teachers	-	-	-	-	-
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	144,061	-	144,061	(22,659)	166,720
Purchased Professional-Educational Services	2,345	1,464	3,809	3,809	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	7,940	-	7,940	7,419	521
General Supplies	35,431	7,917	43,348	39,430	3,918
Textbooks	-	-	-	-	-
Other Objects	2,000	(956)	1,044	1,044	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	791,514	29,046	820,560	648,345	172,215
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	-	-	-	-	-
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: ALTHEA GIBSON ECE ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers		-			-
Other Salaries for Instruction	\$ 24,397	-	\$ 24,397	\$ 22,337	\$ 2,060
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Resource Room/Resource Center	24,397	-	24,397	22,337	2,060
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Autism	-	-	-	-	-
Preschool Disabilities - Full Time					
Salaries of Teachers		\$ 53,366	53,366	53,366	-
Other Salaries for Instruction	103,905	(57,063)	46,842	46,842	-
General Supplies	2,200	-	2,200	2,198	2
Textbooks		-			-
Other Objects		-			-
Total Preschool Disabilities - Full Time	106,105	(3,697)	102,408	102,406	2
TOTAL SPECIAL EDUCATION - INSTRUCTION	130,502	(3,697)	126,805	124,743	2,062
Bilingual Education - Instruction					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Bilingual Education - Instruction	-	-	-	-	-
School-Spon. Cocurricular Actvts. - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)		-			-
Total School-Spon. Cocurricular Actvts. - Inst.	-	-	-	-	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	922,016	25,349	947,365	773,088	174,277
Undistributed Expend. - Attend. & Social Work					
Salaries	51,062	-	51,062	50,061	1,001
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Total Undistributed Expend. - Attend. & Social Work	51,062	-	51,062	50,061	1,001
Undistributed Expenditures - Health Services					
Salaries	69,841	-	69,841	68,522	1,319
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	1,240	-	1,240	1,054	186
Total Undistributed Expenditures - Health Services	71,081	-	71,081	69,576	1,505

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: ALTHEA GIBSON ECE ACADEMY	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Other Supp. Serv. Students-Reg.					
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	-	-	-	-	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	\$ 75,140	-	\$ 75,140	\$ 73,666	\$ 1,474
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	75,140	-	75,140	73,666	1,474
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	-	-	-	-	-
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-			-
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	1,090	\$ (550)	540	540	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	1,090	(550)	540	540	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	107,907	9,241	117,148	117,148	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	88,698	(29,855)	58,843	191	58,652
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	4,370	(2,370)	2,000	1,846	154
Supplies and Materials	4,810	(1,000)	3,810	3,670	140
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	205,785	(23,984)	181,801	122,855	58,946
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries		33	33	33	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	-	33	33	33	-
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors	2,504	(1,490)	1,014	1,014	-
Contr Serv (Oth. than Bet Home & Sch)-Vend		-			-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	2,504	(1,490)	1,014	1,014	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: ALTHEA GIBSON ECE ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 17,685	-	\$ 17,685		\$ 17,685
Other Retirement Contributions - PERS	8,589	-	8,589	\$ 8,589	-
Health Benefits	188,815	\$ 136,352	325,167	325,167	-
TOTAL UNALLOCATED BENEFITS	215,089	136,352	351,441	333,756	17,685
TOTAL UNDISTRIBUTED EXPENDITURES	621,751	110,361	732,112	651,501	80,611
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	1,543,767	135,710	1,679,477	1,424,589	254,888
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education					
School Sponsored and Other Instructional Program					
Undistributed Expenditures - Instructional Staff		-			-
Undist. Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - School Admin.		-			-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	1,543,767	135,710	1,679,477	1,424,589	254,888
Other Financing Sources:					
Operating Transfer In	1,543,767	135,710	1,679,477	1,424,589	254,888
Total Other Financing Sources:	1,543,767	135,710	1,679,477	1,424,589	254,888
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

EXHIBIT D-3a

SCHOOL: WALSTROM EARLY CHILDHOOD ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 515,720	\$ 33,469	\$ 549,189	\$ 518,627	\$ 30,562
Grades 1-5 - Salaries of Teachers					
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	136,039	-	136,039		136,039
Purchased Professional-Educational Services	1,675	403	2,078	2,073	5
Purchased Technical Services	1,500	2,102	3,602	3,602	-
Other Purchased Services (400-500 series)	21,100	185	21,285	8,771	12,514
General Supplies	13,360	(117)	13,243	13,247	(4)
Textbooks		-			-
Other Objects	2,500	(50)	2,450	2,450	-
	<u>691,894</u>	<u>35,992</u>	<u>727,886</u>	<u>548,770</u>	<u>179,116</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	-	-	-	-	-
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012**

SCHOOL: WALSTROM EARLY CHILDHOOD ACADEMY	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Resource Room/Resource Center:					
Salaries of Teachers		-			-
Other Salaries for Instruction	\$ 24,914	-	\$ 24,914	\$ 24,425	\$ 489
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>24,914</u>	<u>-</u>	<u>24,914</u>	<u>24,425</u>	<u>489</u>
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	1,000	\$ (1,000)			-
Other Salaries for Instruction		-			-
General Supplies		1,000	1,000	1,000	-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>25,914</u>	<u>-</u>	<u>25,914</u>	<u>25,425</u>	<u>489</u>
Bilingual Education - Instruction					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>717,808</u>	<u>35,992</u>	<u>753,800</u>	<u>574,195</u>	<u>179,605</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	67,452	-	67,452	62,120	5,332
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>67,452</u>	<u>-</u>	<u>67,452</u>	<u>62,120</u>	<u>5,332</u>
Undistributed Expenditures - Health Services					
Salaries	61,624	-	61,624	59,912	1,712
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	1,000	-	1,000	965	35
Total Undistributed Expenditures - Health Services	<u>62,624</u>	<u>-</u>	<u>62,624</u>	<u>60,877</u>	<u>1,747</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

SCHOOL: WALSTROM EARLY CHILDHOOD ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Other Supp. Serv. Students-Reg.					
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.					
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	\$ 95,634	\$ (30,067)	\$ 65,567	\$ 65,567	
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services	300	(300)			
Other Purch Services (400-500)		-			-
Supplies and Materials		-			-
Total Undist. Expend. - Improvement of Inst. Serv.	95,934	(30,367)	65,567	65,567	
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Total Undist. Expend. - Edu. Media Serv./Sch. Library					
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-			-
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Total Undist. Expend. - Instructional Staff Training Serv.					
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	140,152	12,983	153,135	153,135	
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	129,165		129,165		\$ 129,165
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	3,000	(1,494)	1,506	1,298	208
Supplies and Materials	12,405	(552)	11,853	11,827	26
Other Objects		-			-
Total Undist. Expend. - Support Serv. - School Admin.	284,722	10,937	295,659	166,260	129,399
Undist. Expend. - Custodial Services					
Salaries		15,455	15,455	15,455	
General Supplies		-			-
Total Undist. Expend. - Custodial Services		15,455	15,455	15,455	
Security					
Salaries	26,195	16	26,211	26,211	
General Supplies		-			-
Total Undist. Expend. - Security	26,195	16	26,211	26,211	
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors	800		800	800	
Contr Serv (Oth. than Bet Home & Sch)-Vend		-			-
Contr Serv (Regular Students) - ESCs & CTSA		-			-
Total Undist. Expend. - Student Transportation Serv.	800		800	800	

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012**

SCHOOL: WALSTROM EARLY CHILDHOOD ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 16,712	-	\$ 16,712		\$ 16,712
Other Retirement Contributions - PERS	8,116	-	8,116	\$ 8,116	-
Health Benefits	178,420	\$ 47,474	225,894	225,894	-
TOTAL UNALLOCATED BENEFITS	<u>203,248</u>	<u>47,474</u>	<u>250,722</u>	<u>234,010</u>	<u>16,712</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>740,975</u>	<u>43,515</u>	<u>784,490</u>	<u>631,300</u>	<u>153,190</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>1,458,783</u>	<u>79,507</u>	<u>1,538,290</u>	<u>1,205,495</u>	<u>332,795</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education					
School Sponsored and Other Instructional Program					
Undistributed Expenditures - Instructional Staff		-			-
Undist. Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>1,458,783</u>	<u>79,507</u>	<u>1,538,290</u>	<u>1,205,495</u>	<u>332,795</u>
Other Financing Sources:					
Operating Transfer In	<u>1,458,783</u>	<u>79,507</u>	<u>1,538,290</u>	<u>1,205,495</u>	<u>332,795</u>
Total Other Financing Sources:	<u>1,458,783</u>	<u>79,507</u>	<u>1,538,290</u>	<u>1,205,495</u>	<u>332,795</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SPECIAL REVENUE FUND

EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	231 Title I 2011/2012	233 Title I ARRA	232 Title I 2010/2011 Interim	236 Title I SIA 2010/2011 Interim	Sub-total
Revenues					
Federal sources	\$ 5,634,573	\$ 824,912	\$ 11,999	\$ 86,483	\$ 6,557,967
State sources	-	-	-	-	-
Other aid	-	-	-	-	-
Total Revenue	<u>5,634,573</u>	<u>824,912</u>	<u>11,999</u>	<u>86,483</u>	<u>6,557,967</u>
Expenditures					
Instruction:					
Salaries of teachers	-	451,527	-	61,196	512,723
Other salaries for instruction	-	-	-	-	-
Purchased prof. and technical services	1,006,584	-	-	-	1,006,584
Purch Prof-Educational Services	-	-	8,944	-	8,944
Other purchased services	-	-	-	-	-
General supplies	88,803	111,870	-	14,972	215,645
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total instruction	<u>1,095,387</u>	<u>563,397</u>	<u>8,944</u>	<u>76,168</u>	<u>1,743,896</u>
Support services:					
Salaries of Teachers	194,573	31,299	-	-	225,872
Salaries of Program Directors	-	-	-	-	-
Salaries of other professional staff	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other salaries	-	-	-	-	-
Salary of Community Parent Involvement Spec	-	-	-	-	-
Salaries of Master Teachers	-	-	-	-	-
Personal services - employee benefits	2,396	37,175	-	-	39,571
Purchased professional - education services	-	-	-	3,550	3,550
Ed Svcs -Contracted Prek	-	-	-	-	-
Other purchased prof. and technical services	7,000	-	-	-	7,000
Rentals	-	-	-	-	-
Purchased technical services	-	-	-	-	-
Other purchased services	2,801	28,667	-	-	31,468
Contracted Srv - Transportation	-	-	-	-	-
Travel	-	-	-	-	-
Miscellaneous Purchased Services	-	-	3,055	5,222	8,277
Supplies and Materials	108,493	48,100	-	1,543	158,136
Other objects	36,878	-	-	-	36,878
Rental of land and building	-	-	-	-	-
Instructional Equipment	-	-	-	-	-
Non-instructional Equipment	-	-	-	-	-
Total support services	<u>352,141</u>	<u>145,241</u>	<u>3,055</u>	<u>10,315</u>	<u>510,752</u>
Facilities acquisition and construction services:					
Instructional equipment	-	116,274	-	-	116,274
Non-Instructional equipment	-	-	-	-	-
Construction services	-	-	-	-	-
Total Facilities acquisition and construction services	<u>-</u>	<u>116,274</u>	<u>-</u>	<u>-</u>	<u>116,274</u>
Transfer of Funds to School Based Budgets	4,187,045	-	-	-	4,187,045
Total Transfers	<u>4,187,045</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,187,045</u>
Total Expenditures	<u>5,634,573</u>	<u>824,912</u>	<u>11,999</u>	<u>86,483</u>	<u>6,557,967</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	-	-	-	-	-
Other Financing Sources					
Transfer In - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	237 Title I SIA ARRA	239 School Imvt Grant 11/12	241 Title III Regular 11/12 Grant	243 Title III 2010/2011 Interim	251/252 IDEA Part B 2010/2011 Basic Interim	Sub-total
Revenues						
Federal sources	\$ 6,545	\$ 1,562,173	\$ 61,071	\$ 590	\$ 406,458	\$ 2,036,837
State sources	-	-	-	-	-	-
Other aid	-	-	-	-	-	-
Total Revenue	<u>6,545</u>	<u>1,562,173</u>	<u>61,071</u>	<u>590</u>	<u>406,458</u>	<u>2,036,837</u>
Expenditures						
Instruction:						
Salaries of teachers		506,501				506,501
Other salaries for instruction		6,704				6,704
Purchased prof. and technical services						-
Purch Prof-Educational Services		45,500				45,500
Other purchased services		69,182				69,182
General supplies	6,545	135,020	10,225		385,343	537,133
Textbooks		50,761				50,761
Other objects	-	-	-	-	-	-
Total instruction	<u>6,545</u>	<u>813,668</u>	<u>10,225</u>	<u>-</u>	<u>385,343</u>	<u>1,215,781</u>
Support services:						
Salaries of Teachers		14,027				14,027
Salaries of Program Directors						-
Salaries of other professional staff		28,294				28,294
Salaries of secretarial and clerical assistants					16,632	16,632
Other salaries				590		590
Salary of Community Parent Involvement Spec						-
Salaries of Master Teachers						-
Personal services - employee benefits					4,483	4,483
Purchased professional - education services		94,352				94,352
Ed Svcs -Contracted Prek						-
Other purchased prof. and technical services						-
Rentals						-
Purchased technical services						-
Other purchased services		275,166				275,166
Contracted Srv - Transportation						-
Travel		16,036				16,036
Miscellaneous Purchased Services			1,409			1,409
Supplies and Materials		204,971	2,478			207,449
Other objects		23,545				23,545
Rental of land and building						-
Instructional Equipment						-
Non-instructional Equipment	-	-	-	-	-	-
Total support services	<u>-</u>	<u>656,391</u>	<u>3,887</u>	<u>590</u>	<u>21,115</u>	<u>681,983</u>
Facilities acquisition and construction services:						
Instructional equipment		92,114	46,959			139,073
Non-Instructional equipment						-
Construction services						-
Total Facilities acquisition and construction services	<u>-</u>	<u>92,114</u>	<u>46,959</u>	<u>-</u>	<u>-</u>	<u>139,073</u>
Transfer of Funds to School Based Budgets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>6,545</u>	<u>1,562,173</u>	<u>61,071</u>	<u>590</u>	<u>406,458</u>	<u>2,036,837</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources						
Transfer In - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION
 SPECIAL REVENUE FUND
 COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
 BUDGETARY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	254 IDEA Part B ARRA	255 IDEA Part B Basic 11/12 Grant	256 IDEA P/S ARRA	257 IDEA Preschool 11/12 Grant	Sub-total
Revenues					
Federal sources	\$ 439,449	\$ 1,769,477	\$ 56,032	\$ 73,735	\$ 2,338,693
State sources	-	-	-	-	-
Other aid	-	-	-	-	-
Total Revenue	<u>439,449</u>	<u>1,769,477</u>	<u>56,032</u>	<u>73,735</u>	<u>2,338,693</u>
Expenditures					
Instruction:					
Salaries of teachers	88,608	10,656	-	-	99,264
Other salaries for instruction	101,645	-	-	-	101,645
Purchased prof. and technical services	-	55,233	-	-	55,233
Purch Prof-Educational Services	-	-	-	-	-
Other purchased services	-	404,001	-	-	404,001
General supplies	-	23,774	40,860	3,126	67,760
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total instruction	<u>190,253</u>	<u>493,664</u>	<u>40,860</u>	<u>3,126</u>	<u>727,903</u>
Support services:					
Salaries of Teachers	-	-	-	-	-
Salaries of Program Directors	-	-	-	-	-
Salaries of other professional staff	-	112,358	-	-	112,358
Salaries of secretarial and clerical assistants	-	83,158	-	-	83,158
Other salaries	-	11,849	-	-	11,849
Salary of Community Parent Involvement Spec	-	-	-	-	-
Salaries of Master Teachers	-	-	-	-	-
Personal services - employee benefits	14,554	43,861	-	-	58,415
Purchased professional - education services	-	988,336	-	70,609	1,058,945
Ed Svcs -Contracted Prek	-	-	-	-	-
Other purchased prof. and technical services	-	-	-	-	-
Rentals	-	-	-	-	-
Purchased technical services	-	-	-	-	-
Other purchased services	-	18,188	-	-	18,188
Contracted Srv - Transportation	-	-	-	-	-
Travel	-	-	-	-	-
Miscellaneous Purchased Services	-	-	-	-	-
Supplies and Materials	-	18,063	-	-	18,063
Other objects	-	-	-	-	-
Rental of land and building	-	-	-	-	-
Instructional Equipment	-	-	-	-	-
Non-instructional Equipment	-	-	-	-	-
Total support services	<u>14,554</u>	<u>1,275,813</u>	<u>-</u>	<u>70,609</u>	<u>1,360,976</u>
Facilities acquisition and construction services:					
Instructional equipment	234,642	-	15,172	-	249,814
Non-Instructional equipment	-	-	-	-	-
Construction services	-	-	-	-	-
Total Facilities acquisition and construction services	<u>234,642</u>	<u>-</u>	<u>15,172</u>	<u>-</u>	<u>249,814</u>
Transfer of Funds to School Based Budgets	-	-	-	-	-
Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>439,449</u>	<u>1,769,477</u>	<u>56,032</u>	<u>73,735</u>	<u>2,338,693</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures					
Other Financing Sources	-	-	-	-	-
Transfer In - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION
 SPECIAL REVENUE FUND
 COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
 BUDGETARY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	271 <u>Title II</u> <u>Part A</u> <u>Reg.</u> <u>2011/2012</u>	273 <u>Title II A</u> <u>2010/2011</u> <u>Interim</u>	277/278 <u>Title II</u> <u>Part D</u> <u>2010/2011</u> <u>Interim</u>	297 <u>Title III</u> <u>Immigrant</u> <u>2011/2012</u>	<u>Sub-total</u>
Revenues					
Federal sources	\$ 990,844	\$ 43,608	\$ 10,001	\$ 21,114	\$ 1,065,567
State sources	-	-	-	-	-
Other aid	-	-	-	-	-
Total Revenue	<u>990,844</u>	<u>43,608</u>	<u>10,001</u>	<u>21,114</u>	<u>1,065,567</u>
Expenditures					
Instruction:					
Salaries of teachers	156,221	11,280			167,501
Other salaries for instruction					-
Purchased prof. and technical services					-
Purch Prof-Educational Services					-
Other purchased services					-
General supplies			501	10,510	11,011
Textbooks					-
Other objects	-	-	-	-	-
Total instruction	<u>156,221</u>	<u>11,280</u>	<u>501</u>	<u>10,510</u>	<u>178,512</u>
Support services:					
Salaries of Teachers		3,216			3,216
Salaries of Program Directors					-
Salaries of other professional staff	390,054				390,054
Salaries of secretarial and clerical assistants					-
Other salaries					-
Salary of Community Parent Involvement Spec					-
Salaries of Master Teachers					-
Personal services - employee benefits	165,738				165,738
Purchased professional - education services	248,515	12,028			260,543
Ed Svcs -Contracted Prek					-
Other purchased prof. and technical services			9,500		9,500
Rentals					-
Purchased technical services					-
Other purchased services	19,063	7,790			26,853
Contracted Srv - Transportation					-
Travel					-
Miscellaneous Purchased Services					-
Supplies and Materials	10,817	4,965		4,384	20,166
Other objects	436				436
Rental of land and building					-
Instructional Equipment					-
Non-instructional Equipment	-	-	-	-	-
Total support services	<u>834,623</u>	<u>27,999</u>	<u>9,500</u>	<u>4,384</u>	<u>876,506</u>
Facilities acquisition and construction services:					
Instructional equipment					-
Non-Instructional equipment		4,329		6,220	10,549
Construction services	-	-	-	-	-
Total Facilities acquisition and construction services	<u>-</u>	<u>4,329</u>	<u>-</u>	<u>6,220</u>	<u>10,549</u>
Transfer of Funds to School Based Budgets	-				-
Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>990,844</u>	<u>43,608</u>	<u>10,001</u>	<u>21,114</u>	<u>1,065,567</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures					
Other Financing Sources					
Transfer In - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION
 SPECIAL REVENUE FUND
 COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
 BUDGETARY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	361 Carl D. Perkins Vocational & Technical Ed. FY 2012	404 Workforce Investment	457 NJ Reading First Grant FY 2010	Sub-total
Revenues				
Federal sources	\$ 102,957	\$ 16,000	\$ 53,065	\$ 172,022
State sources	-	-	-	-
Other aid	-	-	-	-
Total Revenue	<u>102,957</u>	<u>16,000</u>	<u>53,065</u>	<u>172,022</u>
Expenditures				
Instruction:				
Salaries of teachers		5,936	53,065	59,001
Other salaries for instruction				-
Purchased prof. and technical services				-
Purch Prof-Educational Services	10,000			10,000
Other purchased services				-
General supplies	33,704			33,704
Textbooks				-
Other objects	-	-	-	-
Total instruction	<u>43,704</u>	<u>5,936</u>	<u>53,065</u>	<u>102,705</u>
Support services:				
Salaries of Teachers				-
Salaries of Program Directors				-
Salaries of other professional staff				-
Salaries of secretarial and clerical assistants		9,664		9,664
Other salaries				-
Salary of Community Parent Involvement Spec				-
Salaries of Master Teachers				-
Personal services - employee benefits				-
Purchased professional - education services				-
Ed Svcs -Contracted Prek				-
Other purchased prof. and technical services				-
Rentals				-
Purchased technical services				-
Other purchased services		400		400
Contracted Srv - Transportation				-
Travel				-
Miscellaneous Purchased Services				-
Supplies and Materials				-
Other objects				-
Rental of land and building				-
Instructional Equipment				-
Non-instructional Equipment	-	-	-	-
Total support services	<u>-</u>	<u>10,064</u>	<u>-</u>	<u>10,064</u>
Facilities acquisition and construction services:				
Instructional equipment	59,253			59,253
Non-Instructional equipment				-
Construction services	-	-	-	-
Total Facilities acquisition and construction services	<u>59,253</u>	<u>-</u>	<u>-</u>	<u>59,253</u>
Transfer of Funds to School Based Budgets	-	-	-	-
Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>102,957</u>	<u>16,000</u>	<u>53,065</u>	<u>172,022</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures				
	-	-	-	-
Other Financing Sources				
Transfer In - General Fund	\$ -	\$ -	\$ -	-

EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	501 NJ Nonpublic Textbooks	502 Chapter 192 Compensatory Education	503 Chapter 192 English as a Second Language	505 Chapter 192 Transportation FY10	Sub-total
Revenues					
Federal sources					\$ -
State sources	\$ 34,572	\$ 203,809	\$ 3,707	\$ 21,332	263,420
Other aid	-	-	-	-	-
Total Revenue	<u>34,572</u>	<u>203,809</u>	<u>3,707</u>	<u>21,332</u>	<u>263,420</u>
Expenditures					
Instruction:					
Salaries of teachers					-
Other salaries for instruction					-
Purchased prof. and technical services					-
Purch Prof-Educational Services					-
Other purchased services					-
General supplies					-
Textbooks	34,572				34,572
Other objects	-	-	-	-	-
Total instruction	<u>34,572</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,572</u>
Support services:					
Salaries of Teachers					-
Salaries of Program Directors					-
Salaries of other professional staff					-
Salaries of secretarial and clerical assistants					-
Other salaries					-
Salary of Community Parent Involvement Spec					-
Salaries of Master Teachers					-
Personal services - employee benefits					-
Purchased professional - education services		203,809	3,707	21,332	228,848
Ed Svcs -Contracted Prek					-
Other purchased prof. and technical services					-
Rentals					-
Purchased technical services					-
Other purchased services					-
Contracted Srv - Transportation					-
Travel					-
Miscellaneous Purchased Services					-
Supplies and Materials					-
Other objects					-
Rental of land and building					-
Instructional Equipment					-
Non-instructional Equipment	-	-	-	-	-
Total support services	<u>-</u>	<u>203,809</u>	<u>3,707</u>	<u>21,332</u>	<u>228,848</u>
Facilities acquisition and construction services:					
Instructional equipment					-
Non-instructional equipment					-
Construction services	-	-	-	-	-
Total Facilities acquisition and construction services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfer of Funds to School Based Budgets	-	-	-	-	-
Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>34,572</u>	<u>203,809</u>	<u>3,707</u>	<u>21,332</u>	<u>263,420</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures					
	-	-	-	-	-
Other Financing Sources					
Transfer In - General Fund	\$ -	\$ -	\$ -	\$ -	-

EAST ORANGE BOARD OF EDUCATION
 SPECIAL REVENUE FUND
 COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
 BUDGETARY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>506</u> <u>Chapter 193</u> <u>Supplemental</u> <u>Instruction</u>	<u>507</u> <u>Chapter 193</u> <u>Exam</u> <u>and</u> <u>Class</u>	<u>508</u> <u>Chapter 193</u> <u>Corrective</u> <u>Speech</u>	<u>509</u> <u>Nonpublic</u> <u>Nursing</u> <u>Aid</u>	<u>618</u> <u>Adult</u> <u>Education</u>	<u>Sub-total</u>
Revenues						
Federal sources					69,165	\$ 69,165
State sources	\$ 46,020	\$ 54,748	\$ 15,086	\$ 53,481		169,335
Other aid	-	-	-	-	-	-
Total Revenue	<u>46,020</u>	<u>54,748</u>	<u>15,086</u>	<u>53,481</u>	<u>69,165</u>	<u>238,500</u>
Expenditures						
Instruction:						
Salaries of teachers					42,574	42,574
Other salaries for instruction						-
Purchased prof. and technical services						-
Purch Prof-Educational Services						-
Other purchased services						-
General supplies					1,144	1,144
Textbooks						-
Other objects	-	-	-	-	-	-
Total instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,718</u>	<u>43,718</u>
Support services:						
Salaries of Teachers						-
Salaries of Program Directors						-
Salaries of other professional staff						-
Salaries of secretarial and clerical assistants					20,613	20,613
Other salaries						-
Salary of Community Parent Involvement Spec						-
Salaries of Master Teachers						-
Personal services - employee benefits					4,834	4,834
Purchased professional - education services	46,020		15,086			61,106
Ed Svcs -Contracted Prek						-
Other purchased prof. and technical services				53,481		53,481
Rentals						-
Purchased technical services						-
Other purchased services		54,748				54,748
Contracted Srv - Transportation						-
Travel						-
Miscellaneous Purchased Services						-
Supplies and Materials						-
Other objects						-
Rental of land and building						-
Instructional Equipment						-
Non-instructional Equipment	-	-	-	-	-	-
Total support services	<u>46,020</u>	<u>54,748</u>	<u>15,086</u>	<u>53,481</u>	<u>25,447</u>	<u>194,782</u>
Facilities acquisition and construction services:						
Instructional equipment						-
Non-Instructional equipment						-
Construction services	-	-	-	-	-	-
Total Facilities acquisition and construction services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfer of Funds to School Based Budgets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>46,020</u>	<u>54,748</u>	<u>15,086</u>	<u>53,481</u>	<u>69,165</u>	<u>238,500</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures						
	-	-	-	-	-	-
Other Financing Sources						
Transfer In - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	-

EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	211-218 Preschool Education Aid	Others	Sub-total	2012
Revenues				
Federal sources			\$ -	\$ 12,240,251
State sources	\$ 19,888,254		19,888,254	20,321,009
Other aid	-	\$ 20,334	20,334	20,334
Total Revenue	<u>19,888,254</u>	<u>20,334</u>	<u>19,908,588</u>	<u>32,581,594</u>
Expenditures				
Instruction:				
Salaries of teachers	3,183,467		3,183,467	4,571,031
Other salaries for instruction	942,183		942,183	1,050,532
Purchased prof. and technical services			-	1,061,817
Purch Prof-Educational Services			-	64,444
Other purchased services	9,741		9,741	482,924
General supplies	1,723,971	20,334	1,744,305	2,610,702
Textbooks			-	85,333
Other objects	-	-	-	-
Total instruction	<u>5,859,362</u>	<u>20,334</u>	<u>5,879,696</u>	<u>9,926,783</u>
Support services:				
Salaries of Teachers	125,145		125,145	368,260
Salaries of Program Directors	112,255		112,255	112,255
Salaries of other professional staff	1,068,921		1,068,921	1,599,627
Salaries of secretarial and clerical assistants	239,460		239,460	369,527
Other salaries	78,036		78,036	90,475
Salary of Munity Parent Involvement Spec	50,651		50,651	50,651
Salaries of Master Teachers	605,663		605,663	605,663
Personal services - employee benefits	1,473,411		1,473,411	1,746,452
Purchased professional - education services	134,809		134,809	1,842,153
Ed Svcs -Contracted Prek	9,623,391		9,623,391	9,623,391
Other purchased prof. and technical services	381,900		381,900	451,881
Rentals	18,687		18,687	18,687
Purchased technical services			-	-
Other purchased services			-	406,823
Contracted Srv - Transportation	15,555		15,555	15,555
Travel	6,389		6,389	22,425
Miscellaneous Purchased Services			-	9,686
Supplies and Materials	68,860		68,860	472,674
Other objects			-	60,859
Rental of land and building			-	-
Instructional Equipment			-	-
Non-instructional Equipment			-	-
Total support services	<u>14,003,133</u>	<u>-</u>	<u>14,003,133</u>	<u>17,867,044</u>
Facilities acquisition and construction services:				
Instructional equipment			-	564,414
Non-Instructional equipment	25,759		25,759	36,308
Construction services			-	-
Total Facilities acquisition and construction services	<u>25,759</u>	<u>-</u>	<u>25,759</u>	<u>600,722</u>
Transfer of Funds to School Based Budgets	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,187,045</u>
Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,187,045</u>
Total Expenditures	<u>19,888,254</u>	<u>20,334</u>	<u>19,908,588</u>	<u>32,581,594</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources				
Transfer In - General Fund	\$ -	\$ -	\$ -	\$ -

**EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUNDS
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES
PRESCHOOL - ALL PROGRAMS
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

EXPENDITURES	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Instruction					
Salaries of Teachers	\$ 3,276,802	\$ (8,096)	\$ 3,268,706	\$ 3,183,467	\$ 85,239
Other Salaries for Instruction	936,514	34,515	971,029	942,183	28,846
Other Purchased Services	50,400	(30,000)	20,400	9,741	10,659
General Supplies	359,800	1,370,707	1,730,507	1,723,971	6,536
Other Objects	10,070	(10,070)	-	-	-
Total Instruction	<u>4,633,586</u>	<u>1,357,056</u>	<u>5,990,642</u>	<u>5,859,362</u>	<u>131,280</u>
Support Services:					
Salaries of Supervisors of Instruction	118,345	6,800	125,145	125,145	-
Salaries of Program Directors	144,105	(30,451)	113,654	112,255	1,399
Salaries of Other Professional Staff	967,339	164,631	1,131,970	1,068,921	63,049
Salaries of Secr. And Clerical Assistants	227,197	31,371	258,568	239,460	19,108
Other Salaries	90,780	3,494	94,274	78,036	16,238
Salaries of Community Parent Involvement Spec	86,818	50,651	137,469	50,651	86,818
Salaries of Master Teachers	674,988	(33,237)	641,751	605,663	36,088
Personal Services - Employee Benefits	1,526,194	(52,783)	1,473,411	1,473,411	-
Contr. Serv. - Pre-K	10,172,917	(493,988)	9,678,929	9,623,391	55,538
Purchased Professional - Ed. Services	347,072	(203,649)	143,423	134,809	8,614
Other Purchased Prof. Services and Tech	290,722	(48,590)	242,132	381,900	(139,768)
Rentals	20,000	-	20,000	18,687	1,313
Contr. Serv. - Trans.	35,200	(12,736)	22,464	15,555	6,909
Travel	38,600	(29,880)	8,720	6,389	2,331
Supplies and Materials	177,792	(99,410)	78,382	68,860	9,522
Total Support Services	<u>14,918,069</u>	<u>(747,777)</u>	<u>14,170,292</u>	<u>14,003,133</u>	<u>167,159</u>
Facilities Acquisition and Const. Serv:					
Instructional Equipment	30,000	(30,000)	-	-	-
Non Instructional Equipment	80,000	(53,424)	26,576	25,759	817
Total Facilities and Acquisition and Constr. Serv.	<u>110,000</u>	<u>(83,424)</u>	<u>26,576</u>	<u>25,759</u>	<u>817</u>
Total Expenditures	<u>\$ 19,661,655</u>	<u>\$ 525,855</u>	<u>\$ 20,187,510</u>	<u>\$ 19,888,254</u>	<u>\$ 299,256</u>

Calculation of Budget & Carryover

Total 2011-2012 Preschool Education Aid Allocation	\$ 18,974,400
Add: Actual ECPA/PEA Carryover (June 30, 2011)	3,424,883
Prior Year Adjustment	326,320
Add: Budgeted Transfer from General Fund	-
Total Funds Available for 2011-2012 Budget	22,725,603
Less: 2011-2012 Budgeted Preschool Education Aid (Including Prior Year Budgeted Carryover)	(20,187,510)
Available & Unbudgeted Preschool Education Aid Funds as of June 30, 2012	2,538,093
Add: June 30, 2012 Unexpended Preschool Education Aid	299,256
2011-2012 Actual Carryover- Preschool Education Aid	<u>\$ 2,837,349</u>
2011-2012 Preschool Education Aid Carryover Budgeted in 2012-2013	<u>\$ 2,211,773</u>

**EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUNDS
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES
PRESCHOOL - FULL DAY 3YR & 4YR - REGULAR
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

EXPENDITURES	Original Budget	Budget Transfers	Final Budgeted	Actual	Variance
Instruction					
Salaries of Teachers	\$ 3,276,802	\$ (8,096)	\$ 3,268,706	\$ 3,183,467	\$ 85,239
Other Salaries for Instruction	936,514	34,515	971,029	942,183	28,846
Other Purchased Services	50,400	(30,000)	20,400	9,741	10,659
General Supplies	359,800	1,370,707	1,730,507	1,723,971	6,536
Other Objects	10,070	(10,070)	-	-	-
Total Instruction	4,633,586	1,357,056	5,990,642	5,859,362	131,280
Support Services:					
Salaries of Supervisors of Instruction	118,345	6,800	125,145	125,145	-
Salaries of Program Directors	144,105	(30,451)	113,654	112,255	1,399
Salaries of Other Professional Staff	967,339	164,631	1,131,970	1,068,921	63,049
Salaries of Secr. And Clerical Assistants	227,197	31,371	258,568	239,460	19,108
Other Salaries	90,780	3,494	94,274	78,036	16,238
Salaries of Community Parent Involvement Spec	86,818	50,651	137,469	50,651	86,818
Salaries of Master Teachers	674,988	(33,237)	641,751	605,663	36,088
Personal Services - Employee Benefits	1,526,194	(52,783)	1,473,411	1,473,411	-
Contr. Serv. - Pre-K	10,172,917	(493,988)	9,678,929	9,623,391	55,538
Purchased Professional - Ed. Services	347,072	(203,649)	143,423	134,809	8,614
Other Purchased Prof. Services and Tech	290,722	(48,590)	242,132	381,900	(139,768)
Rentals	20,000	-	20,000	18,687	1,313
Contr. Serv. - Trans.	35,200	(12,736)	22,464	15,555	6,909
Travel	38,600	(29,880)	8,720	6,389	2,331
Supplies and Materials	177,792	(99,410)	78,382	68,860	9,522
Total Support Services	14,918,069	(747,777)	14,170,292	14,003,133	167,159
Facilities Acquisition and Const. Serv:					
Instructional Equipment	30,000	(30,000)	-	-	-
Non Instructional Equipment	80,000	(53,424)	26,576	25,759	817
Total Facilities and Acquisition and Constr. Serv	110,000	(83,424)	26,576	25,759	817
Total Expenditures	\$ 19,661,655	\$ 525,855	\$ 20,187,510	\$ 19,888,254	\$ 299,256

**EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUNDS
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES
PRESCHOOL - SPECIAL EDUCATION INCLUSION CLASSROOM COSTS
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

THIS SCHEDULE IS NOT APPLICABLE

**SPECIAL REVENUE FUNDS
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES
PRESCHOOL - SPECIAL EDUCATION SELF CONTAINED &
OTHER SPECIAL EDUCATION COSTS
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

THIS SCHEDULE IS NOT APPLICABLE

**SPECIAL REVENUE FUNDS
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES
PRESCHOOL - OTHER
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

THIS SCHEDULE IS NOT APPLICABLE

CAPITAL PROJECTS FUND

**EAST ORANGE BOARD OF EDUCATION
CAPITAL PROJECTS FUND
SUMMARY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Revenues and Other Financing Sources

Revenues

Miscellaneous	\$ 310,641
State Sources- On-Behalf SDA Contributions	<u>1,657,240</u>
Total Revenues	<u>1,967,881</u>

Expenditures and Other Financing Uses

Expenditures

Purchased Professional and Technical Services	32,775
Construction Services	2,152,344
On-Behalf SDA Construction Services	1,657,240
Other Financing Uses	
Transfers Out - Debt Service Fund	<u>310,497</u>
Total Expenditures and Other Financing Uses	<u>4,152,856</u>

Excess (Deficiency) of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses (2,184,975)

Fund Balance- Beginning of Year 10,651,509

Fund Balance- End of Year \$ 8,466,534

**EAST ORANGE BOARD OF EDUCATION
CAPITAL PROJECTS FUND
SUMMARY SCHEDULE OF PROJECT EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

<u>Issu</u>	<u>Issue/Project Title</u>	<u>Modified Appropriation</u>	<u>Expenditures to Date</u>		<u>Balance, June 30, 2012</u>
			<u>Prior Years</u>	<u>Current Year</u>	
4/15/1998	Construction of East Orange Campus High School and Related Site Improvements	\$ 64,398,152	\$ 63,692,389	\$ 346,181	\$ 359,582
2010	Various Improvements and Renovations	<u>4,000,000</u>	-	1,838,938	<u>\$ 2,161,062</u>
		<u>\$ 68,398,152</u>	<u>\$ 63,692,389</u>	2,185,119	<u>\$ 2,520,644</u>
	On-Behalf Payments				
	Economic Development Authority/State Construction Corporation			<u>1,657,240</u>	
	Total Expenditures			<u>\$ 3,842,359</u>	

Reconciliation to Fund Balance

Project Appropriation Balance June 30, 2012	\$ 688,757
Reserve for Encumbrances	1,831,887
Reserve for COI	9,597
Reserve for Capital Lease Obligations	<u>5,936,293</u>
Fund Balance, June 30, 2012	<u>\$ 8,466,534</u>

Analysis of Project Fund Sources

Construction of East Orange Campus High School
and Related Site Improvements

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

Various Improvements and Renovations

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

EXHIBIT G-1

**EAST ORANGE BOARD OF EDUCATION
ENTERPRISE FUNDS
COMBINING STATEMENT OF NET ASSETS
AS OF JUNE 30, 2012**

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B- 4

EXHIBIT G-2

**COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B- 5

EXHIBIT G-3

**COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B- 6

FIDUCIARY FUNDS

**EAST ORANGE BOARD OF EDUCATION
FIDUCIARY FUNDS
COMBINING STATEMENT OF AGENCY FUND NET ASSETS
AS OF JUNE 30, 2012**

	<u>Student Activity</u>	<u>General School Activity</u>	<u>Payroll</u>	<u>Total Agency Funds</u>
ASSETS				
Cash	\$ 50,330	\$ 22,086	\$ 198,233	\$ 270,649
Due from Other Funds	-	-	818,562	818,562
	<u>50,330</u>	<u>22,086</u>	<u>1,016,795</u>	<u>1,089,211</u>
Total Assets	<u>\$ 50,330</u>	<u>\$ 22,086</u>	<u>\$ 1,016,795</u>	<u>\$ 1,089,211</u>
LIABILITIES				
Payroll Deductions and Withholdings			\$ 824,632	\$ 824,632
Due to Other Funds			192,163	192,163
Due to Student Groups	\$ 50,330	\$ 22,086	-	72,416
	<u>50,330</u>	<u>22,086</u>	<u>1,016,795</u>	<u>1,089,211</u>
Total Liabilities	<u>\$ 50,330</u>	<u>\$ 22,086</u>	<u>\$ 1,016,795</u>	<u>\$ 1,089,211</u>

**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOT APPLICABLE

**EAST ORANGE BOARD OF EDUCATION
STUDENT ACTIVITY AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

<u>School</u>	<u>Balance July 1, 2011</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance, June 30, 2012</u>
SENIOR HIGH SCHOOLS				
East Orange Campus 9 School	\$ 8,662	\$ 1,539	\$ 5,981	\$ 4,220
East Orange Campus High School	30,357	68,738	68,389	30,706
East Orange Campus High School Athletic	1,012	41,700	42,483	229
Total Senior High Schools	<u>40,031</u>	<u>111,977</u>	<u>116,853</u>	<u>35,155</u>
JUNIOR HIGH SCHOOLS				
John L. Costley School	3,775	1		3,776
Patrick Francis Healy School	951			951
Cicely Tyson School	1,874	8,660	5,754	4,780
Total Junior High Schools	<u>6,600</u>	<u>8,661</u>	<u>5,754</u>	<u>9,507</u>
ELEMENTARY SCHOOLS				
Whitney Houston Academy	2,717	1	2,718	-
Washington Academy	5,666	2	-	5,668
Total Elementary Schools	<u>8,383</u>	<u>3</u>	<u>2,718</u>	<u>5,668</u>
Total All Schools	<u>\$ 55,014</u>	<u>\$ 120,641</u>	<u>\$ 125,325</u>	<u>\$ 50,330</u>

EAST ORANGE BOARD OF EDUCATION
 GENERAL SCHOOL ACTIVITY AGENCY FUND
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS
 FIDUCIARY FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>School</u>	<u>Balance July 1, 2011</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance, June 30, 2012</u>
JUNIOR HIGH SCHOOLS				
Sojourner Truth School	\$ 92			\$ 92
John L. Costley School	494	\$ 60	-	554
Total Junior High Schools	<u>586</u>	<u>60</u>	<u>-</u>	<u>646</u>
ELEMENTARY SCHOOLS				
Dr John Howard Jr. Unique School of Excellence	1,066	1	\$ 526	541
Langston Hughes School	10,147	8,349	6,181	12,315
Mildred Barry-Garvin School	2,604	6,746	5,918	3,432
Gordon Parks Academy	409			409
Washington Academy	2,982	1		2,983
Johnnie L. Cochran Jr. Academy	377	6,879	6,089	1,167
Fourth Avenue School	593	83	83	593
Total Elementary Schools	<u>18,178</u>	<u>22,059</u>	<u>18,797</u>	<u>21,440</u>
Total All Schools	<u>\$ 18,764</u>	<u>\$ 22,119</u>	<u>\$ 18,797</u>	<u>\$ 22,086</u>

**EAST ORANGE BOARD OF EDUCATION
PAYROLL AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Balance, July 1, 2011</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, June 30, 2012</u>
ASSETS				
Cash and cash equivalents	\$ 5,703,911	\$ 134,034,627	\$ 139,540,305	\$ 198,233
Due from Other Funds	-	818,562	-	818,562
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 5,703,911</u>	<u>\$ 134,853,189</u>	<u>\$ 139,540,305</u>	<u>\$ 1,016,795</u>
LIABILITIES				
Payroll Deductions and Withholdings	\$ 3,149,645	\$ 134,715,292	\$ 137,040,305	\$ 824,632
Due to Other Funds	2,554,266	137,897	2,500,000	192,163
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>\$ 5,703,911</u>	<u>\$ 134,853,189</u>	<u>\$ 139,540,305</u>	<u>\$ 1,016,795</u>

LONG-TERM DEBT

EXHIBIT I-1

EAST ORANGE BOARD OF EDUCATION
 SCHEDULE OF SERIAL BONDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

NOT APPLICABLE

EXHIBIT I-2

SCHEDULE OF CAPITAL LEASES PAYABLE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Series	Interest Rate Payable	Amount of Original Issue	Balance July 1, 2011	Additions/ Accretion	Payments/ Refunded	Balance June 30, 2012
Certificate of Participation Upsala College High School Complex - 1998 Cert. of Part.	4.350%-5.375%	\$ 64,965,476	\$ 49,963,895	\$ 2,291,923	\$ 4,935,000	\$ 47,320,818
Refunding - Certificate of Participation Upsala College High School Complex - 2010 Cert. of Part.	2.250%-2.625%		8,385,000		120,000	8,265,000
Copier Lease	0.75%	1,962,175	966,140	-	422,702	543,438
			<u>\$ 59,315,035</u>	<u>\$ 2,291,923</u>	<u>\$ 5,477,702</u>	<u>\$ 56,129,256</u>
			Accretion Payments	<u>\$ 2,291,923</u>	<u>\$ 5,477,702</u>	
				<u>\$ 2,291,923</u>	<u>\$ 5,477,702</u>	

**EAST ORANGE BOARD OF EDUCATION
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REVENUES					
Local Sources					
Property Tax Levy	\$ 1,544,166		\$ 1,544,166	\$ 1,544,166	
State Sources					
Intergovernmental	<u>3,500,264</u>	-	<u>3,500,264</u>	<u>3,500,264</u>	-
State					
Total Revenues	<u>5,044,430</u>	-	<u>5,044,430</u>	<u>5,044,430</u>	-
EXPENDITURES:					
Regular Debt Service:					
Redemption of Principal	5,055,000	-	5,055,000	5,055,000	
Interest	<u>548,283</u>	-	<u>548,283</u>	<u>548,283</u>	-
Total Expenditures	<u>5,603,283</u>	-	<u>5,603,283</u>	<u>5,603,283</u>	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(558,853)</u>	-	<u>(558,853)</u>	<u>(558,853)</u>	-
Other Financing Sources/(Uses)					
Transfer In - Capital Projects Fund	-	-	-	310,497	\$ 310,497
Total Other Financing Sources/(Uses)	-	-	-	<u>310,497</u>	<u>310,497</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	<u>(558,853)</u>	-	<u>(558,853)</u>	<u>(248,356)</u>	310,497
Fund Balance, July 1	<u>959,964</u>	-	<u>959,964</u>	<u>959,964</u>	-
Fund Balance, June 30	<u>\$ 401,111</u>	-	<u>\$ 401,111</u>	<u>\$ 711,608</u>	\$ 310,497

STATISTICAL SECTION

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

Contents

Exhibits

Financial Trends

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

J-1 to J-5

Revenue Capacity

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

J-6 to J-9

Debt Capacity

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

J-10 to J-13

Demographic and Economic Information

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

J-14 and J-15

Operating Information

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

J-16 to J-20

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

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

	Fiscal Year Ending June 30,									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Governmental Activities										
Invested in Capital Assets, Net of Related Debt	\$ 36,180,295	\$ 43,547,955	\$ 105,592,073	\$ 132,330,320	\$ 156,790,417	\$ 208,739,010	\$ 284,654,123	\$ 296,529,533	\$ 293,440,482	\$ 291,075,514
Restricted	17,653,939	11,991,143	166,439	901,176	297,357	2,931,630	4,068,881	5,233,284	3,885,619	7,825,125
Unrestricted	4,286,143	1,311,377	3,997,167	423,078	(3,947,242)	4,212,576	9,056,613	(669,705)	9,313,041	17,076,634
Total Governmental Activities Net Assets	\$ 58,120,377	\$ 56,850,475	\$ 109,755,679	\$ 133,656,574	\$ 153,140,532	\$ 215,883,216	\$ 297,779,617	\$ 301,093,112	\$ 306,639,142	\$ 315,977,273
Business-Type Activities										
Invested in Capital Assets, Net of Related Debt	\$ 257,764	\$ 208,806	\$ 236,355	\$ 191,400	\$ 146,445	\$ 10,224	\$ -	\$ -	\$ 34,744	\$ 31,187
Restricted	-	168,597	(12,885)	(159,798)	(466,484)	(221,241)	(433,665)	(327,852)	(450,144)	(578,146)
Unrestricted (Deficit)	257,764	377,403	223,470	31,602	(320,039)	(211,017)	(433,665)	(327,852)	(415,400)	(546,959)
Total Business-Type Activities Net Assets	\$ 257,764	\$ 377,403	\$ 223,470	\$ 31,602	\$ (320,039)	\$ (211,017)	\$ (433,665)	\$ (327,852)	\$ (415,400)	\$ (546,959)
District-Wide										
Invested in Capital Assets, Net of Related Debt	\$ 36,438,059	\$ 43,756,761	\$ 105,828,428	\$ 132,521,720	\$ 156,936,862	\$ 208,749,234	\$ 284,654,123	\$ 296,529,533	\$ 293,475,226	\$ 291,106,701
Restricted	17,653,939	11,991,143	166,439	901,176	297,357	2,931,630	4,068,881	5,233,284	3,885,619	7,825,125
Unrestricted	4,286,143	1,479,974	3,984,282	265,280	(4,413,726)	3,991,335	8,622,948	(997,557)	8,862,897	16,498,488
Total District Net Assets	\$ 58,378,141	\$ 57,227,878	\$ 109,979,149	\$ 133,688,176	\$ 152,820,495	\$ 215,672,199	\$ 297,345,952	\$ 300,765,260	\$ 306,233,742	\$ 315,430,314

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

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Expenses										
Governmental Activities										
Instruction										
Regular	\$ 85,568,579	\$ 85,669,015	\$ 97,215,957	\$ 99,051,416	\$ 101,252,937	\$ 102,154,354	\$ 108,781,013	\$ 112,440,141	\$ 109,466,882	\$ 113,166,864
Special Education	23,944,852	23,416,082	23,896,072	26,528,074	31,185,956	32,646,727	32,144,052	32,082,830	30,626,508	30,515,049
Other Special Education	1,201,693									
Other Instruction	2,052,754	3,707,151	3,282,718	4,768,052	4,361,813	4,770,811	6,151,478	8,881,318	8,662,695	7,348,814
School Sponsored Activities And Athletics		737,401	945,389	938,916	1,143,183	1,109,637	1,150,747	889,836	943,398	1,094,884
Community Services				179,410	120,385	132,778	116,348	3,420	3,887	17,612
Support Services:										
Student & Instruction Related Services	28,712,391	25,257,038	35,235,983	39,625,437	45,155,260	42,407,383	42,150,358	45,417,405	39,468,121	41,315,319
General Administration	3,459,851	2,627,460	2,434,637	3,969,328	3,164,543	3,609,767	3,269,527	3,117,620	4,101,714	4,345,535
School Administrative Services	9,949,358	15,056,574	9,568,279	10,116,870	10,143,374	10,274,469	10,304,625	10,592,179	9,818,265	10,418,917
Central Services/Business Services	3,917,081	4,889,475	4,591,931	4,567,863	4,599,355	4,221,971	4,505,467	4,638,024	4,000,545	4,786,596
Administrative Information Technology				550,260	682,705	753,662	726,717	737,636	653,159	715,261
Plant Operations And Maintenance	20,182,165	21,854,455	26,843,479	24,821,000	25,178,673	24,141,916	23,925,479	26,198,007	24,581,059	28,539,459
Pupil Transportation	7,580,958	5,972,021	8,008,974	7,026,283	7,786,231	8,839,895	6,578,087	6,953,796	5,596,637	5,265,457
Unallocated Benefits	30,217									
Interest on Long-Term Debt	1,901,218	1,848,930	3,724,708	3,545,431	2,833,545	3,462,650	3,494,630	3,356,966	3,013,466	2,749,959
Unallocated Depreciation										
Total Governmental Activities Expenses	188,501,117	191,035,602	215,748,127	225,688,340	237,608,160	238,526,020	235,298,528	235,309,178	240,936,336	250,279,726
Business-Type Activities:										
Food Service	5,742,264	5,305,695	5,510,171	5,028,660	4,913,788	4,864,184	4,964,730	5,495,998	5,444,730	5,917,764
Total Business-Type Activities Expense	5,742,264	5,305,695	5,510,171	5,028,660	4,913,788	4,864,184	4,964,730	5,495,998	5,444,730	5,917,764
Total District Expenses	\$ 194,243,381	\$ 196,341,297	\$ 221,258,298	\$ 230,717,000	\$ 242,521,948	\$ 243,390,204	\$ 240,263,258	\$ 260,805,176	\$ 246,381,086	\$ 256,197,490
Program Revenues										
Governmental Activities:										
Charges For Services:										
Instruction (Tuition)										
Operating Grants And Contributions	\$ 35,911,209	\$ 29,477,269	\$ 40,773,457	\$ 41,793,630	\$ 48,965,432	\$ 49,039,248	\$ 45,931,826	\$ 76,227,437	\$ 56,289,889	\$ 61,844,848
Capital Grants And Contributions	402,068	294,272	28,066,136	32,499,466	29,466,826	49,631,657	80,235,944	19,647,254	2,993,526	1,657,240
Total Governmental Activities Program Revenues	36,313,277	29,771,541	68,839,593	74,293,096	78,432,258	98,670,905	126,167,770	95,874,691	59,283,415	63,502,088

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

	Fiscal Year Ending June 30,									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Business-Type Activities:										
Charges For Services										
Food Service	\$ 892,474	\$ 1,063,204	\$ 808,282	\$ 445,199	\$ 520,401	\$ 340,830	\$ 439,953	\$ 346,949	\$ 432,258	\$ 524,966
Operating Grants And Contributions	3,507,546	3,362,130	3,694,339	3,645,274	3,391,746	3,823,642	4,002,129	4,954,005	4,624,259	4,884,195
Capital Grants And Contributions	-	-	-	-	-	-	-	-	-	-
Total Business Type Activities Program Revenues	\$ 4,400,020	\$ 4,425,334	\$ 4,502,621	\$ 4,090,473	\$ 3,912,147	\$ 4,164,472	\$ 4,442,082	\$ 5,300,954	\$ 5,056,517	\$ 5,409,161
Total District Program Revenues	\$ 40,713,297	\$ 34,196,875	\$ 73,342,214	\$ 78,383,569	\$ 82,344,405	\$ 102,835,377	\$ 130,609,852	\$ 101,175,645	\$ 64,339,932	\$ 68,911,249
Net (Expense)/Revenue										
Governmental Activities	\$ (152,187,840)	\$ (161,264,061)	\$ (146,908,534)	\$ (151,395,244)	\$ (159,175,902)	\$ (139,855,115)	\$ (109,130,758)	\$ (159,434,487)	\$ (181,652,921)	\$ (186,777,638)
Business-Type Activities	(1,342,244)	(880,361)	(1,007,550)	(938,187)	(1,001,641)	(699,712)	(522,648)	(195,044)	(388,233)	(508,603)
Total District-Wide Net Expense	\$ (153,530,084)	\$ (162,144,422)	\$ (147,916,084)	\$ (152,333,431)	\$ (160,177,543)	\$ (140,554,827)	\$ (109,653,406)	\$ (159,629,531)	\$ (182,041,154)	\$ (187,286,241)
General Revenues and Other Changes in Net Assets										
Governmental Activities:										
Property Taxes Levied For General Purposes, Net	\$ 18,054,699	\$ 18,070,000	\$ 18,070,000	\$ 18,070,000	\$ 18,070,000	\$ 18,070,000	\$ 18,670,000	\$ 18,950,050	\$ 18,950,050	\$ 18,950,050
Taxes Levied for Debt Service	270,362	271,155	603,501	603,501	864,079	1,059,700	1,583,953	1,522,782	1,522,782	1,544,166
Federal and state aid for School Based Budgets	117,119,889	139,185,699	8,140,528	9,311,730	8,172,275	8,699,735	4,893,569	2,686,752	3,460,288	4,187,045
Federal and State Aid - Unrestricted	33,360	2,326,266	873,453	1,160,398	1,477,915	1,630,294	3,895,546	3,057,454	2,975,590	3,150,238
Miscellaneous Income	1,059,490	1,141,039	1,451,304	1,680,909	3,082,984	2,040,806	3,085,345	1,088,770	1,255,832	1,268,640
Loss on Disposal of Capital Assets	(1,342,244)	(1,000,000)	(853,617)	(746,319)	(650,000)	(900,000)	(300,000)	(300,000)	(300,000)	(376,106)
Transfers	135,195,556	159,994,159	171,825,173	175,296,139	178,639,860	195,543,628	191,027,159	162,747,982	187,198,951	196,115,769
Total Governmental Activities	1,342,244	1,000,000	853,617	746,319	650,000	900,000	300,000	300,857	300,685	377,044
Business-Type Activities:										
Transfers/Miscellaneous Income	1,342,244	1,000,000	853,617	746,319	650,000	900,000	300,000	300,857	300,685	377,044
Total Business-Type Activities	\$ 136,537,800	\$ 160,994,159	\$ 172,678,790	\$ 176,042,458	\$ 179,309,860	\$ 196,443,628	\$ 191,327,159	\$ 163,048,839	\$ 187,499,636	\$ 196,492,813
Total District-Wide	\$ (16,992,284)	\$ (1,150,263)	\$ 24,762,706	\$ 23,709,077	\$ 19,132,317	\$ 55,888,801	\$ 81,673,753	\$ 3,419,308	\$ 5,458,482	\$ 9,206,572
Change in Net Assets										
Governmental Activities	\$ (16,992,284)	\$ (1,269,902)	\$ 24,916,639	\$ 23,900,895	\$ 19,483,958	\$ 55,688,513	\$ 81,896,401	\$ 3,313,495	\$ 5,546,030	\$ 9,338,131
Business-Type Activities	-	119,639	(153,933)	(191,868)	(351,641)	200,288	(222,648)	105,813	(87,548)	(131,559)
Total District	\$ (16,992,284)	\$ (1,150,263)	\$ 24,762,706	\$ 23,709,077	\$ 19,132,317	\$ 55,888,801	\$ 81,673,753	\$ 3,419,308	\$ 5,458,482	\$ 9,206,572

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

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

(Unaudited)

(modified accrual basis of accounting)

	Fiscal Year Ending June 30,									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Fund										
Reserved	\$ 7,428,325	\$ 4,807,738	\$ 8,702,498	\$ 6,583,544	\$ 7,656,269	\$ 11,772,527	\$30,039,459	\$ 20,623,006	\$ 308,373	\$ 439,660
Unreserved	(2,200,519)	(575,739)	3,472,765	2,544,331	(3,778,046)	(1,335,238)	(13,363,817)	(14,944,520)	15,109,837	25,867,456
Nonspendable									6,899,255	11,405,810
Restricted									(13,010,267)	(14,537,521)
Assigned										
Unassigned										
Total General Fund	\$ 5,227,806	\$ 4,231,999	\$ 12,175,263	\$ 9,127,875	\$ 3,878,223	\$ 10,437,289	\$16,675,642	\$ 5,678,486	\$ 9,307,218	\$ 23,175,405
All Other Governmental Funds										
Reserved	\$ 12,728,273	\$ 5,514,001	\$ 7,083,608	\$ 7,646,479	\$ 6,017,393	\$ 5,931,196	\$ 5,935,758	\$ 6,077,621		
Unreserved	4,925,665	5,724,284	2,781,406	427,034	943,076	1,318,192	336,643	1,056,789		
Nonspendable										
Restricted										
Assigned										
Unassigned									\$ 11,611,473	\$ 9,178,142
Total All Other Governmental Funds	\$ 17,653,938	\$ 11,238,285	\$ 9,865,014	\$ 8,073,513	\$ 6,960,469	\$ 7,249,388	\$ 6,272,401	\$ 7,134,410	\$ 11,611,473	\$ 9,178,142

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

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Revenues										
Tax Levy	\$ 21,635,268	\$ 18,461,887	\$ 18,070,000	\$ 18,673,501	\$ 18,934,079	\$ 19,129,700	\$ 20,253,953	\$ 20,472,832	\$ 20,472,832	\$ 20,494,216
Tuition Charges	1,430,499	1,435,311	1,626,409	1,888,474	4,373,167	2,134,387	3,204,878	1,109,716	1,259,729	1,289,004
Miscellaneous	150,494,578	165,210,585	212,449,464	218,611,214	224,114,679	214,422,444	283,278,734	201,542,780	212,177,325	220,475,781
State Sources	8,991,044	10,402,005	9,372,510	11,162,365	10,320,193	10,628,002	10,737,364	35,797,345	12,883,373	17,734,962
Federal Sources	182,551,389	195,509,788	241,518,383	250,335,554	257,742,118	246,314,533	317,494,929	238,922,673	246,793,259	259,993,963
Total Revenue										
Expenditures										
Instruction	66,342,520	72,782,486	92,074,004	92,247,701	95,018,291	98,429,381	94,202,790	102,666,079	100,190,413	103,656,568
Regular Instruction	24,035,832	21,674,642	23,845,015	26,455,461	31,128,693	32,914,750	32,123,421	32,096,462	30,662,636	30,511,641
Special Education Instruction	1,201,693	1,180,285	3,272,357	4,743,721	4,350,951	4,821,504	6,147,450	8,886,258	8,675,785	7,348,227
Other Instruction	2,052,754	737,401	941,299	942,249	1,137,415	1,131,291	1,146,061	890,673	945,618	1,094,027
School Sponsored Activities and Athletics				179,410	120,585	132,778	116,348	3,420	3,887	17,612
Community Services										
Support Services:										
Student and Inst. Related Services	23,972,644	21,510,079	35,091,808	39,571,999	44,800,517	42,947,069	42,076,028	45,138,183	39,452,113	41,001,185
General Administration	3,014,322	2,489,270	2,382,612	3,971,851	3,160,369	3,625,063	3,267,060	3,099,329	4,022,648	4,266,462
School Administrative Services	8,688,468	13,319,983	9,525,536	10,146,942	10,092,477	10,457,741	10,069,099	10,496,674	9,541,250	10,263,772
Central Services/Business Services	3,917,081	4,277,334	4,575,818	4,380,484	4,579,625	4,296,339	4,489,008	4,641,246	4,009,084	4,785,790
Admin. Information Technology				551,301	680,611	761,881	724,872	737,997	654,116	715,171
Plant Operations And Maintenance	18,354,150	18,962,016	25,019,459	24,825,084	25,049,029	24,382,925	23,818,147	26,106,039	24,512,345	28,281,343
Pupil Transportation	7,380,938	5,972,021	8,008,969	7,026,283	7,785,481	8,842,735	6,578,087	6,953,796	5,596,637	5,265,457
Employee Benefits	23,297,068	22,401,469								
Capital Outlay	5,547,389	9,699,954	30,024,908	34,958,339	30,950,467	3,075,689	80,402,712	20,173,115	4,021,209	4,880,082
Debt Service:										
Principal	860,000	1,350,000	1,525,000	2,352,866	2,828,069	3,054,123	5,117,160	5,447,307	5,176,511	5,477,703
Interest and Other Charges	1,910,429	1,868,394	1,807,988	1,874,413	1,772,234	1,651,455	1,655,320	1,421,242	923,212	617,961
Cost of Issuance								265,751		
Advance Refunding Escrow								25,447		
Total Expenditures	190,775,328	198,225,334	238,094,773	254,428,124	263,454,814	240,528,723	311,933,563	269,049,018	238,387,464	248,183,001
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,223,939)	(2,715,546)	3,423,610	(4,092,570)	(5,712,696)	5,785,810	5,561,366	(10,126,345)	8,405,795	11,810,962
Other Financing Sources (Uses)	439,225	(439,225)	4,000,000					8,500,000	(8,125,000)	
Debt Refunded								(83,802)		
Original Issue Discount on Ref. Bonds						1,962,175				
Capital Leases						9,013,950	5,204,765	2,997,264	8,148,894	4,497,542
Transfers In	11,345,871	10,902,753	10,131,753	10,313,593	9,618,781	9,013,950	5,204,765	2,997,264	8,148,894	4,497,542
Transfers Out	(12,688,115)	(15,139,442)	(10,985,370)	(11,059,912)	(10,268,781)	(9,913,950)	(5,504,765)	(3,297,264)	(8,448,894)	(4,873,648)
Total Other Financing Sources (Uses)	(903,019)	(4,695,914)	3,146,383	(746,319)	(650,000)	1,062,175	(300,000)	(8,802)	(300,000)	(376,106)
Net Change in Fund Balances	\$ (9,126,938)	\$ (7,411,460)	\$ 6,569,993	\$ (4,838,889)	\$ (6,362,696)	\$ 6,847,985	\$ 5,261,366	\$ (10,135,147)	\$ 8,105,795	\$ 11,434,856
Debt Service as a Percentage of Noncapital Expenditures	0.46%	0.72%	0.73%	1.07%	1.22%	1.29%	2.21%	2.20%	2.21%	2.25%

* Noncapital expenditures are total expenditures less capital outlay.
 Note: GASB requires that ten years of statistical data be presented.

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

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Refund of Prior Year Expenditures	\$ 634,472	\$ 871,255	\$ 485,601	\$ 281,890	\$ 1,058,204	\$ 217,803	\$ 206,747	\$ 397,056	\$ 405,594	\$ 66,309
Interest on Investments	266,153	229,528	282,470	891,809	1,122,937	833,105	369,278	123,110	40,253	37,062
Rental	12,146	10,988	215,346	11,655	16,304	44,438	50,587	43,864	28,063	23,487
Rentals-Robeson	14,105	4,845	4,400		3,260			8,555	4,435	4,500
Game Receipts				7,454	10,602	14,446	10,884	15,359	19,608	8,920
Cancelled A/P					147,313	170,535	527,555		170,852	402,698
Cancelled Accrued Salaries and Wages							927,532			
Cancelled Claims and Judgements Payable						301,274	565,648	40,349	125,662	415,023
Cancelled Outstanding Checks					138,821					
Miscellaneous	<u>10,119</u>	<u>24,423</u>	<u>95,701</u>	<u>80,841</u>	<u>179,628</u>	<u>103,902</u>	<u>111,355</u>	<u>140,049</u>	<u>150,748</u>	<u>-</u>
Total	<u>\$ 936,995</u>	<u>\$ 1,141,039</u>	<u>\$ 1,083,518</u>	<u>\$ 1,273,649</u>	<u>\$ 2,677,069</u>	<u>\$ 1,685,503</u>	<u>\$ 2,769,586</u>	<u>\$ 768,342</u>	<u>\$ 945,215</u>	<u>\$ 957,999</u>

Source: School District's records

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

Fiscal Year Ended June 30,	Vacant Land		Residential		Commercial		Industrial		Apartment		Total Assessed Value		Public Utilities		Net Valuation Taxable		Estimated Actual (County Equalized) Value		Total Direct School Tax Rate ^a
2003	\$ 3,955,600	\$ 177,360,300	\$ 51,420,100	\$ 3,791,800	\$ 61,909,400	\$ 298,437,200	\$ 1,700,700	\$ 300,137,900	\$ 1,529,195,523	\$ 6.28									
2004	3,508,200	176,928,400	50,919,300	3,818,500	64,354,200	299,528,600	1,539,630	301,068,230	1,645,761,538	6.20									
2005	4,367,900	177,398,800	51,514,500	3,788,500	65,722,200	302,791,900	1,311,430	304,103,330	1,967,378,440	6.23									
2006	5,238,800	177,713,300	49,145,600	3,735,600	64,684,700	300,518,000	1,310,330	301,828,330	2,306,007,183	6.35									
2007 (1)	58,912,800	2,075,185,000	551,170,300	59,001,300	768,151,500	3,512,420,900	7,447,872	3,519,868,772	2,814,724,787	0.56									
2008	57,721,600	2,096,396,850	534,042,300	55,784,900	767,127,500	3,511,073,150	7,640,260	3,518,713,410	3,205,045,224	0.56									
2009	48,473,400	2,139,845,700	525,366,900	54,979,000	766,207,550	3,534,872,550	7,893,735	3,542,766,285	3,523,746,403	0.58									
2010	46,631,200	2,150,997,325	508,961,500	51,264,800	740,429,050	3,498,283,875	7,824,020	3,506,107,895	3,505,915,011	0.60									
2011	44,483,300	2,155,259,375	471,230,700	44,151,500	703,854,050	3,418,978,925	7,632,721	3,426,611,646	3,415,373,457	0.60									
2012	43,007,900	2,165,141,775	459,448,100	43,991,800	693,464,350	3,405,053,925	7,571,847	3,412,625,772	3,645,972,180	0.60									

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

Tax rates are per \$100

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

Assessment Year	Total Direct School Tax Rate	Overlapping Rates		Total
	East Orange Local School District	City of East Orange	County of Essex	
2003	\$6.28	\$17.88	\$2.96	\$27.12
2004	6.20	17.96	2.89	27.05
2005	6.23	17.77	3.09	27.09
2006	6.35	17.56	3.30	27.21
2007 (1)	0.56	1.55	0.31	2.42
2008	0.56	1.73	0.35	2.64
2009	0.56	1.88	0.39	2.83
2010	0.582	2.19	0.40	3.176
2011	0.596	2.298	0.430	3.324
2012	0.597	2.388	0.483	3.468

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

Source: Tax Duplicate, City of East Orange

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

Taxpayer	2012		2003	
	Taxable Assessed Value	% of Total District Net Assessed Value	Taxable Assessed Value	% of Total District Net Assessed Value
Harrison Park Owners	\$ 32,000,000	0.93%		
East Orange Property Mgmt		0.00%		
South Harrison Owners LLC		0.00%		
South Harrison Holdings LLC		0.00%		
LC E. Orange Shop. Ctr. LLC	19,000,000	0.55%		
South Munn Association		0.00%		
GAIA Park View	19,000,000	0.55%		
North Grove Properties LLC	11,011,300	0.32%		
Grove Street Housing	12,701,300	0.37%		
Parkway Manor Realty, LLC	15,735,000	0.46%		
MOD Rehab Housing Assoc.	14,065,000	0.41%		
Bayville Holding II, LLC	13,000,000	0.38%		
175 Executive House, LLC	11,201,300	0.33%		
Manchester Gardens Realty	10,900,000	0.32%		
Harrison Park Owners			2,510,000	0.84%
Murnick, Maxine			2,300,000	0.77%
Norman Village/Goodlife Properties			2,072,300	0.69%
Crescent Park			2,000,000	0.67%
Kessler Institute of Rehabilitation			2,000,000	0.67%
Verizon			1,891,500	0.63%
East Orange Hospital			1,801,800	0.60%
Murnick Theodore R			1,175,000	0.39%
350 Park Ave Partners			1,102,500	0.37%
Kenwood Associates			1,100,000	0.37%
	<u>\$ 158,613,900</u>	<u>4.63%</u>	<u>\$ 17,953,100</u>	<u>5.98%</u>

Source: Municipal Tax Assessor

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

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years
		Amount	Percentage of Levy	
2003	\$ 18,325,601	\$ 18,325,601	100.00%	
2004	18,461,887	18,461,887	100.00%	
2005	18,070,000	18,070,000	100.00%	
2006	18,673,501	18,673,501	100.00%	
2007	18,934,079	18,934,079	100.00%	
2008	19,129,700	19,129,700	100.00%	
2009	20,253,953	20,253,953	100.00%	
2010	20,472,832	20,472,832	100.00%	
2011	20,472,832	20,472,832	100.00%	
2012	20,494,216	20,494,216	100.00%	

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

Governmental Activities

Fiscal Year Ended June 30,	General Obligation Bonds (Type I School Debt)	Certificates of Participation		Certificates of Participation - Refunding		Sale/Lease Back Contract		Capital Leases	Total District	Population	Per Capita
		Participation	Participation	Participation	Refunding	Contract	Leases				
2005	\$ 5,994,750	\$ 66,094,990				\$ 4,000,000			\$ 76,089,740	67,141	\$ 1,133
2006	3,955,800	66,195,137			3,252,134				73,403,071	66,077	1,111
2007	2,166,850	65,244,322			2,479,065				69,890,237	65,383	1,069
2008	377,900	64,847,761			1,679,943				66,905,604	65,120	1,027
2009	188,950	62,722,125			853,891	\$ 1,706,067			65,471,033	65,152	1,005
2010	-	52,465,779	\$ 8,500,000		-	1,352,650			62,318,429	64,281	969
2011		49,963,895	8,385,000		-	966,140			59,315,035	64,365	922
2012		47,320,818	8,265,000		-	543,437			56,129,255	64,365	872

Source: District records

Note:

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

(E) Estimate

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

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

Source: District records

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

Note:

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

**EAST ORANGE BOARD OF EDUCATION
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
FOR FISCAL YEAR ENDED JUNE 30, 2012
(Unaudited)**

	<u>Total Debt</u>
Municipal Debt:	
East Orange Board of Education	\$ -
City of East Orange	<u>52,207,842</u>
	<u>52,207,842</u>
 Overlapping Debt Apportioned to the Municipality:	
Essex County:	
County of Essex (A)	12,727,467
Essex County Utilities Authority (B)	<u>3,181,825</u>
	<u>15,909,292</u>
Total Direct and Overlapping Debt	<u>\$ 68,117,134</u>

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

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

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

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

Legal Debt Margin Calculation for Fiscal Year 2012

Equalized valuation basis	
2009	\$ 3,485,036,528
2010	3,443,870,718
2011	3,608,835,303
	<u>\$ 10,537,742,549</u>
	<u>\$ 3,512,580,850</u>
Debt limit (4 % of average	140,503,234
Total Net Debt Applicable to Limit	-
Legal debt margin	<u>\$ 140,503,234</u>

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Debt Limit	\$ 56,716,138	\$ 60,379,811	\$ 67,517,946	\$ 77,930,815	\$ 92,593,325	\$ 109,073,929	\$ 124,481,637	\$ 134,422,750	\$ 138,308,825	\$ 140,503,234
Total Net Debt Applicable to Limit	<u>9,872,650</u>	<u>7,933,700</u>	<u>5,994,750</u>	<u>3,955,800</u>	<u>2,166,850</u>	<u>377,900</u>	<u>188,950</u>	<u>-</u>	<u>-</u>	<u>-</u>
Legal Debt Margin	<u>\$ 46,843,488</u>	<u>\$ 52,446,111</u>	<u>\$ 61,523,196</u>	<u>\$ 73,975,015</u>	<u>\$ 90,426,475</u>	<u>\$ 108,696,029</u>	<u>\$ 124,292,687</u>	<u>\$ 134,422,750</u>	<u>\$ 138,308,825</u>	<u>\$ 140,503,234</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	17.41%	13.14%	8.88%	5.08%	2.34%	0.35%	0.15%	0.00%	0.00%	0.00%

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

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

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

<u>Year</u>	<u>Unemployment Rate</u>	<u>County Per Capita Income(1)</u>	<u>School District Population</u>
2003	9.70%	N/A	68,706
2004	9.08%	N/A	67,952
2005	7.30%	28,232	67,141
2006	7.70%	29,053	66,077
2007	7.00%	30,078	65,383
2008	8.50%	31,902	65,120
2009	12.50%	27,041	65,152
2010	13.40%	31,535	64,281
2011	13.40%	27,158	64,365
2012	N/A	N/A	64,365 (E)

N/A = Not available.

Source: United States Bureau of Census
School District Records

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

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

<u>Employer</u>	<u>2012</u>		<u>2003</u>	
	<u>Employees</u>	<u>Percentage of Total Municipal Employment</u>	<u>Employees</u>	<u>Percentage of Total Municipal Employment</u>

INFORMATION IS NOT AVAILABLE

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

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

Source: 2011/12 District Budget Summary - Support Document 3

Note:

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

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

Fiscal Year	Enrollment	Operating Expenditures (b)	Cost Per Pupil	Percentage Change	Teaching Staff	Pupil/Teacher Ratio			Average Daily Enrollment (ADE)	Average Daily Attendance (ADA)	% Change in Average Daily Enrollment	Student Attendance Percentage
						Elementary	Middle School	Senior High School				
2003	11,606	\$ 182,457,510	\$ 15,721	7.26%	1,065	1:24	1:25	1:24	11,606	10,884	0.57%	93.78%
2004	12,435	185,306,986	14,902	-5.21%	1,100	1:12	1:25	1:24	12,435	11,676	7.14%	93.90%
2005	11,197	204,736,877	18,285	22.70%	1,160	1:24	1:25	1:24	11,197	10,486	-9.96%	93.63%
2006	11,265	215,242,486	19,107	4.50%					10,683	9,960	-4.59%	93.23%
2007	11,139	227,904,044	20,460	7.08%	737	1:13	1:14	1:17	11,190	10,486	4.75%	93.71%
2008	10,714	232,743,457	21,723	6.17%	1,081	1:11	1:10	1:08	9,829	9,224	-12.16%	93.84%
2009	9,785	224,738,371	22,970	5.74%	1,274	1:11	1:10	1:08	9,713	9,092	-1.19%	93.61%
2010	9,836	241,716,156	24,575	6.99%	1,123	1:11	1:10	1:08	9,819	9,228	1.10%	93.98%
2011	9,756	228,266,532	23,398	-4.79%							-100.00%	#DIV/0!
2012		237,174,480	#DIV/0!	#DIV/0!							#DIV/0!	#DIV/0!

Sources: District records

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

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

	2005	2006	2007	2008	2009	2010	2011	2012
<u>District Building</u>								
<u>Elementary</u>								
Athea Gibson								
Square Feet	23	23	23	23	23	23	23	23
Capacity (students)	177	177	177	177	177	177	177	177
Enrollment	175	188	159	188	183	179	171	
Wahlstrom								
Square Feet	40	40	40	40	40	40	40	40
Capacity (students)	192	192	192	192	192	192	192	192
Enrollment	208	194	189	168	172	158	170	
Mildred Barry Garvin								
Square Feet	38	38	38	38	38	38	38	38
Capacity (students)	292	292	292	292	292	292	292	292
Enrollment	293	226	219	222	337	354	355	
George Washington Carver								
Square Feet	114	114	114	114	114	114	114	114
Capacity (students)	578	578	578	578	578	578	578	578
Enrollment	560	539	511	491	504	507	416	
Johnnie L. Cochran								
Square Feet	50	50	50	50	50	50	50	50
Capacity (students)	277	277	277	277	277	277	277	277
Enrollment	283	272	271	272	261	250	255	
Fourth Ave.								
Square Feet	50	50	50	50	50	50	50	50
Capacity (students)	371	371	371	371	371	371	371	371
Enrollment	328	309	292	313	307	297	502	
Whitney Houston								
Square Feet	103	103	103	103	103	103	103	103
Capacity (students)	420	420	420	420	420	420	420	420
Enrollment	621	594	603	596	564	549	430	
John Howard								
Square Feet	100	100	100	100	100	100	100	100
Capacity (students)	864	864	864	864	864	864	864	864
Enrollment	833	850	852	779	751	758	711	
Langston Hughes								
Square Feet	76	76	102	102	102	102	102	102
Capacity (students)	528	528	528	565	565	565	565	565
Enrollment	537	516	577	540	556	533	569	
J. Garfield Jackson Academy								
Square Feet	35	35	35	35	35	35	35	35
Capacity (students)	334	334	334	334	334	334	334	334
Enrollment	317	305	296	291	267	264	288	

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

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

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

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

Number of Schools at June 30, 2011

 Elementary = 14

 Middle School = 3

 Senior High School = 3

 Other = 6

Source: District Records

Note:

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

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

School Facilities	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Campus 9 (C.J. Scott)	\$ 82,265	\$ 258,292	\$ 81,034	\$ 153,489	\$ 63,056	\$ 199,653	\$ 279,989	\$ 318,101	\$ 270,921	\$ 444,309
East Orange Campus	217,906	202,946	159,197	113,387	167,459	52,654	375,766	426,916	363,597	596,296
Howard School	67,210	39,246	77,616	94,184	29,861	40,397	187,883	213,458	181,798	298,148
George Washington Carver	93,393	88,186	3,573	57,389	37,652	29,253	214,247	243,410	207,308	339,984
Costley Middle School	104,624	84,534	392,616	203,773	116,258	184,238	240,277	272,983	232,495	381,290
Langston Hughes	33,613	43,967	122,499	126,273	19,026	28,778	191,554	217,628	185,350	303,973
Whitney Houston	77,245	42,891	121,002	106,676	77,702	35,015	193,556	219,903	187,288	307,151
Fourth Avenue School	45,537	50,840	137,694	79,716	53,813	29,203	93,775	106,539	90,738	148,809
Patrick Healy Middle	69,451	50,154	43,824	94,655	10,167	12,287	150,173	170,615	145,310	238,306
M.B. Garvin School	30,234	47,579	51,400	17,000	25,847	60,936	71,416	81,137	69,103	113,328
Dionne Warwick Institute	79,338	48,295	89,521	54,023	28,665	108,421	185,881	211,183	179,861	294,970
Ecole T. Louverture	69,370	61,548	146,428	129,745	100,467	32,797	112,796	128,151	109,144	178,995
Gordon Parks Academy	84,792	41,946	26,155	17,939	25,680	31,111	93,775	106,539	90,738	148,809
Sojourner Trust Middle School	63,354	67,873	34,359	165,025	33,831	6,841	210,242	238,860	203,433	333,629
Washington Academy	45,130	29,675	89,092	14,007	34,626	33,401	116,467	132,321	112,696	184,820
Tyson School	137,334	90,957	337,414	132,879	34,073	37,620	159,517	181,231	154,351	253,134
J. Garfield Jackson Academy	86,643	16,550	17,076	15,836	47,802	30,514	65,742	74,691	63,613	104,325
J.L. Cochran Academy	20,773	15,815	172,695	20,394	27,532	61,431	93,775	106,539	90,738	148,809
B.L. Edmonson	45,189	29,541	52,321	12,228	24,137	26,971	33,705	38,293	32,614	53,487
Althea Gibson	13,337	20,809	6,257	2,735	10,834	22,699	43,050	48,910	41,655	68,315
Wahlstrom	52,520	12,724	20,870	61,050	52,496	33,263	75,086	85,307	72,655	119,153
Service Building	1,750,850	972,250	351,182	1,272,315	1,088,070	1,119,910	26,364	29,952	25,510	41,836
Central Office	706,443	588,065	82,106	84,721	75,840	35,008	41,381	47,014	40,041	65,667
Dantzler	5,662	18,174	59,345	14,417	14,417	12,718	9,344	10,616	9,041	14,828
Robeson	18,291	19,834	29,538	34,791	49,684	67,600	33,705	38,293	32,614	53,487
Glenwood Campus	-	20,306	189,000	128,784	36,279	42,121	37,710	42,843	36,489	59,841
Total	\$ 4,000,504	\$ 2,962,997	\$ 2,893,814	\$ 3,193,014	\$ 2,285,274	\$ 2,374,840	\$ 3,337,174	\$ 3,791,435	\$ 3,229,101	\$ 5,295,699

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

**EAST ORANGE BOARD OF EDUCATION
INSURANCE SCHEDULE
AS OF JUNE 30, 2012
(Unaudited)**

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

Source: District's records

SINGLE AUDIT SECTION

LERCH, VINCI & HIGGINS, LLP

EXHIBIT K-1

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the East Orange Board of Education as of and for the fiscal year ended June 30, 2012, which collectively comprise the East Orange Board of Education's basic financial statements and have issued our report thereon dated November 5, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey.

Internal Control Over Financial Reporting

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

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 over financial reporting 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 previously. However, we identified certain deficiencies in internal control over financial reporting described in the accompanying schedule of findings and questioned costs as items 2012-1 through 2012-6 that we consider to be significant deficiencies in internal control over financial reporting. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

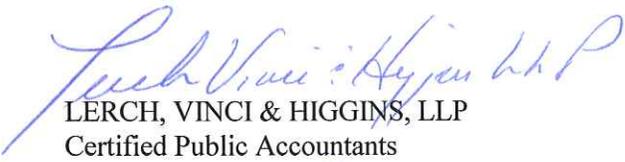
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the of East Orange Board of Education's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey and which are described in the accompanying schedule of findings and questioned costs as items 2012-1 through 2012-6.

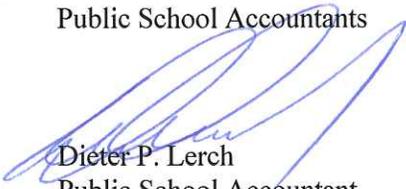
We also noted certain matters that we reported to management of the East Orange Board of Education in a separate report entitled, "Auditor's Management Report on Administrative Findings – Finance, Compliance and Performance" dated November 5, 2012.

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

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



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



Dieter P. Lerch
Public School Accountant
PSA Number CS00756

Fair Lawn, New Jersey
November 5, 2012

LERCH, VINCI & HIGGINS, LLP

EXHIBIT K-2

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

Independent Auditor's Report

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

Compliance

We have audited the East Orange Board of Education's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement and the New Jersey OMB Circular 04-04 State Aid/Grant Compliance Supplement that could have a direct and material effect on each of East Orange Board of Education's major federal and state programs for the fiscal year ended June 30, 2012. East Orange Board of Education's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirement of laws, regulations, contracts and grants applicable to each of its major federal and state programs is the responsibility of the East Orange Board of Education's management. Our responsibility is to express an opinion on East Orange Board of Education's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; audit requirements as prescribed by the Office of School 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 and circulars require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about East Orange Board of Education's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on East Orange Board of Education's compliance with those requirements.

In our opinion, East Orange Board of Education complied, in all material respects, with the compliance requirements referred to above that have a direct and material effect on each of its major federal and state programs for the fiscal year ended June 30, 2012. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and New Jersey OMB Circular 04-04 and which are described in the accompanying schedule of findings and questioned costs as items 2012-7 through 2012-14.

Internal Control Over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be 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. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as items 2012-7 through 2012-14. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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



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



Dieter P. Lerch
Public School Accountant
PSA Number CS00756

Fair Lawn, New Jersey
November 5, 2012

EAST ORANGE BOARD OF EDUCATION
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Federal Grant/ Fund Through Grantor/ Program Title	Federal C.F.D.A. No.	Grant or State Project Number	Grant Period	Award Amount	June 30, 2011 (Accounts Receivable)	Deferred Revenue	Due To Grantor at June 30, 2011	Acct. Rec. Carryover Walkover Amount	Deferred Rev. Carryover Walkover Amount	Cash Received	Budgetary Expenditures	Repayment of Prior Years' Balances	Adjustments	June 30, 2012 (Accounts Receivable)	Deferred Revenue	Due To Grantor at June 30, 2012	Memo GAAP Receivable
U.S. Dept of Agriculture:																	
Education:																	
Food Service Fund:	10.555		7/1/11-6/30/12	\$ 3,218,819						\$ 3,071,815	\$ 3,218,819			\$ (147,004)		\$ (147,004)	
National School Lunch			7/1/10-6/30/11	3,037,671	(554,160)					354,160							
Cash Assistance			7/1/11-6/30/12	338,769						338,769	354,911				3,838		
Non-Cash Assistance			7/1/11-6/30/12	1,192,448						1,192,448	1,192,448			(60,947)		(60,947)	
School Breakfast	10.553		7/1/10-6/30/11	1,121,375	(208,148)					208,148				(1,793)		(1,793)	
Fresh Fruit and Vegetable Program	10.582		7/1/11-6/30/12	24,587						24,587	24,587						
Fresh Fruit and Vegetable Program	10.582		7/1/10-6/30/11	2,460	(4,934)					4,934							
After School Snack	10.536		7/1/11-6/30/12	24,276						24,276	24,276						
Total U.S. Department of Agriculture				7,672,442						3,376,392	4,815,041			(209,744)	3,838	(209,744)	
U.S. Dept. of Health and Human Services																	
General Fund:	93.778		7/1/11-6/30/12	371,514						371,514	371,514						
Medical Assistance Program																	
U.S. Dept of Education:																	
Passed-Through State Department of Education:																	
General Fund:	84.410	ED10BS-1210-11	7/1/11-6/30/12	6,139,155	(5,463,092)	\$ 3,267,085				647,998	5,012,276		\$ 84,599	(4,815,094)	338,908		(4,476,186)
Education Jobs Fund Program										1,019,512	5,384,280			(4,815,094)	338,908		(4,476,186)
Total General Fund																	
U.S. Dept of Education:																	
Passed-Through State Department of Education:																	
Special Revenue Fund	84.010	NCLB-1210-12	9/01/11-8/31/12	4,756,160						4,536,160	5,634,573			(1,610,769)	512,336		(1,098,413)
Title I FY 2012 A & D (231)	84.010	NCLB-1210-11	9/01/10-8/31/11	5,047,592	(2,562,061)	474,649		676,152	(598,513)	1,855,809	11,999		270,511			224,648	
Title I FY 2011 A & D (232)	84.010	NCLB-1210-10	9/01/09-8/31/10	5,065,137	(734,617)	902,236		734,617	(902,256)								
Title I FY 2010 A & D																	
Title I (SIA) FY 2012 (239)	84.010	NCLB-1210-12	9/01/11-8/31/12	128,499						128,499	86,483			(128,499)	128,499	1,574	
Title I (SIA) FY 2011 (236)	84.010	NCLB-1210-11	9/01/10-8/31/11	297,492	(281,586)	188,310		125,660	(100,771)	155,265							
Title I (SIA) FY 2010	84.010	NCLB-1210-10	9/01/09-8/31/10	138,282	(235,143)	27,728		2,839	(27,728)	232,304							
Title I (SIA) FY 2009										40,408							
Title III (SIA) FY 2012 (241)	84.365A	NCLB-1210-12	9/01/11-8/31/12	93,672						6,785	61,071			(121,153)	118,833		(2,320)
Title III (SIA) FY 2011 (243)	84.365A	NCLB-1210-11	9/01/10-8/31/11	86,232	(64,212)	48,465		(31,766)	(48,465)	67,713	590		590				
Title III (SIA) FY 2010	84.365A	NCLB-1210-10	9/01/09-8/31/10	69,010	(93,341)	91,089		91,089	(91,089)	2,452							
Title III (Immigrant) (237)																	
Title I (SIA) FY 2010 (AREA) (233)	84.389	AREA-1210-10	9/01/09-8/31/11	3,725,401	(98,068)	824,912					824,912			(66,298)	91,800		(66,298)
Title I (SIA) FY 2010 (AREA) (237)	84.389	AREA-1210-10	9/01/09-8/31/11	78,598	(18,657)	6,566				18,552	6,545			(84)			(84)
LD E.A. AREA Part B (254)	84.391	AREA-1210-10	9/01/09-8/31/11	3,073,549	(285,460)	439,449				281,411	439,449			11,714	7,665		
LD E.A. AREA Part B Preschool FY 2010 (256)	84.392	AREA-1210-10	9/01/09-8/31/11	110,400	(52,656)	60,839				52,127	56,032			778	5,026		

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Federal Grant/Program/Grantor/Expendable Unit	Federal C.F.D.A. No.	Grant or Subproject Number	Grant Excess	Award Amount	June 30, 2011 (Accounts Receivable)	Deferred Revenue	Due To Grants at June 30, 2011	Asst. Comptroller Walkover Amount	Deferred Comptroller Walkover Amount	Cash Received	Budgetary Expenditures	Requirement of Prior Years' Balances	Adjustments	June 30, 2012 (Accounts Receivable)	Deferred Revenue	Due To Grants at June 30, 2012	Memo GAAP Reversible
L.D.E.A. Part B, Base FY 2012 (255)	84.027	FT-1210-12	9/01/10-8/31/12	2,580,906	\$ (71,152)	\$ 71,152	\$ -	(71,152)	71,152	\$ -	\$ 1,769,477	\$ -	\$ 171,162	\$ (2,652,058)	\$ 882,581	\$ 616,689	(1,769,477)
L.D.E.A. Part B, Base FY 2011 (251)(232)	84.027	FT-1210-11	9/01/10-8/31/11	2,560,089	(924,806)	676,765	2,560,089	(193,120)	193,220	406,458	406,458	-	-	(1,120,026)	-	9,578	(1,120,026)
L.D.E.A. Part B, Base FY 2010	84.027	FT-1210-10	9/01/09-8/31/10	2,530,197	(266,372)	266,372	2,530,197	266,372	(266,372)	-	-	-	-	(89,856)	6,270	-	(89,856)
L.D.E.A. Part B Preschool FY 2012 (257)	84.173	FT-1210-12	9/01/11-8/31/12	79,332	(10,524)	10,231	79,332	(13,220)	673	4,696	73,735	-	-	(89,856)	6,270	-	(89,856)
L.D.E.A. Part B Preschool FY 2011	84.173	FT-1210-11	9/01/10-8/31/11	80,043	(10,524)	10,231	80,043	10,524	(673)	-	-	-	-	(89,856)	6,270	-	(89,856)
L.D.E.A. Part B Preschool FY 2010	84.173	FT-1210-10	9/01/09-8/31/10	75,744	(4,696)	4,696	75,744	4,696	-	-	-	-	-	(89,856)	6,270	-	(89,856)
Title V FY 2008 (260)	84.298A	NCLB-1210-08	9/01/07-8/31/08	30,435	-	23,587	30,435	-	-	-	-	-	-	-	23,587	-	-
Title II, The Math/Science FY 2012 (271)	84.367A	NCLB-1210-12	9/01/11-8/31/12	870,457	(383,619)	280,907	870,457	(383,619)	280,907	829,844	829,844	-	-	(64,159)	160,520	486	(64,159)
Title II, The Math/Science FY 2011 (275)	84.367A	NCLB-1210-11	9/01/10-8/31/11	882,559	(566,781)	269,800	882,559	(234,034)	269,800	329,898	43,668	-	8,465	(324,679)	160,520	-	(324,679)
Title II, The Math/Science FY 2010	84.367A	NCLB-1210-10	9/01/09-8/31/10	988,839	(455,343)	39,565	988,839	59,565	(59,565)	395,984	-	-	-	-	-	-	-
Title III Part D FY 2012 (276)	84.318X	NCLB-1210-12	9/01/11-8/31/12	13,035	(5,248)	3,988	13,035	(38,039)	21,419	1,762	10,001	-	26,109	(12,705)	12,705	-	-
Title III Part D FY 2011 (277)(278)	84.318X	NCLB-1210-11	9/01/10-8/31/11	51,385	(50,734)	34,124	51,385	50,734	(34,124)	-	-	-	-	-	-	-	-
Title III Part D FY 2010	84.318X	NCLB-1210-10	9/01/09-8/31/10	51,385	(50,734)	34,124	51,385	50,734	(34,124)	-	-	-	-	-	-	-	-
Title IV FY 2011 (283)	84.186A	NCLB-1210-11	9/01/10-8/31/11	7,536	(19,698)	5,424	7,536	-	-	30,794	7,536	-	-	-	-	7,536	-
Title IV FY 2010 (283)	84.186A	NCLB-1210-10	9/01/09-8/31/10	73,026	(19,698)	5,424	73,026	-	-	1,180,293	1,562,173	-	-	(608,982)	427,102	16,610	(608,982)
School Improvement Grant	84.177A	SC03-1210-12	9/01/11-8/31/12	1,989,275	-	-	1,989,275	-	-	-	-	-	-	-	-	-	-
A.P. Initiative FY 11 (451)	84.330C	AP-1210-11	10/1/10-9/30/11	90,881	(56,889)	-	90,881	-	-	-	-	-	-	(76,880)	-	-	(76,880)
A.P. Initiative FY 10 (450)	84.330C	AP-1210-10	10/1/09-9/30/10	246,664	(221,699)	-	246,664	-	-	-	-	-	-	(221,699)	-	-	(221,699)
A.P. Initiative FY 09 (450)	84.330C	AP-1210-09	10/1/08-9/30/09	379,524	(297,920)	-	379,524	-	-	-	-	-	-	(297,920)	-	-	(297,920)
A.P. Initiative FY 07 (298)	84.330C	AP-1210-07	7/1/07-9/30/09	770,757	(1,953)	-	770,757	-	-	-	-	-	-	(1,953)	-	-	(1,953)
Carl Perkins Vocational FY 2012 (361)	84.048A	PERK-1210-12	7/1/11-6/30/12	134,131	(139,176)	11,051	134,131	-	-	6,503	102,957	-	27,367	(69,087)	-	7,536	(69,087)
Carl Perkins Vocational FY 2011 (361)	84.048A	PERK-1210-11	7/1/10-6/30/11	146,794	(1,115)	-	146,794	-	-	199,176	-	-	(1,051)	-	-	16,610	-
Carl Perkins Vocational FY 2010 (361)	84.048A	PERK-1210-10	7/1/09-6/30/10	167,018	(1,115)	-	167,018	-	-	1,115	-	-	-	-	-	-	-
Carl Perkins Vocational FY 2009 (361)	84.048A	PERK-1210-09	7/1/08-6/30/09	143,856	(11,060)	-	143,856	-	-	-	-	-	-	-	-	-	-
Homeless-McKinney FY 2009 (453)	84.196	1210-09	9/01/08-8/31/09	170,000	-	22,989	170,000	-	-	-	-	-	-	-	22,989	-	-
Homeless-McKinney FY 2008 (453)	84.196	1210-08	9/01/07-8/31/08	150,000	-	-	150,000	-	-	-	-	-	-	-	-	-	-
Homeless-McKinney FY 2007 (453)	84.196	1210-07	9/01/06-8/31/07	43,000	-	-	43,000	-	-	18,940	16,000	-	-	(34,060)	27,000	-	-
Workforce Investment - (404)	84.196	1210-12	7/1/11-6/30/12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Workforce Investment - (404)	84.196	1210-11	7/1/10-6/30/11	-	-	-	-	-	-	11,060	-	-	-	-	-	-	-
Workforce Investment - (404)	84.196	1210-10	7/1/09-6/30/10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insured for Sure Grant - 433	84.002A	1210-12	7/1/11-6/30/12	25,000	-	1,385	25,000	-	-	31,451	69,165	-	-	(37,614)	1,385	-	(37,614)
Adult Basic Education-ABE SKILLS (618)	84.002A	1210-11	7/1/10-6/30/11	92,267	(38,060)	-	92,267	-	-	26,424	-	-	-	(11,645)	-	-	(11,645)
Adult Basic Education-ABE SKILLS (618)	84.002A	1210-10	7/1/09-6/30/10	106,419	(9,806)	-	106,419	-	-	-	-	-	-	(9,806)	-	-	(9,806)
Adult Basic Education-ABE SKILLS (618)	84.002A	1210-09	7/1/08-6/30/09	102,000	(6,537)	-	102,000	-	-	-	-	-	-	(6,537)	-	-	(6,537)
Adult Basic Education-ABE SKILLS (618)	84.002A	1210-08	7/1/07-6/30/08	182,915	(15,775)	-	182,915	-	-	-	-	-	-	(15,775)	-	-	(15,775)
Adult Basic Education-ABE SKILLS (618)	84.002A	1210-07	7/1/06-6/30/07	21,204	(4,893)	-	21,204	-	-	-	-	-	-	(4,893)	-	-	(4,893)
Adult Basic Education-ABE SKILLS (618)	84.002A	1210-06	7/1/05-6/30/06	185,055	(1,062)	-	185,055	-	-	-	-	-	-	(1,062)	-	-	(1,062)
Adult Basic Education-ABE SKILLS (618)	84.002A	1210-05	7/1/04-6/30/05	185,055	(17,270)	-	185,055	-	-	-	-	-	-	(17,270)	-	-	(17,270)
Events Start Family Literacy FY 2007 (455)	84.213C	1210-07	10/1/06-9/30/07	1,207	(290)	-	1,207	-	-	-	-	-	-	(290)	-	-	(290)
Events Start Family Literacy	84.213C	1210-01	10/1/00-9/30/01	140,000	(6,080)	-	140,000	-	-	-	-	-	-	(6,080)	-	-	(6,080)
NJ Reading First Grant FY 2011 (447)	84.357A	1210-11	7/1/10-6/30/11	280,821	(50,493)	\$ 178,873	280,821	-	\$ 178,873	53,065	-	-	-	-	75,215	-	-
NJ Reading First Grant FY 2010 (447)	84.357A	1210-10	7/1/09-6/30/10	269,952	-	115,943	269,952	-	(115,943)	-	-	-	-	-	-	-	-
NJ Reading First Grant FY 2009 (447)	84.357A	1210-09	7/1/08-6/30/09	461,990	-	62,930	461,990	-	(62,930)	-	-	-	-	-	-	-	-
Total Special Revenue					(7,658,483)	4,623,457				10,294,876	12,240,251		542,083	(7,848,274)	2,490,442	909,912	(7,488,548)
Total Federal Assistance					(13,898,819)	9,890,542				16,690,785	27,459,882		627,382	(12,873,112)	2,833,708	909,912	(10,169,478)

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

State Grants/Program Title State Department of Education:	Grant or State Project Number	Grant Period	Award Amount	Balance at June 30, 2011	Carryover/ Walkover Amount	Interfund Transfers	Cash Received	Budgetary Expenditures	Repayment of Prior Years' Balances	(1) Adjustments	June 30, 2012		Cumulative Total Expenditures
											(Accounts Receivable)	Deferred Revenues	
General Fund			\$ 135,892,546	\$ (13,003,568)			\$ 122,451,332	\$ 135,892,546			\$ (13,441,214)		\$ 135,892,546
Equalization Aid	12-495-034-5120-078	7/1/11-6/30/12	131,832,430				13,003,568						
Transportation Aid	11-495-034-5120-078	7/1/10-6/30/11	1,211,524										1,211,524
Transportation Aid	12-495-034-5120-014	7/1/11-6/30/12	1,266,590	(124,933)			1,091,691				(119,833)		5,997,387
Categorical Special Education Aid	12-495-034-5120-089	7/1/11-6/30/12	5,772,439	(569,377)			5,609,377				(975,265)		3,991,106
Categorical Special Education Aid	12-495-034-5120-089	7/1/10-6/30/11	3,991,106				3,991,106				(394,763)		32,524,491
Security Aid	12-495-034-5120-084	7/1/10-6/30/11	3,863,241	(381,059)			3,863,241				(3,217,017)		583,853
Adjustment Aid	12-495-034-5120-088	7/1/11-6/30/12	32,524,491				29,307,474						284,840
Adjustment Aid	12-495-034-5120-085	7/1/10-6/30/11	26,656,925	(2,629,362)			2,829,362						5,908,387
Extraordinary Aid	12-100-034-5120-473	7/1/10-6/30/12	383,853										203,809
Extraordinary Aid	11-100-034-5120-473	7/1/10-6/30/11	1,010,803	(1,010,803)			1,010,803						
GED Testing	N/A	7/1/04-6/30/05	28,073	(1,323)									
SBIS	N/A	7/1/08-6/30/09	2,850	(1,050)									
TPAF Social Security	12-495-034-5095-002	7/1/11-6/30/12	6,548,085	(332,735)			6,569,913				(1,323)		2,654,275
TPAF Social Security	11-495-034-5095-002	7/1/10-6/30/11	6,666,761				332,735				(1,050)		284,840
TPAF - On Behalf Pension	12-100-034-5095-006	7/1/11-6/30/12	2,654,275				2,654,275						284,840
Normal Contribution	12-495-034-5095-007	7/1/11-6/30/12	284,840				284,840						5,908,387
Normal Contribution	11-495-034-5095-007	7/1/10-6/30/11	5,908,387				5,908,387						195,596,494
Post Retirement Medical Contribution	12-100-034-5095-001	7/1/11-6/30/12	5,908,387										6,548,085
Sub-Total General Fund				(18,054,210)			195,320,274	195,596,494			(18,352,258)	21,828	195,596,494
State Department of Education - Food Program			69,154				66,055				(3,099)		69,154
National School Lunch (State)	11-100-010-5350-023	7/1/11-6/30/12	65,081	(12,765)			12,765						
National School Lunch (State)	11-100-010-5350-023	7/1/10-6/30/11											
Total State Dept. of Educ. - Food Program							78,820				(3,099)	174,054	203,809
State Department of Education:													
Special Revenue													
Preschool Education Aid	12-495-034-5120-086	7/1/11-6/30/12	18,974,400		\$ 3,424,883		17,076,960			\$ 326,320	(1,897,440)	\$ 2,837,349	19,888,254
Preschool Education Aid	11-495-034-5120-086	7/1/10-6/30/11	18,820,665	1,542,812	(3,424,883)		1,882,071						
New School Facility Funding (432)	N/A	7/1/07-6/30/08		(6,061)									
NJ Non-public Textiles FY 2012 (501)	12-100-034-5120-064	7/1/11-6/30/12	38,371				38,371				(6,061)		34,572
NJ Non-public Textiles FY 2011 (501)	11-100-034-5120-064	7/1/10-6/30/11	56,896	5,221									
NJ Non-public Textiles FY 2010 (501)	10-100-034-5120-064	7/1/09-6/30/10	65,036	928									
NJ Non-public Textiles FY 2009 (501)	9-100-034-5120-067	7/1/11-6/30/12	377,863				377,863						203,809
Compensatory Education (502)	11-100-034-5120-067	7/1/10-6/30/11	365,887	118,306				118,306					
Compensatory Education (502)	10-100-034-5120-067	7/1/09-6/30/10	378,600	11,359				11,359					
English as a Second Language (503)	12-100-034-5120-067	7/1/11-6/30/12	4,310				4,310						3,707
English as a Second Language (503)	11-100-034-5120-067	7/1/10-6/30/11	4,269	1,110									
English as a Second Language (503)	10-100-034-5120-067	7/1/09-6/30/10	6,850	(783)									
Transportation (505)	12-100-034-5120-068	7/1/11-6/30/12	21,332				21,332				(783)		21,332
Transportation (505)	11-100-034-5120-068	7/1/10-6/30/11	35,834	15,902				15,902					
Transportation (505)	10-100-034-5120-068	7/1/09-6/30/10	35,651	(3,565)									

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

State Grant/Program Title Special Revenue (Continued)	Grant or State Project Number	Grant Period	Award Amount	Balance at June 30, 2011	Carryover/ Walkover Amount	Interfund Transfers	Cash Received	Budgetary Expenditures	Repayment of Prior Years' Balances	(1) Adjustments	(Accounts Receivable)	Deferred Revenue	Due To Grantor at June 30, 2012	Cumulative Total Expenditures	GAAP Receivable
NJ Non-public Aid Handicapped Services-Ch. 193:															
Supplemental Instruction (506)	12-100-034-5120-066	7/1/11-6/30/12	\$ 47,353	\$			\$ 47,353	\$ 46,020	\$ 556				\$ 1,333.00	\$ 46,020	
Supplemental Instruction (506)	11-100-034-5120-066	7/1/10-6/30/11	41,134	556											
Supplemental Instruction (506)	10-100-034-5120-066	7/1/09-6/30/10	52,166	(4,858)											
Examination & Classification (507)	12-100-034-5120-066	7/1/11-6/30/12	68,271	3,829			68,271	54,748	3,829				13,523	54,748	(4,838)
Examination & Classification (507)	11-100-034-5120-066	7/1/10-6/30/11	61,388	3,829									7,030	15,086	
Corrective Speech (508)	12-100-034-5120-066	7/1/11-6/30/12	22,116	1,955			22,116	15,086	1,955						
Corrective Speech (508)	11-100-034-5120-066	7/1/10-6/30/11	20,340	1,955											
Corrective Speech (508)	10-100-034-5120-066	7/1/09-6/30/10	23,852	(2,152)											
Nursing Services (509)	12-100-034-5120-070	7/1/11-6/30/12	77,123	17,625			54,808	53,481	17,625				1,327	53,481	(2,152)
Nursing Services (509)	10-100-034-5120-070	7/1/09-6/30/10	29,412	25,980											
N.J. Character Educ'th (436)	06-495-034-5120-053	7/1/03-6/30/06	380,000	(365,223)											
New Jersey School Const. Corp.	Not Available	7/1/07-6/30/08		22,541											
New Jersey School Const. Corp.	Not Available	7/1/06-6/30/07	3,132	1,001											
Evening School for Foreign Born (632)	07-100-034-5052-026	7/1/06-6/30/07	3,132	986											
Evening School for Foreign Born	06-100-034-5052-026	7/1/05-6/30/06	3,182	198											
Evening School for Foreign Born	05-100-034-5052-026	7/1/04-6/30/05	6,627	1,500			6,627					6,627			
Bullying Grant	N/A	7/1/11-6/30/12	1,500				1,500					1,500			
HIV Assistance Grant	N/A	7/1/11-6/30/12	1,500				1,500					1,500			
Total State Dept. of Educ. - Special Rev			1,387,667	19,601,582	20,321,009	176,791	2,845,476	2,845,476	326,320	(2,380,082)	2,845,476	252,375	20,321,009	(382,642)	20,321,009
Capital Projects Fund															
Economic Development Authority ("EDA")															
Educational Facilities Construction and Financing Act of 2000															
On-Behalf Contribution	1700	7/1/11-6/30/12	1,657,240				1,657,240	1,657,240							
Debt Service Fund															
Debt Service Aids-Type II	12-495-34-5120-017	7/1/11-6/30/12	3,500,264				3,500,264	3,500,264							
Total State Financial Assistance			(16,679,308)	176,791	221,144,161	2,845,476	2,845,476	3,500,264	326,320	(20,635,439)	2,845,476	274,203	221,144,161	(388,114)	221,144,161
State Financial Assistance															
Not Subject to Single Audit Determination															
General Fund															
Normal Contribution	12-100-034-5095-006	7/1/11-6/30/12	2,654,275				(2,654,275)	(2,654,275)						(2,654,275)	
NCGI Premium Contribution	12-495-034-5095-007	7/1/11-6/30/12	284,840				(284,840)	(284,840)						(284,840)	
Post Retirement Medical Contribution	12-100-034-5095-001	7/1/11-6/30/12	5,908,387				(5,908,387)	(5,908,387)						(5,908,387)	
Capital Projects Fund															
Economic Development Authority ("EDA")															
Educational Facilities Construction and Financing Act of 2000															
On-Behalf Contribution	1700	7/1/09-6/30/10					(1,657,240)	(1,657,240)						(1,657,240)	
(1) Adjustments are the result of cancelled prior year encumbrances			\$ (16,679,308)	\$	\$ 209,633,438	\$ 210,639,419	\$ 210,639,419	\$ 210,639,419	\$ 176,791	\$ 326,320	\$ (20,635,439)	\$ 2,845,476	\$ 274,203	\$ (388,114)	\$ 210,639,419

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE SCHEDULES OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 1 GENERAL

The accompanying schedules present the activity of all federal and state financial assistance programs of the East Orange Board of Education. The Board of Education is defined in Note 1(A) to the Board's basic financial statements. All federal financial assistance received directly from federal agencies, as well as federal awards and state financial assistance passed through other government agencies is included on the schedule of expenditures of federal awards and state financial assistance.

NOTE 2 BASIS OF ACCOUNTING

The accompanying schedules are presented using the budgetary basis of accounting with the exception of programs recorded in the food service fund, which are presented using the accrual basis of accounting. These bases of accounting are described in Notes 1(C) to the Board's basic financial statements. The information in these schedules is presented in accordance with requirements of U.S. OMB Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations" and New Jersey OMB Circular 04-04, "Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid". Therefore, some amounts presented in these schedules may differ from the amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 3 RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

The basic financial statements present the general fund and special revenue fund on a GAAP basis. Budgetary comparison statements or schedules (RSI) are presented for the general fund and special revenue fund to demonstrate finance-related legal compliance in which certain revenue is permitted by law or grant agreement to be recognized in the audit year, whereas for GAAP reporting, revenue is not recognized until the subsequent year or when expenditures have been made.

The general fund is presented in the accompanying schedules on a modified accrual basis with the exception of the revenue recognition of the delayed state aid payments in the current budget year, which is mandated pursuant to N.J.S.A. 18A:22-44.2.. For GAAP purposes, those payments are not recognized until the subsequent year due to the state deferral and recording of certain state aid payments in the subsequent year. The special revenue fund is presented in the accompanying schedules on the grant accounting budgetary basis which recognizes encumbrances as expenditures and also recognizes the related revenues, which may include the delayed state aid payments, whereas the GAAP basis does not. The special revenue fund also recognizes the delayed state aid payments in the current budget year, consistent with N.J.S.A. 18A:22-44.2.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE SCHEDULES OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 3 RELATIONSHIP TO BASIC FINANCIAL STATEMENTS (Continued)

The net adjustment to reconcile from the budgetary basis to the GAAP basis is a decrease of \$630,783 for the general fund and an increase of \$142,008 for the special revenue fund. See the Notes to Required Supplementary Information for a reconciliation of the budgetary basis to the modified accrual basis of accounting for the general and special revenue funds. Awards and financial assistance revenues are reported in the Board's basic financial statements on a GAAP basis as presented as follows:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
General Fund	\$ 5,384,290	\$ 194,965,711	\$ 200,350,001
Special Revenue Fund	12,350,672	20,352,566	32,703,238
Capital Projects Fund		1,657,240	1,657,240
Debt Service Fund		3,500,264	3,500,264
Food Service Fund	<u>4,815,041</u>	<u>69,154</u>	<u>4,884,195</u>
Total Financial Assistance	<u>\$ 22,550,003</u>	<u>\$ 220,544,935</u>	<u>\$ 243,094,938</u>

NOTE 4 RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

Amounts reported in the accompanying schedules may not necessarily agree with the amounts reported in the related federal and state financial reports due to timing differences between the District's fiscal year and grant program years.

NOTE 5 OTHER INFORMATION

Revenues and expenditures reported under the National School Lunch Program as non-cash assistance represent current year value received and current year distributions, respectively of the Federal Food Distribution Program. TPAF Social Security contributions in the amount of \$6,548,085 represents the amount reimbursed by the State for the employer's share of social security contributions for TPAF members for the fiscal year ended June 30, 2012. The amount reported as TPAF Pension System Contributions in the amount of \$2,939,115 and TPAF Post-Retirement Medical Benefits Contributions in the amount of \$5,908,387 represents the amount paid by the State on behalf of the District for the fiscal year ended June 30, 2012. The School Development Authority's ("SDA") Educational Facilities Construction and Financing Act on-behalf payments totaling \$1,657,240 represent the amounts paid by SDA on behalf of the District for the facility project expenditures of the District for the year ended June 30, 2012.

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

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

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE SCHEDULES OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 7 SCHOOLWIDE PROGRAM FUNDS

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

<u>Federal Program</u>	<u>Amount</u>
Title I, Part A: <i>Improving Basic Programs Operated by Local Education Agencies</i>	<u>\$4,187,045</u>

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Part I – Summary of Auditor’s Results

Financial Statement Section

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

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

2) Were significant deficiency(ies) identified that were not considered to be material weaknesses? X yes no

Noncompliance material to the basic financial statements noted? X yes none

Federal Awards Section

Internal Control over compliance:

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

2) Were significant deficiencies identified that were not considered to be material weaknesses? X yes no

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

Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 (section.510(a))? X yes none

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>84.410</u>	<u>Education Jobs Fund Program</u>
<u>84.010A</u>	<u>Title I</u>
<u>84.010A</u>	<u>Title I SIA</u>
<u>84.389</u>	<u>Title I ARRA</u>
<u>84.389</u>	<u>Title I SIA ARRA</u>
<u>84.027</u>	<u>IDEA Part B Basic</u>
<u>84.173</u>	<u>IDEA Preschool</u>
<u>84.391</u>	<u>IDEA Part B - ARRA</u>
<u>84.392</u>	<u>IDEA Preschool ARRA</u>
<u>84.367A</u>	<u>Title IIA</u>
<u>84.377A</u>	<u>School Improvement Grant</u>
<u>10.555</u>	<u>National School Lunch Program</u>
<u>10.553</u>	<u>School Breakfast</u>
<u>10.556</u>	<u>After School Snack</u>
<u>10.558</u>	<u>Fresh Fruit and Vegetable</u>

Dollar threshold used to determine Type A Programs \$ 673,187

Auditee qualified as low-risk auditee? yes X no

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Part 2 – Schedule of Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements and abuse related to the financial statements in accordance with Government Auditing Standards.

Finding 2012-1

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

Criteria or specific requirement:

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

Condition:

Encumbrance balances in the General, Special Revenue Funds and Capital Projects Fund were overstated in the District's records at June 30, 2012.

Context:

Purchase orders for tuition charges in the General Fund in the amount of \$392,649 were deemed invalid and cancelled. Encumbrances payable in the Special Revenue Fund in the amount of \$725,455 were deemed invalid and reclassified as deferred revenue. In the Capital Projects Fund, \$146,366 of encumbrances payable were deemed invalid and cancelled.

Cause:

Certain open purchase orders were not reviewed and properly cancelled in the District's records at June 30, 2012.

Effect:

Invalid encumbrances understate unreserved/undesignated fund balances at year end.

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Part 2 – Schedule of Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements and abuse related to the financial statements in accordance with Government Auditing Standards.

Finding 2012-1 (Continued)

Recommendation:

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

Management's Response:

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

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Part 2 – Schedule of Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements and abuse related to the financial statements in accordance with Government Auditing Standards.

Finding 2012-2

Our audit of the Payroll Trust and Agency Fund revealed that deposits into the Agency account were not made in exact amounts per the District's payroll records.

Criteria or specific requirement:

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

Condition:

There is an amount due to the Payroll Agency account of \$818,562 as of June 30, 2012 to fund the District's tax liabilities.

Context:

See Finding

Cause:

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

Effect:

Insufficient monies were transferred to the Payroll Agency bank account resulting in numerous under funded payroll deduction liabilities.

Recommendation:

Deposits into the Payroll Trust and Agency Account be made in exact amounts per the payroll register.

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Part 2 – Schedule of Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements and abuse related to the financial statements in accordance with Government Auditing Standards.

Finding 2012-2 (Continued)

Management's Response:

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

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Part 2 – Schedule of Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements and abuse related to the financial statements in accordance with Government Auditing Standards.

Finding 2012-3

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

Criteria or specific requirement:

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

Condition:

Budget account charges for various line item accounts were not classified and charged to the proper budget line accounts.

Context:

Approximately \$615,992 of budget account charges for library books, security services and equipment were mischarged to either the wrong function or object code. \$137,575 of payroll related expenditures were not charged to the proper budget line accounts. In addition, a lease payment was misclassified in Fund 20 and should be recorded in Fund 11

Cause:

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

Effect:

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

Recommendation:

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

Management's Response:

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

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Part 2 – Schedule of Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements and abuse related to the financial statements in accordance with Government Auditing Standards.

Finding 2012-4

Finding - Our audit of the payment of Federal taxes revealed the following:

- 3rd Quarter 2011 941 gross wages were under reported.
- 1st Quarter 2012 941 Federal tax payments were under reported by \$304,962, however, a 941X amended return was subsequently filed.
- The gross wages per the W-3 for 2011 exceeded gross wages reported on forms 941 by \$1,977,657.

Criteria or specific requirement:

Internal control procedures pertaining to payroll processing. Also, IRS Code pertaining to payroll deposits and tax reporting requirements.

Condition:

Submitted IRS Form 941 for the 3rd quarter 2011 and 1st quarter 2012 were not in agreement with District payroll records related to employee gross wages and tax payments due, respectively. The gross wages per the W-3 did not agree with the quarterly gross wages per the 941's.

Context:

See audit finding.

Cause:

See Condition

Effect:

The District may incur penalties and accrued interest due the incorrect filing and deferred payment of payroll withholding taxes.

Recommendation:

Gross wages and the payroll tax liability be properly reported on IRS Form 941 and reconciled to the District's payroll records and IRS Form W-3.

Management's Response:

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

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Part 2 – Schedule of Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements and abuse related to the financial statements in accordance with Government Auditing Standards.

Finding 2012-5

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

Criteria or specific requirement:

Internal control over financial reporting.

Condition:

Numerous adjusting journal entries were required to reconcile the general ledger account balances to the subsidiary ledgers and supporting documentation...

Context:

General ledgers in the General Fund, Special Revenue Fund, Capital Projects Fund and Enterprise Fund were not adjusted and reconciled to agree with the subsidiary ledgers and supporting reconciliations.

Cause:

See context.

Effect:

Numerous audit adjustments were required to be posted to the District financial statements as a result of transactions which were not properly posted and reconciled in the District's general ledger.

Recommendation:

District's subsidiary ledgers be reconciled to the general ledger on a monthly basis.

Management's Response:

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

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Part 2 – Schedule of Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements and abuse related to the financial statements in accordance with Government Auditing Standards.

Finding 2012-6

Our audit of Contracts awarded through Educational Data Services (Ed Data) revealed that:

- a) In certain instances vendor invoices were not itemized as to labor and material charges.
- b) Labor rates did not always agree with the bid award.

Criteria or specific requirement:

Internal control procedures related to purchasing in accordance with the Public School Contracts Law.

Condition:

- a) Material and labor rates were not always itemized on the vendor invoices.
- b) Labor rates did not always agree with the amounts per the bid awarded by Educational Data Services.

Context:

Numerous contracts awarded through Educational Data Services for construction and maintenance services, electrical services, locks, flooring and landscaping services which did not provide adequate itemization as per the bid specifications.

Effect:

Noncompliance with bidding requirements of the Public School Contracts Law.

Cause:

See Condition.

Recommendation:

Vendor invoices be properly itemized in accordance with bid specifications awarded by Educational Data Systems. Also labor and material charges be verified to the Educational Data bid award prior to authorizing payment.

Management's Response:

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

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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

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

CURRENT YEAR FEDERAL AWARDS

Finding 2012-7

Our audit of the IDEA and NCLB grant award programs revealed the following:

- Amounts reported as expended in 2010/2011 IDEA and NCLB final reports were not in agreement with the expenditures reported in the District records.
- Reimbursements were not requested and received timely for program expenditures made during the grant period.

Information on federal program:

Title I, Title I SIA	84.010A
IDEA Part B	84.027
IDEA Part B – Preschool	84.173
Title IIA	84.367
School Improvement Grant	84.377A

Criteria or specific requirement:

Federal Grant Compliance Supplement – Reporting, Cash Management

Condition:

Amounts reported as expended in the 2010/2011 IDEA and NCLB final reports were not in agreement with the District's budget reports. In addition reimbursements were not requested periodically through the Electronic Web Enabled Grant System (EWEG) for amounts expended for the various grant programs.

Questioned Costs:

Unknown.

Context:

Amounts reported as expended in the EWEG final report for IDEA Basic and NCLB grant programs exceeded the amounts expended in the District records by approximately \$465,000 and \$85,000, respectively.

In addition Federal grants receivable for IDEA and NCLB grants were approximately \$3.5 million as of June 30, 2012.

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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

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

CURRENT YEAR FEDERAL AWARDS

Finding 2012-7 (Continued)

Cause:

See condition.

Effect:

District is not in compliance with Federal Grant Compliance Supplement.

Recommendation:

The District records be reconciled with the Final EWEG reports for the IDEA and NCLB Basic grant funds. In addition Federal program expenditure reimbursements be requested on a monthly basis during the grant period.

Management's Response:

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

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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

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

CURRENT YEAR FEDERAL AWARDS

Finding 2012-8

Our audit of the Special Revenue Fund revealed that the Schedule of Federal Awards was not properly completed to adequately reflect the grants receivable, amounts due to grantor, deferred revenue balances and encumbrances charges for each Federal grant program.

Information on federal program:

Title I SIA	84.010A	IDEA Preschool	84.173
Title I	84.010	IDEA Part B – ARRA	84.391
Title I – ARRA	84.389	IDEA Part B Preschool – ARRA	84.392
Title I SIA – ARRA	84.389	IDEA Part B Basic	84.027
Title IIA	84.367A	School Improvement Grant	84.377A

Criteria or specific requirement:

Financial reporting related to Federal grant programs.

Condition:

Budgetary expenditures report in the Schedule of Federal Awards did not properly reflect the prior and current year encumbrances. In addition a detailed analysis by grant program for grants receivable, deferred revenues and due to grantor balances was not properly reflected in the schedule.

Questioned Costs:

Unknown.

Context:

Budgetary expenditures included numerous prior year encumbrances and did not include approximately \$550,000 of current year encumbrances. In addition a detailed analysis of grant receivable, due to grantor and deferred revenue was not completed for each grant program.

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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

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

CURRENT YEAR FEDERAL AWARDS

Finding 2012-8 (Continued)

Cause:

See condition.

Effect:

Numerous adjustments were required to budgetary expenditures as a result of the initial reporting of current and prior year encumbrances.

Recommendation:

The Schedule of Federal Awards properly reflect grants receivable amounts, due to grantor, deferred revenue and current and prior encumbrances payable.

Management's Response:

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

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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

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

CURRENT YEAR STATE AWARDS

Finding 2012-9

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

State program information:

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

Criteria or specific requirement:

NJ Department of Education – Grant Compliance Supplement

Condition:

See Finding 2012-3.

Questioned Costs:

None

Context:

See Finding 2012-3.

Effect:

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

Recommendation:

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

Management's Response:

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

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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

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

CURRENT YEAR STATE AWARDS

Finding 2012-10

Our audit of the Special Revenue Fund revealed that the Schedule of State Financial Assistance was not properly completed to adequately reflect the grants receivable amount, deferred revenue balance and encumbrances charges for the Preschool Education program.

State program information:

Preschool Education Aid

12-495-034-5120-086

Criteria or specific requirement:

Financial reporting related to State grant programs

Condition:

Budgetary expenditures reported in the Schedule of State Financial Assistance did not properly reflect the prior and current year encumbrances. In addition an analysis for grant receivable and deferred revenue was not properly reflected in the schedule.

Questioned Costs:

Unknown.

Context:

Budgetary expenditures included numerous prior year encumbrances and did not include approximately 1.3 million of current year encumbrances. In addition a detailed analysis of grant receivable, deferred revenue was not completed.

Effect:

Numerous adjustments were required to budgetary expenditures as a result of the initial reporting of current and prior year encumbrances.

Cause:

See condition.

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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

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

CURRENT YEAR STATE AWARDS

Finding 2012-10 (Continued)

Recommendation:

The Schedule of State Financial Assistance properly reflect grant receivable amount, deferred revenue and current and prior encumbrances payable.

Management's Response:

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

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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

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

CURRENT YEAR STATE AWARDS

Finding 2012-11

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

State program information:

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

Criteria or specific requirement:

NJ Department of Education – Grant Compliance Supplement

Condition:

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

Questioned Costs:

None

Context:

July was approved in October 2011, August was approved in November 2011, September and October were approved in March 2012. November, December and January were approved in March 2012; February was approved in June 2012.

Effect:

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

Cause:

See condition.

Recommendation:

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

Management's Response:

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

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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

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

CURRENT YEAR STATE AWARDS

Finding 2012-12

Our audit of the State reimbursed TPAF Social Security Contributions revealed that the amount reimbursed to the District exceeded the actual amount due by \$349,918.

State program information:

TPAF Social Security Aid	12-495-034-5120-002
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Criteria or specific requirement:

State of New Jersey Grant Compliance Supplement

Condition:

The TPAF Social Security Reimbursement requested by the District for the December 30 payroll included wages earned for the entire month of December.

Questioned Costs:

Unknown

Context:

The District was reimbursed an additional \$349,918 for the December 30, 2011 TPAF Social Security Contribution.

Effect:

Excess amounts reimbursed for Social Security Contributions are due back to the State.

Cause:

See Condition.

Recommendation:

The excess claim for the TPAF FICA be reimbursed to the State of New Jersey.

Management's Response:

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

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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

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

CURRENT YEAR STATE AWARDS

Finding 2012-13

Our audit of Contracts awarded through Educational Data Services (Ed Data) revealed that:

- a) In certain instances vendor invoices were not itemized as to labor and material charges.
- b) Labor rates did not always agree with the bid award.

State program information:

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

Criteria or specific requirement:

State of Grant Compliance Supplement – State Aid Public
NJSA 18A:18A – Public School Contracts Law

Condition:

- a) Material and labor rates were not always itemized on the vendor invoices.
- b) Labor rates did not always agree with the amounts per the bid awarded by Educational Data Services.

Context:

Numerous contracts awarded through Educational Data Services for construction and maintenance services, electrical services, locks, flooring and landscaping services which did not provide adequate itemization as per the bid specifications.

Effect:

Noncompliance with bidding requirements of the Public School Contracts Law.

Cause:

See Condition.

Recommendation:

Vendor invoices be properly itemized in accordance with bid specifications awarded by Educational Data Systems. Also labor and material charges be verified to the Educational Data bid award prior to authorizing payment.

Management's Response:

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

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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

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

CURRENT YEAR STATE AWARDS

Finding 2012-14

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

- Several instances were noted for IEP's which were not available for On Roll Special Education students and Private School for the Disabled Students.
- Numerous missing lunch applications for students reported as Low Income

State program information:

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

Criteria or specific requirement:

State of New Jersey Grant Compliance Supplement

Condition:

Numerous lunch applications were not available for students reported as Low Income and several IEP's were not available for Special Education students.

Questioned Costs:

Unknown.

Context:

Thirty-four (34) lunch applications were not available for review. It was also noted that twenty-eight (28) IEP's were not available for Special Education students.

Effect:

The District may be reporting students who are ineligible.

Cause:

See Condition.

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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

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

CURRENT YEAR STATE AWARDS

Finding 2012-14 (Continued)

Recommendation:

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

Management's Response:

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

**EAST ORANGE BOARD OF EDUCATION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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

STATUS OF PRIOR YEAR FINDINGS

2011-1

Condition:

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

Status

See Finding 2012-1.

2011-2

Condition:

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

Status

Corrective action has been taken.

2011-3 and 2011-6

Condition:

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

Status:

Corrective action has been taken.

**EAST ORANGE BOARD OF EDUCATION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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

STATUS OF PRIOR YEAR FINDINGS (Continued)

2011-4 and 2011-7

Condition:

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

Status

See Finding 2012-3 and 2012-9.

2011-5

Condition:

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

Status

Corrective action has been taken.

2011-8

Condition:

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

Status

See Finding 2012-11.

**EAST ORANGE BOARD OF EDUCATION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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

STATUS OF PRIOR YEAR FINDINGS (Continued)

2011-9

Condition:

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

Status

Corrective action has been taken.

2011-10

Condition:

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

Status

See Finding 2012-14