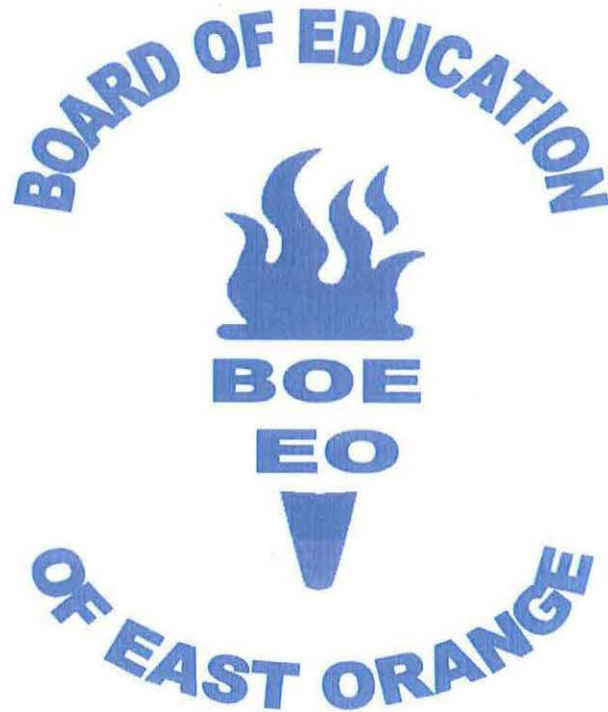


COMPREHENSIVE ANNUAL FINANCIAL REPORT



"RISING TO A STANDARD OF EXCELLENCE"

FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

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, 2016

Prepared by

**East Orange Board of Education
Finance Department**

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INTRODUCTORY SECTION

EAST ORANGE SCHOOL DISTRICT
DIVISION OF BUSINESS SERVICES
199 Fourth Avenue
East Orange, New Jersey 07017-1026
Phone (862) 233-7300 Fax (973) 678-4987
www.eastorange.k12.nj.us

Board Members

Mr. Bergson Leneus, President
Mr. Jenabu C. Williams, MPA, Vice President
Dr. Kristie M. Howard
Mr. Cameron Jones, Sr.
Ms. Marjorie Perry
Ms. Joy B. Tolliver, Esq.
Ms. Terry S. Tucker

Interim Superintendent of Schools

Dr. Gloria P. Watson

Board Secretary/School Business Administrator

Mr. Victor R. Demming

November 11, 2016

Mr. Bergson Leneus, Board President
and Members of the Board of Education
City of East Orange Board of Education
County of Essex
East Orange, New Jersey 07017

Dear Board Members:

The Comprehensive Annual Financial Report of the City of East Orange School District (District) for the fiscal year ended June 30, 2016 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 Title 2 U.S. Code of Federal Regulations (CFR) Part 200 Uniform Administrative Requirements, Cost Principle and Audit Requirements for Federal Awards (Uniform Guidance) and the State Treasury Circular Letter 15-08-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 2015-2016 fiscal year with an average daily enrollment of 9,068 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
2015-16	10,371	5.6
2014-15	9,820	(2.2)
2013-14	10,041	(2.5)
2012-13	10,302	(3.1)
2011-12	10,637	8.4
2010-11	9,817	(4.4)
2009-10	10,265	(1.6)
2008-09	10,426	(2.7)
2007-08	10,714	(5.2)
2006-07	11,303	0.3

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

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

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

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

Located within the City are six secondary schools (three high schools and three middle schools), 12 elementary schools, two Early Childhood Centers for Preschool and Kindergarten, as well as, 33 alternative school programs. In and around the City are several technical, secretarial, and health care schools, which annually produce qualified, specialized office workers and health aides. Also, the East Orange General Hospital operates an established accredited nursing school. Additionally, Seton Hall University, Rutgers University, Montclair State University, the New Jersey Institute of Technology and the College of Medicine and Dentistry of New Jersey are all located in communities adjacent to the City.

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

A three-member Board of Water Commissioners appointed by the Mayor establishes water and sewer operations for the City. The City owns 2,236 acres in Florham Park, Livingston and Millburn on which are two covered reservoirs with a capacity of 10 million gallons. Presently there are 17 artesian wells also located in Florham Park, Livingston and Millburn, with a total peak capacity of 16 million gallons per day. Water interconnections have been made with the Commonwealth Water Company and the City of Newark for emergency usage. The City's sewer system is divided into three areas consisting of connections with the city of Newark, the Essex Union Joint Meeting and the Second River Joint Meeting. Flow is by gravity to all

connections and the City has neither sewer treatment plants nor sewer pump stations.

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

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

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

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

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

3. MAJOR INITIATIVE TO IMPROVE

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

In the 2015-2016 school year, students in grades 3-11 participated in the Partnership for Assessment of Readiness for College and Careers Assessment [PARCC]. This assessment measures students' proficiency in the new Common Core State Standards in ELA and Mathematics. The district and school level results for the assessment were reviewed during a public board meeting in October. District and state developed assessments were administered throughout the school year to determine students' growth and proficiency periodically. Analyses of the results of those assessments showed a rising trend in Mathematics and literacy achievement.

Using these data to establish district academic goals for the 2016-2017 school year, those goals are listed below:

1. Mathematics

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

English Language Arts

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

To enhance the goal of preparing students who are College and Career Ready, the district has implemented 6 new Career and Technical Education Programs at East Orange Campus High School: Music Technology, Film/Video Technology, Allied Health, Early Childhood Education, Law and Public Safety and Design and Green Energy Construction. By requiring all students to select a Pathway, students will graduate with career entry-level skills, and enroll in the Dual Enrollment courses offered through our partnership with Essex County College.

Progress Monitoring and Interventions

1. Administration of periodic benchmark assessments for all students to ensure differentiated instruction so that at least 70% of students are reading on grade level;
2. Provide professional development on Next Generation Science, K - 12 for all science teachers;
3. Provide professional development to administrators on curriculum and pedagogy and Common Core State Standards through the monthly Principals' Network and Administrators Academy.
4. Provide professional development for CTE teachers utilizing state, local and national resources;
5. Continue District Data Team professional development to ensure that all staff are adept in collecting, analyzing and using data to inform instructional decisions and support tiered interventions;
6. Professional Development for Advanced Placement course expansion: French, Spanish, World History, US History;
7. Delivery of refined professional development, digital resources, and support effective implementation for recently adopted 2013-14 and 2014-15 K-12 Mathematics programs;
8. Professional Development for Physical Education staff on AED/CPR protocols;
9. Provide Professional Development for teachers in Next Generation Science at grades 6- 8;
10. Provide professional development for all staff on teacher and administrator evaluation as part of NJ Teach.

4. INTERNAL ACCOUNTING CONTROLS

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

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

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

5. BUDGETARY CONTROLS

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

An encumbrance accounting system is used to record outstanding purchase commitments on a line item basis. Open encumbrances at year-end are either canceled or are included as re-appropriations of fund balance in the subsequent year. Those amounts to be re-appropriated are reported as reservations of fund balance at June 30, 2016.

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-20 in the statistical section of this report).

9. SERVICE EFFORTS AND ACCOMPLISHMENTS

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

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

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

Finally, the district's Visual and Performing Arts Middle/ High School continues to be recognized as one of the country's outstanding performing and fine arts schools. The school was awarded bronze status in 2015 & 2016 by US News. Lastly, as a special guest of President Obama at the 2015 Kennedy Center Honors the 38th Annual National Celebration of the Arts, the Tyson High School choir performed "Blessed Assurance" with Ms. CeCe Winans to honor the school matriarch Cicely L. Tyson.

10. 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 2015 - 2016.

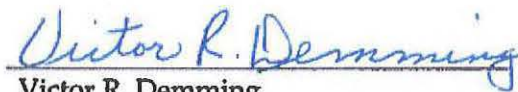
11. ACKNOWLEDGMENTS

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 P. Watson
Interim Superintendent of Schools

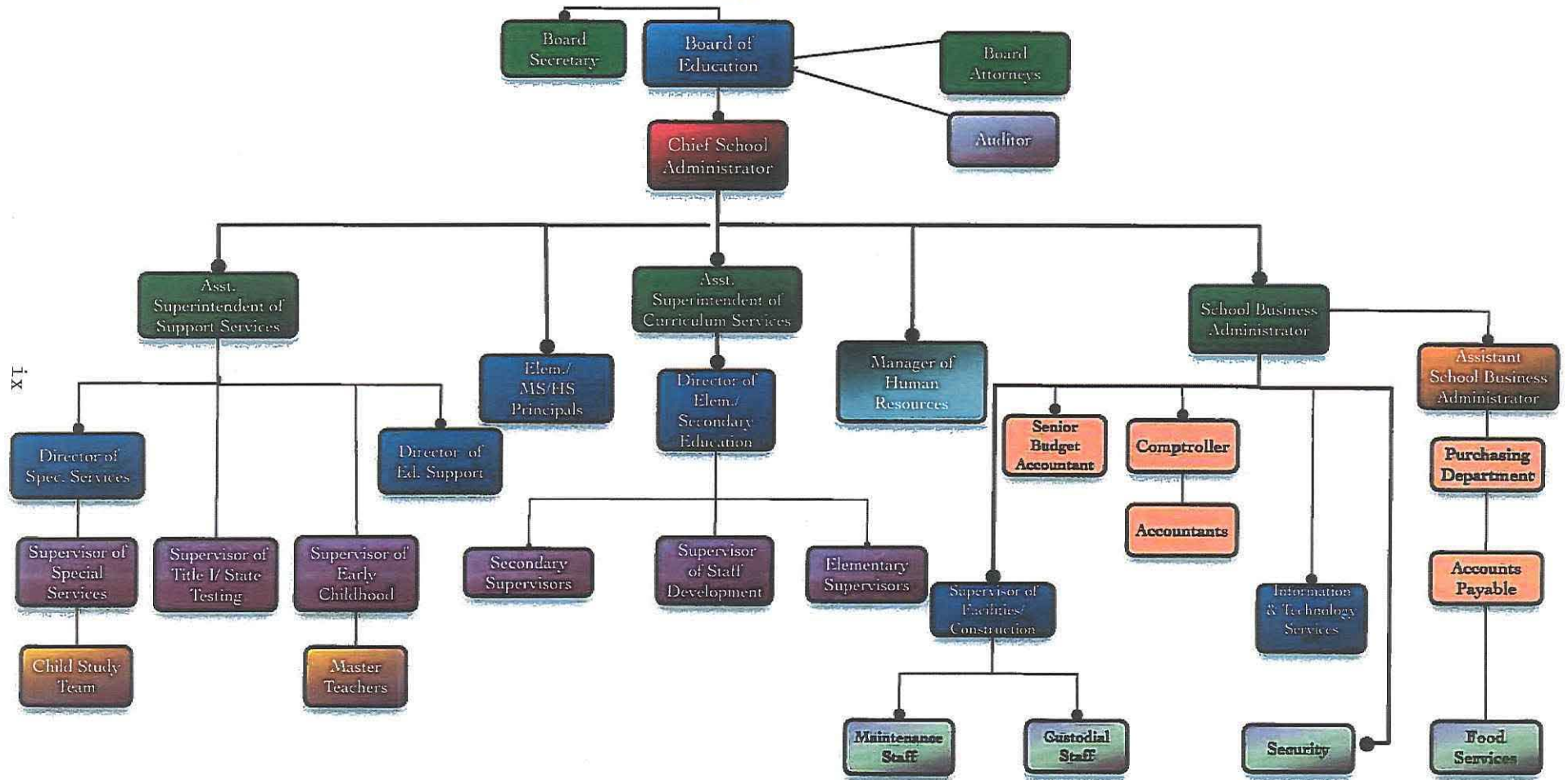


Victor R. Demming
Board Secretary/School Business Administrator

EAST ORANGE SCHOOL DISTRICT



Organizational Chart



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

**ROSTER OF OFFICIALS
JUNE 30, 2016**

MEMBERS OF THE BOARD OF EDUCATION

	<u>Official Title</u>	<u>Term Expires</u>
Mr. Bergson Leneus	President	2018
Mr. Jenabu C. Williams, MPA	Vice President	2018
Dr. Kristie M. Howard	Member	2019
Mrs. Marjorie Perry	Member	2019
Ms. Joy B. Tolliver, Esq.	Member	2018
Mr. Cameron B. Jones, Sr.	Member	2017
Ms. Terry S. Tucker	Member	2017

Other Officials

Dr. Gloria P. Watson, Interim Superintendent of Schools

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

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

Ms. Annmarie Corbitt, Treasurer of School Monies

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

Audit Firm

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

Attorney

DeCotiis, Fitzpatrick & Cole, LLP
500 Frank W. Burr Blvd.
Teaneck, NJ 07666

Official Depository

PNC Bank
Pittsburgh, PA 15230

Official Newspapers

The Star Ledger
The East Orange Record
The New York Times

FINANCIAL SECTION



LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

DIETER P. LERCH, CPA, RMA, PSA
GARY J. VINCI, CPA, RMA, PSA
GARY W. HIGGINS, CPA, RMA, PSA
JEFFREY C. BLISS, CPA, RMA, PSA
PAUL J. LERCH, CPA, RMA, PSA
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CINDY JANACEK, CPA, RMA
MARK SACO, CPA
SHERYL M. NICOLOSI, CPA
ROBERT AMPONSAH, CPA

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the East Orange Board of Education as of and for the fiscal year ended June 30, 2016 and the related notes to the financial statements, which collectively comprise the Board of Education's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the East Orange Board of Education as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

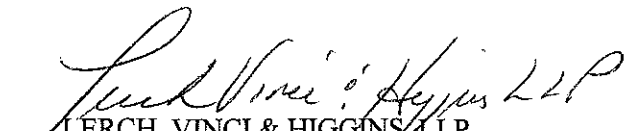
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the East Orange Board of Education's basic financial statements. The introductory section, combining fund financial statements, financial schedules, statistical section, schedule of expenditures of federal awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and schedule of expenditures of state financial assistance as required by New Jersey OMB Circular 15-08, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid, are presented for purposes of additional analysis and are not a required part of the basic financial statements of the East Orange Board of Education.

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


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

Other Reporting Required by *Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated November 11, 2016 on our consideration of the East Orange Board of Education's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the East Orange Board of Education's internal control over financial reporting and compliance.



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



Dieter P. Lefch
Public School Accountant
PSA Number CS00756

Fair Lawn, New Jersey
November 11, 2016

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, 2016**

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, 2016. 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 (2015-2016) and the prior year (2014-2015) is required to be presented in the MD&A.

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2015-2016 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 \$196,859,505 (net position).
- The District's total net position decreased \$17,306,989.
- Overall district revenues were \$289,549,089. General revenues accounted for \$192,042,523 or 66% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$97,506,566 or 34% of total revenues.
- The school district had \$300,404,682 in expenses for governmental activities; only \$91,109,982 of these expenses were offset by program specific charges, grants or contributions. General revenues (predominantly unrestricted State aid) of \$192,042,523 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 \$12,225,681 a decrease of \$4,713,771 when compared to the previous year ending fund balance.
- The General Fund unassigned fund deficit at June 30, 2016 was \$14,733,890 an increase of \$446,576 when compared with the beginning deficit at July 1, 2015 of \$14,287,314.

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

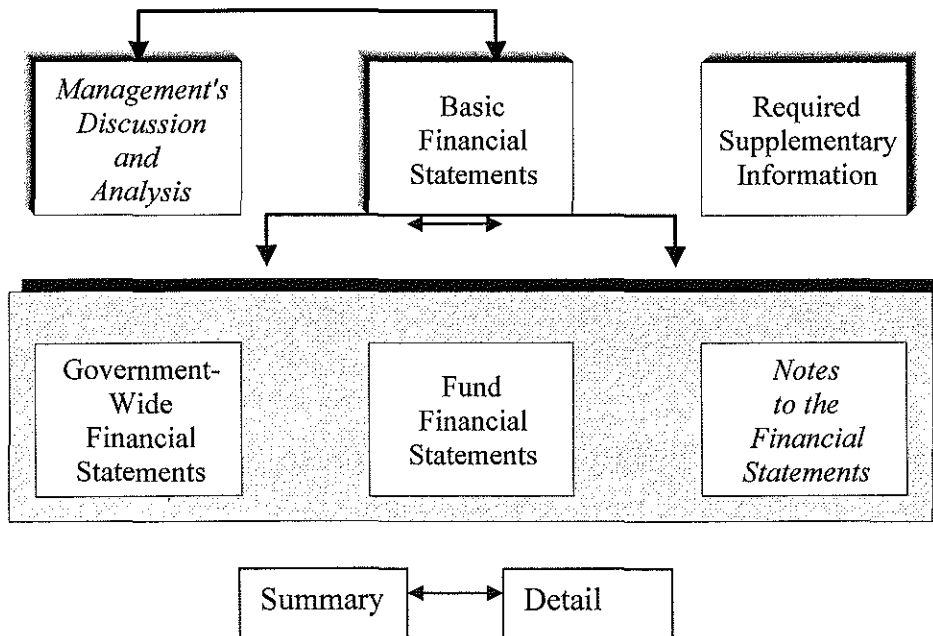
**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2016**

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, 2016**

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

Major Features of the District-Wide and Fund Financial Statements

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

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2016**

District-wide financial statements

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

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

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

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

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

Fund financial statements

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

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

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2016**

Fund financial statements (continued)

The District has three kinds of funds:

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

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

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

- Food Service (Cafeteria)

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

Notes to the financial statements

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

Other Information

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

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

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2016**

DISTRICT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$196,859,505 as of June 30, 2016 and \$214,166,494 as of June 30, 2015.

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

**Net Position
As of June 30, 2016 and 2015**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Current Assets	\$ 24,869,979	\$ 29,415,127	\$ 1,910,660	\$ 1,318,319	\$ 26,780,639	\$ 30,733,446
Capital Assets	303,996,272	313,967,190	-	-	303,996,272	313,967,190
Total Assets	328,866,251	343,382,317	1,910,660	1,318,319	330,776,911	344,700,636
Deferred Outflows of Resources	14,551,687	5,123,967	-	-	14,551,687	5,123,967
Total Assets and Deferred Outflows of Resources	343,417,938	348,506,284	1,910,660	1,318,319	345,328,598	349,824,603
Non-Current Liabilities	133,299,335	118,621,724			133,299,335	118,621,724
Current Liabilities	12,649,976	12,486,938	1,186,927	556,604	13,836,903	13,043,542
Total Liabilities	145,949,311	131,108,662	1,186,927	556,604	147,136,238	131,665,266
Deferred Inflows of Resources	1,321,190	3,992,843	11,665	-	1,332,855	3,992,843
Total Liabilities and Deferred Inflows of Resources	147,270,501	135,101,505	1,198,592	556,604	148,469,093	135,658,109
Net Position						
Net Investment in Capital Assets	261,826,434	270,560,146			261,826,434	270,560,146
Restricted	6,614,231	7,100,321			6,614,231	7,100,321
Unrestricted	(72,293,228)	(64,255,688)	712,068	761,715	(71,581,160)	(63,493,973)
Total Net Position	\$ 196,147,437	\$ 213,404,779	\$ 712,068	\$ 761,715	\$ 196,859,505	\$ 214,166,494

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

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2016**

**Change in Net Position
For The Years Ended June 30, 2016 and 2015**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2014</u>
Revenues						
Program Revenues						
Charges for Services			\$ 524,960	\$ 593,917	\$ 524,960	\$ 593,917
Operating Grants and Contributions	\$ 90,660,844	\$ 80,372,386	5,871,624	5,579,445	96,532,468	85,951,831
Capital Grants and Contributions	449,138	33,889			449,138	33,889
General Revenues						
Property Taxes	20,647,370	20,647,370			20,647,370	20,647,370
State and Federal Aid	170,272,333	170,045,594			170,272,333	170,045,594
Other	1,122,820	1,200,980	-	532	1,122,820	1,201,512
Total Revenues	283,152,505	272,300,219	6,396,584	6,173,894	289,549,089	278,474,113
Expenses						
Instruction						
Regular	139,999,548	133,386,836			139,999,548	133,386,836
Special Education	34,164,139	32,882,190			34,164,139	32,882,190
Other Instruction	8,420,210	9,811,271			8,420,210	9,811,271
School Sponsored Activities and Athletics	1,467,455	1,322,598			1,467,455	1,322,598
Community Services	580	6,604			580	6,604
Support Services						
Student and Instruction Related Services	52,087,677	47,148,043			52,087,677	47,148,043
General Administrative Services	2,244,143	2,531,249			2,244,143	2,531,249
School Administrative Services	15,410,958	12,748,864			15,410,958	12,748,864
Central Services	5,425,784	4,615,397			5,425,784	4,615,397
Admin. Info. Technology	1,242,712	1,130,778			1,242,712	1,130,778
Plant Operations and Maintenance	29,537,611	29,443,234			29,537,611	29,443,234
Pupil Transportation	5,980,161	5,872,240			5,980,161	5,872,240
Interest on Long-Term Debt	4,423,704	4,809,224			4,423,704	4,809,224
Food Services	-	-	6,446,231	6,111,841	6,446,231	6,111,841
Total Expenses	300,404,682	285,708,528	6,446,231	6,111,841	306,850,913	291,820,369
Change in Net Position Before Transfers	(17,252,177)	(13,408,309)	(49,647)	62,053	(17,301,824)	(13,346,256)
Loss on Disposal of Capital Assets	(5,165)				(5,165)	-
Transfers	-	-	-	-	-	-
Change in Net Position	(17,257,342)	(13,408,309)	(49,647)	62,053	(17,306,989)	(13,346,256)
Net Position, Beginning of Year	213,404,779	226,813,088	761,715	699,662	214,166,494	227,512,750
Net Position, End of Year	\$ 196,147,437	\$ 213,404,779	\$ 712,068	\$ 761,715	\$ 196,859,505	\$ 214,166,494

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2016**

Governmental Activities. The District's total governmental activities' revenues, which includes State and Federal grants, were \$283,152,505 and \$272,300,219 for the years ended June 30, 2016 and June 30, 2015, respectively. Property taxes of \$20,647,370 and \$20,647,370 represented 7% and 8% of the revenues for the fiscal years ended June 30, 2016 and 2015, respectively. Another significant portion of revenue came from unrestricted State aid and Federal aid of \$170,272,333 and \$170,045,594 which represented 60% and 62% of the revenues for the fiscal years ended June 30, 2016 and 2015, respectively. Revenues from operating grants and contributions of \$90,660,844 and \$80,372,386 represented 32% and 29% of the revenues for the fiscal years ended June 30, 2016 and 2015, respectively. Capital grants and contributions of \$449,138 and \$33,889 represented less than 1% and 1% of the revenues for the fiscal year ended June 30, 2016 and 2015, 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 \$300,404,682 and \$285,708,528 for the years ended June 30, 2016 and 2015. The District's expenses are predominantly related to educating and caring for students. Instruction totaled \$184,051,932 and \$177,409,499 (61% and 62%) of total expenditures for the fiscal years ended June 30, 2016 and 2015, respectively. Student support services, totaled \$111,929,046 and \$103,489,805 (37% and 36%) of total expenditures and interest on long-term debt totaled \$4,423,704 and \$4,809,224 (2% and 2%) of total expenditures for the fiscal years ended June 30, 2016 and 2015, respectively.

Total governmental activities expenses and transfers for the year ended June 30, 2016 surpassed revenues, decreasing net position by \$17,257,342 over the previous year from \$213,404,779 at June 30, 2015 to \$196,147,437 at June 30, 2016.

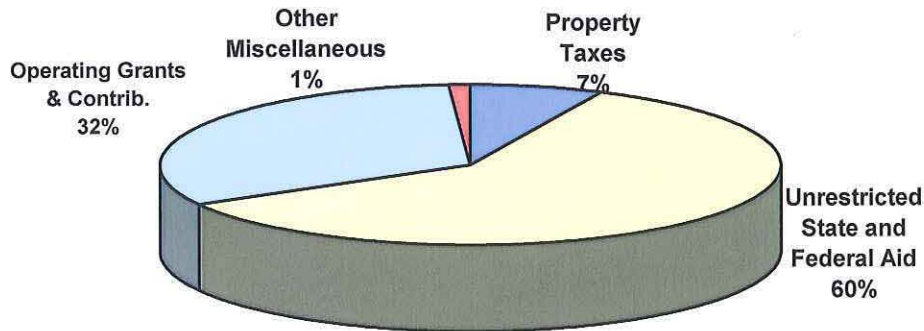
The cost of all *governmental* activities this year was \$300,404,682 an increase of \$14,696,154 an increase of 5% over the previous year. The cost of governmental activities were funded by the following program and general revenues:

- The federal and state governments subsidized certain programs with grants and contributions of \$90,660,844 (exclusive of capital projects), an increase of \$10,288,458. The state contributions from the Educational Facilities Construction and Financing Aid Program which financed capital project costs increased \$415,249 from the previous year and the District realized decreases from Federal and State sources for unrestricted formula aid of \$226,739.
- The increase in Federal and State grants and contributions was primarily the result of increased accruals for TPAF and PERS contributions as a result of the implementation of GASB 68, Accounting and Financial Reporting for Pensions.
- District's costs in the amount of \$20,647,370 were provided from property taxes. The property taxes levied did not increase from 2016 to 2015.
- Other general revenues totaling \$1,122,820 were provided from miscellaneous local sources.

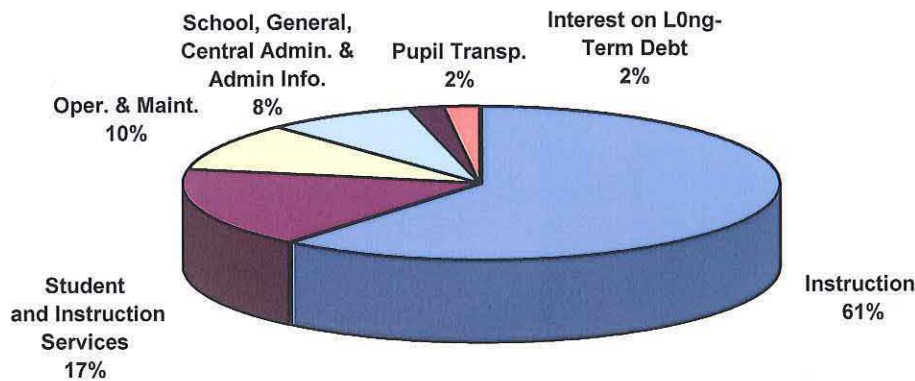
**EAST ORANGE BOARD OF EDUCATION
EAST ORANGE, NEW JERSEY**

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2016**

**Revenues by Source- Governmental Activities
For Fiscal Year 2016**



**Expenditures by Type- Governmental Activities
For Fiscal Year 2016**



Expenses increased in 2016 by \$14,696,154 from \$285,708,528 in 2015. Instruction related expenses increased \$6,642,433 and support services expenses increased \$8,439,241. The increase in expenses was primarily the result of increased accruals for TPAF and PERS net pension liabilities. As previously stated, the increase in the accruals was the result of the implementation of GASB 68, Accounting and Financial Reporting of Pensions. Interest on long-term debt decreased by \$385,520 from 2016 to 2015 primarily due to the decreased adjustment required for accreted interest for the 1998 Capital Appreciation Certificates.

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2016**

Net Cost of Governmental Activities. The District's total cost of services were \$300,404,682 and \$285,708,528 for the fiscal years ended June 30, 2016 and 2015, respectively. After applying program revenues, derived from operating grants and contributions of \$90,660,844 and \$80,372,386 and capital grants and contribution of \$449,138 and \$33,889, the net cost of services of the District were \$209,294,700 and \$205,302,253 for the fiscal years ended June 30, 2016 and 2015, respectively.

Net Cost of Governmental Activities

	<u>Total Cost of Services</u>		Net Cost of (Revenue from) Services	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Instruction				
Regular	\$ 139,999,548	\$ 133,386,836	\$ 93,174,394	\$ 92,829,786
Special Education	34,164,139	32,882,190	20,230,085	20,387,925
Other Instruction	8,420,210	9,811,271	5,208,302	6,318,628
School Sponsored Activities and Athletics	1,467,455	1,322,598	1,467,455	1,322,598
Community Services	580	6,604	580	6,604
Support Services				
Student and Instruction Related Services	52,087,677	47,148,043	36,004,439	32,790,662
General Administrative Services	2,244,143	2,531,249	2,244,143	2,531,249
School Administrative Services	15,410,958	12,748,864	11,967,977	10,371,884
Central Services	5,425,784	4,615,397	5,425,784	4,615,397
Admin. Info. Technology	1,242,712	1,130,778	1,242,712	1,130,778
Plant Operations and Maintenance	29,537,611	29,443,234	25,228,638	25,550,430
Pupil Transportation	5,980,161	5,872,240	4,773,989	4,664,673
Interest on Long-Term Debt	4,423,704	4,809,224	2,326,202	2,781,639
Total	<u>\$ 300,404,682</u>	<u>\$ 285,708,528</u>	<u>\$ 209,294,700</u>	<u>\$ 205,302,253</u>

Business-Type Activities – The District's total business-type activities revenues were \$6,396,584 and \$6,173,894 for the years ended June 30, 2016 and June 30, 2015. Charges for services accounted for 8% and 10% of total revenues and operating grants and contributions accounted for 92% and 90% of total revenue for the years ended June 30, 2016 and 2015.

The total cost of all business-type activities programs and services were \$6,446,231 and \$6,111,841 for the years ended June 30, 2016 and 2015 which represented an increase of \$334,390 (5%) over the previous year. The District's expenses are related to Food Service programs provided to all students, teachers and administrators within the District.

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2016**

Business-Type Activities (Continued)

The business-type activities revenues and transfers for the year ended June 30, 2016 were less than expenses decreasing net position by \$49,647 from the previous year from \$761,715 at June 30, 2015 to a net position of \$712,068 at June 30, 2016.

- Some of the cost was paid by users of the District's food service program for a total of \$524,960, a decrease of \$68,957 (12%). This decrease was the result of a decrease in the number of non-student meals served and a decrease in special events during the year.
- The Federal and State governments subsidized the food service program with grants and contributions of \$5,871,624 in 2016 and \$5,579,445 in 2015, an increase of \$292,179 (5%). 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 \$12,225,681 for the year ended June 30, 2016 compared to \$16,939,452 for the year ended June 30, 2015. This decrease was primarily the result of the change in fund balance of the General Fund which decreased \$4,359,412 from the previous year. Unassigned fund balance of the General Fund remained in a deficit position at June 30, 2016 of \$14,733,890 a deficit increase of \$446,576 from the previous year. The fund balance in the Capital Projects Fund decreased by \$168,000. The General Fund deficit is the result of the State's deferral of certain state aid payments in the amount of \$18,243,798 which are budgeted for the current fiscal year (2015/2016) by the District but provided for and recorded as a payable in the subsequent fiscal year by the State in their 2016/2017 fiscal year budget. A portion of fund balance was designated for use in the District's 2016/2017 General Fund budget in the amount of \$7,149,452. The remainder of the General Fund fund balance is nonspendable, \$242,581, as it represents supplies and materials on hand at year end or restricted to indicate that it is not available for new spending because it has been committed 1) to liquidate contracts and purchase orders of the prior period \$6,865,912; 2) reserved for emergency reserve \$154,760, capital reserves \$2,235,304, maintenance reserve \$2,195,654 and reserve for register audit recoveries \$2,182,683.

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2016**

Governmental Funds (Continued)

Revenues for the District's governmental funds were \$255,219,145 and \$251,724,489, while total expenditures were \$259,932,916 and \$254,636,796 for the fiscal years ended June 30, 2016 and 2015.

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.

	<u>June 30,</u>		Amount of Increase (Decrease)	Percent Change
	<u>2016</u>	<u>2015</u>		
Local Sources				
Property Tax Levy	\$ 18,950,050	\$ 18,950,050	-	0%
Miscellaneous	812,336	890,478	\$ (78,142)	-9%
State Sources	201,369,689	198,125,235	3,244,454	2%
Federal Sources	<u>556,337</u>	<u>575,363</u>	<u>(19,026)</u>	-3%
Total General Fund Revenues	<u>\$ 221,688,412</u>	<u>\$ 218,541,126</u>	<u>\$ 3,147,286</u>	1%

The General Fund revenues increased \$3,147,286 or 1% over the previous year. Local property taxes remained flat from the previous year. State aid revenues increased \$3,244,454 and Federal aid revenues decreased \$19,026. The increase in State aid was the primarily the result of an increase in on behalf TPAF contributions and the decrease in Federal aid was primarily due to the receipt of the SEMI/ARRA medical assistance program aid in 2015. Miscellaneous revenues decreased \$78,142.

In addition to the revenues previously noted, transfers in from the Special Revenue Fund for contributions to School Based Budget programs were \$2,230,255 and \$1,983,120 for the fiscal years ended June 30, 2016 and 2015.

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2016**

General Fund (Continued)

The following schedule presents a summary of General Fund expenditures.

	June 30,		Amount of Increase (Decrease)	Percent Change
	<u>2016</u>	<u>2015</u>		
Instruction	\$ 132,672,717	\$ 132,005,159	\$ 667,558	1%
Support Services	94,174,564	89,605,272	4,569,292	5%
Debt Service	589,150	589,149	1	0%
Capital Outlay	<u>226,371</u>	<u>198,694</u>	<u>27,677</u>	14%
Total Expenditures	<u>\$ 227,662,802</u>	<u>\$ 222,398,274</u>	<u>\$ 5,264,528</u>	2%

Total General Fund expenditures increased \$5,264,528 or 2% from the previous year. The increase can mainly be attributed to on-behalf TPAF contributions made by the State in the additional amount of \$3,324,241. The increase can also be attributed to increased expenditures in employee health benefits.

In Fiscal Year 2016 General Fund expenses and other financing uses were greater than revenues and other financing sources decreasing fund balance by \$4,359,412 from the previous year. After deducting nonspendable, restricted and assigned fund balance, the unassigned fund deficit increased \$446,576 from \$14,287,314 at June 30, 2015 to \$14,733,890 at June 30, 2016. As discussed earlier the deficit is the result of the State deferral of certain state aid payments at year end totaling \$18,243,798 in the General Fund.

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

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

Revenues of the Special Revenue Fund were \$27,577,954 and \$27,645,815 for the years ended June 30, 2016 and 2015. State sources accounted for the majority of Special Revenue Fund's revenue which represented 71% and 72% of the total revenues for the years ended June 30, 2016 and 2015.

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2016**

Special Revenue Fund (Continued)

Total Special Revenue Fund revenues decreased 67,861 or less than 1% from the previous year. State sources decreased \$323,583 or 2%, while Federal sources increased \$278,669 or 4%. The local grants decreased \$22,947.

Expenditures of the Special Revenue Fund were \$25,962,976 and \$26,356,512 for the fiscal years ended June 30, 2016 and 2015. Instructional expenditures were \$19,190,568 and \$19,313,034 or 74% and 73% and expenditures for the support services were \$6,709,529 and \$7,004,731 or 26% and 27% of total expended for the years ended June 30, 2016 and 2015. In addition the Special Revenue Fund contributed \$2,230,255 and \$1,983,126 in 2016 and 2015 to the General Fund as a contribution for School Based Budget expenditures.

Total Special Revenue Fund expenditures decreased \$393,536 or 1% from the previous year. Instructional expenditures decreased \$122,466 or 1% while support services expenditures decreased \$295,202 or 4%.

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 \$168,000 resulting in a fund balance of \$5,936,883 at June 30, 2016 compared with \$6,104,883 in the previous year. Of the fund balance at June 30, 2016 \$5,936,293 was restricted for the payment of capital lease obligations. The remaining restricted fund balance of \$590 was restricted and available to fund capital improvement projects.

Revenues of the Capital Projects Fund were \$759,622 and \$344,391 for the years ended June 30, 2016 and 2015. State sources which represent 59% and 10% of the total revenues for each respective year are funded by the School Development Authority (SDA). The enactment of the "Educational Facilities Construction and Financing Act", the School Development Authority (SDA) funds all construction and improvement projects over \$500,000. Thus the need for the district to finance major capital projects through the issuance of debt has been virtually eliminated.

Expenditures of the capital projects fund were \$617,138 and \$192,010 for the years ended June 30, 2016 and 2015. The increase in expenditures during the year represented the increased activity from various improvements and renovations completed by the SDA.

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

The Debt Service Fund expenditures exceeded the revenues and other financing sources by \$186,359 resulting in a fund balance deficit of \$3,658 compared to \$182,701 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, 2016**

Debt Service Fund (Continued)

Revenues of the Debt Service Fund were \$5,193,157 and \$5,193,157 for the years ended June 30, 2016 and 2015. Local property taxes represented 33% while state sources represented the remaining 67% of the total revenue. Transfers in from the Capital Projects Fund were \$310,484 and \$310,502 for the years ended June 30, 2016 and 2015 and represented interest earnings reserved for the payment of capital lease obligations.

Expenditures of the Debt Service Fund were \$5,690,000 and \$5,690,000 for the years ended June 30, 2016 and 2015. Expenditures represented the repayment of principal and interest of the 1998 certificates of participation issued under a lease-purchase agreement.

Proprietary Funds

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

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

GENERAL FUND BUDGETARY HIGHLIGHTS

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

Over the course of the year, the District revised the annual operating budget several times through appropriation transfers between budget line items.

During the year budgetary expenditures and other financing uses exceeded budgetary revenues and other financing sources resulting in a decrease in budgetary fund balance of \$4,576,669 or 16% under the previous year. After deducting nonspendable, restricted and assigned fund balance of \$21,026,346, the unassigned fund balance decreased from \$4,173,741 at June 30, 2015 to a fund balance of \$3,509,908 at June 30, 2016 which represented a decrease of \$663,833.

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2016**

CAPITAL ASSETS

The District's investment in capital assets for its governmental and business type activities as of June 30, 2016 and 2015 amounted to \$303,996,272 and \$313,967,190 (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 2015-2016 and 2014-2015 amounted to \$10,704,141 and \$10,844,743 for governmental activities. There was no depreciation expense in 2015/2016 and 2014/2015 for business-type activities.

**Capital Assets at June 30, 2016 and 2015
(Net of Accumulated Depreciation)**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2015</u>	<u>2014</u>
Land	\$ 2,645,706	\$ 2,645,706			\$ 2,645,706	\$ 2,645,706
Construction in Progress					-	-
Building and Building Improvements	298,715,506	308,407,352			298,715,506	308,407,352
Machinery and Equipment	2,589,841	2,884,043			2,589,841	2,884,043
Vehicles	45,219	30,089	-	-	45,219	30,089
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Net Position	<u>\$ 303,996,272</u>	<u>\$ 313,967,190</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 303,996,272</u>	<u>\$ 313,967,190</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, 2016**

LONG TERM LIABILITIES

At year end, the District's long-term liabilities consisted of Certificate of Participation payable of \$47,526,716 and \$48,806,735 for the years ended June 30, 2016 and 2015, net pension liability of \$82,173,389 and \$66,999,607 for the years ended June 30, 2016 and 2015 and compensated absences payable of \$1,265,009 and \$1,266,125 for the years ended June 30, 2016 and 2015. Liabilities for claims and judgements and accrued liability for insurance claims in the aggregate amount of \$1,754,806 and \$400,000 existed for the years ended June 30, 2016 and 2015. The District also has a liability for a capital lease for District copiers and other equipment with balances of \$579,415 and \$1,149,257 for the years ended June 30, 2016 and 2015.

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

	<u>2016</u>	<u>2015</u>
Certificates of Participation	\$ 47,526,716	\$ 48,806,735
Capital Leases	579,415	1,149,257
Claims and Judgements Payable	626,072	
Accrued Liability for Insurance Claims	1,128,734	400,000
Net Pension Liability	82,173,389	66,999,607
Compensated Absences Payable	<u>1,265,009</u>	<u>1,266,125</u>
 Total Expenditures	 <u>\$ 133,299,335</u>	 <u>\$ 118,621,724</u>

Certificates of Participation included capital appreciation debt which increased \$4,409,981 in accreted value while principal payments totaled \$5,690,000 for the year.

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

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

Many factors were considered by the District's administration during the process of developing the fiscal year 2016-2017 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 2016-2017. Budgeted expenditures in the General Fund increased by less than 1% to \$207,516,984 in fiscal year 2016-2017.

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

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2016**

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

DISTRICT WIDE FINANCIAL STATEMENTS

EAST ORANGE BOARD OF EDUCATION
STATEMENT OF NET POSITION
JUNE 30, 2016

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
ASSETS			
Cash	\$ 12,776,608	\$ 780,301	\$ 13,556,909
Receivables, net	1,497,170	1,177,858	2,675,028
Inventory	242,581	57,233	299,814
Internal Balances	104,732	(104,732)	
Restricted Assets:			
Investments with Fiscal Agent	10,248,888		10,248,888
Capital Assets:			
Not Being Depreciated	2,645,706		2,645,706
Being Depreciated, Net	<u>301,350,566</u>	<u>-</u>	<u>301,350,566</u>
 Total Assets	 <u>328,866,251</u>	 <u>1,910,660</u>	 <u>330,776,911</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows on Net Pension Liability	<u>14,551,687</u>	<u>-</u>	<u>14,551,687</u>
 Total Assets and Deferred Outflows of Resources	 <u>343,417,938</u>	 <u>1,910,660</u>	 <u>345,328,598</u>
LIABILITIES			
Accounts Payable and Other			
Current Liabilities	10,500,574	1,186,927	11,687,501
Accrued Interest Payable	5,678		5,678
Payable to Other Governments	106,679		106,679
Unearned Revenue	2,037,045		2,037,045
Noncurrent Liabilities:			
Due Within One Year	6,269,415		6,269,415
Due Beyond One Year	<u>127,029,920</u>	<u>-</u>	<u>127,029,920</u>
 Total Liabilities	 <u>145,949,311</u>	 <u>1,186,927</u>	 <u>147,136,238</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows on Net Pension Liability	<u>1,321,190</u>	<u>11,665</u>	<u>1,332,855</u>
 Total Liabilities and Deferred Inflows of Resources	 <u>147,270,501</u>	 <u>1,198,592</u>	 <u>148,469,093</u>
NET POSITION			
Net Investment in Capital Assets	261,826,434	-	261,826,434
Restricted for:			
Capital Projects	2,235,894		2,235,894
Maintenance Reserve	2,195,654		2,195,654
Other Purposes	2,182,683		2,182,683
Unrestricted	<u>(72,293,228)</u>	<u>712,068</u>	<u>(71,581,160)</u>
 Total Net Position	 <u>\$ 196,147,437</u>	 <u>\$ 712,068</u>	 <u>\$ 196,859,505</u>

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

**EAST ORANGE BOARD OF EDUCATION
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities:							
Instruction:							
Regular	\$ 139,999,548		\$ 46,825,154		\$ (93,174,394)		\$ (93,174,394)
Special Education	34,164,139		13,934,054		(20,230,085)		(20,230,085)
Other Instruction	8,420,210		3,211,908		(5,208,302)		(5,208,302)
School Sponsored Activities and Athletics	1,467,455				(1,467,455)		(1,467,455)
Community Services	580				(580)		(580)
Support Services:							
Student & Instruction Related Services	52,087,677		16,083,238		(36,004,439)		(36,004,439)
General Administrative Services	2,244,143				(2,244,143)		(2,244,143)
School Administrative Services	15,410,958		3,442,981		(11,967,977)		(11,967,977)
Central Services	5,425,784				(5,425,784)		(5,425,784)
Admin Info Technology	1,242,712				(1,242,712)		(1,242,712)
Plant Operations and Maintenance	29,537,611		3,859,835	\$ 449,138	(25,228,638)		(25,228,638)
Pupil Transportation	5,980,161		1,206,172		(4,773,989)		(4,773,989)
Interest on long-term debt	4,423,704	-	2,097,502	-	(2,326,202)	-	(2,326,202)
Total Governmental Activities	300,404,682	-	90,660,844	449,138	(209,294,700)	-	(209,294,700)
Business-Type Activities:							
Food Service	6,446,231	\$ 524,960	5,871,100	-	-	\$ (50,171)	(50,171)
Total Business-Type Activities	6,446,231	524,960	5,871,100	-	-	(50,171)	(50,171)
Total Primary Government	\$ 306,850,913	\$ 524,960	\$ 96,531,944	\$ 449,138	(209,294,700)	(50,171)	(209,344,871)

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**EAST ORANGE BOARD OF EDUCATION
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	Net (Expense) Revenue and Changes in Net Position		
	Governmental Activities	Business-type Activities	Total
General Revenues/(Expenses):			
Taxes			
Property Taxes, levied for general purposes, net	\$ 18,950,050		\$ 18,950,050
Property Taxes, levied for debt service, net	1,697,320		1,697,320
Federal and State Aid for School Based Budgets	2,230,255		2,230,255
State Aid - Unrestricted	166,643,743		166,643,743
State Aid - Restricted for Debt Service Principal	1,398,335		1,398,335
Miscellaneous Income	1,122,820	\$ 524	1,123,344
Loss on Disposal of Capital Assets	(5,165)		(5,165)
Transfers	-	-	-
	192,037,358	524	192,037,882
Total General Revenues and Transfers			
Change in Net Position	(17,257,342)	(49,647)	(17,306,989)
Net Position, Beginning of Year	213,404,779	761,715	214,166,494
Net Position, End of Year	\$ 196,147,437	\$ 712,068	\$ 196,859,505

FUND FINANCIAL STATEMENTS

**EAST ORANGE BOARD OF EDUCATION
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2016**

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	\$ 9,727,477	\$ 2,801,270	\$ 247,861		\$ 12,776,608
Receivables, Net					
Receivables From Other Governments	373,356	1,110,029			1,483,385
Due from Other Funds	122,175			-	122,175
Inventory	242,581				242,581
Restricted Assets:					
Investments with Fiscal Agent	<u>4,551,881</u>	<u>-</u>	<u>5,697,007</u>	<u>-</u>	<u>10,248,888</u>
Total Assets	<u>\$ 15,017,470</u>	<u>\$ 3,911,299</u>	<u>\$ 5,944,868</u>	<u>\$ -</u>	<u>\$ 24,873,637</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$ 4,494,950	\$ 474,256	\$ 7,985		\$ 4,977,191
Payable to State Government		84,199			84,199
Payable to Federal Government		22,480			22,480
Due to Other Funds	153,093			\$ 3,658	156,751
Claims and Judgements Payable	1,461,029				1,461,029
Accrued Liabilities for Insurance Claims	2,030,942				2,030,942
Other Liabilities	585,000	1,293,319			1,878,319
Unearned Revenue	<u>-</u>	<u>2,037,045</u>	<u>-</u>	<u>-</u>	<u>2,037,045</u>
Total Liabilities	<u>8,725,014</u>	<u>3,911,299</u>	<u>7,985</u>	<u>3,658</u>	<u>12,647,956</u>
Fund Balances					
Nonspendable Fund Balance					
Inventory	242,581				242,581
Restricted Fund Balance					
Excess Surplus Designated for Subsequent Year's Exp.	3,713,651				3,713,651
Capital Reserve	2,235,304				2,235,304
Capital Lease Obligations			5,936,293		5,936,293
Capital Projects			590		590
Debt Service				(3,658)	(3,658)
Maintenance Reserve	1,195,654				1,195,654
Maintenance Reserve - Designated for Subsequent Year's Expenditures	1,000,000				1,000,000
Emergency Reserve	154,760				154,760
Register Audit Recoveries	2,182,683				2,182,683
Assigned Fund Balance					
Year End Encumbrances	6,865,912				6,865,912
SEMI/ARRA - Designated for Subsequent Year's Expenditures	228,007				228,007
Designated for Subsequent Year's Expenditures	3,207,794				3,207,794
Unassigned Fund Balance	<u>(14,733,890)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(14,733,890)</u>
Total Fund Balances	<u>6,292,456</u>	<u>-</u>	<u>5,936,883</u>	<u>(3,658)</u>	<u>12,225,681</u>
Total Liabilities and Fund Balances	<u>\$ 15,017,470</u>	<u>\$ 3,911,299</u>	<u>\$ 5,944,868</u>	<u>\$ -</u>	

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$428,980,893 and the accumulated depreciation is \$124,984,621.	303,996,272
The District has financed capital assets through the issuance of long-term lease obligations. The interest accrual at year end is :	(5,678)
Certain amounts resulting from the calculation of liabilities are reported as deferred outflows and deferred inflows of resources on the statement of net position and amortized over future years. (See note 2A)	13,230,497
Long-term liabilities, including certificates of participation, are not due and payable in the current period and therefore are not reported as liabilities in the funds. (See note 2 A)	<u>(133,299,335)</u>
Net Position of Governmental Activities	<u>\$ 196,147,437</u>

**EAST ORANGE BOARD OF EDUCATION
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
REVENUES					
Local Sources:					
Property Tax Levy	\$ 18,950,050			\$ 1,697,320	\$ 20,647,370
Miscellaneous	<u>812,336</u>	<u>\$ 32,519</u>	<u>\$ 310,484</u>	<u>-</u>	<u>1,155,339</u>
Total - Local Sources	19,762,386	32,519	310,484	1,697,320	21,802,709
State Sources	201,369,689	19,675,932	449,138	3,495,837	224,990,596
Federal Sources	<u>556,337</u>	<u>7,869,503</u>	<u>-</u>	<u>-</u>	<u>8,425,840</u>
Total Revenues	<u>221,688,412</u>	<u>27,577,954</u>	<u>759,622</u>	<u>5,193,157</u>	<u>255,219,145</u>
EXPENDITURES					
Current:					
Instruction					
Regular Instruction	95,565,086	16,967,697			112,532,783
Special Education Instruction	29,605,704	1,315,116			30,920,820
Other Instruction	6,110,582	907,755			7,018,337
School Spons. Activities and Athletics	1,390,765				1,390,765
Community Services	580				580
Support Services					
Student & Instruction Related Services	38,722,812	6,686,400			45,409,212
General Administrative Services	2,181,877				2,181,877
School Administrative Services	13,034,968				13,034,968
Central Services	5,156,703				5,156,703
Admin Info Technology	1,191,576				1,191,576
Plant Operations and Maintenance	27,929,596		168,000		28,097,596
Pupil Transportation	5,957,032	23,129			5,980,161
Debt Service:					
Principal	569,842			2,276,370	2,846,212
Interest	19,308			3,413,630	3,432,938
Capital Outlay	<u>226,371</u>	<u>62,879</u>	<u>449,138</u>	<u>-</u>	<u>738,388</u>
Total Expenditures	<u>227,662,802</u>	<u>25,962,976</u>	<u>617,138</u>	<u>5,690,000</u>	<u>259,932,916</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(5,974,390)</u>	<u>1,614,978</u>	<u>142,484</u>	<u>(496,843)</u>	<u>(4,713,771)</u>
OTHER FINANCING SOURCES (USES)					
Capital Leases					-
Transfers In	2,230,255	615,277		310,484	3,156,016
Transfers Out	<u>(615,277)</u>	<u>(2,230,255)</u>	<u>(310,484)</u>	<u>-</u>	<u>(3,156,016)</u>
Total Other Financing Sources and Uses	1,614,978	(1,614,978)	(310,484)	310,484	-
Net Change in Fund Balances	(4,359,412)	-	(168,000)	(186,359)	(4,713,771)
Fund Balance, Beginning of Year	<u>10,651,868</u>	<u>-</u>	<u>6,104,883</u>	<u>182,701</u>	<u>16,939,452</u>
Fund Balance, End of Year	<u>\$ 6,292,456</u>	<u>\$ -</u>	<u>\$ 5,936,883</u>	<u>\$ (3,658)</u>	<u>\$ 12,225,681</u>

**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, 2016**

Total net change in fund balances - governmental funds (Exhibit B-2) **\$ (4,713,771)**

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	\$ 738,388	
Depreciation Expense	<u>(10,704,141)</u>	(9,965,753)

In the statement of activities, only the loss/gain on the disposal of capital assets is reported. However, in the governmental funds, the disposal of capital assets does not affect resources.

Loss on the Disposal of Assets		(5,165)
--------------------------------	--	---------

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

Certificate of Participation	5,690,000	
Capital Lease	<u>569,842</u>	6,259,842

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	5,585	
Accreted Value of Capital Appreciation Certificates	<u>(4,409,981)</u>	(4,404,396)

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):

Claims and Judgements Payable	(626,072)	
Accrued Liability for Insurance Claims	(728,734)	
Pension Expense	(3,074,409)	
Compensated Absences	<u>1,116</u>	(4,428,099)

Change in net position of governmental activities (Exhibit A-2) **\$ (17,257,342)**

**EAST ORANGE BOARD OF EDUCATION
 PROPRIETARY FUND
 STATEMENT OF NET POSITION
 JUNE 30, 2016**

	Business-Type Activities Enterprise Fund <u>Food Services</u>
ASSETS	
Current Assets	
Cash	\$ 780,301
Intergovernmental Receivable	
Federal	1,126,401
State	18,590
Accounts Receivable	32,867
Inventories	<u>57,233</u>
Total Current Assets	<u>2,015,392</u>
Capital Assets	
Furniture, Machinery & Equipment	481,484
Less: Accumulated Depreciation	<u>(481,484)</u>
Total Capital Assets	<u>-</u>
Total Assets	<u>\$ 2,015,392</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 1,186,927
Due to Other Funds	<u>104,732</u>
Total Current Liabilities	<u>1,291,659</u>
DEFERRED INFLOW OF RESOURCES	
Deferred Commodities Revenue	<u>11,665</u>
Total Liabilities and Deferred Inflows of Resources	<u>1,303,324</u>
NET POSITION	
Invested in Capital Assets	-
Unrestricted	<u>712,068</u>
Total Net Position	<u>\$ 712,068</u>

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

**EAST ORANGE BOARD OF EDUCATION
 PROPRIETARY FUND
 STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN FUND NET POSITION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	Business-Type Activities Enterprise Fund <u>Food Services</u>
OPERATING REVENUES	
Charges for Services	
Daily Sales - Reimbursable Programs	\$ 165,126
Daily Sales - Non Reimbursable Programs	<u>359,834</u>
 Total Operating Revenues	 <u>524,960</u>
OPERATING EXPENSES	
Salaries and Employee Benefits	2,610,350
Cost of Sales - Reimbursable Programs	2,569,647
Cost of Sales - Non Reimbursable Programs	107,820
Laundry and Uniforms	10,920
Repair and Maintenance Services	149,600
Management and Administrative Fees	489,250
Insurance	168,031
General Supplies	224,389
Miscellaneous Expenditures	116,224
Depreciation	<u>-</u>
 Total Operating Expenses	 <u>6,446,231</u>
Operating (Loss)	<u>(5,921,271)</u>
NONOPERATING REVENUES/(EXPENSES)	
Interest Earnings	524
State Sources	
School Lunch Program	72,306
Federal Sources	
School Breakfast Program	1,448,720
National School Lunch Program	3,491,322
National School Lunch Program - PB	75,805
Fresh Fruits and Vegetables Program	272,430
After School Snack Program	39,084
Food Distribution Program	<u>471,433</u>
 Total Nonoperating Revenues	 <u>5,871,624</u>
Change in Net Position	(49,647)
Total Net Position - Beginning of Year	<u>761,715</u>
Total Net Position - End of Year	<u>\$ 712,068</u>

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

**EAST ORANGE BOARD OF EDUCATION
 PROPRIETARY FUND
 STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

EXHIBIT B-6

	Business-Type Activities Enterprise Fund <u>Food Services</u>
Cash Flows from Operating Activities	
Cash Received from Customers	\$ 523,102
Cash Payments for Employees' Salaries and Benefits	(2,610,350)
Cash Payments to Suppliers for Goods and Services	<u>(2,731,612)</u>
Net Cash (Used) for Operating Activities	<u>(4,818,860)</u>
Cash Flows from Noncapital Financing Activities	
Cash Received from Other Funds	399
Cash Received from State and Federal Subsidy Reimbursements	<u>4,743,701</u>
Net Cash Provided by Noncapital Financing Activities	<u>4,744,100</u>
Cash Flows from Investing Activities	
Interest Earnings	<u>524</u>
Net Cash Provided by Investing Activities	<u>524</u>
Net Increase in Cash and Cash Equivalents	(74,236)
Cash, Beginning of Year	<u>854,537</u>
Cash, End of Year	<u>\$ 780,301</u>
Reconciliation of Operating (Loss) to Net Cash (Used) for Operating Activities	
Operating (Loss)	\$ (5,921,271)
Adjustments to Reconcile Operating (Loss) to Net Cash (Used) for Operating Activities	
Non Cash Federal Assistance - Food Distribution Program	471,433
Changes in Assets and Liabilities:	
(Increase)/Decrease in Other Receivable	(1,858)
(Increase)/Decrease in Inventory	(9,152)
Increase/(Decrease) in Accounts Payable	630,323
Increase/(Decrease) in Deferred Commodities Revenue	<u>11,665</u>
Total Adjustments	<u>1,102,411</u>
Net Cash (Used) for Operating Activities	<u>\$ (4,818,860)</u>
Non Cash Investing, Capital and Financing Activities	
Value Received Food Distribution Program	\$ 483,098

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

**EAST ORANGE BOARD OF EDUCATION
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2016**

	<u>Unemployment Compensation Trust</u>	<u>Robeson Field Private Purpose Trust Fund</u>	<u>Agency Fund</u>
ASSETS			
Cash	\$ 248,652	\$ 10,123	\$ 2,974,976
Due from Other Funds	<u>911,020</u>	<u>-</u>	<u>153,093</u>
Total Assets	<u>1,159,672</u>	<u>10,123</u>	<u>\$ 3,128,069</u>
LIABILITIES			
Payroll Deductions and Withholdings			\$ 2,111,323
Payable to State Government	19,391		
Due to Other Funds	13,785		911,020
Due to Student Groups	<u>-</u>	<u>-</u>	<u>105,726</u>
Total Liabilities	<u>33,176</u>	<u>-</u>	<u>\$ 3,128,069</u>
NET POSITION			
Held in Trust for Unemployment Claims and Other Purposes	<u>\$ 1,126,496</u>	<u>\$ 10,123</u>	

**EAST ORANGE BOARD OF EDUCATION
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Unemployment Compensation Trust</u>	<u>Robeson Field Private Purpose Trust Fund</u>
ADDITIONS		
Contributions		
Employee	\$ 254,384	
District	300,000	
Interest	24	\$ 1
	<hr/>	<hr/>
Total Contributions	554,408	1
DEDUCTIONS		
Unemployment Claims	278,353	-
	<hr/>	<hr/>
Total Deductions	278,353	-
	<hr/>	<hr/>
Change in Net Position	276,055	1
Net Position, Beginning of the Year	850,441	10,122
	<hr/>	<hr/>
Net Position, End of the Year	\$ 1,126,496	\$ 10,123
	<hr/>	<hr/>

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

NOTES TO THE FINANCIAL STATEMENTS

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

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

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

B. New Accounting Standards

During fiscal year 2016, the District adopted the following GASB statements.

- GASB No. 72, *Fair Value Measurement and Application*, June 30, 2016. This Statement addresses accounting and financial reporting issues related to fair value measurements. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement applies to donated capital assets, donated works of art, donated historical treasures, and also to similar assets and capital assets received in a service concession arrangement. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements.
- GASB No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, will be effective beginning with the fiscal year ending June 30, 2016. The objective of this Statement is to identify – in the context of the current governmental financial reporting environment – the hierarchy of generally accepted accounting principles (GAAP). The "GAAP hierarchy" consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. New Accounting Standards (Continued)

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

- GASB No. 73, *Accounting and Financial Reporting for Pensions and Related Assets that Are Not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, will be effective beginning with the fiscal year ending June 30, 2017. The objective of this Statement is to improve the usefulness of information about pensions included in the general purpose external financial reports of state and local governments for making decisions and assessing accountability.
- GASB No. 74, *Financial Reporting for Postemployment Benefit Plans Other than Pension Plans*, will be effective beginning with the fiscal year ending June 30, 2017. The objective of this Statement is to improve the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability.
- GASB No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, will be effective beginning with the fiscal year ending June 30, 2018. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities.
- GASB No. 77, *Tax Abatement Disclosures*, will be effective beginning with the fiscal year ending June 30, 2017. The requirements of this Statement will improve financial reporting by providing disclosure of information about the nature and magnitude of tax abatements that will make these transactions more transparent to financial statement users. As a result, users will be better equipped to understand (1) how tax abatements affect a government's future ability to raise resources and meet its financial obligations and (2) the impact those abatements have on a government's financial position and economic condition.
- GASB No. 82, *Pension Issues – An Amendment of GASB Statements No.67, No.68, and No.73*, will be effective beginning with the fiscal year ending June 30, 2017. The objective of this Statement is to address certain issues that have been raised with respect to Statements No. 67, *Financial Reporting for Pension Plans*, No. 68, *Accounting and Financial Reporting for Pension*, and No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That are Not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements.

C. Basis of Presentation - Financial Statements

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

EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation - Financial Statements (Continued)

District-Wide Financial Statements

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

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

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

Fund Financial Statements

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

The District reports the following major governmental funds:

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

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

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

The *debt service fund* accounts for the accumulation of resources that are restricted, committed or assigned for the payment of principal and interest on long-term general obligation debt of governmental funds.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation - Financial Statements (Continued)

Fund Financial Statements (Continued)

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

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

Additionally, the government reports the following fund type:

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

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

Reclassifications

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

D. Measurement Focus and Basis of Accounting

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

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

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

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Measurement Focus and Basis of Accounting (Continued)

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

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

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

1. Cash, Cash Equivalents and Investments

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

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

2. Receivables

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

3. Inventories

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

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

4. Restricted Assets

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

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

5. Capital Assets

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

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

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

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

6. Deferred Outflows/Inflows of Resources

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

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

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

6. Deferred Outflows/Inflows of Resources (Continued)

The other item is the deferred commodities revenue, reported in both the district-wide and the proprietary funds statements of net position. The deferred commodities revenue represents the estimated market value of the donated and unused Federal commodities at year end. This amount is deferred and recognized as an inflow of resources in the period the commodities are consumed.

7. Compensated Absences

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

8. Pensions

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

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

9. Long-Term Obligations

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

EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

10. *Net Position/Fund Balance*

District-Wide Statements

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

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

Governmental Fund Statements

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

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

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

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

Legally Restricted – Register Audit Recoveries – This restriction was created to represent the amount recovered as a result of audits of the District's Application for State School Aid.

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

Capital Reserve – This restriction was created by the District in accordance with NJAC 6A:23A-14.1 to fund future capital expenditures (See Note 3D).

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 (See Note 3E).

EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

10. Net Position/Fund Balance (Continued)

Governmental Fund Statements (Continued)

Restricted Fund Balance (Continued)

Maintenance Reserve - Designated for Subsequent Year's Expenditures – This designation was created to dedicate the portion of maintenance reserve fund balance appropriated in the adopted 2016/2017 District budget certified for taxes (See Note 3E).

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 (See Note 3F).

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

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

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

Designated for Subsequent Year's Expenditures – This designation was created to dedicate the portion of fund balance appropriated in the adopted 2016/2017 District budget certified for taxes.

ARRA/SEMI - Designated for Subsequent Year's Expenditures – This designation was created to dedicate the portion of the ARRA/SEMI revenue that is unexpended at June 30, 2016 that will be appropriated in the adopted 2016/2017 budget certified for taxes.

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

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

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Revenues and Expenditures/Expenses

1. Program Revenues

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

2. Property Taxes

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

3. Tuition Revenues and Expenditures

Tuition Expenditures - Tuition charges for the fiscal years 2014-2015 and 2015-2016 were based on rates established by the receiving district. These rates are subject to change when the actual costs have been certified by the State Department of Education.

4. Proprietary Funds, Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the food service enterprise fund are charges to customers for sales and services. Operating expenses for enterprise 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.

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 2 RECONCILIATION OF DISTRICT-WIDE AND FUND FINANCIAL STATEMENTS

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

The governmental fund balance sheet includes a reconciliation between fund balance – total governmental funds and net position– governmental activities as reported in the district-wide statement of net position. One element of that reconciliation explains that “deferred outflows and inflows are amortized over future years and therefore are not reported in the funds.” The details of this \$13,230,497 difference are as follows:

Deferred Outflows on Net	
Pension Liability	\$ 14,551,687
Deferred Inflows on Net	
Pension Liability	<u>(1,321,190)</u>
Net adjustment to increase fund balance - total governmental funds to arrive at net position - governmental activities	<u>\$ 13,230,497</u>

The governmental fund balance sheet includes a reconciliation between fund balance – total governmental funds and net position– governmental activities as reported in the district-wide statement of net position. One element of that reconciliation explains that “long-term liabilities, including certificates of participation, capital leases, net pension liability and compensated absences payable, are not due and payable in the current period and therefore are not reported in the funds.” The details of this \$133,299,335 difference are as follows:

Certificates of Participation	\$ 47,526,716
Capital Leases Payable	579,415
Claims and Judgements Pauable	626,072
Accrued Liability for Insurance Claims	1,128,734
Net Pension Liability	82,173,389
Compensated Absences	<u>1,265,009</u>
Net adjustment to decrease fund balance - total governmental funds to arrive at net position - governmental activities	<u>\$ 133,299,335</u>

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

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

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

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 2015/2016. Also, during 2015/2016 the Board increased the original budget by \$5,640,196. The increase was funded by additional surplus appropriated, grant awards and the reappropriation of prior year general fund encumbrances. During the fiscal year the Board authorized and approved additional fund balance appropriations of \$845,240 from the general fund.

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.

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

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 - Home Instruction			
Other Purchased Services	\$ 236,682	\$ 405,917	\$ 169,235
Undistributed Expenditures - Custodial Services			
Other Purchased Property Services	237,000	546,999	309,999
Undistributed Expenditures - Security			
Purchased Professional and Technical Services	655,265	674,867	19,602

The above variances were the result of audit adjustments and were offset with other available resources.

C. Deficit Fund Equity

The District has an accumulated deficit in fund balance of \$3,658 in the Debt Service Fund. The District expects to eliminate this deficit through normal operations in the 2016/2017 fiscal year.

The District has an unassigned fund balance deficit of \$14,733,890 in the General Fund as of June 30, 2016 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 2015/2016 budgeted state aid payments in the subsequent fiscal year, the school district cannot recognize such payments on the GAAP (fund) financial statements until the year the State records the payable. Due to the timing difference of recording these delayed state aid payments, the General Fund deficit does not alone indicate that the District is facing financial difficulties; however, unless the State of New Jersey budgets the delayed payments in future years, the District may also report fund deficits in the future.

Pursuant to NJSA 18A:22-44.2, any negative unreserved, undesignated (i.e., unassigned) general fund balance that is reported as a direct result of a delay in the payment of state aid until the following fiscal year, is not considered as a violation of New Jersey Statute or regulation and is not considered an item in need of corrective action. The District deficit in the GAAP (fund) financial statements of \$14,733,890 in the General Fund is less than the delayed state aid payments.

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

D. Capital Reserve

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

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

The activity of the capital reserve for the fiscal year ended June 30, 2016 is as follows:

Balance, July 1, 2015	<u>\$ 2,235,304</u>
Balance, June 30, 2016	<u>\$ 2,235,304</u>

E. Maintenance Reserve

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

Funds placed in the maintenance reserve are restricted to required maintenance activities for a school facility as reported in the comprehensive maintenance plan. A District may appropriate funds into the maintenance reserve in the annual General Fund budget certified for taxes or by transfer by board resolution at year end of any unanticipated revenue or unexpended line item appropriation amounts or both. Pursuant to N.J.A.C. 6A:23A-14.2(g), the balance in the reserve cannot at any time exceed four percent of the replacement cost of the school district's school facilities for the current year.

The activity of the maintenance reserve for the fiscal year ended June 30, 2016 is as follows:

Balance, July 1, 2015	<u>\$ 2,195,654</u>
Balance, June 30, 2016	<u>\$ 2,195,654</u>
Maintenance Reserve	\$ 1,195,654
Maintenance Reserve - Designated for Subsequent Year's Expenditures	<u>1,000,000</u>
	<u>\$ 2,195,654</u>

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

F. Emergency Reserve

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

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

The activity of the emergency reserve for the fiscal year ended June 30, 2016 is as follows:

Balance, July 1, 2015	\$ 1,000,000
Withdrawals:	
Approved by Commisioner	<u>845,240</u>
Balance, June 30, 2016	<u>\$ 154,760</u>

G. Calculation of Excess Surplus

In accordance with N.J.S.A. 18A:7F-7, as amended, the restricted fund balance for 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 restrict 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, 2016 is \$3,713,651. Of this amount, the total amount of \$3,713,651 was designated and appropriated in the 2016/2017 original budget certified for taxes.

NOTE 4 DETAILED NOTES ON ALL FUNDS

A. Cash Deposits and Investments

Cash Deposits

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

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

A. Cash Deposits and Investments (Continued)

Cash Deposits (Continued)

Bank balances are insured up to \$250,000 in the aggregate by the FDIC for each bank. SIPC replaces cash claims up to a maximum of \$250,000 for each failed brokerage firm. At June 30, 2016, the book value of the Board's deposits were \$16,790,660 and bank and brokerage firm balances of the Board's deposits amounted to \$19,929,236. The Board's deposits which are displayed on the various fund balance sheets as "cash" or "cash and cash equivalents" are categorized as:

Depository Account

Insured	<u>\$ 19,929,236</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, 2016 none of the Board's bank balances were exposed to custodial credit risk.

Investments

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

As of June 30, 2016, the Board had the following investments:

<u>Investment Type:</u>	<u>Fair Value</u>
U.S. Government Securities Mutual Funds	<u>\$ 10,248,888</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, 2016, none of the Board's investments were exposed to custodial credit risk.

	<u>Fair Value</u>
Uninsured and Collateralized	
Collateral held by pledging financial institution's trust department or agent but not in the Board's name	<u>\$ 10,248,888</u>

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

A. Cash Deposits and Investments (Continued)

Investments (Continued)

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

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

The fair value of the above-listed investments were based on quoted market prices.

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

B. Receivables

Receivables as of June 30, 2016 for the district’s individual major funds and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General</u>	<u>Special Revenue</u>	<u>Food Service</u>	<u>Total</u>
Receivables:				
Intergovernmental	\$ 373,356	\$ 1,110,029	\$ 1,144,991	\$ 2,628,376
Accounts	<u>-</u>	<u>-</u>	<u>32,867</u>	<u>32,867</u>
Gross Receivables	373,356	1,110,029	1,177,858	2,661,243
Less: Allowance for Uncollectibles	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Total Receivables	<u>\$ 373,356</u>	<u>\$ 1,110,029</u>	<u>\$ 1,177,858</u>	<u>\$ 2,661,243</u>

C. Unearned Revenue

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

	<u>Unearned</u>
Special Revenue Fund	
Unencumbered grant draw downs	\$ 1,611,666
Grant draw downs reserved for encumbrances	<u>425,379</u>
Total unearned revenue for governmental funds	<u>\$ 2,037,045</u>

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2016 was as follows:

	Balance, July 1, 2015	Increases	Decreases	Balance, June 30, 2016
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 2,645,706			\$ 2,645,706
Construction in progress	-	-	-	-
Total capital assets, not being depreciated	<u>2,645,706</u>	<u>-</u>	<u>-</u>	<u>2,645,706</u>
Capital assets, being depreciated:				
Buildings and Land/Building Improvements	415,591,295	\$ 449,138		416,040,433
Machinery and equipment	10,940,467	256,569	\$ (1,940,497)	9,256,539
Vehicles	1,021,792	32,681	(16,258)	1,038,215
Total capital assets being depreciated	<u>427,553,554</u>	<u>738,388</u>	<u>(1,956,755)</u>	<u>426,335,187</u>
Less accumulated depreciation for:				
Buildings and Land/Building Improvements	(107,183,943)	(10,140,984)	-	(117,324,927)
Machinery and equipment	(8,056,424)	(545,606)	1,935,332	(6,666,698)
Vehicles	(991,703)	(17,551)	16,258	(992,996)
Total accumulated depreciation	<u>(116,232,070)</u>	<u>(10,704,141)</u>	<u>1,951,590</u>	<u>(124,984,621)</u>
Total capital assets, being depreciated, net	<u>311,321,484</u>	<u>(9,965,753)</u>	<u>(5,165)</u>	<u>301,350,566</u>
Government activities capital assets, net	<u>\$ 313,967,190</u>	<u>\$ (9,965,753)</u>	<u>\$ (5,165)</u>	<u>\$ 303,996,272</u>

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Assets (Continued)

	Balance, <u>July 1, 2015</u>	Balance, <u>June 30, 2016</u>
Business-type activities:		
Capital assets, being depreciated:		
Machinery and equipment	\$ 488,484	\$ 488,484
Total capital assets being depreciated	<u>488,484</u>	<u>488,484</u>
Less accumulated depreciation for:		
Machinery and equipment	<u>(488,484)</u>	<u>(488,484)</u>
Total accumulated depreciation	<u>(488,484)</u>	<u>(488,484)</u>
Total capital assets, being depreciated, net	<u>-</u>	<u>-</u>
Business-type activities capital assets, net	<u>\$ -</u>	<u>\$ -</u>

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

Governmental activities:

Instruction	
Regular	\$ 9,954,851
Total Instruction	<u>9,954,851</u>
Support Services	
Student and Instruction Related Services	321,124
School Administration	160,562
Operations and Maintenance of Plant	<u>267,604</u>
Total Support Services	<u>749,290</u>
Total Governmental Activities	<u>\$ 10,704,141</u>
Business-Type Activities:	
Food Service Fund	<u>\$ -</u>

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

E. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2016, is as follows:

Due to/from Other Funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Debt Service Fund	\$ 3,658
General Fund	Food Service Enterprise Fund	104,732
General Fund	Unemployment Trust Fund	13,785
Payroll Agency Fund	General Fund	153,093
Unemployment Trust Fund	Payroll Agency Fund	<u>911,020</u>
 Total		 <u>\$ 1,186,288</u>

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

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

Interfund transfers

	<u>Transfer In:</u>			
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Total</u>
Transfer Out:				
General Fund		\$ 615,277		\$ 615,277
Special Revenue Fund	\$ 2,230,255			2,230,255
Capital Projects Fund	-	-	\$ 310,484	<u>310,484</u>
Total transfers out	<u>\$ 2,230,255</u>	<u>\$ 615,277</u>	<u>\$ 310,484</u>	<u>\$ 3,156,016</u>

The above transfers are the result of revenues earned in one fund to finance expenditures in another fund.

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

F. Leases

Capital Leases

The capital assets acquired through capital leases are as follows:

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

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2016 were as follows:

	<u>Governmental Activities</u>
2017	<u>\$ 589,149</u>
Total minimum lease payments	589,149
Less: amount representing interest	<u>(9,734)</u>
Present value of minimum sale/leaseback payments	<u>\$ 579,415</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 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

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

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

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

F. Leases (Continued)

Lease Purchase Agreements (Continued)

The unexpended proceeds from the sale of the certificates, including interest earned on balances which remain on deposit are held with the respective agents. The following is a summary of balances by account type as of June 30, 2016:

Principal	\$ 7
Reserve Deposit	5,697,000

The reserve requirement states that reserve deposits will be funded to the extent of the reserve account requirement. The balance in the reserve account was sufficient to meet the reserve requirement at June 30, 2016.

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

Governmental Activities:

Year Ended <u>June 30.</u>	Capital Appreciation Certificates <u>Principal</u>
2017	\$ 5,690,000
2018	5,690,000
2019	5,690,000
2020	5,690,000
2021	5,690,000
2022-2026	28,450,000
2027-2028	<u>17,080,000</u>
	73,980,000

Less:

Unaccrued Value of Capital Appreciation Certificates at June 30, 2016	<u>(26,453,284)</u>
	<u>\$ 47,526,716</u>

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

G. Long-Term Debt

Statutory Borrowing Power

The Board's remaining borrowing power under N.J.S. 18A:24-19, as amended, at June 30, 2016 was as follows:

4% of Equalized Valuation Basis (Municipal)	\$ 112,798,444
Less: Net Debt (Type I School Debt)	<u>-</u>
Remaining Borrowing Power	<u>\$ 112,798,444</u>

H. Other Long-Term Liabilities

Changes in Long-Term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2016, was as follows:

	Balance, July 1, 2015	<u>Additions</u>	<u>Reductions</u>	Balance, June 30, 2016	Due Within One Year
Governmental Activities:					
Certificate of Participation	\$ 48,806,735	\$ 4,409,981	\$ 5,690,000	\$ 47,526,716	\$ 5,690,000
Capital Leases	1,149,257		569,842	579,415	579,415
Claims and Judgements Payable		1,889,496	1,263,424	626,072	
Accrued Liability for Insurance Claims	400,000	728,734		1,128,734	
Net Pension Liability	66,999,607	18,320,926	3,147,144	82,173,389	
Compensated Absences Payable	<u>1,266,125</u>	<u>-</u>	<u>1,116</u>	<u>1,265,009</u>	<u>-</u>
Governmental Activity Long-Term Liabilities	<u>\$ 118,621,724</u>	<u>\$ 25,349,137</u>	<u>\$ 10,671,526</u>	<u>\$ 133,299,335</u>	<u>\$ 6,269,415</u>

For the governmental activities, the liabilities for compensated absences, claims and judgements, deferred pension obligations, etc.) are generally liquidated by the general fund.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 5 OTHER INFORMATION

A. Risk Management

The District is exposed to various risks of loss related to property, general liability, automobile coverage, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; student accident; termination of employees and natural disasters. The Board has obtained commercial insurance coverage to guard against these events to minimize the exposure to the District should they occur. A complete schedule of insurance coverage can be found in the statistical section of this Comprehensive Annual Financial Report.

The District has established a worker's compensation plan for its employees. Transactions related to the plan are accounted for in the General Fund. The District funds the entire cost of the plan. Claims are paid directly by the plan with any excess benefit being reimbursed through a Re-Insurance Agreement. 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, 2016, 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 \$5,246,777 reported at June 30, 2016 is based on the requirements of the Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in the balances of claims liabilities for the workmen's compensation and liability plans for the fiscal years ended June 30, 2016 and 2015 are as follows:

	<u>Year Ended</u>	
	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Governmental Activities		
Unpaid Claims, beginning of fiscal year	\$ 4,381,872	\$ 3,946,151
Incurring claims (Includes IBNR)	2,128,329	1,666,137
Claim payments	<u>(1,263,424)</u>	<u>(1,230,416)</u>
Total Governmental Activities	<u>\$ 5,246,777</u>	<u>\$ 4,381,872</u>
Analysis of Claims Liability		
General Fund	\$ 3,491,971	\$ 3,981,872
Long-Term Liabilities	<u>1,754,806</u>	<u>400,000</u>
Total Governmental Activities	<u>\$ 5,246,777</u>	<u>\$ 4,381,872</u>

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 5 OTHER INFORMATION (Continued)

A. Risk Management (Continued)

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

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

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

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

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

<u>Year Ended</u> <u>June 30,</u>	<u>District</u> <u>Contributions</u>	<u>Employee</u> <u>Contributions</u>	<u>Amount</u> <u>Reimbursed</u>	<u>Ending</u> <u>Balance</u>
2016	\$ 300,000	\$ 254,384	\$ 278,353	\$ 1,126,496
2015	350,000	255,812	537,511	850,441
2014	200,000	256,716	272,349	782,078

B. Contingent Liabilities

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

Federal and State Awards – The Board participates in a number of federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the Board may be required to reimburse the grantor government. As of June 30, 2016, significant amounts of grant expenditures have not been audited by the various grantor agencies but the Board believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 5 OTHER INFORMATION (Continued)

C. Federal Arbitrage Regulations

The District is subject to Section 148 of the Internal Revenue Code as it pertains to the arbitrage rebate on all tax-exempt obligations, both long and short-term debt. Under the 1986 Tax Reform Act, the Internal Revenue Service (IRS) required that all excess earnings from investment proceeds be rebated to the IRS. Arbitrage, for purposes of these regulations, is defined as the difference between the yield on the investment and the yield on the obligations issued. If there are excess earnings, this amount may be required to be rebated to the IRS. At June 30, 2016, the District has not estimated its arbitrage earnings due to the IRS, if any.

D. Employee Retirement Systems and Pension Plans

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

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

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

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

Defined Contribution Retirement Program (DCRP) – established under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2008 to provide coverage to elected, certain appointed officials, and certain Board employees not eligible for enrollment in PERS or TPAF. Effective July 1, 2007 membership is mandatory for such individuals with vesting occurring after one (1) year of membership. DCRP is a defined contribution pension plan.

Other Pension Funds

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

The cost of living increase for PERS and TPAF, are funded directly by each of the respective systems but are currently suspended as a result of reform legislation.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 5 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. The financial reports may be obtained in writing to the State of New Jersey, Department of the Treasury, Division of Investment, P.O. Box 290, Trenton, New Jersey 08625-0290 or at www.state.nj.us/treasury/doinvest.

Funding Status and Funding Progress

As of July 1, 2014, the most recent actuarial valuation date, the aggregate funded ratio for the State administered TPAF and local PERS retirement systems, is 35 percent with an unfunded actuarial accrued liability of \$86 billion. The aggregate funded ratio and unfunded accrued liability for the State-funded TPAF system is 28.71 percent and \$63.6 billion, and the aggregate funded ratio and unfunded accrued liability for local PERS is 47.93 percent.

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

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

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Actuarial Methods and Assumptions

In the July 1, 2014 actuarial valuation, the projected unit credit was used as the actuarial cost method, and the five year average of market value was used as the asset valuation method for the retirement systems. The actuarial assumptions included (a) an investment rate of return for the retirement systems of 7.90 percent and (b) projected salary increases of 2.60-9.48 percent based on age for the PERS and varying percentages based on experience 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 6.92% for PERS, 6.92% for TPAF and 5.50% for DCRP of the employee's annual compensation.

Annual Pension Costs (APC)

Per the requirements of GASB Statement No. 27 *Accounting for Pensions by State and Local Government Employees*, for the fiscal year ended June 30, 2016 for TPAF, which is a cost sharing plan with special funding situations, the annual pension cost differs from the annual required contribution. For PERS, which is a cost sharing multi-employer defined benefit pension plan, the annual pension cost equals contributions made. TPAF employer contributions are made annually by the State of New Jersey to the pension system on behalf of the Board. PERS employer contributions are made annually by the Board to the pension system in accordance with Chapter 114, P.L. 1997. In the DCRP, which is a defined contribution plan, member contributions are matched by a 3% employer contribution.

During the fiscal years ended June 30, 2016, 2015 and 2014 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:

<u>Year Ended</u> <u>June 30,</u>	<u>PERS</u>	<u>On-behalf</u> <u>TPAF</u>	<u>DCRP</u>
2014	\$ 2,555,524	\$ 3,753,841	
2015	2,945,669	4,943,798	
2016	3,147,144	7,356,620	\$ 11,901

For fiscal years 2015/2016 and 2014/2015, the state contributed \$7,356,620 and \$4,943,798, respectively for normal cost pension, accrued liability and the NCGI premium. For fiscal year 2013/2014 the State did not contribute to the TPAF for accrued liability but did contribute \$3,753,841 for normal cost pension and NCGI premium.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Annual Pension Costs (APC) (Continued)

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

Also, in accordance with N.J.S.A. 18A:66-66 the State of New Jersey reimbursed the Board \$6,333,965 during the fiscal year ended June 30, 2016 for the employer's share of social security contributions for TPAF members as calculated on their base salaries. This amount has been recognized in the district-wide financial statements (accrual basis) and the governmental fund financial statements (modified accrual basis) as a revenue and expense/expenditure in accordance with GASB No. 24.

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

Public Employees Retirement System (PERS)

At June 30, 2016, the District reported in the statement of net position (accrual basis) a liability of \$82,173,389 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2015 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportionate share of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating governmental entities, actuarially determined. At June 30, 2015, the District's proportionate share was .36606 percent, which was an increase of .00821 percent from its proportionate share measured as of June 30, 2014 of .35785 percent.

For the fiscal year ended June 30, 2016, the District recognized in the district-wide statement of activities (accrual basis) pension expense of \$6,221,553 for PERS. At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to PERS pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 1,960,368	
Changes of Assumptions	8,824,766	
Net Difference Between Projected and Actual Earnings on Pension Plan Investments		\$ 1,321,190
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	<u>3,766,553</u>	<u>-</u>
Total	<u>\$ 14,551,687</u>	<u>\$ 1,321,190</u>

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Public Employees Retirement System (PERS) (Continued)

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

Fiscal Year Ending <u>June 30,</u>	
2016	\$ 1,984,283
2017	1,984,283
2018	1,984,283
2019	1,984,283
2020	2,314,581
Thereafter	<u>2,978,784</u>
	<u>\$ 13,230,497</u>

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Public Employees Retirement System (PERS) (Continued)

Actuarial Assumptions

The total pension liability for the June 30, 2015 measurement date was determined by an actuarial valuation as of July 1, 2014, which was rolled forward to June 30, 2015. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation Rate	3.04%
Salary Increases:	
2012-2021	2.15-4.40%
	Based on Age
Thereafter	3.15-5.40%
	Based on Age
Investment Rate of Return	7.90%
Mortality Rate Table	RP-2000
Period of Actuarial Experience	July 1, 2008 -
Study Upon Which Actuarial	June 30, 2011
Assumptions were Based	

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

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Public Employees Retirement System (PERS) (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rate of return (expected returns, net of pension plans investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2015 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	5.00%	1.04%
U.S. Treasuries	1.75%	1.64%
Investment Grade Credit	10.00%	1.79%
Mortgages	2.10%	1.62%
High Yield Bonds	2.00%	4.03%
Inflation-Indexed Bonds	1.50%	3.25%
Broad US Equities	27.25%	8.52%
Developed Foreign Equities	12.00%	6.88%
Emerging Market Equities	6.40%	10.00%
Private Equity	9.25%	12.41%
Hedge Funds/Absolute Return	12.00%	4.72%
Real Estate (Property)	2.00%	6.83%
Commodities	1.00%	5.32%
Global Debt ex US	3.50%	-0.40%
REIT	4.25%	5.12%

Discount Rate

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

<u>Plan</u>	<u>Discount Rate</u>
PERS	4.90%

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Public Employees Retirement System (PERS) (Continued)

Discount Rate (Continued)

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

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

* The municipal bond return rate used is 3.80%. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Sensitivity of Net Pension Liability

The following presents the District's proportionate share of the PERS net pension liability calculated using the discount rate of 4.90%, as well as what the District's proportionate share of the PERS net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.90 percent) or 1-percentage-point higher (5.90 percent) than the current rate:

	1% Decrease (3.90%)	Current Discount Rate (4.90%)	1% Increase (5.90%)
District's Proportionate Share of the PERS Net Pension Liability	<u>\$ 102,131,468</u>	<u>\$ 82,173,389</u>	<u>\$ 65,440,680</u>

The sensitivity analysis was based on the proportionate share of the District's net pension liability at June 30, 2015. A sensitivity analysis specific to the District's net pension liability was not provided by the pension system.

Pension Plan Fiduciary Net Position

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

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Teachers Pension and Annuity Fund (TPAF)

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

For the fiscal year ended June 30, 2016, the District recognized in the district-wide statement of activities (accrual basis) pension expense of \$35,289,980 for TPAF. This amount has been included in the district-wide statement of activities (accrual basis) as a revenue and expense in accordance with GASB No. 24.

At June 30, 2016 the State's proportionate share of the net pension liability attributable to the District is \$577,965,206. The nonemployer allocation percentages are based on the ratio of the State's contributions made as an employer and nonemployer towards the actuarially determined contribution amount adjusted by locations who participated in the State early retirement incentives to total contributions to TPAF during the year ended June 30, 2015. At June 30, 2015, the state's share of the net pension liability attributable to the District was .91444 percent, which was an increase of .02709 percent from its proportionate share measured as of June 30, 2014 of .88735 percent.

Actuarial Assumptions

The total pension liability for the June 30, 2015 measurement date was determined by an actuarial valuation as of July 1, 2014, which was rolled forward to June 30, 2015. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

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

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

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Teachers Pension and Annuity Fund (TPAF) (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rate of return (expected returns, net of pension plans investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2015 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
US Cash	5.00%	0.53%
US Government Bonds	1.75%	1.39%
US Credit Bonds	13.50%	2.72%
US Mortgages	2.10%	2.54%
US Inflation-Indexed Bonds	1.50%	1.47%
US High Yield Bonds	2.00%	4.57%
US Equity Market	27.25%	5.63%
Foreign-Developed Equity	12.00%	6.22%
Emerging Markets Equity	6.40%	8.46%
Private Real Estate Property	4.25%	3.97%
Timber	1.00%	4.09%
Farmland	1.00%	4.61%
Private Equity	9.25%	9.15%
Commodities	1.00%	3.58%
Hedge Funds - MultiStrategy	4.00%	4.59%
Hedge Funds - Equity Hedge	4.00%	5.68%
Hedge Funds - Distressed	4.00%	4.30%

**EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Teachers Pension and Annuity Fund (TPAF) (Continued)

Discount Rate

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

<u>Plan</u>	<u>Discount Rate</u>
TPAF	4.13%

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

Period of Projected Benefit	
Payments for which the Following	
Rates were Applied:	
Long-Term Expected Rate of Return	Through June 30, 2027
Municipal Bond Rate *	From July 1, 2027 and Thereafter

* The municipal bond return rate used is 3.80%. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Sensitivity of Net Pension Liability

The following presents the State's proportionate share of the TPAF net pension liability attributable to the District calculated using the discount rate of 4.13%, as well as what the State's proportionate share of the TPAF net pension liability attributable to the District that would be if it were calculated using a discount rate that is 1-percentage-point lower (3.13 percent) or 1-percentage-point higher (5.13 percent) than the current rate:

	1% Decrease <u>(3.13%)</u>	Current Discount Rate <u>(4.13%)</u>	1% Increase <u>(5.13%)</u>
State's Proportionate Share of the TPAF Net Pension Liability Attributable to the District	<u>\$ 686,890,044</u>	<u>\$ 577,965,206</u>	<u>\$ 484,119,940</u>

The sensitivity analysis was based on the State's proportionate share of the net pension liability attributable to the District at June 30, 2015. A sensitivity analysis specific to the State's proportionate share of the net pension liability attributable to the District at June 30, 2015 was not provided by the pension system.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Teachers Pension and Annuity Fund (TPAF) (Continued)

Pension Plan Fiduciary Net Position

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

E. Post-Retirement Medical Benefits

The State of New Jersey sponsors and administers the post-retirement health benefit program plans for school districts. The Plans are classified as either single employer plans or cost sharing multiple employer defined benefit plans depending on the plan the eligible employee is covered under.

As a result of implementing Governmental Accounting Standards Board (GASB) Statement No. 43, *Financial Reporting for Post-employment Benefit Plans Other than Pension Plans* (OPEB), effective for Fiscal Year 2007, the State Health Benefits Program (SHBP), and the Prescription Drug Program (PDP), and Post-Retirement Medical (PRM) of the PERS and TPAF are combined and reported as Pension and Other employee Benefit Trust Funds in the State's Comprehensive Annual Financial Report (CAFR). Specifically, SHBP-State, and the PRM of the PERS are combined and reported as a Health Benefits Program Fund – State classified as a single employer plan. The SHBP-Local, PDP-Local, and the PRM of the TPAF-Local are combined and reported as Health Benefits Program Fund –Local Government classified as a cost-sharing multiple-employer plan in the State's CAFR. The post-retirement benefit programs had a total of 590 state and local participating employers and contributing entities for Fiscal Year 2015.

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

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

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.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

Basis of Accounting

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

Significant Legislation

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

Investment Valuation

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

Funded Status and Funding Progress

As of July 1, 2014, the most recent actuarial valuation date, the State had a \$65.0 billion unfunded actuarial accrued liability for other post-employment benefits (OPEB) which is made up to \$24.4 billion for state active and retired members and \$40.6 billion for education employees and retirees that become the obligation of the State of New Jersey upon retirement.

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

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

Actuarial Methods and Assumptions

In the July 1, 2014, OPEB actuarial valuation, the projected unit credit was used as the actuarial cost method. The actuarial assumptions included an assumed investment rate of return of 4.50 percent.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

Post-Retirement Medical Benefits Contributions

P.L. 1987, c. 384 and P.L. 1990, c.6 required the Teachers' Pension and Annuity Fund (TPAF) and Public Employees' Retirement System (PERS), respectively to fund post-retirement medical benefits for those State employees and education employees who retire after accumulating 25 years of credited service or on a disability retirement. As of June 30, 2015, there were 107,314, retirees receiving post-retirement medical benefits and the State contributed \$1.25 billion on their behalf. The cost of these benefits is funded through contributions by the State and in accordance with P.L. 1994, c.62. Funding of post-retirement medical benefits changed from a pre-funding basis to a pay-as-you-go basis beginning in Fiscal Year 1994.

The State is also responsible for the cost attributable to P.L. 1992, c.126, which provides employer paid health benefits to members of PERS and the Alternate Benefit Program who retired from a board of education or county college with 25 years of service. The State paid \$214.1 million toward Chapter 126 benefits for 19,056 eligible retired members in Fiscal Year 2015.

The School Employees Health Benefits Program (SEHBP) Act is found in New Jersey Statutes Annotated, Title 52, Article 17.25 et.seq. Rules governing the operation and administration of the program are found in Title 17, Chapter 9 of the New Jersey Administrative Code. The State of New Jersey Division of Pensions and Benefits issues a publicly available financial report that includes financial statements and required supplementary information for SEHBP. That report may be obtained from the Treasury website at: <http://www.nj.gov/treasury/pensions/pdf/financial/2015divisioncombined.pdf>.

The State sets the contribution rate based on a pay as you go basis and not on the annual required contribution of the employers (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years. The State's contributions to the State Health Benefits Program Fund for TPAF retirees' post-retirement benefits on behalf of the School District for the fiscal years ended June 30, 2016, 2015 and 2014 were \$8,759,702, \$7,848,283 and \$6,154,887, 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.

REQUIRED SUPPLEMENTARY INFORMATION - PART II

BUDGETARY COMPARISON SCHEDULES

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2016**

	<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	775,000	-	775,000	812,336	\$ 37,336
Total - Local Sources	19,725,050	-	19,725,050	19,762,386	37,336
State Sources:					
Categorical Special Education Aid	6,372,145	-	6,372,145	6,372,145	-
Equalization Aid	134,123,318	-	134,123,318	134,123,318	-
Categorical Transportation Aid	1,183,036	-	1,183,036	1,183,036	-
Categorical Security Aid	3,859,812	-	3,859,812	3,859,812	-
Adjustment Aid	32,420,739	-	32,420,739	32,420,739	-
PARCC Readiness Aid	98,680	-	98,680	98,680	-
Per Pupil Growth Aid	98,680	-	98,680	98,680	-
Extraordinary Aid	685,000	-	685,000	545,735	(139,265)
TPAF Pension Normal Contrib (On-Behalf - Non-Bud.)	-	-	-	7,007,549	7,007,549
TPAF NCGI Premium Contri. (On-Behalf - Non-Bud.)	-	-	-	349,071	349,071
TPAF Post Retire. Contri. (On-Behalf - Non-Budgeted)	-	-	-	8,759,702	8,759,702
TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	6,333,965	6,333,965
Total State Sources	178,841,410	-	178,841,410	201,152,432	22,311,022
Federal Sources:					
Medical Assistance Program	357,925	-	357,925	556,337	198,412
Semi/ARRA	-	-	-	-	-
Total - Federal Sources	357,925	-	357,925	556,337	198,412
Total Revenues	198,924,385	-	198,924,385	221,471,155	22,546,770
EXPENDITURES:					
Current Expense:					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	3,837,962	\$ (306,706)	3,531,256	3,239,508	291,748
Grades 1-5 - Salaries of Teachers	23,231,436	(39,593)	23,191,843	21,811,522	1,380,321
Grades 6-8 - Salaries of Teachers	11,798,946	(405,333)	11,393,613	10,505,332	888,281
Grades 9-12 - Salaries of Teachers	15,058,434	(162,564)	14,895,870	14,829,877	65,993
Regular Programs - Home Instruction:					
Salaries of Teachers	-	-	-	-	-
Other Purchased Services (400-500 series)	375,000	(138,318)	236,682	405,917	(169,235)
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	1,426,093	68,568	1,494,661	1,042,746	451,915
Unused Vacation Payment to Terminated/Retired Staff	150,000	(150,000)	-	-	-
Purchased Professional-Educational Services	536,545	(430,850)	105,695	98,576	7,119
Purchased Technical Services	333,295	(276,947)	56,348	54,443	1,905
Other Purchased Services (400-500 series)	975,550	(85,330)	890,220	741,375	148,845
General Supplies	1,433,300	942,562	2,375,862	2,141,374	234,488
Textbooks	884,764	(232,065)	652,699	630,312	22,387
Other Objects	181,390	(22,976)	158,414	99,623	58,791
TOTAL REGULAR PROGRAMS - INSTRUCTION	60,222,715	(1,239,552)	58,983,163	55,600,605	3,382,558

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	\$ 1,355,731	\$ 95,752	\$ 1,451,483	\$ 1,307,021	\$ 144,462
Other Salaries for Instruction	364,816	88,479	453,295	355,695	97,600
General Supplies	34,178	(494)	33,684	25,553	8,131
Textbooks	1,008	500	1,508	-	1,508
Other Objects	-	-	-	-	-
Total Cognitive - Mild	<u>1,755,733</u>	<u>184,237</u>	<u>1,939,970</u>	<u>1,688,269</u>	<u>251,701</u>
Cognitive - Moderate					
Salaries of Teachers	244,006	(244,006)	-	-	-
Other Salaries for Instruction	19,853	(19,853)	-	-	-
General Supplies	4,250	(4,250)	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	<u>268,109</u>	<u>(268,109)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	2,650,160	70,578	2,720,738	2,638,430	82,308
Other Salaries for Instruction	902,168	(27,118)	875,050	762,076	112,974
Purchased Professional-Educational Services	1,100	-	1,100	-	1,100
General Supplies	52,841	(12,803)	40,038	35,019	5,019
Textbooks	3,800	(3,500)	300	-	300
Other Objects	1,500	-	1,500	-	1,500
Total Learning and/or Language Disabilities	<u>3,611,569</u>	<u>27,157</u>	<u>3,638,726</u>	<u>3,435,525</u>	<u>203,201</u>
Behavioral Disabilities:					
Salaries of Teachers	1,426,175	(62,601)	1,363,574	1,197,505	166,069
Other Salaries for Instruction	733,534	129,210	862,744	733,716	129,028
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	42,667	(14,442)	28,225	23,959	4,266
Textbooks	2,977	(2,000)	977	-	977
Other Objects	510	(510)	-	-	-
Total Behavioral Disabilities	<u>2,205,863</u>	<u>49,657</u>	<u>2,255,520</u>	<u>1,955,180</u>	<u>300,340</u>
Multiple Disabilities:					
Salaries of Teachers	62,136	(62,136)	-	-	-
Other Salaries for Instruction	54,859	(54,859)	-	-	-
General Supplies	-	-	-	-	-
Textbooks	6,540	(670)	5,870	5,870	-
Other Objects	500	(500)	-	-	-
Total Multiple Disabilities	<u>124,035</u>	<u>(118,165)</u>	<u>5,870</u>	<u>5,870</u>	<u>-</u>
Resource Room/Resource Center:					
Salaries of Teachers	3,151,391	19,125	3,170,516	2,697,288	473,228
Other Salaries for Instruction	2,088,735	(82,536)	2,006,199	1,631,665	374,534
General Supplies	6,010	(1)	6,009	5,807	202
Textbooks	1,000	-	1,000	749	251
Other Objects	700	-	700	-	700
Total Resource Room/Resource Center	<u>5,247,836</u>	<u>(63,412)</u>	<u>5,184,424</u>	<u>4,335,509</u>	<u>848,915</u>
Autism:					
Salaries of Teachers	773,498	(67,592)	705,906	670,402	35,504
Other Salaries for Instruction	464,832	42,368	507,200	459,479	47,721
General Supplies	40,756	(24,173)	16,583	9,668	6,915
Textbooks	9,716	(1,000)	8,716	560	8,156
Total Autism	<u>1,288,802</u>	<u>(50,397)</u>	<u>1,238,405</u>	<u>1,140,109</u>	<u>98,296</u>

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2016**

	<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	\$ 454,458	\$ (16,835)	\$ 437,623	\$ 425,595	\$ 12,028
Other Salaries for Instruction	303,702	7,783	311,485	274,737	36,748
General Supplies	14,645	(1,508)	13,137	10,568	2,569
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full-Time	<u>772,805</u>	<u>(10,560)</u>	<u>762,245</u>	<u>710,900</u>	<u>51,345</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>15,274,752</u>	<u>(249,592)</u>	<u>15,025,160</u>	<u>13,271,362</u>	<u>1,753,798</u>
Bilingual Education - Instruction					
Salaries of Teachers	1,626,003	(68,268)	1,557,735	1,246,800	310,935
Other Salaries for Instruction	389,620	(34,898)	354,722	341,433	13,287
General Supplies	63,500	(21,500)	42,000	36,266	5,734
Textbooks	6,330	(2,020)	4,310	272	4,038
Total Bilingual Education - Instruction	<u>2,085,453</u>	<u>(126,686)</u>	<u>1,958,767</u>	<u>1,624,773</u>	<u>333,994</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	414,306	6,726	421,032	357,991	63,041
Purchased Services (300-500 series)	138,200	(83,450)	54,750	39,119	15,631
Supplies and Materials	20,311	4,802	25,113	9,612	15,501
Other Objects	15,000	(2,500)	12,500	-	12,500
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>587,817</u>	<u>(74,422)</u>	<u>513,395</u>	<u>406,722</u>	<u>106,673</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	319,384	101,803	421,187	421,166	21
Purchased Services (300-500 series)	78,890	99,790	178,680	167,499	11,181
Supplies and Materials	57,178	22,568	79,746	69,082	10,664
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>455,452</u>	<u>224,161</u>	<u>679,613</u>	<u>657,747</u>	<u>21,866</u>
Alternative Education Program - Instruction					
Salaries of Teachers	2,229,013	(203,844)	2,025,169	2,025,169	-
Other Salaries of Instruction	108,601	(7,689)	100,912	99,939	973
Purchased Professional and Technical Services	78,850	(1,966)	76,884	57,715	19,169
Other Purchased Services (400-500 series)	29,491	(3,589)	25,902	21,462	4,440
Supplies and Materials	98,524	(680)	97,844	91,507	6,337
Textbooks	10,131	(2,789)	7,342	937	6,405
Other Objects	18,966	(5,237)	13,729	12,218	1,511
Total Alternative Education Program - Inst.	<u>2,573,576</u>	<u>(225,794)</u>	<u>2,347,782</u>	<u>2,308,947</u>	<u>38,835</u>
Alternative Education Program - Support Services					
Salaries	262,965	15,608	278,573	270,784	7,789
Salaries of Principals/Assistant Principals	254,406	166,388	420,794	420,794	-
Salaries of Secretarial/Clerical Assistants	96,106	100,761	196,867	196,867	-
Purchased Services (400-500 series)	42,334	(3,657)	38,677	19,113	19,564
Supplies and Materials	12,585	-	12,585	11,046	1,539
Other Objects	3,302	(1,690)	1,612	1,454	158
Total Alternative Education Program - Support Services	<u>671,698</u>	<u>277,410</u>	<u>949,108</u>	<u>920,058</u>	<u>29,050</u>

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2016

	<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	-	-	-	-	-
Purchased Services (300-500 series)	\$ 40,000	\$ (39,420)	\$ 580	\$ 580	-
Supplies and Materials	9,000	(9,000)	-	-	-
Total Community Services Programs/Operations	49,000	(48,420)	580	580	-
Total Instruction	81,920,463	(1,462,895)	80,457,568	74,790,794	\$ 5,666,774
Undistributed Expenditures - Instruction:					
Tuition to Other LEAs Within the State - Regular	541,200	(128,726)	412,474	412,474	-
Tuition to Other LEAs Within the State- Special	525,000	44,399	569,399	519,394	50,005
Tuition to County Voc. School Dist. - Regular	1,436,119	(70,678)	1,365,441	1,365,441	-
Tuition to County Voc. School Dist. - Special	435,600	(162,982)	272,618	272,617	1
Tuition to CSSD & Regional Day Schools	1,013,817	701,900	1,715,717	1,353,671	362,046
Tuition to Private Schools for the Disabled - Within State	7,580,721	971,297	8,552,018	8,324,983	227,035
Tuition - State Facilities	343,106	-	343,106	343,106	-
Tuition - Other	-	-	-	-	-
Total Undistributed Expenditures - Instruction:	11,875,563	1,355,210	13,230,773	12,591,686	639,087
Undist. Expend. - Attend. & Social Work					
Salaries	2,116,339	108,904	2,225,243	2,174,306	50,937
Other Purchased Services (400-500 series)	14,474	(12,409)	2,065	1,641	424
Supplies and Materials	5,956	(1,031)	4,925	2,925	2,000
Other Objects	-	-	-	-	-
Total Undist. Expend. - Attend. & Social Work	2,136,769	95,464	2,232,233	2,178,872	53,361
Undist. Expend. - Health Services					
Salaries	2,325,377	(178,794)	2,146,583	2,120,121	26,462
Salaries of Social Service Coordinators	-	-	-	-	-
Purchased Professional and Technical Services	142,800	39,932	182,732	161,126	21,606
Other Purchased Services (400-500 series)	3,000	(3,000)	-	-	-
Supplies and Materials	69,500	(9,984)	59,516	37,028	22,488
Other Objects	-	-	-	-	-
Total Undist. Expend. - Health Services	2,540,677	(151,846)	2,388,831	2,318,275	70,556
Undist. Expend. - Speech, OT, PT & Related Serv.					
Salaries of Other Professional Staff	586,742	141,812	728,554	728,554	-
Purchased Professional - Educational Services	180,000	(96,511)	83,489	81,730	1,759
Total Undist. Expend. - Speech, OT, PT & Related Serv.	766,742	45,301	812,043	810,284	1,759
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.					
Salaries	388,800	201,811	590,611	590,610	1
Purchased Professional - Educational Services	375,000	438,664	813,664	774,585	39,079
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	763,800	640,475	1,404,275	1,365,195	39,080
Guidance					
Salaries of Other Professional Staff	3,846,520	(209,935)	3,636,585	3,603,295	33,290
Salaries of Secretarial and Clerical Assistants	446,215	15,016	461,231	460,930	301
Other Salaries	-	1,255	1,255	1,255	-
Purchased Professional - Educational Services	10,000	(7,225)	2,775	2,775	-
Other Purchased Services (400-500 series)	13,130	(4,094)	9,036	5,043	3,993
Supplies and Materials	13,020	(1,304)	11,716	10,298	1,418
Other Objects	1,000	(671)	329	169	160
Total Guidance	4,329,885	(206,958)	4,122,927	4,083,765	39,162

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
Child Study Team					
Salaries of Other Professional Staff	\$ 5,406,215	\$ (211,496)	\$ 5,194,719	\$ 5,194,718	\$ 1
Salaries of Secretarial and Clerical Assistants	273,541	(24,742)	248,799	248,798	1
Purchased Professional and Educational Services	15,000	(15,000)	-	-	-
Other Purchased Prof. and Tech. Services	165,000	(102,404)	62,596	54,746	7,850
Residential Costs	-	-	-	-	-
Mis. Purchase Serv. (400-500 series other than Residential Costs)	127,880	(32,845)	95,035	68,406	26,629
Supplies and Materials	20,323	878	21,201	17,769	3,432
Other Objects	500	(300)	200	200	-
Total Child Study Team	6,008,459	(385,909)	5,622,550	5,584,637	37,913
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	115,250	9,985	125,235	125,196	39
Salaries of Other Professional Staff	5,106,415	517,729	5,624,144	5,616,520	7,624
Salaries of Secr and Clerical Assist.	109,418	335,725	445,143	445,143	-
Other Salaries	-	130,383	130,383	130,382	1
Salaries of Facilitators, Math and Literacy Coaches	-	-	-	-	-
Purchased Prof- Educational Services	40,774	141,665	182,439	176,038	6,401
Other Purch Prof. and Technical Services	-	16,795	16,795	16,795	-
Other Purch Services (400-500)	9,975	503,481	513,456	431,503	81,953
Supplies and Materials	16,344	200,492	216,836	203,914	12,922
Other Objects	-	80,134	80,134	76,860	3,274
Total Undist. Expend. - Improvement of Inst. Serv.	5,398,176	1,936,389	7,334,565	7,222,351	112,214
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	2,632,021	(267,095)	2,364,926	2,338,704	26,222
Purchased Professional and Technical Services	64,190	(34,325)	29,865	5,379	24,486
Other Purchased Services (400-500 series)	223,981	23,353	247,334	181,684	65,650
Supplies and Materials	243,006	(24,750)	218,256	190,742	27,514
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	3,163,198	(302,817)	2,860,381	2,716,509	143,872
Undist. Expend. - Instructional Staff Training Serv.					
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assist	20,356	51,272	71,628	71,628	-
Other Salaries	50,369	(40,977)	9,392	9,205	187
Purchased Professional - Educational Service	56,158	14,786	70,944	62,431	8,513
Other Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	91,248	(44,179)	47,069	36,489	10,580
Supplies and Materials	44,200	(15,219)	28,981	26,384	2,597
Other Objects	4,000	-	4,000	-	4,000
Total Undist. Expend. - Instructional Staff Training Serv.	266,331	(34,317)	232,014	206,137	25,877
Undist. Expend. - Supp. Serv. - General Admin.					
Salaries	485,800	146,819	632,619	632,619	-
Legal Services	550,000	(47,868)	502,132	483,542	18,590
Audit Fees	90,000	50,000	140,000	139,919	81
Expenditure & Internal Control Audit Fees	20,000	(15,496)	4,504	4,504	-
Architectural/Engineering Services	30,000	(30,000)	-	-	-
Other Purchased Professional Services	40,000	(31,934)	8,066	7,800	266
Purchased Technical Services	20,000	(20,000)	-	-	-
Communications/Telephone	700,000	(272,255)	427,745	422,606	5,139
BOE Other Purchased Services	64,000	(5,556)	58,444	54,425	4,019
Other Purchased Services (400-500 series)	56,000	28,503	84,503	82,148	2,355
Supplies and Materials	30,000	(4,279)	25,721	24,027	1,694
BOE In-House Training/Meeting Supplies	20,000	(12,060)	7,940	7,591	349
Judgements Against The School District	75,000	(60,470)	14,530	14,530	-
Miscellaneous Expenditures	10,000	(2,200)	7,800	7,799	1
BOE Memberships and Dues	41,000	(5,562)	35,438	35,438	-
Total Undist. Expend. - Supp. Serv. - General Admin.	2,231,800	(282,358)	1,949,442	1,916,948	32,494

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	\$ 5,157,312	\$ 598,969	\$ 5,756,281	\$ 5,736,193	\$ 20,088
Salaries of Other Professional Staff	157,438	352,052	509,490	509,490	-
Salaries of Secretarial and Clerical Assistants	2,258,463	185,805	2,444,268	2,407,896	36,372
Other Salaries	27,808	3,793	31,601	27,160	4,441
Purchased Professional and Technical Services	11,960	(4,360)	7,600	6,750	850
Other Purchased Services (400-500 series)	280,176	50,399	330,575	267,930	62,645
Supplies and Materials	263,849	(39,458)	224,391	196,727	27,664
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	8,157,006	1,147,200	9,304,206	9,152,146	152,060
Undist. Expend. - Support Serv.- Central Services					
Salaries	2,605,688	128,120	2,733,808	2,733,808	-
Purchased Professional Services	125,000	17,334	142,334	142,334	-
Purchased Technical Services	-	-	-	-	-
Misc. Purchased Services (400-500 Series)	325,000	131,347	456,347	438,060	18,287
Sale/Leaseback Payments	75,000	514,159	589,159	589,149	10
Supplies and Materials	175,000	(75,228)	99,772	96,375	3,397
Miscellaneous Expenditures	11,000	3,619	14,619	12,111	2,508
Total Undist. Expend. - Support Serv.- Central Services	3,316,688	719,351	4,036,039	4,011,837	24,202
Undist. Expend. - Supp. Serv. - Admin. Info. Technology					
Salaries	524,000	(4,464)	519,536	519,536	-
Purchased Professional Services	25,000	(25,000)	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	298,000	235,863	533,863	448,496	85,367
Supplies and Materials	-	5,972	5,972	5,972	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Supp. Serv. - Admin. Info. Technology	847,000	212,371	1,059,371	974,004	85,367
Undist. Expend. -Required Maintenance for School Facilities					
Salaries	2,097,330	8,424	2,105,754	2,105,753	1
Cleaning, Repair, and Maintenance Services	1,736,000	305,967	2,041,967	2,014,338	27,629
General Supplies	390,000	201,438	591,438	580,209	11,229
Total Undist. Expend. -Required Maintenance for School Facilities	4,223,330	515,829	4,739,159	4,700,300	38,859
Undist. Expend. - Custodial Services					
Salaries	6,606,881	(8,620)	6,598,261	6,581,427	16,834
Purchased Professional and Technical Services	15,000	37,145	52,145	49,863	2,282
Cleaning, Repair and Maintenance Services	520,000	(34,478)	485,522	466,543	18,979
Rental of Land, Building & Other than Lease Purchases	35,000	61,000	96,000	96,000	-
Other Purchased Property Services	105,000	132,000	237,000	546,999	(309,999)
Insurance	1,723,920	457,660	2,181,580	2,181,580	-
Miscellaneous Purchased Services	40,000	73,552	113,552	75,900	37,652
General Supplies	380,150	70,076	450,226	443,858	6,368
Energy (Natural Gas)	750,000	(30,000)	720,000	720,000	-
Energy (Electricity)	3,114,884	(646)	3,114,238	2,929,574	184,664
Energy (Oil)	990,000	(833,432)	156,568	156,568	-
Other Objects	-	-	-	-	-
Miscellaneous Expenditures	-	-	-	-	-
Total Undist. Expend. - Custodial Services	14,280,835	(75,743)	14,205,092	14,248,312	(43,220)

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2016**

	<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	\$ 241,750	\$ 71,894	\$ 313,644	\$ 312,730	\$ 914
Cleaning, Repair and Maintenance Services	128,000	(128,000)	-	-	-
General Supplies	75,000	(75,000)	-	-	-
Total Undist. Expend. - Care & Upkeep of Grounds	444,750	(131,106)	313,644	312,730	914
Undist. Expend. - Security					
Salaries	2,970,871	56,495	3,027,366	2,911,524	115,842
Purchased Professional and Technical Services	927,800	(272,535)	655,265	674,867	(19,602)
Cleaning, Repair and Maintenance Services	100,000	(100,000)	-	-	-
General Supplies	155,000	(21,266)	133,734	93,588	40,146
Other Objects	25,000	(25,000)	-	-	-
Total Undist. Expend. - Security	4,178,671	(362,306)	3,816,365	3,679,979	136,386
Undist. Expend. - Student Transportation Serv.					
Contract Services (Between Home & School)-Vendors	-	-	-	-	-
Contract Services (Other than Between Home & School)-Vendor	411,041	(12,488)	398,553	310,420	88,133
Contr Serv (Regular Students) - ESCs & CTSA	1,393,000	(52,377)	1,340,623	1,339,330	1,293
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	4,770,984	(509,700)	4,261,284	4,201,616	59,668
Misc. Purchased Serv. - Transportation	85,000	20,680	105,680	105,666	14
Total Undist. Expend. - Student Transportation Serv.	6,660,025	(553,885)	6,106,140	5,957,032	149,108
UNALLOCATED BENEFITS					
Social Security Contributions	4,063,359	(280,057)	3,783,302	3,760,642	22,660
Other Retirement Contributions - PERS	1,154,770	2,004,275	3,159,045	3,159,045	-
Other Retirement Contributions - ERIP	1,207,056	(1,207,056)	-	-	-
Other Retirement Contributions - Regular	562,600	(211,294)	351,306	351,306	-
Unemployment Compensation	725,000	(414,917)	310,083	308,808	1,275
Workmen's Compensation	1,244,800	(194,279)	1,050,521	605,227	445,294
Health Benefits	24,137,296	300,787	24,438,083	23,902,011	536,072
Tuition Reimbursement	135,000	(3,831)	131,169	131,169	-
Other Employee Benefits	60,000	262,720	322,720	322,720	-
TOTAL UNALLOCATED BENEFITS	33,289,881	256,348	33,546,229	32,540,928	1,005,301
On Behalf TPAF Pension Contribution (Non Budgeted)					
Normal Pension Cost Contribution				7,007,549	(7,007,549)
NCGI Premium Pension Contribution				349,071	(349,071)
Post Retirement Medical Contribution				8,759,702	(8,759,702)
On Behalf TPAF Social Security Contribution (Non Budgeted)				6,333,965	(6,333,965)
Total On Behalf Contributions	-	-	-	22,450,287	(22,450,287)
Total Undistributed Expenditures	114,879,586	4,436,693	119,316,279	139,022,214	(19,705,935)
Total Expenditures - Current Expense	196,800,049	2,973,798	199,773,847	213,813,008	(14,039,161)

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
CAPITAL OUTLAY					
Equipment					
Regular Programs - Instruction:					
Preschool	-	-	-	-	-
Grades 1-5	\$ 105,000	\$ (89,549)	\$ 15,451	\$ 8,251	\$ 7,200
Grades 6-8	107,655	(68,345)	39,310	28,608	10,702
Grades 9-12	-	15,000	15,000	14,845	155
Special Education - Instruction:					
Learning and/or Language Disabilities	-	-	-	-	-
Resource Room/Resource Center	-	-	-	-	-
Bilingual Education	-	-	-	-	-
School Sponsored and Other Instructional Programs	-	-	-	-	-
Undistributed Expenditures - Instruction	36,335	37,363	73,698	73,656	42
Undist. Expend. - Support Serv. - Students - Reg.	-	-	-	-	-
Undist. Expend. - Support Serv. - Students - Special	-	-	-	-	-
Undist. Expend. - Support Serv. - Inst. Staff	100,040	(60,064)	39,976	37,989	1,987
Undistributed Expenditures - General Admin.	-	-	-	-	-
Undistributed Expenditures - School Admin.	-	6,987	6,987	6,987	-
Undistributed Expenditures - Athletics	-	-	-	-	-
Undistributed Expenditures - Central Services	87,292	9,514	96,806	-	96,806
Undistributed Expenditures - Admin. Info. Technology	-	-	-	-	-
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Undistributed Expenditures - Required Maintenance of School	5,250	70,418	75,668	36,382	39,286
Undistributed Expenditures - Business/Other Support Serv.	-	-	-	-	-
Undistributed Expenditures - Alternative Education Programs	18,560	3,296	21,856	19,653	2,203
Special Schools (All Programs)	-	-	-	-	-
Total Equipment	<u>460,132</u>	<u>(75,380)</u>	<u>384,752</u>	<u>226,371</u>	<u>158,381</u>
Facilities Acquisition and Construction Services					
Construction Services	<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
Total Facilities Acquisition and Construction Services	<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
Assets Acquired Under Capital Leases (Nonbudgeted)					
School Administration	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets Acquired Under Capital Leases	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>560,132</u>	<u>(75,380)</u>	<u>484,752</u>	<u>226,371</u>	<u>258,381</u>

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2016

	<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	\$ 140,870	\$ (36,478)	\$ 104,392	\$ 104,392	-
Other Salaries for Instruction	3,990	-	3,990	3,990	-
General Supplies	4,501	-	4,501	-	\$ 4,501
Total Summer School - Instruction	<u>149,361</u>	<u>(36,478)</u>	<u>112,883</u>	<u>108,382</u>	<u>4,501</u>
Summer School - Support Services					
Salaries	325,420	(152,983)	172,437	166,108	6,329
Other Purchased Services (400-500 series)	6,189	-	6,189	5,765	424
Supplies and Materials	-	-	-	-	-
Total Summer School - Support Services	<u>331,609</u>	<u>(152,983)</u>	<u>178,626</u>	<u>171,873</u>	<u>6,753</u>
Total Summer School	<u>480,970</u>	<u>(189,461)</u>	<u>291,509</u>	<u>280,255</u>	<u>11,254</u>
Adult Education-Local-Instruction					
Salaries of Teachers	3,920	7,777	11,697	11,672	25
Other Purchased Services	-	-	-	-	-
General Supplies	-	3,405	3,405	2,173	1,232
Textbooks	1,580	-	1,580	1,580	-
Total Adult Education-Local-Instruction	<u>5,500</u>	<u>11,182</u>	<u>16,682</u>	<u>15,425</u>	<u>1,257</u>
Adult Education-Local -Support Serv.					
Personal Services - Employee Benefits	300	5,508	5,808	5,808	-
Purchased Professional-Educational Services	-	1,040	1,040	260	780
Other Purchased Services	500	500	1,000	500	500
Supplies and Materials	511	1,174	1,685	1,289	396
Total Adult Education-Local -Support Serv.	<u>1,311</u>	<u>8,222</u>	<u>9,533</u>	<u>7,857</u>	<u>1,676</u>
Total Adult Education-Local	<u>6,811</u>	<u>19,404</u>	<u>26,215</u>	<u>23,282</u>	<u>2,933</u>
TOTAL SPECIAL SCHOOLS	<u>487,781</u>	<u>(170,057)</u>	<u>317,724</u>	<u>303,537</u>	<u>14,187</u>
CHARTER SCHOOLS					
Transfer of Funds to Charter Schools	12,461,704	858,182	13,319,886	13,319,886	-
Total Transfer to Charter Schools	<u>12,461,704</u>	<u>858,182</u>	<u>13,319,886</u>	<u>13,319,886</u>	<u>-</u>
Total Expenditures - General Fund	<u>210,309,666</u>	<u>3,586,543</u>	<u>213,896,209</u>	<u>227,662,802</u>	<u>(13,766,593)</u>

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2016

	<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	\$ (11,385,281)	\$ (3,586,543)	\$ (14,971,824)	\$ (6,191,647)	\$ 8,780,177
Other Financing Sources (Uses):					
Lease Proceeds	-	-	-	-	-
Operating Transfer In:					
Contribution to School Based Budgets - General Fund	118,864,208	(2,661,085)	116,203,123	110,426,003	(5,777,120)
Contribution to School Based Budgets - Special Revenue Fund	3,291,867	(929,857)	2,362,010	2,230,255	(131,755)
Operating Transfers Out:					
Contribution to School Based Budgets	(118,864,208)	2,661,085	(116,203,123)	(110,426,003)	5,777,120
Transfer to Special Revenue Fund	(615,277)	-	(615,277)	(615,277)	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources:	<u>2,676,590</u>	<u>(929,857)</u>	<u>1,746,733</u>	<u>1,614,978</u>	<u>(131,755)</u>
Excess (Deficiency) of Revenues and Other Financing Sources					
Over (Under) Expend. and Other Financing Sources (Uses)	(8,708,691)	(4,516,400)	(13,225,091)	(4,576,669)	8,648,422
Fund Balance, Beginning of Year	<u>29,112,923</u>	<u>-</u>	<u>29,112,923</u>	<u>29,112,923</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 20,404,232</u>	<u>\$ (4,516,400)</u>	<u>\$ 15,887,832</u>	<u>\$ 24,536,254</u>	<u>\$ 8,648,422</u>
Recapitulation:					
Nonspendable Fund Balance					
Inventory				\$ 242,581	
Restricted Fund Balance					
Excess Surplus Designated for Subsequent Years Expenditures				3,713,651	
Capital Reserve				2,235,304	
Maintenance Reserve				1,195,654	
Maintenance Reserve - Designated for Subsequent years Expenditures				1,000,000	
Emergency Reserve				154,760	
Register Audit Recoveries				2,182,683	
Assigned Fund Balance					
Year End Encumbrances				6,865,912	
SEMI/ARRA - Designated for Subsequent Years Expenditures				228,007	
Designated for Subsequent Years Expenditures				3,207,794	
Unassigned Fund Balance				<u>3,509,908</u>	
				24,536,254	
Reconciliation to Governmental Fund Statements (GAAP):					
Less State Aid Revenue not recognized on GAAP basis				<u>(18,243,798)</u>	
Fund Balance per Governmental Funds (GAAP)				<u>\$ 6,292,456</u>	

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2016**

	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 Lev	\$ 18,950,050	-	\$ 18,950,050	-	-	-	\$ 18,950,050	-	\$ 18,950,050	\$ 18,950,050	-	\$ 18,950,050
Miscellaneous	775,000	-	775,000	-	-	-	775,000	-	775,000	812,336	-	812,336
Total - Local Sources	19,725,050	-	19,725,050	-	-	-	19,725,050	-	19,725,050	19,762,386	-	19,762,386
State Sources:												
Categorical Special Education Aid	6,372,145	-	6,372,145	-	-	-	6,372,145	-	6,372,145	6,372,145	-	6,372,145
Equalization Aid	134,123,318	-	134,123,318	-	-	-	134,123,318	-	134,123,318	134,123,318	-	134,123,318
Categorical Transportation Aid	1,183,036	-	1,183,036	-	-	-	1,183,036	-	1,183,036	1,183,036	-	1,183,036
Categorical Security Aid	3,859,812	-	3,859,812	-	-	-	3,859,812	-	3,859,812	3,859,812	-	3,859,812
Adjustment Aid	32,420,739	-	32,420,739	-	-	-	32,420,739	-	32,420,739	32,420,739	-	32,420,739
PARCC Readiness Aid	98,680	-	98,680	-	-	-	98,680	-	98,680	98,680	-	98,680
Per Pupil Growth Aid	98,680	-	98,680	-	-	-	98,680	-	98,680	98,680	-	98,680
Extraordinary Aid	685,000	-	685,000	-	-	-	685,000	-	685,000	545,735	-	545,735
TPAF Normal Pension Contrib (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	7,007,549	-	7,007,549
TPAF NCGI Premium Pension Contrib (On-Behalf - Non-Budget)	-	-	-	-	-	-	-	-	-	349,071	-	349,071
TPAF - Post Retirement Medical (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	8,759,702	-	8,759,702
TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	-	-	-	-	-	-	6,333,965	-	6,333,965
Total State Sources	178,841,410	-	178,841,410	-	-	-	178,841,410	-	178,841,410	201,152,432	-	201,152,432
Federal Sources:												
Medical Assistance Program	357,925	-	357,925	-	-	-	357,925	-	357,925	556,337	-	556,337
Semi/ARRA	-	-	-	-	-	-	-	-	-	-	-	-
Total - Federal Sources	357,925	-	357,925	-	-	-	357,925	-	357,925	556,337	-	556,337
Total Revenues	198,924,385	-	198,924,385	-	-	-	198,924,385	-	198,924,385	221,471,155	-	221,471,155
EXPENDITURES:												
Current Expense:												
Regular Programs - Instruction												
Preschool/Kindergarten - Salaries of Teachers	-	\$ 3,837,962	3,837,962	\$ 256,992	\$ (563,698)	\$ (306,706)	\$ 256,992	\$ 3,274,264	3,531,256	\$ 3,239,508	3,239,508	
Grades 1-5 - Salaries of Teachers	1,183,898	22,047,538	23,231,436	893,807	(923,400)	(29,593)	2,077,705	21,114,138	23,191,843	1,482,221	20,329,301	
Grades 6-8 - Salaries of Teachers	435,228	11,363,718	11,798,946	(84,250)	(321,083)	(405,333)	350,978	11,042,635	11,393,613	350,978	10,505,332	
Grades 9-12 - Salaries of Teachers	368,305	14,690,129	15,058,434	303,422	(465,986)	(162,564)	671,727	14,224,143	14,895,870	671,727	14,158,150	
Regular Programs - Home Instruction:												
Salaries of Teachers	375,000	-	375,000	(138,318)	-	(138,318)	236,682	-	236,682	405,917	-	405,917
Other Purchased Services (400-500 series)	-	-	-	-	-	-	-	-	-	-	-	-
Regular Programs - Undistributed Instruction												
Other Salaries for Instruction	-	1,426,093	1,426,093	-	68,568	68,568	-	1,494,661	1,494,661	-	1,042,746	1,042,746
Unused Vacation Payment to Terminated/Retired Staff	150,000	-	150,000	(150,000)	-	(150,000)	-	-	-	-	-	-
Purchased Professional-Educational Services	420,000	116,545	536,545	(420,000)	(10,850)	(430,850)	46,000	105,695	105,695	98,576	98,576	
Purchased Technical Services	315,000	18,295	333,295	(269,000)	(7,947)	(276,947)	46,000	10,348	56,348	46,000	8,443	54,443
Other Purchased Services (400-500 series)	53,900	921,656	975,556	(53,900)	(31,430)	(85,330)	-	890,220	890,220	741,375	741,375	
General Supplies	222,750	1,210,550	1,433,300	334,046	608,516	942,562	556,796	1,819,066	2,375,862	551,339	1,590,035	
Textbooks	695,491	189,273	884,764	(94,806)	(137,259)	(232,065)	600,685	52,014	652,699	596,299	34,013	630,312
Other Objects	17,600	163,790	181,390	(16,000)	(6,276)	(22,276)	1,600	156,814	158,414	175	99,448	99,623
TOTAL REGULAR PROGRAMS - INSTRUCTION	4,237,172	55,985,543	60,222,715	561,993	(1,801,545)	(1,239,552)	4,799,165	54,183,998	58,983,163	4,104,656	51,495,949	55,600,605
SPECIAL EDUCATION - INSTRUCTION												
Cognitive - Mild:												
Salaries of Teachers	12,144	1,343,587	1,355,731	(1,353)	97,105	95,752	10,791	1,440,692	1,451,483	10,791	1,296,230	1,307,021
Other Salaries for Instruction	41,856	322,960	364,816	(29,886)	118,365	88,479	11,970	441,325	453,295	11,970	343,725	355,695
General Supplies	-	34,178	34,178	-	(494)	(494)	-	33,684	33,684	-	25,553	25,553
Textbooks	-	1,008	1,008	-	500	500	-	1,508	1,508	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Cognitive - Mild	54,000	1,701,733	1,755,733	(31,239)	215,476	184,237	22,761	1,917,209	1,939,970	22,761	1,665,508	1,688,269

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EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2016

	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	\$ 244,006	\$ 244,006	\$ 244,006	\$ -	\$ (244,006)	\$ (244,006)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Salaries for Instruction	19,853	19,853	19,853	-	(19,853)	(19,853)	-	-	-	-	-	-
General Supplies	4,250	4,250	4,250	-	(4,250)	(4,250)	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-
Total Cognitive - Moderate	268,109	268,109	268,109	(268,109)	(268,109)	(268,109)	-	-	-	-	-	-
Learning and/or Language Disabilities:												
Salaries of Teachers	\$ 150,753	\$ 2,499,407	\$ 2,650,160	\$ 1,373	\$ 69,205	\$ 70,578	\$ 152,126	\$ 2,568,612	\$ 2,720,738	\$ 152,126	\$ 2,486,304	\$ 2,638,430
Other Salaries for Instruction	67,981	834,187	902,168	(44,182)	15,064	(27,118)	25,799	849,251	875,050	25,799	736,271	762,076
Purchased Professional-Educational Services	-	1,100	1,100	-	(12,803)	(11,703)	-	40,038	28,335	-	35,019	35,019
General Supplies	-	3,800	3,800	-	(3,500)	(3,500)	-	300	300	-	-	-
Textbooks	-	1,500	1,500	-	-	-	-	1,500	1,500	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Learning and/or Language Disabilities	218,734	3,392,835	3,611,569	(40,809)	67,866	27,057	177,925	3,468,801	3,638,726	177,925	3,457,600	3,495,325
Visual Impairments												
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-	-	-	-	-	-	-	-
Behavioral Disabilities:												
Salaries of Teachers	\$ 55,260	\$ 1,370,915	\$ 1,426,175	\$ (20,000)	\$ (42,601)	\$ (62,601)	\$ 35,260	\$ 1,328,314	\$ 1,363,574	\$ 35,260	\$ 1,162,245	\$ 1,197,505
Other Salaries for Instruction	-	733,534	733,534	-	129,210	129,210	-	862,744	862,744	-	733,716	733,716
Purchased Professional-Educational Services	-	42,667	42,667	-	(14,443)	(14,443)	-	28,225	28,225	-	23,959	23,959
General Supplies	-	2,977	2,977	-	(2,600)	(2,600)	-	977	977	-	-	-
Textbooks	-	310	310	-	(310)	(310)	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Behavioral Disabilities	55,260	2,150,603	2,205,863	(20,000)	69,657	49,657	35,260	2,220,260	2,255,520	35,260	1,919,920	1,955,180
Multiple Disabilities:												
Salaries of Teachers	\$ 62,136	\$ 62,136	\$ 62,136	\$ -	\$ (62,136)	\$ (62,136)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Salaries for Instruction	54,859	54,859	54,859	-	(54,859)	(54,859)	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Textbooks	-	6,540	6,540	-	(670)	(670)	-	5,870	5,870	-	5,870	5,870
Other Objects	-	300	300	-	(300)	(300)	-	-	-	-	-	-
Total Multiple Disabilities	124,035	124,035	124,035	(118,165)	(118,165)	(118,165)	-	5,870	5,870	-	5,870	5,870
Resource Room/Resource Center:												
Salaries of Teachers	\$ 3,151,391	\$ 3,151,391	\$ 3,151,391	\$ 20,238	\$ (1,113)	\$ 19,125	\$ 20,238	\$ 3,150,278	\$ 3,170,516	\$ 20,238	\$ 2,677,288	\$ 2,697,288
Other Salaries for Instruction	2,081,077	2,081,077	2,081,077	(17,426)	(65,108)	(82,536)	9,650	1,996,569	2,006,199	9,650	1,622,035	1,631,685
General Supplies	6010	6010	6010	-	(1)	(1)	-	6,009	6,009	-	5,807	5,807
Textbooks	1,000	1,000	1,000	-	-	-	-	1,000	1,000	-	749	749
Other Objects	700	700	700	-	-	-	-	700	700	-	-	-
Total Resource Room/Resource Center	27,058	5,230,778	5,247,836	2,810	(66,222)	(63,412)	29,868	5,154,536	5,184,424	29,868	4,305,641	4,335,509
Autism:												
Salaries of Teachers	\$ 120,005	\$ 653,493	\$ 773,498	\$ (8,417)	\$ (59,175)	\$ (67,592)	\$ 111,388	\$ 594,318	\$ 705,906	\$ 111,388	\$ 588,814	\$ 670,402
Other Salaries for Instruction	76,766	388,066	464,832	(39,011)	81,379	42,368	37,755	469,445	507,200	37,755	421,724	459,479
General Supplies	-	40,756	40,756	-	(24,173)	(24,173)	-	16,583	16,583	-	9,668	9,668
Textbooks	-	9,716	9,716	-	(1,000)	(1,000)	-	8,716	8,716	-	560	560
Total Autism	196,771	1,092,031	1,288,802	(47,428)	(2,969)	(50,397)	149,343	1,089,062	1,238,405	149,343	990,766	1,140,109
Preschool Disabilities - Full-Time:												
Salaries of Teachers	\$ 117,012	\$ 336,946	\$ 454,458	\$ (46,239)	\$ 29,004	\$ (16,835)	\$ 71,373	\$ 366,250	\$ 437,632	\$ 71,373	\$ 354,222	\$ 425,595
Other Salaries for Instruction	110,118	193,884	303,702	(84,347)	92,130	7,783	25,771	285,714	311,485	25,771	248,366	274,737
General Supplies	-	14,645	14,645	-	(1,508)	(1,508)	-	13,137	13,137	-	10,568	10,568
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Preschool Disabilities - Full-Time	227,130	545,075	772,805	(130,586)	120,626	(10,560)	97,144	665,101	769,245	97,144	613,256	710,500
TOTAL SPECIAL EDUCATION - INSTRUCTION	779,553	14,495,199	15,274,752	(267,252)	17,660	(249,592)	512,301	14,512,859	15,025,160	512,301	12,759,061	13,271,362

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2016**

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund
Bilingual Education - Instruction												
Salaries of Teachers		\$ 1,626,003	\$ 1,626,003	-	\$ (68,268)	\$ (68,268)	\$ 1,557,735	\$ 1,557,735	\$ 1,557,735	\$ 1,246,800	\$ 1,246,800	\$ 1,246,800
Other Salaries for Instruction	\$ 65,352	324,268	389,620	\$ (52,073)	17,175	(34,898)	13,279	341,443	354,722	13,279	328,156	341,435
General Supplies	-	63,500	63,500	-	(21,500)	(21,500)	-	42,000	42,000	-	36,266	36,266
Textbooks	-	6,330	6,330	-	(2,020)	(2,020)	-	4,310	4,310	-	272	272
Total Bilingual Education - Instruction	65,352	2,020,101	2,085,453	(52,073)	(74,613)	(126,686)	13,279	1,945,488	1,958,767	13,279	1,611,494	1,624,773
School-Spon. Cocurricular Actvts. - Inst.												
Salaries	-	414,306	414,306	-	6,726	6,726	-	421,032	421,032	-	357,991	357,991
Purchased Services (300-500 series)	-	138,200	138,200	-	(83,450)	(83,450)	-	54,750	54,750	-	39,119	39,119
Supplies and Materials	-	20,311	20,311	-	4,802	4,802	-	25,113	25,113	-	9,612	9,612
Other Objects	-	15,000	15,000	-	(2,500)	(2,500)	-	12,500	12,500	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-	-	-	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	-	587,817	587,817	-	(74,422)	(74,422)	-	513,395	513,395	-	406,722	406,722
School-Spon. Cocurricular Athletics - Inst.												
Salaries	-	319,384	319,384	-	101,803	101,803	-	421,187	421,187	-	421,166	421,166
Purchased Services (300-500 series)	-	78,890	78,890	-	99,790	99,790	-	178,680	178,680	-	167,499	167,499
Supplies and Materials	-	57,178	57,178	-	22,568	22,568	-	79,746	79,746	-	69,082	69,082
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-	-	-	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	455,452	455,452	-	224,161	224,161	-	679,613	679,613	-	657,747	657,747
Alternative Education Program - Instruction												
Salaries of Teachers	2,229,013	-	2,229,013	(203,844)	-	(203,844)	2,025,169	-	2,025,169	2,025,169	-	2,025,169
Other Salaries for Instruction	108,601	-	108,601	(7,689)	-	(7,689)	100,912	-	100,912	99,939	-	99,939
Purchased Professional and Technical Services	78,850	-	78,850	(1,966)	-	(1,966)	76,884	-	76,884	57,715	-	57,715
Other Purchased Services (400-500 series)	29,491	-	29,491	(3,589)	-	(3,589)	25,902	-	25,902	21,462	-	21,462
General Supplies	98,524	-	98,524	(680)	-	(680)	97,844	-	97,844	91,507	-	91,507
Textbooks	10,131	-	10,131	(2,789)	-	(2,789)	7,342	-	7,342	937	-	937
Other Objects	18,966	-	18,966	(5,237)	-	(5,237)	13,729	-	13,729	12,218	-	12,218
Total Alternative Education Program - Instruction	2,573,576	-	2,573,576	(225,794)	-	(225,794)	2,347,782	-	2,347,782	2,308,947	-	2,308,947
Alternative Education Program - Support Services												
Salaries	262,965	-	262,965	15,608	-	15,608	278,573	-	278,573	270,784	-	270,784
Salaries of Principals/Assistant Principals	254,406	-	254,406	166,388	-	166,388	420,794	-	420,794	420,794	-	420,794
Salaries of Secretarial/Clerical Assistants	96,106	-	96,106	100,761	-	100,761	196,867	-	196,867	196,867	-	196,867
Purchased Services (400-500 series)	42,334	-	42,334	(3,657)	-	(3,657)	38,677	-	38,677	19,113	-	19,113
Supplies and Materials	12,585	-	12,585	-	-	-	12,585	-	12,585	11,046	-	11,046
Other Objects	3,302	-	3,302	(1,690)	-	(1,690)	1,612	-	1,612	1,454	-	1,454
Total Alternative Education Program - Support Services	671,698	-	671,698	277,410	-	277,410	949,108	-	949,108	920,058	-	920,058
Community Services Programs/Operations												
Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Services (300-500 series)	40,000	-	40,000	(39,420)	-	(39,420)	580	-	580	580	-	580
Supplies and Materials	9,000	-	9,000	(9,000)	-	(9,000)	-	-	-	-	-	-
Total Community Services Programs/Operations	49,000	-	49,000	(48,420)	-	(48,420)	580	-	580	580	-	580
Total Instruction	8,376,351	73,544,112	81,920,463	245,864	(1,708,759)	(1,462,895)	8,622,215	71,835,353	80,457,568	7,859,821	66,930,973	74,790,794
Undistributed Expenditures - Instruction:												
Tuition to Other LEAs Within the State - Regular	541,200	-	541,200	(128,726)	-	(128,726)	412,474	-	412,474	412,474	-	412,474
Tuition to Other LEAs Within the State- Special	525,000	-	525,000	44,399	-	44,399	569,399	-	569,399	519,394	-	519,394
Tuition to County Voc. School Dist. - Regular	1,436,119	-	1,436,119	(70,878)	-	(70,878)	1,365,441	-	1,365,441	1,365,441	-	1,365,441
Tuition to County Voc. School Dist. - Special	435,600	-	435,600	(162,982)	-	(162,982)	272,618	-	272,618	272,617	-	272,617
Tuition to CSSD & Regional Day Schools	1,013,817	-	1,013,817	701,900	-	701,900	1,715,717	-	1,715,717	1,353,671	-	1,353,671
Tuition to Private Schools for the Disabled - Within State	7,580,721	-	7,580,721	971,297	-	971,297	8,552,018	-	8,552,018	8,324,983	-	8,324,983
Tuition - State Facilities	343,106	-	343,106	-	-	-	343,106	-	343,106	343,106	-	343,106
Tuition - Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Undistributed Expenditures - Instruction:	11,875,563	-	11,875,563	1,355,210	-	1,355,210	13,230,773	-	13,230,773	12,591,686	-	12,591,686
Undist. Expend. - Attend. & Social Work												
Salaries	470,433	1,645,906	2,116,339	157,040	(48,136)	108,904	627,473	1,597,770	2,225,243	627,470	1,546,836	2,174,306
Other Purchased Services (400-500 series)	6,980	7,494	14,474	(6,380)	(6,029)	(12,409)	600	1,465	2,065	460	1,181	1,641
Supplies and Materials	-	5,956	5,956	-	(1,031)	(1,031)	-	4,925	4,925	-	2,925	2,925
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Attend. & Social Work	477,413	1,659,356	2,136,769	150,660	(55,196)	95,464	628,073	1,604,160	2,232,233	627,930	1,550,942	2,178,872

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2016

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resources	Total General Fund	Operating Funds	Blended Resources	Total General Fund	Operating Funds	Blended Resources	Total General Fund	Operating Funds	Blended Resources	Total General Fund
Undist. Expend. - Health Services	\$ 331,542	\$ 1,993,835	\$ 2,325,377	\$ (51,229)	\$ (127,565)	\$ (178,794)	\$ 280,313	\$ 1,866,270	\$ 2,146,583	\$ 280,308	\$ 1,859,813	\$ 2,120,121
Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Social Service Coordinators	142,800	-	142,800	39,932	-	39,932	182,732	-	182,732	161,126	-	161,126
Purchased Professional and Technical Services	3,000	-	3,000	-	-	-	-	-	-	-	-	-
Other Purchased Services (400-500 series)	13,000	56,500	69,500	-	(9,984)	(9,984)	13,000	46,516	59,516	2,316	34,712	37,028
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Health Services	487,342	2,053,335	2,540,677	(11,297)	(140,549)	(151,846)	476,045	1,912,786	2,388,831	442,730	1,874,525	2,318,275
Undist. Expend. - Speech, OT, PT & Related Serv.	586,742	-	586,742	141,812	-	141,812	728,554	-	728,554	728,554	-	728,554
Salaries	180,000	-	180,000	(96,511)	-	(96,511)	83,489	-	83,489	81,730	-	81,730
Purchased Professional - Educational Services	766,742	-	766,742	45,301	-	45,301	812,043	-	812,043	810,284	-	810,284
Total Undist. Expend. - Speech, OT, PT & Related Serv.	388,800	-	388,800	201,811	-	201,811	590,611	-	590,611	590,610	-	590,610
Salaries of Other Professional Staff	375,000	-	375,000	438,664	-	438,664	813,664	-	813,664	774,583	-	774,583
Purchased Professional - Educational Services	763,800	-	763,800	640,475	-	640,475	1,404,275	-	1,404,275	1,365,195	-	1,365,195
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	657,031	3,189,489	3,846,520	(248,952)	39,017	(209,935)	408,079	3,228,506	3,636,585	408,039	3,195,256	3,603,295
Guidance	114,852	331,263	446,115	7,000	8,016	15,016	121,852	339,379	461,231	121,551	339,379	460,930
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-	-	-	-	-	-	-	-
Other Salaries	10,000	-	10,000	(7,225)	-	(7,225)	2,775	2,775	2,775	2,775	-	2,775
Purchased Professional - Educational Services	8,629	4,501	13,130	(4,683)	589	(4,094)	3,946	5,090	9,036	1,778	3,265	5,043
Other Purchased Services (400-500 series)	10,000	3,020	13,020	700	(2,004)	(1,304)	10,700	1,016	11,716	9,307	991	10,298
Supplies and Materials	1,000	-	1,000	(671)	-	(671)	329	-	329	169	-	169
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	801,512	3,528,373	4,329,885	(253,831)	46,873	(206,958)	547,681	3,575,246	4,122,927	543,619	3,540,146	4,083,765
Total Guidance	5,406,215	-	5,406,215	(211,486)	-	(211,486)	5,194,719	-	5,194,719	5,194,718	-	5,194,718
Child Study Team	273,541	-	273,541	(24,742)	-	(24,742)	248,799	-	248,799	248,798	-	248,798
Salaries of Secretarial and Clerical Assistants	15,000	-	15,000	(15,000)	-	(15,000)	-	-	-	-	-	-
Purchased Professional and Educational Services	165,000	-	165,000	(102,404)	-	(102,404)	62,596	-	62,596	54,746	-	54,746
Residential Costs	127,880	-	127,880	(32,845)	-	(32,845)	95,035	-	95,035	68,406	-	68,406
Mis. Purchase Serv. (400-500 series other than Residential Costs)	20,323	-	20,323	878	-	878	21,201	-	21,201	17,769	-	17,769
Supplies and Materials	300	-	300	(309)	-	(309)	200	-	200	200	-	200
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Child Study Team	6,008,459	-	6,008,459	(385,909)	-	(385,909)	5,622,550	-	5,622,550	5,584,637	-	5,584,637
Undist. Expend. - Improvement of Inst. Serv.	115,250	-	115,250	9,985	-	9,985	125,235	-	125,235	125,196	-	125,196
Salaries of Supervisor of Instruction	1,169,124	3,977,291	5,106,415	317,953	199,776	517,729	1,487,077	4,137,067	5,624,144	1,487,076	4,129,444	5,616,520
Salaries of Other Professional Staff	-	109,418	109,418	350,411	(14,686)	335,725	350,411	94,732	445,143	350,411	94,732	445,143
Salaries of Sec and Clerical Assist.	-	-	-	130,383	-	130,383	130,383	-	130,383	130,382	-	130,382
Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Facilitators, Math and Literacy Coaches	40,774	-	40,774	(40,774)	-	(40,774)	182,439	-	182,439	176,038	-	176,038
Purchased Prof. Educational Services	-	-	-	16,795	-	16,795	16,795	-	16,795	16,795	-	16,795
Other Purch. Prof and Technical Services	9,975	-	9,975	(8,925)	-	(8,925)	512,406	1,050	513,456	431,503	-	431,503
Other Purch Services (400-500)	16,344	-	16,344	7,680	-	7,680	192,812	24,024	216,836	182,848	21,066	203,914
Supplies and Materials	-	-	-	80,134	-	80,134	80,134	-	80,134	76,860	-	76,860
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	1,284,374	4,113,802	5,398,176	1,793,318	143,071	1,936,389	3,077,692	4,258,873	7,334,565	2,977,109	4,245,242	7,222,351
Undist. Expend. - Edu. Media Serv./Sch. Library	30,000	2,632,021	2,662,021	(38,405)	(267,095)	(298,690)	1,595	2,364,926	2,364,926	1,527	2,338,704	2,338,704
Salaries	24,000	199,981	223,981	23,137	1,216	24,353	46,137	203,197	247,334	45,869	135,815	181,684
Purchased Professional and Technical Services	40,000	203,006	243,006	(24,866)	116	(24,750)	15,134	208,122	218,256	14,504	175,838	190,742
Other Purchased Services (400-500 series)	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	94,000	3,069,198	3,163,198	(31,134)	(271,683)	(302,817)	62,866	2,797,515	2,860,381	62,300	2,654,209	2,716,509

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2016

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund
Undist. Expend. - Instructional Staff Training Serv.												
Salaries of Other Professional Staff	20,356	\$ -	20,356	51,272	\$ -	51,272	71,628	\$ -	71,628	71,628	\$ -	71,628
Salaries of Secretarial and Clerical Assist	50,369	-	50,369	(40,977)	-	(40,977)	9,392	-	9,392	9,205	-	9,205
Other Salaries	15,000	\$ 41,158	56,158	36,450	\$ (21,664)	14,786	19,494	\$ 19,494	70,944	13,981	\$ 13,981	62,431
Purchased Professional - Educational Service	13,000	78,248	91,248	(969)	(43,210)	(44,179)	12,031	35,038	47,069	10,915	25,574	36,489
Other Purchased Professional & Technical Services	20,750	23,450	44,200	(1,119)	(14,100)	(15,219)	19,631	9,330	28,961	19,605	6,779	26,384
Supplies and Materials	4,000	-	4,000	-	-	-	4,000	-	4,000	-	-	4,000
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	123,475	142,856	266,331	44,657	(78,974)	(34,317)	168,132	63,882	232,014	159,803	46,334	206,137
Undist. Expend. - Supp. Serv. - General Admin.												
Salaries	485,800	-	485,800	146,819	-	146,819	632,619	-	632,619	632,619	-	632,619
Legal Services	550,000	-	550,000	(47,868)	-	(47,868)	502,132	-	502,132	483,542	-	483,542
Audit Fees	90,000	-	90,000	50,000	-	50,000	140,000	-	140,000	139,919	-	139,919
Expenditure & Internal Control Audit Fees	20,000	-	20,000	(15,496)	-	(15,496)	4,504	-	4,504	4,504	-	4,504
Architectural/Engineering Services	30,000	-	30,000	(30,000)	-	(30,000)	-	-	-	-	-	-
Other Purchased Professional Services	40,000	-	40,000	(31,934)	-	(31,934)	8,066	-	8,066	7,800	-	7,800
Purchased Technical Services	20,000	-	20,000	(20,000)	-	(20,000)	-	-	-	-	-	-
Communications/Telephone	700,000	-	700,000	(272,255)	-	(272,255)	427,745	-	427,745	422,606	-	422,606
BOE Other Purchased Services	64,000	-	64,000	(5,556)	-	(5,556)	58,444	-	58,444	54,425	-	54,425
Other Purchased Services (400-500 series)	56,000	-	56,000	28,503	-	28,503	84,503	-	84,503	82,148	-	82,148
Supplies and Materials	30,000	-	30,000	(4,279)	-	(4,279)	25,721	-	25,721	24,027	-	24,027
BOE In-House Training/Meeting Supplies	20,000	-	20,000	(12,060)	-	(12,060)	7,940	-	7,940	7,591	-	7,591
Judgments Against The School District	75,000	-	75,000	(60,470)	-	(60,470)	14,530	-	14,530	14,530	-	14,530
Miscellaneous Expenditures	10,000	-	10,000	(2,200)	-	(2,200)	7,800	-	7,800	7,799	-	7,799
BOE Memberships and Dues	41,000	-	41,000	(5,562)	-	(5,562)	35,438	-	35,438	35,438	-	35,438
Total Undist. Expend. - Supp. Serv. - General Admin.	2,231,800	-	2,231,800	(282,358)	-	(282,358)	1,949,442	-	1,949,442	1,916,948	-	1,916,948
Undist. Expend. - Support Serv. - School Admin.												
Salaries of Principals/Assistant Principals	143,170	5,014,142	5,157,312	(143,170)	742,139	598,969	509,490	5,756,281	5,756,281	5,736,193	5,736,193	5,736,193
Salaries of Other Professional Staff	157,438	-	157,438	352,052	-	352,052	509,490	-	509,490	509,490	-	509,490
Salaries of Secretarial and Clerical Assistants	21,150	2,237,313	2,258,463	(21,150)	206,955	185,805	31,601	2,444,268	2,444,268	2,407,896	2,407,896	2,407,896
Other Salaries	-	27,808	27,808	-	3,793	3,793	31,601	-	31,601	27,160	-	27,160
Purchased Professional and Technical Services	-	11,960	11,960	-	(4,560)	(4,560)	7,400	-	7,400	6,750	-	6,750
Other Purchased Professional & Technical Services	-	280,176	280,176	-	50,599	50,599	330,575	-	330,575	267,930	-	267,930
Supplies and Materials	-	263,849	263,849	-	(39,458)	(39,458)	224,391	-	224,391	196,727	-	196,727
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	321,758	7,895,248	8,157,006	187,732	959,468	1,147,200	509,490	8,794,716	9,304,206	509,490	8,642,656	9,152,146
Undist. Expend. - Support Serv. - Central Services												
Salaries	2,605,688	-	2,605,688	128,120	-	128,120	2,733,808	-	2,733,808	2,733,808	-	2,733,808
Purchased Professional Services	125,000	125,000	250,000	17,334	-	17,334	142,334	-	142,334	142,334	-	142,334
Purchased Technical Services	325,000	-	325,000	131,347	-	131,347	456,347	-	456,347	438,060	-	438,060
Misc. Purchased Services (400-500 Series)	75,000	-	75,000	514,159	-	514,159	589,159	-	589,159	589,149	-	589,149
Salero/Leaseback Payments	175,000	-	175,000	(75,228)	-	(75,228)	99,772	-	99,772	96,375	-	96,375
Supplies and Materials	11,000	-	11,000	3,619	-	3,619	14,619	-	14,619	12,111	-	12,111
Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Support Serv. - Central Services	3,316,688	-	3,316,688	719,351	-	719,351	4,036,039	-	4,036,039	4,011,837	-	4,011,837
Undist. Expend. - Supp. Serv. - Admin. Info. Technology												
Salaries	524,000	-	524,000	(4,464)	-	(4,464)	519,536	-	519,536	519,536	-	519,536
Purchased Professional Services	25,000	-	25,000	(25,000)	-	(25,000)	-	-	-	-	-	-
Purchased Technical Services	298,000	-	298,000	235,863	-	235,863	533,863	-	533,863	448,096	-	448,096
Other Purchased Services (400-500 series)	-	-	-	3,972	-	3,972	3,972	-	3,972	3,972	-	3,972
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Supp. Serv. - Admin. Info. Technology	847,000	-	847,000	212,371	-	212,371	1,059,371	-	1,059,371	974,004	-	974,004
Undist. Expend. - Required Maintenance for School Facilities												
Salaries	2,097,330	-	2,097,330	8,424	-	8,424	2,105,754	-	2,105,754	2,105,753	-	2,105,753
Salaries of Secretarial and Clerical Assistants	1,736,000	-	1,736,000	305,967	-	305,967	2,041,967	-	2,041,967	2,014,338	-	2,014,338
General Supplies	390,000	-	390,000	761,438	-	761,438	591,438	-	591,438	580,209	-	580,209
Total Undist. Expend. - Required Maintenance for School Facilities	4,223,330	-	4,223,330	515,829	-	515,829	4,739,159	-	4,739,159	4,700,300	-	4,700,300

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2016

	ORIGINAL BUDGET			RUBEGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund
Undist. Expand. - Custodial Services												
Salaries	6,573,705	33,176	6,606,881	(29,519)	20,899	(8,620)	6,544,186	54,075	6,598,261	6,544,186	37,241	6,581,427
Purchased Professional and Technical Services	15,000	-	15,000	37,145	-	37,145	52,145	-	52,145	49,883	-	49,883
Cleaning, Repair and Maintenance Services	520,000	-	520,000	(34,478)	-	(34,478)	485,522	-	485,522	466,543	-	466,543
Rental of Land, Building & Other than Lease Purchases	35,000	-	35,000	61,000	-	61,000	96,000	-	96,000	96,000	-	96,000
Other Purchased Property Services	105,000	-	105,000	132,000	-	132,000	237,000	-	237,000	546,999	-	546,999
Insurance	1,723,920	-	1,723,920	457,660	-	457,660	2,181,580	-	2,181,580	2,181,580	-	2,181,580
Miscellaneous Purchased Services	40,000	-	40,000	73,552	-	73,552	113,552	-	113,552	75,900	-	75,900
General Supplies	377,650	2,500	380,150	70,076	-	70,076	447,226	2,500	450,226	443,838	-	443,838
Energy (Natural Gas)	750,000	-	750,000	(30,000)	-	(30,000)	720,000	-	720,000	720,000	-	720,000
Energy (Electricity)	3,114,884	-	3,114,884	(646)	-	(646)	3,114,238	-	3,114,238	2,929,374	-	2,929,374
Energy (Oil)	990,000	-	990,000	(833,432)	-	(833,432)	156,568	-	156,568	196,568	-	196,568
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Custodial Services	14,245,159	35,676	14,280,835	(96,652)	20,899	(75,743)	14,148,517	56,573	14,205,092	14,211,071	37,241	14,248,312
Undistributed Expenditures - Care & Upkeep of Grounds												
Salaries	241,750	-	241,750	71,894	-	71,894	313,644	-	313,644	312,730	-	312,730
Cleaning, Repair, and Maintenance Services	128,000	-	128,000	(128,000)	-	(128,000)	-	-	-	-	-	-
General Supplies	75,000	-	75,000	(75,000)	-	(75,000)	-	-	-	-	-	-
Total Undist. Expend. - Care & Upkeep of Grounds	444,750	-	444,750	(131,106)	-	(131,106)	313,644	-	313,644	312,730	-	312,730
Undistributed Expenditures - Security												
Salaries	1,198,727	1,772,144	2,970,871	(236,161)	292,656	56,495	962,566	2,064,800	3,027,366	962,566	1,948,962	2,911,524
Purchased Professional and Technical Services	927,800	-	927,800	(272,535)	-	(272,535)	655,265	-	655,265	674,867	-	674,867
Cleaning, Repair and Maintenance Services	100,000	-	100,000	(100,000)	-	(100,000)	-	-	-	-	-	-
General Supplies	150,000	5,000	155,000	(17,072)	(4,194)	(21,266)	132,928	806	133,734	93,396	192	93,588
Other Objects	25,000	-	25,000	(25,000)	-	(25,000)	-	-	-	-	-	-
Total Undist. Expend. - Security	2,401,527	1,777,144	4,178,671	(650,768)	288,462	(362,306)	1,730,759	2,065,606	3,816,365	1,730,923	1,949,154	3,679,979
Total Undist. Expend. - Oper. & Maint. Of Plant Serv.	21,314,766	1,812,820	23,127,586	(562,687)	309,361	(253,326)	20,952,079	2,122,181	23,074,260	20,954,926	1,986,395	22,941,321
Undist. Expend. - Student Transportation Serv.												
Council Serv. (Between Home & Sch.) - Vend												
Council Serv. (Other than Between Home & School - Vendors												
Comp. Serv. (Regular Students) - ESCs & CTSA	1,393,000	411,041	1,804,041	(52,377)	(12,488)	(64,865)	1,340,623	398,553	1,739,176	1,339,330	310,420	2,049,506
Comp. Serv. (Sp. Ed. Students) - ESCs & CTSA	4,770,984	-	4,770,984	(309,700)	-	(309,700)	4,461,284	-	4,461,284	4,201,616	-	4,201,616
Misc. Purchased Serv. - Transportation	85,000	-	85,000	20,680	-	20,680	105,680	-	105,680	105,666	-	105,666
Total Undist. Expend. - Student Transportation Serv.	6,248,984	411,041	6,660,025	(54,197)	(12,488)	(66,685)	6,504,383	398,553	6,902,936	6,546,612	310,420	7,259,742
UNALLOCATED BENEFITS												
Social Security Contributions	3,495,487	567,872	4,063,359	287,815	(567,872)	(280,057)	3,783,302	-	3,783,302	3,760,642	-	3,760,642
Other Retirement Contributions - PERs	1,154,770	-	1,154,770	1,633,875	370,400	2,004,275	2,788,645	370,400	3,159,045	2,788,645	370,400	3,159,045
Other Retirement Contributions - ERIP	1,207,056	-	1,207,056	(1,207,056)	-	(1,207,056)	-	-	-	-	-	-
Other Retirement Contributions - Regular	192,000	370,400	562,400	159,106	(370,400)	(211,294)	351,306	-	351,306	351,306	-	351,306
Unemployment Compensation	725,000	-	725,000	(414,917)	-	(414,917)	310,083	-	310,083	308,808	-	308,808
Workers Compensation	1,244,800	-	1,244,800	(194,279)	-	(194,279)	1,050,521	-	1,050,521	605,227	-	605,227
Health Benefits	1,097,034	23,040,262	24,137,296	2,589,945	(2,289,158)	300,787	3,686,979	20,751,104	24,438,083	3,462,302	20,439,709	23,902,011
Tuition Reimbursement	135,000	-	135,000	(3,831)	-	(3,831)	131,169	-	131,169	131,169	-	131,169
Other Employee Benefits	60,000	-	60,000	262,720	-	262,720	322,720	-	322,720	322,720	-	322,720
TOTAL UNALLOCATED BENEFITS	9,311,347	23,978,524	33,289,871	3,113,378	(2,857,030)	256,348	12,424,725	21,121,504	33,546,229	11,730,819	26,810,109	32,540,928
TPAF NCGI Pension Contrib. (On-Behalf - Non-Budgeted)												
TPAF NCGI Pension Contrib. (On-Behalf - Non-Budget)												
TPAF - Post Retirement Medical (On-Behalf - Non-Budgeted)												
On Behalf TPAF Social Security Contribution (Non-Budgeted)												
Total On Behalf Contributions												
Total Undistributed Expenditures	66,275,023	48,604,563	114,879,586	6,393,840	(1,957,147)	4,436,693	72,668,863	46,647,316	119,316,179	93,361,236	45,660,928	139,022,214
Total Expenditures - Current Expense	74,651,374	122,148,675	196,800,049	6,639,704	(3,665,906)	2,973,798	81,291,078	118,482,769	199,773,847	101,221,057	115,391,951	213,813,008

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2016

	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
CAPITAL OUTLAY												
Equipment												
Regular Programs - Instruction:												
Preschool												
Grades 1-5												
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												
Undistributed Expenditures - General Admin.												
Undistributed Expenditures - School Admin.												
Undistributed Expenditures - Athletics												
Undistributed Expenditures - Central Services												
Undistributed Expenditures - Admin. Info. Technology												
Undistributed Expenditures - Operation of Plant Services												
Undistributed Expenditures - Required Maintenance of School												
Undistributed Expenditures - Security												
Undistributed Expenditures - Alternative Education Programs												
Special Schools (All Programs)												
Total Equipment	452,732	7,400	460,132	(150,344)	74,964	(75,380)	302,388	82,364	384,752	162,064	64,307	226,371
Facilities Acquisition and Construction Services												
Construction Services	100,000	-	100,000	-	-	-	100,000	-	100,000	-	-	-
Total Facilities Acquisition and Construction Services	100,000	-	100,000	-	-	-	100,000	-	100,000	-	-	-
Assets Acquired Under Capital Leases (Nonbudgeted)												
School Administration												
Total Assets Acquired Under Capital Leases												
TOTAL CAPITAL OUTLAY	552,732	7,400	560,132	(150,344)	74,964	(75,380)	402,388	82,364	484,752	162,064	64,307	226,371
SPECIAL SCHOOLS												
Summer School - Instruction												
Salaries of Teachers	140,870	-	140,870	(36,478)	-	(36,478)	104,392	-	104,392	104,392	-	104,392
Other Salaries for Instruction	3,990	-	3,990	-	-	-	3,990	-	3,990	3,990	-	3,990
General Supplies	4,501	-	4,501	-	-	-	4,501	-	4,501	-	-	-
Total Summer School - Instruction	149,361	-	149,361	(36,478)	-	(36,478)	112,883	-	112,883	108,382	-	108,382
Summer School - Support Services												
Salaries	325,420	-	325,420	(152,983)	-	(152,983)	172,437	-	172,437	166,108	-	166,108
Other Purchased Services	6,189	-	6,189	-	-	-	6,189	-	6,189	5,765	-	5,765
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Total Summer School - Support Services	331,609	-	331,609	(152,983)	-	(152,983)	178,626	-	178,626	171,873	-	171,873
Total Summer School	480,970	-	480,970	(189,461)	-	(189,461)	291,509	-	291,509	280,255	-	280,255
Adult Education-Local-Instruction												
Salaries of Teachers	3,920	-	3,920	7,777	-	7,777	11,697	-	11,697	11,672	-	11,672
Other Purchased Services	-	-	-	3,405	-	3,405	3,405	-	3,405	2,173	-	2,173
General Supplies	1,580	-	1,580	-	-	-	1,580	-	1,580	1,580	-	1,580
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-
Total Adult Education-Local-Instruction	5,500	-	5,500	11,182	-	11,182	16,682	-	16,682	15,425	-	15,425
Adult Education-Local-Support Serv.												
Personal Services - Employee Benefits	300	-	300	5,508	-	5,508	5,808	-	5,808	5,808	-	5,808
Purchased Professional/Educational Services	500	-	500	1,040	-	1,040	1,040	-	1,040	260	-	260
Other Purchased Services	511	-	511	1,174	-	1,174	1,685	-	1,685	1,289	-	1,289
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Total Adult Education-Local-Support Serv.	1,311	-	1,311	8,222	-	8,222	9,533	-	9,533	7,857	-	7,857
Total Adult Education-Local	6,811	-	6,811	19,404	-	19,404	26,215	-	26,215	23,282	-	23,282
TOTAL SPECIAL SCHOOLS	487,781	-	487,781	(170,057)	-	(170,057)	317,724	-	317,724	303,537	-	303,537

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2016**

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund
CHARTER SCHOOLS												
Transfer of Funds to Charter Schools	\$ 12,461,704	-	\$ 12,461,704	\$ 858,182	-	\$ 858,182	\$ 13,319,886	-	\$ 13,319,886	\$ 13,319,886	-	\$ 13,319,886
Total Expenditures - General Fund	88,153,591	\$ 122,156,075	210,309,666	7,177,485	\$ (3,590,942)	3,586,543	95,331,076	\$ 118,565,133	213,896,209	115,006,544	\$ 112,656,258	227,662,802
Excess (Deficiency) of Revenues Over (Under) Expenditures	110,770,794	(122,156,075)	(11,385,281)	(7,177,485)	3,590,942	(3,586,543)	103,593,309	(118,565,133)	(14,971,824)	106,464,611	(112,656,258)	(6,191,647)
Other Financing Sources:												
Lease Proceeds				-	-	-						
Operating Transfer In:												
Contribution to School Based Budgets - General Fund		118,864,208	118,864,208	-	(2,661,085)	(2,661,085)		116,203,123	116,203,123		110,426,003	110,426,003
Contribution to School Based Budgets - Special Revenue Fund		3,291,867	3,291,867	-	(929,857)	(929,857)		2,362,010	2,362,010		2,230,255	2,230,255
Operating Transfers Out:												
Contribution to School Based Budgets	(118,864,208)		(118,864,208)	2,661,085	-	2,661,085	(116,203,123)		(116,203,123)	(110,426,003)		(110,426,003)
Transfer to Special Revenue	(615,277)		(615,277)	-	-	-	(615,277)		(615,277)	(615,277)		(615,277)
Transfer to Special Revenue	-		-	-	-	-	-		-	-		-
Total Other Financing Sources:	(119,479,485)	122,156,075	2,676,590	2,661,085	(3,590,942)	(929,857)	(116,818,400)	118,565,133	1,746,733	(111,041,280)	112,656,258	1,614,978
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expend. and Other Financing Sources (Uses)	(8,708,691)	-	(8,708,691)	(4,516,400)	-	(4,516,400)	(13,225,091)	-	(13,225,091)	(4,576,669)	-	(4,576,669)
Fund Balance, Beginning of Year	29,112,923	-	29,112,923	-	-	-	29,112,923	-	29,112,923	29,112,923	-	29,112,923
Fund Balance, End of Year	\$ 20,404,232	\$ -	\$ 20,404,232	\$ (4,516,400)	\$ -	\$ (4,516,400)	\$ 15,887,832	\$ -	\$ 15,887,832	\$ 24,536,254	\$ -	\$ 24,536,254

**EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2016**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REVENUES:					
Local Sources	\$ 401,551	\$ 56,549	\$ 458,100	\$ 8,840	\$ (449,260)
State Sources	21,437,204	78,385	21,515,589	19,616,687	(1,898,902)
Federal Sources	8,510,921	988,862	9,499,783	8,155,117	(1,344,666)
Total Revenues	30,349,676	1,123,796	31,473,472	27,780,644	(3,692,828)
EXPENDITURES:					
Instruction					
Salaries of Teachers	4,090,627	(80,132)	4,010,495	3,896,568	113,927
Other Salaries for Instruction	1,168,237	(37,800)	1,130,437	973,962	156,475
Purchased Professional - Technical Services	305,278	101,880	407,158	334,194	72,964
Purchased Professional and Education Services	-	3,000	3,000	2,970	30
Other Purchased Services (400-500 series)	1,029,241	257,927	1,287,168	1,239,827	47,341
General Supplies-	612,696	112,512	725,208	379,842	345,366
Textbooks	40,707	405	41,112	37,626	3,486
Other Objects	321,631	2,000	323,631	1,954	321,677
Total Instruction	7,568,417	359,792	7,928,209	6,866,943	1,061,266
Support Services					
Personnel Services Salaries	1,393,600	(335,041)	1,058,559	509,817	548,742
Salaries of Supervisors of Instruction	129,306	145,982	275,288	275,288	-
Salaries of Program Directors	-	437	437	437	-
Salaries of Other Professional Staff	1,210,909	197,626	1,408,535	1,245,158	163,377
Salaries of Secretaries & Clerical Assistants	214,374	123,613	337,987	331,293	6,694
Other Salaries	162,336	(23,198)	139,138	128,871	10,267
Salary of Community Parent Involvement Spec.	105,177	-	105,177	99,388	5,789
Salary of Master Teachers	577,712	(151,363)	426,349	401,744	24,605
Purchased Professional - Educational Services	1,918,602	1,000,053	2,918,655	2,516,703	401,952
Purchased Educational Services - Contracted Pre-K	9,234,893	268,956	9,503,849	9,267,805	236,044
Purchased Educational Services - Head Start	1,790,592	-	1,790,592	1,623,405	167,187
Other Purchased Professional Ed Services	252,242	47,240	299,482	146,000	153,482
Other Purchased Professional Services	646,067	(61,097)	584,970	174,476	410,494
Cleaning, Repair & Maintenance	-	-	-	-	-
Rentals	20,000	(15,000)	5,000	3,628	1,372
Other purchased Services (400-500 series)	14,891	97,640	112,531	52,594	59,937
Travel	30,500	(13,000)	17,500	10,684	6,816
Miscellaneous Purchased Services	27,250	41,200	68,450	57,653	10,797
Supplies & Materials	207,025	127,829	334,854	217,215	117,639
Other Objects	35,290	27,065	62,355	32,648	29,707
Rental of Land and Buildings	-	-	-	-	-
Total Support Services	17,970,766	1,478,942	19,449,708	17,094,807	2,354,901
Unallocated Employee Benefits	2,013,850	194,224	2,208,074	2,117,908	90,166
Transportation Contracted Services	31,500	-	31,500	23,129	8,371
Facilities Acquisition and Construction Services:					
Buildings	-	-	-	-	-
Instructional Equipment	48,553	12,695	61,248	45,230	16,018
Noninstructional Equipment	40,000	8,000	48,000	17,649	30,351
Total Facilities Acquisition and Construction Services	88,553	20,695	109,248	62,879	46,369
Total Expenditures	27,673,086	2,053,653	29,726,739	26,165,666	3,561,073
Other Financing Sources (Uses)					
Transfer in from General Fund-Preschool Program	615,277	-	615,277	615,277	-
Transfer Out to School Based Budget (General Fund)	(3,291,867)	929,857	(2,362,010)	(2,230,255)	131,755
Total Other Financing Sources (Uses)	(2,676,590)	929,857	(1,746,733)	(1,614,978)	131,755
Total Outflows	30,349,676	1,123,796	31,473,472	27,780,644	3,692,828
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION - PART II

**EAST ORANGE BOARD OF EDUCATION
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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

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

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>
Sources/inflows of resources		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedules (Exhibits C-1, C-2)	\$ 221,471,155	\$ 27,780,644
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, 2016		(425,379)
Encumbrances, June 30, 2015		222,689
State aid payment recognized for Budgetary purposes, not recognized for GAAP statements. June 30, 2016	(18,243,798)	
State aid payment recognized for GAAP purposes, not recognized for Budgetary statements. June 30, 2015	<u>18,461,055</u>	<u>-</u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds (Exhibit B-2)	<u>\$ 221,688,412</u>	<u>\$ 27,577,954</u>
Uses/outflows of resources		
Actual amounts (budgetary basis) "expenditures" from the budgetary comparison schedules (Exhibit C-1, C-2)	\$ 227,662,802	\$ 26,165,666
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, 2016		(425,379)
Encumbrances, June 30, 2015	<u>-</u>	<u>222,689</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (Exhibit B-2)	<u>\$ 227,662,802</u>	<u>\$ 25,962,976</u>

REQUIRED SUPPLEMENTARY INFORMATION - PART III

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

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>
District's Proportion of the Net Position Liability (Asset)	0.36606 %	0.35785 %	0.33916 %
District's Proportionate Share of the Net Pension Liability (Asset)	82,173,389	66,999,607	64,820,790
District's Covered-Employee Payroll	26,707,543	24,182,544	23,889,003
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	308%	277%	271%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	47.93%	52.08%	48.72%

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

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

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

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$ 3,147,144	\$ 2,985,648	\$ 2,301,966
Contributions in Relation to the Contractually Required Contributions	<u>3,147,144</u>	<u>2,985,648</u>	<u>2,301,966</u>
Contribution Deficiency (Excess)	-	-	-
District's Covered- Employee Payroll	26,707,543	24,182,544	23,889,003
Contributions as a Percentage of Covered-Employee Payroll	11.78%	12.35%	9.64%

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

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

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>
District's Proportion of the Net Position Liability (Asset)	0.91444 %	0.88735 %	0.90453 %
District's Proportionate Share of the Net Pension Liability (Asset)	\$ -	\$ -	\$ -
State's Proportionate Share of the Net Pension Liability (Asset) Associated with the District	<u>577,965,206</u>	<u>474,257,913</u>	<u>457,143,804</u>
Total	\$ 577,965,206	\$ 474,257,913	\$ 457,143,804
District's Covered-Employee Payroll	90,780,981	92,642,335	90,419,245
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	0%	0%	0%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	28.71%	33.64%	33.76%

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

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

**EAST ORANGE BOARD OF EDUCATION
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF NET PENSION LIABILITY
AND SCHEDULE OF DISTRICT CONTRIBUTIONS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Change of Benefit Terms:

None.

Change of Assumptions:

Assumptions used in calculating the net pension liability and
statutorily required employer contribution are presented in Note 5.

SCHOOL LEVEL SCHEDULES

(General Fund)

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BALANCE SHEET
AS OF JUNE 30, 2016**

	<u>Operating Fund</u>	<u>Blended Resource Fund</u>	<u>Total General Fund</u>
ASSETS			
Cash	\$ 9,394,423	\$ 333,054	\$ 9,727,477
Receivables			
Intergovernmental			
State	307,325		307,325
Federal	66,031		66,031
Due from Other Funds	122,175		122,175
Inventory	242,581		242,581
Restricted - Investments with Fiscal Agent	4,551,881	-	4,551,881
	<hr/>	<hr/>	<hr/>
Total Assets	\$ 14,684,416	\$ 333,054	\$ 15,017,470
	<hr/>	<hr/>	<hr/>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	\$ 4,161,896	\$ 333,054	\$ 4,494,950
Due to Other Funds	153,093		153,093
Claims and Judgements Payable	1,461,029		1,461,029
Accrued Liabilities for Insurance Claims	2,030,942		2,030,942
Other Liabilities	585,000	-	585,000
	<hr/>	<hr/>	<hr/>
Total Liabilities	8,391,960	333,054	8,725,014
	<hr/>	<hr/>	<hr/>
Fund Balances			
Nonspendable Fund Balance			
Inventory	242,581		242,581
Restricted Fund Balance			
Excess Surplus Designated for Subsequent Year's Expenditures	3,713,651		3,713,651
Capital Reserve	2,235,304		2,235,304
Maintenance Reserve	1,195,654		1,195,654
Maintenance Reserve Desig. for Subsequent Year's Expenditures	1,000,000		1,000,000
Emergency Reserve	154,760		154,760
Register Audit Recoveries	2,182,683		2,182,683
Assigned Fund Balance			
Year End Encumbrances	6,865,912		6,865,912
SEMI/ARRA - Designated for Subsequent Year's Expenditures	228,007		228,007
Designated for Subsequent Year's Expenditures	3,207,794		3,207,794
Unassigned Fund Balance	(14,733,890)	-	(14,733,890)
	<hr/>	<hr/>	<hr/>
Total Fund Balances	6,292,456	-	6,292,456
	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	\$ 14,684,416	\$ 333,054	\$ 15,017,470
	<hr/>	<hr/>	<hr/>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDER JUNE 30, 2016

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	\$ 116,060,615		\$ 110,283,495	\$ 5,777,120
General Fund Reserve for Encumbrances at June 30, 2015	142,508		142,508	-
	<u>116,203,123</u>		<u>110,426,003</u>	<u>5,777,120</u>
Combined General Fund Contribution & State Resources	<u>116,203,123</u>	<u>98.02%</u>	<u>110,426,003</u>	<u>5,777,120</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	2,362,010		2,230,255	131,755
	-		-	-
	<u>2,362,010</u>	<u>1.98%</u>	<u>2,230,255</u>	<u>131,755</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>2,362,010</u>	<u>1.98%</u>	<u>2,230,255</u>	<u>131,755</u>
Totals	<u>\$ 118,565,133</u>	<u>100.00%</u>	<u>\$ 112,656,258</u>	<u>\$ 5,908,875</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

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	\$ 21,066,206		\$ 20,410,286	\$ 655,920
General Fund Reserve for Encumbrances at June 30, 2015	70,319		70,319	-
	<u>21,136,525</u>		<u>20,480,605</u>	<u>655,920</u>
Combined General Fund Contribution & State Resources	<u>21,136,525</u>	<u>100.00%</u>	<u>20,480,605</u>	<u>655,920</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs				
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title II, Part A: Teacher and Principal Training and Recruiting				
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 21,136,525</u>	<u>100.00%</u>	<u>\$ 20,480,605</u>	<u>\$ 655,920</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

EXHIBIT D-2b

SCHOOL: EAST ORANGE STEM ACADEMY

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 7,062,587		\$ 7,010,922	\$ 51,665
General Fund Reserve for Encumbrances at June 30, 2015	12,569		12,569	-
	<u>7,075,156</u>		<u>7,023,491</u>	<u>51,665</u>
 Combined General Fund Contribution & State Resources	 <u>7,075,156</u>	 <u>97.99%</u>	 <u>7,023,491</u>	 <u>51,665</u>
 Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	145,103		144,043	1,060
	-		-	-
	<u>145,103</u>	<u>2.01%</u>	<u>144,043</u>	<u>1,060</u>
 Title II, Part A: Teacher and Principal Training and Recruiting				
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
 Restricted Federal Resources Total	 <u>145,103</u>	 <u>2.01%</u>	 <u>144,043</u>	 <u>1,060</u>
 Totals	 <u>\$ 7,220,259</u>	 <u>100.00%</u>	 <u>\$ 7,167,534</u>	 <u>\$ 52,725</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

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	\$ 5,332,772		\$ 5,088,000	\$ 244,772
General Fund Reserve for Encumbrances at June 30, 2015	4,452		4,452	-
	<u>5,337,224</u>		<u>5,092,452</u>	<u>244,772</u>
Combined General Fund Contribution & State Resources	<u>5,337,224</u>	<u>97.33%</u>	<u>5,092,452</u>	<u>244,772</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	146,255		139,547	6,708
	<u>146,255</u>	<u>2.67%</u>	<u>139,547</u>	<u>6,708</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>146,255</u>	<u>2.67%</u>	<u>139,547</u>	<u>6,708</u>
Totals	<u>\$ 5,483,479</u>	<u>100.00%</u>	<u>\$ 5,231,999</u>	<u>\$ 251,480</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

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	\$ 6,480,070		\$ 5,899,631	\$ 580,439
General Fund Reserve for Encumbrances at June 30, 2015	3,498		3,498	-
	<u>6,483,568</u>		<u>5,903,129</u>	<u>580,439</u>
Combined General Fund Contribution & State Resources	<u>6,483,568</u>	<u>97.81%</u>	<u>5,903,129</u>	<u>580,439</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	145,485		132,461	13,024
	-		-	-
	<u>145,485</u>	<u>2.19%</u>	<u>132,461</u>	<u>13,024</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>145,485</u>	<u>2.19%</u>	<u>132,461</u>	<u>13,024</u>
Totals	<u>\$ 6,629,053</u>	<u>100.00%</u>	<u>\$ 6,035,590</u>	<u>\$ 593,463</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

EXHIBIT D-2e

SCHOOL: PATRICK HEALY MIDDLE SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,283,261		\$ 4,713,490	\$ 569,771
General Fund Reserve for Encumbrances at June 30, 2015	7,570		7,570	-
	<u>5,290,831</u>		<u>4,721,060</u>	<u>569,771</u>
Combined General Fund Contribution & State Resources	<u>5,290,831</u>	<u>97.79%</u>	<u>4,721,060</u>	<u>569,771</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	119,312		106,463	12,849
	-		-	-
	<u>119,312</u>	<u>2.21%</u>	<u>106,463</u>	<u>12,849</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>119,312</u>	<u>2.21%</u>	<u>106,463</u>	<u>12,849</u>
Totals	<u>\$ 5,410,143</u>	<u>100.00%</u>	<u>\$ 4,827,523</u>	<u>\$ 582,620</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

EXHIBIT D-2f

CICILY TYSON MIDDLE SCHOOL/HIGH SCHOOL

<u>Resources</u>	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 10,895,395		\$ 10,542,851	\$ 352,544
General Fund Reserve for Encumbrances at June 30, 2015	17,070		17,070	-
	<u>10,912,465</u>		<u>10,559,921</u>	<u>352,544</u>
Combined General Fund Contribution & State Resources	<u>10,912,465</u>	<u>98.57%</u>	<u>10,559,921</u>	<u>352,544</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	158,566		153,198	5,368
	-		-	-
	<u>158,566</u>	<u>1.43%</u>	<u>153,198</u>	<u>5,368</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>158,566</u>	<u>1.43%</u>	<u>153,198</u>	<u>5,368</u>
Totals	<u>\$ 11,071,031</u>	<u>100.00%</u>	<u>\$ 10,713,119</u>	<u>\$ 357,912</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

EXHIBIT D-2g

SCHOOL: BOWSER SCHOOL

<u>Resources</u>	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,933,695		\$ 6,427,977	\$ 505,718
General Fund Reserve for Encumbrances at June 30, 2015	219		219	-
	<u>6,933,914</u>		<u>6,428,196</u>	<u>505,718</u>
 Combined General Fund Contribution & State Resources	 <u>6,933,914</u>	 <u>97.04%</u>	 <u>6,428,196</u>	 <u>505,718</u>
 Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	211,684		196,245	15,439
	-		-	-
	<u>211,684</u>	<u>2.96%</u>	<u>196,245</u>	<u>15,439</u>
 Title II, Part A: Teacher and Principal Training and Recruiting				
	-		-	-
	-	<u>0.00%</u>	-	-
 Restricted Federal Resources Total	 <u>211,684</u>	 <u>2.96%</u>	 <u>196,245</u>	 <u>15,439</u>
 Totals	 <u>\$ 7,145,598</u>	 <u>100.00%</u>	 <u>\$ 6,624,441</u>	 <u>\$ 521,157</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

EXHIBIT D-2h

SCHOOL: LANGSTON HUGHES SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,647,436		\$ 5,482,573	\$ 164,863
General Fund Reserve for Encumbrances at June 30, 2015	3,430		3,430	-
	<u>5,650,866</u>		<u>5,486,003</u>	<u>164,863</u>
Combined General Fund Contribution & State Resources	<u>5,650,866</u>	<u>97.01%</u>	<u>5,486,003</u>	<u>164,863</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	174,351		169,264	5,087
	-		-	-
	<u>174,351</u>	<u>2.99%</u>	<u>169,264</u>	<u>5,087</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>174,351</u>	<u>2.99%</u>	<u>169,264</u>	<u>5,087</u>
Totals	<u>\$ 5,825,217</u>	<u>100.00%</u>	<u>\$ 5,655,267</u>	<u>\$ 169,950</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

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	\$ 5,814,811		\$ 5,528,424	\$ 286,387
General Fund Reserve for Encumbrances at June 30, 2015	2,054		2,054	-
	<u>5,816,865</u>		<u>5,530,478</u>	<u>286,387</u>
 Combined General Fund Contribution & State Resources	 <u>5,816,865</u>	 <u>98.10%</u>	 <u>5,530,478</u>	 <u>286,387</u>
 Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	112,770		107,218	5,552
	-		-	-
	<u>112,770</u>	<u>1.90%</u>	<u>107,218</u>	<u>5,552</u>
 Title II, Part A: Teacher and Principal Training and Recruiting				
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
 Restricted Federal Resources Total	 <u>112,770</u>	 <u>1.90%</u>	 <u>107,218</u>	 <u>5,552</u>
 Totals	 <u>\$ 5,929,635</u>	 <u>100.00%</u>	 <u>\$ 5,637,696</u>	 <u>\$ 291,939</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

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	\$ 4,108,571		\$ 3,879,104	\$ 229,467
General Fund Reserve for Encumbrances at June 30, 2015	458		458	-
	<u>4,109,029</u>		<u>3,879,562</u>	<u>229,467</u>
Combined General Fund Contribution & State Resources	<u>4,109,029</u>	<u>97.62%</u>	<u>3,879,562</u>	<u>229,467</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	100,069		94,481	5,588
	-		-	-
	<u>100,069</u>	<u>2.38%</u>	<u>94,481</u>	<u>5,588</u>
Title II, Part A: Teacher and Principal Training and Recruiting				
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>100,069</u>	<u>2.38%</u>	<u>94,481</u>	<u>5,588</u>
Totals	<u>\$ 4,209,098</u>	<u>100.00%</u>	<u>\$ 3,974,043</u>	<u>\$ 235,055</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

EXHIBIT D-2k

SCHOOL: DIONNE WARWICK INSTITUTE

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,108,719		\$ 4,690,030	\$ 418,689
General Fund Reserve for Encumbrances at June 30, 2015	207		207	-
	<u>5,108,926</u>		<u>4,690,237</u>	<u>418,689</u>
Combined General Fund Contribution & State Resources	<u>5,108,926</u>	<u>97.46%</u>	<u>4,690,237</u>	<u>418,689</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	133,170		122,256	10,914
	-		-	-
	<u>133,170</u>	<u>2.54%</u>	<u>122,256</u>	<u>10,914</u>
Title II, Part A: Teacher and Principal Training and Recruiting				
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>133,170</u>	<u>2.54%</u>	<u>122,256</u>	<u>10,914</u>
Totals	<u>\$ 5,242,096</u>	<u>100.00%</u>	<u>\$ 4,812,493</u>	<u>\$ 429,603</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

EXHIBIT D-21

SCHOOL: ECOLE TOUSSAINT LOUVERTURE SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 3,361,844		\$ 3,291,196	\$ 70,648
General Fund Reserve for Encumbrances at June 30, 2015	349		349	-
	<u>3,362,193</u>		<u>3,291,545</u>	<u>70,648</u>
 Combined General Fund Contribution & State Resources	 <u>3,362,193</u>	 <u>97.03%</u>	 <u>3,291,545</u>	 <u>70,648</u>
 Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	102,762		100,603	2,159
	-		-	-
	<u>102,762</u>	<u>2.97%</u>	<u>100,603</u>	<u>2,159</u>
 Title II, Part A: Teacher and Principal Training and Recruiting				
	-		-	-
	-	<u>0.00%</u>	-	-
 Restricted Federal Resources Total	 <u>102,762</u>	 <u>2.97%</u>	 <u>100,603</u>	 <u>2,159</u>
 Totals	 <u>\$ 3,464,955</u>	 <u>100.00%</u>	 <u>\$ 3,392,148</u>	 <u>\$ 72,807</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

EXHIBIT D-2m

SCHOOL: GORDON PARKS ACADEMY

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 3,676,750		\$ 3,597,554	\$ 79,196
General Fund Reserve for Encumbrances at June 30, 2015	1,769		1,769	-
	<u>3,678,519</u>		<u>3,599,323</u>	<u>79,196</u>
 Combined General Fund Contribution & State Resources	 <u>3,678,519</u>	 <u>97.51%</u>	 <u>3,599,323</u>	 <u>79,196</u>
 Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	93,912		91,890	2,022
	-		-	-
	<u>93,912</u>	<u>2.49%</u>	<u>91,890</u>	<u>2,022</u>
 Title II, Part A: Teacher and Principal Training and Recruiting				
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
 Restricted Federal Resources Total	 <u>93,912</u>	 <u>2.49%</u>	 <u>91,890</u>	 <u>2,022</u>
 Totals	 <u>\$ 3,772,431</u>	 <u>100.00%</u>	 <u>\$ 3,691,213</u>	 <u>\$ 81,218</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

EXHIBIT D-2n

SCHOOL: WASHINGTON ACADEMY/TYSON ELEMENTARY SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,209,560		\$ 4,879,782	\$ 329,778
General Fund Reserve for Encumbrances at June 30, 2015	921		921	-
	<u>5,210,481</u>		<u>4,880,703</u>	<u>329,778</u>
Combined General Fund Contribution & State Resources	<u>5,210,481</u>	<u>95.96%</u>	<u>4,880,703</u>	<u>329,778</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	219,386		205,501	13,885
	-		-	-
	<u>219,386</u>	<u>4.04%</u>	<u>205,501</u>	<u>13,885</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>219,386</u>	<u>4.04%</u>	<u>205,501</u>	<u>13,885</u>
Totals	<u>\$ 5,429,867</u>	<u>100.00%</u>	<u>\$ 5,086,204</u>	<u>\$ 343,663</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

EXHIBIT D-20

SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 3,028,666		\$ 2,930,590	\$ 98,076
General Fund Reserve for Encumbrances at June 30, 2015	1,315		1,315	-
	<u>3,029,981</u>		<u>2,931,905</u>	<u>98,076</u>
 Combined General Fund Contribution & State Resources	 <u>3,029,981</u>	 <u>97.83%</u>	 <u>2,931,905</u>	 <u>98,076</u>
 Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	67,354		65,174	2,180
	-		-	-
	<u>67,354</u>	<u>2.17%</u>	<u>65,174</u>	<u>2,180</u>
 Title II, Part A: Teacher and Principal Training and Recruiting				
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
 Restricted Federal Resources Total	 <u>67,354</u>	 <u>2.17%</u>	 <u>65,174</u>	 <u>2,180</u>
 Totals	 <u>\$ 3,097,335</u>	 <u>100.00%</u>	 <u>\$ 2,997,079</u>	 <u>\$ 100,256</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

EXHIBIT D-2p

SCHOOL: BANNEKER SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,233,480		\$ 4,862,783	\$ 370,697
General Fund Reserve for Encumbrances at June 30, 2015	7,863		7,863	-
	<u>5,241,343</u>		<u>4,870,646</u>	<u>370,697</u>
 Combined General Fund Contribution & State Resources	 <u>5,241,343</u>	 <u>96.93%</u>	 <u>4,870,646</u>	 <u>370,697</u>
 Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	165,879		154,147	11,732
	-		-	-
	<u>165,879</u>	<u>3.07%</u>	<u>154,147</u>	<u>11,732</u>
 Title II, Part A: Teacher and Principal Training and Recruiting				
	-		-	-
	-	<u>0.00%</u>	-	-
 Restricted Federal Resources Total	 <u>165,879</u>	 <u>3.07%</u>	 <u>154,147</u>	 <u>11,732</u>
 Totals	 <u>\$ 5,407,222</u>	 <u>100.00%</u>	 <u>\$ 5,024,793</u>	 <u>\$ 382,429</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

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	\$ 4,817,564	*	\$ 4,347,344	\$ 470,220
General Fund Reserve for Encumbrances at June 30, 2015	2,748		2,748	-
	<u>4,820,312</u>		<u>4,350,092</u>	<u>470,220</u>
 Combined General Fund Contribution & State Resources	 <u>4,820,312</u>	 <u>97.84%</u>	 <u>4,350,092</u>	 <u>470,220</u>
 Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	106,227		95,865	10,362
	-		-	-
	<u>106,227</u>	<u>2.16%</u>	<u>95,865</u>	<u>10,362</u>
 Title II, Part A: Teacher and Principal Training and Recruiting				
	-		-	-
	-	<u>0.00%</u>	-	-
 Restricted Federal Resources Total	 <u>106,227</u>	 <u>2.16%</u>	 <u>95,865</u>	 <u>10,362</u>
 Totals	 <u>\$ 4,926,539</u>	 <u>100.00%</u>	 <u>\$ 4,445,957</u>	 <u>\$ 480,582</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

EXHIBIT D-2r

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 3,358,554		\$ 3,145,605	\$ 212,949
General Fund Reserve for Encumbrances at June 30, 2015	4,647		4,647	-
	<u>3,363,201</u>		<u>3,150,252</u>	<u>212,949</u>
Combined General Fund Contribution & State Resources	<u>3,363,201</u>	<u>97.11%</u>	<u>3,150,252</u>	<u>212,949</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	100,068		93,732	6,336
	-		-	-
	<u>100,068</u>	<u>2.89%</u>	<u>93,732</u>	<u>6,336</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>100,068</u>	<u>2.89%</u>	<u>93,732</u>	<u>6,336</u>
Totals	<u>\$ 3,463,269</u>	<u>100.00%</u>	<u>\$ 3,243,984</u>	<u>\$ 219,285</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

EXHIBIT D-2s

SCHOOL: ALTHEA GIBSON ECE ACADEMY

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resource s</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 1,879,529		\$ 1,812,460	\$ 67,069
General Fund Reserve for Encumbrances at June 30, 2015	1,879,529		1,812,460	67,069
Combined General Fund Contribution & State Resources	1,879,529	98.43%	1,812,460	67,069
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	30,021		28,909	1,112
	-		-	-
	<u>30,021</u>	<u>1.57%</u>	<u>28,909</u>	<u>1,112</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	30,021	1.57%	28,909	1,112
Totals	\$ 1,909,550	100.00%	\$ 1,841,369	\$ 68,181

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

EXHIBIT D-2t

SCHOOL: WAHLSTROM EARLY CHILDHOOD ACADEMY

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 1,761,145		\$ 1,742,893	\$ 18,252
General Fund Reserve for Encumbrances at June 30, 2015	1,050		1,050	-
	<u>1,762,195</u>		<u>1,743,943</u>	<u>18,252</u>
Combined General Fund Contribution & State Resources	<u>1,762,195</u>	<u>98.35%</u>	<u>1,743,943</u>	<u>18,252</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	29,636		29,258	378
	-		-	-
	<u>29,636</u>	<u>1.65%</u>	<u>29,258</u>	<u>378</u>
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>29,636</u>	<u>1.65%</u>	<u>29,258</u>	<u>378</u>
Totals	<u>\$ 1,791,831</u>	<u>100.00%</u>	<u>\$ 1,773,201</u>	<u>\$ 18,630</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

<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	\$ 3,837,962	\$ (563,698)	\$ 3,274,264	\$ 3,239,508	\$ 34,756
Grades 1-5 - Salaries of Teachers	22,047,538	(933,400)	21,114,138	20,329,301	784,837
Grades 6-8 - Salaries of Teachers	11,363,718	(321,083)	11,042,635	10,154,354	888,281
Grades 9-12 - Salaries of Teachers	14,690,129	(465,986)	14,224,143	14,158,150	65,993
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	1,426,093	68,568	1,494,661	1,042,746	451,915
Purchased Professional-Educational Services	116,545	(10,850)	105,695	98,576	7,119
Purchased Technical Services	18,295	(7,947)	10,348	8,443	1,905
Other Purchased Services (400-500 series)	921,650	(31,430)	890,220	741,375	148,845
General Supplies	1,210,550	608,516	1,819,066	1,590,035	229,031
Textbooks	189,273	(137,259)	52,014	34,013	18,001
Other Objects	163,790	(6,976)	156,814	99,448	57,366
TOTAL REGULAR PROGRAMS - INSTRUCTION	55,985,543	(1,801,545)	54,183,998	51,495,949	2,688,049
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	1,343,587	97,105	1,440,692	1,296,230	144,462
Other Salaries for Instruction	322,960	118,365	441,325	343,725	97,600
General Supplies	34,178	(494)	33,684	25,553	8,131
Textbooks	1,008	500	1,508	-	1,508
Other Objects	-	-	-	-	-
Total Cognitive - Mild	1,701,733	215,476	1,917,209	1,665,508	251,701
Cognitive - Moderate:					
Salaries of Teachers	244,006	(244,006)	-	-	-
Other Salaries for Instruction	19,853	(19,853)	-	-	-
General Supplies	4,250	(4,250)	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	268,109	(268,109)	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	2,499,407	69,205	2,568,612	2,486,304	82,308
Other Salaries for Instruction	834,187	15,064	849,251	736,277	112,974
Purchased Professional-Educational Services	1,100	-	1,100	-	1,100
General Supplies	52,841	(12,803)	40,038	35,019	5,019
Textbooks	3,800	(3,500)	300	-	300
Other Objects	1,500	-	1,500	-	1,500
Total Learning and/or Language Disabilities	3,392,835	67,966	3,460,801	3,257,600	203,201
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	1,370,915	(42,601)	1,328,314	1,162,245	166,069
Other Salaries for Instruction	733,534	129,210	862,744	733,716	129,028
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	42,667	(14,442)	28,225	23,959	4,266
Textbooks	2,977	(2,000)	977	-	977
Other Objects	510	(510)	-	-	-
Total Behavioral Disabilities	2,150,603	69,657	2,220,260	1,919,920	300,340
Multiple Disabilities:					
Salaries of Teachers	62,136	(62,136)	-	-	-
Other Salaries for Instruction	54,859	(54,859)	-	-	-
General Supplies	6,540	(670)	5,870	5,870	-
Textbooks	500	(500)	-	-	-
Total Multiple Disabilities	124,035	(118,165)	5,870	5,870	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

<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	\$ 3,151,391	\$ (1,113)	\$ 3,150,278	\$ 2,677,050	\$ 473,228
Other Salaries for Instruction	2,061,677	(65,108)	1,996,569	1,622,035	374,534
General Supplies	6,010	(1)	6,009	5,807	202
Textbooks	1,000	-	1,000	749	251
Other Objects	700	-	700	-	700
Total Resource Room/Resource Center	<u>5,220,778</u>	<u>(66,222)</u>	<u>5,154,556</u>	<u>4,305,641</u>	<u>848,915</u>
Autism:					
Salaries of Teachers	653,493	(59,175)	594,318	558,814	35,504
Other Salaries for Instruction	388,066	81,379	469,445	421,724	47,721
General Supplies	40,756	(24,173)	16,583	9,668	6,915
Textbooks	9,716	(1,000)	8,716	560	8,156
Other Objects	-	-	-	-	-
Total Autism	<u>1,092,031</u>	<u>(2,969)</u>	<u>1,089,062</u>	<u>990,766</u>	<u>98,296</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	336,846	29,404	366,250	354,222	12,028
Other Salaries for Instruction	193,584	92,130	285,714	248,966	36,748
General Supplies	14,645	(1,508)	13,137	10,568	2,569
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>545,075</u>	<u>120,026</u>	<u>665,101</u>	<u>613,756</u>	<u>51,345</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>14,495,199</u>	<u>17,660</u>	<u>14,512,859</u>	<u>12,759,061</u>	<u>1,753,798</u>
Bilingual Education - Instruction					
Salaries of Teachers	1,626,003	(68,268)	1,557,735	1,246,800	310,935
Other Salaries for Instruction	324,268	17,175	341,443	328,156	13,287
General Supplies	63,500	(21,500)	42,000	36,266	5,734
Textbooks	6,330	(2,020)	4,310	272	4,038
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>2,020,101</u>	<u>(74,613)</u>	<u>1,945,488</u>	<u>1,611,494</u>	<u>333,994</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	414,306	6,726	421,032	357,991	63,041
Purchased Services (300-500 series)	138,200	(83,450)	54,750	39,119	15,631
Supplies and Materials	20,311	4,802	25,113	9,612	15,501
Other Objects	15,000	(2,500)	12,500	-	12,500
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>587,817</u>	<u>(74,422)</u>	<u>513,395</u>	<u>406,722</u>	<u>106,673</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	319,384	101,803	421,187	421,166	21
Purchased Services (300-500 series)	78,890	99,790	178,680	167,499	11,181
Supplies and Materials	57,178	22,568	79,746	69,082	10,664
Total School-Spon. Cocurricular Athletics - Inst.	<u>455,452</u>	<u>224,161</u>	<u>679,613</u>	<u>657,747</u>	<u>21,866</u>
Total Instruction	<u>73,544,112</u>	<u>(1,708,759)</u>	<u>71,835,353</u>	<u>66,930,973</u>	<u>4,904,380</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	1,645,906	(48,136)	1,597,770	1,546,836	50,934
Other Purchased Services (400-500 series)	7,494	(6,029)	1,465	1,181	284
Supplies and Materials	5,956	(1,031)	4,925	2,925	2,000
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>1,659,356</u>	<u>(55,196)</u>	<u>1,604,160</u>	<u>1,550,942</u>	<u>53,218</u>
Undistributed Expenditures - Health Services					
Salaries	1,993,835	(127,565)	1,866,270	1,839,813	26,457
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	3,000	(3,000)	-	-	-
Supplies and Materials	56,500	(9,984)	46,516	34,712	11,804
Total Undistributed Expenditures - Health Services	<u>2,053,335</u>	<u>(140,549)</u>	<u>1,912,786</u>	<u>1,874,525</u>	<u>38,261</u>

**EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2016**

<u>Districtwide</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 3,189,489	\$ 39,017	\$ 3,228,506	\$ 3,195,256	\$ 33,250
Salaries of Secretarial and Clerical Assistants	331,363	8,016	339,379	339,379	-
Other Salaries	-	1,255	1,255	1,255	-
Other Purchased Services (400-500 series)	4,501	589	5,090	3,265	1,825
Supplies and Materials	3,020	(2,004)	1,016	991	25
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	3,528,373	46,873	3,575,246	3,540,146	35,100
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	3,937,291	199,776	4,137,067	4,129,444	7,623
Salaries of Secr and Clerical Assist.	109,418	(14,686)	94,732	94,732	-
Purchased Prof. Educational Services	40,774	(40,774)	-	-	-
Other Purch Prof. and Technical Services	-	-	-	-	-
Other Purch Services (400-500)	9,975	(8,925)	1,050	-	1,050
Supplies and Materials	16,344	7,680	24,024	21,066	2,958
Total Undist. Expend. - Improvement of Inst. Serv.	4,113,802	143,071	4,256,873	4,245,242	11,631
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	2,632,021	(267,095)	2,364,926	2,338,704	26,222
Purchased Professional and Technical Services	34,190	(5,920)	28,270	3,852	24,418
Other Purchased Services (400-500 series)	199,981	1,216	201,197	135,815	65,382
Supplies and Materials	203,006	116	203,122	175,838	27,284
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	3,069,198	(271,683)	2,797,515	2,654,209	143,306
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	41,158	(21,664)	19,494	13,981	5,513
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	78,248	(43,210)	35,038	25,574	9,464
Supplies and Materials	23,450	(14,100)	9,350	6,779	2,571
Total Undist. Expend. - Instructional Staff Training Serv.	142,856	(78,974)	63,882	46,334	17,548
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	5,014,142	742,139	5,756,281	5,736,193	20,088
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	2,237,313	206,955	2,444,268	2,407,896	36,372
Other Salaries	27,808	3,793	31,601	27,160	4,441
Purchased Professional and Technical Services	11,960	(4,360)	7,600	6,750	850
Other Purchased Services (400-500 series)	280,176	50,399	330,575	267,930	62,645
Supplies and Materials	263,849	(39,458)	224,391	196,727	27,664
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	7,835,248	959,468	8,794,716	8,642,656	152,060
Undist. Expend. - Custodial Services					
Salaries	33,176	20,899	54,075	37,241	16,834
General Supplies	2,500	-	2,500	-	2,500
Total Undist. Expend. - Custodial Services	35,676	20,899	56,575	37,241	19,334
Security					
Salaries	1,772,144	292,656	2,064,800	1,948,962	115,838
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	5,000	(4,194)	806	192	614
Total Undist. Expend. - Security	1,777,144	288,462	2,065,606	1,949,154	116,452
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contr Serv (Between Home & Sch)-Vend	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	411,041	(12,488)	398,553	310,420	88,133
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	411,041	(12,488)	398,553	310,420	88,133

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

<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	\$ 567,872	\$ (567,872)	-	-	-
Other Retirement Contributions - PERS	370,400	-	\$ 370,400	\$ 370,400	-
Health Benefits	<u>23,040,262</u>	<u>(2,289,158)</u>	<u>20,751,104</u>	<u>20,439,709</u>	<u>\$ 311,395</u>
TOTAL UNALLOCATED BENEFITS	<u>23,978,534</u>	<u>(2,857,030)</u>	<u>21,121,504</u>	<u>20,810,109</u>	<u>311,395</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>48,604,563</u>	<u>(1,957,147)</u>	<u>46,647,416</u>	<u>45,660,978</u>	<u>986,438</u>
TOTAL GENERAL CURRENT EXPENSE	<u>122,148,675</u>	<u>(3,665,906)</u>	<u>118,482,769</u>	<u>112,591,951</u>	<u>5,890,818</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool	-	-	-	-	-
Grades 1-5	-	15,451	15,451	8,251	7,200
Grades 6-8	5,000	34,310	39,310	28,608	10,702
Grades 9-12	-	15,000	15,000	14,845	155
Special Education - Instruction:					
Resource Room/Resource Center	-	-	-	-	-
Bilingual Education	-	-	-	-	-
School Sponsored and Other Instructional Program	-	-	-	-	-
Undistributed Expenditures - Instruction	2,400	1,214	3,614	3,614	-
Undistributed Expenditures - Instructional Staff	-	2,002	2,002	2,002	-
Undist.Expend.-Support Serv.-Students - Reg.	-	-	-	-	-
Undistributed Expenditures - Athletics	-	-	-	-	-
Undistributed Expenditures - Security	-	-	-	-	-
Undistributed Expenditures - School Admin.	-	6,987	6,987	6,987	-
Total Equipment	<u>7,400</u>	<u>74,964</u>	<u>82,364</u>	<u>64,307</u>	<u>18,057</u>
TOTAL CAPITAL OUTLAY	<u>7,400</u>	<u>74,964</u>	<u>82,364</u>	<u>64,307</u>	<u>18,057</u>
Total Districtwide School Based Expenditures	<u>122,156,075</u>	<u>(3,590,942)</u>	<u>118,565,133</u>	<u>112,656,258</u>	<u>5,908,875</u>
Other Financing Sources:					
Operating Transfer In	<u>122,156,075</u>	<u>(3,590,942)</u>	<u>118,565,133</u>	<u>112,656,258</u>	<u>5,908,875</u>
Total Other Financing Sources:	<u>122,156,075</u>	<u>(3,590,942)</u>	<u>118,565,133</u>	<u>112,656,258</u>	<u>5,908,875</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, 2016

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers		-			-
Grades 1-5 - Salaries of Teachers		-			-
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers	\$ 8,500,100	\$ (152,679)	\$ 8,347,421	\$ 8,281,428	\$ 65,993
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	60,267	(33,055)	27,212	17,836	9,376
General Supplies	100,000	156,815	256,815	194,658	62,157
Textbooks	37,067	(32,207)	4,860		4,860
Other Objects	10,000	5,000	15,000	11,982	3,018
TOTAL REGULAR PROGRAMS - INSTRUCTION	8,707,434	(56,126)	8,651,308	8,505,904	145,404
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	536,035	111,101	647,136	593,122	54,014
Other Salaries for Instruction	130,135	(3,039)	127,096	111,960	15,136
General Supplies	7,750	(121)	7,629	3,925	3,704
Textbooks		-		-	-
Other Objects		-		-	-
Total Cognitive - Mild	673,920	107,941	781,861	709,007	72,854
Cognitive - Moderate:					
Salaries of Teachers	244,006	(244,006)			-
Other Salaries for Instruction	19,853	(19,853)			-
General Supplies	4,250	(4,250)			-
Textbooks		-			-
Total Cognitive - Moderate	268,109	(268,109)	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	1,033,515	(20,606)	1,012,909	1,007,150	5,759
Other Salaries for Instruction	221,240	26,906	248,146	211,061	37,085
Purchased Professional-Educational Services		-			-
General Supplies	10,000	(10,000)			-
Textbooks	2,000	(2,000)			-
Other Objects		-			-
Total Learning and/or Language Disabilities	1,266,755	(5,700)	1,261,055	1,218,211	42,844
Visual Impairments					
Other Salaries for Instruction		-			-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	209,462	2,209	211,671	201,599	10,072
Other Salaries for Instruction	28,225	260	28,485	27,129	1,356
Purchased Professional-Educational Services		-			-
General Supplies	2,600	(1,330)	1,270	1,270	-
Textbooks		-			-
Other Objects		-			-
Total Behavioral Disabilities	240,287	1,139	241,426	229,998	11,428
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, 2016

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 606,261	\$ 107,694	\$ 713,955	\$ 688,758	\$ 25,197
Other Salaries for Instruction	408,812	(112,338)	296,474	253,468	43,006
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>1,015,073</u>	<u>(4,644)</u>	<u>1,010,429</u>	<u>942,226</u>	<u>68,203</u>
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>3,464,144</u>	<u>(169,373)</u>	<u>3,294,771</u>	<u>3,099,442</u>	<u>195,329</u>
Bilingual Education - Instruction					
Salaries of Teachers	369,402	20,176	389,578	362,146	27,432
Other Salaries for Instruction	110,543	(20,225)	90,318	82,349	7,969
General Supplies	12,000	(4,000)	8,000	7,036	964
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>491,945</u>	<u>(4,049)</u>	<u>487,896</u>	<u>451,531</u>	<u>36,365</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	119,726	41	119,767	105,380	14,387
Purchased Services (300-500 series)	52,430	(22,274)	30,156	14,525	15,631
Supplies and Materials	20,311	4,802	25,113	9,612	15,501
Other Objects	15,000	(2,500)	12,500	-	12,500
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>207,467</u>	<u>(19,931)</u>	<u>187,536</u>	<u>129,517</u>	<u>58,019</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	317,384	101,803	419,187	419,187	-
Purchased Services (300-500 series)	78,890	99,790	178,680	167,499	11,181
Supplies and Materials	42,178	37,568	79,746	69,082	10,664
Total School-Spon. Cocurricular Athletics - Inst.	<u>438,452</u>	<u>239,161</u>	<u>677,613</u>	<u>655,768</u>	<u>21,845</u>
Total Instruction	<u>13,309,442</u>	<u>(10,318)</u>	<u>13,299,124</u>	<u>12,842,162</u>	<u>456,962</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	101,545	25,692	127,237	127,237	-
Other Purchased Services (400-500 series)	1,480	(1,480)	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>103,025</u>	<u>24,212</u>	<u>127,237</u>	<u>127,237</u>	<u>-</u>
Undistributed Expenditures - Health Services					
Salaries	188,898	(2,556)	186,342	186,342	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	3,000	(3,000)	-	-	-
Supplies and Materials	5,200	(5,200)	-	-	-
Total Undistributed Expenditures - Health Services	<u>197,098</u>	<u>(10,756)</u>	<u>186,342</u>	<u>186,342</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, 2016

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 1,054,878	\$ (93,116)	\$ 961,762	\$ 959,232	\$ 2,530
Salaries of Secretarial and Clerical Assistants	112,358	(780)	111,578	111,578	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	3,000	3,000	3,000	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	1,167,236	(90,896)	1,076,340	1,073,810	2,530
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	801,000	(20,126)	780,874	780,874	-
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.	801,000	(20,126)	780,874	780,874	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	102,729	32,287	135,016	135,016	-
Purchased Professional and Technical Services	5,920	(5,920)	-	-	-
Other Purchased Services (400-500 series)	48,770	2,872	51,642	34,692	16,950
Supplies and Materials	5,560	(5,560)	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	162,979	23,679	186,658	169,708	16,950
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	40,000	(27,907)	12,093	10,000	2,093
Supplies and Materials	7,450	(7,450)	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	47,450	(35,357)	12,093	10,000	2,093
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	675,758	124,042	799,800	799,800	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	523,630	(18,095)	505,535	494,428	11,107
Other Salaries	8,715	2,812	11,527	11,527	-
Purchased Professional and Technical Services	4,960	(2,360)	2,600	2,600	-
Other Purchased Services (400-500 series)	60,000	18,078	78,078	68,788	9,290
Supplies and Materials	75,580	(18,366)	57,214	50,434	6,780
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	1,348,643	106,111	1,454,754	1,427,577	27,177
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	514,689	178,835	693,524	671,213	22,311
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	5,000	(4,194)	806	192	614
Total Undist. Expend. - Security	519,689	174,641	694,330	671,405	22,925
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	162,300	17,756	180,056	150,026	30,030
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	162,300	17,756	180,056	150,026	30,030

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 208,578	\$ (208,578)			-
Other Retirement Contributions - PERS	107,556	-	\$ 107,556	\$ 107,556	-
Health Benefits	3,650,443	(636,284)	3,014,159	2,917,061	\$ 97,098
TOTAL UNALLOCATED BENEFITS	3,966,577	(844,862)	3,121,715	3,024,617	97,098
TOTAL UNDISTRIBUTED EXPENDITURES	8,475,997	(655,598)	7,820,399	7,621,596	198,803
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	21,785,439	(665,916)	21,119,523	20,463,758	655,765
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		15,000	15,000	14,845	155
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction		-			-
Undistributed Expenditures - Instructional Staff		2,002	2,002	2,002	-
Undist. Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security	-	-			-
Undistributed Expenditures - School Admin.	-	-			-
Total Equipment	-	17,002	17,002	16,847	155
TOTAL CAPITAL OUTLAY	-	17,002	17,002	16,847	155
TOTAL SCHOOL BASED EXPENDITURES	21,785,439	(648,914)	21,136,525	20,480,605	655,920
Other Financing Sources:					
Operating Transfer In	21,785,439	(648,914)	21,136,525	20,480,605	655,920
Total Other Financing Sources:	21,785,439	(648,914)	21,136,525	20,480,605	655,920
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, 2016

SCHOOL: EAST ORANGE STEM ACADEMY	<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	\$ 28,512	\$ (11,999)	\$ 16,513	\$ 16,513	-
Grades 9-12 - Salaries of Teachers	3,595,185	(143,907)	3,451,278	3,451,278	-
Regular Programs - Undistributed Instruction		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services	73,688	(7,127)	66,561	66,561	-
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	32,370	(23,629)	8,741	8,627	\$ 114
General Supplies	100,000	161,855	261,855	259,968	1,887
Textbooks	20,000	(15,979)	4,021	4,021	-
Other Objects	16,000	(2,752)	13,248	5,200	8,048
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>3,865,755</u>	<u>(43,538)</u>	<u>3,822,217</u>	<u>3,812,168</u>	<u>10,049</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Cognitive - Mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Total Cognitive - Moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		165	165	165	-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Learning and/or Language Disabilities	<u>-</u>	<u>165</u>	<u>165</u>	<u>165</u>	<u>-</u>
Visual Impairments					
Other Salaries for Instruction		-			-
Total Visual Impairments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Behavioral Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Multiple Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

SCHOOL: EAST ORANGE STEM 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	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	-	-	-	-	-
Autism:					
Salaries of Teachers	\$ 184,421	\$ (59,175)	\$ 125,246	\$ 125,246	-
Other Salaries for Instruction	-	80,208	80,208	80,208	-
General Supplies	21,587	(21,173)	414	414	-
Textbooks	7,716	-	7,716	560	\$ 7,156
Other Objects	-	-	-	-	-
Total Autism	213,724	(140)	213,584	206,428	7,156
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	213,724	25	213,749	206,593	7,156
Bilingual Education - Instruction					
Salaries of Teachers	55,633	(55,488)	145	145	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	55,633	(55,488)	145	145	-
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	69,651	(14,375)	55,276	55,276	-
Purchased Services (300-500 series)	60,000	(60,000)	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	129,651	(74,375)	55,276	55,276	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	15,000	(15,000)	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	15,000	(15,000)	-	-	-
Total Instruction	4,279,763	(188,376)	4,091,387	4,074,182	\$ 17,205
Undistributed Expend. - Attend. & Social Work					
Salaries	9,450	-	9,450	1,892	7,558
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	9,450	-	9,450	1,892	7,558
Undistributed Expenditures - Health Services					
Salaries	102,171	-	102,171	98,252	3,919
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	3,500	-	3,500	2,887	613
Total Undistributed Expenditures - Health Services	105,671	-	105,671	101,139	4,532

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

SCHOOL: EAST ORANGE STEM ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 317,824	\$ 45,338	\$ 363,162	\$ 363,162	-
Salaries of Secretarial and Clerical Assistants	157,671	6,210	163,881	163,881	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	<u>475,495</u>	<u>51,548</u>	<u>527,043</u>	<u>527,043</u>	<u>-</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	271,440	(106,702)	164,738	164,738	-
Salaries of Secr and Clerical Assist.	61,334	670	62,004	62,004	-
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>332,774</u>	<u>(106,032)</u>	<u>226,742</u>	<u>226,742</u>	<u>-</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	227,462	12,772	240,234	240,234	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	6,000	(1,561)	4,439	4,153	\$ 286
Supplies and Materials	8,000	-	8,000	6,261	1,739
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>241,462</u>	<u>11,211</u>	<u>252,673</u>	<u>250,648</u>	<u>2,025</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	5,000	(5,000)	-	-	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	5,000	(5,000)	-	-	-
Supplies and Materials	5,000	(2,879)	2,121	2,121	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>15,000</u>	<u>(12,879)</u>	<u>2,121</u>	<u>2,121</u>	<u>-</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	318,232	272,689	590,921	590,921	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	102,730	23,208	125,938	125,938	-
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	5,000	-	5,000	4,150	850
Other Purchased Services (400-500 series)	58,000	28,000	86,000	83,803	2,197
Supplies and Materials	10,000	(8,395)	1,605	1,336	269
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>493,962</u>	<u>315,502</u>	<u>809,464</u>	<u>806,148</u>	<u>3,316</u>
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	2,500	-	2,500	-	2,500
Total Undist. Expend. - Custodial Services	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Security					
Salaries	121,623	25,619	147,242	147,242	-
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>121,623</u>	<u>25,619</u>	<u>147,242</u>	<u>147,242</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	20,000	(2,149)	17,851	17,283	568
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>20,000</u>	<u>(2,149)</u>	<u>17,851</u>	<u>17,283</u>	<u>568</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

SCHOOL: EAST ORANGE STEM ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 1,123,222	\$ (95,107)	\$ 1,028,115	\$ 1,013,094	\$ 15,021
TOTAL UNALLOCATED BENEFITS	1,123,222	(95,107)	1,028,115	1,013,094	15,021
TOTAL UNDISTRIBUTED EXPENDITURES	2,941,159	187,713	3,128,872	3,093,352	35,520
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	7,220,922	(663)	7,220,259	7,167,534	52,725
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction		-			-
Undistributed Expenditures - Instructional Staff	-	-	-	-	-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	7,220,922	(663)	7,220,259	7,167,534	52,725
Other Financing Sources:					
Operating Transfer In	7,220,922	(663)	7,220,259	7,167,534	52,725
Total Other Financing Sources:	7,220,922	(663)	7,220,259	7,167,534	52,725
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, 2016

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	\$ 2,450,903	\$ (166,597)	\$ 2,284,306	\$ 2,233,290	\$ 51,016
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	50,145	-	50,145	47,304	2,841
General Supplies	11,109	38,614	49,723	10,763	38,960
Textbooks	6,780	(6,458)	322	322	-
Other Objects	10,000	281	10,281	2,372	7,909
	<u>2,528,937</u>	<u>(134,160)</u>	<u>2,394,777</u>	<u>2,294,051</u>	<u>100,726</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	100,775	-	100,775	96,920	3,855
Other Salaries for Instruction	18,450	-	18,450	17,734	716
General Supplies	4,250	-	4,250	3,378	872
Textbooks		-			-
Other Objects	-	-	-	-	-
	<u>123,475</u>	<u>-</u>	<u>123,475</u>	<u>118,032</u>	<u>5,443</u>
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	299,389	44,253	343,642	343,642	-
Other Salaries for Instruction	54,688	-	54,688	45,862	8,826
Purchased Professional-Educational Services		-			-
General Supplies	9,000	-	9,000	8,486	514
Textbooks		-			-
Other Objects	-	-	-	-	-
	<u>363,077</u>	<u>44,253</u>	<u>407,330</u>	<u>397,990</u>	<u>9,340</u>
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction	54,115	-	54,115	51,828	2,287
Purchased Professional-Educational Services		-			-
General Supplies	3,500	-	3,500	3,333	167
Textbooks		-			-
Other Objects	-	-	-	-	-
	<u>57,615</u>	<u>-</u>	<u>57,615</u>	<u>55,161</u>	<u>2,454</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, 2016

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 263,300	-	\$ 263,300	\$ 172,801	\$ 90,499
Other Salaries for Instruction	84,616	\$ 22,699	107,315	107,315	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>347,916</u>	<u>22,699</u>	<u>370,615</u>	<u>280,116</u>	<u>90,499</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>892,083</u>	<u>66,952</u>	<u>959,035</u>	<u>851,299</u>	<u>107,736</u>
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	54,688	-	54,688	52,564	2,124
General Supplies	3,000	(1,500)	1,500	818	682
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>57,688</u>	<u>(1,500)</u>	<u>56,188</u>	<u>53,382</u>	<u>2,806</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	6,057	9,107	15,164	15,164	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>6,057</u>	<u>9,107</u>	<u>15,164</u>	<u>15,164</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>3,484,765</u>	<u>(59,601)</u>	<u>3,425,164</u>	<u>3,213,896</u>	<u>211,268</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	67,167	10,780	77,947	77,947	-
Other Purchased Services (400-500 series)	410	(410)	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>67,577</u>	<u>10,370</u>	<u>77,947</u>	<u>77,947</u>	<u>-</u>
Undistributed Expenditures - Health Services					
Salaries	58,188	-	58,188	57,964	224
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	2,700	-	2,700	575	2,125
Total Undistributed Expenditures - Health Services	<u>60,888</u>	<u>-</u>	<u>60,888</u>	<u>58,539</u>	<u>2,349</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 196,164	-	\$ 196,164	\$ 190,510	\$ 5,654
Salaries of Secretarial and Clerical Assistants		-		-	-
Other Salaries		-		-	-
Other Purchased Services (400-500 series)		-		-	-
Supplies and Materials		-		-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	<u>196,164</u>	<u>-</u>	<u>196,164</u>	<u>190,510</u>	<u>5,654</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-		-	-
Salaries of Other Professional Staff	183,705	\$ 25,412	209,117	209,117	-
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>183,705</u>	<u>25,412</u>	<u>209,117</u>	<u>209,117</u>	<u>-</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	65,358	(60,070)	5,288	5,288	-
Purchased Professional and Technical Services		-		-	-
Other Purchased Services (400-500 series)	17,128	-	17,128	16,326	802
Supplies and Materials	2,644	-	2,644	1,897	747
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>85,130</u>	<u>(60,070)</u>	<u>25,060</u>	<u>23,511</u>	<u>1,549</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-		-	-
Other Purchased Professional & Technical Services		-		-	-
Other Purchased Services (400-500 series)	1,875	-	1,875	99	1,776
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>1,875</u>	<u>-</u>	<u>1,875</u>	<u>99</u>	<u>1,776</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	255,128	23,650	278,778	278,778	-
Salaries of Other Professional Staff		-		-	-
Salaries of Secretarial and Clerical Assistants	111,172	3,659	114,831	112,911	1,920
Other Salaries		-		-	-
Purchased Professional and Technical Services		-		-	-
Other Purchased Services (400-500 series)	9,000	(656)	8,344	6,994	1,350
Supplies and Materials	2,000	410	2,410	390	2,020
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>377,300</u>	<u>27,063</u>	<u>404,363</u>	<u>399,073</u>	<u>5,290</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	85,383	12,437	97,820	97,820	-
Purchased Professional and Technical Services		-		-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>85,383</u>	<u>12,437</u>	<u>97,820</u>	<u>97,820</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	(281)	20,331	10,759	9,572
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>20,612</u>	<u>(281)</u>	<u>20,331</u>	<u>10,759</u>	<u>9,572</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 1,061,847	\$ (102,097)	\$ 959,750	\$ 946,569	\$ 13,181
TOTAL UNALLOCATED BENEFITS	<u>1,061,847</u>	<u>(102,097)</u>	<u>959,750</u>	<u>946,569</u>	<u>13,181</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>2,140,481</u>	<u>(87,166)</u>	<u>2,053,315</u>	<u>2,013,944</u>	<u>39,371</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>5,625,246</u>	<u>(146,767)</u>	<u>5,478,479</u>	<u>5,227,840</u>	<u>250,639</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8	5,000	-	5,000	4,159	841
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist. Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Total Equipment	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>4,159</u>	<u>841</u>
TOTAL CAPITAL OUTLAY	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>4,159</u>	<u>841</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>5,630,246</u>	<u>(146,767)</u>	<u>5,483,479</u>	<u>5,231,999</u>	<u>251,480</u>
Other Financing Sources:					
Operating Transfer In	5,630,246	(146,767)	5,483,479	5,231,999	251,480
Total Other Financing Sources:	<u>5,630,246</u>	<u>(146,767)</u>	<u>5,483,479</u>	<u>5,231,999</u>	<u>251,480</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>

Per Budget Report

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016**

SCHOOL: JOHN L.COSTLEY 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	\$ 2,640,083	\$ (103,500)	\$ 2,536,583	\$ 2,227,055	\$ 309,528
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	54,410	18,000	72,410	52,034	20,376
General Supplies	55,964	90,000	145,964	123,752	22,212
Textbooks	20,000	(18,000)	2,000		2,000
Other Objects	18,255	-	18,255	10,345	7,910
	<u>2,788,712</u>	<u>(13,500)</u>	<u>2,775,212</u>	<u>2,413,186</u>	<u>362,026</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	67,899	(55,000)	12,899		12,899
Other Salaries for Instruction	18,450	500	18,950	17,734	1,216
General Supplies	5,600	-	5,600	4,063	1,537
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	<u>91,949</u>	<u>(54,500)</u>	<u>37,449</u>	<u>21,797</u>	<u>15,652</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	93,630	(2,000)	91,630	83,088	8,542
Other Salaries for Instruction	57,088	1,000	58,088	54,871	3,217
Purchased Professional-Educational Services		-			-
General Supplies	4,000	-	4,000	2,305	1,695
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	<u>154,718</u>	<u>(1,000)</u>	<u>153,718</u>	<u>140,264</u>	<u>13,454</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	209,446	7,000	216,446	201,009	15,437
Other Salaries for Instruction	69,958	14,613	84,571	78,571	6,000
Purchased Professional-Educational Services		-			-
General Supplies	3,790	-	3,790	1,928	1,862
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	<u>283,194</u>	<u>21,613</u>	<u>304,807</u>	<u>281,508</u>	<u>23,299</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, 2016**

SCHOOL: JOHN L.COSTLEY 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	\$ 276,598	\$ (8,613)	\$ 267,985	\$ 220,830	\$ 47,155
Other Salaries for Instruction	140,041	-	140,041	93,374	46,667
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>416,639</u>	<u>(8,613)</u>	<u>408,026</u>	<u>314,204</u>	<u>93,822</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>946,500</u>	<u>(42,500)</u>	<u>904,000</u>	<u>757,773</u>	<u>146,227</u>
Bilingual Education - Instruction					
Salaries of Teachers	219,727	5,000	224,727	199,110	25,617
Other Salaries for Instruction	54,688	1,000	55,688	52,564	3,124
General Supplies	6,710	-	6,710	4,753	1,957
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>281,125</u>	<u>6,000</u>	<u>287,125</u>	<u>256,427</u>	<u>30,698</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	15,832	-	15,832	8,031	7,801
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>15,832</u>	<u>-</u>	<u>15,832</u>	<u>8,031</u>	<u>7,801</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>4,032,169</u>	<u>(50,000)</u>	<u>3,982,169</u>	<u>3,435,417</u>	<u>546,752</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	77,304	(25,358)	51,946	42,737	9,209
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,030	(30)	1,000	-	1,000
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>78,334</u>	<u>(25,388)</u>	<u>52,946</u>	<u>42,737</u>	<u>10,209</u>
Undistributed Expenditures - Health Services					
Salaries	79,584	(1,700)	77,884	77,884	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	3,400	-	3,400	3,011	389
Total Undistributed Expenditures - Health Services	<u>82,984</u>	<u>(1,700)</u>	<u>81,284</u>	<u>80,895</u>	<u>389</u>

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016**

SCHOOL: JOHN L.COSTLEY 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. - Guidance					
Salaries of Other Professional Staff	\$ 149,761	\$ (5,815)	\$ 143,946	\$ 143,946	-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)	2,411	(2,411)			-
Supplies and Materials	2,000	(2,000)			-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	<u>154,172</u>	<u>(10,226)</u>	<u>143,946</u>	<u>143,946</u>	<u>-</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	190,268	(2,133)	188,135	188,135	-
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services	20,774	(20,774)			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)	925	(925)			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>211,967</u>	<u>(23,832)</u>	<u>188,135</u>	<u>188,135</u>	<u>-</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	141,444	28,047	169,491	169,491	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	45,620	(221)	45,399	34,416	\$ 10,983
Supplies and Materials	1,000	(236)	764	764	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>188,064</u>	<u>27,590</u>	<u>215,654</u>	<u>204,671</u>	<u>10,983</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-			-
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	1,000	(1,000)			-
Supplies and Materials	2,000	(2,000)			-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>3,000</u>	<u>(3,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	256,468	57,028	313,496	313,496	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	30,519	30,282	60,801	60,801	-
Other Salaries	2,000	(2,000)			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	9,860	(9,498)	362	362	-
Supplies and Materials	20,000	(3,226)	16,774	15,995	779
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>318,847</u>	<u>72,586</u>	<u>391,433</u>	<u>390,654</u>	<u>779</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	84,841	16,955	101,796	95,862	5,934
Purchased Professional and Technical Services		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>84,841</u>	<u>16,955</u>	<u>101,796</u>	<u>95,862</u>	<u>5,934</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	20,000	(5,421)	14,579	9,084	5,495
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>20,000</u>	<u>(5,421)</u>	<u>14,579</u>	<u>9,084</u>	<u>5,495</u>

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016**

SCHOOL: JOHN L.COSTLEY MIDDLE 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	\$ 65,851	\$ (65,851)			-
Other Retirement Contributions - PERS	34,020	-	\$ 34,020	\$ 34,020	-
Health Benefits	<u>1,498,958</u>	<u>(75,867)</u>	<u>1,423,091</u>	<u>1,410,169</u>	<u>\$ 12,922</u>
TOTAL UNALLOCATED BENEFITS	<u>1,598,829</u>	<u>(141,718)</u>	<u>1,457,111</u>	<u>1,444,189</u>	<u>12,922</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>2,741,038</u>	<u>(94,154)</u>	<u>2,646,884</u>	<u>2,600,173</u>	<u>46,711</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>6,773,207</u>	<u>(144,154)</u>	<u>6,629,053</u>	<u>6,035,590</u>	<u>593,463</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education					
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff		-			-
Undist. Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Total Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>6,773,207</u>	<u>(144,154)</u>	<u>6,629,053</u>	<u>6,035,590</u>	<u>593,463</u>
Other Financing Sources:					
Operating Transfer In	<u>6,773,207</u>	<u>(144,154)</u>	<u>6,629,053</u>	<u>6,035,590</u>	<u>593,463</u>
Total Other Financing Sources:	<u>6,773,207</u>	<u>(144,154)</u>	<u>6,629,053</u>	<u>6,035,590</u>	<u>593,463</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, 2016

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>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers		-			-
Grades 1-5 - Salaries of Teachers		-			-
Grades 6-8 - Salaries of Teachers	\$ 2,473,871	\$ (39,814)	\$ 2,434,057	\$ 2,069,096	\$ 364,961
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services	4,500	(1,990)	2,510	2,510	-
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	88,015	5,981	93,996	71,923	22,073
General Supplies	48,900	-	48,900	36,856	12,044
Textbooks	5,830	(490)	5,340	5,340	-
Other Objects	5,000	1,673	6,673	3,143	3,530
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,626,116	(34,640)	2,591,476	2,188,868	402,608
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	76,649	-	76,649	73,673	2,976
Other Salaries for Instruction		19,082	19,082	19,082	-
General Supplies	1,500	-	1,500	569	931
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	78,149	19,082	97,231	93,324	3,907
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	195,719	-	195,719	188,119	7,600
Other Salaries for Instruction	85,521	-	85,521	82,717	2,804
Purchased Professional-Educational Services		-			-
General Supplies	5,200	-	5,200	4,411	789
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	286,440	-	286,440	275,247	11,193
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	71,031	-	71,031	68,273	2,758
Other Salaries for Instruction	54,688	-	54,688	26,007	28,681
Purchased Professional-Educational Services		-			-
General Supplies	2,000	-	2,000	1,996	4
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	127,719	-	127,719	96,276	31,443
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, 2016

SCHOOL: PATRICK HEALY MIDDLE SCHOOL

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 53,969	-	\$ 53,969	\$ 51,873	\$ 2,096
Other Salaries for Instruction	110,125	-	110,125	97,104	13,021
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>164,094</u>	<u>-</u>	<u>164,094</u>	<u>148,977</u>	<u>15,117</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>656,402</u>	<u>\$ 19,082</u>	<u>675,484</u>	<u>613,824</u>	<u>61,660</u>
Bilingual Education - Instruction					
Salaries of Teachers	81,760	(38,190)	43,570	-	43,570
Other Salaries for Instruction	-	13,279	13,279	13,279	-
General Supplies	2,000	-	2,000	-	2,000
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>83,760</u>	<u>(24,911)</u>	<u>58,849</u>	<u>13,279</u>	<u>45,570</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	9,920	2,279	12,199	12,199	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>9,920</u>	<u>2,279</u>	<u>12,199</u>	<u>12,199</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>3,376,198</u>	<u>(38,190)</u>	<u>3,338,008</u>	<u>2,828,170</u>	<u>509,838</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	32,074	(29,505)	2,569	2,569	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	500	-	500	-	500
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>32,574</u>	<u>(29,505)</u>	<u>3,069</u>	<u>2,569</u>	<u>500</u>
Undistributed Expenditures - Health Services					
Salaries	58,188	-	58,188	57,964	224
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	4,200	(947)	3,253	1,864	1,389
Total Undistributed Expenditures - Health Services	<u>62,388</u>	<u>(947)</u>	<u>61,441</u>	<u>59,828</u>	<u>1,613</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

SCHOOL: PATRICK HEALY MIDDLE SCHOOL

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 263,342	-	\$ 263,342	\$ 255,653	\$ 7,689
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	<u>263,342</u>	<u>-</u>	<u>263,342</u>	<u>255,653</u>	<u>7,689</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	198,630	-	198,630	196,123	2,507
Salaries of Secr and Clerical Assst.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tect. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>198,630</u>	<u>-</u>	<u>198,630</u>	<u>196,123</u>	<u>2,507</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	200,462	\$ (81,430)	119,032	119,032	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	18,585	(1,000)	17,585	3,696	13,889
Supplies and Materials	3,000	(3,000)			-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>222,047</u>	<u>(85,430)</u>	<u>136,617</u>	<u>122,728</u>	<u>13,889</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	5,174	(5,174)			-
Other Purchased Professional & Technical Services					
Other Purchased Services (400-500 series)	4,710	(1,000)	3,710	2,546	1,164
Supplies and Materials	500	(500)	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>10,384</u>	<u>(6,674)</u>	<u>3,710</u>	<u>2,546</u>	<u>1,164</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	236,112	17,114	253,226	253,225	1
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	90,045	3,930	93,975	92,590	1,385
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	14,395	(2,715)	11,680	2,204	9,476
Supplies and Materials	8,000	(4,000)	4,000	2,483	1,517
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>348,552</u>	<u>14,329</u>	<u>362,881</u>	<u>350,502</u>	<u>12,379</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	81,224	6,484	87,708	74,994	12,714
Purchased Professional and Technical Services		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>81,224</u>	<u>6,484</u>	<u>87,708</u>	<u>74,994</u>	<u>12,714</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors					
Contr Serv (Oth. than Bet Home & Sch)-Vend	10,000	12,336	22,336	13,822	8,514
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>10,000</u>	<u>12,336</u>	<u>22,336</u>	<u>13,822</u>	<u>8,514</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

SCHOOL: PATRICK HEALY MIDDLE SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 31,253	\$ (31,253)			-
Other Retirement Contributions - PERS	36,993	-	\$ 36,993	\$ 36,993	-
Health Benefits	944,614	(49,206)	895,408	883,595	\$ 11,813
TOTAL UNALLOCATED BENEFITS	1,012,860	(80,459)	932,401	920,588	11,813
TOTAL UNDISTRIBUTED EXPENDITURES	2,242,001	(169,866)	2,072,135	1,999,353	72,782
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	5,618,199	(208,056)	5,410,143	4,827,523	582,620
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education					
School Sponsored and Other Instructional Program		-			
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff		-			-
Undist. Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	5,618,199	(208,056)	5,410,143	4,827,523	582,620
Other Financing Sources:					
Operating Transfer In	5,618,199	(208,056)	5,410,143	4,827,523	582,620
Total Other Financing Sources:	5,618,199	(208,056)	5,410,143	4,827,523	582,620
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, 2016

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	\$ 2,951,768	\$ 3,774	\$ 2,955,542	\$ 2,823,243	\$ 132,299
Grades 9-12 - Salaries of Teachers	2,594,844	(169,400)	2,425,444	2,425,444	-
Regular Programs - Undistributed Instruction		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
Purchased Technical Services	8,000	(3,970)	4,030	2,325	1,705
Other Purchased Services (400-500 series)	88,609	19,000	107,609	89,243	18,366
General Supplies	116,463	63,000	179,463	169,623	9,840
Textbooks	47,237	(41,823)	5,414	3,760	1,654
Other Objects	10,000	(712)	9,288	5,134	4,154
TOTAL REGULAR PROGRAMS - INSTRUCTION	5,816,921	(130,131)	5,686,790	5,518,772	168,018
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	65,144	1,656	66,800	63,741	3,059
Other Salaries for Instruction	55,283	-	55,283	37,749	17,534
General Supplies	1,864	(1,043)	821	821	-
Textbooks					-
Other Objects					-
Total Cognitive - Mild	122,291	613	122,904	102,311	20,593
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies					-
Textbooks					-
Total Cognitive - Moderate		-			-
Learning and/or Language Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Learning and/or Language Disabilities		-			-
Visual Impairments					
Other Salaries for Instruction		-			-
Total Visual Impairments		-			-
Behavioral Disabilities:					
Salaries of Teachers	158,684	2,203	160,887	153,330	7,557
Other Salaries for Instruction	131,619	27,471	159,090	151,472	7,618
Purchased Professional-Educational Services		-			-
General Supplies	5,950	(4,220)	1,730	964	766
Textbooks		-			-
Other Objects		-			-
Total Behavioral Disabilities	296,253	25,454	321,707	305,766	15,941
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, 2016

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 260,082	\$ (35,143)	\$ 224,939	\$ 214,467	\$ 10,472
Other Salaries for Instruction	258,925	(22,501)	236,424	221,131	15,293
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>519,007</u>	<u>(57,644)</u>	<u>461,363</u>	<u>435,598</u>	<u>25,765</u>
Autism:					
Salaries of Teachers	110,226	-	110,226	87,877	22,349
Other Salaries for Instruction	110,119	1,016	111,135	105,923	5,212
General Supplies	5,000	(4,000)	1,000	988	12
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	<u>225,345</u>	<u>(2,984)</u>	<u>222,361</u>	<u>194,788</u>	<u>27,573</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>1,162,896</u>	<u>(34,561)</u>	<u>1,128,335</u>	<u>1,038,463</u>	<u>89,872</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	154,969	-	154,969	126,138	28,831
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>154,969</u>	<u>-</u>	<u>154,969</u>	<u>126,138</u>	<u>28,831</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>7,134,786</u>	<u>(164,692)</u>	<u>6,970,094</u>	<u>6,683,373</u>	<u>286,721</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	138,973	97,738	236,711	236,711	-
Other Purchased Services (400-500 series)	3,639	(3,639)	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>142,612</u>	<u>94,099</u>	<u>236,711</u>	<u>236,711</u>	<u>-</u>
Undistributed Expenditures - Health Services					
Salaries	322,065	(130,220)	191,845	191,845	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	6,059	(2,054)	4,005	2,467	1,538
Total Undistributed Expenditures - Health Services	<u>328,124</u>	<u>(132,274)</u>	<u>195,850</u>	<u>194,312</u>	<u>1,538</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 415,563	\$ 12,721	\$ 428,284	\$ 428,284	-
Salaries of Secretarial and Clerical Assistants	61,334	2,586	63,920	63,920	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	<u>476,897</u>	<u>15,307</u>	<u>492,204</u>	<u>492,204</u>	<u>-</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	180,280	(5,589)	174,691	174,691	-
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)	-	-	-
Supplies and Materials	2,000	(2,000)	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>195,280</u>	<u>(20,589)</u>	<u>174,691</u>	<u>174,691</u>	<u>-</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	99,275	46,257	145,532	145,532	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	41,001	(19,549)	21,452	21,451	\$ 1
Supplies and Materials	5,740	8,578	14,318	2,015	12,303
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>146,016</u>	<u>35,286</u>	<u>181,302</u>	<u>168,998</u>	<u>12,304</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	3,250	(1,984)	1,266	1,266	-
Supplies and Materials	5,000	(271)	4,729	2,729	2,000
Total Undist. Expend. - Instructional Staff Training Serv.	<u>8,250</u>	<u>(2,255)</u>	<u>5,995</u>	<u>3,995</u>	<u>2,000</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	426,155	2,952	429,107	427,643	1,464
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	123,952	104,562	228,514	228,514	-
Other Salaries	9,933	(9,933)	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	19,000	22,859	41,859	39,099	2,760
Supplies and Materials	20,000	5,272	25,272	22,921	2,351
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>599,040</u>	<u>125,712</u>	<u>724,752</u>	<u>718,177</u>	<u>6,575</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	363,928	13,068	376,996	376,996	-
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>363,928</u>	<u>13,068</u>	<u>376,996</u>	<u>376,996</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	81,701	(29,577)	52,124	38,615	13,509
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>81,701</u>	<u>(29,577)</u>	<u>52,124</u>	<u>38,615</u>	<u>13,509</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 108,954	\$ (108,954)			-
Other Retirement Contributions - PERS	56,288	-	\$ 56,288	\$ 56,288	-
Health Benefits	1,968,198	(402,524)	1,565,674	1,540,270	\$ 25,404
TOTAL UNALLOCATED BENEFITS	2,133,440	(511,478)	1,621,962	1,596,558	25,404
TOTAL UNDISTRIBUTED EXPENDITURES	4,475,288	(412,701)	4,062,587	4,001,257	61,330
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	11,610,074	(577,393)	11,032,681	10,684,630	348,051
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		31,363	31,363	21,502	9,861
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.	-	6,987	6,987	6,987	-
Total Equipment	-	38,350	38,350	28,489	9,861
TOTAL CAPITAL OUTLAY	-	38,350	38,350	28,489	9,861
TOTAL SCHOOL BASED EXPENDITURES	11,610,074	(539,043)	11,071,031	10,713,119	357,912
Other Financing Sources:					
Operating Transfer In	11,610,074	(539,043)	11,071,031	10,713,119	357,912
Total Other Financing Sources:	11,610,074	(539,043)	11,071,031	10,713,119	357,912
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, 2016

BOWSER SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Kindergarten - Salaries of Teachers	\$ 327,957	-	\$ 327,957	\$ 315,222	\$ 12,735
Grades 1-5 - Salaries of Teachers	2,665,135	\$ (228,163)	2,436,972	2,395,073	41,899
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	145,522	(5,000)	140,522	107,354	33,168
Purchased Professional-Educational Services	3,000	-	3,000	1,195	1,805
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	60,790	-	60,790	57,251	3,539
General Supplies	47,617	5,299	52,916	50,173	2,743
Textbooks	8,554	(5,000)	3,554	3,554	-
Other Objects	8,490	-	8,490	5,990	2,500
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,267,065	(232,864)	3,034,201	2,932,258	101,943
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	175,422	62,136	237,558	186,904	50,654
Other Salaries for Instruction	82,913	56,733	139,646	77,336	62,310
General Supplies	8,032	670	8,702	8,014	688
Textbooks	608	500	1,108	-	1,108
Other Objects	-	-	-	-	-
Total Cognitive - Mild	266,975	120,039	387,014	272,254	114,760
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	-	12,473	12,473	12,473	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	-	12,473	12,473	12,473	-
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	93,540	-	93,540	67,373	26,167
Other Salaries for Instruction	49,137	6,458	55,595	55,595	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	8,033	-	8,033	7,713	320
Textbooks	607	-	607	-	607
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	151,317	6,458	157,775	130,681	27,094
Multiple Disabilities:					
Salaries of Teachers	62,136	(62,136)	-	-	-
Other Salaries for Instruction	54,859	(54,859)	-	-	-
Textbooks	-	-	-	-	-
General Supplies	6,540	(670)	5,870	5,870	-
Textbooks	500	(500)	-	-	-
Total Multiple Disabilities	124,035	(118,165)	5,870	5,870	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

BOWSER SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 107,437	\$ 974	\$ 108,411	\$ 48,435	\$ 59,976
Other Salaries for Instruction	83,572	-	83,572	80,327	3,245
General Supplies	-	1,500	1,500	1,449	51
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	191,009	2,474	193,483	130,211	63,272
Autism:					
Salaries of Teachers	75,640	-	75,640	73,453	2,187
Other Salaries for Instruction	54,688	155	54,843	47,958	6,885
General Supplies	5,260	-	5,260	4,696	564
Textbooks	500	-	500	-	500
Other Objects	-	-	-	-	-
Total Autism	136,088	155	136,243	126,107	10,136
Preschool Disabilities - Full Time					
Salaries of Teachers	54,593	-	54,593	52,473	2,120
Other Salaries for Instruction	54,115	-	54,115	32,199	21,916
General Supplies	5,760	(1,500)	4,260	4,063	197
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	114,468	(1,500)	112,968	88,735	24,233
TOTAL SPECIAL EDUCATION - INSTRUCTION	983,892	21,934	1,005,826	766,331	239,495
Bilingual Education - Instruction					
Salaries of Teachers	515,209	234	515,443	383,041	132,402
Other Salaries for Instruction	-	-	-	-	-
General Supplies	29,120	(16,000)	13,120	13,117	3
Textbooks	4,000.00	-	4,000	-	4,000
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	548,329	(15,766)	532,563	396,158	136,405
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	2,019	-	2,019	1,979	40
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	2,019	-	2,019	1,979	40
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	4,801,305	(226,696)	4,574,609	4,096,726	477,883
Undistributed Expend. - Attend. & Social Work					
Salaries	142,930	(52,084)	90,846	90,846	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	142,930	(52,084)	90,846	90,846	-
Undistributed Expenditures - Health Services					
Salaries	89,470	-	89,470	86,022	3,448
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,936	-	1,936	1,880	56
Total Undistributed Expenditures - Health Services	91,406	-	91,406	87,902	3,504

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

BOWSER SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 61,147	\$ 88,047	\$ 149,194	\$ 149,194	-
Salaries of Secretarial and Clerical Assistants		-		-	-
Other Salaries		1,255	1,255	1,255	
Other Purchased Services (400-500 series)	1,030	-	1,030	55	\$ 975
Supplies & Materials	520	-	520	517	3
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	62,697	89,302	151,999	151,021	978
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	253,234	(49,564)	203,670	203,670	-
Salaries of Secr and Clerical Assist.	31,695	1,033	32,728	32,728	-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	11,844	-	11,844	11,790	54
Total Undist. Expend. - Improvement of Inst. Serv.	296,773	(48,531)	248,242	248,188	54
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	102,417	93,353	195,770	195,770	-
Purchased Professional and Technical Services		-		-	-
Other Purchased Services (400-500 series)	1,844	16,000	17,844	6,391	11,453
Supplies and Materials	15,000	-	15,000	14,598	402
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	119,261	109,353	228,614	216,759	11,855
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	2,226	54
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	2,640	-	2,640	2,226	414
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	246,428	41,873	288,301	288,301	-
Salaries of Other Professional Staff		-		-	-
Salaries of Secretarial and Clerical Assistants	117,817	2,351	120,168	120,168	-
Other Salaries		5,579	5,579	5,579	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	7,780	-	7,780	6,000	1,780
Supplies and Materials	12,070	-	12,070	11,391	679
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	384,095	49,803	433,898	431,439	2,459
Undist. Expend. - Custodial Services					
Salaries		204	204	204	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	204	204	204	-
Security					
Salaries	53,973	-	53,973	50,197	3,776
Purchased Professional and Technical Services		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	53,973	-	53,973	50,197	3,776
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)					
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	10,440	-	10,440	7,948	2,492
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	10,440	-	10,440	7,948	2,492

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

BOWSER SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 1,335,014	\$ (76,287)	\$ 1,258,727	\$ 1,240,985	\$ 17,742
TOTAL UNALLOCATED BENEFITS	1,335,014	(76,287)	1,258,727	1,240,985	17,742
TOTAL UNDISTRIBUTED EXPENDITURES	2,499,229	71,760	2,570,989	2,527,715	43,274
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	7,300,534	(154,936)	7,145,598	6,624,441	521,157
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Special Education - Instruction:					
Resource Room/Resource Center	-	-	-	-	-
Bilingual Education					
Undistributed Expenditures - Instruction					
School Sponsored and Other Instructional Program	-	-	-	-	-
Undistributed Expenditures - Instructional Staff	-	-	-	-	-
Undist.Expend.-Support Serv.-Students - Reg.	-	-	-	-	-
Undistributed Expenditures - Athletics	-	-	-	-	-
Undistributed Expenditures - Security	-	-	-	-	-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	7,300,534	(154,936)	7,145,598	6,624,441	521,157
Other Financing Sources:					
Operating Transfer In	7,300,534	(154,936)	7,145,598	6,624,441	521,157
Total Other Financing Sources:	7,300,534	(154,936)	7,145,598	6,624,441	521,157
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, 2016**

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>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 294,152	\$ (107,496)	\$ 186,656	\$ 186,656	-
Grades 1-5 - Salaries of Teachers	2,162,321	-	2,162,321	2,137,972	\$ 24,349
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	111,078	-	111,078	80,977	30,101
Purchased Professional-Educational Services	1,508	(1,508)	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	34,600	(1,199)	33,401	31,243	2,158
General Supplies	51,295	1,000	52,295	52,169	126
Textbooks	14,537	(12,994)	1,543	1,543	-
Other Objects	17,870	(5,920)	11,950	11,383	567
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>2,687,361</u>	<u>(128,117)</u>	<u>2,559,244</u>	<u>2,501,943</u>	<u>.57,301</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	153,994	-	153,994	148,835	5,159
Other Salaries for Instruction	94,347	-	94,347	91,553	2,794
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	1,040	-	1,040	1,040	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	<u>249,381</u>	<u>-</u>	<u>249,381</u>	<u>241,428</u>	<u>7,953</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	61,772	-	61,772	60,773	999
Other Salaries for Instruction	46,793	-	46,793	29,674	17,119
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	500	-	500	500	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	<u>109,065</u>	<u>-</u>	<u>109,065</u>	<u>90,947</u>	<u>18,118</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, 2016

SCHOOL: LANGSTON HUGHES SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 93,790	-	\$ 93,790	\$ 90,206	\$ 3,584
Other Salaries for Instruction	131,301	-	131,301	97,090	34,211
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>225,091</u>	<u>-</u>	<u>225,091</u>	<u>187,296</u>	<u>37,795</u>
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	54,593	-	54,593	52,473	2,120
Other Salaries for Instruction	27,630	-	27,630	26,557	1,073
General Supplies	500	-	500	497	3
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>82,723</u>	<u>-</u>	<u>82,723</u>	<u>79,527</u>	<u>3,196</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>666,260</u>	<u>-</u>	<u>666,260</u>	<u>599,198</u>	<u>67,062</u>
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	2,019	\$ 1,939	3,958	3,958	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>2,019</u>	<u>1,939</u>	<u>3,958</u>	<u>3,958</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>3,355,640</u>	<u>(126,178)</u>	<u>3,229,462</u>	<u>3,105,099</u>	<u>124,363</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	107,437	-	107,437	103,265	4,172
Other Purchased Services (400-500 series)	1,465	-	1,465	1,181	284
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>108,902</u>	<u>-</u>	<u>108,902</u>	<u>104,446</u>	<u>4,456</u>
Undistributed Expenditures - Health Services					
Salaries	86,369	10,633	97,002	97,002	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,500	-	1,500	1,500	-
Total Undistributed Expenditures - Health Services	<u>87,869</u>	<u>10,633</u>	<u>98,502</u>	<u>98,502</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, 2016

SCHOOL: LANGSTON HUGHES SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 108,687	\$ (47,314)	\$ 61,373	\$ 61,373	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	1,060	-	1,060	210	\$ 850
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	109,747	(47,314)	62,433	61,583	850
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	164,183	25,238	189,421	189,421	-
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	-	9,680	9,680	9,079	601
Total Undist. Expend. - Improvement of Inst. Serv.	164,183	34,918	199,101	198,500	601
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	337,489	(143,707)	193,782	190,515	3,267
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	1,520	500	2,020	1,520	500
Supplies and Materials	29,664	500	30,164	29,583	581
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	368,673	(142,707)	225,966	221,618	4,348
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	2,149	-	2,149	2,149	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	2,208	300	2,508	2,438	70
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	4,357	300	4,657	4,587	70
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	424,665	28,724	453,389	453,389	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	122,868	(1,500)	121,368	115,009	6,359
Other Salaries	6,660	-	6,660	2,219	4,441
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	10,089	4,300	14,389	11,020	3,369
Supplies and Materials	8,982	(779)	8,203	7,977	226
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	573,264	30,745	604,009	589,614	14,395
Undist. Expend. - Custodial Services					
Salaries	-	1,500	1,500	-	1,500
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	1,500	1,500	-	1,500
Security					
Salaries	30,182	19,012	49,194	48,959	235
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	30,182	19,012	49,194	48,959	235
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	15,000	(1,080)	13,920	13,665	255
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	15,000	(1,080)	13,920	13,665	255

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

SCHOOL: LANGSTON HUGHES SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions					-
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 1,220,371	-	\$ 1,220,371	\$ 1,208,694	\$ 11,677
TOTAL UNALLOCATED BENEFITS	1,220,371	-	1,220,371	1,208,694	11,677
TOTAL UNDISTRIBUTED EXPENDITURES	2,682,548	\$ (93,993)	2,588,555	2,550,168	38,387
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	6,038,188	(220,171)	5,818,017	5,655,267	162,750
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		7,200	7,200		7,200
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist. Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	-	7,200	7,200	-	7,200
TOTAL CAPITAL OUTLAY	-	7,200	7,200	-	7,200
TOTAL SCHOOL BASED EXPENDITURES	6,038,188	(212,971)	5,825,217	5,655,267	169,950
Other Financing Sources:					
Operating Transfer In	6,038,188	(212,971)	5,825,217	5,655,267	169,950
Total Other Financing Sources:	6,038,188	(212,971)	5,825,217	5,655,267	169,950
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, 2016**

**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>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 97,321	-	\$ 97,321	\$ 94,210	\$ 3,111
Grades 1-5 - Salaries of Teachers	1,988,738	\$ (87,643)	1,901,095	1,809,727	91,368
Grades 6-8 - Salaries of Teachers	818,581	(2,947)	815,634	785,157	30,477
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	28,761	25,448	54,209	54,208	1
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	50,285	-	50,285	41,521	8,764
General Supplies	87,427	-	87,427	57,427	30,000
Textbooks	1,800	-	1,800	1,800	-
Other Objects	9,000	-	9,000	4,898	4,102
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>3,081,913</u>	<u>(65,142)</u>	<u>3,016,771</u>	<u>2,847,148</u>	<u>169,623</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	323,217	(27,540)	295,677	268,898	26,779
Other Salaries for Instruction	75,590	-	75,590	64,849	10,741
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	5,000	-	5,000	3,813	1,187
Textbooks	-	-	-	-	-
Other Objects	1,000	-	1,000	-	1,000
Total Learning and/or Language Disabilities	<u>404,807</u>	<u>(27,540)</u>	<u>377,267</u>	<u>337,560</u>	<u>39,707</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	55,438	(54,013)	1,425	1,425	-
Other Salaries for Instruction	-	26,007	26,007	26,007	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	<u>55,438</u>	<u>(28,006)</u>	<u>27,432</u>	<u>27,432</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, 2016

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

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 162,368	-	\$ 162,368	\$ 160,531	\$ 1,837
Other Salaries for Instruction	28,380	\$ 28,455	56,835	56,834	1
General Supplies	2,000	-	2,000	1,849	151
Textbooks	1,000	-	1,000	749	251
Other Objects	700	-	700	-	700
Total Resource Room/Resource Center	<u>194,448</u>	<u>28,455</u>	<u>222,903</u>	<u>219,963</u>	<u>2,940</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>654,693</u>	<u>(27,091)</u>	<u>627,602</u>	<u>584,955</u>	<u>42,647</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	7,735	14,035	14,034	1
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>7,735</u>	<u>14,035</u>	<u>14,034</u>	<u>1</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>3,742,906</u>	<u>(84,498)</u>	<u>3,658,408</u>	<u>3,446,137</u>	<u>212,271</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	117,310	(20,308)	97,002	97,002	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,000	-	1,000	1,000	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>118,310</u>	<u>(20,308)</u>	<u>98,002</u>	<u>98,002</u>	<u>-</u>
Undistributed Expenditures - Health Services					
Salaries	96,297	-	96,297	93,285	3,012
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	4,200	-	4,200	2,924	1,276
Total Undistributed Expenditures - Health Services	<u>100,497</u>	<u>-</u>	<u>100,497</u>	<u>96,209</u>	<u>4,288</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

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

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 102,171	\$ 39,715	\$ 141,886	\$ 141,885	\$ 1
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	<u>102,171</u>	<u>39,715</u>	<u>141,886</u>	<u>141,885</u>	<u>1</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	172,228	24,580	196,808	196,808	-
Salaries of Secr and Clerical Assist.	16,389	(16,389)	-	-	-
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	1,000	-	1,000	-	1,000
Total Undist. Expend. - Improvement of Inst. Serv.	<u>189,617</u>	<u>8,191</u>	<u>197,808</u>	<u>196,808</u>	<u>1,000</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	100,921	-	100,921	92,957	7,964
Purchased Professional and Technical Services	28,270	-	28,270	3,852	24,418
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	37,170	-	37,170	32,259	4,911
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>166,361</u>	<u>-</u>	<u>166,361</u>	<u>129,068</u>	<u>37,293</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	5,050	-	5,050	1,422	3,628
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	2,500	-	2,500	1,929	571
Total Undist. Expend. - Instructional Staff Training Serv.	<u>7,550</u>	<u>-</u>	<u>7,550</u>	<u>3,351</u>	<u>4,199</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	280,672	18,082	298,754	298,754	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	59,427	15,314	74,741	69,741	5,000
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	11,000	(98)	10,902	6,081	4,821
Supplies and Materials	5,500	-	5,500	2,453	3,047
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>356,599</u>	<u>33,298</u>	<u>389,897</u>	<u>377,029</u>	<u>12,868</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	60,174	-	60,174	54,967	5,207
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>60,174</u>	<u>-</u>	<u>60,174</u>	<u>54,967</u>	<u>5,207</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	7,400	98	7,498	6,063	1,435
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>7,400</u>	<u>98</u>	<u>7,498</u>	<u>6,063</u>	<u>1,435</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

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

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 50,054	\$ (50,054)			-
Other Retirement Contributions - PERS	33,618	-	\$ 33,618	\$ 33,618	-
Health Benefits	1,140,968	(75,979)	1,064,989	1,051,612	\$ 13,377
TOTAL UNALLOCATED BENEFITS	1,224,640	(126,033)	1,098,607	1,085,230	13,377
TOTAL UNDISTRIBUTED EXPENDITURES	2,333,319	(65,039)	2,268,280	2,188,612	79,668
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	6,076,225	(149,537)	5,926,688	5,634,749	291,939
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		2,947	2,947	2,947	-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education					
School Sponsored and Other Instructional Program					
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Total Equipment	-	2,947	2,947	2,947	-
TOTAL CAPITAL OUTLAY	-	2,947	2,947	2,947	-
TOTAL SCHOOL BASED EXPENDITURES	6,076,225	(146,590)	5,929,635	5,637,696	291,939
Other Financing Sources:					
Operating Transfer In	6,076,225	(146,590)	5,929,635	5,637,696	291,939
Total Other Financing Sources:	6,076,225	(146,590)	5,929,635	5,637,696	291,939
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, 2016

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	\$ 173,956	\$ (59,560)	\$ 114,396	\$ 114,396	-
Grades 1-5 - Salaries of Teachers	1,592,375	(132,480)	1,459,895	1,425,817	\$ 34,078
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	82,905	(4,500)	78,405	47,779	30,626
Purchased Professional-Educational Services	16,701	(2,800)	13,901	13,200	701
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	35,998	2,700	38,698	34,623	4,075
General Supplies	3,451	16,000	19,451	17,201	2,250
Textbooks	2,350	-	2,350	2,277	73
Other Objects	5,000	220	5,220	5,212	8
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>1,912,736</u>	<u>(180,420)</u>	<u>1,732,316</u>	<u>1,660,505</u>	<u>71,811</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	-	29,536	29,536	29,536	-
Other Salaries for Instruction	-	13,278	13,278	13,278	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	2,825	1,000	3,825	3,571	254
Textbooks	1,000	(1,000)	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	<u>3,825</u>	<u>42,814</u>	<u>46,639</u>	<u>46,385</u>	<u>254</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	108,937	-	108,937	104,765	4,172
Other Salaries for Instruction	46,221	-	46,221	18,419	27,802
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	2,250	1,000	3,250	2,316	934
Textbooks	1,000	(1,000)	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	<u>158,408</u>	<u>-</u>	<u>158,408</u>	<u>125,500</u>	<u>32,908</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, 2016

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 53,812	-	\$ 53,812		\$ 53,812
Other Salaries for Instruction	82,317	\$ 18,916	101,233	\$ 101,233	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>136,129</u>	<u>18,916</u>	<u>155,045</u>	<u>101,233</u>	<u>53,812</u>
Autism:					
Salaries of Teachers	175,019	-	175,019	168,223	6,796
Other Salaries for Instruction	97,468	-	97,468	67,126	30,342
General Supplies	4,000	1,000	5,000	3,111	1,889
Textbooks	1,500	(1,000)	500	-	500
Other Objects	-	-	-	-	-
Total Autism	<u>277,987</u>	<u>-</u>	<u>277,987</u>	<u>238,460</u>	<u>39,527</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	54,281	-	54,281	52,173	2,108
Other Salaries for Instruction	27,058	10,248	37,306	37,306	-
General Supplies	1,500	-	1,500	1,338	162
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>82,839</u>	<u>10,248</u>	<u>93,087</u>	<u>90,817</u>	<u>2,270</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>659,188</u>	<u>71,978</u>	<u>731,166</u>	<u>602,395</u>	<u>128,771</u>
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	2,019	-	2,019	1,979	40
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>2,019</u>	<u>-</u>	<u>2,019</u>	<u>1,979</u>	<u>40</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,573,943</u>	<u>(108,442)</u>	<u>2,465,501</u>	<u>2,264,879</u>	<u>\$ 200,622</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	62,340	-	62,340	57,468	4,872
Other Purchased Services (400-500 series)	500	(500)	-	-	-
Supplies and Materials	300	-	300	133	167
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>63,140</u>	<u>(500)</u>	<u>62,640</u>	<u>57,601</u>	<u>5,039</u>
Undistributed Expenditures - Health Services					
Salaries	81,425	-	81,425	78,303	3,122
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,900	(300)	1,600	677	923
Total Undistributed Expenditures - Health Services	<u>83,325</u>	<u>(300)</u>	<u>83,025</u>	<u>78,980</u>	<u>4,045</u>

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016**

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 50,100	-	\$ 50,100	\$ 48,419	\$ 1,681
Salaries of Secretarial and Clerical Assistants		-		-	-
Other Salaries		-		-	-
Other Purchased Services (400-500 series)		-		-	-
Supplies and Materials		-		-	-
Other Objects		-		-	-
Total Undist. Expend. - Guidance	50,100	-	50,100	48,419	1,681
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-		-	-
Salaries of Other Professional Staff	190,831	\$ 20,033	210,864	210,864	-
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.	190,831	20,033	210,864	210,864	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	73,216	22,412	95,628	95,628	-
Purchased Professional and Technical Services		-		-	-
Other Purchased Services (400-500 series)	1,283	-	1,283	1,283	-
Supplies and Materials	51,119	-	51,119	49,143	1,976
Other Objects		-		-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	125,618	22,412	148,030	146,054	1,976
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	1,425	-	1,425	-	1,425
Other Purchased Professional & Technical Services		-		-	-
Other Purchased Services (400-500 series)	1,320	800	2,120	1,101	1,019
Supplies and Materials		-		-	-
Total Undist. Expend. - Instructional Staff Training Serv.	2,745	800	3,545	1,101	2,444
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	167,263	10,904	178,167	178,167	-
Salaries of Other Professional Staff		-		-	-
Salaries of Secretarial and Clerical Assistants	83,244	824	84,068	84,068	-
Other Salaries	500	4,098	4,598	4,598	-
Purchased Professional and Technical Services		-		-	-
Other Purchased Services (400-500 series)	12,551	-	12,551	6,865	5,686
Supplies and Materials	17,636	(410)	17,226	15,502	1,724
Other Objects		-		-	-
Total Undist. Expend. - Support Serv. - School Admin.	281,194	15,416	296,610	289,200	7,410
Undist. Expend. - Custodial Services					
Salaries		-		-	-
General Supplies		-		-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	30,080	946	31,026	29,951	1,075
Purchased Professional and Technical Services		-		-	-
General Supplies		-		-	-
Total Undist. Expend. - Security	30,080	946	31,026	29,951	1,075
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-		-	-
Contract Services - (Between Home and School) - Vendors		-		-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	4,900	190	5,090	2,070	3,020
Contr Serv (Regular Students) - ESCs & CTSA		-		-	-
Total Undist. Expend. - Student Transportation Serv.	4,900	190	5,090	2,070	3,020

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 894,670	\$ (42,003)	\$ 852,667	\$ 844,924	\$ 7,743
TOTAL UNALLOCATED BENEFITS	894,670	(42,003)	852,667	844,924	7,743
TOTAL UNDISTRIBUTED EXPENDITURES	1,726,603	16,994	1,743,597	1,709,164	34,433
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	4,300,546	(91,448)	4,209,098	3,974,043	235,055
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education					
School Sponsored and Other Instructional Program					
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	4,300,546	(91,448)	4,209,098	3,974,043	235,055
Other Financing Sources:					
Operating Transfer In	4,300,546	(91,448)	4,209,098	3,974,043	235,055
Total Other Financing Sources:	4,300,546	(91,448)	4,209,098	3,974,043	235,055
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, 2016**

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	\$ 379,451	\$ (143,159)	\$ 236,292	\$ 236,292	-
Grades 1-5 - Salaries of Teachers	1,987,657	46,991	2,034,648	2,034,648	-
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction	-	-	-	-	-
Other Salaries for Instruction	212,380	82,294	294,674	108,848	\$ 185,826
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	14,088	(5,913)	8,175	5,292	2,883
General Supplies	100,693	50,511	151,204	136,219	14,985
Textbooks	4,000	3,173	7,173	6,891	282
Other Objects	6,000	(2,300)	3,700	2,523	1,177
	<u>2,704,269</u>	<u>31,597</u>	<u>2,735,866</u>	<u>2,530,713</u>	<u>205,153</u>
TOTAL REGULAR PROGRAMS - INSTRUCTION					
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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	-	-	-	-	-
	<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	-	-	-	-	-
Other Salaries for Instruction	27,058	(26,285)	773	-	773
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Learning and/or Language Disabilities	<u>27,058</u>	<u>(26,285)</u>	<u>773</u>	<u>-</u>	<u>773</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	126,873	-	126,873	68,273	58,600
Other Salaries for Instruction	108,433	-	108,433	84,251	24,182
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	6,000	(6,000)	-	-	-
Textbooks	1,000	(1,000)	-	-	-
Other Objects	510	(510)	-	-	-
	<u>242,816</u>	<u>(7,510)</u>	<u>235,306</u>	<u>152,524</u>	<u>82,782</u>
Total Behavioral Disabilities	<u>242,816</u>	<u>(7,510)</u>	<u>235,306</u>	<u>152,524</u>	<u>82,782</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, 2016

SCHOOL: DIONNE WARWICK INSTITUTE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 260,984	-	\$ 260,984	\$ 202,606	\$ 58,378
Other Salaries for Instruction	54,115	-	54,115	26,007	28,108
General Supplies	4,010	\$ (1,501)	2,509	2,509	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>319,109</u>	<u>(1,501)</u>	<u>317,608</u>	<u>231,122</u>	<u>86,486</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>588,983</u>	<u>(35,296)</u>	<u>553,687</u>	<u>383,646</u>	<u>\$ 170,041</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	5,688	-	5,688	1,979	3,709
Purchased Services (300-500 series)	25,770	(1,176)	24,594	24,594	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>31,458</u>	<u>(1,176)</u>	<u>30,282</u>	<u>26,573</u>	<u>3,709</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>3,324,710</u>	<u>(4,875)</u>	<u>3,319,835</u>	<u>2,940,932</u>	<u>378,903</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	70,823	(2,750)	68,073	68,073	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	500	(1)	499	498	1
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>71,323</u>	<u>(2,751)</u>	<u>68,572</u>	<u>68,571</u>	<u>1</u>
Undistributed Expenditures - Health Services					
Salaries	88,098	-	88,098	84,677	3,421
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	2,500	(46)	2,454	2,454	-
Total Undistributed Expenditures - Health Services	<u>90,598</u>	<u>(46)</u>	<u>90,552</u>	<u>87,131</u>	<u>3,421</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

SCHOOL: DIONNE WARWICK INSTITUTE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 67,702	-	\$ 67,702	\$ 65,073	\$ 2,629
Salaries of Secretarial and Clerical Assistants				-	-
Other Salaries				-	-
Other Purchased Services (400-500 series)				-	-
Supplies and Materials	500	(4)	496	474	22
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	<u>68,202</u>	<u>(4)</u>	<u>68,198</u>	<u>65,547</u>	<u>2,651</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	141,260	19,242	160,502	160,502	-
Salaries of Secr and Clerical Assist.		-		-	-
Purchased Prof- Educational Services	15,000	(15,000)			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>156,260</u>	<u>4,242</u>	<u>160,502</u>	<u>160,502</u>	<u>-</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	134,053	-	134,053	125,061	8,992
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	1,542	(105)	1,437	1,437	-
Supplies and Materials	3,584	1,759	5,343	4,430	913
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>139,179</u>	<u>1,654</u>	<u>140,833</u>	<u>130,928</u>	<u>9,905</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	5,000	(5,000)			-
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	1,000	(1,000)			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>6,000</u>	<u>(6,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	245,939	13,614	259,553	259,553	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	105,984	-	105,984	102,183	3,801
Other Salaries		-			-
Purchased Professional and Technical Services	2,000	(2,000)			-
Other Purchased Services (400-500 series)	11,783	(4,860)	6,923	5,870	1,053
Supplies and Materials	25,694	(4,616)	21,078	20,922	156
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>391,400</u>	<u>2,138</u>	<u>393,538</u>	<u>388,528</u>	<u>5,010</u>
Undist. Expend. - Custodial Services					
Salaries	8,870	-	8,870		8,870
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	<u>8,870</u>	<u>-</u>	<u>8,870</u>	<u>-</u>	<u>8,870</u>
Security					
Salaries	34,678	16,118	50,796	43,696	7,100
Purchased Professional and Technical Services		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>34,678</u>	<u>16,118</u>	<u>50,796</u>	<u>43,696</u>	<u>7,100</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend	4,500	-	4,500	2,210	2,290
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>4,500</u>	<u>-</u>	<u>4,500</u>	<u>2,210</u>	<u>2,290</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

SCHOOL: DIONNE WARWICK INSTITUTE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 999,972	\$ (65,988)	\$ 933,984	\$ 922,532	\$ 11,452
TOTAL UNALLOCATED BENEFITS	999,972	(65,988)	933,984	922,532	11,452
TOTAL UNDISTRIBUTED EXPENDITURES	1,970,982	(50,637)	1,920,345	1,869,645	50,700
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	5,295,692	(55,512)	5,240,180	4,810,577	429,603
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		1,916	1,916	1,916	-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction		-			-
Undistributed Expenditures - Instructional Staff		-	-	-	-
Undist. Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Total Equipment	-	1,916	1,916	1,916	-
TOTAL CAPITAL OUTLAY	-	1,916	1,916	1,916	-
TOTAL SCHOOL BASED EXPENDITURES	5,295,692	(53,596)	5,242,096	4,812,493	429,603
Other Financing Sources:					
Operating Transfer In	5,295,692	(53,596)	5,242,096	4,812,493	429,603
Total Other Financing Sources:	5,295,692	(53,596)	5,242,096	4,812,493	429,603
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, 2016

SCHOOL: ECOLE' TOUSSAINT LOUVERTURE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 161,015	-	\$ 161,015	\$ 154,763	\$ 6,252
Grades 1-5 - Salaries of Teachers	1,434,244	\$ (47,294)	1,386,950	1,373,182	13,768
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	56,452	100	56,552	54,360	2,192
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	33,000	-	33,000	32,176	824
General Supplies	44,313	1,036	45,349	44,274	1,075
Textbooks	2,940	(36)	2,904	2,904	-
Other Objects	3,000	1,000	4,000	2,049	1,951
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>1,734,964</u>	<u>(45,194)</u>	<u>1,689,770</u>	<u>1,663,708</u>	<u>26,062</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	77,066	-	77,066	74,073	2,993
Other Salaries for Instruction	17,729	-	17,729	17,041	688
General Supplies	2,382	-	2,382	2,206	176
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	<u>97,177</u>	<u>-</u>	<u>97,177</u>	<u>93,320</u>	<u>3,857</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	-	33,089	33,089	33,089	-
Other Salaries for Instruction	40,351	-	40,351	38,784	1,567
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	3,800	-	3,800	3,692	108
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	<u>44,151</u>	<u>33,089</u>	<u>77,240</u>	<u>75,565</u>	<u>1,675</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, 2016

SCHOOL: ECOLE' TOUSSAINT LOUVERTURE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 100,025	-	\$ 100,025	\$ 96,170	\$ 3,855
Other Salaries for Instruction	73,138	-	73,138	62,020	11,118
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	173,163	-	173,163	158,190	14,973
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	314,491	\$ 33,089	347,580	327,075	20,505
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	-	-	-	-	-
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	2,019	-	2,019	1,979	40
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	2,019	-	2,019	1,979	40
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	2,051,474	(12,105)	2,039,369	1,992,762	46,607
Undistributed Expend. - Attend. & Social Work					
Salaries	119,677	-	119,677	115,122	4,555
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	119,677	-	119,677	115,122	4,555
Undistributed Expenditures - Health Services					
Salaries	73,216	(11,640)	61,576	61,576	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,230	-	1,230	1,225	5
Total Undistributed Expenditures - Health Services	74,446	(11,640)	62,806	62,801	5

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

SCHOOL: ECOLE' TOUSSAINT LOUVERTURE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	-	-	-	-	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	\$ 140,357	-	\$ 140,357	\$ 135,242	\$ 5,115
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.	140,357	-	140,357	135,242	5,115
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	130,150	\$ (57,477)	72,673	72,673	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	3,000	-	3,000	1,259	1,741
Supplies and Materials	1,490	-	1,490	1,490	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	134,640	(57,477)	77,163	73,932	3,231
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	3,540	(2,000)	1,540	1,112	428
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	3,540	(2,000)	1,540	1,112	428
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	136,028	12,114	148,142	148,142	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	82,949	8,130	91,079	91,079	-
Other Salaries	-	1,677	1,677	1,677	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	6,000	1,000	7,000	6,084	916
Supplies and Materials	15,337	-	15,337	14,391	946
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	240,314	22,921	263,235	261,373	1,862
Undist. Expend. - Custodial Services					
Salaries	-	864	864	864	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	864	864	864	-
Security					
Salaries	31,968	(700)	31,268	29,743	1,525
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	31,968	(700)	31,268	29,743	1,525
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,650	(1,000)	4,650	3,167	1,483
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	5,650	(1,000)	4,650	3,167	1,483

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

SCHOOL: ECOLE' TOUSSAINT LOUVERTURE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions					-
Other Retirement Contributions - PERS					-
Health Benefits	\$ 782,800	\$ (58,774)	\$ 724,026	\$ 716,030	\$ 7,996
TOTAL UNALLOCATED BENEFITS	782,800	(58,774)	724,026	716,030	7,996
TOTAL UNDISTRIBUTED EXPENDITURES	1,533,392	(107,806)	1,425,586	1,399,386	26,200
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	3,584,866	(119,911)	3,464,955	3,392,148	72,807
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist. Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	3,584,866	(119,911)	3,464,955	3,392,148	72,807
Other Financing Sources:					
Operating Transfer In	3,584,866	(119,911)	3,464,955	3,392,148	72,807
Total Other Financing Sources:	3,584,866	(119,911)	3,464,955	3,392,148	72,807
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, 2016

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	\$ 271,596	\$ (45,461)	\$ 226,135	\$ 226,135	-
Grades 1-5 - Salaries of Teachers	1,502,780	(103,062)	1,399,718	1,396,304	\$ 3,414
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	57,688	-	57,688	46,649	11,039
Purchased Professional-Educational Services	375	(375)	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	52,578	(4,390)	48,188	41,977	6,211
General Supplies	35,750	4,500	40,250	37,521	2,729
Textbooks	500	(500)	-	-	-
Other Objects	3,840	(816)	3,024	3,021	3
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,925,107	(150,104)	1,775,003	1,751,607	23,396
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	59,899	-	59,899	51,873	8,026
Other Salaries for Instruction	27,058	-	27,058	26,557	501
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	1,000	(1,000)	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	87,957	(1,000)	86,957	78,430	8,527
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	60,211	-	60,211	57,873	2,338
Other Salaries for Instruction	99,465	3,544	103,009	91,423	11,586
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	2,844	(2,844)	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	162,520	700	163,220	149,296	13,924
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, 2016

SCHOOL: GORDON PARKS 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	\$ 131,242	-	\$ 131,242	\$ 126,146	\$ 5,096
Other Salaries for Instruction	83,485	-	83,485	75,717	7,768
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>214,727</u>	<u>-</u>	<u>214,727</u>	<u>201,863</u>	<u>12,864</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>465,204</u>	<u>\$ (300)</u>	<u>464,904</u>	<u>429,589</u>	<u>35,315</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	2,000	-	2,000	1,979	21
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>1,979</u>	<u>21</u>
Total Instruction	<u>2,392,311</u>	<u>(150,404)</u>	<u>2,241,907</u>	<u>2,183,175</u>	<u>58,732</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	111,242	-	111,242	106,166	5,076
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	320	-	320	284	36
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>111,562</u>	<u>-</u>	<u>111,562</u>	<u>106,450</u>	<u>5,112</u>
Undistributed Expenditures - Health Services					
Salaries	56,884	36,106	92,990	92,990	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	2,040	-	2,040	2,020	20
Total Undistributed Expenditures - Health Services	<u>58,924</u>	<u>36,106</u>	<u>95,030</u>	<u>95,010</u>	<u>20</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

SCHOOL: GORDON PARKS ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	-	-	-	-	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	\$ 122,393	\$ 68,487	\$ 190,880	\$ 190,880	-
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	1,500	-	1,500	197	\$ 1,303
Total Undist. Expend. - Improvement of Inst. Serv.	123,893	68,487	192,380	191,077	1,303
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	66,037	(34,300)	31,737	31,737	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	3,530	(1,500)	2,030	1,401	629
Supplies and Materials	20,785	(200)	20,585	20,078	507
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	90,352	(36,000)	54,352	53,216	1,136
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	10,000	-	10,000	9,900	100
Other Purchased Professional & Technical Services					
Other Purchased Services (400-500 series)	640	(300)	340	240	100
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	10,640	(300)	10,340	10,140	200
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	133,706	11,206	144,912	144,911	1
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	65,657	500	66,157	65,640	517
Other Salaries		-			-
Purchased Professional and Technical Services					
Other Purchased Services (400-500 series)	6,489	(598)	5,891	4,776	1,115
Supplies and Materials	4,355	500	4,855	3,720	1,135
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	210,207	11,608	221,815	219,047	2,768
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	28,655	(2,000)	26,655	25,772	883
Purchased Professional and Technical Services		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	28,655	(2,000)	26,655	25,772	883
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend	3,650	914	4,564	3,141	1,423
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	3,650	914	4,564	3,141	1,423

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

SCHOOL: GORDON PARKS ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 22,807	\$ (22,807)			-
Other Retirement Contributions - PERS	22,442	-	\$ 22,442	\$ 22,442	-
Health Benefits	841,209	(49,825)	791,384	781,743	\$ 9,641
TOTAL UNALLOCATED BENEFITS	886,458	(72,632)	813,826	804,185	9,641
TOTAL UNDISTRIBUTED EXPENDITURES	1,524,341	6,183	1,530,524	1,508,038	22,486
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	3,916,652	(144,221)	3,772,431	3,691,213	81,218
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	3,916,652	(144,221)	3,772,431	3,691,213	81,218
Other Financing Sources:					
Operating Transfer In	3,916,652	(144,221)	3,772,431	3,691,213	81,218
Total Other Financing Sources:	3,916,652	(144,221)	3,772,431	3,691,213	81,218
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, 2016

SCHOOL: TYSON ELEMENTARY SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 304,508	\$ (27,524)	\$ 276,984	\$ 276,984	-
Grades 1-5 - Salaries of Teachers	2,004,200	9,489	2,013,689	1,941,047	\$ 72,642
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	143,577	-	143,577	108,353	35,224
Purchased Professional-Educational Services	7,926	2,000	9,926	7,200	2,726
Purchased Technical Services	7,845	(3,430)	4,415	4,415	-
Other Purchased Services (400-500 series)	44,230	(3,500)	40,730	29,473	11,257
General Supplies	102,036	5,000	107,036	102,558	4,478
Textbooks	3,349	(2,460)	889	889	-
Other Objects	5,815	1,351	7,166	4,831	2,335
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>2,623,486</u>	<u>(19,074)</u>	<u>2,604,412</u>	<u>2,475,750</u>	<u>128,662</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	147,758	-	147,758	137,282	10,476
Other Salaries for Instruction	55,260	-	55,260	45,020	10,240
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	2,340	(303)	2,037	1,999	38
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	<u>205,358</u>	<u>(303)</u>	<u>205,055</u>	<u>184,301</u>	<u>20,754</u>
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers	54,115	-	54,115	20,989	33,126
Other Salaries for Instruction	-	50,857	50,857	50,856	1
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	1,860	(1,048)	812	600	212
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	<u>55,975</u>	<u>49,809</u>	<u>105,784</u>	<u>72,445</u>	<u>33,339</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, 2016

SCHOOL: TYSON ELEMENTARY SCHOOL	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Resource Room/Resource Center:					
Salaries of Teachers	\$ 230,342	\$ (66,944)	\$ 163,398	\$ 138,190	\$ 25,208
Other Salaries for Instruction	109,005	-	109,005	26,557	82,448
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>339,347</u>	<u>(66,944)</u>	<u>272,403</u>	<u>164,747</u>	<u>107,656</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	92,290	-	92,290	88,706	3,584
Other Salaries for Instruction	57,723	16,087	73,810	73,810	-
General Supplies	1,400	-	1,400	1,349	51
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>151,413</u>	<u>16,087</u>	<u>167,500</u>	<u>163,865</u>	<u>3,635</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>752,093</u>	<u>(1,351)</u>	<u>750,742</u>	<u>585,358</u>	<u>165,384</u>
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	1,980	-	1,980	1,979	1
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>1,980</u>	<u>-</u>	<u>1,980</u>	<u>1,979</u>	<u>1</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>3,377,559</u>	<u>(20,425)</u>	<u>3,357,134</u>	<u>3,063,087</u>	<u>294,047</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	109,437	-	109,437	103,265	6,172
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>109,437</u>	<u>-</u>	<u>109,437</u>	<u>103,265</u>	<u>6,172</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

SCHOOL: TYSON ELEMENTARY SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Health Services					
Salaries	\$ 100,921	\$ (17,215)	\$ 83,706	\$ 83,706	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	4,200	(2,346)	1,854	1,353	\$ 501
Total Undistributed Expenditures - Health Services	105,121	(19,561)	85,560	85,059	501
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	64,165	(12,416)	51,749	51,749	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	64,165	(12,416)	51,749	51,749	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	273,578	(90,629)	182,949	182,949	-
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.	273,578	(90,629)	182,949	182,949	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	163,947	3,035	166,982	166,981	1
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	1,620	(157)	1,463	1,463	-
Supplies and Materials	4,000	(1,694)	2,306	2,296	10
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	169,567	1,184	170,751	170,740	11
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	2,000	(2,000)	-	-	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	1,429	(1,429)	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	3,429	(3,429)	-	-	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	239,633	20,770	260,403	260,403	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	102,587	4,110	106,697	106,196	501
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	2,996	(2,091)	905	905	-
Supplies and Materials	1,938	400	2,338	1,499	839
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	347,154	23,189	370,343	369,003	1,340
Undist. Expend. - Custodial Services					
Salaries	18,456	-	18,456	17,842	614
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	18,456	-	18,456	17,842	614

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

SCHOOL: TYSON ELEMENTARY SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Security					
Salaries	\$ 58,570	\$ 4,441	\$ 63,011	\$ 36,468	\$ 26,543
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	58,570	4,441	63,011	36,468	26,543
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)					
Contract Services - (Between Home and School) - Vendors					
Contr Serv (Oth. than Bet Home & Sch)-Vend	8,000	(500)	7,500	7,387	113
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	8,000	(500)	7,500	7,387	113
UNALLOCATED BENEFITS					
Social Security Contributions	21,285	(21,285)			-
Other Retirement Contributions - PERS	28,392	-	28,392	28,392	-
Health Benefits	1,043,488	(58,903)	984,585	970,263	14,322
TOTAL UNALLOCATED BENEFITS	1,093,165	(80,188)	1,012,977	998,655	14,322
TOTAL UNDISTRIBUTED EXPENDITURES	2,250,642	(177,909)	2,072,733	2,023,117	49,616
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	5,628,201	(198,334)	5,429,867	5,086,204	343,663
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist. Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	5,628,201	(198,334)	5,429,867	5,086,204	343,663
Other Financing Sources:					
Operating Transfer In	5,628,201	(198,334)	5,429,867	5,086,204	343,663
Total Other Financing Sources:	5,628,201	(198,334)	5,429,867	5,086,204	343,663
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, 2016**

SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 79,771	\$ 25,115	\$ 104,886	\$ 104,886	-
Grades 1-5 - Salaries of Teachers	1,382,729	(168,986)	1,213,743	1,209,794	\$ 3,949
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	27,058	-	27,058	26,007	1,051
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	200	-	200	-	200
Other Purchased Services (400-500 series)	35,205	3,578	38,783	28,014	10,769
General Supplies	29,158	(12,975)	16,183	13,452	2,731
Textbooks	3,490	-	3,490	-	3,490
Other Objects	3,770	-	3,770	1,531	2,239
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>1,561,381</u>	<u>(153,268)</u>	<u>1,408,113</u>	<u>1,383,684</u>	<u>24,429</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers	-	-	-	-	-
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, 2016

SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 53,969	\$ 919	\$ 54,888	\$ 54,888	-
Other Salaries for Instruction	82,340	-	82,340	53,136	\$ 29,204
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>136,309</u>	<u>919</u>	<u>137,228</u>	<u>108,024</u>	<u>29,204</u>
Autism:					
Salaries of Teachers	108,187	-	108,187	104,015	4,172
Other Salaries for Instruction	44,046	-	44,046	42,991	1,055
General Supplies	2,819	-	2,819	459	2,360
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	<u>155,052</u>	<u>-</u>	<u>155,052</u>	<u>147,465</u>	<u>7,587</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>291,361</u>	<u>919</u>	<u>292,280</u>	<u>255,489</u>	<u>36,791</u>
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	2,019	-	2,019	1,979	40
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>2,019</u>	<u>-</u>	<u>2,019</u>	<u>1,979</u>	<u>40</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>1,854,761</u>	<u>(152,349)</u>	<u>1,702,412</u>	<u>1,641,152</u>	<u>\$ 61,260</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	22,555	-	22,555	21,957	598
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>22,555</u>	<u>-</u>	<u>22,555</u>	<u>21,957</u>	<u>598</u>
Undistributed Expenditures - Health Services					
Salaries	100,921	-	100,921	97,752	3,169
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,260	886	2,146	2,132	14
Total Undistributed Expenditures - Health Services	<u>102,181</u>	<u>886</u>	<u>103,067</u>	<u>99,884</u>	<u>3,183</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

SCHOOL: JOHNIE L. COCHRAN, JR. ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 73,944	-	\$ 73,944	\$ 71,073	\$ 2,871
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	73,944	-	73,944	71,073	2,871
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-	-	-	-
Salaries of Other Professional Staff	73,399	\$ 128,286	201,685	201,685	-
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)	1,050	-	1,050		1,050
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	74,449	128,286	202,735	201,685	1,050
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	155,176	-	155,176	149,179	5,997
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	1,197	8,572	9,769	2,081	7,688
Supplies and Materials	4,350	-	4,350	2,957	1,393
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	160,723	8,572	169,295	154,217	15,078
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-			-
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	2,500	220	2,720	350	2,370
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	2,500	220	2,720	350	2,370
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	117,318	9,968	127,286	127,286	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	106,576	7,815	114,391	113,359	1,032
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	6,620	-	6,620	4,337	2,283
Supplies and Materials	1,862	-	1,862	1,629	233
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	232,376	17,783	250,159	246,611	3,548
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	28,112	3,519	31,631	30,539	1,092
Purchased Professional and Technical Services		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	28,112	3,519	31,631	30,539	1,092
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-	-	-	-
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend	6,500	-	6,500	3,630	2,870
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	6,500	-	6,500	3,630	2,870

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			
Health Benefits	\$ 632,883	\$ (100,566)	\$ 532,317	\$ 525,981	\$ 6,336
TOTAL UNALLOCATED BENEFITS	632,883	(100,566)	532,317	525,981	6,336
TOTAL UNDISTRIBUTED EXPENDITURES	1,336,223	58,700	1,394,923	1,355,927	38,996
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	3,190,984	(93,649)	3,097,335	2,997,079	100,256
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	3,190,984	(93,649)	3,097,335	2,997,079	100,256
Other Financing Sources:					
Operating Transfer In	3,190,984	(93,649)	3,097,335	2,997,079	100,256
Total Other Financing Sources:	3,190,984	(93,649)	3,097,335	2,997,079	100,256
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, 2016

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	\$ 168,038	\$ (59,862)	\$ 108,176	\$ 108,176	-
Grades 1-5 - Salaries of Teachers	1,918,322	(70,290)	1,848,032	1,707,594	\$ 140,438
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction	-	-	-	-	-
Other Salaries for Instruction	109,947	-	109,947	53,857	56,090
Purchased Professional-Educational Services	3,400	(2,650)	750	750	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	60,773	-	60,773	57,182	3,591.00
General Supplies	109,291	4,934	114,225	111,443	2,782
Textbooks	9,439	(3,085)	6,354	6,066	288
Other Objects	12,750	-	12,750	11,170	1,580
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,391,960	(130,953)	2,261,007	2,056,238	204,769
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	-	-	-	-	-
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	161,406	-	161,406	156,563	4,843
Other Salaries for Instruction	44,880	-	44,880	42,484	2,396
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	3,340	-	3,340	3,339	1
Textbooks	370	-	370	-	370
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	209,996	-	209,996	202,386	7,610
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, 2016

SCHOOL: BANNEKER SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 100,921		\$ 100,921	\$ 97,002	\$ 3,919
Other Salaries for Instruction	84,209	-	84,209	80,034	4,175
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>185,130</u>	<u>-</u>	<u>185,130</u>	<u>177,036</u>	<u>8,094</u>
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction	81,745	-	81,745	77,518	4,227
General Supplies	2,090	-	2,090		2,090
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	<u>83,835</u>	<u>-</u>	<u>83,835</u>	<u>77,518</u>	<u>6,317</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>478,961</u>	<u>-</u>	<u>478,961</u>	<u>456,940</u>	<u>22,021</u>
Bilingual Education - Instruction					
Salaries of Teachers	384,272	-	384,272	302,358	81,914
Other Salaries for Instruction	104,349	\$ 23,121	127,470	127,400	70
General Supplies	10,670	-	10,670	10,542	128
Textbooks	2,330	(2,020)	310	272	38
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>501,621</u>	<u>21,101</u>	<u>522,722</u>	<u>440,572</u>	<u>82,150</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	8,076	-	8,076	1,979	6,097
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>8,076</u>	<u>-</u>	<u>8,076</u>	<u>1,979</u>	<u>6,097</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>3,380,618</u>	<u>(109,852)</u>	<u>3,270,766</u>	<u>2,955,729</u>	<u>315,037</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	107,437	-	107,437	103,945	3,492
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	306	-	306	255	51
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>107,743</u>	<u>-</u>	<u>107,743</u>	<u>104,200</u>	<u>3,543</u>
Undistributed Expenditures - Health Services					
Salaries	100,200	(11,297)	88,903	88,903	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	1,275	-	1,275	1,274	1
Total Undistributed Expenditures - Health Services	<u>101,475</u>	<u>(11,297)</u>	<u>90,178</u>	<u>90,177</u>	<u>1</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

SCHOOL: BANNEKER SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 90,986	-	\$ 90,986	\$ 87,453	\$ 3,533
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Total Undist. Expend. - Guidance	90,986	-	90,986	87,453	3,533
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	159,259	\$ 29,508	188,767	188,767	-
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.	159,259	29,508	188,767	188,767	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	158,397	(96,417)	61,980	61,980	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	1,626	(154)	1,472	1,472	-
Supplies and Materials		-			-
Other Objects		-			-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	160,023	(96,571)	63,452	63,452	-
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-			-
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	2,406	(1,226)	1,180	1,090	90
Supplies and Materials		-			-
Total Undist. Expend. - Instructional Staff Training Serv.	2,406	(1,226)	1,180	1,090	90
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	289,583	22,093	311,676	299,055	12,621
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	62,466	10,425	72,891	71,545	1,346
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	14,270	-	14,270	9,230	5,040
Supplies and Materials	11,314	-	11,314	8,870	2,444
Other Objects		-			-
Total Undist. Expend. - Support Serv. - School Admin.	377,633	32,518	410,151	388,700	21,451
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies		-			-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	52,260	1,020	53,280	28,522	24,758
Purchased Professional and Technical Services		-			-
General Supplies		-			-
Total Undist. Expend. - Security	52,260	1,020	53,280	28,522	24,758
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	11,900	-	11,900	8,145	3,755
Contr Serv (Regular Students) - ESCs & CTSA		-			-
Total Undist. Expend. - Student Transportation Serv.	11,900	-	11,900	8,145	3,755

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

SCHOOL: BANNEKER SCHOOL	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					-
Social Security Contributions					-
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 1,182,536	\$ (67,917)	\$ 1,114,619	\$ 1,104,358	\$ 10,261
TOTAL UNALLOCATED BENEFITS	<u>1,182,536</u>	<u>(67,917)</u>	<u>1,114,619</u>	<u>1,104,358</u>	<u>10,261</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>2,246,221</u>	<u>(113,965)</u>	<u>2,132,256</u>	<u>2,064,864</u>	<u>67,392</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>5,626,839</u>	<u>(223,817)</u>	<u>5,403,022</u>	<u>5,020,593</u>	<u>382,429</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		4,200	4,200	4,200	-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist. Expend. - Support Serv. - Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	<u>-</u>	<u>4,200</u>	<u>4,200</u>	<u>4,200</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>4,200</u>	<u>4,200</u>	<u>4,200</u>	<u>-</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>5,626,839</u>	<u>(219,617)</u>	<u>5,407,222</u>	<u>5,024,793</u>	<u>382,429</u>
Other Financing Sources:					
Operating Transfer In	5,626,839	(219,617)	5,407,222	5,024,793	382,429
Total Other Financing Sources:	<u>5,626,839</u>	<u>(219,617)</u>	<u>5,407,222</u>	<u>5,024,793</u>	<u>382,429</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, 2016

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	\$ 215,148	-	\$ 215,148	\$ 207,552	\$ 7,596
Grades 1-5 - Salaries of Teachers	1,719,333	\$ (58,744)	1,660,589	1,396,116	264,473
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	95,006	-	95,006	64,760	30,246
Purchased Professional-Educational Services	2,512	1,600	4,112	4,100	12
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	62,862	295	63,157	47,874	15,283
General Supplies	75,045	24,523	99,568	87,633	11,935
Textbooks	1,000	(1,000)	-	-	-
Other Objects	12,000	(4,000)	8,000	4,279	3,721
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,182,906	(37,326)	2,145,580	1,812,314	333,266
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	244,597	(22,788)	221,809	207,797	14,012
Other Salaries for Instruction	-	45,089	45,089	45,089	-
General Supplies	2,800	-	2,800	2,577	223
Textbooks	400	-	400	-	400
Other Objects	-	-	-	-	-
Total Cognitive - Mild	247,797	22,301	270,098	255,463	14,635
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	62,708	-	62,708	60,273	2,435
Other Salaries for Instruction	46,911	-	46,911	19,082	27,829
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	5,610	(2,500)	3,110	2,925	185
Textbooks	300	-	300	-	300
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	115,529	(2,500)	113,029	82,280	30,749
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, 2016

SCHOOL: GEORGE WASHINGTON CARVER INSTITUTE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 287,354	-	\$ 287,354	\$ 209,382	\$ 77,972
Other Salaries for Instruction	110,119	\$ 118	110,237	110,236	1.00
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>397,473</u>	<u>118</u>	<u>397,591</u>	<u>319,618</u>	<u>77,973</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	27,120	(1,183)	25,937	25,937	-
Other Salaries for Instruction	-	27,120	27,120	26,722	398
General Supplies	2,000	-	2,000	1,965	35
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>29,120</u>	<u>25,937</u>	<u>55,057</u>	<u>54,624</u>	<u>433</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>789,919</u>	<u>45,856</u>	<u>835,775</u>	<u>711,985</u>	<u>123,790</u>
Bilingual Education - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	4,032	-	4,032	1,979	2,053
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>4,032</u>	<u>-</u>	<u>4,032</u>	<u>1,979</u>	<u>2,053</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>2,976,857</u>	<u>8,530</u>	<u>2,985,387</u>	<u>2,526,278</u>	<u>459,109</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	87,747	(12,397)	75,350	75,350	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	2,000	(1,000)	1,000	755	245
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>89,747</u>	<u>(13,397)</u>	<u>76,350</u>	<u>76,105</u>	<u>245</u>
Undistributed Expenditures - Health Services					
Salaries	81,215	-	81,215	78,721	2,494
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,500	-	1,500	443	1,057
Total Undistributed Expenditures - Health Services	<u>82,715</u>	<u>-</u>	<u>82,715</u>	<u>79,164</u>	<u>3,551</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

SCHOOL: GEORGE WASHINGTON CARVER INSTITUTE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 100,775	-	\$ 100,775	\$ 96,920	\$ 3,855
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	<u>100,775</u>	<u>-</u>	<u>100,775</u>	<u>96,920</u>	<u>3,855</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	135,214	\$ 69,717	204,931	204,930	1
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>135,214</u>	<u>69,717</u>	<u>204,931</u>	<u>204,930</u>	<u>1</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	209,608	(65,798)	143,810	143,810	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	4,420	(2,481)	1,939	1,479	460
Supplies and Materials	6,500	(31)	6,469	6,279	190
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>220,528</u>	<u>(68,310)</u>	<u>152,218</u>	<u>151,568</u>	<u>650</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	5,000	(4,490)	510	510	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	1,000	(1,000)	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>6,000</u>	<u>(5,490)</u>	<u>510</u>	<u>510</u>	<u>-</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	167,069	13,930	180,999	180,999	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	64,076	3,413	67,489	67,190	299
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	4,700	(969)	3,731	3,009	722
Supplies and Materials	6,645	-	6,645	5,015	1,630
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>242,490</u>	<u>16,374</u>	<u>258,864</u>	<u>256,213</u>	<u>2,651</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	30,212	(3,823)	26,389	25,438	951
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>30,212</u>	<u>(3,823)</u>	<u>26,389</u>	<u>25,438</u>	<u>951</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	9,984	(5,488)	4,496	4,299	197
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>9,984</u>	<u>(5,488)</u>	<u>4,496</u>	<u>4,299</u>	<u>197</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

SCHOOL: GEORGE WASHINGTON CARVER INSTITUTE	<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	\$ 32,985	\$ (32,985)			-
Other Retirement Contributions - PERS	31,334	-	\$ 31,334	\$ 31,334	-
Health Benefits	<u>1,078,477</u>	<u>(75,907)</u>	<u>1,002,570</u>	<u>993,198</u>	<u>\$ 9,372</u>
TOTAL UNALLOCATED BENEFITS	<u>1,142,796</u>	<u>(108,892)</u>	<u>1,033,904</u>	<u>1,024,532</u>	<u>9,372</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>2,060,461</u>	<u>(119,309)</u>	<u>1,941,152</u>	<u>1,919,679</u>	<u>21,473</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>5,037,318</u>	<u>(110,779)</u>	<u>4,926,539</u>	<u>4,445,957</u>	<u>480,582</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>5,037,318</u>	<u>(110,779)</u>	<u>4,926,539</u>	<u>4,445,957</u>	<u>480,582</u>
Other Financing Sources:					
Operating Transfer In	<u>5,037,318</u>	<u>(110,779)</u>	<u>4,926,539</u>	<u>4,445,957</u>	<u>480,582</u>
Total Other Financing Sources:	<u>5,037,318</u>	<u>(110,779)</u>	<u>4,926,539</u>	<u>4,445,957</u>	<u>480,582</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, 2016

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	\$ 1,689,704	\$ (93,218)	\$ 1,596,486	\$ 1,502,027	\$ 94,459
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	54,688	-	54,688	26,832	27,856
Purchased Professional-Educational Services		-			-
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	29,644	(1,450)	28,194	24,307	3,887
General Supplies	46,513	3,615	50,128	47,316	2,812
Textbooks	400	(400)			-
Other Objects	3,000	-	3,000	2,580	420
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,823,949	(91,453)	1,732,496	1,603,062	129,434
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	129,578	-	129,578	122,046	7,532
Other Salaries for Instruction	49,075	-	49,075	42,478	6,597
Purchased Professional-Educational Services	1,100	-	1,100		1,100
General Supplies	3,026	-	3,026	2,777	249
Textbooks	500	(500)			-
Other Objects	500	-	500	-	500
Total Learning and/or Language Disabilities	183,779	(500)	183,279	167,301	15,978
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, 2016

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 108,937	-	\$ 108,937	\$ 104,765	\$ 4,172
Other Salaries for Instruction	54,859	-	54,859	26,722	28,137
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	163,796	-	163,796	131,487	32,309
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	-	-	-	-	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	347,575	\$ (500)	347,075	298,788	48,287
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	1,980	-	1,980	1,979	1
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	1,980	-	1,980	1,979	1
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	2,173,504	(91,953)	2,081,551	1,903,829	177,722
Undistributed Expend. - Attend. & Social Work					
Salaries	36,737	903	37,640	37,639	1
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	36,737	903	37,640	37,639	1
Undistributed Expenditures - Health Services					
Salaries	92,290	-	92,290	88,866	3,424
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	4,400	-	4,400	2,503	1,897
Total Undistributed Expenditures - Health Services	96,690	-	96,690	91,369	5,321

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 72,280	-	\$ 72,280	\$ 69,473	\$ 2,807
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	<u>72,280</u>	<u>-</u>	<u>72,280</u>	<u>69,473</u>	<u>2,807</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	108,626	\$ 36,424	145,050	145,050	-
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>108,626</u>	<u>36,424</u>	<u>145,050</u>	<u>145,050</u>	<u>-</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	163,880	33,941	197,821	197,820	1
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	1,295	-	1,295	1,295	\$ -
Supplies and Materials	3,400	-	3,400	3,278	122
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>168,575</u>	<u>33,941</u>	<u>202,516</u>	<u>202,393</u>	<u>123</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	2,000	(1,400)	600	300	300
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>2,000</u>	<u>(1,400)</u>	<u>600</u>	<u>300</u>	<u>300</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	121,790	23,731	145,521	139,520	6,001
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	86,818	2,447	89,265	86,160	3,105
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	11,674	-	11,674	2,006	9,668
Supplies and Materials	2,000	-	2,000	1,976	24
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>222,282</u>	<u>26,178</u>	<u>248,460</u>	<u>229,662</u>	<u>18,798</u>
Undist. Expend. - Custodial Services					
Salaries	5,850	-	5,850	-	5,850
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	<u>5,850</u>	<u>-</u>	<u>5,850</u>	<u>-</u>	<u>5,850</u>
Security					
Salaries	26,758	400	27,158	26,462	696
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>26,758</u>	<u>400</u>	<u>27,158</u>	<u>26,462</u>	<u>696</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	6,000	500	6,500	5,656	844
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>6,000</u>	<u>500</u>	<u>6,500</u>	<u>5,656</u>	<u>844</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 26,105	\$ (26,105)			-
Other Retirement Contributions - PERS	19,757	-	\$ 19,757	\$ 19,757	-
Health Benefits	624,382	(107,300)	517,082	510,259	\$ 6,823
TOTAL UNALLOCATED BENEFITS	670,244	(133,405)	536,839	530,016	6,823
TOTAL UNDISTRIBUTED EXPENDITURES	1,416,042	(36,459)	1,379,583	1,338,020	41,563
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	3,589,546	(128,412)	3,461,134	3,241,849	219,285
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5	-	2,135	2,135	2,135	-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	-	2,135	2,135	2,135	-
TOTAL CAPITAL OUTLAY	-	2,135	2,135	2,135	-
TOTAL SCHOOL BASED EXPENDITURES	3,589,546	(126,277)	3,463,269	3,243,984	219,285
Other Financing Sources:					
Operating Transfer In	3,589,546	(126,277)	3,463,269	3,243,984	219,285
Total Other Financing Sources:	3,589,546	(126,277)	3,463,269	3,243,984	219,285
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, 2016

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	\$ 699,716	\$ (90,774)	\$ 608,942	\$ 603,892	\$ 5,050
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	162,141	(14,737)	147,404	138,909	8,495
Purchased Professional-Educational Services	2,935	-	2,935	1,125	1,810
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	10,924	9	10,933	8,482	2,451
General Supplies	25,021	(2,763)	22,258	18,973	3,285
Textbooks	-	-	-	-	-
Other Objects	2,000	-	2,000	505	1,495
TOTAL REGULAR PROGRAMS - INSTRUCTION	902,737	(108,265)	794,472	771,886	22,586
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	-	-	-	-	-
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

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	\$ 54,688	-	\$ 54,688	\$ 26,557	\$ 28,131
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Resource Room/Resource Center	54,688	-	54,688	26,557	28,131
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Autism	-	-	-	-	-
Preschool Disabilities - Full Time					
Salaries of Teachers	53,969	-	53,969	51,873	2,096
Other Salaries for Instruction	27,058	\$ 11,953	39,011	39,011	-
General Supplies	2,050	-	2,050		2,050
Textbooks		-			-
Other Objects		-			-
Total Preschool Disabilities - Full Time	83,077	11,953	95,030	90,884	4,146
TOTAL SPECIAL EDUCATION - INSTRUCTION	137,765	11,953	149,718	117,441	32,277
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	1,040,502	(96,312)	944,190	889,327	\$ 54,863
Undistributed Expend. - Attend. & Social Work					
Salaries	64,463	(40,946)	23,517	18,288	5,229
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Total Undistributed Expend. - Attend. & Social Work	64,463	(40,946)	23,517	18,288	5,229
Undistributed Expenditures - Health Services					
Salaries	72,832	(1,867)	70,965	70,965	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	2,500	23	2,523	2,523	-
Total Undistributed Expenditures - Health Services	75,332	(1,844)	73,488	73,488	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

SCHOOL: ALTHEA GIBSON ECE ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff		\$ 11,857	\$ 11,857	\$ 11,857	-
Salaries of Secretarial and Clerical Assistants		-	-	-	-
Other Salaries		-	-	-	-
Other Purchased Services (400-500 series)		-	-	-	-
Supplies and Materials		-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	-	11,857	11,857	11,857	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-	-	-	-
Salaries of Other Professional Staff	\$ 85,022	14,413	99,435	99,435	-
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.	85,022	14,413	99,435	99,435	-
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	1,276	2,366	2,366	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	1,090	1,276	2,366	2,366	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	120,137	7,149	127,286	127,286	-
Salaries of Other Professional Staff		-	-	-	-
Salaries of Secretarial and Clerical Assistants	104,227	2,922	107,149	107,149	-
Other Salaries		-	-	-	-
Purchased Professional and Technical Services		-	-	-	-
Other Purchased Services (400-500 series)	3,969	(2,353)	1,616	497	\$ 1,119
Supplies and Materials	3,810	(1,510)	2,300	1,435	865
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	232,143	6,208	238,351	236,367	1,984
Undist. Expend. - Custodial Services					
Salaries		173	173	173	-
General Supplies		-	-	-	-
Total Undist. Expend. - Custodial Services	-	173	173	173	-
Security					
Salaries	26,722	1,417	28,139	27,101	1,038
Purchased Professional and Technical Services		-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	26,722	1,417	28,139	27,101	1,038
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-	-	-	-
Contract Services - (Between Home and School) - Vendors		-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	2,504	-	2,504	2,236	268
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	2,504	-	2,504	2,236	268

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

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>
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 615,709	\$ (130,179)	\$ 485,530	\$ 480,731	\$ 4,799
TOTAL UNALLOCATED BENEFITS	<u>615,709</u>	<u>(130,179)</u>	<u>485,530</u>	<u>480,731</u>	<u>4,799</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,102,985</u>	<u>(137,625)</u>	<u>965,360</u>	<u>952,042</u>	<u>13,318</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>2,143,487</u>	<u>(233,937)</u>	<u>1,909,550</u>	<u>1,841,369</u>	<u>68,181</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>2,143,487</u>	<u>(233,937)</u>	<u>1,909,550</u>	<u>1,841,369</u>	<u>68,181</u>
Other Financing Sources:					
Operating Transfer In	2,143,487	(233,937)	1,909,550	1,841,369	68,181
Total Other Financing Sources:	<u>2,143,487</u>	<u>(233,937)</u>	<u>1,909,550</u>	<u>1,841,369</u>	<u>68,181</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, 2016

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	\$ 665,333	\$ (54,977)	\$ 610,356	\$ 610,344	\$ 12
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	138,890	(15,037)	123,853	123,853	-
Purchased Professional-Educational Services		2,000	2,000	1,935	65
Purchased Technical Services	2,250	(547)	1,703	1,703	-
Other Purchased Services (400-500 series)	22,857	(7,857)	15,000	14,993	7
General Supplies	20,504	(2,448)	18,056	18,056	-
Textbooks		-			-
Other Objects	2,000	(1)	1,999	1,300	699
TOTAL REGULAR PROGRAMS - INSTRUCTION	851,834	(78,867)	772,967	772,184	783
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Learning and/or Language Disabilities	-	-	-	-	-
Visual Impairments					
Other Salaries for Instruction		-			-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

SCHOOL: WALSTROM EARLY CHILDHOOD ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers		-			
Other Salaries for Instruction	\$ 27,630	\$ (457)	\$ 27,173	\$ 27,173	-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Resource Room/Resource Center	27,630	(457)	27,173	27,173	-
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Autism					
Preschool Disabilities - Full Time					
Salaries of Teachers		30,587	30,587	30,587	-
Other Salaries for Instruction		26,722	26,722	13,361	\$ 13,361
General Supplies	1,435	(8)	1,427	1,356	71
Textbooks		-			-
Other Objects		-			-
Total Preschool Disabilities - Full Time	1,435	57,301	58,736	45,304	13,432
TOTAL SPECIAL EDUCATION - INSTRUCTION	29,065	56,844	85,909	72,477	13,432
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	880,899	\$ (22,023)	858,876	844,661	14,215
Undistributed Expend. - Attend. & Social Work					
Salaries	59,258	99	59,357	59,357	-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Total Undistributed Expend. - Attend. & Social Work	59,258	99	59,357	59,357	-
Undistributed Expenditures - Health Services					
Salaries	64,603	2,191	66,794	66,794	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	1,000	-	1,000	1,000	-
Total Undistributed Expenditures - Health Services	65,603	2,191	67,794	67,794	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

SCHOOL: WALSTROM EARLY CHILDHOOD ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	-	-	-	-	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	\$ 92,384	\$ 13,179	\$ 105,563	\$ 105,563	-
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.	92,384	13,179	105,563	105,563	-
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)	2,000	(1,560)	440	440	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	2,000	(1,560)	440	440	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	156,058	10,506	166,564	166,564	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	90,569	2,658	93,227	93,227	-
Other Salaries		1,560	1,560	1,560	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	11,126	(4,738)	6,388	6,388	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	257,753	9,986	267,739	267,739	-
Undist. Expend. - Custodial Services					
Salaries		18,158	18,158	18,158	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	18,158	18,158	18,158	-
Security					
Salaries	28,112	(1,092)	27,020	27,020	-
Purchased Professional and Technical Services		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	28,112	(1,092)	27,020	27,020	-
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend		1,214	1,214	1,214	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	-	1,214	1,214	1,214	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2016

SCHOOL: WALSTROM EARLY CHILDHOOD ACADEMY	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 400,501	\$ (18,445)	\$ 382,056	\$ 377,641	\$ 4,415
TOTAL UNALLOCATED BENEFITS	400,501	(18,445)	382,056	377,641	4,415
TOTAL UNDISTRIBUTED EXPENDITURES	905,611	23,730	929,341	924,926	4,415
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	1,786,510	1,707	1,788,217	1,769,587	18,630
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction	2,400	1,214	3,614	3,614	
Undistributed Expenditures - Instructional Staff		-			-
Undist. Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Total Equipment	2,400	1,214	3,614	3,614	-
TOTAL CAPITAL OUTLAY	2,400	1,214	3,614	3,614	-
TOTAL SCHOOL BASED EXPENDITURES	1,788,910	2,921	1,791,831	1,773,201	18,630
Other Financing Sources:					
Operating Transfer In	1,788,910	2,921	1,791,831	1,773,201	18,630
Total Other Financing Sources:	1,788,910	2,921	1,791,831	1,773,201	18,630
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

SPECIAL REVENUE FUND

EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	231 Title I 2015/2016	236 Title I SIA 2015/2016	241 Title III Regular 15/16 Grant	Sub-total
Revenues				
Federal sources	\$ 4,025,814	\$ 37,694	\$ 83,759	\$ 4,147,267
State sources	-	-	-	-
Other Local	-	-	-	-
Total Revenue	<u>4,025,814</u>	<u>37,694</u>	<u>83,759</u>	<u>4,147,267</u>
Expenditures				
Instruction:				
Salaries of teachers	294,923	-	31,701	326,624
Other salaries for instruction	-	-	-	-
Purchased prof. and technical services	155,964	-	-	155,964
Purch Prof-Educational Services	-	-	-	-
Other purchased services	15,000	-	50,130	65,130
General supplies	119,236	37,694	-	156,930
Textbooks	-	-	-	-
Other objects	<u>1,820</u>	<u>-</u>	<u>-</u>	<u>1,820</u>
Total instruction	<u>586,943</u>	<u>37,694</u>	<u>81,831</u>	<u>706,468</u>
Support services:				
Salaries of Teachers	509,817	-	-	509,817
Salaries of Supervisors of Instruction	-	-	-	-
Salaries of Program Directors	-	-	-	-
Salaries of other professional staff	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-
Other salaries	-	-	-	-
Salary of Community Parent Involvement Spec	-	-	-	-
Salaries of Master Teachers	-	-	-	-
Personal services - employee benefits	195,128	-	1,928	197,056
Purchased professional - education services	438,805	-	-	438,805
Purchased Ed Svcs -Contracted Prek	-	-	-	-
Purchased Ed Svcs -Head Start	-	-	-	-
Other purchased professional Ed. Services	-	-	-	-
Other purchased professional services	-	-	-	-
Cleaning, Repair & Maintenance	-	-	-	-
Rentals	-	-	-	-
Purchased technical services	-	-	-	-
Other purchased services	9,925	-	-	9,925
Contracted Srvc - Transportation	-	-	-	-
Travel	-	-	-	-
Miscellaneous Purchased Services	-	-	-	-
Supplies and Materials	25,055	-	-	25,055
Other objects	11,640	-	-	11,640
Rental of land and building	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total support services	<u>1,190,370</u>	<u>-</u>	<u>1,928</u>	<u>1,192,298</u>
Facilities acquisition and construction services:				
Instructional equipment	18,246	-	-	18,246
Non-Instructional equipment	-	-	-	-
Construction services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Facilities acquisition and construction services	<u>18,246</u>	<u>-</u>	<u>-</u>	<u>18,246</u>
Transfer of Funds to School Based Budgets	<u>2,230,255</u>	<u>-</u>	<u>-</u>	<u>2,230,255</u>
Total Transfers	<u>2,230,255</u>	<u>-</u>	<u>-</u>	<u>2,230,255</u>
Total Expenditures	<u>4,025,814</u>	<u>37,694</u>	<u>83,759</u>	<u>4,147,267</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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	255 IDEA Part B Basic 15/16 Grant	257 IDEA Preschool 15/16 Grant	271 Title II Part A Reg. 2015/2016	Sub-total
Revenues				
Federal sources	\$ 3,036,706	\$ 71,825	\$ 731,680	\$ 3,840,211
State sources	-	-	-	-
Other Local	-	-	-	-
Total Revenue	<u>3,036,706</u>	<u>71,825</u>	<u>731,680</u>	<u>3,840,211</u>
Expenditures				
Instruction:				
Salaries of teachers	4,224		257,098	261,322
Other salaries for instruction				-
Purchased prof. and technical services	178,230			178,230
Purch Prof-Educational Services				-
Other purchased services	1,134,682			1,134,682
General supplies	10,872	704		11,576
Textbooks				-
Other objects	-	-	-	-
Total instruction	<u>1,328,008</u>	<u>704</u>	<u>257,098</u>	<u>1,585,810</u>
Support services:				
Salaries of Teachers				-
Salaries of Supervisors of Instruction				-
Salaries of Program Directors				-
Salaries of other professional staff	175,412			175,412
Salaries of secretarial and clerical assistants	52,936			52,936
Other salaries	10,362			10,362
Salary of Community Parent Involvement Spec				-
Salaries of Master Teachers				-
Personal services - employee benefits	121,797		73,538	195,335
Purchased professional - education services	1,307,120	71,121	296,276	1,674,517
Purchased Ed Svcs -Contracted Prek				-
Purchased Ed Svcs -Head Start				-
Other purchased professional Ed. Services				-
Other purchased professional services				-
Cleaning, Repair & Maintenance				-
Rentals				-
Purchased technical services				-
Other purchased services	1,525		39,082	40,607
Contracted Srv - Transportation				-
Travel				-
Miscellaneous Purchased Services				-
Supplies and Materials	39,546		65,686	105,232
Other objects				-
Rental of land and building	-	-	-	-
Total support services	<u>1,708,698</u>	<u>71,121</u>	<u>474,582</u>	<u>2,254,401</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>
Transfer of Funds to School Based Budgets	-	-	-	-
Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>3,036,706</u>	<u>71,825</u>	<u>731,680</u>	<u>3,840,211</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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	361 Carl D. Perkins Voc & Tech Ed. FY2016	511 Nonpublic Security	501 NJ Nonpublic Textbooks	502 Chapter 192 Compensatory Education	Sub-total
Revenues					
Federal sources	\$ 96,476				\$ 96,476
State sources		\$ 19,940	\$ 37,626	\$ 206,847	264,413
Other Local	-	-	-	-	-
Total Revenue	<u>96,476</u>	<u>19,940</u>	<u>37,626</u>	<u>206,847</u>	<u>360,889</u>
Expenditures					
Instruction:					
Salaries of teachers	10,000				10,000
Other salaries for instruction					-
Purchased prof. and technical services					-
Purch Prof-Educational Services	2,970				2,970
Other purchased services	14,000				14,000
General supplies	6,607				6,607
Textbooks			37,626		37,626
Other objects	-	-	-	-	-
Total instruction	<u>33,577</u>	<u>-</u>	<u>37,626</u>	<u>-</u>	<u>71,203</u>
Support services:					
Salaries of Teachers					-
Salaries of Supervisors of Instruction					-
Salaries of Program Directors					-
Salaries of other professional staff					-
Salaries of secretarial and clerical assistants					-
Other salaries					-
Salary of Community Parent Involvement Spec					-
Salaries of Master Teachers					-
Personal services - employee benefits					-
Purchased professional - education services	60,000			206,847	266,847
Purchased Ed Svcs -Contracted Prek					-
Purchased Ed Svcs -Head Start					-
Other purchased professional Ed. Services					-
Other purchased professional services					-
Cleaning, Repair & Maintenance					-
Rentals					-
Purchased technical services					-
Other purchased services					-
Contracted Srv - Transportation					-
Travel					-
Miscellaneous Purchased Services					-
Supplies and Materials		19,940			19,940
Other objects					-
Rental of land and building	-	-	-	-	-
Total support services	<u>60,000</u>	<u>19,940</u>	<u>-</u>	<u>206,847</u>	<u>286,787</u>
Facilities acquisition and construction services:					
Instructional equipment	2,899				2,899
Non-Instructional equipment					-
Construction services	-	-	-	-	-
Total Facilities acquisition and construction services	<u>2,899</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,899</u>
Transfer of Funds to School Based Budgets	-	-	-	-	-
Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>96,476</u>	<u>19,940</u>	<u>37,626</u>	<u>206,847</u>	<u>360,889</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, 2016

	503 Chapter 192 English as a Second Language	505 Chapter 192 Transportation FY 2016	506 Chapter 193 Supplemental Instruction	507 Chapter 193 Exam and Class	508 Chapter 193 Corrective Speech	508 Chapter 192/193 Home Instruction	Sub-total
Revenues							
Federal sources							-
State sources	\$ 1,208	\$ 24,495	\$ 35,863	\$ 53,162	\$ 17,305	\$ 4,501	\$ 136,534
Other Local	-	-	-	-	-	-	-
Total Revenue	1,208	24,495	35,863	53,162	17,305	4,501	136,534
Expenditures							
Instruction:							
Salaries of teachers							-
Other salaries for instruction							-
Purchased prof. and technical services							-
Purch Prof-Educational Services							-
Other purchased services							-
General supplies							-
Textbooks							-
Other objects	-	-	-	-	-	-	-
Total instruction	-	-	-	-	-	-	-
Support services:							
Salaries of Teachers							-
Salaries of Supervisors of Instruction							-
Salaries of Program Directors							-
Salaries of other professional staff							-
Salaries of secretarial and clerical assistants							-
Other salaries							-
Salary of Community Parent Invoivement Spec							-
Salaries of Master Teachers							-
Personal services - employee benefits							-
Purchased professional - education services	1,208	24,495	35,863	53,162	17,305	4,501	136,534
Purchased Ed Svcs -Contracted Prek							-
Purchased Ed Svcs -Head Start							-
Other purchased professional Ed. Services							-
Other purchased professional services							-
Cleaning, Repair & Maintenance							-
Rentals							-
Purchased technical services							-
Other purchased services							-
Contracted Srv - Transportation							-
Travel							-
Miscellaneous Purchased Services							-
Supplies and Materials							-
Other objects							-
Rental of land and building	-	-	-	-	-	-	-
Total support services	1,208	24,495	35,863	53,162	17,305	4,501	136,534
Facilities acquisition and construction services:							
Instructional equipment							-
Non-Instructional equipment							-
Construction services	-	-	-	-	-	-	-
Total Facilities acquisition and construction services	-	-	-	-	-	-	-
Transfer of Funds to School Based Budgets	-	-	-	-	-	-	-
Total Transfers	-	-	-	-	-	-	-
Total Expenditures	1,208	24,495	35,863	53,162	17,305	4,501	136,534
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, 2016

	509 Nonpublic Nursing Aid	510 Nonpublic Technology Aid	618 Adult Education	218 Preschool Education Aid	Others	Sub-total	2016
Revenues							
Federal sources			\$ 71,163			\$ 71,163	\$ 8,155,117
State sources	\$ 68,220	\$ 19,277		\$ 19,128,243		19,215,740	19,616,687
Other Local	-	-	-	-	\$ 8,840	8,840	8,840
Total Revenue	<u>68,220</u>	<u>19,277</u>	<u>71,163</u>	<u>19,128,243</u>	<u>8,840</u>	<u>19,295,743</u>	<u>27,780,644</u>
Expenditures							
Instruction:							
Salaries of teachers			50,485	3,248,137		3,298,622	3,896,568
Other salaries for instruction				973,962		973,962	973,962
Purchased prof. and technical services						-	334,194
Purch Prof-Educational Services						-	2,970
Other purchased services				26,015		26,015	1,239,827
General supplies		19,277		185,452		204,729	379,842
Textbooks						-	37,626
Other objects	-	-	-	-	134	134	1,954
Total instruction	<u>-</u>	<u>19,277</u>	<u>50,485</u>	<u>4,433,566</u>	<u>134</u>	<u>4,503,462</u>	<u>6,866,943</u>
Support services:							
Salaries of Teachers						-	509,817
Salaries of Supervisors of Instruction				275,288		275,288	275,288
Salaries of Program Directors				437		437	437
Salaries of other professional staff				1,069,746		1,069,746	1,245,158
Salaries of secretarial and clerical assistants			20,678	257,679		278,357	331,293
Other salaries				118,509		118,509	128,871
Salary of Community Parent Involvement Spec				99,388		99,388	99,388
Salaries of Master Teachers				401,744		401,744	401,744
Personal services - employee benefits				1,725,517		1,725,517	2,117,908
Purchased professional - education services						-	2,516,703
Purchased Ed Svcs -Contracted Prek				9,267,805		9,267,805	9,267,805
Purchased Ed Svcs -Head Start				1,623,405		1,623,405	1,623,405
Other purchased professional Ed. Services				146,000		146,000	146,000
Other purchased professional services	68,220			106,256		174,476	174,476
Cleaning, Repair & Maintenance						-	-
Rentals				3,628		3,628	3,628
Purchased technical services						-	-
Other purchased services					2,062	2,062	52,594
Contracted Srv - Transportation				23,129		23,129	23,129
Travel				10,684		10,684	10,684
Miscellaneous Purchased Services				56,875	778	57,653	57,653
Supplies and Materials				61,122	5,866	66,988	217,215
Other objects				21,008		21,008	32,648
Rental of land and building	-	-	-	-	-	-	-
Total support services	<u>68,220</u>	<u>-</u>	<u>20,678</u>	<u>15,268,220</u>	<u>8,706</u>	<u>15,365,824</u>	<u>19,235,844</u>
Facilities acquisition and construction services:							
Instructional equipment				24,085		24,085	45,230
Non-Instructional equipment				17,649		17,649	17,649
Construction services	-	-	-	-	-	-	-
Total Facilities acquisition and construction services	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,734</u>	<u>-</u>	<u>41,734</u>	<u>62,879</u>
Transfer of Funds to School Based Budgets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,230,255</u>
Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,230,255</u>
Total Expenditures	<u>68,220</u>	<u>19,277</u>	<u>71,163</u>	<u>19,743,520</u>	<u>8,840</u>	<u>19,911,020</u>	<u>28,395,921</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(615,277)</u>	<u>-</u>	<u>(615,277)</u>	<u>(615,277)</u>
Other Financing Sources							
Transfer In - General Fund	\$ -	\$ -	\$ -	\$ 615,277	\$ -	\$ 615,277	\$ 615,277

**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, 2016**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budgeted</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES					
Instruction					
Salaries of Teachers	\$ 3,638,025	\$ (95,940)	\$ 3,542,085	\$ 3,248,137	\$ 293,948
Other Salaries for Instruction	1,168,237	(37,800)	1,130,437	973,962	156,475
Other Purchased Services	32,900	-	32,900	26,015	6,885
General Supplies	285,733	-	285,733	185,452	100,281
Other Objects	-	-	-	-	-
Total Instruction	<u>5,124,895</u>	<u>(133,740)</u>	<u>4,991,155</u>	<u>4,433,566</u>	<u>557,589</u>
Support Services:					
Salaries of Supervisors of Instruction	129,306	145,982	275,288	275,288	-
Salaries of Program Directors	-	437	437	437	-
Salaries of Other Professional Staff	1,210,909	-	1,210,909	1,069,746	141,163
Salaries of Secr. And Clerical Assistants	214,374	49,162	263,536	257,679	5,857
Other Salaries	162,336	(35,198)	127,138	118,509	8,629
Salaries of Community Parent Involvement Spec	105,177	-	105,177	99,388	5,789
Salaries of Master Teachers	577,712	(151,363)	426,349	401,744	24,605
Personal Services - Employee Benefits	1,807,229	-	1,807,229	1,725,517	81,712
Purchased Ed Services - Pre-K	9,234,893	268,956	9,503,849	9,267,805	236,044
Purchased Ed Services - Head Start	1,790,592	-	1,790,592	1,623,405	167,187
Purchased Professional - Ed. Services	252,242	47,240	299,482	146,000	153,482
Other Purchased Prof. Services and Tech	646,067	(200,034)	446,033	106,256	339,777
Cleaning Repairs and Maintenance Services	-	-	-	-	-
Rentals	20,000	(15,000)	5,000	3,628	1,372
Contr. Serv. - Trans.	31,500	-	31,500	23,129	8,371
Travel	30,500	(13,000)	17,500	10,684	6,816
Miscellaneous Purchased Services	26,000	40,200	66,200	56,875	9,325
Supplies and Materials	144,122	(58,242)	85,880	61,122	24,758
Other Objects	5,850	16,600	22,450	21,008	1,442
Total Support Services	<u>16,388,809</u>	<u>95,740</u>	<u>16,484,549</u>	<u>15,268,220</u>	<u>1,216,329</u>
Facilities Acquisition and Const. Serv:					
Instructional Equipment	-	30,000	30,000	24,085	5,915
Non Instructional Equipment	40,000	8,000	48,000	17,649	30,351
Total Facilities and Acquisition and Constr. Serv.	<u>40,000</u>	<u>38,000</u>	<u>78,000</u>	<u>41,734</u>	<u>36,266</u>
Total Expenditures	<u>\$ 21,553,704</u>	<u>\$ -</u>	<u>\$ 21,553,704</u>	<u>\$ 19,743,520</u>	<u>\$ 1,810,184</u>

Calculation of Budget & Carryover

Total 2015-2016 Preschool Education Aid Allocation	\$ 19,183,823
Add: Actual ECPA/PEA Carryover (June 30, 2015)	2,875,612
Prior Year Adjustment	121,609
Add: Budgeted Transfer from General Fund	615,277
Total Funds Available for 2015-2016 Budget	22,796,321
Less: 2015-2016 Budgeted Preschool Education Aid (Including Prior Year Budgeted Carryover)	(21,553,704)
Available & Unbudgeted Preschool Education Aid Funds as of June 30, 2016	1,242,617
Add: June 30, 2016 Unexpended Preschool Education Aid	1,810,184
2015-2016 Actual Carryover- Preschool Education Aid	\$ 3,052,801
2015-2016 Preschool Education Aid Carryover Budgeted in 2016-2017	<u>\$ 1,754,604</u>

**EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUNDS
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES
PRESCHOOL - FULL DAY 3YR & 4YR - REGULAR
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budgeted</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES					
Instruction					
Salaries of Teachers	\$ 3,638,025	\$ (95,940)	\$ 3,542,085	\$ 3,248,137	\$ 293,948
Other Salaries for Instruction	1,168,237	(37,800)	1,130,437	973,962	156,475
Other Purchased Services	32,900	-	32,900	26,015	6,885
General Supplies	285,733	-	285,733	185,452	100,281
Other Objects	-	-	-	-	-
Total Instruction	<u>5,124,895</u>	<u>(133,740)</u>	<u>4,991,155</u>	<u>4,433,566</u>	<u>557,589</u>
Support Services:					
Salaries of Supervisors of Instruction	129,306	145,982	275,288	275,288	-
Salaries of Program Directors		437	437	437	-
Salaries of Other Professional Staff	1,210,909	-	1,210,909	1,069,746	141,163
Salaries of Secr. And Clerical Assistants	214,374	49,162	263,536	257,679	5,857
Other Salaries	162,336	(35,198)	127,138	118,509	8,629
Salaries of Community Parent Involvement Spec	105,177	-	105,177	99,388	5,789
Salaries of Master Teachers	577,712	(151,363)	426,349	401,744	24,605
Personal Services - Employee Benefits	1,807,229	-	1,807,229	1,725,517	81,712
Purchased Ed. Services - Pre-K	9,234,893	268,956	9,503,849	9,267,805	236,044
Purchased Ed. Services - Head Start	1,790,592	-	1,790,592	1,623,405	167,187
Purchased Professional - Ed. Services	252,242	47,240	299,482	146,000	153,482
Other Purchased Prof. Services and Tech	646,067	(200,034)	446,033	106,256	339,777
Cleaning Repairs and Maintenance Services		-			-
Rentals	20,000	(15,000)	5,000	3,628	1,372
Contr. Serv. - Trans.	31,500	-	31,500	23,129	8,371
Travel	30,500	(13,000)	17,500	10,684	6,816
Miscellaneous Purchased Services	26,000	40,200	66,200	56,875	9,325
Supplies and Materials	144,122	(58,242)	85,880	61,122	24,758
Other Objects	5,850	16,600	22,450	21,008	1,442
Total Support Services	<u>16,388,809</u>	<u>95,740</u>	<u>16,484,549</u>	<u>15,268,220</u>	<u>1,216,329</u>
Facilities Acquisition and Const. Serv:					
Instructional Equipment		30,000	30,000	24,085	5,915
Non Instructional Equipment	40,000	8,000	48,000	17,649	30,351
Total Facilities and Acquisition and Constr. Serv	<u>40,000</u>	<u>38,000</u>	<u>78,000</u>	<u>41,734</u>	<u>36,266</u>
Total Expenditures	<u>\$ 21,553,704</u>	<u>\$ -</u>	<u>\$ 21,553,704</u>	<u>\$ 19,743,520</u>	<u>\$ 1,810,184</u>

**EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUNDS
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES
PRESCHOOL - SPECIAL EDUCATION INCLUSION CLASSROOM COSTS
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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, 2016**

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, 2016**

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, 2016**

Revenues and Other Financing Sources

Revenues	
Miscellaneous	\$ 310,484
State Sources- On-Behalf SDA Contributions	<u>449,138</u>
 Total Revenues	 <u>759,622</u>

Expenditures and Other Financing Uses

Expenditures	
Purchased Professional and Technical Services	-
Construction Services	168,000
On-Behalf SDA Construction Services	449,138
Other Financing Uses	
Transfers Out - Debt Service Fund	<u>310,484</u>
 Total Expenditures and Other Financing Uses	 <u>927,622</u>

Excess (Deficiency) of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	(168,000)
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Fund Balance- Beginning of Year	<u>6,104,883</u>
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Fund Balance- End of Year	<u>\$ 5,936,883</u>
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**EAST ORANGE BOARD OF EDUCATION
CAPITAL PROJECTS FUND
SUMMARY SCHEDULE OF PROJECT EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

<u>Issue</u>	<u>Issue/Project Title</u>	<u>Modified Appropriation</u>	<u>Expenditures to Date Prior Years</u>	<u>Current Year</u>	<u>Balance, June 30, 2016</u>
4/15/1998	Construction of East Orange Campus High School and Related Site Improvements	\$ 64,398,152	\$ 64,282,654	\$ 114,908	\$ 590
2010	Various Improvements and Renovations	<u>4,009,597</u>	<u>3,956,505</u>	<u>53,092</u>	<u>-</u>
		<u>\$ 68,407,749</u>	<u>\$ 68,239,159</u>	168,000	<u>\$ 590</u>
	On-Behalf Payments				
	Economic Development Authority/State Construction Corporation			<u>449,138</u>	
	Total Expenditures			<u>\$ 617,138</u>	

Reconciliation to Fund Balance

Project Appropriation Balance June 30, 2016	\$ 590
Reserve for Capital Lease Obligations	<u>5,936,293</u>
Fund Balance, June 30, 2016	<u>\$ 5,936,883</u>

Analysis of Project Fund Sources

Construction of East Orange Campus High School
and Related Site Improvements

Certificates of Participation Proceeds	\$ 64,965,476
Less: Capitalized Interest Proceeds	(1,350,703)
Reserve Account Proceeds	<u>(5,697,000)</u>
Project Account Proceeds	57,917,773
Local Contribution - Interest Income, Net of Transfers	<u>6,480,379</u>
	<u>\$ 64,398,152</u>

Various Improvements and Renovations

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

**EAST ORANGE BOARD OF EDUCATION
ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
AS OF JUNE 30, 2016**

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B- 4

**COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B- 5

**COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B- 6

FIDUCIARY FUNDS

**EAST ORANGE BOARD OF EDUCATION
FIDUCIARY FUNDS
COMBINING STATEMENT OF AGENCY FUND NET POSITION
AS OF JUNE 30, 2016**

	<u>Student Activity</u>	<u>General School Activity</u>	<u>Payroll</u>	<u>Total Agency Funds</u>
ASSETS				
Cash	\$ 77,340	\$ 28,386	\$ 2,869,250	\$ 2,974,976
Due from Other Funds	-	-	153,093	153,093
	<u>77,340</u>	<u>28,386</u>	<u>3,022,343</u>	<u>3,128,069</u>
Total Assets	\$ 77,340	\$ 28,386	\$ 3,022,343	\$ 3,128,069
LIABILITIES				
Payroll Deductions and Withholdings			\$ 2,111,323	\$ 2,111,323
Due to Other Funds			911,020	911,020
Due to Student Groups	\$ 77,340	\$ 28,386	-	105,726
	<u>77,340</u>	<u>28,386</u>	<u>3,022,343</u>	<u>3,128,069</u>
Total Liabilities	\$ 77,340	\$ 28,386	\$ 3,022,343	\$ 3,128,069

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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, 2016**

<u>School</u>	<u>Balance July 1, 2015</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance, June 30, 2016</u>
SENIOR HIGH SCHOOLS				
East Orange Campus 9 STEM Academy	\$ 10,530	\$ 47,896	\$ 53,922	\$ 4,504
East Orange Campus High School	23,866	54,332	52,156	26,042
East Orange Campus High School Athletic	<u>1,543</u>	<u>66,360</u>	<u>56,704</u>	<u>11,199</u>
Total Senior High Schools	<u>35,939</u>	<u>168,588</u>	<u>162,782</u>	<u>41,745</u>
JUNIOR HIGH SCHOOLS				
John L. Costley School	5,745	130	435	5,440
Patrick Francis Healy School	417	53,419	53,836	-
Cicely Tyson School	<u>24,531</u>	<u>33,374</u>	<u>27,750</u>	<u>30,155</u>
Total Junior High Schools	<u>30,693</u>	<u>86,923</u>	<u>82,021</u>	<u>35,595</u>
ELEMENTARY SCHOOLS				
Washington Academy	<u>2</u>	<u>-</u>	<u>2</u>	<u>-</u>
Total Elementary Schools	<u>2</u>	<u>-</u>	<u>2</u>	<u>-</u>
Total All Schools	<u>\$ 66,634</u>	<u>\$ 255,511</u>	<u>\$ 244,805</u>	<u>\$ 77,340</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, 2016**

<u>School</u>	<u>Balance July 1, 2015</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance, June 30, 2016</u>
JUNIOR HIGH SCHOOLS				
Sojourner Truth School	\$ 92			\$ 92
John L. Costley School	836	\$ 191	\$ 202	825
Total Junior High Schools	<u>928</u>	<u>191</u>	<u>202</u>	<u>917</u>
ELEMENTARY SCHOOLS				
Dr John Howard Jr. Unique School of Excellence	148			148
Langston Hughes School	9,963	7,079	9,128	7,914
Mildred Barry-Garvin School	3,413	3,786	3,785	3,414
Gordon Parks Academy	409			409
Tyson Elementary/Washington Academy	2,985	6,402	2,988	6,399
Johnnie L. Cochran Jr. Academy	4,917	11,024	9,317	6,624
Banneker School	2,214	1,494	1,171	2,537
Fresh Start High School	388	1,288	1,652	24
Total Elementary Schools	<u>24,437</u>	<u>31,073</u>	<u>28,041</u>	<u>27,469</u>
Total All Schools	<u>\$ 25,365</u>	<u>\$ 31,264</u>	<u>\$ 28,243</u>	<u>\$ 28,386</u>

**EAST ORANGE BOARD OF EDUCATION
PAYROLL AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	Balance, July 1, <u>2015</u>	<u>Additions</u>	<u>Deletions</u>	Balance, June 30, <u>2016</u>
ASSETS				
Cash and cash equivalents	\$ 933,815	\$ 139,085,819	\$ 137,150,384	\$ 2,869,250
Due from Other Funds	<u>153,405</u>	<u>730</u>	<u>1,042</u>	<u>153,093</u>
Total Assets	<u>\$ 1,087,220</u>	<u>\$ 139,086,549</u>	<u>\$ 137,151,426</u>	<u>\$ 3,022,343</u>
LIABILITIES				
Payroll Deductions and Withholdings	\$ 354,935	\$ 138,832,165	\$ 137,075,777	\$ 2,111,323
Due to Other Funds	<u>732,285</u>	<u>254,384</u>	<u>75,649</u>	<u>911,020</u>
Total Liabilities	<u>\$ 1,087,220</u>	<u>\$ 139,086,549</u>	<u>\$ 137,151,426</u>	<u>\$ 3,022,343</u>

LONG-TERM DEBT

EAST ORANGE BOARD OF EDUCATION
 SCHEDULE OF SERIAL BONDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOT APPLICABLE

SCHEDULE OF CAPITAL LEASES PAYABLE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Series</u>	<u>Interest Rate Payable</u>	<u>Amount of Original Issue</u>	<u>Balance July 1, 2015</u>	<u>Additions/ Accretion</u>	<u>Payments</u>	<u>Balance June 30, 2016</u>
Certificate of Participation Upsala College High School Complex - 1998 Cert. of Part.	4.350%-5.375%	\$ 64,965,476	\$ 48,806,735	\$ 4,409,981	\$ 5,690,000	\$ 47,526,716
Equipment Lease - 2012/2013	2.00%	2,850,000	1,149,257	-	569,842	579,415
			<u>\$ 49,955,992</u>	<u>\$ 4,409,981</u>	<u>\$ 6,259,842</u>	<u>\$ 48,106,131</u>

**EAST ORANGE BOARD OF EDUCATION
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REVENUES					
Local Sources					
Property Tax Levy	\$ 1,697,320		\$ 1,697,320	\$ 1,697,320	
State Sources					
Intergovernmental State	<u>3,495,837</u>	<u>-</u>	<u>3,495,837</u>	<u>3,495,837</u>	<u>-</u>
Total Revenues	<u>5,193,157</u>	<u>-</u>	<u>5,193,157</u>	<u>5,193,157</u>	<u>-</u>
EXPENDITURES:					
Regular Debt Service:					
Redemption of Principal	2,276,370	-	2,276,370	2,276,370	
Interest	<u>3,413,630</u>	<u>-</u>	<u>3,413,630</u>	<u>3,413,630</u>	<u>-</u>
Total Expenditures	<u>5,690,000</u>	<u>-</u>	<u>5,690,000</u>	<u>5,690,000</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(496,843)</u>	<u>-</u>	<u>(496,843)</u>	<u>(496,843)</u>	<u>-</u>
Other Financing Sources/(Uses)					
Transfer In - Capital Projects Fund	<u>496,843</u>	<u>-</u>	<u>496,843</u>	<u>310,484</u>	<u>\$ (186,359)</u>
Total Other Financing Sources/(Uses)	<u>496,843</u>	<u>-</u>	<u>496,843</u>	<u>310,484</u>	<u>(186,359)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>(186,359)</u>	<u>(186,359)</u>
Fund Balance, July 1	<u>182,701</u>	<u>-</u>	<u>182,701</u>	<u>182,701</u>	<u>-</u>
Fund Balance, June 30	<u>\$ 182,701</u>	<u>\$ -</u>	<u>\$ 182,701</u>	<u>\$ (3,658)</u>	<u>\$ (186,359)</u>

STATISTICAL SECTION

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

Contents

Exhibits

Financial Trends

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

J-1 to J-5

Revenue Capacity

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

J-6 to J-9

Debt Capacity

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

J-10 to J-13

Demographic and Economic Information

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

J-14 and J-15

Operating Information

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

J-16 to J-20

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

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

	Fiscal Year Ending June 30,									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Governmental Activities										
Net Investment in Capital Assets	\$ 156,790,417	\$ 208,739,010	\$ 284,654,123	\$ 296,529,533	\$ 293,440,482	\$ 291,075,514	\$ 285,534,749	\$ 280,299,345	\$ 270,560,146	\$ 261,826,434
Restricted	297,357	2,931,630	4,068,881	5,233,284	3,885,619	7,825,125	5,483,886	10,079,182	7,100,321	6,614,231
Unrestricted	<u>(3,947,242)</u>	<u>4,212,576</u>	<u>9,056,613</u>	<u>(669,705)</u>	<u>9,313,041</u>	<u>17,076,634</u>	<u>12,760,187</u>	<u>1,255,351</u>	<u>(64,255,688)</u>	<u>(72,293,228)</u>
Total Governmental Activities Net Position	\$ 153,140,532	\$ 215,883,216	\$ 297,779,617	\$ 301,093,112	\$ 306,639,142	\$ 315,977,273	\$ 303,778,822	\$ 291,633,878	\$ 213,404,779	\$ 196,147,437
Business-Type Activities										
Net Investment in Capital Assets	\$ 146,445	\$ 10,224	\$ -	\$ -	\$ 34,744	\$ 31,187	\$ 27,630			
Restricted										
Unrestricted (Deficit)	<u>(466,484)</u>	<u>(221,241)</u>	<u>(433,665)</u>	<u>(327,852)</u>	<u>(450,144)</u>	<u>(578,146)</u>	<u>232,471</u>	<u>\$ 699,662</u>	<u>\$ 761,715</u>	<u>\$ 712,068</u>
Total Business-Type Activities Net Position	\$ (320,039)	\$ (211,017)	\$ (433,665)	\$ (327,852)	\$ (415,400)	\$ (546,959)	\$ 260,101	\$ 699,662	\$ 761,715	\$ 712,068
District-Wide										
Net Investment in Capital Assets	\$ 156,936,862	\$ 208,749,234	\$ 284,654,123	\$ 296,529,533	\$ 293,475,226	\$ 291,106,701	\$ 285,562,379	\$ 280,299,345	\$ 270,560,146	\$ 261,826,434
Restricted	297,357	2,931,630	4,068,881	5,233,284	3,885,619	7,825,125	5,483,886	10,079,182	7,100,321	6,614,231
Unrestricted	<u>(4,413,726)</u>	<u>3,991,335</u>	<u>8,622,948</u>	<u>(997,557)</u>	<u>8,862,897</u>	<u>16,498,488</u>	<u>12,992,658</u>	<u>1,955,013</u>	<u>(63,493,973)</u>	<u>(71,581,160)</u>
Total District Net Position	\$ 152,820,493	\$ 215,672,199	\$ 297,345,952	\$ 300,765,260	\$ 306,223,742	\$ 315,430,314	\$ 304,038,923	\$ 292,333,540	\$ 214,166,494	\$ 196,859,505

Note:

GASB requires that ten years of statistical data be presented.

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

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	Fiscal Year Ending June 30,									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Expenses										
Governmental Activities										
Instruction										
Regular	\$ 101,252,937	\$ 102,154,354	\$ 100,781,013	\$ 112,440,141	\$ 109,466,882	\$ 113,166,864	\$ 125,967,727	\$ 125,033,642	\$ 133,386,836	\$ 139,999,548
Special Education	31,185,956	32,646,727	32,144,052	32,082,830	30,626,508	30,515,049	32,191,295	31,995,251	32,882,190	34,164,139
Other Special Education										
Other Instruction	4,361,813	4,770,811	6,151,478	8,881,318	8,662,695	7,348,814	7,098,723	7,429,674	9,811,271	8,420,210
School Sponsored Activities And Athletics	1,143,183	1,109,637	1,150,747	889,836	943,398	1,094,884	1,264,654	1,388,855	1,322,598	1,467,455
Community Services	120,585	132,778	116,348	3,420	3,887	17,612	58,158	11,982	6,604	580
Support Services:										
Student & Instruction Related Services	45,155,260	42,407,383	42,150,358	45,417,405	39,468,121	41,315,319	43,992,851	44,673,589	47,148,043	52,087,677
General Administration	3,164,543	3,609,767	3,269,527	3,117,620	4,101,714	4,345,535	2,902,317	3,051,209	2,531,249	2,244,143
School Administrative Services	10,143,374	10,274,469	10,304,625	10,592,179	9,818,265	10,418,917	10,246,140	10,904,338	12,748,864	15,410,958
Central Services/Business Services	4,599,355	4,221,971	4,505,467	4,638,024	4,000,545	4,786,596	4,746,696	4,258,509	4,615,397	5,425,784
Administrative Information Technology	682,705	753,662	726,717	737,636	653,159	715,261	898,180	1,001,033	1,130,778	1,242,712
Plant Operations And Maintenance	25,178,673	24,141,916	23,925,479	26,198,007	24,581,059	28,539,459	29,249,384	29,601,519	29,443,234	29,537,611
Pupil Transportation	7,786,231	8,839,895	6,578,087	6,953,796	5,596,637	5,265,457	5,789,461	5,634,526	5,872,240	5,980,161
Unallocated Benefits										
Interest on Long-Term Debt	2,833,545	3,462,650	3,494,630	3,356,966	3,013,466	2,749,959	3,272,581	2,113,538	4,809,224	4,423,704
Unallocated Depreciation	-	-	-	-	-	-	-	-	-	-
Total Governmental Activities Expenses	237,608,160	238,526,020	235,298,528	255,309,178	240,936,336	250,279,726	267,678,167	267,097,665	285,708,528	300,404,682
Business-Type Activities:										
Food Service	4,913,788	4,864,184	4,964,730	5,495,998	5,444,750	5,917,764	5,543,495	5,711,216	6,111,841	6,446,231
Total Business-Type Activities Expense	4,913,788	4,864,184	4,964,730	5,495,998	5,444,750	5,917,764	5,543,495	5,711,216	6,111,841	6,446,231
Total District Expenses	\$ 242,521,948	\$ 243,390,204	\$ 240,263,258	\$ 260,805,176	\$ 246,381,086	\$ 256,197,490	\$ 273,221,662	\$ 272,808,881	\$ 291,820,369	\$ 306,850,913
Program Revenues										
Governmental Activities:										
Charges For Services:										
Instruction (Tuition)										
Operating Grants And Contributions	\$ 48,965,432	\$ 49,039,248	\$ 45,931,826	\$ 76,227,437	\$ 56,289,889	\$ 61,844,848	\$ 59,729,787	\$ 59,051,000	\$ 80,372,386	\$ 90,660,844
Capital Grants And Contributions	29,466,826	49,631,657	80,235,944	19,647,254	2,993,526	1,657,240	1,506,379	324,787	33,889	449,138
Total Governmental Activities Program Revenues	78,432,258	98,670,905	126,167,770	95,874,691	59,283,415	63,502,088	61,236,166	59,375,787	80,406,275	91,109,982

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

	Fiscal Year Ending June 30,									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Business-Type Activities:										
Charges For Services										
Food Service	\$ 520,401	\$ 340,830	\$ 439,953	\$ 346,949	\$ 432,258	\$ 524,966	\$ 862,853	\$ 636,297	\$ 593,917	\$ 524,960
Operating Grants And Contributions	3,391,746	3,823,642	4,002,129	4,954,005	4,624,259	4,884,195	5,187,267	5,241,656	5,579,445	5,871,100
Capital Grants And Contributions	-	-	-	-	-	-	-	-	-	-
Total Business Type Activities Program Revenues	3,912,147	4,164,472	4,442,082	5,300,954	5,056,517	5,409,161	6,050,120	5,877,953	6,173,362	6,396,060
Total District Program Revenues	\$ 82,344,405	\$ 102,835,377	\$ 130,609,852	\$ 101,175,645	\$ 64,339,932	\$ 68,911,249	\$ 67,286,286	\$ 65,253,740	\$ 86,579,637	\$ 97,506,042
Net (Expense)/Revenue										
Governmental Activities	\$ (159,175,902)	\$ (139,855,115)	\$ (109,130,758)	\$ (159,434,487)	\$ (181,652,921)	\$ (186,777,638)	\$ (206,442,001)	\$ (207,721,878)	\$ (205,302,253)	\$ (209,294,700)
Business-Type Activities	(1,001,641)	(699,712)	(522,648)	(195,044)	(388,233)	(508,603)	506,625	166,737	61,521	(50,171)
Total District-Wide Net Expense	\$ (160,177,543)	\$ (140,554,827)	\$ (109,653,406)	\$ (159,629,531)	\$ (182,041,154)	\$ (187,286,241)	\$ (205,935,376)	\$ (207,555,141)	\$ (205,240,732)	\$ (209,344,871)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes Levied For General Purposes, Net	\$ 18,070,000	\$ 18,070,000	\$ 18,670,000	\$ 18,950,050	\$ 18,950,050	\$ 18,950,050	\$ 18,950,050	\$ 18,950,050	\$ 18,950,050	\$ 18,950,050
Taxes Levied for Debt Service	864,079	1,059,700	1,583,953	1,522,782	1,522,782	1,544,166	1,544,166	1,697,320	1,697,320	1,697,320
Federal and state aid for School Based Budgets	8,172,275	8,699,735	4,893,569	2,686,752	3,460,288	4,187,045	2,923,801	2,782,946	1,983,126	2,230,255
Federal and State Aid - Unrestricted	147,642,607	164,943,093	159,198,746	135,742,174	159,345,302	167,391,736	165,743,548	166,310,887	166,594,216	166,643,743
Federal and State Aid - Restricted for Debt Service	1,477,915	1,630,294	3,895,546	3,057,454	2,975,590	3,150,238	3,330,424	3,429,952	1,468,252	1,398,335
Miscellaneous Income	3,082,984	2,040,806	3,085,345	1,088,770	1,255,832	1,268,640	2,139,314	2,705,779	1,201,080	1,122,820
Loss on Disposal of Capital Assets	-	-	-	-	(10,893)	-	-	-	-	(5,165)
Transfers	(650,000)	(900,000)	(300,000)	(300,000)	(300,000)	(376,106)	(300,000)	(300,000)	-	-
Total Governmental Activities	178,659,860	195,543,628	191,027,159	162,747,982	187,198,951	196,115,769	194,331,303	195,576,934	191,894,044	192,037,358
Business-Type Activities:										
Transfers/Miscellaneous Income	650,000	900,000	300,000	300,857	300,685	377,044	300,435	272,824	532	524
Total Business-Type Activities	650,000	900,000	300,000	300,857	300,685	377,044	300,435	272,824	532	524
Total District-Wide	\$ 179,309,860	\$ 196,443,628	\$ 191,327,159	\$ 163,048,839	\$ 187,499,636	\$ 196,492,813	\$ 194,631,738	\$ 195,849,758	\$ 191,894,576	\$ 192,037,882
Change in Net Position										
Governmental Activities	\$ 19,483,958	\$ 55,688,513	\$ 81,896,401	\$ 3,313,495	\$ 5,546,030	\$ 9,338,131	\$ (12,110,698)	\$ (12,144,944)	\$ (13,408,209)	\$ (17,257,342)
Business-Type Activities	(351,641)	200,288	(222,648)	105,813	(87,548)	(131,559)	807,060	439,561	62,053	(49,647)
Total District	\$ 19,132,317	\$ 55,888,801	\$ 81,673,753	\$ 3,419,308	\$ 5,458,482	\$ 9,206,572	\$ (11,303,638)	\$ (11,705,383)	\$ (13,346,156)	\$ (17,306,989)

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,									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Fund										
Reserved	\$ 7,656,269	\$ 11,772,527	\$ 30,039,459	\$ 20,623,006						
Unreserved	(3,778,046)	(1,335,238)	(13,363,817)	(14,944,520)						
Nonspendable					\$ 308,373	\$ 439,660	\$ 256,282	\$ 261,430	\$ 255,988	\$ 242,581
Restricted					15,109,857	25,867,456	25,985,164	24,132,718	16,961,881	10,482,052
Assigned					6,899,255	11,405,810	7,482,274	2,876,757	7,721,313	10,301,713
Unassigned	-	-	-	-	(13,010,267)	(14,537,521)	(13,886,008)	(14,051,192)	(14,287,314)	(14,733,890)
Total General Fund	<u>\$ 3,878,223</u>	<u>\$ 10,437,289</u>	<u>\$ 16,675,642</u>	<u>\$ 5,678,486</u>	<u>\$ 9,307,218</u>	<u>\$ 23,175,405</u>	<u>\$ 19,837,712</u>	<u>\$ 13,219,713</u>	<u>\$ 10,651,868</u>	<u>\$ 6,292,456</u>
All Other Governmental Funds										
Reserved	\$ 6,017,393	\$ 5,931,196	\$ 5,935,758	\$ 6,077,621						
Unreserved	943,076	1,318,192	336,643	1,056,789						
Nonspendable										
Restricted					\$11,611,473	\$ 9,178,142	\$ 7,082,094	\$ 6,632,046	\$ 6,287,584	\$ 5,933,225
Assigned										
Unassigned	-	-	-	-	-	-	-	-	-	-
Total All Other Governmental Funds	<u>\$ 6,960,469</u>	<u>\$ 7,249,388</u>	<u>\$ 6,272,401</u>	<u>\$ 7,134,410</u>	<u>\$11,611,473</u>	<u>\$ 9,178,142</u>	<u>\$ 7,082,094</u>	<u>\$ 6,632,046</u>	<u>\$ 6,287,584</u>	<u>\$ 5,933,225</u>

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

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

	Fiscal Year Ending June 30,									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Revenues										
Tax Levy	\$ 18,934,079	\$ 19,129,700	\$ 20,253,953	\$ 20,472,832	\$ 20,472,832	\$ 20,494,216	\$ 20,494,216	\$ 20,647,370	\$ 20,647,370	\$ 20,647,370
Tuition Charges										
Miscellaneous	4,373,167	2,134,387	3,204,878	1,109,716	1,259,729	1,289,004	2,150,904	2,780,765	1,256,443	1,155,339
State Sources	224,114,679	214,422,444	283,278,734	201,642,780	212,177,325	220,475,781	222,255,687	219,504,843	221,654,476	224,990,596
Federal Sources	10,320,193	10,628,002	10,757,364	35,797,345	12,883,373	17,734,962	10,966,662	12,319,743	8,166,197	8,425,840
Total Revenue	257,742,118	246,314,533	317,494,929	259,022,673	246,793,259	259,993,963	255,867,469	255,252,721	251,724,486	255,219,145
Expenditures										
Instruction										
Regular Instruction	95,018,291	98,429,381	94,202,790	102,666,079	100,190,413	103,656,568	115,026,029	114,852,628	110,572,768	112,532,783
Special Education Instruction	31,128,693	32,914,750	32,123,421	32,096,462	30,662,636	30,511,641	32,167,124	31,993,146	30,696,996	30,920,820
Other Special Instruction										
Other Instruction	4,350,951	4,821,504	6,147,450	8,886,258	8,675,785	7,348,227	7,091,054	7,428,979	8,744,892	7,018,337
School Sponsored Activities and Athletics	1,137,415	1,131,291	1,146,061	890,673	945,618	1,094,027	1,263,157	1,388,724	1,296,933	1,390,765
Community Services	120,585	132,778	116,348	3,420	3,887	17,612	58,158	11,982	6,604	580
Support Services:										
Student and Inst. Related Services	44,800,517	42,947,069	42,076,028	45,138,183	39,452,113	41,001,185	43,595,011	44,341,172	42,698,248	45,409,212
General Administration	3,160,369	3,625,063	3,267,060	3,099,329	4,022,648	4,266,462	2,901,628	3,051,138	2,515,874	2,181,877
School Administrative Services	10,092,477	10,457,741	10,069,099	10,496,674	9,541,250	10,263,772	10,059,323	10,739,101	11,268,312	13,034,968
Central Services/Business Services	4,579,625	4,296,339	4,489,008	4,641,246	4,009,084	4,785,790	4,741,982	4,258,108	4,527,825	5,156,703
Admin. Information Technology	680,611	761,881	724,872	737,997	654,116	715,171	897,419	1,000,954	1,113,573	1,191,576
Plant Operations And Maintenance	25,049,029	24,382,925	23,818,147	26,106,039	24,512,345	28,281,343	28,935,541	29,326,146	28,772,052	28,097,596
Pupil Transportation	7,785,481	8,842,735	6,578,087	6,953,796	5,596,637	5,265,457	5,789,461	5,634,526	5,872,240	5,980,161
Employee Benefits										
Capital Outlay	30,950,467	3,079,689	80,402,712	20,173,115	4,021,209	4,880,082	4,638,404	1,717,480	271,330	738,388
Debt Service:										
Principal	2,828,069	3,054,122	5,117,160	5,447,307	5,176,511	5,477,703	6,386,435	6,132,318	2,974,239	2,846,212
Interest and Other Charges	1,772,234	1,651,455	1,655,320	1,421,242	923,212	617,961	300,484	144,366	3,304,907	3,432,938
Cost of Issuance				265,751						
Advance Refunding Escrow	-	-	-	25,447	-	-	-	-	-	-
Total Expenditures	263,454,814	240,528,723	311,933,563	269,049,018	238,387,464	248,183,001	263,851,210	262,020,768	254,636,793	259,932,916
Excess (Deficiency) of Revenues										
Over (Under) Expenditures	(5,712,696)	5,785,810	5,561,366	(10,026,345)	8,405,795	11,810,962	(7,983,741)	(6,768,047)	(2,912,307)	(4,713,771)
Other Financing Sources (Uses)										
Proceeds From Borrowing				8,500,000						
Debt Refunded				(8,125,000)						
Original Issue Discount on Ref. Bonds				(83,802)						
Capital Leases		1,962,175	-				2,850,000	-	-	-
Transfers In	9,618,781	9,013,950	5,204,765	2,997,264	8,148,894	4,497,542	3,507,388	3,548,393	2,987,451	3,156,016
Transfers Out	(10,268,781)	(9,913,950)	(5,504,765)	(3,297,264)	(8,448,894)	(4,873,648)	(3,807,388)	(3,848,393)	(2,987,451)	(3,156,016)
Total Other Financing Sources (Uses)	(650,000)	1,062,175	(300,000)	(8,802)	(300,000)	(376,106)	2,550,000	(300,000)	-	-
Net Change in Fund Balances	\$ (6,362,696)	\$ 6,847,985	\$ 5,261,366	\$ (10,035,147)	\$ 8,105,795	\$ 11,434,856	\$ (5,433,741)	\$ (7,068,047)	\$ (2,912,307)	\$ (4,713,771)
Debt Service as a Percentage of Noncapital Expenditures	1.22%	1.29%	2.21%	2.20%	2.21%	2.25%	2.46%	2.36%	1.17%	1.10%

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* 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>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Refund of Prior Year Expenditures	\$ 1,058,204	\$ 217,803	\$ 206,747	\$ 397,056	\$ 405,594	\$ 66,309	\$ 168,895	\$ 420,609	\$ 175,279	\$ 185,703
Interest on Investments	1,122,937	833,105	369,278	123,110	40,253	37,062	35,457	115,006	115,713	65,578
Rental	16,304	44,438	50,587	43,864	28,063	23,487	85,533	64,256	62,816	133,362
Rentals-Robeson	3,260			8,555	4,435	4,500	18,327	16,264		
Game Receipts	10,602	14,446	10,884	15,359	19,608	8,920	9,462	17,225	17,626	15,764
Cancelled Acct. Pay./Accrued S&W	147,313	170,535	1,455,087		170,852	402,698	1,411,860	1,685,808		162,145
Cancelled Claims and Judgements Payable		301,274	565,648	40,349	125,662	415,023				
Cancelled Outstanding Checks	138,821									
Business Personal Property Tax										120,028
Miscellaneous	<u>179,628</u>	<u>103,902</u>	<u>111,355</u>	<u>140,049</u>	<u>150,748</u>	<u>-</u>	<u>99,152</u>	<u>76,094</u>	<u>519,044</u>	<u>129,756</u>
Total	<u>\$ 2,677,069</u>	<u>\$ 1,685,503</u>	<u>\$ 2,769,586</u>	<u>\$ 768,342</u>	<u>\$ 945,215</u>	<u>\$ 957,999</u>	<u>\$ 1,828,686</u>	<u>\$ 2,395,262</u>	<u>\$ 890,478</u>	<u>\$ 812,336</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
2007	\$ 58,912,800	\$ 2,075,185,000	\$ 551,170,300	\$ 59,001,300	\$ 768,151,500	\$ 3,512,420,900	\$ 7,447,872	\$ 3,519,868,772	\$ 2,814,724,787	\$ 0.56
2008	57,721,600	2,096,396,850	534,042,300	55,784,900	767,127,500	3,511,073,150	7,640,260	3,518,713,410	3,205,045,224	0.56
2009	48,473,400	2,139,845,700	525,366,900	54,979,000	766,207,550	3,534,872,550	7,893,735	3,542,766,285	3,523,746,403	0.56
2010	46,631,200	2,150,997,325	508,961,500	51,264,800	740,429,050	3,498,283,875	7,824,020	3,506,107,895	3,505,915,011	0.58
2011	44,483,300	2,155,259,375	471,230,700	44,151,500	703,854,050	3,418,978,925	7,632,721	3,426,611,646	3,415,373,457	0.60
2012	43,007,900	2,165,141,775	459,448,100	43,991,800	693,464,350	3,405,053,925	7,571,847	3,412,625,772	3,645,972,180	0.60
2013 (1)	21,302,800	1,483,880,000	370,541,700	27,758,600	671,690,500	2,575,173,600	7,015,418	2,582,189,018	3,550,528,597	0.80
2014	21,738,100	1,496,943,000	345,336,200	25,888,900	617,769,600	2,507,675,800	5,427,346	2,513,103,146	2,936,276,482	0.82
2015	21,135,100	1,470,060,500	339,399,200	23,807,700	622,695,100	2,477,097,600	5,784,281	2,482,881,881	2,803,390,280	0.82
2016	21,670,200	1,476,519,200	338,502,700	23,607,300	614,453,200	2,474,752,600	6,519,347	2,481,271,947	2,698,501,302	0.87

(1) District undertook a revaluation of real property which became effective in 2013

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	
2007	\$0.56	\$1.55	\$0.31	\$2.42
2008	0.56	1.73	0.35	2.64
2009	0.56	1.88	0.39	2.83
2010	0.582	2.19	0.40	3.176
2011	0.596	2.298	0.430	3.324
2012	0.597	2.388	0.483	3.468
2013	0.799	3.263	0.662	4.724
2014	0.818	3.493	0.597	4.908
2015	0.817	3.596	0.565	4.978
2016	0.870	3.661	0.572	5.103

Source: Tax Duplicate, City of East Orange

**EAST ORANGE BOARD OF EDUCATION
PRINCIPAL PROPERTY TAXPAYERS,
CURRENT YEAR AND NINE YEARS AGO
(Unaudited)**

Taxpayer	2016		2007	
	Taxable Assessed Value	% of Total District Net Assessed Value	Taxable Assessed Value	% of Total District Net Assessed Value
Harrison Park Owners	\$ 22,983,400	0.93%		
LLC NJ Limited Liability Co.	18,854,800	0.76%		
LC E. Orange Shop. Ctr. LLC	18,020,600	0.73%		
Prospect EOGH Hospital Properties	14,750,000	0.59%		
Mod Rehab Housing Assoc.	12,182,600	0.49%		
RNJ Arlington House	11,953,500	0.48%		
175 Executive House, LLC	11,511,200	0.46%		
141 South Harrison Street, LLC	9,822,300	0.40%		
Evergreen Equities, LLC	9,393,000	0.38%		
40 Washington LLC C/o Murnick	9,207,800	0.37%		
Harrison Park Towers			\$ 40,574,900	1.15%
Apple Crescent Apartments			29,542,400	0.84%
LC E Orange Shop. Ctr LLC			26,946,400	0.77%
175 Executive House, LLC			17,191,800	0.49%
Grove Street Housing			16,547,700	0.47%
Bayville Holding II, LLC			16,456,600	0.47%
Normal Village/Goodlife Properties			15,735,000	0.45%
Evergreen Equities			14,788,500	0.42%
Mod Rehab Housing Association			14,068,500	0.40%
East Orange General Hospital			12,667,500	0.36%
	<u>\$ 138,679,200</u>	<u>5.59%</u>		
		%	<u>\$ 204,519,300</u>	<u>5.81%</u>

The District undertook a revaluation of real property effective 2013.

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	
2007	\$ 18,934,079	\$ 18,934,079	100.00%	
2008	19,129,700	19,129,700	100.00%	
2009	20,253,953	20,253,953	100.00%	
2010	20,472,832	20,472,832	100.00%	
2011	20,472,832	20,472,832	100.00%	
2012	20,494,216	20,494,216	100.00%	
2013	20,494,216	20,494,216	100.00%	
2014	20,647,370	20,647,370	100.00%	
2015	20,647,370	20,647,370	100.00%	
2016	20,647,370	20,647,370	100.00%	

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

<u>Governmental Activities</u>								
Fiscal Year Ended June 30,	General Obligation Bonds (Type 1 School Debt)	Certificates of Participation	Certificates of Participation - Refunding	Sale/Lease Back Contract	Capital Leases	Total District	Population	Per Capita
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	64,126	972
2011		49,963,895	8,385,000	-	966,140	59,315,035	64,391	921
2012		47,320,818	8,265,000	-	543,437	56,129,255	64,329	873
2013		47,674,502	5,500,000		2,342,002	55,516,504	64,515	861
2014		49,710,741	-		1,709,684	51,420,425	64,718	795
2015		48,806,735			1,149,257	49,955,992	64,949	769
2016		47,526,716			579,415	48,106,131	64,949 E	741

Source: District records

(E) Estimate

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

Fiscal Year Ended June 30,	General Bonded Debt Outstanding		Net General Bonded Debt Outstanding	Percentage of Actual Taxable Value of Property	Per Capita
	General Obligation Bonds (Type I School Debt)	Deductions			
2007	\$ 2,166,850		\$ 2,166,850	0.06%	\$ 32
2008	377,900		377,900	0.01%	6
2009	188,950		188,950	0.01%	3
2010				0.00%	-
2011				0.00%	-
2012				0.00%	-
2013				0.00%	-
2014				0.00%	-
2015				0.00%	-
2016				0.00%	-

Source: District records

**EAST ORANGE BOARD OF EDUCATION
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
FOR FISCAL YEAR ENDED DECEMBER 31, 2015
(Unaudited)**

	<u>Total Debt</u>
Municipal Debt:	
East Orange Board of Education	-
City of East Orange	<u>\$ 103,349,047</u>
	<u>103,349,047</u>
Overlapping Debt Apportioned to the Municipality:	
Essex County:	
County of Essex (A)	16,657,104
Essex County Utilities Authority (B)	<u>1,845,084</u>
	<u>18,502,188</u>
Total Direct and Overlapping Debt	<u>\$ 121,851,235</u>

(A) The debt for this entity was apportioned to the City of East Orange by dividing the Municipality's 2015 equalized value by the total 2015 equalized value for Essex County.

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

Sources: City of East Orange 2015 Annual Debt Statement
County of Essex 2015 Annual Debt Statement
Essex County Utility Authority Annual Audit Report

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

Equalized valuation basis	
2013	2,967,815,604
2014	2,789,405,784
2015	2,702,661,881
	<u>\$ 8,459,883,269</u>

Average equalized valuation of taxable property	<u>\$ 2,819,961,090</u>
Debt limit (4 % of Total Net Debt Applicable to Limit Legal debt margin	112,798,444 - <u>\$ 112,798,444</u>

Fiscal Year

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Debt Limit	\$ 92,593,325	\$ 109,073,929	\$ 124,481,637	\$ 134,422,750	\$ 138,308,825	\$ 140,503,234	\$ 140,006,837	\$ 133,659,435	\$ 122,733,708	\$ 112,798,444
Total Net Debt Applicable to Limit	<u>2,166,850</u>	<u>377,900</u>	<u>188,950</u>		-					
Legal Debt Margin	<u>\$ 90,426,475</u>	<u>\$ 108,696,029</u>	<u>\$ 124,292,687</u>	<u>\$ 134,422,750</u>	<u>\$ 138,308,825</u>	<u>\$ 140,503,234</u>	<u>\$ 140,006,837</u>	<u>\$ 133,659,435</u>	<u>\$ 122,733,708</u>	<u>\$ 112,798,444</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	2.34%	0.35%	0.15%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

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

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

<u>Year</u>	<u>Unemployment Rate</u>	<u>County Per Capita Income(1)</u>	<u>School District Population</u>
2007	7.00%	\$ 51,568	65,383
2008	8.50%	53,136	65,120
2009	12.50%	51,288	65,152
2010	13.40%	52,324	64,126
2011	13.40%	55,014	64,391
2012	13.40%	55,404	64,329
2013	11.00%	55,692	64,515
2014	9.90%	58,319	64,718
2015	8.60%	N/A	64,949
2016	N/A	N/A	64,949 E

N/A = Not available.

Source: United States Bureau of Census
School District Records

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

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

<u>Employer</u>	<u>2016</u>		<u>2007</u>	
	<u>Employees</u>	<u>Percentage of Total Municipal Employment</u>	<u>Employees</u>	<u>Percentage of Total Municipal Employment</u>

INFORMATION IS NOT AVAILABLE

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

<u>Function/Program</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Instruction	1,333	1,336	1,302	1,274	1,171	1,121	1,096	1,163	1,144	1,156
Support Services:										
Student and Instruction Related Services	358	359	358	351	299	261	285	305	301	317
General Administration	9	9	9	9	9	5	8	7	8	7
School Administrative Services	136	136	136	123	114	101	101	94	96	101
Central Services	52	52	46	46	37	32	35	36	38	41
Administrative Information Technology		4	4	4	4	5	8	7	7	7
Plant Operations And Maintenance	280	281	316	313	294	278	279	305	324	334
Pupil Transportation	1	1	1	1	1	-	-	-	-	-
Total	<u>2,169</u>	<u>2,178</u>	<u>2,172</u>	<u>2,121</u>	<u>1,929</u>	<u>1,803</u>	<u>1,812</u>	<u>1,917</u>	<u>1,918</u>	<u>1,963</u>

Source: 2014/15 District Budget Summary - Support Document 3

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

Fiscal Year	Enrollment	Operating Expenditures (b)	Cost Per Pupil	Percentage Change	Teaching Staff	Pupil/Teacher Ratio			Average Daily Enrollment (ADE)	% Change in Average Daily Enrollment
						Elementary	Middle School	Senior High School		
2007	11,139	\$ 227,904,044	\$ 20,460	7.08%	737	1:13	1:14	1:17	11,190	4.75%
2008	10,714	232,743,457	21,723	6.17%	1,081	1:11	1:10	1:08	10,714	-4.25%
2009	10,426	224,758,371	21,557	-0.76%	1,274	1:11	1:10	1:08	10,426	-2.69%
2010	10,265	241,716,156	23,548	9.23%	1,123	1:11	1:10	1:08	9,819	-5.82%
2011	9,817	228,366,532	23,262	-1.21%		1:11	1:10	1:08	9,817	-0.02%
2012	10,637	237,174,480	22,297	-4.15%					10,637	8.35%
2013	10,302	252,619,765	24,521	9.98%					10,302	-3.15%
2014	10,041	254,026,604	26,813	9.35%					9,474	-8.04%
2015	9,820	247,928,196	25,247	2.96%		1:21	1:23	1:23	9,465	-8.12%
2016	10,371	252,747,378	24,371	-9.11%					N/A	

Sources: District records

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
District Building										
Elementary										
Athea Gibson										
Square Feet	66,180	66,180	66,180	66,180	66,180	66,180	66,180	66,180	66,180	66,180
Capacity (students)	177	177	177	177	177	177	177	177	177	177
Enrollment	159	188	183	179	171				129	
Wahlstrom										
Square Feet	93,129	93,129	93,129	93,129	93,129	93,129	93,129	93,129	93,129	93,129
Capacity (students)	192	192	192	192	192	192	192	192	192	192
Enrollment	189	168	172	158	170				146	
Mildred Barry Garvin										
Square Feet	184,738	184,738	184,738	184,738	184,738	184,738	184,738	184,738	184,738	184,738
Capacity (students)	292	292	292	292	292	292	292	292	292	292
Enrollment	219	222	337	354	355				267	
George Washington Carver										
Square Feet	148,882	148,882	148,882	148,882	148,882	148,882	148,882	148,882	148,882	148,882
Capacity (students)	578	578	578	578	578	578	578	578	578	578
Enrollment	511	491	504	507	416				381	
Johnnie L. Cochran										
Square Feet	94,611	94,611	94,611	94,611	94,611	94,611	94,611	94,611	94,611	94,611
Capacity (students)	277	277	277	277	277	277	277	277	277	277
Enrollment	271	272	261	250	255				215	
Banneker										
Square Feet	86,375	86,375	86,375	86,375	86,375	86,375	86,375	86,375	86,375	86,375
Capacity (students)	371	371	371	371	371	371	371	371	371	371
Enrollment	292	313	307	297	502				421	
Whitney Houston										
Square Feet	104,509	104,509	104,509	104,509	104,509	104,509	104,509	104,509	104,509	104,509
Capacity (students)	420	420	420	420	420	420	420	420	420	420
Enrollment	603	596	564	549	430				371	
John Howard										
Square Feet	148,409	148,409	148,409	148,409	148,409	148,409	148,409	148,409	148,409	148,409
Capacity (students)	864	864	864	864	864	864	864	864	864	864
Enrollment	852	779	751	758	711				634	
Langston Hughes										
Square Feet	92,440	92,440	92,440	92,440	92,440	92,440	92,440	92,440	92,440	92,440
Capacity (students)	528	565	565	565	565	565	565	565	565	565
Enrollment	577	540	556	533	569				592	
J. Garfield Jackson Academy										
Square Feet	132,860	132,860	132,860	132,860	132,860	132,860	132,860	132,860	132,860	132,860
Capacity (students)	334	334	334	334	334	334	334	334	334	334
Enrollment	296	291	267	264	288				267	

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
District Building (Continued)										
Elementary (Continued)										
Ecole Toussaint Louverture										
Square Feet	153,864	153,864	153,864	153,864	153,864	153,864	153,864	153,864	153,864	153,864
Capacity (students)	371	371	371	371	371	371	371	371	371	371
Enrollment	333	370	325	315	306				294	
Gordon Parks										
Square Feet	66,846	66,846	66,846	66,846	66,846	66,846	66,846	66,846	66,846	66,846
Capacity (students)	343	343	343	343	343	343	343	343	343	343
Enrollment	376	363	350	327	316				302	
Dionne Warwick										
Square Feet	61,684	61,684	61,684	61,684	61,684	61,684	61,684	61,684	61,684	61,684
Capacity (students)	568	568	568	568	568	568	568	568	568	568
Enrollment	346	539	525	465	462				486	
Washington Academy										
Square Feet	177,028	177,028	177,028	177,028	177,028	177,028	177,028	177,028	177,028	177,028
Capacity (students)	190	190	190	190	190	190	190	190	190	190
Enrollment	453	454	407	512	517				500	
Middle School										
John Costley										
Square Feet	169,196	169,196	169,196	169,196	169,196	169,196	169,196	169,196	169,196	169,196
Capacity (students)	640	640	640	640	640	640	640	640	640	640
Enrollment	592	551	484	525	442				365	
Sojourner Truth										
Square Feet	169,102	169,102	169,102	169,102	169,102	169,102	169,102	169,102	169,102	169,102
Capacity (students)	666	666	666	666	666	666	666	666	666	666
Enrollment	500	444	395	442	450				365	
Patrick Healy										
Square Feet	118,873	118,873	118,873	118,873	118,873	118,873	118,873	118,873	118,873	118,873
Capacity (students)	634	634	634	634	634	634	634	634	634	634
Enrollment	417	314	411	386	409				379	
High School										
Cicely Tyson										
Square Feet	118,240	118,240	118,240	118,240	118,240	118,240	118,240	118,240	118,240	118,240
Capacity (students)	689	689	689	689	689	689	689	689	689	689
Enrollment	684	659	638	800	866				748	
East Orange Campus "9" High School										
Square Feet	56,230	56,230	56,230	56,230	56,230	56,230	56,230	56,230	56,230	56,230
Capacity (students)	803	803	803	803	803	803	803	803	803	803
Enrollment	654	635	618	565	360				647	
East Orange Campus										
Square Feet	65,073	65,073	65,073	65,073	65,073	65,073	65,073	65,073	65,073	65,073
Capacity (students)	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145
Enrollment	1,713	1,700	1,583	1,558	1,688				1,540	

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
District Building (Continued)										
<u>Other</u>										
Glenwood										
Square Feet	120,940	120,940	120,940	120,940	120,940	120,940	120,940	120,940	120,940	120,940
Edmonson Center										
Square Feet	136,761	136,761	136,761	136,761	136,761	136,761	136,761	136,761	136,761	136,761
Service Center										
Square Feet	36,973	36,973	36,973	36,973	36,973	36,973	36,973	36,973	36,973	36,973
Central Office										
Square Feet	30,607	30,607	30,607	30,607	30,607	30,607	30,607	30,607	30,607	30,607
Dantzier Building										
Square Feet	33,750	33,750	33,750	33,750	33,750	33,750	33,750	33,750	33,750	33,750
Robeson Stadium										
Square Feet	135,534	135,534	135,534	135,534	135,534	135,534	135,534	135,534	135,534	135,534
Number of Schools at June 30, 2016										
Elementary = 14										
Middle School = 3										
Senior High School = 3										
Other = 6										

Source: District Records

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

UNDISTRIBUTED EXPENDITURES - REQUIRED
MAINTENANCE FOR SCHOOL FACILITIES
11.000.261.XXX

School Facilities	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Campus 9 (C.J. Scott)	\$ 63,056	\$ 199,653	\$ 279,989	\$ 318,101	\$ 270,921	\$ 444,309	\$ 100,119	\$ 112,423	\$ 85,478	\$ 94,295
East Orange Campus	167,459	52,654	375,766	426,916	363,597	596,296	115,864	130,103	98,921	109,124
Howard School	29,861	40,397	187,883	213,458	181,798	298,148	264,245	296,720	225,604	248,875
George Washington Carver	37,652	29,253	214,247	243,410	207,308	339,984	265,087	297,666	226,323	249,668
Costley Middle School	116,258	184,238	240,277	272,983	232,495	381,290	301,257	338,281	257,204	283,733
Langston Hughes	19,026	28,778	191,554	217,628	185,350	303,973	164,591	184,819	140,523	155,017
Whitney Houston	77,702	35,015	193,556	219,903	187,288	307,151	186,080	208,949	158,870	175,257
Fourth Avenue School	53,813	29,203	93,775	106,539	90,738	148,809	153,792	172,693	131,303	144,847
Patrick Healy Middle	10,167	12,287	150,173	170,615	145,310	238,306	211,656	237,668	180,705	199,344
M.B. Garvin School	25,847	60,936	71,416	81,137	69,103	113,328	328,929	369,354	280,830	309,797
Dionne Warwick Institute	28,665	108,421	185,881	211,183	179,861	294,970	109,829	123,327	93,769	103,441
Ecole T. Louverture	100,467	32,797	112,796	128,151	109,144	178,995	273,958	307,627	233,897	258,022
Gordon Parks Academy	25,680	31,111	93,775	106,539	90,738	148,809	119,110	133,748	101,692	112,181
Sojourner Trust Middle School	33,831	6,841	210,242	238,860	203,433	333,629	301,089	338,093	257,061	283,576
Washington Academy	34,626	33,401	116,467	132,321	112,696	184,820	315,202	353,939	269,110	296,867
Tyson School	34,073	37,620	159,517	181,231	154,351	253,134	210,528	236,402	179,743	198,283
J. Garfield Jackson Academy	47,802	30,514	65,742	74,691	63,613	104,325	236,560	265,633	201,968	222,800
J.L. Cochran Academy	27,532	61,431	93,775	106,539	90,738	148,809	168,457	189,160	143,823	158,658
B.L. Edmonson	24,137	26,971	33,705	38,293	32,614	53,487	243,505	273,432	207,898	229,342
Althea Gibson	10,834	22,699	43,050	48,910	41,655	68,315	117,835	132,316	100,604	110,981
Wahlstrom	52,496	33,263	75,086	85,307	72,655	119,153	165,818	186,197	141,570	156,173
Service Building	1,088,070	1,119,910	26,364	29,952	25,510	41,836	65,831	73,922	56,205	62,002
Central Office	75,840	35,008	41,381	47,014	40,041	65,667	54,496	61,194	46,527	51,326
Dantzler	14,417	12,718	9,344	10,616	9,041	14,828	60,092	67,478	51,305	56,597
Robeson	49,684	67,600	33,705	38,293	32,614	53,487	241,321	270,979	206,032	227,284
Glenwood Campus	36,279	42,121	37,710	42,843	36,489	59,841	215,336	241,800	183,847	202,810
Total	\$ 2,285,274	\$ 2,374,840	\$ 3,337,174	\$ 3,791,435	\$ 3,229,101	\$ 5,295,699	\$ 4,990,586	\$ 5,603,923	\$ 4,260,812	\$ 4,700,300

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, 2016
(Unaudited)**

	<u>Coverage</u>	<u>Deductible</u>
School Package Policy - NJBAIG		
Property-Blanket Building & Contents	\$ 350,000,000	\$ 10,000
EDP	4,100,000	1,000
Comprehensive Automobile Liability	16,000,000	1,000
Commercial General Liability	16,000,000	1,000
Boiler & Machinery - NJSBAIG		
Property Damage	100,000,000	5,000
Employee Dishonesty	500,000	1,000
School Board Legal Liability - NJSBAIG	16,000,000	5,000
Public Employees Faithful Performance Blanket		
Treasurer of School Monies	750,000	1,000
Board Secretary/Asst. Business Administrator	150,000	1,000

Source: District's records

SINGLE AUDIT SECTION



LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

EXHIBIT K-1

DIETER P. LERCH, CPA, RMA, PSA
GARY J. VINCI, CPA, RMA, PSA
GARY W. HIGGINS, CPA, RMA, PSA
JEFFREY C. BLISS, CPA, RMA, PSA
PAUL J. LERCH, CPA, RMA, PSA
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DEBRA GOLLE, CPA
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MARK SACO, CPA
SHERYL M. NICOLosi, CPA
ROBERT AMPONSAH, CPA

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

INDEPENDENT AUDITOR'S REPORT

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States and audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the East Orange Board of Education as of and for the fiscal year ended June 30, 2016 and the related notes to the financial statements, which collectively comprise the East Orange Board of Education's basic financial statements and have issued our report thereon dated November 11, 2016.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2016-001 and 2016-002 that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the East Orange Board of Education's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey and which are described in the accompanying schedule of findings and questioned costs as items 2016-001 and 2016-002.

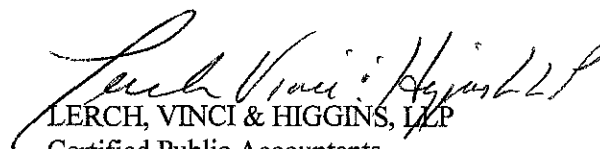
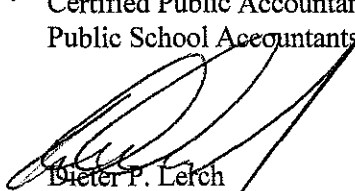
We also noted certain matters that are not required to be reported under Government Auditing Standards that we reported to management of the East Orange Board of Education in a separate report entitled, "Auditor's Management Report on Administrative Findings – Financial, Compliance and Performance" dated November 11, 2016.

East Orange Board of Education's Responses to Findings

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

Purpose of this Report

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


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

Dieter P. Lerch
Public School Accountant
PSA Number CS00756

Fair Lawn, New Jersey
November 11, 2016



LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

EXHIBIT K-2

DIETER P. LERCH, CPA, RMA, PSA
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**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE
OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE U.S. UNIFORM GUIDANCE AND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE REQUIRED BY NEW JERSEY
OMB CIRCULAR 15-08**

INDEPENDENT AUDITOR'S REPORT

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

Report on Compliance for Each Major Federal and State Program

We have audited the East Orange Board of Education's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement and the New Jersey OMB Circular 15-08 State Aid/ Grant Compliance Supplement that could have a direct and material effect on each of East Orange Board of Education's major federal and state programs for the fiscal year ended June 30, 2016. The East Orange Board of Education's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of federal and state statutes, and the terms and conditions of its federal awards and state financial assistance applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the East Orange Board of Education's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey; Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and New Jersey OMB Circular 15-08, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid. Those standards, U.S. Uniform Guidance and New Jersey Circular require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the East Orange Board of Education's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal and State Program

In our opinion, the East Orange Board of Education complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the fiscal year ended June 30, 2016.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the U.S. Uniform Guidance and New Jersey OMB Circular 15-08 and which are described in the accompanying schedule of findings and questioned costs as items 2016-003 through 2016-006. Our opinion on each major federal and state program is not modified with respect to these matters.

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

Report on Internal Control Over Compliance

Management of the East Orange Board of Education is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the East Orange Board of Education's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the U.S. Uniform Guidance and New Jersey OMB Circular 15-08, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the East Orange Board of Education's internal control over compliance.

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

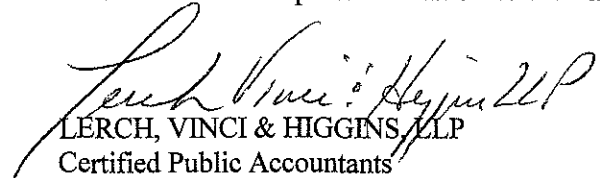
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2016-003 through 2016-006 that we consider to be significant deficiencies.

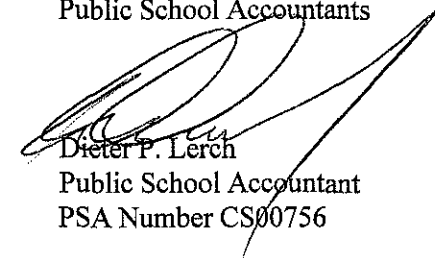
The East Orange Board of Education's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The East Orange Board of Education's response were not subjected to the auditing procedures applied in the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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of U.S. Uniform Guidance and New Jersey OMB Circular 15-08. Accordingly, this report is not suitable for any other purpose.

Report on Schedules of Expenditures of Federal Awards Required by the U.S. Uniform Guidance and Schedule of Expenditures of State Financial Assistance Required by New Jersey OMB Circular 15-08

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the East Orange Board of Education as of and for the fiscal year ended June 30, 2016 and the related notes to the financial statements, which collectively comprise the Board of Education's basic financial statements. We issued our report thereon dated November 11, 2016, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards as required by the U.S. Uniform Guidance and schedule of expenditures of state financial assistance as required by New Jersey OMB Circular 15-08 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and schedule of expenditures of state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.


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


Dieter P. Lerch
Public School Accountant
PSA Number CS00756

Fair Lawn, New Jersey
November 11, 2016

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Federal Grant/ Pass-Through Grant/ Program Title	Federal CFDA No.	FAIN Number	Grant Period	Grant Amount	Due To Grantor at June 30, 2015	June 30, 2015 (Accounts Receivable)	Deferred Revenue	Due To Grantor at June 30, 2016	June 30, 2016 (Accounts Receivable)	Deferred Revenue	Due To Grantor at June 30, 2016	Memo GAAP Reservable
U.S. Dept. of Agriculture:												
Pass-Through State Department of Education												
Food Service Fund:												
National School Lunch	10.555	16161N394R1099	7/1/15-6/30/16	\$ 3,491,322		\$ (316,037)	\$ 2,776,649		\$ (715,273)	\$ 11,665		\$ (715,273)
Cash Assistance		16161N394R1099	7/1/15-6/30/16	3,408,987		60,416	316,037		(15,589)			(15,589)
Cash Assistance - PB		16161N394R1099	7/1/15-6/30/16	75,805		(6,672)	75,805					(299,939)
Cash Assistance - FB		16161N394R1099	7/1/15-6/30/16	483,098		483,098	483,098					(94,839)
Non Cash Assistance	10.655	16161N394R1099	7/1/15-6/30/16	1,346,076		1,346,076	1,346,076					(84)
School Breakfast	10.555	16161N394R1099	7/1/15-6/30/16	272,430		272,430	272,430					
Breakfast Program	10.555	16161N394R1099	7/1/15-6/30/16	195,690		195,690	195,690					
Fresh Fruit and Vegetables Program	10.555	16161N394R1099	7/1/15-6/30/16	39,084		39,084	39,084					
After School Snack												
Total U.S. Department of Agriculture/Child Nutrition Cluster				\$ 5,563,337	\$ 228,007	\$ 228,007	\$ 5,798,724	\$ 11,665	\$ (66,031)	\$ 11,665	\$ (66,031)	\$ (1,126,401)
U.S. Dept. of Health and Human Services												
General Fund:												
Medical Assistance Program	93.778		7/1/15-6/30/16	556,337			556,337					
SNAP/AFDC			7/1/15-6/30/16	228,007			228,007					
Total General Fund				\$ 784,344	\$ 228,007	\$ 228,007	\$ 784,344	\$ 11,665	\$ (66,031)	\$ 11,665	\$ (66,031)	\$ (1,126,401)
U.S. Dept. of Education:												
Pass-Through State Department of Education:												
Special Revenue Fund												
Title I FY 2016 A & D (231)	84.010	8010A150030	9/01/15-6/30/16	\$ 4,155,049	\$ (91,012)	\$ 397,851	\$ 3,566,078	\$ 40,414	\$ (679,583)	\$ 567,500	\$ 15,609	\$ (112,483)
Title I FY 2015 A & D (231)	84.010		9/01/14-6/30/15	3,992,343	51,012	(397,851)	218,853		(118,782)			
Title I FY 2013 A & D (232)	84.010		9/01/12-8/31/13	4,475,183	532,242	(309,845)	4,025,814					
Title I SEA FY 2016 (230)	84.010	8010A150030	9/01/15-6/30/16	44,000	46,666	(46,666)	46,666	3,373	(57,916)	44,000		(13,916)
Title I SEA FY 2015 (230)	84.010		9/01/14-6/30/15	54,100	46,666	(46,666)	7,434		(116)			
Title I SEA FY 2013 (230)	84.010		9/01/12-8/31/13	132,991	131,680	(131,680)	1,311					
Total Title I - Cluster				\$ 8,853,466	\$ 282,674	\$ 578,508	\$ 3,812,750	\$ 282,674	\$ (751,111)	\$ 611,500	\$ 15,609	\$ (126,392)
IDEA, Part B, Base FY 2016 (255)	84.027	H027A150100	9/01/15-6/30/16	2,681,908			798,076			443,878		(765,234)
IDEA, Part B, Base FY 2015 (255)	84.027		9/01/14-6/30/15	2,534,617	1,303,571	(1,648,846)	850,759		(505,100)		395	
IDEA, Part B Preschool FY 2016 (257)	84.173	H173A150114	9/01/15-6/30/16	75,769			71,120			4,810		(705)
IDEA, Part B Preschool FY 2015 (257)	84.173		9/01/14-6/30/15	72,111	866	(866)	84,685		(19,005)			
IDEA, Part B Preschool FY 2013 (233)	84.173		9/01/12-8/31/13	76,056	19,871	(86,666)	84,685					
Total IDEA - Cluster				\$ 3,610,461	\$ 1,323,442	\$ 1,724,257	\$ 3,277,917	\$ 4,696	\$ (24,105)	\$ 447,688	\$ 395	\$ (756,029)
Title III FY 2016 (241)	84.365A	S365A150030	9/01/15-6/30/16	88,866			79,467			45,941		(661)
Title III FY 2015 (241)	84.365A		9/01/14-6/30/15	40,834	37,203	(40,834)	6,316		1,793			
Title III FY 2013 (243)	84.365A		9/01/12-8/31/13	82,773	73,404	(77,882)	6,316					
Title V FY 2008 (260)	84.298A		9/01/07-8/31/08	30,435	23,387	(23,387)				23,387		
Title II, like Math/Science FY 2016 (271)	84.367A	S67A150029	9/01/15-6/30/16	770,459			731,680			270,812		(172,616)
Title II, like Math/Science FY 2015 (271)	84.367A		9/01/14-6/30/15	788,637	350,955	(594,262)	364,040		(14,533)		6,200	
Carl Perkins Vocational FY 2016 (361)	84.048A	V048A140030	PERK-1210-15	97,617			96,752			2,495		(21,562)
Carl Perkins Vocational FY 2015 (361)	84.048A		PERK-1210-15	128,768	16,668	(23,333)	71,163		(18,696)	837		(17,861)
Adult Basic Education-ABE SKILLS (618)	84.048	V048A140030	1210-16	72,000			184,150					
Adult Basic Education-ABE SKILLS (618)	84.048		1210-15	69,000	16,668	(23,333)	23,333			16,668		
Pass to the Top 3 (295)	84.413		7/1/15-6/30/16	377,187	37,449	(194,150)						
NI Reading First Grant FY 2012 (457)	84.357A		7/1/10-6/30/11	230,821	20,152					20,152		
Total Special Revenue				\$ 5,455,300	\$ 2,423,965	\$ 3,029,293	\$ 3,455,300	\$ 321,295	\$ (24,822,366)	\$ 1,436,385	\$ 27,489	\$ (1,105,528)
Total Federal Assistance				\$ 14,110,729	\$ 2,651,072	\$ 3,212,295	\$ 14,110,729	\$ 321,295	\$ (2,674,239)	\$ 1,448,250	\$ 22,480	\$ (2,297,960)

EAST ORANGE BOARD OF EDUCATION
 SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

State Grantor/Program Title	June 30, 2015					June 30, 2016					Cumulative Total Expenditures		
	Award Amount	(Accounts Receivable)	Deferred Revenue	Due To Grantor at June 30, 2015	Carryover/Walkover Amount	Interfund Transfers	Cash Received	Budgetary Expenditures	Repayment of Prior Years' Balances	(1) Adjustments		(Accounts Receivable)	Deferred Revenue
State Department of Education:													
General Fund													
16-495-034-5120-078	\$ 134,123,318	\$ (13,324,624)					\$ 120,798,504	\$ 134,123,318					\$ 134,123,318
15-495-034-5120-078							13,324,624						
16-495-034-5120-089	6,372,145	(633,048)				5,739,136	6,372,145			(633,048)			6,372,145
15-495-034-5120-089							633,048						
16-495-034-5120-084	3,859,812	(383,457)				3,476,378	3,859,812			(383,457)			3,859,812
15-495-034-5120-084							383,457						
16-495-034-5120-065	32,420,739	(3,220,873)				29,200,062	32,420,739			(3,220,873)			32,420,739
15-495-034-5120-065							3,220,873						
16-495-034-5120-098	98,680	(9,803)				88,877	98,680			(9,803)			98,680
15-495-034-5120-098							9,803						
16-495-034-5120-097	98,680	(9,803)				88,877	98,680			(9,803)			98,680
15-495-034-5120-097							9,803						
Per Pupil Growth Aid													
Total State Aid Public Cluster		(17,581,508)				176,974,442	176,973,374			(17,580,540)			176,973,374
Transportation Aid	1,183,036	(117,530)				1,065,513	1,183,036			(117,530)			1,183,036
Transportation Aid						117,530							
Expenditure Aid	545,735	(761,916)				6,076,640	545,735			(545,735)			545,735
Expenditure Aid						761,916							
TRAF Social Security	6,333,965	(633,888)				6,333,965	6,333,965			(633,888)			6,333,965
TRAF Social Security						633,888							
TRAF - On-Benefit Pension	7,007,549					7,007,549	7,007,549						7,007,549
TRAF - On-Benefit Pension						349,071							349,071
NCJL Per Annum Contribution	8,759,702					8,759,702	8,759,702						8,759,702
NCJL Per Annum Contribution													
Post Retirement Medical Contribution													
Total General Fund		(19,094,942)				201,696,251	201,159,432			(18,551,123)			201,159,432
State Department of Education - Food Program													
National School Lunch (State)	72,306	(7,969)				59,716	72,306			(8,590)			72,306
National School Lunch (State)						7,969							
National School Lunch (State)	65,754												
Total State Dept. of Educ. - Food Program		(7,969)				61,675	72,306			(8,590)			72,306
State Department of Education:													
Special Revenue													
16-495-034-5120-086	19,183,823	(1,992,963)	\$ 2,875,612		\$ 2,875,612	\$ 615,277	17,265,438	19,143,520		(1,918,385)	\$ 3,032,801		\$ 19,143,520
15-495-034-5120-086	19,929,295						1,992,963						
16-100-034-5120-067	252,117			\$ 78,383			252,117	206,847			\$ 45,270		206,847
15-100-034-5120-067	292,031												
16-100-034-5120-067	3,451						3,451	1,208			2,243		1,208
15-100-034-5120-067	6,395			4,020				4,020					
16-100-034-5120-068	24,495						24,495	24,495					24,495
15-100-034-5120-068	4,501							4,501					
Nonpublic Home Instruction	30,712	(30,712)					30,712			(4,501)			4,501
Nonpublic Home Instruction													
Total Non Public Ave Service Aid (Chap 192) Cluster		(30,712)		82,403		310,775	237,051	82,403		(4,501)		47,513	237,051
Non-public: Aft Handicapped Services-Ch.193:													
Supplemental Instruction (502)	44,554						44,554	35,863				8,691	35,863
Supplemental Instruction (502)	61,207							19,539				17,555	53,162
Supplemental Instruction (502)	70,717						70,717	53,162				665	19,277
Examination & Classification (507)	70,596			25,735			23,409	25,735				6,104	17,305
Examination & Classification (507)	23,409												
Corrective Speech (508)	23,148			5,920			138,680	106,330				32,350	106,330
Corrective Speech (508)													
Total Non Public Handicapped Service Aid (Chap 193) Cluster				51,194		138,680	106,330	51,194				32,350	106,330
Non-public: Title IX FY 2016 (501)	41,112						41,112	37,626				3,486	37,626
Non-public Title IX FY 2016 (501)	41,348							641					
Non-public Title IX FY 2015 (501)	68,220			641			68,220						68,220
Nursing Services (509)	19,942						19,942	19,277					19,277
Technology (510)	22,208							5,732					
Technology (510)	20,125						20,125	19,940				185	19,940
Security													
Bullying Grant (292)			6,776				2,500				6,776		
EHV Assistance Grant 12/13			1,250								1,250		
EHV Assistance Grant 12/13													
EHV Assistance Grant 11/12			1,875								1,875		
Total State Dept. of Educ. - Special Rev		(2,023,675)	2,885,513	139,570		615,277	19,859,755	20,231,964	139,570	(1,922,886)	3,065,202	84,199	20,231,964

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

EAST ORANGE BOARD OF EDUCATION
 SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

State Grantor/Program Title	Grant or State Project Number	Grant Period	Award Amount	June 30, 2015					June 30, 2016					GAAP Receivable	Cumulative Total Expenditures		
				(Accounts Receivable)	Deferred Revenue	Due To Grantor at June 30, 2015	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, 2016
Capital Projects Fund																	
Economic Development Authority ("EDA") Educational Facilities Construction and Financing Act of 2000																	
On-Behalf Contribution	1700	7/1/15-6/30/16	\$ 449,138	-	-	-	-	-	\$ 449,138	\$ 449,138	-	-	-	-	-	\$ 449,138	
Debt Service Fund																	
Debt Service Aide-Type II	16-495-34-5120-017	7/1/15-6/30/16	3,495,837	-	-	-	-	-	3,495,837	3,495,837	-	-	-	-	-	3,495,837	
Total State Financial Assistance Subject to Single Audit Determination				\$ (21,126,577)	\$ 2,885,513	\$ 139,970	-	\$ 615,277	225,562,657	225,401,677	\$ 139,970	\$ 121,609	\$ (20,492,599)	\$ 3,065,202	\$ 84,199	\$ (330,416)	225,401,677
State Financial Assistance Not Subject to Single Audit Determination																	
General Fund																	
Normal Contribution	16-100-034-5094-006	7/1/15-6/30/16	7,007,549	-	-	-	-	-	(7,007,549)	(7,007,549)	-	-	-	-	-	(7,007,549)	
NCGI Premium Contribution	16-495-034-5094-007	7/1/15-6/30/16	349,071	-	-	-	-	-	(349,071)	(349,071)	-	-	-	-	-	(349,071)	
Post Retirement Medical Contribution	16-100-034-5094-001	7/1/15-6/30/16	8,759,702	-	-	-	-	-	(8,759,702)	(8,759,702)	-	-	-	-	-	(8,759,702)	
Capital Projects Fund																	
Economic Development Authority ("EDA") Educational Facilities Construction and Financing Act of 2000																	
On-Behalf Contribution	1700	7/1/15-6/30/16	449,138	-	-	-	-	-	(449,138)	(449,138)	-	-	-	-	-	(449,138)	
Total State Financial Assistance Utilized for Calculation to Determine Major Programs				\$ (21,126,577)	\$ 2,885,513	\$ 139,970	\$ -	\$ 615,277	\$ 208,997,197	\$ 208,836,217	\$ 139,970	\$ 121,609	\$ (20,492,599)	\$ 3,065,202	\$ 84,199	\$ (330,416)	\$ 208,836,217

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**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, 2016**

NOTE 1 GENERAL

The accompanying schedules present the activity of all federal and state financial assistance programs of the East Orange Board of Education. The Board of Education is defined in Note 1(A) to the Board's financial statements. All federal financial assistance received directly from federal agencies, as well as federal awards and state financial assistance passed through other government agencies is included on the schedule of expenditures of federal awards and state financial assistance.

NOTE 2 BASIS OF ACCOUNTING

The accompanying schedules are prepared and presented using the budgetary basis of accounting with the exception of programs recorded in the food service fund, which are presented using the accrual basis of accounting. These basis of accounting are described in Notes 1(C) to the Board's financial statements. The information in these schedules is presented in accordance with the requirements of 2 CFR 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (U.S. Uniform Guidance) and New Jersey OMB Circular 15-08, "Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid". Therefore, some amounts presented in these schedules may differ from the amounts presented in, or used in the preparation of, the financial statements.

NOTE 3 RELATIONSHIP TO FINANCIAL STATEMENTS

The financial statements present the general fund and special revenue fund on a GAAP basis. Budgetary comparison statements or schedules (RSI) are presented for the general fund and special revenue fund to demonstrate finance-related legal compliance in which certain revenue is permitted by law or grant agreement to be recognized in the audit year, whereas for GAAP reporting, revenue is not recognized until the subsequent year or when expenditures have been made.

The general fund is presented in the accompanying schedules on a modified accrual basis with the exception of the revenue recognition of the delayed state aid payments in the current budget year, which is mandated pursuant to N.J.S.A. 18A:22-44.2. For GAAP purposes, those payments are not recognized until the subsequent year due to the state deferral and recording of certain state aid payments in the subsequent year. The special revenue fund is presented in the accompanying schedules on the grant accounting budgetary basis which recognizes encumbrances as expenditures and also recognizes the related revenues, which may include the delayed state aid payments, whereas the GAAP basis does not. The special revenue fund also recognizes the delayed state aid payments in the current budget year, consistent with N.J.S.A. 18A:22-44.2.

The net adjustment to reconcile from the budgetary basis to the GAAP basis is an increase of \$217,257 for the general fund and a decrease of \$202,690 for the special revenue fund. See the Notes to Required Supplementary Information for a reconciliation of the budgetary basis to the modified accrual basis of accounting for the general and special revenue funds. Awards and financial assistance revenues are reported in the Board's financial statements on a GAAP basis as presented as follows:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
General Fund	\$ 556,337	\$ 201,369,689	\$ 201,926,026
Special Revenue Fund	7,869,503	19,675,932	27,545,435
Capital Projects Fund		449,138	449,138
Debt Service Fund		3,495,837	3,495,837
Food Service Fund	<u>5,798,794</u>	<u>72,306</u>	<u>5,871,100</u>
Total Financial Assistance	<u>\$ 14,224,634</u>	<u>\$ 225,062,902</u>	<u>\$ 239,287,536</u>

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE SCHEDULES OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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 Food Distribution Program as non-cash assistance represent current year value received and current year distributions, respectively. TPAF Social Security contributions in the amount of \$6,333,965 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, 2016. The amount reported as TPAF Pension System Contributions in the amount of \$7,356,720 and TPAF Post-Retirement Medical Benefits Contributions in the amount of \$8,759,702 represents the amount paid by the State on behalf of the District for the fiscal year ended June 30, 2016. The School Development Authority's ("SDA") Educational Facilities Construction and Financing Act on-behalf payments totaling \$449,138 represent the amounts paid by SDA on behalf of the District for the facility project expenditures of the District for the fiscal year ended June 30, 2016.

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 financial statements and the amount subject to State single audit and major program determination.

NOTE 7 SCHOOLWIDE PROGRAM FUNDS

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

<u>Federal Program</u>	<u>Amount</u>
Title I, Part A: <i>Grants to Local Educational Agencies</i>	<u>\$2,230,255</u>

NOTE 8 DE MINIMIS INDIRECT COST RATE

The District has not elected to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Part I – Summary of Auditor’s Results

Financial Statement Section

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

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

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

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

Federal Awards Section

Internal Control over compliance:

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

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

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

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

Identification of major programs:

<u>CFDA Number(s)</u>	<u>FAIN Numbers</u>	<u>Name of Federal Program or Cluster</u>
<u>84.010</u>	<u>S010A150030</u>	<u>Title I</u>
<u>84.010</u>	<u>N/A</u>	<u>Title I SIA</u>
<u>84.027</u>	<u>H027A150100</u>	<u>IDEA Part B Basic</u>
<u>84.173</u>	<u>H173A150114</u>	<u>IDEA Preschool</u>
<u>10.555</u>	<u>16161NJ304N1099</u>	<u>National School Lunch Program</u>
<u>10.553</u>	<u>16161NJ304N1099</u>	<u>School Breakfast</u>
<u>10.556</u>	<u>N/A</u>	<u>After School Snack</u>
<u>10.582</u>	<u>16161NJ304L1603</u>	<u>Fresh Fruit and Vegetable</u>

Dollar threshold used to determine Type A Programs \$ 750,000

Auditee qualified as low-risk auditee? _____ yes X no

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Part I – Summary of Auditor’s Results

State Awards Section

Type of auditors' report on compliance for major programs:

Unmodified

Internal Control over compliance:

1) Material weakness(es) identified?

_____ yes X no

2) Were significant deficiency(ies) identified that were not considered to be material weaknesses?

X yes _____ none reported

Any audit findings disclosed that are required to be reported in accordance with N.J. OMB Circular 15-08, as amended?

X yes _____ no

Identification of major programs:

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

Dollar threshold used to determine Type A programs:

\$ 3,000,000

Auditee qualified as low-risk auditee?

_____ yes X no

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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 2016-001

Our audit revealed unrecorded accounts payable of approximately \$900K for water utility charges and the ECESC for services rendered during the 2015/2016 school year.

Criteria or specific requirement

Internal controls over year end closing procedures – accounts payable.

Condition

Certain charges for transportation, home instruction, and water utility charges in the General Fund were unrecorded at year end.

Context

Vendor invoices were unrecorded in the General Fund for transportation, home instruction (\$600K), and water utility charges (\$300K).

Effect

The financial statement liabilities may be understated.

Cause

Purchase orders were not reviewed to ensure that services were accrued through June 30.

Recommendation

Internal controls be enhanced to ensure that vendor services rendered are properly recorded as accounts payable at year end.

View of Responsible Officials and Planned Corrective Action

Procedures will be implemented to ensure that open purchase orders are reviewed and properly classified at year end.

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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 2016-002

Our audit with respect to school purchasing revealed the following:

- a) Office of the State Comptroller was not notified of a contract award in excess of \$2 million.
- b) Vendor invoices for welding and paving were not paid in accordance with the approved cooperative bid rates.
- c) Vendor invoices for air conditioning and lock services were not itemized to include hourly rates and number of hours to be charged.

Criteria or specific requirement:

Internal control procedures related to purchasing in accordance with the Public School Contracts Law.

Condition:

- a) The Office of the State Comptroller was not notified of a contract awarded for substitute staffing services that exceeded \$2 million.
- b) Invoices for welding services charged labor rates of \$68/hour which exceeded the cooperative bid of \$65/hour. Invoices for paving services were charged on hourly basis which was contrary to the cooperative bid which required services to be billed on a per unit basis.
- c) Vendor invoices were not detailed as to the number of hours worked and the corresponding hourly rates.

Context:

See Condition.

Effect:

Noncompliance with bidding requirements of the Public School Contracts Law.

Cause:

Unknown.

Recommendation:

It is recommended that with respect to school purchasing:

- a) Office of the State Comptroller be notified of contract awards that exceed \$2 million.
- b) Invoices for welding and paving services be paid in accordance with the approved cooperative bid rates.
- c) Invoices for air conditioning and lock services be itemized as to the hourly rates and time charged.

View of Responsible Officials and Planned Corrective Actions:

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

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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 Uniform Guidance and New Jersey OMB's Circular 15-08, as amended.

CURRENT YEAR FEDERAL AWARDS

Finding 2016-003

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

Information on federal program:

Title I	84.010A
IDEA Basic	84.027
IDEA Preschool	84.173

Criteria or specific requirement:

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

Condition:

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

Questioned Costs:

Unknown.

Context:

Amounts reported as expended in the 2014/2015 final reports for Title I, IDEA-Basic and IDEA-Preschool were overstated by \$134,391, \$505,890 and \$19,005, respectively for each grant.

Effect:

District is not in compliance with Federal Grant Compliance Supplement.

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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 Uniform Guidance and New Jersey OMB's Circular 15-08, as amended.

CURRENT YEAR FEDERAL AWARDS

Finding 2016-003 (Continued)

Cause:

See condition.

Recommendation:

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

View of Responsible Officials and Planned Corrective Actions:

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

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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 Uniform Guidance and New Jersey OMB's Circular 15-08, as amended.

CURRENT YEAR FEDERAL AWARDS

Finding 2016-004

Our audit of the Title I grant award program revealed that obligations incurred during the grant period were not liquidated within ninety (90) days of year end.

Information on federal program:

Title I	84.010A
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Criteria or specific requirement:

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

Condition:

Encumbrances payable for 2015/16 tuition charges due to the Essex County College were not paid until November, 2016.

Questioned Costs:

Unknown.

Context:

Amounts reported as encumbered Title I in the amount of \$280,500 were not liquidated until November, 2016.

Effect:

District is not in compliance with Federal Grant Compliance Supplement.

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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 Uniform Guidance and New Jersey OMB's Circular 15-08, as amended.

CURRENT YEAR FEDERAL AWARDS

Finding 2016-004 (Continued)

Cause:

See condition.

Recommendation:

Obligations incurred during the grant period be liquidated within ninety (90) days after the year end.

View of Responsible Officials and Planned Corrective Actions:

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

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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 Uniform Guidance and New Jersey OMB’s Circular 15-08, as amended.

CURRENT YEAR STATE AWARDS

Finding 2016-005

Our audit with respect school purchasing revealed the following:

- a) Office of the State Comptroller was not notified of a contract award in excess of \$2 million.
- b) Vendor invoices for welding and paving were not paid in accordance with the approved cooperative bid rates.
- c) Vendor invoices for air conditioning and lock services were not itemized to include hourly rates and number of hours to be charged.

State program information:

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

Criteria or specific requirement:

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

Condition:

See Finding 2016-002.

Questioned Costs

Unknown.

Context:

See Condition.

Effect:

Noncompliance with bidding requirements of the Public School Contracts Law and State Grant Compliance Supplement.

Cause:

See Condition.

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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 Uniform Guidance and New Jersey OMB's Circular 15-08, as amended.

CURRENT YEAR STATE AWARDS

Finding 2016-005 (Continued)

Recommendation:

It is recommended that with respect to school purchasing:

- a) Office of the State Comptroller be notified of contract awards that exceed \$2 million.
- b) Invoices for welding and paving services be paid in accordance with the approved cooperative bid rates.
- c) Invoices for air conditioning and lock services be itemized as to the hourly rates and time charged.

View of Responsible Officials and Planned Corrective Actions:

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

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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 Uniform Guidance and New Jersey OMB's Circular 15-08, as amended.

CURRENT YEAR STATE AWARDS

Finding 2016-006

Our audit of the Early Childhood Preschool providers revealed that quarterly expenditure reports and independent audit reports were not submitted to the District on a timely basis.

State program information:

Preschool Education Aid

495-034-5120-086

Criteria or specific requirement:

State of New Jersey Grant Compliance Supplement

Condition:

Quarterly expenditure reports were not filed timely by Community Days, Nursery, East Orange Child Development, Harambee Family Academy, Holy Trinity and Zaides of the Oranges. In addition, independent audit reports were not filed by Harambee Family Academy, Holy Trinity, The Little Ones and Zaides of the Oranges.

Questioned Costs:

Unknown.

Context:

See Condition.

Effect:

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

Cause:

See Condition.

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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 Uniform Guidance and New Jersey OMB's Circular 15-08, as amended.

CURRENT YEAR STATE AWARDS

Finding 2016-006 (Continued)

Recommendation:

Third party preschool providers for early childhood services file the quarterly expenditure reports and the year end audit on a timely basis.

View of Responsible Officials and Planned Corrective Actions:

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

**EAST ORANGE BOARD OF EDUCATION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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 Uniform Guidance and New Jersey OMB's Circular 15-08.

STATUS OF PRIOR YEAR FINDINGS

2015-001

Condition:

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

Status

Corrective action has been taken.

2015-002 and 2015-005

Condition:

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

Status

See Finding 2016-002 and 2016-5.

2015-003

Condition:

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

Status:

See Finding 2016-003.

**EAST ORANGE BOARD OF EDUCATION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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 Uniform Guidance and New Jersey OMB's Circular 15-08.

STATUS OF PRIOR YEAR FINDINGS (Continued)

2015-004

Condition:

The 2014/2016 District budget reports were not adjusted to include the allowable 2013/2014 carry over amounts for IDEA grant program funds.

Status

Corrective action has been taken.

2015-006

Condition:

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

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

Status

See Finding 2016-006.