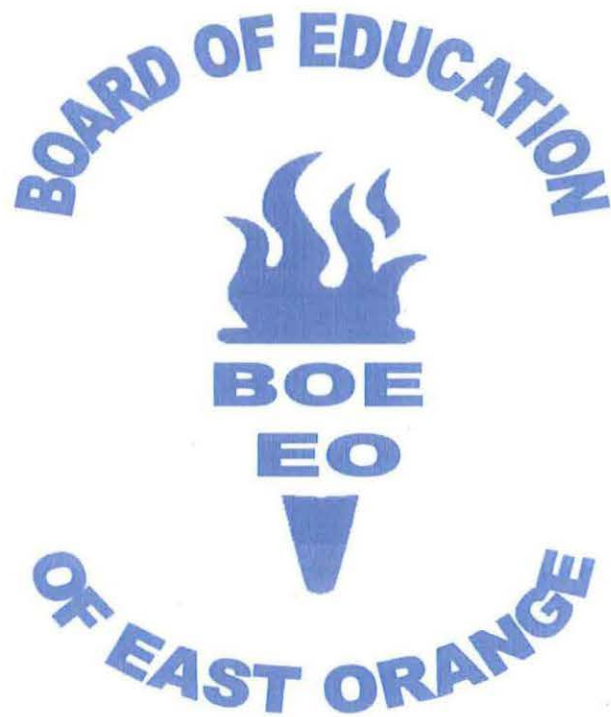


# COMPREHENSIVE ANNUAL FINANCIAL REPORT



*"RISING TO A STANDARD OF EXCELLENCE"*

FOR THE FISCAL YEAR ENDED  
JUNE 30, 2017

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, 2017**

**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](http://www.eastorange.k12.nj.us)

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**Board Members**

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

**Superintendent of Schools**

Dr. Kevin R. West  
[kevin.west@eastorange.k12.nj.us](mailto:kevin.west@eastorange.k12.nj.us)

**Board Secretary/School Business Administrator**

Mr. Victor R. Demming

October 31, 2017

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, 2017 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 2016-2017 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**

| <b>Fiscal Year</b> | <b>Student Enrollment</b> | <b>Percent Change</b> |
|--------------------|---------------------------|-----------------------|
| 2016-17            | 9863                      | (4.9)                 |
| 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, educational outcomes as measured by the New Jersey Student Learning Standards in English Language Arts and Mathematics towards college and career readiness. In alignment with the standards, our goals are to prepare students to be successful and have choices in college, careers and life.

During the 2016-2017 school year, our students in grades 3-11 participated in the Partnership for Assessment of Readiness for College and Careers Assessment [PARCC], as well as the state assessments for Science in grades 4, 8, and high school. As required, the district and school level results were shared during a public Board of Education meeting in September 2017.

An analysis of the results have led to the following plans:

#### **Mathematics:**

- A continued focus on identified standards – including Reasoning and Modeling through revised district curricula utilizing HMH Go Math, Illustrative Mathematics, Engage NY, Big Ideas and other digital, blended learning tools.

### **English Language Arts:**

- A continued focus on prioritized standards – including the ability to cite textual evidence and analyze non-fiction and fiction materials through revised, district curricula, which utilizes sources such as Journeys, novels, Achieve 3000, iRead and other digital, blended-learning platforms.

### **Progress Monitoring and Interventions:**

1. Administration of common, district-wide, formative benchmark assessments for all students to ensure differentiated instruction to meet learners' needs, while working towards grade level standards mastery;
2. Provide professional development for administrators on data analysis for standardized assessments including PARCC, district benchmarks/EdConnect, Renaissance and Achieve3000;
3. Continue District Data Team professional development to ensure all staff are adept at collecting, analyzing, and using data to inform instructional decisions – including curriculum monitoring and revisions;
4. Provide professional development to administrators and teachers on our East Orange School District curricula, emphasizing researched pedagogy to ensure understanding of the New Jersey Student Learning Standards and Next Generation Science Standards;
5. Continue to monitor student achievement and prioritize standards in ELA, Mathematics, and Science;
6. Development and implementation of a district-wide Coaching model;
7. Provide ongoing professional development on specific strategies such as the CRA Method in Mathematics and Close Reading in English Language Arts;
8. Implementation of Readers' and Writers' workshop to incorporate balanced literacy;
9. Intentionally provide and monitor interdisciplinary teaching and learning opportunities;
10. Create opportunities for vertical articulation between district supervisors, building level administrators, coaches and teachers -especially at transitional grades;
11. Provide targeted professional development for ELA, Science and Social Studies coaches/lead teachers on instructional tools and data such as Achieve3000 solutions to increase student achievement in literacy;
12. Provide professional development to ELL and SPED teachers on using tools such as Achieve3000 and Imagination Learning;
13. Provide professional development for CTE teachers utilizing state, local and national resources;
14. Provide training and coaching on WIDA Standards, Rubrics and "Can-Do" Descriptors;
15. Examine and provide professional development on best practices for English Language Learners, such as Sheltered Instruction Observation Protocol.

#### **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 38<sup>th</sup> 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.

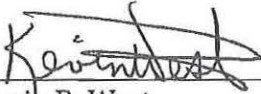
**10. OTHER INFORMATION**

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 2016 - 2017.

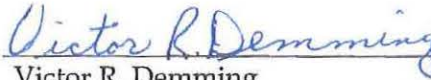
**11. ACKNOWLEDGMENTS**

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. Kevin R. West  
Superintendent of Schools

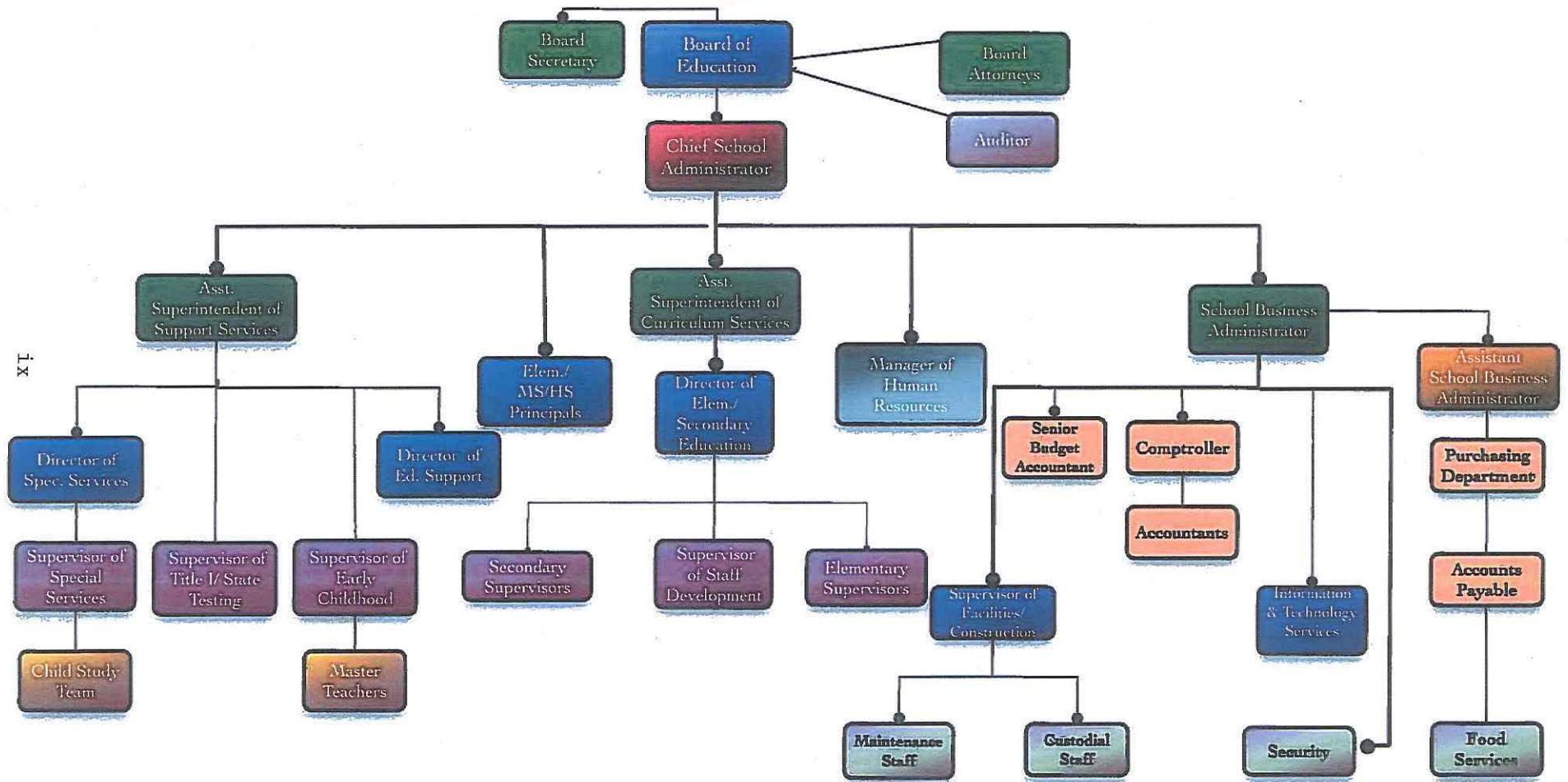


Victor R. Demming  
Board Secretary/School Business Administrator

# EAST ORANGE SCHOOL DISTRICT



## Organizational Chart



xi



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

**ROSTER OF OFFICIALS  
JUNE 30, 2017**

**MEMBERS OF THE BOARD OF EDUCATION**

|                             | <u>Official Title</u> | <u>Term Expires</u> |
|-----------------------------|-----------------------|---------------------|
| Mr. Bergson Leneus          | President             | 2018                |
| Ms. Terry S. Tucker         | Vice President        | 2020                |
| Mr. Jenabu C. Williams, MPA | Member                | 2018                |
| Ms. Javonna C. Baker        | Member                | 2018                |
| Dr. Kristie M. Howard       | Member                | 2019                |
| Ms. Marjorie Perry          | Member                | 2019                |
| Mr. Cameron B. Jones, Sr.   | Member                | 2020                |

Other Officials

Dr. Kevin R. West, Superintendent of Schools

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

Dr. Dana E. Walker, Assistant Superintendent – Curriculum Services

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

Mr. Craig Smith, Acting Assistant 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  
DONNA L. JAPHET, CPA, PSA  
JULIUS B. CONSONI, CPA, PSA  
ANDREW D. PARENTE, CPA, RMA, PSA

ELIZABETH A. SHICK, CPA, RMA, PSA  
ROBERT W. HAAG, CPA, PSA  
DEBORAH K. LERCH, CPA, PSA  
RALPH M. PICONE, CPA, RMA, PSA  
DEBRA GOLLE, CPA  
CINDY JANACEK, CPA, RMA  
MARK SACO, CPA  
SHERYL M. NICOLosi, CPA, PSA

## 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, 2017 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 from 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, 2017, 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*

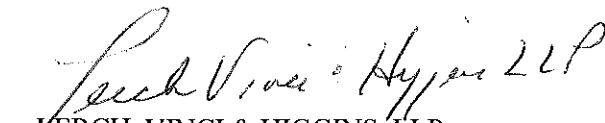
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the East Orange Board of Education's basic financial statements. The introductory section, combining fund financial statements, financial schedules, statistical section, schedule of expenditures of federal awards as required by Title 2 U.S. Code of Federal Regulations 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.

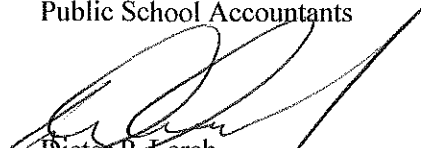
The introductory section, financial schedules and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

**Other Reporting Required by *Government Auditing Standards***

In accordance with Government Auditing Standards, we have also issued our report dated November 9, 2017 on our consideration of the East Orange Board of Education's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the East Orange Board of Education's 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. Lerch  
Public School Accountant  
PSA Number CS00756

Fair Lawn, New Jersey  
November 9, 2017

**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, 2017**

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 2016-2017 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 \$172,085,385 (net position).
- The District's total net position decreased \$24,774,120.
- Overall district revenues were \$314,505,223. General revenues accounted for \$196,513,046 or 62% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$117,992,177 or 38% of total revenues.
- The school district had \$332,633,423 in expenses for governmental activities; only \$111,392,415 of these expenses were offset by program specific charges, grants or contributions. General revenues (predominantly unrestricted State aid) of \$196,512,441 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 \$4,395,990 a decrease of \$7,829,691 when compared to the previous year ending fund balance.
- The General Fund unassigned fund deficit at June 30, 2017 was \$16,771,356 an increase of \$2,037,466 when compared with the beginning deficit at July 1, 2016 of \$14,733,890.



EAST ORANGE BOARD OF EDUCATION  
EAST ORANGE, NEW JERSEY

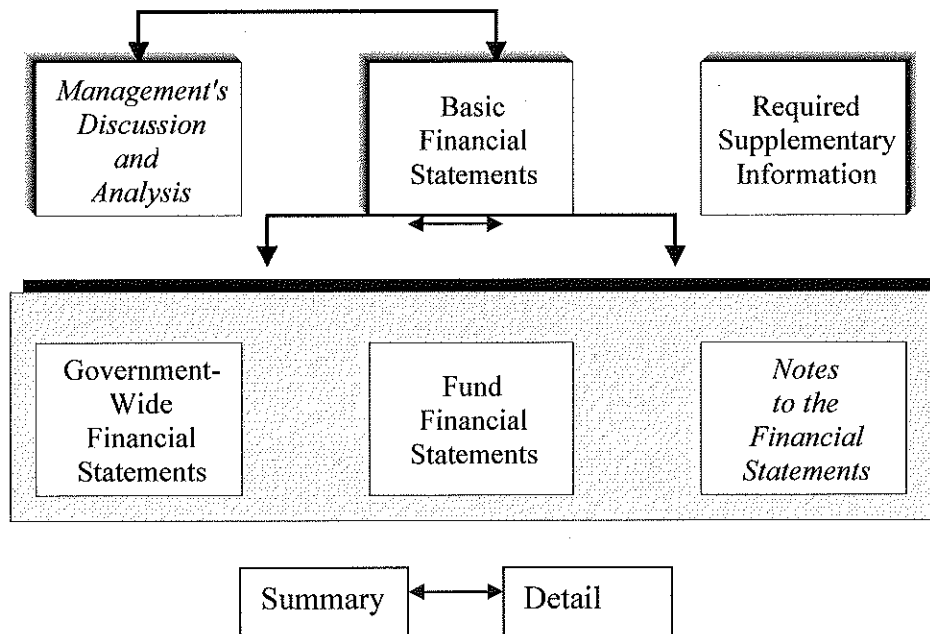
Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2017

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, 2017**

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<br><br>Regular and Special Education<br>Instruction and Building maintenance                         | Activities the district operates similar to private businesses:<br><br>Enterprise Fund                                       | Instances in which the district administers resources held in trust, such as<br>Unemployment,<br>Payroll<br>Agency and Student Activities |
| Required financial statements          | Statements of net position<br>Statement of activities  | Balance Sheet<br>Statement of Revenues, Expenditures and changes in fund balances  | Statement of Net Position<br>Statement of revenue, expenses, and changes in fund net position<br><br>Statement of cash flows | Statements of Fiduciary net position<br><br>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 thereafter; 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 deductions 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, 2017**

**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, 2017**

**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, 2017**

**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 \$172,085,385 as of June 30, 2017 and \$196,859,505 as of June 30, 2016.

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, 2017 and 2016**

|  | <u>Governmental Activities</u> |                       | <u>Business-Type Activities</u> |                   | <u>Total</u>          |                       |
|--|--------------------------------|-----------------------|---------------------------------|-------------------|-----------------------|-----------------------|
|  | <u>2017</u>                    | <u>2016</u>           | <u>2017</u>                     | <u>2016</u>       | <u>2017</u>           | <u>2016</u>           |
| Current Assets   | \$ 15,583,655                  | \$ 24,869,979         | \$ 1,236,939                    | \$ 1,910,660      | \$ 16,820,594         | \$ 26,780,639         |
| Capital Assets   | <u>295,040,308</u>             | <u>303,996,272</u>    | <u>-</u>                        | <u>-</u>          | <u>295,040,308</u>    | <u>303,996,272</u>    |
| <b>Total Assets</b>  | <u>310,623,963</u>             | <u>328,866,251</u>    | <u>1,236,939</u>                | <u>1,910,660</u>  | <u>311,860,902</u>    | <u>330,776,911</u>    |
| Deferred Outflows of Resources                             | <u>32,592,576</u>              | <u>14,551,687</u>     | <u>-</u>                        | <u>-</u>          | <u>32,592,576</u>     | <u>14,551,687</u>     |
| <b>Total Assets and Deferred Outflows of Resources</b>     | <u>343,216,539</u>             | <u>343,417,938</u>    | <u>1,236,939</u>                | <u>1,910,660</u>  | <u>344,453,478</u>    | <u>345,328,598</u>    |
| Non-Current Liabilities                                    | 160,610,004                    | 133,299,335           |                                 |                   | 160,610,004           | 133,299,335           |
| Current Liabilities  | <u>11,187,665</u>              | <u>12,649,976</u>     | <u>559,119</u>                  | <u>1,186,927</u>  | <u>11,746,784</u>     | <u>13,836,903</u>     |
| <b>Total Liabilities</b>                                   | <u>171,797,669</u>             | <u>145,949,311</u>    | <u>559,119</u>                  | <u>1,186,927</u>  | <u>172,356,788</u>    | <u>147,136,238</u>    |
| Deferred Inflows of Resources                              | <u>-</u>                       | <u>1,321,190</u>      | <u>11,305</u>                   | <u>11,665</u>     | <u>11,305</u>         | <u>1,332,855</u>      |
| <b>Total Liabilities and Deferred Inflows of Resources</b> | <u>171,797,669</u>             | <u>147,270,501</u>    | <u>570,424</u>                  | <u>1,198,592</u>  | <u>172,368,093</u>    | <u>148,469,093</u>    |
| <b>Net Position</b>  |                                |                       |                                 |                   |                       |                       |
| Net Investment in Capital Assets                           | 255,029,675                    | 261,826,434           |                                 |                   | 255,029,675           | 261,826,434           |
| Restricted   | 6,442,880                      | 6,614,231             |                                 |                   | 6,442,880             | 6,614,231             |
| Unrestricted   | <u>(90,053,685)</u>            | <u>(72,293,228)</u>   | <u>666,515</u>                  | <u>712,068</u>    | <u>(89,387,170)</u>   | <u>(71,581,160)</u>   |
| <b>Total Net Position</b>                                  | <u>\$ 171,418,870</u>          | <u>\$ 196,147,437</u> | <u>\$ 666,515</u>               | <u>\$ 712,068</u> | <u>\$ 172,085,385</u> | <u>\$ 196,859,505</u> |

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, 2017**

**Change in Net Position  
For The Years Ended June 30, 2017 and 2016**

|  | Governmental Activities |                       | Business-Type Activities |                   | Total                 |                       |
|--|-------------------------|-----------------------|--------------------------|-------------------|-----------------------|-----------------------|
|  | 2017                    | 2016                  | 2017                     | 2016              | 2017                  | 2016                  |
| <b>Revenues</b>                                |                         |                       |                          |                   |                       |                       |
| Program Revenues                               |                         |                       |                          |                   |                       |                       |
| Charges for Services                           |                         |                       | \$ 738,622               | \$ 524,960        | \$ 738,622            | \$ 524,960            |
| Operating Grants and Contributions             | \$ 109,646,796          | \$ 90,660,844         | 5,861,140                | 5,871,624         | 115,507,936           | 96,532,468            |
| Capital Grants and Contributions               | 1,745,619               | 449,138               |                          |                   | 1,745,619             | 449,138               |
| General Revenues                               |                         |                       |                          |                   |                       |                       |
| Property Taxes                                 | 22,755,371              | 20,647,370            |                          |                   | 22,755,371            | 20,647,370            |
| State and Federal Aid                          | 170,756,942             | 170,272,333           |                          |                   | 170,756,942           | 170,272,333           |
| Other  | 3,000,128               | 1,122,820             | 605                      | -                 | 3,000,733             | 1,122,820             |
| <b>Total Revenues</b>                          | <b>307,904,856</b>      | <b>283,152,505</b>    | <b>6,600,367</b>         | <b>6,396,584</b>  | <b>314,505,223</b>    | <b>289,549,089</b>    |
| <b>Expenses</b>                                |                         |                       |                          |                   |                       |                       |
| Instruction                                    |                         |                       |                          |                   |                       |                       |
| Regular  | 157,782,758             | 139,999,548           |                          |                   | 157,782,758           | 139,999,548           |
| Special Education                              | 37,315,910              | 34,164,139            |                          |                   | 37,315,910            | 34,164,139            |
| Other Instruction                              | 9,810,231               | 8,420,210             |                          |                   | 9,810,231             | 8,420,210             |
| School Sponsored Activities and Athletics      | 1,724,759               | 1,467,455             |                          |                   | 1,724,759             | 1,467,455             |
| Community Services                             | 265                     | 580                   |                          |                   | 265                   | 580                   |
| Support Services                               |                         |                       |                          |                   |                       |                       |
| Student and Instruction Related Services       | 60,097,224              | 52,087,677            |                          |                   | 60,097,224            | 52,087,677            |
| General Administrative Services                | 2,741,325               | 2,244,143             |                          |                   | 2,741,325             | 2,244,143             |
| School Administrative Services                 | 15,628,920              | 15,410,958            |                          |                   | 15,628,920            | 15,410,958            |
| Central Services                               | 5,110,719               | 5,425,784             |                          |                   | 5,110,719             | 5,425,784             |
| Admin. Info. Technology                        | 1,129,749               | 1,242,712             |                          |                   | 1,129,749             | 1,242,712             |
| Plant Operations and Maintenance               | 30,804,341              | 29,537,611            |                          |                   | 30,804,341            | 29,537,611            |
| Pupil Transportation                           | 6,372,956               | 5,980,161             |                          |                   | 6,372,956             | 5,980,161             |
| Interest on Long-Term Debt                     | 4,114,266               | 4,423,704             |                          |                   | 4,114,266             | 4,423,704             |
| Food Services                                  | -                       | -                     | 6,645,920                | 6,446,231         | 6,645,920             | 6,446,231             |
| <b>Total Expenses</b>                          | <b>332,633,423</b>      | <b>300,404,682</b>    | <b>6,645,920</b>         | <b>6,446,231</b>  | <b>339,279,343</b>    | <b>306,850,913</b>    |
| <b>Change in Net Position Before Transfers</b> | <b>(24,728,567)</b>     | <b>(17,252,177)</b>   | <b>(45,553)</b>          | <b>(49,647)</b>   | <b>(24,774,120)</b>   | <b>(17,301,824)</b>   |
| <b>Loss on Disposal of Capital Assets</b>      | <b>-</b>                | <b>(5,165)</b>        | <b>-</b>                 | <b>-</b>          | <b>-</b>              | <b>(5,165)</b>        |
| <b>Transfers</b>                               | <b>-</b>                | <b>-</b>              | <b>-</b>                 | <b>-</b>          | <b>-</b>              | <b>-</b>              |
| <b>Change in Net Position</b>                  | <b>(24,728,567)</b>     | <b>(17,257,342)</b>   | <b>(45,553)</b>          | <b>(49,647)</b>   | <b>(24,774,120)</b>   | <b>(17,306,989)</b>   |
| <b>Net Position, Beginning of Year</b>         | <b>196,147,437</b>      | <b>213,404,779</b>    | <b>712,068</b>           | <b>761,715</b>    | <b>196,859,505</b>    | <b>214,166,494</b>    |
| <b>Net Position, End of Year</b>               | <b>\$ 171,418,870</b>   | <b>\$ 196,147,437</b> | <b>\$ 666,515</b>        | <b>\$ 712,068</b> | <b>\$ 172,085,385</b> | <b>\$ 196,859,505</b> |

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

**Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2017**

**Governmental Activities.** The District's total governmental activities' revenues, which includes State and Federal grants, were \$307,904,856 and \$283,152,505 for the years ended June 30, 2017 and June 30, 2016, respectively. Property taxes of \$22,755,371 and \$20,647,370 represented 7% and 7% of the revenues for the fiscal years ended June 30, 2017 and 2016, respectively. Another significant portion of revenue came from unrestricted State aid and Federal aid of \$170,756,942 and \$170,272,333 which represented 55% and 60% of the revenues for the fiscal years ended June 30, 2017 and 2016, respectively. Revenues from operating grants and contributions of \$109,646,796 and \$90,660,844 represented 36% and 32% of the revenues for the fiscal years ended June 30, 2017 and 2016, respectively. Capital grants and contributions of \$1,745,619 and \$449,138 represented less than 1% and 1% of the revenues for the fiscal year ended June 30, 2017 and 2016, 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 \$332,633,423 and \$300,404,682 for the years ended June 30, 2017 and 2016. The District's expenses are predominantly related to educating and caring for students. Instruction totaled \$206,633,923 and \$184,051,932 (62% and 61%) of total expenditures for the fiscal years ended June 30, 2017 and 2016, respectively. Student support services, totaled \$121,885,234 and \$111,929,046 (37% and 37%) of total expenditures and interest on long-term debt totaled \$4,114,266 and \$4,423,704 (1% and 2%) of total expenditures for the fiscal years ended June 30, 2017 and 2016, respectively.

Total governmental activities expenses and transfers for the year ended June 30, 2017 surpassed revenues, decreasing net position by \$24,728,567 over the previous year from \$196,147,437 at June 30, 2016 to \$171,418,870 at June 30, 2017.

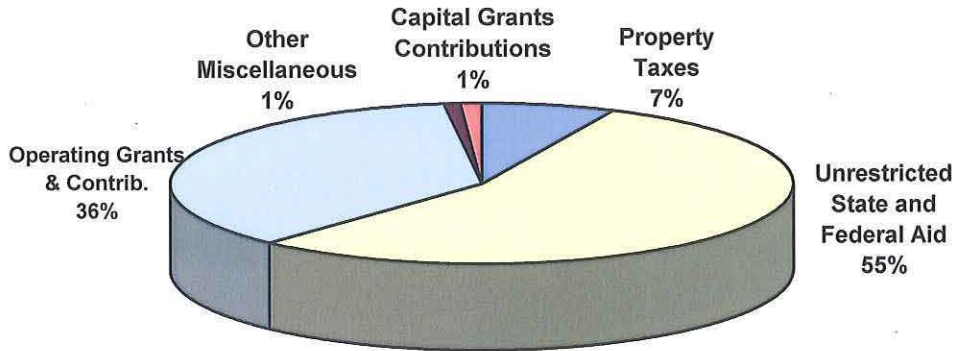
The cost of all *governmental* activities this year was \$332,633,423 an increase of \$32,228,741 or 11% over the previous year. The cost of governmental activities were funded by the following program and general revenues:

- The federal and state governments subsidized certain programs with grants and contributions of \$109,646,796 (exclusive of capital projects), an increase of \$18,985,952. The state contributions from the Educational Facilities Construction and Financing Aid Program which financed capital project costs increased \$1,296,481 from the previous year and the District realized increases from Federal and State sources for unrestricted formula aid of \$484,609.
- 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 \$22,755,371 were provided from property taxes. The property taxes levied in 2017 increased \$2,108,001.
- Other general revenues totaling \$3,000,128 were provided from miscellaneous local sources. The sale of District property in the amount of \$1,506,008 represented 50% of the Districts other general revenues.

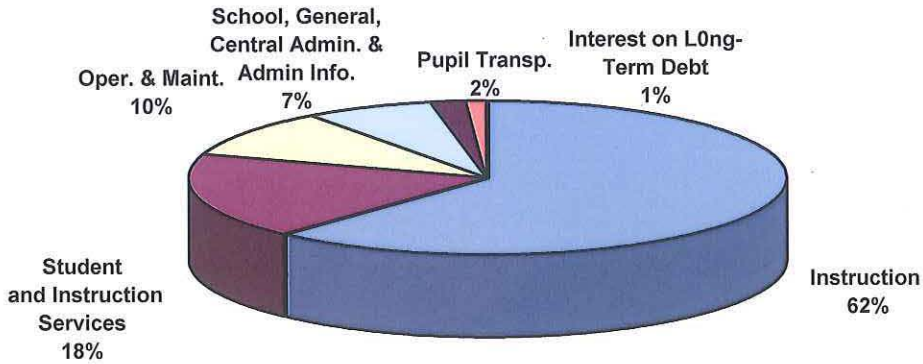
**EAST ORANGE BOARD OF EDUCATION  
EAST ORANGE, NEW JERSEY**

**Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2017**

**Revenues by Source- Governmental Activities  
For Fiscal Year 2017**



**Expenditures by Type- Governmental Activities  
For Fiscal Year 2017**



Expenses increased in 2017 by \$32,228,741 from \$300,404,682 in 2016. Instruction related expenses increased \$22,581,991 and support services expenses increased \$9,956,188. The increase in expenses was primarily the result of increased accruals for TPAF and PERS net pension liabilities due to the implementation of GASB 68, Accounting and Financial Reporting of Pensions. Interest on long-term debt decreased by \$309,438 from 2017 to 2016 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, 2017**

**Net Cost of Governmental Activities.** The District's total cost of services were \$332,633,423 and \$300,404,682 for the fiscal years ended June 30, 2017 and 2016, respectively. After applying program revenues, derived from operating grants and contributions of \$109,646,796 and \$90,660,844 and capital grants and contribution of \$1,745,619 and \$449,138, the net cost of services of the District were \$221,241,008 and \$209,294,700 for the fiscal years ended June 30, 2017 and 2016, respectively.

**Net Cost of Governmental Activities**

|   | <u>Total Cost of Services</u> |                              | <u>Net Cost of (Revenue from) Services</u> |                              |
|---|-------------------------------|------------------------------|--|------------------------------|
|   | <u>2017</u>                   | <u>2016</u>                  | <u>2017</u>                                | <u>2016</u>                  |
| <b>Instruction</b>                        |                               |                              |  |                              |
| Regular                                   | \$ 157,782,758                | \$ 139,999,548               | \$ 99,021,568                              | \$ 93,174,394                |
| Special Education                         | 37,315,910                    | 34,164,139                   | 22,318,109                                 | 20,230,085                   |
| Other Instruction                         | 9,810,231                     | 8,420,210                    | 5,931,127                                  | 5,208,302                    |
| School Sponsored Activities and Athletics | 1,724,759                     | 1,467,455                    | 1,724,759                                  | 1,467,455                    |
| Community Services                        | 265                           | 580                          | 265  | 580                          |
| <b>Support Services</b>                   |                               |                              |  |                              |
| Student and Instruction Related Services  | 60,097,224                    | 52,087,677                   | 39,414,889                                 | 36,004,439                   |
| General Administrative Services           | 2,741,325                     | 2,244,143                    | 2,741,325                                  | 2,244,143                    |
| School Administrative Services            | 15,628,920                    | 15,410,958                   | 11,527,213                                 | 11,967,977                   |
| Central Services                          | 5,110,719                     | 5,425,784                    | 5,110,719                                  | 5,425,784                    |
| Admin. Info. Technology                   | 1,129,749                     | 1,242,712                    | 1,129,749                                  | 1,242,712                    |
| Plant Operations and Maintenance          | 30,804,341                    | 29,537,611                   | 25,185,278                                 | 25,228,638                   |
| Pupil Transportation                      | 6,372,956                     | 5,980,161                    | 5,189,160                                  | 4,773,989                    |
| Interest on Long-Term Debt                | 4,114,266                     | 4,423,704                    | 1,946,847                                  | 2,326,202                    |
| <br>                                      |                               |                              |  |                              |
| <b>Total</b>                              | <b><u>\$ 332,633,423</u></b>  | <b><u>\$ 300,404,682</u></b> | <b><u>\$ 221,241,008</u></b>               | <b><u>\$ 209,294,700</u></b> |

**Business-Type Activities** – The District's total business-type activities revenues were \$6,600,367 and \$6,396,584 for the years ended June 30, 2017 and June 30, 2016. Charges for services accounted for 11% and 8% of total revenues and operating grants and contributions accounted for 89% and 92% of total revenue for the years ended June 30, 2017 and 2016.

The total cost of all business-type activities programs and services were \$6,645,920 and \$6,446,231 for the years ended June 30, 2017 and 2016 which represented an increase of \$199,689 (3%) 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, 2017**

**Business-Type Activities (Continued)**

The business-type activities revenues and transfers for the year ended June 30, 2017 were less than expenses decreasing net position by \$45,553 from the previous year from \$712,068 at June 30, 2016 to a net position of \$666,515 at June 30, 2017.

- Some of the cost was paid by users of the District's food service program for a total of \$738,622 an increase of \$213,662 (41%). This increase was the result of a increase in the number of non-student meals served and an increase in special events during the year.
- The Federal and State governments subsidized the food service program with grants and contributions of \$5,861,140 in 2017 and \$5,871,624 in 2016, a decrease of \$10,484 (1%). This decrease is a result of a decrease in the number of reimbursable student meals served during the year.

**FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS**

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

**Governmental Funds**

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

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed the year, its governmental funds reported a *combined* fund balance of \$4,395,990 for the year ended June 30, 2017 compared to \$12,225,681 for the year ended June 30, 2016. This decrease was primarily the result of the change in fund balance of the General Fund which decreased \$7,643,378 from the previous year. Unassigned fund balance of the General Fund remained in a deficit position at June 30, 2017 of \$16,771,356 a deficit increase of \$2,037,466 from the previous year. The fund balance in the Capital Projects Fund remained at \$5,936,883. The General Fund deficit is the result of the State's deferral of certain state aid payments in the amount of \$18,390,890 which are budgeted for the current fiscal year (2016/2017) by the District but provided for and recorded as a payable in the subsequent fiscal year by the State in their 2017/2018 fiscal year budget. A portion of fund balance was designated for use in the District's 2017/2018 General Fund budget in the amount of \$5,250,242. The remainder of the General Fund fund balance is nonspendable, \$225,814, 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 \$3,502,088; 2) capital reserves \$3,741,312; 3) maintenance reserve of \$1,195,654 of which \$1,000,000 was designated for use in the District's 2017/2018 General Fund budget and 4) reserve for register audit recoveries \$1,505,324.

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

**Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2017**

**Governmental Funds (Continued)**

Revenues for the District's governmental funds were \$263,542,671 and \$255,219,145, while total expenditures were \$271,372,362 and \$259,932,916 for the fiscal years ended June 30, 2017 and 2016.

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

The following schedule presents a summary of General Fund Revenues.

|                             | June 30,       |                | Amount of              |                   |
|-----------------------------|----------------|----------------|------------------------|-------------------|
|                             | 2017           | 2016           | Increase<br>(Decrease) | Percent<br>Change |
| Local Sources               |                |                |                        |                   |
| Property Tax Levy           | \$ 21,058,051  | \$ 18,950,050  | \$ 2,108,001           | 11%               |
| Miscellaneous               | 2,689,598      | 812,336        | 1,877,262              | 231%              |
| State Sources               | 203,440,156    | 201,369,689    | 2,070,467              | 1%                |
| Federal Sources             | 576,280        | 556,337        | 19,943                 | 4%                |
| Total General Fund Revenues | \$ 227,764,085 | \$ 221,688,412 | \$ 6,075,673           | 3%                |

The General Fund revenues increased \$6,075,673 or 3% over the previous year. Local property taxes increased \$2,108,001. State aid revenues increased \$2,070,467 and Federal aid revenues increased \$19,943. The increase in State aid was the primarily the result of an increase in on behalf TPAF contributions and the increase in Federal aid was primarily due to the receipt of the SEMI/ARRA medical assistance program aid in 2017. Miscellaneous revenues increased \$1,877,262, primarily from the sale of district owned property.

In addition to the revenues previously noted, transfers in from the Special Revenue Fund for contributions to School Based Budget programs were \$2,829,067 and \$2,230,255 for the fiscal years ended June 30, 2017 and 2016.

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

**Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2017**

**General Fund (Continued)**

The following schedule presents a summary of General Fund expenditures.

|                    | June 30,              |                       | Amount of<br>Increase<br>(Decrease) | Percent<br>Change |
|--------------------|-----------------------|-----------------------|-------------------------------------|-------------------|
|                    | <u>2017</u>           | <u>2016</u>           |                                     |                   |
| Instruction        | \$ 142,330,991        | \$ 132,672,717        | \$ 9,658,274                        | 7%                |
| Support Services   | 94,782,661            | 94,174,564            | 608,097                             | 1%                |
| Debt Service       | 589,149               | 589,150               | (1)                                 | 0%                |
| Capital Outlay     | <u>387,721</u>        | <u>226,371</u>        | <u>161,350</u>                      | 71%               |
| Total Expenditures | <u>\$ 238,090,522</u> | <u>\$ 227,662,802</u> | <u>\$ 10,427,720</u>                | 5%                |

Total General Fund expenditures increased \$10,427,720 or 5% from the previous year. The increase can be attributed to on-behalf TPAF contributions made by the State in the additional amount of \$2,173,000. The increase can also be attributed to increased expenditures for regular program instruction in the amount of \$5,090,432.

In Fiscal Year 2017 General Fund expenses and other financing uses were greater than revenues and other financing sources decreasing fund balance by \$7,643,378 from the previous year. After deducting nonspendable, restricted and assigned fund balance, the unassigned fund deficit increased \$2,037,466 from \$14,733,890 at June 30, 2016 to \$16,771,356 at June 30, 2017. As discussed earlier the deficit is the result of the State deferral of certain state aid payments at year end totaling \$18,390,890 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 \$28,529,280 and \$27,577,954 for the years ended June 30, 2017 and 2016. State sources accounted for the majority of Special Revenue Fund's revenue which represented 71% and 71% of the total revenues for the years ended June 30, 2017 and 2016.

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

**Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2017**

**Special Revenue Fund (Continued)**

Total Special Revenue Fund revenues increased \$951,326 or 3% from the previous year. State sources increased \$504,030 or 3%, while Federal sources increased \$433,994 or 6%. The local grants increased \$13,302.

Expenditures of the Special Revenue Fund were \$25,846,221 and \$25,962,976 for the fiscal years ended June 30, 2017 and 2016. Instructional expenditures were \$18,528,478 and \$19,190,568 or 72% and 74% and expenditures for the support services were \$7,291,208 and \$6,709,529 or 28% and 26% of total expended for the years ended June 30, 2017 and 2016. In addition the Special Revenue Fund contributed \$2,828,067 and \$2,230,255 in 2017 and 2016 to the General Fund as a contribution for School Based Budget expenditures.

Total Special Revenue Fund expenditures decreased \$116,755 or less than 1% from the previous year. Instructional expenditures decreased \$662,090 or 3% while support services expenditures increased \$581,679 or 9%. Capital outlay expenditures decreased \$36,344.

**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 were equal to revenues and other financing sources of \$2,056,149 resulting in a fund balance of \$5,936,883 at June 30, 2017. Of the fund balance at June 30, 2017 \$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 \$2,056,149 and \$759,622 for the years ended June 30, 2017 and 2016. State sources which represent 85% and 59% 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 \$1,745,619 and \$617,138 for the years ended June 30, 2017 and 2016. 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 \$186,313 resulting in a fund balance deficit of \$189,971 compared to a fund balance deficit of \$3,658 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, 2017**

**Debt Service Fund (Continued)**

Revenues of the Debt Service Fund were \$5,193,157 and \$5,193,157 for the years ended June 30, 2017 and 2016. Local property taxes represented 33% while state sources represented the remaining 67% of the total revenue. Transfers in from the Capital Projects Fund were \$310,530 and \$310,484 for the years ended June 30, 2017 and 2016 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, 2017 and 2016. 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 \$7,496,286 or 31% under the previous year. After deducting nonspendable, restricted and assigned fund balance of \$15,420,434, the unassigned fund balance decreased from \$3,509,908 at June 30, 2016 to a fund balance of \$1,619,534 at June 30, 2017 which represented a decrease of \$1,890,374.

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

**Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2017**

**CAPITAL ASSETS**

The District's investment in capital assets for its governmental and business type activities as of June 30, 2017 and 2016 amounted to \$295,040,308 and \$303,996,272 (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 2016-2017 and 2015-2016 amounted to \$11,115,839 and \$10,704,141 for governmental activities. There was no depreciation expense in 2016/2017 and 2015/2016 for business-type activities.

**Capital Assets at June 30, 2017 and 2016  
(Net of Accumulated Depreciation)**

|                                    | <u>Governmental Activities</u> |                       | <u>Business-Type Activities</u> |             | <u>Total</u>          |                       |
|------------------------------------|--------------------------------|-----------------------|---------------------------------|-------------|-----------------------|-----------------------|
|                                    | <u>2017</u>                    | <u>2016</u>           | <u>2017</u>                     | <u>2016</u> | <u>2017</u>           | <u>2016</u>           |
| Land                               | \$ 2,645,706                   | \$ 2,645,706          |                                 |             | \$ 2,645,706          | \$ 2,645,706          |
| Construction in Progress           | 1,324,731                      |                       |                                 |             | 1,324,731             | -                     |
| Building and Building Improvements | 288,971,884                    | 298,715,506           |                                 |             | 288,971,884           | 298,715,506           |
| Machinery and Equipment            | 2,015,158                      | 2,589,841             |                                 |             | 2,015,158             | 2,589,841             |
| Vehicles                           | <u>82,829</u>                  | <u>45,219</u>         | <u>-</u>                        | <u>-</u>    | <u>82,829</u>         | <u>45,219</u>         |
| <b>Total Net Position</b>          | <u>\$ 295,040,308</u>          | <u>\$ 303,996,272</u> | <u>\$ -</u>                     | <u>\$ -</u> | <u>\$ 295,040,308</u> | <u>\$ 303,996,272</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, 2017**

**LONG TERM LIABILITIES**

At year end, the District's long-term liabilities consisted of Certificate of Participation payable of \$45,946,926 and \$47,526,716 for the years ended June 30, 2017 and 2016, net pension liability of \$111,477,006 and \$82,173,389 for the years ended June 30, 2017 and 2016 and compensated absences payable of \$1,272,456 and \$1,265,009 for the years ended June 30, 2017 and 2016. Liabilities for claims and judgements and accrued liability for insurance claims in the aggregate amount of \$1,913,616 and \$1,754,806 existed for the years ended June 30, 2017 and 2016. The District also had a liability for a capital lease for District copiers and other equipment with a balance of \$579,415 for the year ended June 30, 2016.

**Outstanding Long-Term Debt at June 30, 2017 and 2016**

|  | <u>2017</u>               | <u>2016</u>               |
|--|---------------------------|---------------------------|
| Certificates of Participation          | \$ 45,946,926             | \$ 47,526,716             |
| Capital Leases                         | -                         | 579,415                   |
| Claims and Judgements Payable          | 788,880                   | 626,072                   |
| Accrued Liability for Insurance Claims | 1,124,736                 | 1,128,734                 |
| Net Pension Liability                  | 111,477,006               | 82,173,389                |
| Compensated Absences Payable           | <u>1,272,456</u>          | <u>1,265,009</u>          |
| <br>Total Expenditures                 | <br><u>\$ 160,610,004</u> | <br><u>\$ 133,299,335</u> |

Certificates of Participation included capital appreciation debt which increased \$4,110,210 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 2017-2018 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 2017-2018. Budgeted expenditures in the General Fund decreased by less than 1% to \$207,480,269 in fiscal year 2017-2018.



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

**Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2017**

**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, 2017**

|   | <u>Governmental<br/>Activities</u> | <u>Business-Type<br/>Activities</u> | <u>Total</u>              |
|---|------------------------------------|-------------------------------------|---------------------------|
| <b>ASSETS</b>   |                                    |                                     |                           |
| Cash  | \$ 6,977,134                       | \$ 64,107                           | \$ 7,041,241              |
| Receivables, net  | 2,423,577                          | 1,231,193                           | 3,654,770                 |
| Inventory   | 225,814                            | 45,971                              | 271,785                   |
| Internal Balances                                       | 104,332                            | (104,332)                           |                           |
| Restricted Assets:                                      |                                    |                                     |                           |
| Investments with Fiscal Agent                           | 5,852,798                          |                                     | 5,852,798                 |
| Capital Assets:   |                                    |                                     |                           |
| Not Being Depreciated                                   | 3,970,437                          |                                     | 3,970,437                 |
| Being Depreciated, Net                                  | <u>291,069,871</u>                 | <u>-</u>                            | <u>291,069,871</u>        |
| <br>Total Assets  | <br><u>310,623,963</u>             | <br><u>1,236,939</u>                | <br><u>311,860,902</u>    |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                   |                                    |                                     |                           |
| Deferred Outflows on Net Pension Liability              | <u>32,592,576</u>                  | <u>-</u>                            | <u>32,592,576</u>         |
| <br>Total Assets and Deferred Outflows of Resources     | <br><u>343,216,539</u>             | <br><u>1,236,939</u>                | <br><u>344,453,478</u>    |
| <b>LIABILITIES</b>                                      |                                    |                                     |                           |
| Accounts Payable and Other                              |                                    |                                     |                           |
| Current Liabilities                                     | 9,173,145                          | 559,119                             | 9,732,264                 |
| Payable to Other Governments                            | 191,634                            |                                     | 191,634                   |
| Unearned Revenue  | 1,822,886                          |                                     | 1,822,886                 |
| Noncurrent Liabilities:                                 |                                    |                                     |                           |
| Due Within One Year                                     | 5,690,000                          |                                     | 5,690,000                 |
| Due Beyond One Year                                     | <u>154,920,004</u>                 | <u>-</u>                            | <u>154,920,004</u>        |
| <br>Total Liabilities                                   | <br><u>171,797,669</u>             | <br><u>559,119</u>                  | <br><u>172,356,788</u>    |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                    |                                    |                                     |                           |
| Deferred Inflows of Resources                           | <u>-</u>                           | <u>11,305</u>                       | <u>11,305</u>             |
| <br>Total Liabilities and Deferred Inflows of Resources | <br><u>171,797,669</u>             | <br><u>570,424</u>                  | <br><u>172,368,093</u>    |
| <b>NET POSITION</b>                                     |                                    |                                     |                           |
| Net Investment in Capital Assets                        | 255,029,675                        | -                                   | 255,029,675               |
| Restricted for:   |                                    |                                     |                           |
| Capital Projects  | 3,741,902                          |                                     | 3,741,902                 |
| Maintenance Reserve                                     | 1,195,654                          |                                     | 1,195,654                 |
| Other Purposes  | 1,505,324                          |                                     | 1,505,324                 |
| Unrestricted  | <u>(90,053,685)</u>                | <u>666,515</u>                      | <u>(89,387,170)</u>       |
| <br>Total Net Position                                  | <br><u>\$ 171,418,870</u>          | <br><u>\$ 666,515</u>               | <br><u>\$ 172,085,385</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, 2017**

| 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                                   | \$ 157,782,758 |                      | \$ 58,761,190                      |                                  | \$ (99,021,568)                                   |                          | \$ (99,021,568) |
| Special Education                         | 37,315,910     |                      | 14,997,801                         |                                  | (22,318,109)                                      |                          | (22,318,109)    |
| Other Instruction                         | 9,810,231      |                      | 3,879,104                          |                                  | (5,931,127)                                       |                          | (5,931,127)     |
| School Sponsored Activities and Athletics | 1,724,759      |                      |                                    |                                  | (1,724,759)                                       |                          | (1,724,759)     |
| Community Services                        | 265            |                      |                                    |                                  | (265)   |                          | (265)           |
| Support Services:                         |                |                      |                                    |                                  |   |                          |                 |
| Student & Instruction Related Services    | 60,097,224     |                      | 20,682,335                         |                                  | (39,414,889)                                      |                          | (39,414,889)    |
| General Administrative Services           | 2,741,325      |                      |                                    |                                  | (2,741,325)                                       |                          | (2,741,325)     |
| School Administrative Services            | 15,628,920     |                      | 4,101,707                          |                                  | (11,527,213)                                      |                          | (11,527,213)    |
| Central Services                          | 5,110,719      |                      |                                    |                                  | (5,110,719)                                       |                          | (5,110,719)     |
| Admin Info Technology                     | 1,129,749      |                      |                                    |                                  | (1,129,749)                                       |                          | (1,129,749)     |
| Plant Operations and Maintenance          | 30,804,341     |                      | 3,873,444                          | \$ 1,745,619                     | (25,185,278)                                      |                          | (25,185,278)    |
| Pupil Transportation                      | 6,372,956      |                      | 1,183,796                          |                                  | (5,189,160)                                       |                          | (5,189,160)     |
| Interest on long-term debt                | 4,114,266      | -                    | 2,167,419                          | -                                | (1,946,847)                                       | -                        | (1,946,847)     |
| Total Governmental Activities             | 332,633,423    | -                    | 109,646,796                        | 1,745,619                        | (221,241,008)                                     | -                        | (221,241,008)   |
| Business-Type Activities:                 |                |                      |                                    |                                  |   |                          |                 |
| Food Service                              | 6,645,920      | \$ 738,622           | 5,861,140                          | -                                | -   | \$ (46,158)              | (46,158)        |
| Total Business-Type Activities            | 6,645,920      | 738,622              | 5,861,140                          | -                                | -   | (46,158)                 | (46,158)        |
| Total Primary Government                  | \$ 339,279,343 | \$ 738,622           | \$ 115,507,936                     | \$ 1,745,619                     | (221,241,008)                                     | (46,158)                 | (221,287,166)   |

**EAST ORANGE BOARD OF EDUCATION  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

|   | <b>Net (Expense) Revenue and<br/>Changes in Net Position</b> |                                     |                |
|---|--|-------------------------------------|----------------|
|   | <b>Governmental<br/>Activities</b>                           | <b>Business-type<br/>Activities</b> | <b>Total</b>   |
| General Revenues/(Expenses):                      |  |                                     |                |
| Taxes   |  |                                     |                |
| Property Taxes, levied for general purposes, net  | \$ 21,058,051  |                                     | \$ 21,058,051  |
| Property Taxes, levied for debt service, net      | 1,697,320  |                                     | 1,697,320      |
| Federal and State Aid for School Based Budgets    | 2,829,067  |                                     | 2,829,067      |
| State Aid - Unrestricted                          | 166,599,457  |                                     | 166,599,457    |
| State Aid - Restricted for Debt Service Principal | 1,328,418  |                                     | 1,328,418      |
| Miscellaneous Income                              | 3,000,128  | \$ 605                              | 3,000,733      |
| Transfers   | -  | -                                   | -              |
| Total General Revenues and Transfers              | 196,512,441  | 605                                 | 196,513,046    |
| Change in Net Position                            | (24,728,567)   | (45,553)                            | (24,774,120)   |
| Net Position, Beginning of Year                   | 196,147,437  | 712,068                             | 196,859,505    |
| Net Position, End of Year                         | \$ 171,418,870   | \$ 666,515                          | \$ 172,085,385 |

**FUND FINANCIAL STATEMENTS**

**EAST ORANGE BOARD OF EDUCATION  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2017**

|   | <u>General<br/>Fund</u> | <u>Special<br/>Revenue<br/>Fund</u> | <u>Capital<br/>Projects<br/>Fund</u> | <u>Debt<br/>Service<br/>Fund</u> | <u>Total<br/>Governmental<br/>Funds</u> |
|---|-------------------------|-------------------------------------|--------------------------------------|----------------------------------|---|
| <b>ASSETS</b>   |                         |                                     |                                      |                                  |   |
| Cash and Cash Equivalents   | \$ 4,735,383            | \$ 2,001,868                        | \$ 239,883                           |                                  | \$ 6,977,134                            |
| Receivables, Net  |                         |                                     |                                      |                                  |   |
| Receivables From Other Governments                                  | 734,989                 | 1,674,803                           |                                      |                                  | 2,409,792                               |
| Due from Other Funds  | 463,374                 |                                     |                                      | \$ 155,286                       | 618,660                                 |
| Inventory   | 225,814                 |                                     |                                      |                                  | 225,814                                 |
| Restricted Assets:  |                         |                                     |                                      |                                  |   |
| Investments with Fiscal Agent                                       | <u>512</u>              | <u>-</u>                            | <u>5,852,286</u>                     | <u>-</u>                         | <u>5,852,798</u>                        |
| Total Assets  | <u>\$ 6,160,072</u>     | <u>\$ 3,676,671</u>                 | <u>\$ 6,092,169</u>                  | <u>\$ 155,286</u>                | <u>\$ 16,084,198</u>                    |
| <b>LIABILITIES AND FUND BALANCES</b>                                |                         |                                     |                                      |                                  |   |
| Liabilities:  |                         |                                     |                                      |                                  |   |
| Accounts Payable  | \$ 3,880,414            | \$ 365,466                          |                                      |                                  | \$ 4,245,880                            |
| Payable to State Government   |                         | 105,510                             |                                      |                                  | 105,510                                 |
| Payable to Federal Government                                       |                         | 86,124                              |                                      |                                  | 86,124                                  |
| Due to Other Funds  | 138,609                 |                                     | \$ 155,286                           | \$ 345,257                       | 639,152                                 |
| Claims and Judgements Payable                                       | 2,461,029               |                                     |                                      |                                  | 2,461,029                               |
| Accrued Liabilities for Insurance Claims                            | 1,030,942               |                                     |                                      |                                  | 1,030,942                               |
| Other Liabilities   | -                       | 1,296,685                           |                                      |                                  | 1,296,685                               |
| Unearned Revenue  | <u>-</u>                | <u>1,822,886</u>                    | <u>-</u>                             | <u>-</u>                         | <u>1,822,886</u>                        |
| Total Liabilities   | <u>7,510,994</u>        | <u>3,676,671</u>                    | <u>155,286</u>                       | <u>345,257</u>                   | <u>11,688,208</u>                       |
| Fund Balances   |                         |                                     |                                      |                                  |   |
| Nonspendable Fund Balance   |                         |                                     |                                      |                                  |   |
| Inventory   | 225,814                 |                                     |                                      |                                  | 225,814                                 |
| Restricted Fund Balance   |                         |                                     |                                      |                                  |   |
| Capital Reserve   | 3,741,312               |                                     |                                      |                                  | 3,741,312                               |
| Capital Lease Obligations   |                         |                                     | 5,936,293                            |                                  | 5,936,293                               |
| Capital Projects  |                         |                                     | 590                                  |                                  | 590                                     |
| Maintenance Reserve   | 195,654                 |                                     |                                      |                                  | 195,654                                 |
| Maintenance Reserve - Designated for Subsequent Year's Expenditures | 1,000,000               |                                     |                                      |                                  | 1,000,000                               |
| Register Audit Recoveries   | 1,505,324               |                                     |                                      |                                  | 1,505,324                               |
| Assigned Fund Balance   |                         |                                     |                                      |                                  |   |
| Year End Encumbrances   | 3,502,088               |                                     |                                      |                                  | 3,502,088                               |
| SEMI/ARRA - Designated for Subsequent Year's Expenditures           | 38,892                  |                                     |                                      |                                  | 38,892                                  |
| Designated for Subsequent Year's Expenditures                       | 5,211,350               |                                     |                                      |                                  | 5,211,350                               |
| Unassigned Fund Balance   | <u>(16,771,356)</u>     | <u>-</u>                            | <u>-</u>                             | <u>(189,971)</u>                 | <u>(16,961,327)</u>                     |
| Total Fund Balances   | <u>(1,350,922)</u>      | <u>-</u>                            | <u>5,936,883</u>                     | <u>(189,971)</u>                 | <u>4,395,990</u>                        |
| Total Liabilities and Fund Balances                                 | <u>\$ 6,160,072</u>     | <u>\$ 3,676,671</u>                 | <u>\$ 6,092,169</u>                  | <u>\$ 155,286</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 \$428,876,266 and the accumulated depreciation is \$133,835,958. 295,040,308

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) 32,592,576

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) (160,610,004)

Net Position of Governmental Activities \$ 171,418,870

**EAST ORANGE BOARD OF EDUCATION  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

|  | <u>General<br/>Fund</u> | <u>Special<br/>Revenue<br/>Fund</u> | <u>Capital<br/>Projects<br/>Fund</u> | <u>Debt<br/>Service<br/>Fund</u> | <u>Total<br/>Governmental<br/>Funds</u> |
|--|-------------------------|-------------------------------------|--------------------------------------|----------------------------------|---|
| <b>REVENUES</b>  |                         |                                     |                                      |                                  |   |
| Local Sources:   |                         |                                     |                                      |                                  |   |
| Property Tax Levy  | \$ 21,058,051           |                                     |                                      | \$ 1,697,320                     | \$ 22,755,371                           |
| Miscellaneous  | <u>2,689,598</u>        | <u>\$ 45,821</u>                    | <u>\$ 310,530</u>                    | <u>-</u>                         | <u>3,045,949</u>                        |
| Total - Local Sources  | 23,747,649              | 45,821                              | 310,530                              | 1,697,320                        | 25,801,320                              |
| State Sources  | 203,440,156             | 20,179,962                          | 1,745,619                            | 3,495,837                        | 228,861,574                             |
| Federal Sources  | <u>576,280</u>          | <u>8,303,497</u>                    | <u>-</u>                             | <u>-</u>                         | <u>8,879,777</u>                        |
| Total Revenues   | <u>227,764,085</u>      | <u>28,529,280</u>                   | <u>2,056,149</u>                     | <u>5,193,157</u>                 | <u>263,542,671</u>                      |
| <b>EXPENDITURES</b>  |                         |                                     |                                      |                                  |   |
| Current:   |                         |                                     |                                      |                                  |   |
| Instruction  |                         |                                     |                                      |                                  |   |
| Regular Instruction  | 102,973,358             | 16,799,257                          |                                      |                                  | 119,772,615                             |
| Special Education Instruction                                | 31,038,031              | 831,439                             |                                      |                                  | 31,869,470                              |
| Other Instruction  | 6,816,565               | 897,782                             |                                      |                                  | 7,714,347                               |
| School Spons. Activities and Athletics                       | 1,502,772               |                                     |                                      |                                  | 1,502,772                               |
| Community Services   | 265                     |                                     |                                      |                                  | 265                                     |
| Support Services   |                         |                                     |                                      |                                  |   |
| Student & Instruction Related Services                       | 40,894,361              | 7,281,194                           |                                      |                                  | 48,175,555                              |
| General Administrative Services                              | 2,610,533               |                                     |                                      |                                  | 2,610,533                               |
| School Administrative Services                               | 12,174,172              |                                     |                                      |                                  | 12,174,172                              |
| Central Services   | 4,388,363               |                                     |                                      |                                  | 4,388,363                               |
| Admin Info Technology  | 1,010,468               |                                     |                                      |                                  | 1,010,468                               |
| Plant Operations and Maintenance                             | 27,341,822              |                                     | -                                    |                                  | 27,341,822                              |
| Pupil Transportation   | 6,362,942               | 10,014                              |                                      |                                  | 6,372,956                               |
| Debt Service:  |                         |                                     |                                      |                                  |   |
| Principal  | 579,415                 |                                     |                                      | 2,150,934                        | 2,730,349                               |
| Interest   | 9,734                   |                                     |                                      | 3,539,066                        | 3,548,800                               |
| Capital Outlay   | <u>387,721</u>          | <u>26,535</u>                       | <u>1,745,619</u>                     | <u>-</u>                         | <u>2,159,875</u>                        |
| Total Expenditures   | <u>238,090,522</u>      | <u>25,846,221</u>                   | <u>1,745,619</u>                     | <u>5,690,000</u>                 | <u>271,372,362</u>                      |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | <u>(10,326,437)</u>     | <u>2,683,059</u>                    | <u>310,530</u>                       | <u>(496,843)</u>                 | <u>(7,829,691)</u>                      |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                         |                                     |                                      |                                  |   |
| Capital Leases   |                         |                                     |                                      |                                  |   |
| Transfers In   | 2,829,067               | 146,008                             |                                      | 310,530                          | 3,285,605                               |
| Transfers Out  | <u>(146,008)</u>        | <u>(2,829,067)</u>                  | <u>(310,530)</u>                     | <u>-</u>                         | <u>(3,285,605)</u>                      |
| Total Other Financing Sources and Uses                       | <u>2,683,059</u>        | <u>(2,683,059)</u>                  | <u>(310,530)</u>                     | <u>310,530</u>                   | <u>-</u>                                |
| Net Change in Fund Balances                                  | (7,643,378)             | -                                   | -                                    | (186,313)                        | (7,829,691)                             |
| Fund Balance, Beginning of Year                              | <u>6,292,456</u>        | <u>-</u>                            | <u>5,936,883</u>                     | <u>(3,658)</u>                   | <u>12,225,681</u>                       |
| Fund Balance, End of Year                                    | <u>\$ (1,350,922)</u>   | <u>\$ -</u>                         | <u>\$ 5,936,883</u>                  | <u>\$ (189,971)</u>              | <u>\$ 4,395,990</u>                     |

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



**EAST ORANGE BOARD OF EDUCATION  
RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF  
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
WITH THE DISTRICT-WIDE STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**Total net change in fund balances - governmental funds (Exhibit B-2)** **\$ (7,829,691)**

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      | \$ 2,159,875        |             |
| Depreciation Expense | <u>(11,115,839)</u> | (8,955,964) |

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>579,415</u> | 6,269,415 |

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                               | 5,678              |             |
| Accreted Value of Capital<br>Appreciation Certificates | <u>(4,110,210)</u> | (4,104,532) |

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          | (162,808)      |              |
| Accrued Liability for Insurance Claims | 3,998          |              |
| Pension Expense                        | (9,941,538)    |              |
| Compensated Absences                   | <u>(7,447)</u> | (10,107,795) |

**Change in net position of governmental activities (Exhibit A-2)** **\$ (24,728,567)**

**EAST ORANGE BOARD OF EDUCATION  
 PROPRIETARY FUND  
 STATEMENT OF NET POSITION  
 JUNE 30, 2017**

|   | <b>Business-Type<br/>           Activities<br/>           Enterprise Fund<br/> <u>Food Services</u></b> |
|---|---|
| <b>ASSETS</b>                                       |   |
| Current Assets                                      |   |
| Cash  | \$ 64,107   |
| Intergovernmental Receivable                        |   |
| Federal   | 1,079,558   |
| State   | 19,556  |
| Accounts Receivable                                 | 132,079   |
| Inventories   | <u>45,971</u>   |
| Total Current Assets                                | <u>1,341,271</u>  |
| Capital Assets                                      |   |
| Furniture, Machinery & Equipment                    | 481,484   |
| Less: Accumulated Depreciation                      | <u>(481,484)</u>  |
| Total Capital Assets                                | <u>-</u>  |
| Total Assets  | <u>\$ 1,341,271</u>   |
| <b>LIABILITIES</b>                                  |   |
| Current Liabilities                                 |   |
| Accounts Payable                                    | \$ 559,119  |
| Due to Other Funds                                  | <u>104,332</u>  |
| Total Current Liabilities                           | <u>663,451</u>  |
| <b>DEFERRED INFLOW OF RESOURCES</b>                 |   |
| Deferred Commodities Revenue                        | <u>11,305</u>   |
| Total Liabilities and Deferred Inflows of Resources | <u>674,756</u>  |
| <b>NET POSITION</b>                                 |   |
| Invested in Capital Assets                          | -   |
| Unrestricted  | <u>666,515</u>  |
| Total Net Position                                  | <u>\$ 666,515</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, 2017**

|   | <b>Business-Type<br/>Activities<br/>Enterprise Fund<br/><u>Food Services</u></b> |
|---|--|
| <b>OPERATING REVENUES</b>                 |  |
| Charges for Services                      |  |
| Daily Sales - Reimbursable Programs       | \$ 141,370   |
| Daily Sales - Non Reimbursable Programs   | <u>597,252</u>   |
| <br>Total Operating Revenues              | <br><u>738,622</u>   |
| <b>OPERATING EXPENSES</b>                 |  |
| Salaries and Employee Benefits            | 2,754,900  |
| Cost of Sales - Reimbursable Programs     | 2,404,173  |
| Cost of Sales - Non Reimbursable Programs | 384,000  |
| Laundry and Uniforms                      | 8,232  |
| Repair and Maintenance Services           | 84,035   |
| Management and Administrative Fees        | 450,500  |
| Insurance                                 | 160,268  |
| General Supplies                          | 231,597  |
| Miscellaneous Expenditures                | 168,215  |
| Depreciation                              | <u>-</u>   |
| <br>Total Operating Expenses              | <br><u>6,645,920</u>   |
| Operating (Loss)                          | <u>(5,907,298)</u>   |
| <b>NONOPERATING REVENUES/(EXPENSES)</b>   |  |
| Interest Earnings                         | 605  |
| State Sources                             |  |
| School Lunch Program                      | 73,273   |
| Federal Sources                           |  |
| School Breakfast Program                  | 1,503,446  |
| National School Lunch Program             | 3,520,344  |
| National School Lunch Program - PB        | 75,100   |
| Fresh Fruits and Vegetables Program       | 222,835  |
| After School Snack Program                | 42,717   |
| Food Distribution Program                 | <u>423,425</u>   |
| <br>Total Nonoperating Revenues           | <br><u>5,861,745</u>   |
| Change in Net Position                    | (45,553)   |
| Total Net Position - Beginning of Year    | <u>712,068</u>   |
| Total Net Position - End of Year          | <u>\$ 666,515</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, 2017**

**EXHIBIT B-6**

|  | <b>Business-Type<br/>           Activities<br/>           Enterprise Fund<br/> <u>Food Services</u></b> |
|--|---|
| <b>Cash Flows from Operating Activities</b>  |   |
| Cash Received from Customers   | \$ 639,410  |
| Cash Payments for Employees' Salaries and Benefits   | (2,754,900)   |
| Cash Payments to Suppliers for Goods and Services  | <u>(4,084,501)</u>  |
| Net Cash (Used) for Operating Activities   | <u>(6,199,991)</u>  |
| <b>Cash Flows from Noncapital Financing Activities</b>   |   |
| Cash Paid to Other Funds   | (400)   |
| Cash Received from State and Federal Subsidy Reimbursements  | <u>5,483,592</u>  |
| Net Cash Provided by Noncapital Financing Activities   | <u>5,483,192</u>  |
| <b>Cash Flows from Investing Activities</b>  |   |
| Interest Earnings  | <u>605</u>  |
| Net Cash Provided by Investing Activities  | <u>605</u>  |
| Net Increase in Cash and Cash Equivalents  | (716,194)   |
| Cash, Beginning of Year  | <u>780,301</u>  |
| Cash, End of Year  | <u>\$ 64,107</u>  |
| <b>Reconciliation of Operating (Loss) to Net Cash<br/>           (Used) for Operating Activities</b> |   |
| Operating (Loss)   | \$ (5,907,298)  |
| Adjustments to Reconcile Operating (Loss) to<br>Net Cash (Used) for Operating Activities             |   |
| Non Cash Federal Assistance - Food Distribution Program  | 423,425   |
| Changes in Assets and Liabilities:   |   |
| (Increase)/Decrease in Other Receivable  | (99,212)  |
| (Increase)/Decrease in Inventory   | 11,262  |
| Increase/(Decrease) in Accounts Payable  | (627,808)   |
| Increase/(Decrease) in Deferred Commodities Revenue  | <u>(360)</u>  |
| Total Adjustments  | <u>(292,693)</u>  |
| Net Cash (Used) for Operating Activities   | <u>\$ (6,199,991)</u>   |
| Non Cash Investing, Capital and Financing Activities   |   |
| Value Received Food Distribution Program   | \$ 423,065  |

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, 2017**

|  | <u>Unemployment<br/>Compensation Trust</u> | <u>Robeson Field<br/>Private Purpose<br/>Trust Fund</u> | <u>Agency Fund</u>  |
|--|--|---|---------------------|
| <b>ASSETS</b>  |  |   |                     |
| Cash   | \$ 170,295                                 | \$ 10,124   | \$ 3,745,143        |
| Due from Other Funds   | <u>1,088,298</u>                           | <u>-</u>  | <u>138,609</u>      |
| Total Assets   | <u>1,258,593</u>                           | <u>10,124</u>   | <u>\$ 3,883,752</u> |
| <b>LIABILITIES</b>   |  |   |                     |
| Payroll Deductions and Withholdings<br>Payable to State Government | 1,319                                      |   | \$ 2,689,800        |
| Due to Other Funds   | 13,785                                     |   | 1,088,298           |
| Due to Student Groups  | <u>-</u>                                   | <u>-</u>  | <u>105,654</u>      |
| Total Liabilities  | <u>15,104</u>                              | <u>-</u>  | <u>\$ 3,883,752</u> |
| <b>NET POSITION</b>  |  |   |                     |
| Held in Trust for Unemployment<br>Claims and Other Purposes        | <u>\$ 1,243,489</u>                        | <u>\$ 10,124</u>  |                     |

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

**EAST ORANGE BOARD OF EDUCATION  
FIDUCIARY FUNDS  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FOR THE YEAR ENDED JUNE 30, 2017**

|                                     | <u>Unemployment<br/>Compensation Trust</u> | <u>Robeson Field<br/>Private Purpose<br/>Trust Fund</u> |
|-------------------------------------|--|---|
| <b>ADDITIONS</b>                    |  |   |
| Contributions                       |  |   |
| Employee                            | \$ 256,929                                 |   |
| District                            | 450,000                                    |   |
| Interest                            | 25   | \$ 1  |
|                                     | 706,954                                    | 1   |
| Total Contributions                 |  |   |
| <b>DEDUCTIONS</b>                   |  |   |
| Unemployment Claims                 | 589,960                                    | -   |
|                                     | 589,960                                    | -   |
| Total Deductions                    |  |   |
| Change in Net Position              | 116,994                                    | 1   |
| Net Position, Beginning of the Year | 1,126,495                                  | 10,123  |
| Net Position, End of the Year       | \$ 1,243,489                               | \$ 10,124   |

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, 2017**

**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 2017, the District adopted the following GASB statements.

- 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*. 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. 77, *Tax Abatement Disclosures*. 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. 80, *Blending Requirements for Certain Component Units – An Amendment of GASB Statement No. 14*. The objective of this Statement is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. This Statement amends the blending requirements established in paragraph 53 of Statement No. 14. *The Financial Reporting Entity, as amended*.



**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. New Accounting Standards (Continued)**

- GASB No. 82, *Pension Issues – An Amendment of GASB Statements No. 67, No. 68, and No. 73*. 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.

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

- 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. 84, *Fiduciary Activities*, will be effective with the fiscal year ending June 30, 2020. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement established criteria for identifying fiduciary activities of all state and local governments.
- GASB No. 85, *Omnibus 2017*, will be effective with the fiscal year ending June 30, 2018. The objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and post-employment benefits (pensions and other post-employment benefits (OPEB)).
- GASB No. 86, *Certain Debt Extinguishment Issues*, will be effective with the fiscal year ending June 30, 2018. The primary objective of this Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources – resources other than the proceeds of refunding debt are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance.
- GASB No. 87, *Leases*, will be effective with the fiscal year ending June 30, 2021. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract.

**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, 2017**

**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, 2017

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 funds which are 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 à la carte and catering services for teachers and special events.

Additionally, the government reports the following fund types:

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

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, 2017**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Measurement Focus and Basis of Accounting (Continued)**

Property taxes, 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, 2017**

**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 acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

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

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

| <u>Assets</u>                       | <u>Years</u> |
|-------------------------------------|--------------|
| Buildings and Building Improvements | 20-40        |
| Equipment                           | 7            |
| 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 of items, one type which arises only under a modified accrual basis of accounting, and one type 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 are 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. 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.

EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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 the County of Essex 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.

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.

EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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

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.

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

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.

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

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.

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 2017/2018 District budget certified for taxes

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.

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

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

EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

11. *Net Position/Fund Balance (Continued)*

Governmental Fund Statements (Continued)

Assigned Fund Balance (Continued)

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, 2017 that will be appropriated in the adopted 2017/2018 budget certified for taxes.

Designated for Subsequent Year’s Expenditures – This designation was created to dedicate the portion of fund balance appropriated in the adopted 2017/2018 District budget certified for taxes.

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

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 1<sup>st</sup> 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 2015-2016 and 2016-2017 were based on rates established by the receiving district. These rates are subject to change when the actual costs have been certified by the State Department of Education.



**EAST ORANGE BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. Revenues and Expenditures/Expenses (Continued)**

**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 funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. Federal and State subsidies for the food service operation are considered nonoperating revenues.

**NOTE 2 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 related to the pension liability therefore are not reported in the funds.” The details of this \$32,592,576 difference are as follows:

|  |                      |
|--|----------------------|
| Deferred Outflows on Net   |                      |
| Pension Liability  | <u>\$ 32,592,576</u> |
| Net adjustment to increase fund balance - total governmental funds to arrive at net position - governmental activities | <u>\$ 32,592,576</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, claims and judgements payable, accrued liability for insurance claims, net pension liability and compensated absences are not due and payable in the current period and therefore are not reported in the funds.” The details of this \$160,610,004 difference are as follows:

|  |                       |
|--|-----------------------|
| Certificates of Participation  | \$ 45,946,926         |
| Claims and Judgements Payable  | 788,880               |
| Accrued Liability for Insurance Claims   | 1,124,736             |
| Net Pension Liability  | 111,477,006           |
| Compensated Absences   | <u>1,272,456</u>      |
| Net adjustment to decrease fund balance - total governmental funds to arrive at net position - governmental activities | <u>\$ 160,610,004</u> |

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**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 2016/2017. Also, during 2016/2017 the Board increased the original budget by \$10,782,592. 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 \$154,760 from the general fund on February 14, 2017.

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, 2017**

**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<br/>Budget</u> | <u>Actual</u> | <u>Unfavorable<br/>Variance</u> |
|---|----------------------------|---------------|---------------------------------|
| Regular Programs - Home Instruction             |                            |               |                                 |
| Other Purchased Services                        | \$ 902,432                 | \$ 1,028,779  | \$ 126,347                      |
| Undistributed Expenditures - General Admin      |                            |               |                                 |
| Legal Services                                  | 737,398                    | 749,883       | 12,485                          |
| Communications/Telephone                        | 719,362                    | 742,385       | 23,023                          |
| Undistributed Expenditures - Custodial Services |                            |               |                                 |
| Other Purchased Property Services               | 547,157                    | 731,721       | 184,564                         |
| Unallocated Benefits                            |                            |               |                                 |
| Social Security Contributions                   | 3,809,804                  | 4,054,477     | 244,673                         |
| Summer School Instruction                       |                            |               |                                 |
| Salaries of Teachers                            | 244,561                    | 253,384       | 8,823                           |

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 \$189,971 in the Debt Service Fund. The District expects to eliminate this deficit through operations in the 2017/2018 fiscal year.

The District has an unassigned fund balance deficit of \$16,771,356 in the General Fund as of June 30, 2017 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 2016/2017 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.

**EAST ORANGE BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)**

**C. Deficit Fund Equity (Continued)**

Pursuant to NJSA 18A:22-44.2, any negative unreserved, undesignated (i.e., unassigned) general fund balance that is reported as a direct result of a delay in the payment of state aid until the following fiscal year, is not considered as a violation of New Jersey Statute or regulation and is not considered an item in need of corrective action. The District deficit in the GAAP (fund) financial statements of \$16,771,356 in the General Fund is less than the delayed state aid payments at June 30, 2017.

**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, 2017 is as follows:

|                                       |                     |
|---------------------------------------|---------------------|
| Balance, July 1, 2016                 | \$ 2,235,304        |
| Increased by:                         |                     |
| Deposits Approved by Board Resolution | <u>1,506,008</u>    |
| Balance, June 30, 2017                | <u>\$ 3,741,312</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.

**EAST ORANGE BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)**

**E. Maintenance Reserve (Continued)**

The activity of the maintenance reserve for the fiscal year ended June 30, 2017 is as follows:

|  |                     |
|--|---------------------|
| Balance, July 1, 2016  | \$ 2,195,654        |
| Decreased by:  |                     |
| Approved in District Budget  | <u>\$ 1,000,000</u> |
| Balance, June 30, 2017   | <u>\$ 1,195,654</u> |
| Maintenance Reserve  | \$ 195,654          |
| Maintenance Reserve - Designated for<br>Subsequent Year's Expenditures | <u>1,000,000</u>    |
|  | <u>\$ 1,195,654</u> |

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

Bank balances are insured up to \$250,000 in the aggregate by the FDIC for each bank. NCUSIF insures credit union accounts up to \$250,000 in the aggregate for each financial institution. SIPC replaces cash claims up to a maximum of \$250,000 for each failed brokerage firm. At June 30, 2017, the book value of the Board's deposits were \$10,966,803 and bank and brokerage firm balances of the Board's deposits amounted to \$17,055,882. 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>\$ 17,055,882</u> |
|---------|----------------------|

**Custodial Credit Risk – Deposits** – Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Board does not have a policy for custodial credit risk. As of June 30, 2017 none of the Board's bank balances were exposed to custodial credit risk.

**EAST ORANGE BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)**

**A. Cash Deposits and Investments (Continued)**

**Investments**

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

As of June 30, 2017, the Board had the following investments:

| <b><u>Investment Type:</u></b>        | <b><u>Fair Value</u></b> |
|---------------------------------------|--------------------------|
| U.S. Government Security Mutual Funds | \$ <u>5,852,798</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, 2017, none of the Board’s investments were exposed to custodial credit risk.

| <b><u>Uninsured and Collateralized</u></b>  | <b><u>Fair Value</u></b> |
|---|--------------------------|
| Collateral held by pledging financial institution's trust department or agent but not in the Board's name | \$ <u>5,852,798</u>      |

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

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

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

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

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)**

**B. Receivables**

Receivables as of June 30, 2017 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<br/>Revenue</u> | <u>Food<br/>Service</u> | <u>Total</u>        |
|---------------------------------------|-------------------|----------------------------|-------------------------|---------------------|
| Receivables:                          |                   |                            |                         |                     |
| Intergovernmental                     | \$ 734,989        | \$ 1,674,803               | \$ 1,099,114            | \$ 3,508,906        |
| Accounts                              | <u>-</u>          | <u>-</u>                   | <u>132,079</u>          | <u>132,079</u>      |
| Gross Receivables                     | 734,989           | 1,674,803                  | 1,231,193               | 3,640,985           |
| Less: Allowance for<br>Uncollectibles | <u>-</u>          | <u>-</u>                   | <u>-</u>                | <u>-</u>            |
| Net Total Receivables                 | <u>\$ 734,989</u> | <u>\$ 1,674,803</u>        | <u>\$ 1,231,193</u>     | <u>\$ 3,640,985</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                 | \$ 1,462,806        |
| Grant draw downs reserved for encumbrances    | <u>360,080</u>      |
| Total unearned revenue for governmental funds | <u>\$ 1,822,886</u> |

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)**

**D. Capital Assets**

Capital asset activity for the fiscal year ended June 30, 2017 was as follows:

|  | Balance,<br>July 1, 2016 | Increases             | Decreases          | Balance,<br>June 30, 2017 |
|--|--------------------------|-----------------------|--------------------|---------------------------|
| <b>Governmental activities:</b>              |                          |                       |                    |                           |
| Capital assets, not being depreciated:       |                          |                       |                    |                           |
| Land   | \$ 2,645,706             |                       |                    | \$ 2,645,706              |
| Construction in progress                     | -                        | \$ 1,324,731          | -                  | 1,324,731                 |
| Total capital assets, not being depreciated  | <u>2,645,706</u>         | <u>1,324,731</u>      | <u>-</u>           | <u>3,970,437</u>          |
| Capital assets, being depreciated:           |                          |                       |                    |                           |
| Buildings and Land/Building Improvements     | 416,040,433              | 420,888               | \$ (1,762,466)     | 414,698,855               |
| Machinery and equipment                      | 9,256,539                | 362,778               | (502,036)          | 9,117,281                 |
| Vehicles                                     | 1,038,215                | 51,478                | -                  | 1,089,693                 |
| Total capital assets being depreciated       | <u>426,335,187</u>       | <u>835,144</u>        | <u>(2,264,502)</u> | <u>424,905,829</u>        |
| Less accumulated depreciation for:           |                          |                       |                    |                           |
| Buildings and Land/Building Improvements     | (117,324,927)            | (10,164,510)          | 1,762,466          | (125,726,971)             |
| Machinery and equipment                      | (6,666,698)              | (937,461)             | 502,036            | (7,102,123)               |
| Vehicles                                     | (992,996)                | (13,868)              | -                  | (1,006,864)               |
| Total accumulated depreciation               | <u>(124,984,621)</u>     | <u>(11,115,839)</u>   | <u>2,264,502</u>   | <u>(133,835,958)</u>      |
| Total capital assets, being depreciated, net | <u>301,350,566</u>       | <u>(10,280,695)</u>   | <u>-</u>           | <u>291,069,871</u>        |
| Government activities capital assets, net    | <u>\$ 303,996,272</u>    | <u>\$ (8,955,964)</u> | <u>\$ -</u>        | <u>\$ 295,040,308</u>     |



**EAST ORANGE BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)**

**D. Capital Assets (Continued)**

|  | Balance,<br>July 1, 2016 | Balance,<br>June 30, 2017 |
|--|--------------------------|---------------------------|
| <b>Business-type activities:</b>             |                          |                           |
| 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                                  | \$ <u>10,337,730</u> |
| Total Instruction                        | <u>10,337,730</u>    |
| Support Services                         |                      |
| Student and Instruction Related Services | 333,475              |
| School Administration                    | 166,738              |
| Operations and Maintenance of Plant      | <u>277,896</u>       |
| Total Support Services                   | <u>778,109</u>       |
| Total Governmental Activities            | <u>\$ 11,115,839</u> |
| <b>Business-Type Activities:</b>         |                      |
| Food Service Fund                        | <u>\$ -</u>          |

**EAST ORANGE BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)**

**E. Interfund Receivables, Payables, and Transfers**

The composition of interfund balances as of June 30, 2017, is as follows:

**Due to/from Other Funds**

| <u>Receivable Fund</u>  | <u>Payable Fund</u>          | <u>Amount</u>           |
|-------------------------|------------------------------|-------------------------|
| General Fund            | Debt Service Fund            | \$ 345,257              |
| General Fund            | Food Service Enterprise Fund | 104,332                 |
| General Fund            | Unemployment Trust Fund      | 13,785                  |
| Debt Service Fund       | Capital Projects Fund        | 155,286                 |
| Payroll Agency Fund     | General Fund                 | 138,609                 |
| Unemployment Trust Fund | Payroll Agency Fund          | <u>1,088,298</u>        |
| <br>Total               |                              | <br><u>\$ 1,845,567</u> |

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

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

**Interfund transfers**

|                       | <u>Transfer In:</u> |                            |                         |                     |
|-----------------------|---------------------|----------------------------|-------------------------|---------------------|
|                       | <u>General</u>      | <u>Special<br/>Revenue</u> | <u>Debt<br/>Service</u> | <u>Total</u>        |
| Transfer Out:         |                     |                            |                         |                     |
| General Fund          |                     | \$ 146,008                 |                         | \$ 146,008          |
| Special Revenue Fund  | \$ 2,829,067        |                            |                         | 2,829,067           |
| Capital Projects Fund | -                   | -                          | \$ 310,530              | <u>310,530</u>      |
| Total transfers out   | <u>\$ 2,829,067</u> | <u>\$ 146,008</u>          | <u>\$ 310,530</u>       | <u>\$ 3,285,605</u> |

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

**EAST ORANGE BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)**

**F. Leases**

**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    |

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, 2017:

|           |            |
|-----------|------------|
| Principal | \$ 155,286 |
| Reserve   | 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, 2017.

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

**Governmental Activities:**

| <u>Year Ended</u><br><u>June 30,</u> | <u>Capital Appreciation</u><br><u>Certificates</u><br><u>Principal</u> |
|--------------------------------------|--|
| 2018                                 | \$ 5,690,000   |
| 2019                                 | 5,690,000  |
| 2020                                 | 5,690,000  |
| 2021                                 | 5,690,000  |
| 2022                                 | 5,690,000  |
| 2023-2027                            | 28,450,000   |
| 2028-2029                            | <u>11,390,000</u>  |

68,290,000

Less:

Unaccrued Value of Capital

Appreciation Certificates

at June 30, 2017

(22,343,074)

\$ 45,946,926

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**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, 2017 was as follows:

|   |                       |
|---|-----------------------|
| 4% of Equalized Valuation Basis (Municipal) | \$ 109,265,906        |
| Less: Net Debt (Type I School Debt)         | <u>-</u>              |
| Remaining Borrowing Power                   | <u>\$ 109,265,906</u> |

**H. Other Long-Term Liabilities**

**Changes in Long-Term Liabilities**

Long-term liability activity for the fiscal year ended June 30, 2017, was as follows:

|  | Balance,<br><u>July 1, 2016</u> | <u>Additions</u>     | <u>Reductions</u>   | Balance,<br><u>June 30, 2017</u> | Due<br>Within<br><u>One Year</u> |
|--|---------------------------------|----------------------|---------------------|----------------------------------|----------------------------------|
| <b>Governmental Activities:</b>                |                                 |                      |                     |                                  |                                  |
| Certificate of Participation                   | \$ 47,526,716                   | \$ 4,110,210         | \$ 5,690,000        | \$ 45,946,926                    | \$ 5,690,000                     |
| Capital Leases                                 | 579,415                         |                      | 579,415             | -                                |                                  |
| Claims and Judgements Payable                  | 626,072                         | 162,808              |                     | 788,880                          |                                  |
| Accrued Liability for Insurance Claims         | 1,128,734                       |                      | 3,998               | 1,124,736                        |                                  |
| Net Pension Liability                          | 82,173,389                      | 32,862,974           | 3,559,357           | 111,477,006                      |                                  |
| Compensated Absences Payable                   | <u>1,265,009</u>                | <u>7,447</u>         | <u>-</u>            | <u>1,272,456</u>                 | <u>-</u>                         |
| Governmental Activity<br>Long-Term Liabilities | <u>\$ 133,299,335</u>           | <u>\$ 37,143,439</u> | <u>\$ 9,832,770</u> | <u>\$ 160,610,004</u>            | <u>\$ 5,690,000</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, 2017**

**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, 2017, 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 \$5,405,587 reported at June 30, 2017 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, 2017 and 2016 are as follows:

|   | <u>Year Ended</u>    |                      |
|---|----------------------|----------------------|
|   | <u>June 30, 2017</u> | <u>June 30, 2016</u> |
| <b>Governmental Activities</b>          |                      |                      |
| Unpaid Claims, beginning of fiscal year | \$ 5,246,777         | \$ 4,381,872         |
| Incurred claims (Includes IBNR)         | 1,626,619            | 2,128,329            |
| Claim payments                          | <u>(1,467,809)</u>   | <u>(1,263,424)</u>   |
| Total Governmental Activities           | <u>\$ 5,405,587</u>  | <u>\$ 5,246,777</u>  |
| <b>Analysis of Claims Liability</b>     |                      |                      |
| General Fund                            | \$ 3,491,971         | \$ 3,491,971         |
| Long-Term Liabilities                   | <u>1,913,616</u>     | <u>1,754,806</u>     |
| Total Governmental Activities           | <u>\$ 5,405,587</u>  | <u>\$ 5,246,777</u>  |

The District is a member of the New Jersey School Insurance Group (NJSIG). The Group is a risk sharing public entity pool, established for the purpose of insuring against worker's compensation claims.

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.

**EAST ORANGE BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**NOTE 5 OTHER INFORMATION (Continued)**

**A. Risk Management (Continued)**

NJSIG 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><br><u>June 30,</u> | <u>District</u><br><u>Contributions</u> | <u>Employee</u><br><u>Contributions</u> | <u>Amount</u><br><u>Reimbursed</u> | <u>Ending</u><br><u>Balance</u> |
|--------------------------------------|---|---|------------------------------------|---------------------------------|
| 2017                                 | \$ 450,000                              | \$ 256,929                              | \$ 589,960                         | \$ 1,243,489                    |
| 2016                                 | 300,000                                 | 254,384                                 | 278,353                            | 1,126,496                       |
| 2015                                 | 350,000                                 | 255,812                                 | 537,511                            | 850,441                         |

**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, 2017, significant amounts of grant expenditures have not been audited by the various grantor agencies but the Board believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District.

**C. Federal Arbitrage Regulations**

The District is subject to Section 148 of the Internal Revenue Code as it pertains to the arbitrage rebate on all tax-exempt obligations, both long and short-term debt. Under the 1986 Tax Reform Act, the Internal Revenue Service (IRS) required that all excess earnings from investment proceeds be rebated to the IRS. Arbitrage, for purposes of these regulations, is defined as the difference between the yield on the investment and the yield on the obligations issued. If there are excess earnings, this amount may be required to be rebated to the IRS. At June 30, 2017 the District has not estimated its arbitrage earnings due to the IRS, if any.

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**NOTE 5 OTHER INFORMATION (Continued)**

**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.

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](http://www.state.nj.us/treasury/pensions).

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**NOTE 5 OTHER INFORMATION (Continued)**

**D. Employee Retirement Systems and Pension Plans (Continued)**

**Basis of Accounting**

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

**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/treasury/doinvest](http://www.state.nj/treasury/doinvest).

**Funding Status and Funding Progress**

As of July 1, 2015, the most recent actuarial valuation date, the aggregate funded ratio for the State administered TPAF and local PERS retirement systems, is 28 percent with an unfunded actuarial accrued liability of \$108.6 billion. The aggregate funded ratio and unfunded accrued liability for the State-funded TPAF system is 22.33 percent and \$79.0 billion, and the aggregate funded ratio and unfunded accrued liability for local PERS is 40.14 percent and \$29.6 billion, respectively.

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.

**Actuarial Methods and Assumptions**

In the July 1, 2015 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 7.65 percent and (b) projected salary increases applied through the year 2026 of 1.65-5.15 percent based on age for the PERS and varying percentages based on experience for TPAF.



**EAST ORANGE BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**NOTE 5 OTHER INFORMATION (Continued)**

**D. Employee Retirement Systems and Pension Plans (Continued)**

**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 7.06% for PERS, 7.06% 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, 2017 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, 2017, 2016 and 2015 the Board was required to contribute for PERS and DCRP and the State of New Jersey was required to contribute for TPAF, respectively for normal cost pension and accrued liability contributions (including non-contributory group life insurance (NCGI)) the following amounts:

| Year Ended<br><u>June 30,</u> | <u>PERS</u>  | On-behalf<br><u>TPAF</u> | <u>DCRP</u> |
|-------------------------------|--------------|--------------------------|-------------|
| 2015                          | \$ 2,945,669 | \$ 4,943,798             |             |
| 2016                          | 3,147,144    | 7,356,620                | \$ 11,901   |
| 2017                          | 3,270,476    | 9,947,760                | 48,594      |

In addition for fiscal year 2016/2017 the District contributed \$3,270,476 for PERS and the State contributed \$16,780 for TPAF for Long Term Disability Insurance Premium (LTDI).

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 \$6,370,578 during the fiscal year ended June 30, 2017 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.

**EAST ORANGE BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**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**

**Public Employees Retirement System (PERS)**

At June 30, 2017, the District reported in the statement of net position (accrual basis) a liability of \$109,031,603 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2016 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, 2016, the District's proportionate share was .36814 percent, which was an increase of .00208 percent from its proportionate share measured as of June 30, 2015 of .36606 percent.

For the fiscal year ended June 30, 2017, the District recognized in the district-wide statement of activities (accrual basis) pension expense of \$11,314,592 for PERS. At June 30, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to PERS pension from the following sources:

|   | <b><u>Deferred<br/>Outflows<br/>of Resources</u></b> | <b><u>Deferred<br/>Inflows<br/>of Resources</u></b> |
|---|--|---|
| Difference Between Expected and Actual Experience   | \$ 2,027,657   |   |
| Changes of Assumptions  | 22,585,524   |   |
| Net Difference Between Projected and Actual Earnings on Pension Plan Investments                              | 4157474  |   |
| Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions | <u>3,273,940</u>                                     | <u>\$ -</u>   |
| Total   | <u>\$ 32,044,595</u>                                 | <u>\$ -</u>   |

At June 30, 2017, the 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<br>Ending<br><u>June 30,</u> | <u>Total</u>         |
|--|----------------------|
| 2018                                     | \$ 7,141,583         |
| 2019                                     | 7,141,583            |
| 2020                                     | 7,141,583            |
| 2021                                     | 7,141,583            |
| 2022                                     | 3,478,263            |
| Thereafter                               | <u>-</u>             |
|  | <u>\$ 32,044,595</u> |

**EAST ORANGE BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**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 District's total pension liability for the June 30, 2016 measurement date was determined by an actuarial valuation as of July 1, 2015, which was rolled forward to June 30, 2016. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

|                           | <u>PERS</u>                |
|---------------------------|----------------------------|
| Inflation Rate            | 3.08%                      |
| Salary Increases:         |                            |
| Through 2026              | 1.65-4.15%<br>Based on Age |
| Thereafter                | 2.65-5.15%<br>Based on Age |
| Investment Rate of Return | 7.65%                      |
| Mortality Rate Table      | RP-2000                    |

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

The actuarial assumptions used in the July 1, 2015 valuation were based on the results of an actuarial experience study for the period July 1, 2011 to June 30, 2014.

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**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, 2016 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%                    | 0.87%   |
| U.S. Treasuries             | 1.50%                    | 1.74%   |
| Investment Grade Credit     | 8.00%                    | 1.79%   |
| Mortgages                   | 2.00%                    | 1.67%   |
| High Yield Bonds            | 2.00%                    | 4.56%   |
| Inflation-Indexed Bonds     | 1.50%                    | 3.44%   |
| Broad US Equities           | 26.00%                   | 8.53%   |
| Developed Foreign Equities  | 13.25%                   | 6.83%   |
| Emerging Market Equities    | 6.50%                    | 9.95%   |
| Private Equity              | 9.00%                    | 12.40%  |
| Hedge Funds/Absolute Return | 12.50%                   | 4.68%   |
| Real Estate (Property)      | 2.00%                    | 6.91%   |
| Commodities                 | 0.50%                    | 5.45%   |
| Global Debt ex US           | 5.00%                    | -0.25%  |
| REIT                        | 5.25%                    | 5.63%   |

***Discount Rate***

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

| <u>Year</u> | <u>Measurement Date</u> | <u>Discount Rate</u> |
|-------------|-------------------------|----------------------|
| 2017        | June 30, 2016           | 3.98%                |

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**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, 2034

Municipal Bond Rate \*    From July 1, 2034  
and Thereafter

\* The municipal bond return rate used is 2.85% as of the measurement date of June 30, 2016. 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 3.98%, 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 (2.98 percent) or 1-percentage-point higher (4.98 percent) than the current rate:

|   | <b>1%<br/>Decrease<br/><u>(2.98%)</u></b> | <b>Current<br/>Discount Rate<br/><u>(3.98%)</u></b> | <b>1%<br/>Increase<br/><u>(4.98%)</u></b> |
|---|---|---|---|
| District's Proportionate Share of<br>the PERS Net Pension Liability | <u>\$ 133,605,503</u>                     | <u>\$ 109,031,603</u>                               | <u>\$ 88,743,718</u>                      |

The sensitivity analysis was based on the proportionate share of the District's net pension liability at June 30, 2016. 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](http://www.state.nj.us/treasury/pensions).

**EAST ORANGE BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**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, 2017, the District recognized in the district-wide statement of activities (accrual basis) pension expense of \$54,309,945 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, 2017 the State's proportionate share of the net pension liability attributable to the District is \$722,821,064. 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, 2016. At June 30, 2016, the state's share of the net pension liability attributable to the District was .91884 percent, which was an increase of .0044 percent from its proportionate share measured as of June 30, 2015 of .91444 percent.

**Actuarial Assumptions**

The total pension liability for the June 30, 2016 measurement date was determined by an actuarial valuation as of July 1, 2015, which was rolled forward to June 30, 2016. 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<br>on experience |
| Thereafter                | Varies based<br>on experience |
| Investment Rate of Return | 7.65%                         |

Assumptions for mortality rates were based on the experience of TPAF members reflecting mortality improvement on a generational bases based on a 60-year average of Social Security data from 1953 to 2013.

The actuarial assumptions used in the July 1, 2015 valuation were based on the results of an actuarial experience study for the period July 1, 2012 to June 30, 2015.

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**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, 2016 are summarized in the following table:

| <u>Asset Class</u>           | <u>Target<br/>Allocation</u> | <u>Long-Term<br/>Expected Real<br/>Rate of Return</u> |
|------------------------------|------------------------------|---|
| US Cash                      | 5.00%                        | 0.39%   |
| US Government Bonds          | 1.50%                        | 1.28%   |
| US Credit Bonds              | 13.00%                       | 2.76%   |
| US Mortgages                 | 2.00%                        | 2.38%   |
| US Inflation-Indexed Bonds   | 1.50%                        | 1.41%   |
| US High Yield Bonds          | 2.00%                        | 4.70%   |
| US Equity Market             | 26.00%                       | 5.14%   |
| Foreign-Developed Equity     | 13.25%                       | 5.91%   |
| Emerging Markets Equity      | 6.50%                        | 8.16%   |
| Private Real Estate Property | 5.25%                        | 3.64%   |
| Timber                       | 1.00%                        | 3.86%   |
| Farmland                     | 1.00%                        | 4.39%   |
| Private Equity               | 9.00%                        | 8.97%   |
| Commodities                  | 0.50%                        | 2.87%   |
| Hedge Funds - MultiStrategy  | 5.00%                        | 3.70%   |
| Hedge Funds - Equity Hedge   | 3.75%                        | 4.72%   |
| Hedge Funds - Distressed     | 3.75%                        | 3.49%   |

**EAST ORANGE BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**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>Year</u> | <u>Measurement Date</u> | <u>Discount Rate</u> |
|-------------|-------------------------|----------------------|
| 2017        | June 30, 2016           | 3.22%                |

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, 2029               |
| Municipal Bond Rate *             | From July 1, 2029<br>and Thereafter |

\* The municipal bond return rate used is 2.85% as of the measurement date of June 30, 2016. 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 3.22%, 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 (2.22 percent) or 1-percentage-point higher (4.22 percent) than the current rate:

|  | <b>1%<br/>Decrease<br/><u>(2.22%)</u></b> | <b>Current<br/>Discount Rate<br/><u>(3.22%)</u></b> | <b>1%<br/>Increase<br/><u>(4.22%)</u></b> |
|--|---|---|---|
| State's Proportionate Share of<br>the TPAF Net Pension Liability<br>Attributable to the District | <u>\$ 863,209,883</u>                     | <u>\$ 722,821,064</u>                               | <u>\$ 608,175,476</u>                     |

The sensitivity analysis was based on the State's proportionate share of the net pension liability attributable to the District at June 30, 2016. A sensitivity analysis specific to the State's proportionate share of the net pension liability attributable to the District at June 30, 2016 was not provided by the pension system.



**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**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](http://www.state.nj.us/treasury/pensions).

**Board of Education Employees' Pension Fund of Essex County (ECPF)**

**Plan Description**

The Board of Education Employees' Pension Fund of Essex County (the "Plan"), is a multiple-employer contributory defined benefit pension plan that provides pension and life insurance benefits to employees of the Boards of Education within Essex County employed before July 1, 1981, except temporary employees and employees eligible for coverage under any New Jersey State administered pension plan created under prior New Jersey laws. The ECPF became effective April 16, 1929. The Plan provides for retirement, service, and non-service connected death and disability benefits for its members. The Plan is governed by New Jersey Statutes under Title 18A, and is administered by a Board of Trustees for the plan who is also responsible for the management and investment of Plan assets. The Board of Trustees consists of one active and five retirees elected Plan members.

Pursuant to New Jersey Public Law enacted in 1980, members were given the option to transfer their membership in the plan to the PERS. Approximately 2,775 members, 58% of the membership, elected to transfer to PERS effective July 1, 1981. The Plan is closed to new entrants.

**Benefits Provided**

Regular service retirement benefits are determined as  $1/45^{\text{th}}$  of the highest 3 year average salary multiplied by the member's years of credited service. A member may elect early retirement benefits if they are under age 60 and have at least 25 years of credited services. The Plan also offers a special veterans benefits, disability and deferred benefits. Group life insurance benefits and death benefits are available to be paid to beneficiaries if elected by the member.

For more complete information about the Plan agreement and vesting and benefit provisions, participants are referred to the pamphlet, *A Summary of Benefits*. Copies of this pamphlet are available from the Pension Fund Administration Office.

**Contributions**

Contributions are made by the members at 3%, the maximum contribution rate required by statute, of their annual compensation. Contributions made by the Boards are determined annually based upon actuarial valuations. The Boards are required to reimburse the Plan for administrative expenses and cost of living increases associated with its retirees. Plan provisions and contribution requirements are established by New Jersey state statute assets. District contributions to the Plan amounted to \$288,881 for fiscal year 2017.

**EAST ORANGE BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**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)**

**Board of Education Employees' Pension Fund of Essex County (ECPF) (Continued)**

At June 30, 2017, the District reported in the statement of net position (accrual basis) a liability of \$2,445,403 for its proportionate share of the ECPF net pension liability. The net pension liability was measured as of June 30, 2016, 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 school districts, actuarially determined. At June 30, 2016, the District's proportionate share was 6.7556 percent, which was an increase of .0553 percent from its proportionate share measured as of June 30, 2015 of 6.7703.

For the year ended June 30, 2017, the District recognized in the district wide statement of activities (accrual basis) a pension expense of \$2,186,303 for ECPF. At June 30, 2017, the District reported deferred outflows of resources related to ECPF from the following sources:

|  | <b><u>Deferred<br/>Outflows<br/>of Resources</u></b> |
|--|--|
| Net Difference Between Projected and Actual<br>On Pension Plan Investments | \$ <u>547,981</u>                                    |

At June 30, 2017, the amounts reported as deferred outflows of resources related to ECPF pension will be recognized as pension expense as follows:

| <u>Year<br/>Ended<br/>June 30,</u> |           |                |
|------------------------------------|-----------|----------------|
| 2018                               | \$        | 109,597        |
| 2019                               |           | 109,596        |
| 2020                               |           | 109,596        |
| 2021                               |           | 109,596        |
| 2022                               |           | <u>109,596</u> |
|                                    | <u>\$</u> | <u>547,981</u> |

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**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)**

**Board of Education Employees' Pension Fund of Essex County (ECPF) (Continued)**

*Actuarial Assumptions*

The District's total pension liability was determined by an actuarial valuation as of June 30, 2016, using the following actuarial assumptions, applied to all periods included in the measurement:

|                            |  |
|----------------------------|--|
| Salary Increases           | 4.50%  |
| Investment Rate of Return  | 6.50%, net of pension plan investment expense, including inflation |
| Cost-of-living adjustments | 2.00%  |

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

*Long-Term 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 rates of return (expected returns, net of pension plan investments expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing 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 plan's target asset allocation as of June 30, 2016 are summarized in the following table:

| <u>Asset Class</u>    | <u>Target Allocation</u> | <u>Long-Term Expected Real Rate of Return*</u> |
|-----------------------|--------------------------|--|
| U.S. Large Cap Equity | 50.00%                   | 6.75%  |
| U.S. Small Cap Equity | 10.00%                   | 6.75%  |
| U.S. Fixed Income     | 40.00%                   | 1.75%  |

*Discount Rate*

The discount rate used to measure the total pension liability of the ECPF was as follows:

| <u>Year</u> | <u>Measurement Date</u> | <u>Discount Rate</u> |
|-------------|-------------------------|----------------------|
| 2017        | June 30, 2016           | 6.50%                |

**EAST ORANGE BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**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)**

**Board of Education Employees' Pension Fund of Essex County (ECPF) (Continued)**

***Sensitivity of Net Pension Liability***

The following presents the District's proportionate share of the ECPF net pension liability calculated using the discount rate of 6.50% as well as what the District's proportionate share of the ECPF net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.5 percent) or 1-percentage-point higher (7.5 percent) than the current rate:

|  | <b>Decrease<br/>(5.5%)</b> | <b>Discount Rate<br/>(6.5%)</b> | <b>Increase<br/>(7.5%)</b> |
|--|----------------------------|---------------------------------|----------------------------|
| District's Proportionate Share of<br>the Net Pension Liability | <u>\$ 3,071,259</u>        | <u>\$ 2,445,403</u>             | <u>\$ 1,627,492</u>        |

***Pension Plan Fiduciary Net Position***

Detailed information about the ECPF pension plan's fiduciary net position is available in the separately issued financial report for the Board of Education Employees' Pension Fund of Essex County.

**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 584 state and local participating employers and contributing entities for Fiscal Year 2016.

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.

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**NOTE 5 OTHER INFORMATION (Continued)**

**E. Post-Retirement Medical Benefits (Continued)**

**Health Benefits Program Fund (HBPF) – Local Education** (including Prescription Drug Program Fund) – The State of New Jersey provides 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](http://www.state.nj.us/treasury/pensions).

**Basis of Accounting**

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

**Significant Legislation**

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

**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, 2015, the most recent actuarial valuation date, the State had a \$84.3 billion unfunded actuarial accrued liability for other post-employment benefits (OPEB) which is made up to \$25.9 billion for state active and retired members and \$41.6 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.

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**NOTE 5 OTHER INFORMATION (Continued)**

**E. Post-Retirement Medical Benefits (Continued)**

**Actuarial Methods and Assumptions**

In the July 1, 2015, OPEB actuarial valuation, the projected unit credit was used as the actuarial cost method, and the market value was used as asset valuation method for the OPEB. The actuarial assumptions included an assumed investment rate of return of 4.50 percent.

**Post-Retirement Medical Benefits Contributions**

P.L. 1987, c. 384 and P.L. 1990, c.6 required the Teachers' Pension and Annuity Fund (TPAF) and Public Employees' Retirement System (PERS), respectively to fund post-retirement medical benefits for those State employees and education employees who retire after accumulating 25 years of credited service or on a disability retirement. As of June 30, 2016, there were 110,512, retirees receiving post-retirement medical benefits and the State contributed \$1.37 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 (ABP) who retired from a board of education or county college with 25 years of service. The State paid \$231.2 million toward Chapter 126 benefits for 20,045 eligible retired members in Fiscal Year 2016.

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, 2017, 2016 and 2015 were \$8,288,746, \$8,759,702 and \$7,848,283, 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.

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**NOTE 5 OTHER INFORMATION (Continued)**

**F. Tax Abatements**

As defined by the Governmental Accounting Standards Board (GASB), a tax abatement is an agreement between a government and an individual or entity in which the government promises to forgo tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic development or otherwise benefits the government or its citizens. School districts are not authorized by New Jersey statute to enter into tax abatement agreements. However, the county or municipality in which the school district is situated may have entered into tax abatement agreements, and that potential school tax revenue must be disclosed in these financial statements. If the county or municipality entered into tax abatement agreements, those agreements will not directly affect the school district's local tax revenue because N.J.S.A. 54:4-75 and N.J.S.A. 54:4-76 require that amounts so forgiven must effectively be recouped from other taxpayers and remitted to the school district.

For East Orange Board of Education, the District's share of abated taxes resulting from the municipality having entered into a tax abatement agreement is indeterminate.

**REQUIRED SUPPLEMENTARY INFORMATION - PART II**



**BUDGETARY COMPARISON SCHEDULES**

**EAST ORANGE BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2017**

|   | <u>Original<br/>Budget</u> | <u>Budget<br/>Transfers</u> | <u>Final<br/>Budget</u> | <u>Actual</u>      | <u>Final to<br/>Actual<br/>Variance</u> |
|---|----------------------------|-----------------------------|-------------------------|--------------------|---|
| <b>Local Sources:</b>                                 |                            |                             |                         |                    |   |
| Local Tax Levy  | \$ 21,058,051              | -                           | \$ 21,058,051           | \$ 21,058,051      | -                                       |
| Miscellaneous   | 725,000                    | -                           | 725,000                 | 2,689,598          | \$ 1,964,598                            |
| <b>Total - Local Sources</b>                          | <u>21,783,051</u>          | <u>-</u>                    | <u>21,783,051</u>       | <u>23,747,649</u>  | <u>1,964,598</u>                        |
| <b>State Sources:</b>                                 |                            |                             |                         |                    |   |
| Categorical Special Education Aid                     | 6,445,125                  | -                           | 6,445,125               | 6,445,125          | -                                       |
| Equalization Aid                                      | 134,162,325                | -                           | 134,162,325             | 134,162,325        | -                                       |
| Categorical Transportation Aid                        | 1,172,856                  | -                           | 1,172,856               | 1,172,856          | -                                       |
| Categorical Security Aid                              | 3,875,263                  | -                           | 3,875,263               | 3,875,263          | -                                       |
| Adjustment Aid  | 32,347,230                 | -                           | 32,347,230              | 32,347,230         | -                                       |
| PARCC Readiness Aid                                   | 98,680                     | -                           | 98,680                  | 98,680             | -                                       |
| Per Pupil Growth Aid                                  | 98,680                     | -                           | 98,680                  | 98,680             | -                                       |
| Professional Learning Community Aid                   | 97,490                     | -                           | 97,490                  | 97,490             | -                                       |
| Extraordinary Aid                                     | 715,499                    | -                           | 715,499                 | 665,735            | (49,764)                                |
| TPAF Pension Normal Contrib (On-Behalf - Non-Bud.)    | -                          | -                           | -                       | 9,599,932          | 9,599,932                               |
| TPAF NCGI Premium Contri. (On-Behalf - Non-Bud.)      | -                          | -                           | -                       | 347,828            | 347,828                                 |
| TPAF Post Retire. Contri. (On-Behalf - Non-Budgeted)  | -                          | -                           | -                       | 8,288,746          | 8,288,746                               |
| TPAF - Long Term Disab Ins (On-Behalf - Non-Budgeted) | -                          | -                           | -                       | 16,780             | 16,780                                  |
| TPAF Social Security (Reimbursed - Non-Budgeted)      | -                          | -                           | -                       | 6,370,578          | 6,370,578                               |
| <b>Total State Sources</b>                            | <u>179,013,148</u>         | <u>-</u>                    | <u>179,013,148</u>      | <u>203,587,248</u> | <u>24,574,100</u>                       |
| <b>Federal Sources:</b>                               |                            |                             |                         |                    |   |
| Medical Assistance Program                            | 300,832                    | -                           | 300,832                 | 537,388            | 236,556                                 |
| Semi/ARRA   | -                          | -                           | -                       | 38,892             | 38,892                                  |
| <b>Total - Federal Sources</b>                        | <u>300,832</u>             | <u>-</u>                    | <u>300,832</u>          | <u>576,280</u>     | <u>275,448</u>                          |
| <b>Total Revenues</b>                                 | <u>201,097,031</u>         | <u>-</u>                    | <u>201,097,031</u>      | <u>227,911,177</u> | <u>26,814,146</u>                       |
| <b>EXPENDITURES:</b>                                  |                            |                             |                         |                    |   |
| <b>Current Expense:</b>                               |                            |                             |                         |                    |   |
| <b>Regular Programs - Instruction</b>                 |                            |                             |                         |                    |   |
| Preschool/Kindergarten - Salaries of Teachers         | 3,607,806                  | \$ (27,178)                 | 3,580,628               | 3,580,628          | -                                       |
| Grades 1-5 - Salaries of Teachers                     | 21,551,713                 | 4,109,958                   | 25,661,671              | 25,661,667         | 4                                       |
| Grades 6-8 - Salaries of Teachers                     | 11,049,050                 | (316,386)                   | 10,732,664              | 10,732,664         | -                                       |
| Grades 9-12 - Salaries of Teachers                    | 14,139,923                 | 739,300                     | 14,879,223              | 14,879,223         | -                                       |
| <b>Regular Programs - Home Instruction:</b>           |                            |                             |                         |                    |   |
| Salaries of Teachers                                  | -                          | -                           | -                       | -                  | -                                       |
| Other Purchased Services (400-500 series)             | 375,000                    | (54,615)                    | 320,385                 | 167,245            | 153,140                                 |
| <b>Regular Programs - Undistributed Instruction</b>   |                            |                             |                         |                    |   |
| Other Salaries for Instruction                        | 1,094,214                  | (111,042)                   | 983,172                 | 983,172            | -                                       |
| Unused Vacation Payment to Terminated/Retired Staff   | 150,000                    | (150,000)                   | -                       | -                  | -                                       |
| Purchased Professional-Educational Services           | 515,236                    | (30,405)                    | 484,831                 | 420,690            | 64,141                                  |
| Purchased Technical Services                          | 333,990                    | (179,567)                   | 154,423                 | 109,387            | 45,036                                  |
| Other Purchased Services (400-500 series)             | 841,217                    | 61,215                      | 902,432                 | 1,028,779          | (126,347)                               |
| General Supplies                                      | 1,473,019                  | 904,845                     | 2,377,864               | 2,287,749          | 90,115                                  |
| Textbooks   | 842,900                    | (115,831)                   | 727,069                 | 675,987            | 51,082                                  |
| Other Objects   | 196,134                    | (17,333)                    | 178,801                 | 163,846            | 14,955                                  |
| <b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>           | <u>56,170,202</u>          | <u>4,812,961</u>            | <u>60,983,163</u>       | <u>60,691,037</u>  | <u>292,126</u>                          |

**EAST ORANGE BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2017**

|  | <u>Original<br/>Budget</u> | <u>Budget<br/>Transfers</u> | <u>Final<br/>Budget</u> | <u>Actual</u>    | <u>Final to<br/>Actual<br/>Variance</u> |
|--|----------------------------|-----------------------------|-------------------------|------------------|---|
| <b>SPECIAL EDUCATION - INSTRUCTION</b>             |                            |                             |                         |                  |   |
| Cognitive - Mild:                                  |                            |                             |                         |                  |   |
| Salaries of Teachers                               | \$ 1,339,873               | \$ 110,859                  | \$ 1,450,732            | \$ 1,382,012     | \$ 68,720                               |
| Other Salaries for Instruction                     | 344,259                    | 94,526                      | 438,785                 | 424,145          | 14,640                                  |
| General Supplies                                   | 36,532                     | (16,864)                    | 19,668                  | 18,682           | 986                                     |
| Textbooks  | 907                        | (907)                       | -                       | -                | -                                       |
| Other Objects                                      | -                          | -                           | -                       | -                | -                                       |
| <b>Total Cognitive - Mild</b>                      | <b>1,721,571</b>           | <b>187,614</b>              | <b>1,909,185</b>        | <b>1,824,839</b> | <b>84,346</b>                           |
| Cognitive - Moderate                               |                            |                             |                         |                  |   |
| Salaries of Teachers                               | -                          | -                           | -                       | -                | -                                       |
| Other Salaries for Instruction                     | -                          | -                           | -                       | -                | -                                       |
| General Supplies                                   | -                          | -                           | -                       | -                | -                                       |
| Textbooks  | -                          | -                           | -                       | -                | -                                       |
| <b>Total Cognitive - Moderate</b>                  | <b>-</b>                   | <b>-</b>                    | <b>-</b>                | <b>-</b>         | <b>-</b>                                |
| Learning and/or Language Disabilities:             |                            |                             |                         |                  |   |
| Salaries of Teachers                               | 2,826,607                  | (249,332)                   | 2,577,275               | 2,572,104        | 5,171                                   |
| Other Salaries for Instruction                     | 945,651                    | (115,868)                   | 829,783                 | 739,097          | 90,686                                  |
| Purchased Professional-Educational Services        | 990                        | (990)                       | -                       | -                | -                                       |
| General Supplies                                   | 79,127                     | (39,368)                    | 39,759                  | 30,329           | 9,430                                   |
| Textbooks  | 5,850                      | (5,052)                     | 798                     | -                | 798                                     |
| Other Objects                                      | 1,350                      | 682                         | 2,032                   | 1,797            | 235                                     |
| <b>Total Learning and/or Language Disabilities</b> | <b>3,859,575</b>           | <b>(409,928)</b>            | <b>3,449,647</b>        | <b>3,343,327</b> | <b>106,320</b>                          |
| Behavioral Disabilities:                           |                            |                             |                         |                  |   |
| Salaries of Teachers                               | 1,310,629                  | (89,619)                    | 1,221,010               | 1,161,454        | 59,556                                  |
| Other Salaries for Instruction                     | 810,019                    | (216,381)                   | 593,638                 | 585,293          | 8,345                                   |
| Purchased Professional-Educational Services        | -                          | -                           | -                       | -                | -                                       |
| General Supplies                                   | 38,825                     | (14,489)                    | 24,336                  | 22,091           | 2,245                                   |
| Textbooks  | 2,545                      | (1,787)                     | 758                     | -                | 758                                     |
| Other Objects                                      | 391                        | -                           | 391                     | -                | 391                                     |
| <b>Total Behavioral Disabilities</b>               | <b>2,162,409</b>           | <b>(322,276)</b>            | <b>1,840,133</b>        | <b>1,768,838</b> | <b>71,295</b>                           |
| Multiple Disabilities:                             |                            |                             |                         |                  |   |
| Salaries of Teachers                               | 69,463                     | (65,783)                    | 3,680                   | -                | 3,680                                   |
| Other Salaries for Instruction                     | 55,532                     | (32,432)                    | 23,100                  | -                | 23,100                                  |
| General Supplies                                   | -                          | -                           | -                       | -                | -                                       |
| Textbooks  | -                          | -                           | -                       | -                | -                                       |
| Other Objects                                      | -                          | -                           | -                       | -                | -                                       |
| <b>Total Multiple Disabilities</b>                 | <b>124,995</b>             | <b>(98,215)</b>             | <b>26,780</b>           | <b>-</b>         | <b>26,780</b>                           |
| Resource Room/Resource Center:                     |                            |                             |                         |                  |   |
| Salaries of Teachers                               | 2,939,223                  | (42,996)                    | 2,896,227               | 2,847,758        | 48,469                                  |
| Other Salaries for Instruction                     | 1,798,847                  | 125,376                     | 1,924,223               | 1,669,720        | 254,503                                 |
| General Supplies                                   | 4,868                      | (1,048)                     | 3,820                   | 3,819            | 1                                       |
| Textbooks  | 900                        | (900)                       | -                       | -                | -                                       |
| Other Objects                                      | 630                        | (462)                       | 168                     | 168              | -                                       |
| <b>Total Resource Room/Resource Center</b>         | <b>4,744,468</b>           | <b>79,970</b>               | <b>4,824,438</b>        | <b>4,521,465</b> | <b>302,973</b>                          |
| Autism:  |                            |                             |                         |                  |   |
| Salaries of Teachers                               | 755,094                    | 62,842                      | 817,936                 | 793,042          | 24,894                                  |
| Other Salaries for Instruction                     | 523,568                    | 81,308                      | 604,876                 | 511,193          | 93,683                                  |
| General Supplies                                   | 34,716                     | (23,739)                    | 10,977                  | 4,267            | 6,710                                   |
| Textbooks  | 7,253                      | (5,490)                     | 1,763                   | 413              | 1,350                                   |
| <b>Total Autism</b>                                | <b>1,320,631</b>           | <b>114,921</b>              | <b>1,435,552</b>        | <b>1,308,915</b> | <b>126,637</b>                          |

**EAST ORANGE BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2017**

|   | <u>Original<br/>Budget</u> | <u>Budget<br/>Transfers</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Final to<br/>Actual<br/>Variance</u> |
|---|----------------------------|-----------------------------|-------------------------|-------------------|---|
| <b>SPECIAL EDUCATION - INSTRUCTION (Continued)</b>            |                            |                             |                         |                   |   |
| <b>Preschool Disabilities - Full-Time:</b>                    |                            |                             |                         |                   |   |
| Salaries of Teachers  | \$ 579,511                 | \$ (105,641)                | \$ 473,870              | \$ 472,011        | \$ 1,859                                |
| Other Salaries for Instruction                                | 502,446                    | (74,660)                    | 427,786                 | 391,011           | 36,775                                  |
| General Supplies  | 12,094                     | (6,120)                     | 5,974                   | 4,533             | 1,441                                   |
| Other Objects   | -                          | -                           | -                       | -                 | -                                       |
| <b>Total Preschool Disabilities - Full-Time</b>               | <u>1,094,051</u>           | <u>(186,421)</u>            | <u>907,630</u>          | <u>867,555</u>    | <u>40,075</u>                           |
| <b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>                  | <u>15,027,700</u>          | <u>(634,335)</u>            | <u>14,393,365</u>       | <u>13,634,939</u> | <u>758,426</u>                          |
| <b>Bilingual Education - Instruction</b>                      |                            |                             |                         |                   |   |
| Salaries of Teachers  | 1,359,514                  | 187,703                     | 1,547,217               | 1,440,657         | 106,560                                 |
| Other Salaries for Instruction                                | 381,982                    | (5,444)                     | 376,538                 | 326,655           | 49,883                                  |
| General Supplies  | 65,021                     | (28,677)                    | 36,344                  | 33,434            | 2,910                                   |
| Textbooks   | 5,697                      | (5,697)                     | -                       | -                 | -                                       |
| <b>Total Bilingual Education - Instruction</b>                | <u>1,812,214</u>           | <u>147,885</u>              | <u>1,960,099</u>        | <u>1,800,746</u>  | <u>159,353</u>                          |
| <b>School-Spon. Cocurricular Actvts. - Inst.</b>              |                            |                             |                         |                   |   |
| Salaries  | 599,682                    | (97,337)                    | 502,345                 | 352,508           | 149,837                                 |
| Purchased Services (300-500 series)                           | 105,745                    | (63,155)                    | 42,590                  | 37,721            | 4,869                                   |
| Supplies and Materials  | 31,786                     | (1,341)                     | 30,445                  | 19,935            | 10,510                                  |
| Other Objects   | 10,000                     | (3,762)                     | 6,238                   | 6,238             | -                                       |
| Transfers to Cover Deficit (Agency Funds)                     | -                          | -                           | -                       | -                 | -                                       |
| <b>Total School-Spon. Cocurricular Actvts. - Inst.</b>        | <u>747,213</u>             | <u>(165,595)</u>            | <u>581,618</u>          | <u>416,402</u>    | <u>165,216</u>                          |
| <b>School-Spon. Cocurricular Athletics - Inst.</b>            |                            |                             |                         |                   |   |
| Salaries  | 332,501                    | 123,517                     | 456,018                 | 456,018           | -                                       |
| Purchased Services (300-500 series)                           | 99,228                     | 153,806                     | 253,034                 | 241,156           | 11,878                                  |
| Supplies and Materials  | 54,178                     | (935)                       | 53,243                  | 48,022            | 5,221                                   |
| Transfers to Cover Deficit (Agency Funds)                     | -                          | -                           | -                       | -                 | -                                       |
| <b>Total School-Spon. Cocurricular Athletics - Inst.</b>      | <u>485,907</u>             | <u>276,388</u>              | <u>762,295</u>          | <u>745,196</u>    | <u>17,099</u>                           |
| <b>Alternative Education Program - Instruction</b>            |                            |                             |                         |                   |   |
| Salaries of Teachers  | 1,764,882                  | 382,919                     | 2,147,801               | 2,144,815         | 2,986                                   |
| Other Salaries of Instruction                                 | -                          | 26,707                      | 26,707                  | 26,707            | -                                       |
| Purchased Professional and Technical Services                 | 593                        | 21,013                      | 21,606                  | 3,425             | 18,181                                  |
| Other Purchased Services (400-500 series)                     | 16,491                     | 1,310                       | 17,801                  | 12,621            | 5,180                                   |
| Supplies and Materials  | 78,324                     | 17,013                      | 95,337                  | 88,347            | 7,190                                   |
| Textbooks   | 7,631                      | (7,198)                     | 433                     | 433               | -                                       |
| Other Objects   | 11,446                     | (381)                       | 11,065                  | 9,420             | 1,645                                   |
| <b>Total Alternative Education Program - Inst.</b>            | <u>1,879,567</u>           | <u>441,383</u>              | <u>2,320,950</u>        | <u>2,285,768</u>  | <u>35,182</u>                           |
| <b>Alternative Education Program - Support Services</b>       |                            |                             |                         |                   |   |
| Salaries  | 205,341                    | (37,734)                    | 167,607                 | 166,349           | 1,258                                   |
| Salaries of Principals/Assistant Principals                   | 264,125                    | (33,381)                    | 230,744                 | 230,744           | -                                       |
| Salaries of Secretarial/Clerical Assistants                   | 164,233                    | (25,318)                    | 138,915                 | 138,915           | -                                       |
| Purchased Services (400-500 series)                           | 46,230                     | (8,389)                     | 37,841                  | 28,728            | 9,113                                   |
| Supplies and Materials  | 12,585                     | 72,557                      | 85,142                  | 22,752            | 62,390                                  |
| Other Objects   | 3,302                      | -                           | 3,302                   | 273               | 3,029                                   |
| <b>Total Alternative Education Program - Support Services</b> | <u>695,816</u>             | <u>(32,265)</u>             | <u>663,551</u>          | <u>587,761</u>    | <u>75,790</u>                           |

**EAST ORANGE BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2017**

|   | <u>Original<br/>Budget</u> | <u>Budget<br/>Transfers</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Final to<br/>Actual<br/>Variance</u> |
|---|----------------------------|-----------------------------|-------------------------|-------------------|---|
| Community Services Programs/Operations                                  |                            |                             |                         |                   |   |
| Salaries  | -                          | -                           | -                       | -                 | -                                       |
| Purchased Services (300-500 series)                                     | \$ 42,800                  | \$ (41,000)                 | \$ 1,800                | -                 | \$ 1,800                                |
| Supplies and Materials  | 13,500                     | (2,000)                     | 11,500                  | \$ 265            | 11,235                                  |
| <b>Total Community Services Programs/Operations</b>                     | <b>56,300</b>              | <b>(43,000)</b>             | <b>13,300</b>           | <b>265</b>        | <b>13,035</b>                           |
| <b>Total Instruction</b>  | <b>76,874,919</b>          | <b>4,803,422</b>            | <b>81,678,341</b>       | <b>80,162,114</b> | <b>1,516,227</b>                        |
| Undistributed Expenditures - Instruction:                               |                            |                             |                         |                   |   |
| Tuition to Other LEAs Within the State - Regular                        | 459,200                    | -                           | 459,200                 | 348,982           | 110,218                                 |
| Tuition to Other LEAs Within the State- Special                         | 525,000                    | 214,169                     | 739,169                 | 568,231           | 170,938                                 |
| Tuition to County Voc. School Dist. - Regular                           | 1,436,119                  | (95,893)                    | 1,340,226               | 1,326,428         | 13,798                                  |
| Tuition to County Voc. School Dist. - Special                           | 435,600                    | (130,000)                   | 305,600                 | 242,574           | 63,026                                  |
| Tuition to CSSD & Regional Day Schools                                  | 1,463,220                  | 317,324                     | 1,780,544               | 1,761,564         | 18,980                                  |
| Tuition to Private Schools for the Disabled - Within State              | 8,862,207                  | (161,347)                   | 8,700,860               | 8,700,860         | -                                       |
| Tuition - State Facilities  | 364,153                    | -                           | 364,153                 | 364,153           | -                                       |
| Tuition - Other   | -                          | -                           | -                       | -                 | -                                       |
| <b>Total Undistributed Expenditures - Instruction:</b>                  | <b>13,545,499</b>          | <b>144,253</b>              | <b>13,689,752</b>       | <b>13,312,792</b> | <b>376,960</b>                          |
| Undist. Expend. - Attend. & Social Work                                 |                            |                             |                         |                   |   |
| Salaries  | 2,365,980                  | 47,681                      | 2,413,661               | 2,345,819         | 67,842                                  |
| Other Purchased Services (400-500 series)                               | 14,256                     | (5,535)                     | 8,721                   | 1,639             | 7,082                                   |
| Supplies and Materials  | 5,396                      | 419                         | 5,815                   | 5,699             | 116                                     |
| Other Objects   | -                          | -                           | -                       | -                 | -                                       |
| <b>Total Undist. Expend. - Attend. &amp; Social Work</b>                | <b>2,385,632</b>           | <b>42,565</b>               | <b>2,428,197</b>        | <b>2,353,157</b>  | <b>75,040</b>                           |
| Undist. Expend. - Health Services                                       |                            |                             |                         |                   |   |
| Salaries  | 2,570,867                  | (288,012)                   | 2,282,855               | 2,281,959         | 896                                     |
| Salaries of Social Service Coordinators                                 | -                          | -                           | -                       | -                 | -                                       |
| Purchased Professional and Technical Services                           | 307,800                    | (252,317)                   | 55,483                  | 24,222            | 31,261                                  |
| Other Purchased Services (400-500 series)                               | 471,517                    | (272,596)                   | 198,921                 | 169,855           | 29,066                                  |
| Supplies and Materials  | 64,946                     | 11,534                      | 76,480                  | 66,209            | 10,271                                  |
| Other Objects   | -                          | -                           | -                       | -                 | -                                       |
| <b>Total Undist. Expend. - Health Services</b>                          | <b>3,415,130</b>           | <b>(801,391)</b>            | <b>2,613,739</b>        | <b>2,542,245</b>  | <b>71,494</b>                           |
| Undist. Expend. - Speech, OT, PT & Related Serv.                        |                            |                             |                         |                   |   |
| Salaries of Other Professional Staff                                    | 780,506                    | 172,655                     | 953,161                 | 953,161           | -                                       |
| Purchased Professional - Educational Services                           | 167,856                    | (113,748)                   | 54,108                  | 42,398            | 11,710                                  |
| <b>Total Undist. Expend. - Speech, OT, PT &amp; Related Serv.</b>       | <b>948,362</b>             | <b>58,907</b>               | <b>1,007,269</b>        | <b>995,559</b>    | <b>11,710</b>                           |
| Undist. Expend. - Other Supp. Serv. Students - Extra Serv.              |                            |                             |                         |                   |   |
| Salaries  | 660,461                    | (97,213)                    | 563,248                 | 540,479           | 22,769                                  |
| Purchased Professional - Educational Services                           | 375,000                    | 462,982                     | 837,982                 | 749,031           | 88,951                                  |
| <b>Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.</b> | <b>1,035,461</b>           | <b>365,769</b>              | <b>1,401,230</b>        | <b>1,289,510</b>  | <b>111,720</b>                          |
| Guidance  |                            |                             |                         |                   |   |
| Salaries of Other Professional Staff                                    | 3,399,904                  | 544,315                     | 3,944,219               | 3,942,422         | 1,797                                   |
| Salaries of Secretarial and Clerical Assistants                         | 471,330                    | (27,152)                    | 444,178                 | 443,042           | 1,136                                   |
| Other Salaries  | -                          | 1,029                       | 1,029                   | 1,029             | -                                       |
| Purchased Professional - Educational Services                           | 15,000                     | (2,500)                     | 12,500                  | 826               | 11,674                                  |
| Other Purchased Services (400-500 series)                               | 56,921                     | (14,761)                    | 42,160                  | 24,794            | 17,366                                  |
| Supplies and Materials  | 11,851                     | (1,775)                     | 10,076                  | 6,393             | 3,683                                   |
| Other Objects   | 1,100                      | (500)                       | 600                     | 308               | 292                                     |
| <b>Total Guidance</b>   | <b>3,956,106</b>           | <b>498,656</b>              | <b>4,454,762</b>        | <b>4,418,814</b>  | <b>35,948</b>                           |

**EAST ORANGE BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2017**

|   | <u>Original<br/>Budget</u> | <u>Budget<br/>Transfers</u> | <u>Final<br/>Budget</u> | <u>Actual</u>    | <u>Final to<br/>Actual<br/>Variance</u> |
|---|----------------------------|-----------------------------|-------------------------|------------------|---|
| Child Study Team  |                            |                             |                         |                  |   |
| Salaries of Other Professional Staff                              | \$ 5,640,636               | \$ (148,043)                | \$ 5,492,593            | \$ 5,492,593     | -                                       |
| Salaries of Secretarial and Clerical Assistants                   | 227,937                    | 95,277                      | 323,214                 | 323,214          | -                                       |
| Purchased Professional and Educational Services                   | 15,000                     | (15,000)                    | -                       | -                | -                                       |
| Other Purchased Prof. and Tech. Services                          | 165,000                    | -                           | 165,000                 | 76,688           | \$ 88,312                               |
| Residential Costs   | -                          | -                           | -                       | -                | -                                       |
| Mis. Purchase Serv. (400-500 series other than Residential Costs) | 127,877                    | 5,430                       | 133,307                 | 74,524           | 58,783                                  |
| Supplies and Materials  | 20,323                     | 4,121                       | 24,444                  | 22,342           | 2,102                                   |
| Other Objects   | 500                        | (300)                       | 200                     | 200              | -                                       |
| <b>Total Child Study Team</b>                                     | <b>6,197,273</b>           | <b>(58,515)</b>             | <b>6,138,758</b>        | <b>5,989,561</b> | <b>149,197</b>                          |
| Undist. Expend. - Improvement of Inst. Serv.                      |                            |                             |                         |                  |   |
| Salaries of Supervisor of Instruction                             | 115,250                    | 8,219                       | 123,469                 | 123,137          | 332                                     |
| Salaries of Other Professional Staff                              | 5,913,881                  | (132,438)                   | 5,781,443               | 5,723,117        | 58,326                                  |
| Salaries of Secr and Clerical Assist.                             | 95,305                     | 336,625                     | 431,930                 | 431,930          | -                                       |
| Other Salaries  | 149,256                    | 12,022                      | 161,278                 | 136,167          | 25,111                                  |
| Salaries of Facilitators, Math and Literacy Coaches               | -                          | -                           | -                       | -                | -                                       |
| Purchased Prof- Educational Services                              | 251,459                    | (46,099)                    | 205,360                 | 163,381          | 41,979                                  |
| Other Purch Prof. and Technical Services                          | 135,320                    | (82,528)                    | 52,792                  | 35,625           | 17,167                                  |
| Other Purch Services (400-500)                                    | 499,554                    | (101,653)                   | 397,901                 | 393,464          | 4,437                                   |
| Supplies and Materials  | 302,109                    | (156,827)                   | 145,282                 | 128,331          | 16,951                                  |
| Other Objects   | 99,519                     | 14,448                      | 113,967                 | 101,100          | 12,867                                  |
| <b>Total Undist. Expend. - Improvement of Inst. Serv.</b>         | <b>7,561,653</b>           | <b>(148,231)</b>            | <b>7,413,422</b>        | <b>7,236,252</b> | <b>177,170</b>                          |
| Undist. Expend. - Edu. Media Serv./Sch. Library                   |                            |                             |                         |                  |   |
| Salaries  | 2,587,591                  | 392,131                     | 2,979,722               | 2,979,722        | -                                       |
| Purchased Professional and Technical Services                     | 48,910                     | (21,935)                    | 26,975                  | 1,956            | 25,019                                  |
| Other Purchased Services (400-500 series)                         | 265,784                    | (86,644)                    | 179,140                 | 157,663          | 21,477                                  |
| Supplies and Materials  | 222,370                    | (1,300)                     | 221,070                 | 178,808          | 42,262                                  |
| Other Objects   | -                          | -                           | -                       | -                | -                                       |
| <b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>      | <b>3,124,655</b>           | <b>282,252</b>              | <b>3,406,907</b>        | <b>3,318,149</b> | <b>88,758</b>                           |
| Undist. Expend. - Instructional Staff Training Serv.              |                            |                             |                         |                  |   |
| Salaries of Other Professional Staff                              | -                          | -                           | -                       | -                | -                                       |
| Salaries of Secretarial and Clerical Assist                       | 73,036                     | -                           | 73,036                  | 73,036           | -                                       |
| Other Salaries  | 19,347                     | 31,718                      | 51,065                  | 32,596           | 18,469                                  |
| Purchased Professional - Educational Service                      | 78,361                     | (40,169)                    | 38,192                  | 19,654           | 18,538                                  |
| Other Purchased Professional and Technical Services               | 12,000                     | (12,000)                    | -                       | -                | -                                       |
| Other Purchased Services (400-500 series)                         | 71,700                     | (37,474)                    | 34,226                  | 25,951           | 8,275                                   |
| Supplies and Materials  | 72,042                     | (15,108)                    | 56,934                  | 22,293           | 34,641                                  |
| Other Objects   | 4,000                      | 4,000                       | 8,000                   | 4,000            | 4,000                                   |
| <b>Total Undist. Expend. - Instructional Staff Training Serv.</b> | <b>330,486</b>             | <b>(69,033)</b>             | <b>261,453</b>          | <b>177,530</b>   | <b>83,923</b>                           |
| Undist. Expend. - Supp. Serv. - General Admin.                    |                            |                             |                         |                  |   |
| Salaries  | 490,555                    | 3,000                       | 493,555                 | 476,370          | 17,185                                  |
| Legal Services  | 450,000                    | 287,398                     | 737,398                 | 749,883          | (12,485)                                |
| Audit Fees  | 110,000                    | 21,534                      | 131,534                 | 127,259          | 4,275                                   |
| Expenditure & Internal Control Audit Fees                         | 15,000                     | (9,000)                     | 6,000                   | -                | 6,000                                   |
| Architectural/Engineering Services                                | 30,000                     | (27,000)                    | 3,000                   | -                | 3,000                                   |
| Other Purchased Professional Services                             | 48,468                     | (18,000)                    | 30,468                  | 16,600           | 13,868                                  |
| Purchased Technical Services                                      | 20,000                     | -                           | 20,000                  | -                | 20,000                                  |
| Communications/Telephone  | 818,484                    | (99,122)                    | 719,362                 | 742,385          | (23,023)                                |
| BOE Other Purchased Services                                      | 67,300                     | 13,166                      | 80,466                  | 40,391           | 40,075                                  |
| Other Purchased Services (400-500 series)                         | 72,700                     | (11,269)                    | 61,431                  | 47,793           | 13,638                                  |
| Supplies and Materials  | 30,000                     | 5,363                       | 35,363                  | 18,171           | 17,192                                  |
| BOE In-House Training/Meeting Supplies                            | 29,000                     | (4,000)                     | 25,000                  | 10,430           | 14,570                                  |
| Judgements Against The School District                            | 85,000                     | 59,698                      | 144,698                 | 141,320          | 3,378                                   |
| Miscellaneous Expenditures  | 10,000                     | (4,190)                     | 5,810                   | 3,479            | 2,331                                   |
| BOE Memberships and Dues  | 41,000                     | -                           | 41,000                  | 35,438           | 5,562                                   |
| <b>Total Undist. Expend. - Supp. Serv. - General Admin.</b>       | <b>2,317,507</b>           | <b>217,578</b>              | <b>2,535,085</b>        | <b>2,409,519</b> | <b>125,566</b>                          |

**EAST ORANGE BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2017**

|  | <u>Original<br/>Budget</u> | <u>Budget<br/>Transfers</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Final to<br/>Actual<br/>Variance</u> |
|--|----------------------------|-----------------------------|-------------------------|-------------------|---|
| Undist. Expend. - Support Serv. - School Admin.                          |                            |                             |                         |                   |   |
| Salaries of Principals/Assistant Principals                              | \$ 4,812,606               | \$ 563,438                  | \$ 5,376,044            | \$ 5,376,044      | -                                       |
| Salaries of Other Professional Staff                                     | 472,880                    | (119,785)                   | 353,095                 | 353,095           | -                                       |
| Salaries of Secretarial and Clerical Assistants                          | 2,441,041                  | (101,091)                   | 2,339,950               | 2,308,982         | \$ 30,968                               |
| Other Salaries   | 17,511                     | 16,134                      | 33,645                  | 33,645            | -                                       |
| Purchased Professional and Technical Services                            | 10,315                     | (1,415)                     | 8,900                   | 8,900             | -                                       |
| Other Purchased Services (400-500 series)                                | 269,380                    | (22,943)                    | 246,437                 | 229,550           | 16,887                                  |
| Supplies and Materials   | 265,383                    | (56,204)                    | 209,179                 | 184,526           | 24,653                                  |
| Other Objects  | 8,934                      | 8,267                       | 17,201                  | 17,201            | -                                       |
| <b>Total Undist. Expend. - Support Serv. - School Admin.</b>             | <b>8,298,050</b>           | <b>286,401</b>              | <b>8,584,451</b>        | <b>8,511,943</b>  | <b>72,508</b>                           |
| Undist. Expend. - Support Serv.- Central Services                        |                            |                             |                         |                   |   |
| Salaries   | 2,233,180                  | 437,263                     | 2,670,443               | 2,630,974         | 39,469                                  |
| Purchased Professional Services  | 53,800                     | 71,445                      | 125,245                 | 123,084           | 2,161                                   |
| Purchased Technical Services   | 9,500                      | -                           | 9,500                   | 1,678             | 7,822                                   |
| Misc. Purchased Services (400-500 Series)                                | 411,706                    | 105,138                     | 516,844                 | 437,252           | 79,592                                  |
| Sale/Leaseback Payments  | 86,034                     | (80,103)                    | 5,931                   | -                 | 5,931                                   |
| Supplies and Materials   | 83,573                     | 2,417                       | 85,990                  | 65,387            | 20,603                                  |
| Miscellaneous Expenditures   | 2,975                      | 17,127                      | 20,102                  | 19,795            | 307                                     |
| <b>Total Undist. Expend. - Support Serv.- Central Services</b>           | <b>2,880,768</b>           | <b>553,287</b>              | <b>3,434,055</b>        | <b>3,278,170</b>  | <b>155,885</b>                          |
| Undist. Expend. - Supp. Serv. - Admin. Info. Technology                  |                            |                             |                         |                   |   |
| Salaries   | 532,390                    | (91,369)                    | 441,021                 | 434,453           | 6,568                                   |
| Purchased Professional Services  | -                          | -                           | -                       | -                 | -                                       |
| Purchased Technical Services   | -                          | -                           | -                       | -                 | -                                       |
| Other Purchased Services (400-500 series)                                | 390,005                    | 75,710                      | 465,715                 | 384,732           | 80,983                                  |
| Supplies and Materials   | 17,336                     | -                           | 17,336                  | 7,957             | 9,379                                   |
| Other Objects  | -                          | -                           | -                       | -                 | -                                       |
| <b>Total Undist. Expend. - Supp. Serv. - Admin. Info. Technology</b>     | <b>939,731</b>             | <b>(15,659)</b>             | <b>924,072</b>          | <b>827,142</b>    | <b>96,930</b>                           |
| Undist. Expend. -Required Maintenance for School Facilities              |                            |                             |                         |                   |   |
| Salaries   | 1,449,089                  | 214,277                     | 1,663,366               | 1,596,743         | 66,623                                  |
| Cleaning, Repair, and Maintenance Services                               | 1,517,771                  | 645,887                     | 2,163,658               | 1,792,858         | 370,800                                 |
| General Supplies   | 370,399                    | 61,369                      | 431,768                 | 395,818           | 35,950                                  |
| <b>Total Undist. Expend. -Required Maintenance for School Facilities</b> | <b>3,337,259</b>           | <b>921,533</b>              | <b>4,258,792</b>        | <b>3,785,419</b>  | <b>473,373</b>                          |
| Undist. Expend. - Custodial Services                                     |                            |                             |                         |                   |   |
| Salaries   | 6,293,800                  | 334,937                     | 6,628,737               | 6,608,181         | 20,556                                  |
| Purchased Professional and Technical Services                            | 5,000                      | 1,674                       | 6,674                   | 6,582             | 92                                      |
| Cleaning, Repair and Maintenance Services                                | 466,950                    | 69,761                      | 536,711                 | 534,101           | 2,610                                   |
| Rental of Land, Building & Other than Lease Purchases                    | 96,000                     | -                           | 96,000                  | 96,000            | -                                       |
| Other Purchased Property Services  | 342,000                    | 205,157                     | 547,157                 | 731,721           | (184,564)                               |
| Insurance  | 2,183,826                  | 222,800                     | 2,406,626               | 2,462,250         | (55,624)                                |
| Miscellaneous Purchased Services   | 45,000                     | 109,155                     | 154,155                 | 91,936            | 62,219                                  |
| General Supplies   | 381,913                    | 67,184                      | 449,097                 | 372,554           | 76,543                                  |
| Energy (Natural Gas)   | 818,506                    | (38,506)                    | 780,000                 | 744,929           | 35,071                                  |
| Energy (Electricity)   | 3,231,256                  | 103,340                     | 3,334,596               | 2,797,631         | 536,965                                 |
| Energy (Oil)   | 988,491                    | (774,677)                   | 213,814                 | 170,012           | 43,802                                  |
| Other Objects  | -                          | -                           | -                       | -                 | -                                       |
| Miscellaneous Expenditures   | -                          | -                           | -                       | -                 | -                                       |
| <b>Total Undist. Expend. - Custodial Services</b>                        | <b>14,852,742</b>          | <b>300,825</b>              | <b>15,153,567</b>       | <b>14,615,897</b> | <b>537,670</b>                          |

**EAST ORANGE BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2017**

|   | <u>Original<br/>Budget</u> | <u>Budget<br/>Transfers</u> | <u>Final<br/>Budget</u> | <u>Actual</u>      | <u>Final to<br/>Actual<br/>Variance</u> |
|---|----------------------------|-----------------------------|-------------------------|--------------------|---|
| Undist. Expend. - Care & Upkeep of Grounds                  |                            |                             |                         |                    |   |
| Salaries  | \$ 228,993                 | \$ 5,755                    | \$ 234,748              | \$ 234,748         | -                                       |
| Cleaning, Repair and Maintenance Services                   | 128,000                    | (124,650)                   | 3,350                   | -                  | \$ 3,350                                |
| General Supplies  | 75,000                     | (74,007)                    | 993                     | 412                | 581                                     |
| <b>Total Undist. Expend. - Care &amp; Upkeep of Grounds</b> | <b>431,993</b>             | <b>(192,902)</b>            | <b>239,091</b>          | <b>235,160</b>     | <b>3,931</b>                            |
| Undist. Expend. - Security                                  |                            |                             |                         |                    |   |
| Salaries  | 3,526,445                  | (185,047)                   | 3,341,398               | 3,159,407          | 181,991                                 |
| Purchased Professional and Technical Services               | 487,800                    | (353,229)                   | 134,571                 | 7,495              | 127,076                                 |
| Cleaning, Repair and Maintenance Services                   | 450,000                    | 140,477                     | 590,477                 | 503,063            | 87,414                                  |
| General Supplies  | 180,000                    | 59,057                      | 239,057                 | 135,135            | 103,922                                 |
| Other Objects   | 25,000                     | -                           | 25,000                  | 5,778              | 19,222                                  |
| <b>Total Undist. Expend. - Security</b>                     | <b>4,669,245</b>           | <b>(338,742)</b>            | <b>4,330,503</b>        | <b>3,810,878</b>   | <b>519,625</b>                          |
| Undist. Expend. - Student Transportation Serv.              |                            |                             |                         |                    |   |
| Contract Services (Between Home & School)-Vendors           | -                          | -                           | -                       | -                  | -                                       |
| Contract Services (Other than Between Home & School)-Vendor | 348,026                    | 63,604                      | 411,630                 | 302,437            | 109,193                                 |
| Contr Serv (Regular Students) - ESCs & CTSA                 | 1,393,000                  | 718,955                     | 2,111,955               | 1,636,702          | 475,253                                 |
| Contr Serv (Spl. Ed. Students) - ESCs & CTSA                | 4,965,984                  | (653,804)                   | 4,312,180               | 4,306,819          | 5,361                                   |
| Misc. Purchased Serv. - Transportation                      | 85,000                     | 32,000                      | 117,000                 | 116,984            | 16                                      |
| <b>Total Undist. Expend. - Student Transportation Serv.</b> | <b>6,792,010</b>           | <b>160,755</b>              | <b>6,952,765</b>        | <b>6,362,942</b>   | <b>589,823</b>                          |
| UNALLOCATED BENEFITS  |                            |                             |                         |                    |   |
| Social Security Contributions                               | 3,697,593                  | 112,211                     | 3,809,804               | 4,054,477          | (244,673)                               |
| Other Retirement Contributions - PERS                       | 1,588,470                  | 1,715,751                   | 3,304,221               | 3,303,032          | 1,189                                   |
| Other Retirement Contributions - ERIP                       | 1,207,056                  | (1,207,056)                 | -                       | -                  | -                                       |
| Other Retirement Contributions - Regular                    | 722,624                    | (371,338)                   | 351,286                 | 351,286            | -                                       |
| Unemployment Compensation                                   | 470,664                    | (10,597)                    | 460,067                 | 460,067            | -                                       |
| Workmen's Compensation                                      | 1,141,139                  | 320,571                     | 1,461,710               | 1,420,494          | 41,216                                  |
| Health Benefits   | 26,183,877                 | (1,854,408)                 | 24,329,469              | 24,166,749         | 162,720                                 |
| Tuition Reimbursement                                       | 135,000                    | 14,061                      | 149,061                 | 105,413            | 43,648                                  |
| Other Employee Benefits                                     | 23,504                     | 160,759                     | 184,263                 | 160,759            | 23,504                                  |
| <b>TOTAL UNALLOCATED BENEFITS</b>                           | <b>35,169,927</b>          | <b>(1,120,046)</b>          | <b>34,049,881</b>       | <b>34,022,277</b>  | <b>27,604</b>                           |
| On Behalf TPAF Pension Contribution (Non Budgeted)          |                            |                             |                         |                    |   |
| Normal Pension Cost Contribution                            | -                          | -                           | -                       | 9,599,932          | (9,599,932)                             |
| NCGI Premium Pension Contribution                           | -                          | -                           | -                       | 347,828            | (347,828)                               |
| Post Retirement Medical Contribution                        | -                          | -                           | -                       | 8,288,746          | (8,288,746)                             |
| Long Term Disab Insurance                                   | -                          | -                           | -                       | 16,780             | (16,780)                                |
| On Behalf TPAF Social Security Contribution (Non Budgeted)  | -                          | -                           | -                       | 6,370,578          | (6,370,578)                             |
| <b>Total On Behalf Contributions</b>                        | <b>-</b>                   | <b>-</b>                    | <b>-</b>                | <b>24,623,864</b>  | <b>(24,623,864)</b>                     |
| <b>Total Undistributed Expenditures</b>                     | <b>122,189,489</b>         | <b>1,088,262</b>            | <b>123,277,751</b>      | <b>144,116,780</b> | <b>(20,839,029)</b>                     |
| <b>Total Expenditures - Current Expense</b>                 | <b>199,064,408</b>         | <b>5,891,684</b>            | <b>204,956,092</b>      | <b>224,278,894</b> | <b>(19,322,802)</b>                     |



EAST ORANGE BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2017

|   | <u>Original<br/>Budget</u> | <u>Budget<br/>Transfers</u> | <u>Final<br/>Budget</u> | <u>Actual</u>  | <u>Final to<br/>Actual<br/>Variance</u> |
|---|----------------------------|-----------------------------|-------------------------|----------------|---|
| <b>CAPITAL OUTLAY</b>   |                            |                             |                         |                |   |
| Equipment   |                            |                             |                         |                |   |
| Regular Programs - Instruction:                               |                            |                             |                         |                |   |
| Preschool   | -                          | -                           | -                       | -              | -                                       |
| Grades 1-5  | \$ 124,500                 | \$ (71,062)                 | \$ 53,438               | \$ 45,453      | \$ 7,985                                |
| Grades 6-8  | -                          | 5,000                       | 5,000                   | 5,000          | -                                       |
| Grades 9-12   | -                          | 2,837                       | 2,837                   | 2,837          | -                                       |
| Special Education - Instruction:                              |                            |                             |                         |                |   |
| Learning and/or Language Disabilities                         | -                          | -                           | -                       | -              | -                                       |
| Resource Room/Resource Center                                 | -                          | -                           | -                       | -              | -                                       |
| Bilingual Education   | 15,000                     | 13,742                      | 28,742                  | 24,598         | 4,144                                   |
| School Sponsored and Other Instructional Programs             | -                          | -                           | -                       | -              | -                                       |
| Undistributed Expenditures - Instruction                      | 33,935                     | (21,060)                    | 12,875                  | 12,875         | -                                       |
| Undist. Expend. - Support Serv. - Students - Reg.             | -                          | -                           | -                       | -              | -                                       |
| Undist. Expend. - Support Serv. - Students - Special          | -                          | -                           | -                       | -              | -                                       |
| Undist. Expend. - Support Serv. - Inst. Staff                 | 100,040                    | (21,762)                    | 78,278                  | 27,324         | 50,954                                  |
| Undistributed Expenditures - General Admin.                   | -                          | -                           | -                       | -              | -                                       |
| Undistributed Expenditures - School Admin.                    | -                          | -                           | -                       | -              | -                                       |
| Undistributed Expenditures - Athletics                        | -                          | 3,595                       | 3,595                   | 3,595          | -                                       |
| Undistributed Expenditures - Central Services                 | 589,150                    | (348,499)                   | 240,651                 | 240,650        | 1                                       |
| Undistributed Expenditures - Admin. Info. Technology          | -                          | -                           | -                       | -              | -                                       |
| Undistributed Expenditures - Operation of Plant Services      | -                          | -                           | -                       | -              | -                                       |
| Undistributed Expenditures - Required Maintenance of School   | 5,250                      | 90,170                      | 95,420                  | 25,389         | 70,031                                  |
| Undistributed Expenditures - Business/Other Support Serv.     | -                          | 26,088                      | 26,088                  | -              | 26,088                                  |
| Undistributed Expenditures - Alternative Education Programs   | 7,560                      | (7,560)                     | -                       | -              | -                                       |
| Special Schools (All Programs)                                | -                          | -                           | -                       | -              | -                                       |
| <b>Total Equipment</b>  | <u>875,435</u>             | <u>(328,511)</u>            | <u>546,924</u>          | <u>387,721</u> | <u>159,203</u>                          |
| Facilities Acquisition and Construction Services              |                            |                             |                         |                |   |
| Construction Services   | -                          | -                           | -                       | -              | -                                       |
| <b>Total Facilities Acquisition and Construction Services</b> | <u>-</u>                   | <u>-</u>                    | <u>-</u>                | <u>-</u>       | <u>-</u>                                |
| Assets Acquired Under Capital Leases (Nonbudgeted)            |                            |                             |                         |                |   |
| School Administration   | -                          | -                           | -                       | -              | -                                       |
| <b>Total Assets Acquired Under Capital Leases</b>             | <u>-</u>                   | <u>-</u>                    | <u>-</u>                | <u>-</u>       | <u>-</u>                                |
| <b>TOTAL CAPITAL OUTLAY</b>                                   | <u>875,435</u>             | <u>(328,511)</u>            | <u>546,924</u>          | <u>387,721</u> | <u>159,203</u>                          |

**EAST ORANGE BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2017**

|   | <u>Original<br/>Budget</u> | <u>Budget<br/>Transfers</u> | <u>Final<br/>Budget</u> | <u>Actual</u>      | <u>Final to<br/>Actual<br/>Variance</u> |
|---|----------------------------|-----------------------------|-------------------------|--------------------|---|
| <b>SPECIAL SCHOOLS</b>                      |                            |                             |                         |                    |   |
| Summer School - Instruction                 |                            |                             |                         |                    |   |
| Salaries of Teachers                        | \$ 140,000                 | \$ 104,561                  | \$ 244,561              | \$ 253,384         | \$ (8,823)                              |
| Other Salaries for Instruction              | 4,000                      | (4,000)                     | -                       | -                  | -                                       |
| General Supplies                            | 4,500                      | 4,351                       | 8,851                   | 8,195              | 656                                     |
| Total Summer School - Instruction           | <u>148,500</u>             | <u>104,912</u>              | <u>253,412</u>          | <u>261,579</u>     | <u>(8,167)</u>                          |
| Summer School - Support Services            |                            |                             |                         |                    |   |
| Salaries                                    | 338,000                    | (139,382)                   | 198,618                 | 198,494            | 124                                     |
| Other Purchased Services (400-500 series)   | -                          | -                           | -                       | -                  | -                                       |
| Supplies and Materials                      | -                          | -                           | -                       | -                  | -                                       |
| Total Summer School - Support Services      | <u>338,000</u>             | <u>(139,382)</u>            | <u>198,618</u>          | <u>198,494</u>     | <u>124</u>                              |
| Total Summer School                         | <u>486,500</u>             | <u>(34,470)</u>             | <u>452,030</u>          | <u>460,073</u>     | <u>(8,043)</u>                          |
| Adult Education-Local-Instruction           |                            |                             |                         |                    |   |
| Salaries of Teachers                        | 9,612                      | 10,020                      | 19,632                  | 13,644             | 5,988                                   |
| Other Purchased Services                    | -                          | -                           | -                       | -                  | -                                       |
| General Supplies                            | 13,000                     | (11,300)                    | 1,700                   | 1,167              | 533                                     |
| Textbooks                                   | 1,580                      | 2,420                       | 4,000                   | 3,223              | 777                                     |
| Total Adult Education-Local-Instruction     | <u>24,192</u>              | <u>1,140</u>                | <u>25,332</u>           | <u>18,034</u>      | <u>7,298</u>                            |
| Adult Education-Local -Support Serv.        |                            |                             |                         |                    |   |
| Personal Services - Employee Benefits       | 5,808                      | 1,367                       | 7,175                   | 1,581              | 5,594                                   |
| Purchased Professional-Educational Services | -                          | -                           | -                       | -                  | -                                       |
| Other Purchased Services                    | 500                        | (500)                       | -                       | -                  | -                                       |
| Supplies and Materials                      | -                          | -                           | -                       | -                  | -                                       |
| Total Adult Education-Local -Support Serv.  | <u>6,308</u>               | <u>867</u>                  | <u>7,175</u>            | <u>1,581</u>       | <u>5,594</u>                            |
| Total Adult Education-Local                 | <u>30,500</u>              | <u>2,007</u>                | <u>32,507</u>           | <u>19,615</u>      | <u>12,892</u>                           |
| <b>TOTAL SPECIAL SCHOOLS</b>                | <u>517,000</u>             | <u>(32,463)</u>             | <u>484,537</u>          | <u>479,688</u>     | <u>4,849</u>                            |
| <b>CHARTER SCHOOLS</b>                      |                            |                             |                         |                    |   |
| Transfer of Funds to Charter Schools        | 12,933,104                 | 54,760                      | 12,987,864              | 12,944,219         | 43,645                                  |
| Total Transfer to Charter Schools           | <u>12,933,104</u>          | <u>54,760</u>               | <u>12,987,864</u>       | <u>12,944,219</u>  | <u>43,645</u>                           |
| Total Expenditures - General Fund           | <u>213,389,947</u>         | <u>5,585,470</u>            | <u>218,975,417</u>      | <u>238,090,522</u> | <u>(19,115,105)</u>                     |

**EAST ORANGE BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2017**

|  | <u>Original<br/>Budget</u> | <u>Budget<br/>Transfers</u> | <u>Final<br/>Budget</u> | <u>Actual</u>         | <u>Final to<br/>Actual<br/>Variance</u> |
|--|----------------------------|-----------------------------|-------------------------|-----------------------|---|
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures   | \$ (12,292,916)            | \$ (5,585,470)              | \$ (17,878,386)         | \$ (10,179,345)       | \$ 7,699,041                            |
| Other Financing Sources (Uses):  |                            |                             |                         |                       |   |
| Lease Proceeds   | -                          | -                           | -                       | -                     | -                                       |
| Operating Transfer In:   |                            |                             |                         |                       |   |
| Contribution to School Based Budgets - General Fund  | 109,810,422                | 7,027,910                   | 116,838,332             | 115,864,509           | (973,823)                               |
| Contribution to School Based Budgets -<br>Special Revenue Fund   | 4,289,472                  | (1,435,202)                 | 2,854,270               | 2,829,067             | (25,203)                                |
| Operating Transfers Out:   |                            |                             |                         |                       |   |
| Contribution to School Based Budgets   | (109,810,422)              | (7,027,910)                 | (116,838,332)           | (115,864,509)         | 973,823                                 |
| Transfer to Special Revenue Fund   | (146,008)                  | -                           | (146,008)               | (146,008)             | -                                       |
|  | <u>-</u>                   | <u>-</u>                    | <u>-</u>                | <u>-</u>              | <u>-</u>                                |
| Total Other Financing Sources:   | <u>4,143,464</u>           | <u>(1,435,202)</u>          | <u>2,708,262</u>        | <u>2,683,059</u>      | <u>(25,203)</u>                         |
| Excess (Deficiency) of Revenues and Other Financing Sources<br>Over (Under) Expend. and Other Financing Sources (Uses) | (8,149,452)                | (7,020,672)                 | (15,170,124)            | (7,496,286)           | 7,673,838                               |
| Fund Balance, Beginning of Year  | <u>24,536,254</u>          | <u>-</u>                    | <u>24,536,254</u>       | <u>24,536,254</u>     | <u>-</u>                                |
| Fund Balance, End of Year  | <u>\$ 16,386,802</u>       | <u>\$ (7,020,672)</u>       | <u>\$ 9,366,130</u>     | <u>\$ 17,039,968</u>  | <u>\$ 7,673,838</u>                     |
| <b>Recapitulation:</b>   |                            |                             |                         |                       |   |
| Nonspendable Fund Balance  |                            |                             |                         |                       |   |
| Inventory  |                            |                             |                         | \$ 225,814            |   |
| Restricted Fund Balance  |                            |                             |                         |                       |   |
| Capital Reserve  |                            |                             |                         | 3,741,312             |   |
| Maintenance Reserve  |                            |                             |                         | 195,654               |   |
| Maintenance Reserve - Designated for Subsequent years Expenditures   |                            |                             |                         | 1,000,000             |   |
| Register Audit Recoveries  |                            |                             |                         | 1,505,324             |   |
| Assigned Fund Balance  |                            |                             |                         |                       |   |
| Year End Encumbrances  |                            |                             |                         | 3,502,088             |   |
| SEMI/ARRA - Designated for Subsequent Years Expenditures   |                            |                             |                         | 38,892                |   |
| Designated for Subsequent Years Expenditures   |                            |                             |                         | 5,211,350             |   |
| Unassigned Fund Balance  |                            |                             |                         | <u>1,619,534</u>      |   |
|  |                            |                             |                         | 17,039,968            |   |
| Reconciliation to Governmental Fund Statements (GAAP):   |                            |                             |                         |                       |   |
| Less State Aid Revenue not recognized on GAAP basis  |                            |                             |                         | <u>(18,390,890)</u>   |   |
| Fund Balance per Governmental Funds (GAAP)   |                            |                             |                         | <u>\$ (1,350,922)</u> |   |

EAST ORANGE BOARD OF EDUCATION  
 GENERAL FUND  
 COMBINING BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2017

|  | 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 |
| <b>Local Sources:</b>  |                    |                   |                    |                 |                  |                    |                    |                   |                    |                    |                   |                    |
| Local Tax Levy   | \$ 21,058,051      | -                 | \$ 21,058,051      | -               | -                | -                  | \$ 21,058,051      | -                 | \$ 21,058,051      | \$ 21,058,051      | -                 | \$ 21,058,051      |
| Miscellaneous  | 725,000            | -                 | 725,000            | -               | -                | -                  | 725,000            | -                 | 725,000            | 2,689,598          | -                 | 2,689,598          |
| <b>Total - Local Sources</b>                                     | <b>21,783,051</b>  | <b>-</b>          | <b>21,783,051</b>  | <b>-</b>        | <b>-</b>         | <b>-</b>           | <b>21,783,051</b>  | <b>-</b>          | <b>21,783,051</b>  | <b>23,747,649</b>  | <b>-</b>          | <b>23,747,649</b>  |
| <b>State Sources:</b>  |                    |                   |                    |                 |                  |                    |                    |                   |                    |                    |                   |                    |
| Categorical Special Education Aid                                | 6,445,125          | -                 | 6,445,125          | -               | -                | -                  | 6,445,125          | -                 | 6,445,125          | 6,445,125          | -                 | 6,445,125          |
| Equalization Aid   | 134,162,325        | -                 | 134,162,325        | -               | -                | -                  | 134,162,325        | -                 | 134,162,325        | 134,162,325        | -                 | 134,162,325        |
| Categorical Transportation Aid                                   | 1,172,856          | -                 | 1,172,856          | -               | -                | -                  | 1,172,856          | -                 | 1,172,856          | 1,172,856          | -                 | 1,172,856          |
| Categorical Security Aid   | 3,875,263          | -                 | 3,875,263          | -               | -                | -                  | 3,875,263          | -                 | 3,875,263          | 3,875,263          | -                 | 3,875,263          |
| Adjustment Aid   | 32,347,230         | -                 | 32,347,230         | -               | -                | -                  | 32,347,230         | -                 | 32,347,230         | 32,347,230         | -                 | 32,347,230         |
| 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             |
| Professional Learning Community Aid                              | 97,490             | -                 | 97,490             | -               | -                | -                  | 97,490             | -                 | 97,490             | 97,490             | -                 | 97,490             |
| Extraordinary Aid  | 715,499            | -                 | 715,499            | -               | -                | -                  | 715,499            | -                 | 715,499            | 665,735            | -                 | 665,735            |
| TPAF Normal Pension Contrib (On-Behalf - Non-Budgeted)           | -                  | -                 | -                  | -               | -                | -                  | -                  | -                 | -                  | 9,599,932          | -                 | 9,599,932          |
| TPAF NCGI Premium Pension Contrib (On-Behalf - Non-Budgeted)     | -                  | -                 | -                  | -               | -                | -                  | -                  | -                 | -                  | 347,828            | -                 | 347,828            |
| TPAF - Post Retirement Medical (On-Behalf - Non-Budgeted)        | -                  | -                 | -                  | -               | -                | -                  | -                  | -                 | -                  | 8,288,746          | -                 | 8,288,746          |
| TPAF - Long Term Disability Insurance (On-Behalf - Non-Budgeted) | -                  | -                 | -                  | -               | -                | -                  | -                  | -                 | -                  | 16,780             | -                 | 16,780             |
| TPAF Social Security (Reimbursed - Non-Budgeted)                 | -                  | -                 | -                  | -               | -                | -                  | -                  | -                 | -                  | 6,370,578          | -                 | 6,370,578          |
| <b>Total State Sources</b>                                       | <b>179,013,148</b> | <b>-</b>          | <b>179,013,148</b> | <b>-</b>        | <b>-</b>         | <b>-</b>           | <b>179,013,148</b> | <b>-</b>          | <b>179,013,148</b> | <b>203,587,248</b> | <b>-</b>          | <b>203,587,248</b> |
| <b>Federal Sources:</b>  |                    |                   |                    |                 |                  |                    |                    |                   |                    |                    |                   |                    |
| Medical Assistance Program                                       | 300,832            | -                 | 300,832            | -               | -                | -                  | 300,832            | -                 | 300,832            | 537,388            | -                 | 537,388            |
| Semi/ARRA  | -                  | -                 | -                  | -               | -                | -                  | -                  | -                 | -                  | 38,892             | -                 | 38,892             |
| <b>Total - Federal Sources</b>                                   | <b>300,832</b>     | <b>-</b>          | <b>300,832</b>     | <b>-</b>        | <b>-</b>         | <b>-</b>           | <b>300,832</b>     | <b>-</b>          | <b>300,832</b>     | <b>576,280</b>     | <b>-</b>          | <b>576,280</b>     |
| <b>Total Revenues</b>  | <b>201,097,031</b> | <b>-</b>          | <b>201,097,031</b> | <b>-</b>        | <b>-</b>         | <b>-</b>           | <b>201,097,031</b> | <b>-</b>          | <b>201,097,031</b> | <b>227,911,177</b> | <b>-</b>          | <b>227,911,177</b> |
| <b>EXPENDITURES:</b>   |                    |                   |                    |                 |                  |                    |                    |                   |                    |                    |                   |                    |
| <b>Current Expense:</b>  |                    |                   |                    |                 |                  |                    |                    |                   |                    |                    |                   |                    |
| <b>Regular Programs - Instruction</b>                            |                    |                   |                    |                 |                  |                    |                    |                   |                    |                    |                   |                    |
| Preschool/Kindergarten - Salaries of Teachers                    |                    | \$ 3,607,806      | 3,607,806          | -               | \$ (27,178)      | \$ (27,178)        |                    | \$ 3,580,628      | 3,580,628          |                    | \$ 3,580,628      | 3,580,628          |
| Grades 1-5 - Salaries of Teachers                                | 1,455,000          | 20,116,713        | 21,551,713         | \$ 1,354,933    | 2,755,025        | 4,109,958          | 2,789,933          | 22,871,738        | 25,661,671         | 2,789,933          | 22,871,734        | 25,661,667         |
| Grades 6-8 - Salaries of Teachers                                | 829,697            | 10,219,353        | 11,049,050         | (604,715)       | 288,329          | (316,386)          | 224,982            | 10,507,682        | 10,732,664         | 224,982            | 10,507,682        | 10,732,664         |
| Grades 9-12 - Salaries of Teachers                               | 534,988            | 13,604,335        | 14,139,323         | (431,250)       | 1,170,530        | 739,300            | 103,738            | 14,775,485        | 14,879,223         | 103,738            | 14,775,485        | 14,879,223         |
| <b>Regular Programs - Home Instruction:</b>                      |                    |                   |                    |                 |                  |                    |                    |                   |                    |                    |                   |                    |
| Salaries of Teachers   |                    | -                 | -                  | -               | -                | -                  | -                  | -                 | -                  | -                  | -                 | -                  |
| Other Purchased Services (400-500 series)                        | 375,000            | -                 | 375,000            | (54,615)        | -                | (54,615)           | 320,385            | -                 | 320,385            | 167,245            | -                 | 167,245            |
| <b>Regular Programs - Undistributed Instruction</b>              |                    |                   |                    |                 |                  |                    |                    |                   |                    |                    |                   |                    |
| Other Salaries for Instruction                                   |                    | 1,094,214         | 1,094,214          | 26,833          | (137,875)        | (111,042)          | 26,833             | 956,339           | 983,172            | 26,833             | 956,339           | 983,172            |
| Unused Vacation Payment to Terminated/Retired Staff              | 150,000            | -                 | 150,000            | (150,000)       | -                | (150,000)          | -                  | -                 | -                  | -                  | -                 | -                  |
| Purchased Professional-Educational Services                      | 420,000            | 95,236            | 515,236            | -               | (30,405)         | (30,405)           | 420,000            | 64,831            | 484,831            | 368,234            | 52,456            | 420,690            |
| Purchased Technical Services                                     | 315,000            | 18,990            | 333,990            | (169,410)       | (10,157)         | (179,567)          | 145,590            | 8,833             | 154,423            | 100,554            | 8,833             | 109,387            |
| Other Purchased Services (400-500 series)                        | 37,974             | 803,243           | 841,217            | 19,000          | 42,215           | 61,215             | 56,974             | 845,458           | 902,432            | 198,233            | 830,546           | 1,028,779          |
| General Supplies   | 288,237            | 1,184,782         | 1,473,019          | 216,321         | 688,524          | 904,845            | 504,538            | 1,873,306         | 2,377,864          | 485,184            | 1,802,565         | 2,287,749          |
| Textbooks  | 716,000            | 126,900           | 842,900            | (34,960)        | (80,871)         | (115,831)          | 681,040            | 46,029            | 727,069            | 657,064            | 18,923            | 675,987            |
| Other Objects  | 29,744             | 166,390           | 196,134            | (19,000)        | 1,667            | (17,333)           | 10,744             | 168,057           | 178,801            | -                  | 163,846           | 163,846            |
| <b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>                      | <b>5,131,640</b>   | <b>51,038,562</b> | <b>56,170,202</b>  | <b>153,137</b>  | <b>4,659,824</b> | <b>4,812,961</b>   | <b>5,284,777</b>   | <b>55,698,386</b> | <b>60,983,163</b>  | <b>5,122,000</b>   | <b>55,569,037</b> | <b>60,691,037</b>  |
| <b>SPECIAL EDUCATION - INSTRUCTION</b>                           |                    |                   |                    |                 |                  |                    |                    |                   |                    |                    |                   |                    |
| <b>Cognitive - Mild:</b>   |                    |                   |                    |                 |                  |                    |                    |                   |                    |                    |                   |                    |
| Salaries of Teachers   | 80,798             | 1,259,075         | 1,339,873          | (493)           | 111,354          | 110,859            | 80,303             | 1,370,429         | 1,450,732          | 11,583             | 1,370,429         | 1,382,012          |
| Other Salaries for Instruction                                   | 29,280             | 314,979           | 344,259            | (2,310)         | 96,836           | 94,526             | 26,970             | 411,815           | 438,785            | 12,330             | 411,815           | 424,145            |
| General Supplies   |                    | 36,532            | 36,532             | -               | (16,864)         | (16,864)           |                    | 19,668            | 19,668             |                    | 18,682            | 18,682             |
| Textbooks  |                    | 907               | 907                | -               | (907)            | (907)              |                    | -                 | -                  |                    | -                 | -                  |
| Other Objects  |                    | -                 | -                  | -               | -                | -                  |                    | -                 | -                  |                    | -                 | -                  |
| <b>Total Cognitive - Mild</b>                                    | <b>110,078</b>     | <b>1,611,493</b>  | <b>1,721,571</b>   | <b>(2,805)</b>  | <b>190,419</b>   | <b>187,614</b>     | <b>107,273</b>     | <b>1,801,912</b>  | <b>1,909,185</b>   | <b>23,913</b>      | <b>1,800,926</b>  | <b>1,824,839</b>   |

EAST ORANGE BOARD OF EDUCATION  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2017

|   | ORIGINAL BUDGET |                   |                    | BUDGET TRANSFER |                  |                    | FINAL BUDGET    |                  |                    | ACTUAL          |                  |                    |
|---|-----------------|-------------------|--------------------|-----------------|------------------|--------------------|-----------------|------------------|--------------------|-----------------|------------------|--------------------|
|   | Operating Funds | Blended Resources | 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                        | 193,125         | 2,653,482         | 2,826,607          | (168,449)       | (80,883)         | (249,332)          | 24,676          | 2,552,599        | 2,577,275          | 21,978          | 2,550,126        | 2,572,104          |
| Other Salaries for Instruction              | 103,486         | 842,165           | 945,651            | (445)           | (115,423)        | (115,868)          | 103,041         | 726,742          | 829,783            | 12,355          | 726,742          | 795,097            |
| General Supplies                            | -               | 990               | 990                | -               | (990)            | -                  | -               | -                | -                  | -               | -                | -                  |
| Textbooks                                   | -               | 79,127            | 79,127             | -               | (39,368)         | (39,368)           | -               | 39,759           | 39,759             | -               | 30,329           | 30,329             |
| Other Objects                               | -               | 5,850             | 5,850              | -               | (5,052)          | -                  | -               | 798              | 798                | -               | 1,797            | 1,797              |
| Total Cognitive - Moderate                  | 296,611         | 3,562,564         | 3,859,175          | (168,894)       | (241,034)        | (409,928)          | 127,717         | 3,321,930        | 3,446,647          | 34,333          | 3,308,994        | 3,343,327          |
| Learning and/or Language Disabilities:      |                 |                   |                    |                 |                  |                    |                 |                  |                    |                 |                  |                    |
| Salaries of Teachers                        | 58,296          | 1,252,333         | 1,310,629          | -               | (89,619)         | (89,619)           | 58,296          | 1,162,714        | 1,221,010          | -               | 1,161,454        | 1,161,454          |
| Other Salaries for Instruction              | -               | 810,019           | 810,019            | -               | (216,381)        | (216,381)          | -               | 593,638          | 593,638            | -               | 585,293          | 585,293            |
| Purchased Professional-Educational Services | -               | 38,825            | 38,825             | -               | (14,489)         | (14,489)           | -               | 24,336           | 24,336             | -               | 22,091           | 22,091             |
| General Supplies                            | -               | 2,545             | 2,545              | -               | (1,787)          | -                  | -               | 758              | 758                | -               | -                | -                  |
| Textbooks                                   | -               | 391               | 391                | -               | -                | -                  | -               | 391              | 391                | -               | -                | -                  |
| Other Objects                               | -               | 2,104,113         | 2,162,409          | -               | (322,276)        | (322,276)          | 58,296          | 1,781,837        | 1,840,133          | -               | 1,768,838        | 1,768,838          |
| Total Behavioral Disabilities               | 58,296          | 2,104,113         | 2,162,409          | -               | (322,276)        | (322,276)          | 58,296          | 1,781,837        | 1,840,133          | -               | 1,768,838        | 1,768,838          |
| Visual Impairments                          |                 |                   |                    |                 |                  |                    |                 |                  |                    |                 |                  |                    |
| Other Salaries for Instruction              | -               | -                 | -                  | -               | -                | -                  | -               | -                | -                  | -               | -                | -                  |
| Total Visual Impairments                    | -               | -                 | -                  | -               | -                | -                  | -               | -                | -                  | -               | -                | -                  |
| Behavioral Disabilities:                    |                 |                   |                    |                 |                  |                    |                 |                  |                    |                 |                  |                    |
| Salaries of Teachers                        | 6,716           | 62,747            | 69,463             | (3,036)         | (62,747)         | (65,783)           | 3,680           | -                | 3,680              | -               | -                | -                  |
| Other Salaries for Instruction              | 26,680          | 28,832            | 55,512             | (3,380)         | (28,832)         | (32,432)           | 23,100          | -                | 23,100             | -               | -                | -                  |
| General Supplies                            | -               | -                 | -                  | -               | -                | -                  | -               | -                | -                  | -               | -                | -                  |
| Textbooks                                   | -               | -                 | -                  | -               | -                | -                  | -               | -                | -                  | -               | -                | -                  |
| Other Objects                               | -               | -                 | -                  | -               | -                | -                  | -               | -                | -                  | -               | -                | -                  |
| Total Multiple Disabilities                 | 33,396          | 91,579            | 124,995            | (6,610)         | (91,597)         | (98,215)           | 26,780          | -                | 26,780             | -               | -                | -                  |
| Resource Room/Resource Center:              |                 |                   |                    |                 |                  |                    |                 |                  |                    |                 |                  |                    |
| Salaries of Teachers                        | 24,300          | 2,914,923         | 2,939,223          | (7,998)         | (64,998)         | (42,996)           | 16,302          | 2,879,925        | 2,896,227          | 16,302          | 2,881,456        | 2,887,738          |
| Other Salaries for Instruction              | 51,218          | 1,747,629         | 1,798,847          | (1,560)         | (126,936)        | (125,376)          | 49,638          | 1,874,565        | 1,924,223          | 10,440          | 1,639,280        | 1,669,720          |
| General Supplies                            | -               | 4,868             | 4,868              | -               | (1,048)          | (900)              | -               | 3,820            | 3,820              | -               | 3,819            | 3,819              |
| Textbooks                                   | -               | 900               | 900                | -               | (900)            | -                  | -               | 168              | 168                | -               | 168              | 168                |
| Other Objects                               | -               | 630               | 630                | -               | (462)            | (462)              | -               | -                | -                  | -               | -                | -                  |
| Total Resource Room/Resource Center         | 75,518          | 4,668,950         | 4,744,468          | (9,558)         | (99,528)         | (79,270)           | 65,960          | 4,758,478        | 4,824,438          | 26,742          | 4,494,723        | 4,521,465          |
| Autism:                                     |                 |                   |                    |                 |                  |                    |                 |                  |                    |                 |                  |                    |
| Salaries of Teachers                        | 138,155         | 616,939           | 755,094            | (126,572)       | (89,414)         | (62,844)           | 11,383          | 806,353          | 817,936            | 11,383          | 781,459          | 793,042            |
| Other Salaries for Instruction              | 102,906         | 420,662           | 523,568            | 3,170           | (78,138)         | (74,968)           | 106,076         | 498,800          | 604,876            | 14,130          | 497,063          | 511,193            |
| General Supplies                            | -               | 34,716            | 34,716             | (23,739)        | (23,739)         | -                  | -               | 16,977           | 16,977             | -               | 4,267            | 4,267              |
| Textbooks                                   | -               | 7,253             | 7,253              | -               | (6,490)          | -                  | -               | 1,763            | 1,763              | -               | 413              | 413                |
| Total Autism                                | 241,061         | 1,079,570         | 1,320,631          | (123,402)       | (238,323)        | (114,921)          | 117,659         | 1,317,893        | 1,435,552          | 25,713          | 1,283,202        | 1,308,915          |
| Preschool Disabilities - Full-Time:         |                 |                   |                    |                 |                  |                    |                 |                  |                    |                 |                  |                    |
| Salaries of Teachers                        | 147,972         | 431,539           | 579,511            | (136,817)       | (31,176)         | (105,641)          | 11,155          | 462,715          | 473,870            | 11,155          | 460,855          | 472,011            |
| Other Salaries for Instruction              | 146,918         | 355,528           | 502,446            | (123,546)       | (48,886)         | (74,660)           | 23,372          | 404,414          | 427,786            | 15,090          | 375,921          | 391,011            |
| General Supplies                            | -               | 12,094            | 12,094             | -               | (6,120)          | (6,120)            | -               | 5,974            | 5,974              | -               | 4,533            | 4,533              |
| Textbooks                                   | -               | -                 | -                  | -               | -                | -                  | -               | -                | -                  | -               | -                | -                  |
| Other Objects                               | -               | -                 | -                  | -               | -                | -                  | -               | -                | -                  | -               | -                | -                  |
| Total Preschool Disabilities - Full-Time    | 294,890         | 799,161           | 1,094,051          | (260,363)       | (75,942)         | (186,421)          | 34,527          | 871,103          | 907,630            | 26,246          | 841,209          | 867,555            |
| TOTAL SPECIAL EDUCATION - INSTRUCTION       | 1,109,830       | 13,917,850        | 15,027,700         | (671,633)       | (663,697)        | (634,233)          | 538,212         | 13,853,153       | 14,393,365         | 136,947         | 13,697,992       | 13,654,939         |

EAST ORANGE BOARD OF EDUCATION  
 GENERAL FUND  
 COMBINING BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2017

|   | 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  | \$ 65,352         | \$ 1,294,162      | \$ 1,359,514       | \$ (47,042)     | \$ 234,745       | \$ 187,703         | \$ 18,310         | \$ 1,578,907      | \$ 1,547,217       | \$ 1,440,657      | \$ 1,440,657      |                    |
| Other Salaries for Instruction                                | -                 | 381,982           | 381,982            | -               | (5,444)          | (5,444)            | -                 | 376,538           | 376,538            | 326,655           | 326,655           |                    |
| General Supplies  | -                 | 65,021            | 65,021             | -               | (28,677)         | (28,677)           | -                 | 36,344            | 36,344             | 33,434            | 33,434            |                    |
| Textbooks   | -                 | 5,697             | 5,697              | -               | (5,697)          | (5,697)            | -                 | -                 | -                  | -                 | -                 |                    |
| <b>Total Bilingual Education - Instruction</b>                | <b>65,352</b>     | <b>1,746,862</b>  | <b>1,812,214</b>   | <b>(47,042)</b> | <b>194,927</b>   | <b>147,885</b>     | <b>18,310</b>     | <b>1,941,789</b>  | <b>1,960,099</b>   | <b>1,800,746</b>  | <b>1,800,746</b>  |                    |
| School-Spon. Co-curricular Actvts. - Inst.                    |                   |                   |                    |                 |                  |                    |                   |                   |                    |                   |                   |                    |
| Salaries  | -                 | 599,682           | 599,682            | -               | (97,337)         | (97,337)           | -                 | 502,345           | 502,345            | 352,508           | 352,508           |                    |
| Purchased Services (300-500 series)                           | -                 | 105,745           | 105,745            | -               | (63,155)         | (63,155)           | -                 | 42,590            | 42,590             | 37,721            | 37,721            |                    |
| Supplies and Materials  | -                 | 31,786            | 31,786             | -               | (1,341)          | (1,341)            | -                 | 30,445            | 30,445             | 19,935            | 19,935            |                    |
| Other Objects   | -                 | 10,000            | 10,000             | -               | (3,762)          | (3,762)            | -                 | 6,238             | 6,238              | 6,238             | 6,238             |                    |
| Transfers to Cover Deficit (Agency Funds)                     | -                 | -                 | -                  | -               | -                | -                  | -                 | -                 | -                  | -                 | -                 |                    |
| <b>Total School-Spon. Co-curricular Actvts. - Inst.</b>       | <b>-</b>          | <b>747,213</b>    | <b>747,213</b>     | <b>-</b>        | <b>(165,595)</b> | <b>(165,595)</b>   | <b>-</b>          | <b>581,618</b>    | <b>581,618</b>     | <b>416,402</b>    | <b>416,402</b>    |                    |
| School-Spon. Co-curricular Athletics - Inst.                  |                   |                   |                    |                 |                  |                    |                   |                   |                    |                   |                   |                    |
| Salaries  | -                 | 332,501           | 332,501            | -               | 123,517          | 123,517            | -                 | 456,018           | 456,018            | 456,018           | 456,018           |                    |
| Purchased Services (300-500 series)                           | -                 | 99,228            | 99,228             | -               | 153,806          | 153,806            | -                 | 253,034           | 253,034            | 241,156           | 241,156           |                    |
| Supplies and Materials  | -                 | 54,178            | 54,178             | -               | (935)            | (935)              | -                 | 53,243            | 53,243             | 48,022            | 48,022            |                    |
| Transfers to Cover Deficit (Agency Funds)                     | -                 | -                 | -                  | -               | -                | -                  | -                 | -                 | -                  | -                 | -                 |                    |
| <b>Total School-Spon. Co-curricular Athletics - Inst.</b>     | <b>-</b>          | <b>485,907</b>    | <b>485,907</b>     | <b>-</b>        | <b>276,388</b>   | <b>276,388</b>     | <b>-</b>          | <b>762,295</b>    | <b>762,295</b>     | <b>745,196</b>    | <b>745,196</b>    |                    |
| Alternative Education Program - Instruction                   |                   |                   |                    |                 |                  |                    |                   |                   |                    |                   |                   |                    |
| Salaries of Teachers  | 1,764,882         | -                 | 1,764,882          | 382,919         | -                | 382,919            | 2,147,801         | -                 | 2,147,801          | \$ 2,144,815      | 2,144,815         |                    |
| Other Salaries for Instruction                                | -                 | -                 | -                  | 26,707          | -                | 26,707             | 26,707            | -                 | 26,707             | 26,707            | 26,707            |                    |
| Purchased Professional and Technical Services                 | 593               | -                 | 593                | 21,013          | -                | 21,013             | 21,606            | -                 | 21,606             | 3,425             | 3,425             |                    |
| Other Purchased Services (400-500 series)                     | 16,491            | -                 | 16,491             | 1,310           | -                | 1,310              | 17,801            | -                 | 17,801             | 12,621            | 12,621            |                    |
| General Supplies  | 78,524            | -                 | 78,524             | 17,013          | -                | 17,013             | 95,537            | -                 | 95,537             | 88,347            | 88,347            |                    |
| Textbooks   | 7,631             | -                 | 7,631              | (7,198)         | -                | (7,198)            | 433               | -                 | 433                | 433               | 433               |                    |
| Other Objects   | 11,446            | -                 | 11,446             | (381)           | -                | (381)              | 11,065            | -                 | 11,065             | 9,420             | 9,420             |                    |
| <b>Total Alternative Education Program - Instruction</b>      | <b>1,879,567</b>  | <b>-</b>          | <b>1,879,567</b>   | <b>441,383</b>  | <b>-</b>         | <b>441,383</b>     | <b>2,320,950</b>  | <b>-</b>          | <b>2,320,950</b>   | <b>2,285,768</b>  | <b>2,285,768</b>  |                    |
| Alternative Education Program - Support Services              |                   |                   |                    |                 |                  |                    |                   |                   |                    |                   |                   |                    |
| Salaries  | 205,341           | -                 | 205,341            | (37,734)        | -                | (37,734)           | 167,607           | -                 | 167,607            | 166,349           | 166,349           |                    |
| Salaries of Principals/Assistant Principals                   | 264,125           | -                 | 264,125            | (33,381)        | -                | (33,381)           | 230,744           | -                 | 230,744            | 230,744           | 230,744           |                    |
| Salaries of Secretarial/Clerical Assistants                   | 164,233           | -                 | 164,233            | (25,318)        | -                | (25,318)           | 138,915           | -                 | 138,915            | 138,915           | 138,915           |                    |
| Purchased Services (400-500 series)                           | 46,230            | -                 | 46,230             | (8,389)         | -                | (8,389)            | 37,841            | -                 | 37,841             | 28,728            | 28,728            |                    |
| Supplies and Materials  | 12,585            | -                 | 12,585             | 72,557          | -                | 72,557             | 85,142            | -                 | 85,142             | 22,752            | 22,752            |                    |
| Other Objects   | 3,302             | -                 | 3,302              | -               | -                | -                  | 3,302             | -                 | 3,302              | 273               | 273               |                    |
| <b>Total Alternative Education Program - Support Services</b> | <b>695,816</b>    | <b>-</b>          | <b>695,816</b>     | <b>(32,265)</b> | <b>-</b>         | <b>(32,265)</b>    | <b>663,551</b>    | <b>-</b>          | <b>663,551</b>     | <b>587,761</b>    | <b>587,761</b>    |                    |
| Community Services Programs/Operations                        |                   |                   |                    |                 |                  |                    |                   |                   |                    |                   |                   |                    |
| Salaries  | 42,800            | -                 | 42,800             | (41,000)        | -                | (41,000)           | 1,800             | -                 | 1,800              | -                 | -                 |                    |
| Purchased Services (300-500 series)                           | 13,500            | -                 | 13,500             | (2,000)         | -                | (2,000)            | 11,500            | -                 | 11,500             | 265               | 265               |                    |
| Supplies and Materials  | -                 | -                 | -                  | -               | -                | -                  | -                 | -                 | -                  | -                 | -                 |                    |
| <b>Total Community Services Programs/Operations</b>           | <b>56,300</b>     | <b>-</b>          | <b>56,300</b>      | <b>(43,000)</b> | <b>-</b>         | <b>(43,000)</b>    | <b>13,300</b>     | <b>-</b>          | <b>13,300</b>      | <b>265</b>        | <b>265</b>        |                    |
| <b>Total Instruction</b>                                      | <b>8,938,525</b>  | <b>67,936,394</b> | <b>76,874,919</b>  | <b>(99,425)</b> | <b>4,902,847</b> | <b>4,803,422</b>   | <b>8,839,100</b>  | <b>72,839,241</b> | <b>81,678,341</b>  | <b>8,132,741</b>  | <b>72,029,373</b> | <b>80,162,114</b>  |
| Undistributed Expenditures - Instruction:                     |                   |                   |                    |                 |                  |                    |                   |                   |                    |                   |                   |                    |
| Tuition to Other LEAs Within the State - Regular              | 459,200           | -                 | 459,200            | -               | -                | -                  | 459,200           | -                 | 459,200            | 348,982           | 348,982           |                    |
| Tuition to Other LEAs Within the State - Special              | 525,000           | -                 | 525,000            | 214,169         | -                | 214,169            | 739,169           | -                 | 739,169            | 568,231           | 568,231           |                    |
| Tuition to County Voc. School Dist. - Regular                 | 1,436,119         | -                 | 1,436,119          | (95,893)        | -                | (95,893)           | 1,340,226         | -                 | 1,340,226          | 1,326,428         | 1,326,428         |                    |
| Tuition to County Voc. School Dist. - Special                 | 435,600           | -                 | 435,600            | (130,000)       | -                | (130,000)          | 305,600           | -                 | 305,600            | 242,574           | 242,574           |                    |
| Tuition to CSSD & Regional Day Schools                        | 1,463,220         | -                 | 1,463,220          | 317,324         | -                | 317,324            | 1,780,544         | -                 | 1,780,544          | 1,761,564         | 1,761,564         |                    |
| Tuition to Private Schools for the Disabled - Within State    | 8,862,207         | -                 | 8,862,207          | (161,347)       | -                | (161,347)          | 8,700,860         | -                 | 8,700,860          | 8,700,860         | 8,700,860         |                    |
| Tuition - State Facilities                                    | 364,153           | -                 | 364,153            | -               | -                | -                  | 364,153           | -                 | 364,153            | 364,153           | 364,153           |                    |
| Tuition - Other   | -                 | -                 | -                  | -               | -                | -                  | -                 | -                 | -                  | -                 | -                 |                    |
| <b>Total Undistributed Expenditures - Instruction:</b>        | <b>13,545,499</b> | <b>-</b>          | <b>13,545,499</b>  | <b>144,253</b>  | <b>-</b>         | <b>144,253</b>     | <b>13,689,752</b> | <b>-</b>          | <b>13,689,752</b>  | <b>13,312,792</b> | <b>13,312,792</b> |                    |
| Undist. Expend. - Attend. & Social Work                       |                   |                   |                    |                 |                  |                    |                   |                   |                    |                   |                   |                    |
| Salaries  | 714,471           | 1,651,509         | 2,365,980          | 5,383           | 42,298           | 47,681             | 719,854           | 1,693,807         | 2,413,661          | 652,012           | 1,693,807         |                    |
| Other Purchased Services (400-500 series)                     | 7,000             | 7,256             | 14,256             | -               | (5,535)          | (5,535)            | 7,000             | 1,721             | 8,721              | 310               | 1,639             |                    |
| Supplies and Materials  | -                 | 5,396             | 5,396              | -               | 419              | 419                | -                 | 5,815             | 5,815              | 5,699             | 5,699             |                    |
| Other Objects   | -                 | -                 | -                  | -               | -                | -                  | -                 | -                 | -                  | -                 | -                 |                    |
| <b>Total Undist. Expend. - Attend. &amp; Social Work</b>      | <b>721,471</b>    | <b>1,664,161</b>  | <b>2,385,632</b>   | <b>5,383</b>    | <b>37,182</b>    | <b>42,565</b>      | <b>726,854</b>    | <b>1,701,343</b>  | <b>2,428,197</b>   | <b>652,322</b>    | <b>1,700,835</b>  | <b>2,353,157</b>   |

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EAST ORANGE BOARD OF EDUCATION  
 GENERAL FUND  
 COMBINING BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2017

|   | ORIGINAL BUDGET  |                  |                    | BUDGET TRANSFER  |                  |                    | FINAL BUDGET     |                  |                    | ACTUAL           |                  |                    |
|---|------------------|------------------|--------------------|------------------|------------------|--------------------|------------------|------------------|--------------------|------------------|------------------|--------------------|
|   | Operating Funds  | Blended Resource | Total General Fund | Operating Funds  | Blended Resource | Total General Fund | Operating Funds  | Blended Resource | Total General Fund | Operating Funds  | Blended Resource | Total General Fund |
| Undist. Expend. - Health Services                                       |                  |                  |                    |                  |                  |                    |                  |                  |                    |                  |                  |                    |
| Salaries  | \$ 633,858       | \$ 1,937,009     | \$ 2,570,867       | \$ (354,262)     | \$ 66,250        | \$ (288,012)       | \$ 279,596       | \$ 2,003,259     | \$ 2,282,855       | \$ 278,700       | \$ 2,003,259     | \$ 2,281,959       |
| Salaries of Social Service Coordinators                                 | -                | -                | -                  | -                | -                | -                  | -                | -                | -                  | -                | -                | -                  |
| Purchased Professional and Technical Services                           | 307,800          | -                | 307,800            | (252,317)        | -                | (252,317)          | 55,483           | -                | 55,483             | 24,222           | -                | 24,222             |
| Other Purchased Services (400-500 series)                               | 468,517          | 3,000            | 471,517            | (269,596)        | (3,000)          | (272,596)          | 198,921          | -                | 198,921            | 169,855          | -                | 169,855            |
| Supplies and Materials  | 13,000           | 51,946           | 64,946             | 10,594           | 940              | 11,534             | 23,594           | 52,886           | 76,480             | 15,445           | 50,764           | 66,209             |
| Other Objects   | -                | -                | -                  | -                | -                | -                  | -                | -                | -                  | -                | -                | -                  |
| <b>Total Undist. Expend. - Health Services</b>                          | <b>1,423,175</b> | <b>1,991,955</b> | <b>3,415,130</b>   | <b>(865,581)</b> | <b>64,190</b>    | <b>(801,391)</b>   | <b>557,594</b>   | <b>2,056,145</b> | <b>2,613,739</b>   | <b>488,222</b>   | <b>2,054,023</b> | <b>2,542,245</b>   |
| Undist. Expend. - Speech, OT, PT & Related Serv.                        |                  |                  |                    |                  |                  |                    |                  |                  |                    |                  |                  |                    |
| Salaries  | 780,506          | -                | 780,506            | 172,655          | -                | 172,655            | 953,161          | -                | 953,161            | 953,161          | -                | 953,161            |
| Purchased Professional - Educational Services                           | 167,856          | -                | 167,856            | (113,748)        | -                | (113,748)          | 54,108           | -                | 54,108             | 42,398           | -                | 42,398             |
| <b>Total Undist. Expend. - Speech, OT, PT &amp; Related Serv.</b>       | <b>948,362</b>   | <b>-</b>         | <b>948,362</b>     | <b>58,907</b>    | <b>-</b>         | <b>58,907</b>      | <b>1,007,269</b> | <b>-</b>         | <b>1,007,269</b>   | <b>995,559</b>   | <b>-</b>         | <b>995,559</b>     |
| Undist. Expend. - Other Supp. Serv. Students - Extra Serv.              |                  |                  |                    |                  |                  |                    |                  |                  |                    |                  |                  |                    |
| Salaries  | 660,461          | -                | 660,461            | (97,213)         | -                | (97,213)           | 563,248          | -                | 563,248            | 540,479          | -                | 540,479            |
| Purchased Professional - Educational Services                           | 375,000          | -                | 375,000            | 462,982          | -                | 462,982            | 837,982          | -                | 837,982            | 749,031          | -                | 749,031            |
| <b>Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.</b> | <b>1,035,461</b> | <b>-</b>         | <b>1,035,461</b>   | <b>365,769</b>   | <b>-</b>         | <b>365,769</b>     | <b>1,401,230</b> | <b>-</b>         | <b>1,401,230</b>   | <b>1,289,510</b> | <b>-</b>         | <b>1,289,510</b>   |
| Guidance  |                  |                  |                    |                  |                  |                    |                  |                  |                    |                  |                  |                    |
| Salaries of Other Professional Staff                                    | 69,340           | 3,330,564        | 3,399,904          | 350,217          | 194,098          | 544,315            | 419,557          | 3,524,662        | 3,944,219          | 418,095          | 3,524,327        | 3,942,422          |
| Salaries of Secretarial and Clerical Assistants                         | 114,852          | 356,478          | 471,330            | -                | (27,152)         | (27,152)           | 114,852          | 329,326          | 444,178            | 113,716          | 329,326          | 443,042            |
| Other Salaries  | -                | -                | -                  | -                | 1,029            | 1,029              | -                | 1,029            | 1,029              | -                | 1,029            | 1,029              |
| Purchased Professional - Educational Services                           | 15,000           | -                | 15,000             | (2,500)          | -                | (2,500)            | 12,500           | -                | 12,500             | 826              | -                | 826                |
| Other Purchased Services (400-500 series)                               | 17,629           | 39,292           | 56,921             | 11,120           | (25,881)         | (14,761)           | 28,749           | 13,411           | 42,160             | 11,383           | 13,411           | 24,794             |
| Supplies and Materials  | 9,000            | 2,851            | 11,851             | 693              | (2,468)          | (1,775)            | 9,693            | 383              | 10,076             | 6,016            | 377              | 6,393              |
| Other Objects   | 1,100            | -                | 1,100              | (500)            | -                | (500)              | 600              | -                | 600                | 308              | -                | 308                |
| <b>Total Guidance</b>   | <b>226,921</b>   | <b>3,729,185</b> | <b>3,956,106</b>   | <b>359,030</b>   | <b>139,626</b>   | <b>498,656</b>     | <b>585,951</b>   | <b>3,868,811</b> | <b>4,454,762</b>   | <b>550,344</b>   | <b>3,868,470</b> | <b>4,418,814</b>   |
| Child Study Team  |                  |                  |                    |                  |                  |                    |                  |                  |                    |                  |                  |                    |
| Salaries of Other Professional Staff                                    | 5,640,636        | -                | 5,640,636          | (148,043)        | -                | (148,043)          | 5,492,593        | -                | 5,492,593          | 5,492,593        | -                | 5,492,593          |
| Salaries of Secretarial and Clerical Assistants                         | 227,937          | -                | 227,937            | 95,277           | -                | 95,277             | 323,214          | -                | 323,214            | 323,214          | -                | 323,214            |
| Purchased Professional and Educational Services                         | 15,000           | -                | 15,000             | (15,000)         | -                | (15,000)           | -                | -                | -                  | -                | -                | -                  |
| Other Purchased Prof. and Tech. Services                                | 165,000          | -                | 165,000            | -                | -                | -                  | 165,000          | -                | 165,000            | 76,688           | -                | 76,688             |
| Residential Costs   | -                | -                | -                  | -                | -                | -                  | -                | -                | -                  | -                | -                | -                  |
| Mis. Purchase Serv. (400-500 series other than Residential Costs)       | 127,877          | -                | 127,877            | 5,430            | -                | 5,430              | 133,307          | -                | 133,307            | 74,524           | -                | 74,524             |
| Supplies and Materials  | 20,323           | -                | 20,323             | 4,121            | -                | 4,121              | 24,444           | -                | 24,444             | 22,342           | -                | 22,342             |
| Other Objects   | 500              | -                | 500                | (300)            | -                | (300)              | 200              | -                | 200                | 200              | -                | 200                |
| <b>Total Child Study Team</b>   | <b>6,197,273</b> | <b>-</b>         | <b>6,197,273</b>   | <b>(58,515)</b>  | <b>-</b>         | <b>(58,515)</b>    | <b>6,138,758</b> | <b>-</b>         | <b>6,138,758</b>   | <b>5,989,561</b> | <b>-</b>         | <b>5,989,561</b>   |
| Undist. Expend. - Improvement of Inst. Serv.                            |                  |                  |                    |                  |                  |                    |                  |                  |                    |                  |                  |                    |
| Salaries of Supervisor of Instruction                                   | 115,250          | -                | 115,250            | 8,219            | -                | 8,219              | 123,469          | -                | 123,469            | 123,137          | -                | 123,137            |
| Salaries of Other Professional Staff                                    | 1,877,555        | 4,036,326        | 5,913,881          | (400,116)        | 267,678          | (132,438)          | 1,477,439        | 4,304,004        | 5,781,443          | 1,419,113        | 4,304,004        | 5,723,117          |
| Salaries of Secor and Clerical Assist.                                  | 95,305           | 95,305           | 190,610            | 335,051          | 1,574            | 336,625            | 335,051          | 96,879           | 431,930            | 335,051          | 96,879           | 431,930            |
| Other Salaries  | 149,256          | -                | 149,256            | 12,022           | -                | 12,022             | 161,278          | -                | 161,278            | 136,167          | -                | 136,167            |
| Salaries of Facilitators, Math and Literacy Coaches                     | -                | -                | -                  | -                | -                | -                  | -                | -                | -                  | -                | -                | -                  |
| Purchased Prof. Educational Services                                    | 214,210          | 37,249           | 251,459            | (8,850)          | (37,249)         | (46,099)           | 205,360          | -                | 205,360            | 163,381          | -                | 163,381            |
| Other Purch. Prof. and Technical Services                               | 135,320          | -                | 135,320            | (82,528)         | -                | (82,528)           | 52,792           | -                | 52,792             | 35,625           | -                | 35,625             |
| Other Purch Services (400-500)  | 489,684          | 9,870            | 499,554            | (92,411)         | (9,242)          | (101,653)          | 397,273          | 628              | 397,901            | 392,836          | 628              | 393,464            |
| Supplies and Materials  | 287,199          | 14,910           | 302,109            | (153,547)        | (3,280)          | (156,827)          | 133,652          | 11,630           | 145,282            | 116,734          | 11,597           | 128,331            |
| Other Objects   | 99,519           | -                | 99,519             | 14,448           | -                | 14,448             | 113,967          | -                | 113,967            | 101,100          | -                | 101,100            |
| <b>Total Undist. Expend. - Improvement of Inst. Serv.</b>               | <b>3,367,993</b> | <b>4,193,660</b> | <b>7,561,653</b>   | <b>(367,712)</b> | <b>219,481</b>   | <b>(148,231)</b>   | <b>3,000,281</b> | <b>4,413,141</b> | <b>7,413,422</b>   | <b>2,833,144</b> | <b>4,413,108</b> | <b>7,236,252</b>   |
| Undist. Expend. - Edu. Media Serv./Sch. Library                         |                  |                  |                    |                  |                  |                    |                  |                  |                    |                  |                  |                    |
| Salaries  | 42,990           | 2,587,591        | 2,587,591          | -                | 392,131          | 392,131            | 26,975           | 2,979,722        | 2,979,722          | 1,956            | 2,979,722        | 2,979,722          |
| Purchased Professional and Technical Services                           | 83,067           | 5,920            | 89,910             | (16,015)         | (5,920)          | (21,935)           | 24,000           | -                | 26,975             | 4,982            | -                | 1,956              |
| Other Purchased Services (400-500 series)                               | 40,000           | 182,717          | 222,717            | (59,067)         | (27,577)         | (86,644)           | 40,222           | 155,140          | 179,140            | 169,318          | 152,681          | 157,663            |
| Supplies and Materials  | -                | 182,370          | 182,370            | 222              | (1,522)          | (1,300)            | -                | 180,848          | 221,070            | 9,490            | 169,318          | 178,808            |
| Other Objects   | -                | -                | -                  | -                | -                | -                  | -                | -                | -                  | -                | -                | -                  |
| <b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>            | <b>166,057</b>   | <b>2,958,598</b> | <b>3,124,655</b>   | <b>(74,860)</b>  | <b>357,112</b>   | <b>282,252</b>     | <b>91,197</b>    | <b>3,315,710</b> | <b>3,406,907</b>   | <b>16,428</b>    | <b>3,301,721</b> | <b>3,318,149</b>   |

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EAST ORANGE BOARD OF EDUCATION  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2017

|   | 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                                      | 71,036           | -                | 71,036             | -                | -                | 71,036             | 71,036           | -                | 71,036             | 71,036           | -                | 71,036             |
| Share of Secretarial and Clerical Assist                                  | 19,247           | -                | 19,247             | 31,718           | -                | 51,965             | 51,965           | -                | 51,965             | 51,965           | -                | 51,965             |
| Other Salaries  | 471,688          | 31,193           | 502,881            | (15,298)         | (24,871)         | 462,712            | 462,712          | 6,322            | 469,034            | 469,034          | 5,711            | 474,745            |
| Purchased Professional - Educational Service                              | 12,000           | -                | 12,000             | (12,000)         | -                | -                  | -                | -                | -                  | -                | -                | -                  |
| Other Purchased Professional & Technical Services                         | 27,884           | 48,846           | 76,730             | (6,917)          | (30,557)         | 39,256             | 39,256           | 13,289           | 52,545             | 52,545           | 11,083           | 63,628             |
| Other Purchased Services (400-500 series)                                 | 50,167           | 21,875           | 72,042             | 2,098            | (17,206)         | 56,934             | 56,934           | 4,669            | 61,603             | 61,603           | 4,661            | 66,264             |
| Supplies and Materials  | 4,000            | -                | 4,000              | 4,000            | -                | 8,000              | 8,000            | -                | 8,000              | 8,000            | -                | 8,000              |
| Other Objects   | -                | -                | -                  | -                | -                | -                  | -                | -                | -                  | -                | -                | -                  |
| <b>Total Undist. Expend. - Instructional Staff Training Serv.</b>         | <b>233,572</b>   | <b>96,914</b>    | <b>330,486</b>     | <b>3,601</b>     | <b>(72,654)</b>  | <b>261,433</b>     | <b>237,173</b>   | <b>24,280</b>    | <b>261,453</b>     | <b>136,075</b>   | <b>31,455</b>    | <b>177,530</b>     |
| Undist. Expend. - Support Serv. - General Admin.                          |                  |                  |                    |                  |                  |                    |                  |                  |                    |                  |                  |                    |
| Salaries  | 490,555          | -                | 490,555            | 3,000            | -                | 493,555            | 493,555          | -                | 493,555            | 493,555          | -                | 493,555            |
| Legal Services  | 450,000          | -                | 450,000            | 287,398          | -                | 737,398            | 737,398          | -                | 737,398            | 737,398          | -                | 737,398            |
| Audit Fees  | 110,000          | -                | 110,000            | 21,534           | -                | 131,534            | 131,534          | -                | 131,534            | 131,534          | -                | 131,534            |
| Expenditure & Internal Control Audit Fees                                 | 15,000           | -                | 15,000             | (9,000)          | -                | 6,000              | 6,000            | -                | 6,000              | 6,000            | -                | 6,000              |
| Architectural/Engineering Services  | 30,000           | -                | 30,000             | (27,000)         | -                | 3,000              | 3,000            | -                | 3,000              | 3,000            | -                | 3,000              |
| Other Purchased Professional Services                                     | 48,468           | -                | 48,468             | (18,000)         | -                | 30,468             | 30,468           | -                | 30,468             | 30,468           | -                | 30,468             |
| Purchased Technical Services  | 20,000           | -                | 20,000             | -                | -                | 20,000             | 20,000           | -                | 20,000             | 20,000           | -                | 20,000             |
| Communications/Telephone  | 816,484          | -                | 816,484            | (99,122)         | -                | 717,362            | 717,362          | -                | 717,362            | 717,362          | -                | 717,362            |
| BOE Other Purchased Services  | 673,000          | -                | 673,000            | 13,166           | -                | 686,166            | 686,166          | -                | 686,166            | 686,166          | -                | 686,166            |
| Other Purchased Services (400-500 series)                                 | 72,700           | -                | 72,700             | (11,269)         | -                | 61,431             | 61,431           | -                | 61,431             | 61,431           | -                | 61,431             |
| Supplies and Materials  | 30,000           | -                | 30,000             | 3,383            | -                | 33,383             | 33,383           | -                | 33,383             | 33,383           | -                | 33,383             |
| Judgements Against The School District                                    | 29,000           | -                | 29,000             | (4,000)          | -                | 25,000             | 25,000           | -                | 25,000             | 25,000           | -                | 25,000             |
| Supplies and Materials  | 83,000           | -                | 83,000             | 59,698           | -                | 142,698            | 142,698          | -                | 142,698            | 142,698          | -                | 142,698            |
| Miscellaneous Expenditures  | 1,000            | -                | 1,000              | (4,190)          | -                | (3,190)            | (3,190)          | -                | (3,190)            | (3,190)          | -                | (3,190)            |
| BOE Memberships and Dues  | 41,000           | -                | 41,000             | -                | -                | 41,000             | 41,000           | -                | 41,000             | 41,000           | -                | 41,000             |
| <b>Total Undist. Expend. - Support Serv. - General Admin.</b>             | <b>2,317,507</b> | <b>-</b>         | <b>2,317,507</b>   | <b>217,578</b>   | <b>-</b>         | <b>2,535,085</b>   | <b>2,535,085</b> | <b>-</b>         | <b>2,535,085</b>   | <b>2,409,519</b> | <b>-</b>         | <b>2,409,519</b>   |
| Undist. Expend. - Support Serv. - School Admin.                           |                  |                  |                    |                  |                  |                    |                  |                  |                    |                  |                  |                    |
| Salaries of Principals/Assistant Principals                               | 472,880          | 4,812,606        | 5,285,486          | (119,905)        | 563,438          | 5,729,019          | 5,729,019        | 5,376,044        | 5,729,019          | 5,376,044        | 120              | 5,729,139          |
| Salaries of Secretarial and Clerical Assistants                           | 50,734           | 2,390,307        | 2,441,041          | (19,777)         | (81,314)         | 2,349,950          | 2,349,950        | 2,308,993        | 2,349,950          | 2,308,993        | 21,752           | 2,371,742          |
| Other Salaries  | 17,511           | 17,511           | 35,022             | 11,893           | 16,134           | 33,645             | 33,645           | 11,893           | 33,645             | 33,645           | 8,900            | 42,545             |
| Purchased Professional and Technical Services                             | 10,315           | -                | 10,315             | -                | (1,415)          | 8,900              | 8,900            | -                | 8,900              | 8,900            | -                | 8,900              |
| Other Purchased Services (400-500 series)                                 | 269,380          | -                | 269,380            | (22,943)         | -                | 246,437            | 246,437          | -                | 246,437            | 246,437          | -                | 246,437            |
| Supplies and Materials  | 265,383          | -                | 265,383            | (56,204)         | -                | 209,179            | 209,179          | -                | 209,179            | 209,179          | -                | 209,179            |
| Other Objects   | 8,934            | -                | 8,934              | 8,267            | -                | 17,201             | 17,201           | -                | 17,201             | 17,201           | -                | 17,201             |
| <b>Total Undist. Expend. - Support Serv. - School Admin.</b>              | <b>523,614</b>   | <b>7,174,456</b> | <b>7,698,070</b>   | <b>(127,789)</b> | <b>414,190</b>   | <b>8,384,481</b>   | <b>8,384,481</b> | <b>8,188,626</b> | <b>8,384,481</b>   | <b>364,868</b>   | <b>8,147,075</b> | <b>8,311,943</b>   |
| Undist. Expend. - Support Serv. - Central Services                        |                  |                  |                    |                  |                  |                    |                  |                  |                    |                  |                  |                    |
| Salaries  | 2,233,180        | -                | 2,233,180          | 437,263          | -                | 2,670,443          | 2,670,443        | -                | 2,670,443          | 2,670,443        | -                | 2,670,443          |
| Purchased Professional Services   | 53,800           | -                | 53,800             | 71,443           | -                | 125,243            | 125,243          | -                | 125,243            | 125,243          | -                | 125,243            |
| Purchased Technical Services  | 9,500            | -                | 9,500              | 105,138          | -                | 114,638            | 114,638          | -                | 114,638            | 114,638          | -                | 114,638            |
| Misc. Purchased Services (400-500 Series)                                 | 86,034           | -                | 86,034             | (80,103)         | -                | 6,931              | 6,931            | -                | 6,931              | 6,931            | -                | 6,931              |
| Sales/Leaseback Payments  | 83,573           | -                | 83,573             | 2,417            | -                | 85,990             | 85,990           | -                | 85,990             | 85,990           | -                | 85,990             |
| Supplies and Materials  | 2,975            | -                | 2,975              | 17,127           | -                | 20,102             | 20,102           | -                | 20,102             | 20,102           | -                | 20,102             |
| Miscellaneous Expenditures  | -                | -                | -                  | -                | -                | -                  | -                | -                | -                  | -                | -                | -                  |
| <b>Total Undist. Expend. - Support Serv. - Central Services</b>           | <b>2,880,768</b> | <b>-</b>         | <b>2,880,768</b>   | <b>533,287</b>   | <b>-</b>         | <b>3,414,055</b>   | <b>3,414,055</b> | <b>-</b>         | <b>3,414,055</b>   | <b>3,278,170</b> | <b>-</b>         | <b>3,278,170</b>   |
| Undist. Expend. - Support Serv. - Admin. Info. Technology                 |                  |                  |                    |                  |                  |                    |                  |                  |                    |                  |                  |                    |
| Salaries  | 532,390          | -                | 532,390            | (91,369)         | -                | 441,021            | 441,021          | -                | 441,021            | 441,021          | -                | 441,021            |
| Purchased Professional Services   | 390,005          | -                | 390,005            | 75,710           | -                | 465,715            | 465,715          | -                | 465,715            | 465,715          | -                | 465,715            |
| Other Purchased Services (400-500 series)                                 | 17,336           | -                | 17,336             | -                | -                | 17,336             | 17,336           | -                | 17,336             | 17,336           | -                | 17,336             |
| Supplies and Materials  | -                | -                | -                  | -                | -                | -                  | -                | -                | -                  | -                | -                | -                  |
| Other Objects   | -                | -                | -                  | -                | -                | -                  | -                | -                | -                  | -                | -                | -                  |
| <b>Total Undist. Expend. - Support Serv. - Admin. Info. Technology</b>    | <b>939,731</b>   | <b>-</b>         | <b>939,731</b>     | <b>(15,659)</b>  | <b>-</b>         | <b>924,072</b>     | <b>924,072</b>   | <b>-</b>         | <b>924,072</b>     | <b>924,072</b>   | <b>-</b>         | <b>924,072</b>     |
| Undist. Expend. - Required Maintenance for School Facilities              |                  |                  |                    |                  |                  |                    |                  |                  |                    |                  |                  |                    |
| Salaries  | 1,449,089        | -                | 1,449,089          | 214,277          | -                | 1,663,366          | 1,663,366        | -                | 1,663,366          | 1,663,366        | -                | 1,663,366          |
| Cleaning, Repair, and Maintenance Services                                | 1,517,771        | -                | 1,517,771          | 643,887          | -                | 2,161,658          | 2,161,658        | -                | 2,161,658          | 2,161,658        | -                | 2,161,658          |
| General Supplies  | 370,337          | -                | 370,337            | 61,392           | -                | 431,729            | 431,729          | -                | 431,729            | 431,729          | -                | 431,729            |
| <b>Total Undist. Expend. - Required Maintenance for School Facilities</b> | <b>3,337,259</b> | <b>-</b>         | <b>3,337,259</b>   | <b>921,553</b>   | <b>-</b>         | <b>4,285,792</b>   | <b>4,285,792</b> | <b>-</b>         | <b>4,285,792</b>   | <b>3,785,419</b> | <b>-</b>         | <b>3,785,419</b>   |



EAST ORANGE BOARD OF EDUCATION  
 GENERAL FUND  
 COMBINING BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2017

|  | 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. - Custodial Services                             |                   |                    |                    |                  |                  |                    |                   |                    |                    |                    |                    |                    |
| Salaries   | \$ 6,268,704      | \$ 25,096          | \$ 6,293,800       | \$ 338,493       | \$ (3,556)       | \$ 334,937         | \$ 6,607,197      | \$ 21,540          | \$ 6,628,737       | \$ 6,586,641       | \$ 21,540          | \$ 6,608,181       |
| Purchased Professional and Technical Services                    | 5,000             | -                  | 5,000              | 1,674            | -                | 1,674              | 6,674             | -                  | 6,674              | 6,582              | -                  | 6,582              |
| Cleaning, Repair and Maintenance Services                        | 466,950           | -                  | 466,950            | 69,761           | -                | 69,761             | 536,711           | -                  | 536,711            | 534,101            | -                  | 534,101            |
| Rental of Land, Building & Other than Lease Purchases            | 96,000            | -                  | 96,000             | -                | -                | -                  | 96,000            | -                  | 96,000             | 96,000             | -                  | 96,000             |
| Other Purchased Property Services                                | 342,000           | -                  | 342,000            | 205,157          | -                | 205,157            | 547,157           | -                  | 547,157            | 731,721            | -                  | 731,721            |
| Insurance  | 2,183,826         | -                  | 2,183,826          | 222,800          | -                | 222,800            | 2,406,626         | -                  | 2,406,626          | 2,462,250          | -                  | 2,462,250          |
| Miscellaneous Purchased Services                                 | 45,000            | -                  | 45,000             | 109,155          | -                | 109,155            | 154,155           | -                  | 154,155            | 91,936             | -                  | 91,936             |
| General Supplies   | 380,000           | 1,913              | 381,913            | 69,097           | (1,913)          | 67,184             | 449,097           | -                  | 449,097            | 372,554            | -                  | 372,554            |
| Energy (Natural Gas)   | 818,506           | -                  | 818,506            | (38,506)         | -                | (38,506)           | 780,000           | -                  | 780,000            | 744,929            | -                  | 744,929            |
| Energy (Electricity)   | 3,231,256         | -                  | 3,231,256          | 103,340          | -                | 103,340            | 3,334,596         | -                  | 3,334,596          | 2,797,631          | -                  | 2,797,631          |
| Energy (Oil)   | 988,491           | -                  | 988,491            | (774,677)        | -                | (774,677)          | 213,814           | -                  | 213,814            | 170,012            | -                  | 170,012            |
| Other Objects  | -                 | -                  | -                  | -                | -                | -                  | -                 | -                  | -                  | -                  | -                  | -                  |
| Miscellaneous Expenditures                                       | -                 | -                  | -                  | -                | -                | -                  | -                 | -                  | -                  | -                  | -                  | -                  |
| <b>Total Undist. Expend. - Custodial Services</b>                | <b>14,825,733</b> | <b>27,009</b>      | <b>14,852,742</b>  | <b>306,294</b>   | <b>(5,469)</b>   | <b>300,825</b>     | <b>15,132,027</b> | <b>21,540</b>      | <b>15,153,567</b>  | <b>14,594,357</b>  | <b>21,540</b>      | <b>14,615,897</b>  |
| Undistributed Expenditures - Care & Upkeep of Grounds            |                   |                    |                    |                  |                  |                    |                   |                    |                    |                    |                    |                    |
| Salaries   | 228,993           | -                  | 228,993            | 5,755            | -                | 5,755              | 234,748           | -                  | 234,748            | 234,748            | -                  | 234,748            |
| Cleaning, Repair, and Maintenance Services                       | 128,000           | -                  | 128,000            | (124,650)        | -                | (124,650)          | 3,350             | -                  | 3,350              | -                  | -                  | -                  |
| General Supplies   | 75,000            | -                  | 75,000             | (74,007)         | -                | (74,007)           | 993               | -                  | 993                | 412                | -                  | 412                |
| <b>Total Undist. Expend. - Care &amp; Upkeep of Grounds</b>      | <b>431,993</b>    | <b>-</b>           | <b>431,993</b>     | <b>(192,902)</b> | <b>-</b>         | <b>(192,902)</b>   | <b>239,091</b>    | <b>-</b>           | <b>239,091</b>     | <b>235,160</b>     | <b>-</b>           | <b>235,160</b>     |
| Undistributed Expenditures - Security                            |                   |                    |                    |                  |                  |                    |                   |                    |                    |                    |                    |                    |
| Salaries   | 1,632,815         | 1,893,630          | 3,526,445          | (441,003)        | 255,956          | (185,047)          | 1,191,812         | 2,149,586          | 3,341,398          | 1,009,821          | 2,149,586          | 3,159,407          |
| Purchased Professional and Technical Services                    | 487,800           | -                  | 487,800            | (353,229)        | -                | (353,229)          | 134,571           | -                  | 134,571            | 7,495              | -                  | 7,495              |
| Cleaning, Repair and Maintenance Services                        | 450,000           | -                  | 450,000            | 140,477          | -                | 140,477            | 590,477           | -                  | 590,477            | 503,063            | -                  | 503,063            |
| General Supplies   | 175,000           | 5,000              | 180,000            | 61,456           | (2,399)          | 59,057             | 236,456           | 2,601              | 239,057            | 132,534            | 2,601              | 135,135            |
| Other Objects  | 25,000            | -                  | 25,000             | -                | -                | -                  | 25,000            | -                  | 25,000             | 5,778              | -                  | 5,778              |
| <b>Total Undist. Expend. - Security</b>                          | <b>2,770,615</b>  | <b>1,898,630</b>   | <b>4,669,245</b>   | <b>(592,299)</b> | <b>253,557</b>   | <b>(338,742)</b>   | <b>2,178,316</b>  | <b>2,152,187</b>   | <b>4,330,503</b>   | <b>1,658,691</b>   | <b>2,152,187</b>   | <b>3,810,878</b>   |
| <b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant Serv.</b> | <b>21,365,600</b> | <b>1,925,639</b>   | <b>23,291,239</b>  | <b>442,626</b>   | <b>248,088</b>   | <b>690,714</b>     | <b>21,808,226</b> | <b>2,173,727</b>   | <b>23,981,953</b>  | <b>20,273,627</b>  | <b>2,173,727</b>   | <b>22,447,354</b>  |
| Undist. Expend. - Student Transportation Serv.                   |                   |                    |                    |                  |                  |                    |                   |                    |                    |                    |                    |                    |
| Contract Serv (Between Home & Sch) - Vend                        | -                 | -                  | -                  | -                | -                | -                  | -                 | -                  | -                  | -                  | -                  | -                  |
| Contract Services (Other than Between Home & School)-Vendors     | -                 | 348,026            | 348,026            | -                | 63,604           | 63,604             | -                 | 411,630            | 411,630            | -                  | 302,437            | 302,437            |
| Contr Serv (Regular Students) - ESCs & CTSA                      | 1,393,000         | -                  | 1,393,000          | 718,955          | -                | 718,955            | 2,111,955         | -                  | 2,111,955          | 1,636,702          | -                  | 1,636,702          |
| Contr Serv (Spl. Ed. Students) - ESCs & CTSA                     | 4,965,984         | -                  | 4,965,984          | (653,804)        | -                | (653,804)          | 4,312,180         | -                  | 4,312,180          | 4,306,819          | -                  | 4,306,819          |
| Misc. Purchased Serv. - Transportation                           | 85,000            | -                  | 85,000             | 32,000           | -                | 32,000             | 117,000           | -                  | 117,000            | 116,984            | -                  | 116,984            |
| <b>Total Undist. Expend. - Student Transportation Serv.</b>      | <b>6,443,984</b>  | <b>348,026</b>     | <b>6,792,010</b>   | <b>97,151</b>    | <b>63,604</b>    | <b>160,755</b>     | <b>6,541,135</b>  | <b>411,630</b>     | <b>6,952,765</b>   | <b>6,060,505</b>   | <b>302,437</b>     | <b>6,362,942</b>   |
| UNALLOCATED BENEFITS   |                   |                    |                    |                  |                  |                    |                   |                    |                    |                    |                    |                    |
| Social Security Contributions                                    | 2,992,208         | 705,385            | 3,697,593          | 817,595          | (705,384)        | 112,211            | 3,809,803         | 1                  | 3,809,804          | 4,054,477          | -                  | 4,054,477          |
| Other Retirement Contributions - PERS                            | 1,588,470         | -                  | 1,588,470          | 1,344,413        | 371,338          | 1,715,751          | 2,932,883         | 371,338            | 3,304,221          | 2,931,694          | 371,338            | 3,303,032          |
| Other Retirement Contributions - ERIP                            | 1,207,056         | -                  | 1,207,056          | (1,207,056)      | -                | (1,207,056)        | -                 | -                  | -                  | -                  | -                  | -                  |
| Other Retirement Contributions - Regular                         | 351,286           | 371,338            | 722,624            | -                | (371,338)        | (371,338)          | 351,286           | -                  | 351,286            | 351,286            | -                  | 351,286            |
| Unemployment Compensation  | 470,664           | -                  | 470,664            | (10,597)         | -                | (10,597)           | 460,067           | -                  | 460,067            | 460,067            | -                  | 460,067            |
| Workmen's Compensation   | 1,141,139         | -                  | 1,141,139          | 320,571          | -                | 320,571            | 1,461,710         | -                  | 1,461,710          | 1,420,494          | -                  | 1,420,494          |
| Health Benefits  | 5,874,674         | 20,309,203         | 26,183,877         | (1,777,896)      | (76,512)         | (1,854,408)        | 4,096,778         | 20,232,691         | 24,329,469         | 3,940,518          | 20,226,231         | 24,166,749         |
| Tuition Reimbursement  | 135,000           | -                  | 135,000            | 14,061           | -                | 14,061             | 149,061           | -                  | 149,061            | 105,413            | -                  | 105,413            |
| Other Employee Benefits  | 23,504            | -                  | 23,504             | 160,759          | -                | 160,759            | 184,263           | -                  | 184,263            | 160,759            | -                  | 160,759            |
| <b>TOTAL UNALLOCATED BENEFITS</b>                                | <b>13,784,001</b> | <b>21,385,926</b>  | <b>35,169,927</b>  | <b>(338,150)</b> | <b>(781,896)</b> | <b>(1,120,046)</b> | <b>13,445,851</b> | <b>20,604,030</b>  | <b>34,049,881</b>  | <b>13,424,708</b>  | <b>20,597,569</b>  | <b>34,022,277</b>  |
| TPAF Normal Pension Contrib (On-Behalf - Non-Budgeted)           | -                 | -                  | -                  | -                | -                | -                  | -                 | -                  | -                  | 9,599,932          | -                  | 9,599,932          |
| TPAF NCGI Premium Pension Contrib (On-Behalf - Non-Budget)       | -                 | -                  | -                  | -                | -                | -                  | -                 | -                  | -                  | 347,828            | -                  | 347,828            |
| TPAF - Post Retirement Medical (On-Behalf - Non-Budgeted)        | -                 | -                  | -                  | -                | -                | -                  | -                 | -                  | -                  | 8,288,746          | -                  | 8,288,746          |
| TPAF - Long Term Disability Insurance (On-Behalf - Non-Budgeted) | -                 | -                  | -                  | -                | -                | -                  | -                 | -                  | -                  | 16,780             | -                  | 16,780             |
| On Behalf TPAF Social Security Contribution (Non-Budgeted)       | -                 | -                  | -                  | -                | -                | -                  | -                 | -                  | -                  | 6,370,578          | -                  | 6,370,578          |
| <b>Total On Behalf Contributions</b>                             | <b>-</b>          | <b>-</b>           | <b>-</b>           | <b>-</b>         | <b>-</b>         | <b>-</b>           | <b>-</b>          | <b>-</b>           | <b>-</b>           | <b>24,623,864</b>  | <b>-</b>           | <b>24,623,864</b>  |
| <b>Total Undistributed Expenditures</b>                          | <b>76,120,989</b> | <b>46,068,500</b>  | <b>122,189,489</b> | <b>399,319</b>   | <b>688,943</b>   | <b>1,088,262</b>   | <b>76,520,308</b> | <b>46,757,443</b>  | <b>123,277,751</b> | <b>97,536,360</b>  | <b>46,580,420</b>  | <b>144,116,780</b> |
| <b>Total Expenditures - Current Expense</b>                      | <b>85,059,514</b> | <b>114,004,894</b> | <b>199,064,408</b> | <b>299,894</b>   | <b>5,591,790</b> | <b>5,891,684</b>   | <b>85,359,408</b> | <b>119,596,684</b> | <b>204,956,092</b> | <b>105,669,101</b> | <b>118,609,793</b> | <b>224,278,894</b> |

EAST ORANGE BOARD OF EDUCATION  
 GENERAL FUND  
 COMBINING BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2017

|   | 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 |
| <b>CAPITAL OUTLAY</b>   |                 |                  |                    |                  |                  |                    |                 |                  |                    |                 |                  |                    |
| <b>Equipment</b>  |                 |                  |                    |                  |                  |                    |                 |                  |                    |                 |                  |                    |
| <b>Regular Programs - Instruction:</b>                        |                 |                  |                    |                  |                  |                    |                 |                  |                    |                 |                  |                    |
| Preschool   | -               | -                | -                  | -                | -                | -                  | -               | -                | -                  | -               | -                | -                  |
| Grades 1-5  | \$ 44,500       | \$ 80,000        | \$ 124,500         | \$ (44,500)      | \$ (26,562)      | \$ (71,062)        | \$ 53,438       | \$ 53,438        | \$ 53,438          | \$ 45,453       | \$ 45,453        | \$ 45,453          |
| Grades 6-8  | -               | -                | -                  | -                | 5,000            | 5,000              | 5,000           | 5,000            | 5,000              | 5,000           | 5,000            | 5,000              |
| Grades 9-12   | -               | -                | -                  | -                | 2,837            | 2,837              | 2,837           | 2,837            | 2,837              | 2,837           | 2,837            | 2,837              |
| <b>Special Education - Instruction:</b>                       |                 |                  |                    |                  |                  |                    |                 |                  |                    |                 |                  |                    |
| Learning and/or Language Disabilities                         | -               | -                | -                  | -                | -                | -                  | -               | -                | -                  | -               | -                | -                  |
| Resource Room/Resource Center                                 | -               | -                | -                  | -                | -                | -                  | -               | -                | -                  | -               | -                | -                  |
| Bilingual Education   | -               | 15,000           | 15,000             | -                | 13,742           | 13,742             | 28,742          | 28,742           | 28,742             | 24,598          | 24,598           | 24,598             |
| School Sponsored and Other Instructional Programs             | -               | -                | -                  | -                | -                | -                  | -               | -                | -                  | -               | -                | -                  |
| Undistributed Expenditures - Instruction                      | 33,935          | -                | 33,935             | (21,060)         | -                | (21,060)           | 12,875          | -                | 12,875             | 12,875          | -                | 12,875             |
| Undist. Expend.-Support Serv.-Students - Reg.                 | -               | -                | -                  | -                | -                | -                  | -               | -                | -                  | -               | -                | -                  |
| Undist. Expend. - Support Serv. - Students - Special          | -               | -                | -                  | -                | -                | -                  | -               | -                | -                  | -               | -                | -                  |
| Undist.Expend.-Support Serv. - Inst. Staff                    | 100,040         | -                | 100,040            | (24,068)         | 2,306            | (21,762)           | 75,972          | 2,306            | 78,278             | 25,024          | 2,300            | 27,324             |
| Undistributed Expenditures - General Admin.                   | -               | -                | -                  | -                | -                | -                  | -               | -                | -                  | -               | -                | -                  |
| Undistributed Expenditures - School Admin.                    | -               | -                | -                  | -                | -                | -                  | -               | -                | -                  | -               | -                | -                  |
| Undistributed Expenditures - Athletics                        | -               | -                | -                  | -                | 3,595            | 3,595              | -               | 3,595            | 3,595              | -               | 3,595            | 3,595              |
| Undistributed Expenditures - Central Services                 | 589,150         | -                | 589,150            | (348,499)        | -                | (348,499)          | 240,651         | -                | 240,651            | 240,650         | -                | 240,650            |
| Undistributed Expenditures - Admin. Info. Technology          | -               | -                | -                  | -                | -                | -                  | -               | -                | -                  | -               | -                | -                  |
| Undistributed Expenditures - Operation of Plant Services      | -               | -                | -                  | -                | -                | -                  | -               | -                | -                  | -               | -                | -                  |
| Undistributed Expenditures - Required Maintenance of School   | 5,250           | -                | 5,250              | 90,170           | -                | 90,170             | 95,420          | -                | 95,420             | 25,389          | -                | 25,389             |
| Undistributed Expenditures - Security                         | -               | -                | -                  | 26,088           | -                | 26,088             | 26,088          | -                | 26,088             | -               | -                | -                  |
| Undistributed Expenditures - Alternative Education Programs   | 7,560           | -                | 7,560              | (7,560)          | -                | (7,560)            | -               | -                | -                  | -               | -                | -                  |
| Special Schools (All Programs)                                | -               | -                | -                  | -                | -                | -                  | -               | -                | -                  | -               | -                | -                  |
| <b>Total Equipment</b>  | <b>780,435</b>  | <b>95,000</b>    | <b>875,435</b>     | <b>(329,429)</b> | <b>918</b>       | <b>(328,511)</b>   | <b>451,006</b>  | <b>95,918</b>    | <b>546,924</b>     | <b>303,938</b>  | <b>83,783</b>    | <b>387,721</b>     |
| <b>Facilities Acquisition and Construction Services</b>       |                 |                  |                    |                  |                  |                    |                 |                  |                    |                 |                  |                    |
| <b>Construction Services</b>                                  |                 |                  |                    |                  |                  |                    |                 |                  |                    |                 |                  |                    |
| -   | -               | -                | -                  | -                | -                | -                  | -               | -                | -                  | -               | -                | -                  |
| <b>Total Facilities Acquisition and Construction Services</b> | <b>-</b>        | <b>-</b>         | <b>-</b>           | <b>-</b>         | <b>-</b>         | <b>-</b>           | <b>-</b>        | <b>-</b>         | <b>-</b>           | <b>-</b>        | <b>-</b>         | <b>-</b>           |
| <b>Assets Acquired Under Capital Leases (Nonbudgeted)</b>     |                 |                  |                    |                  |                  |                    |                 |                  |                    |                 |                  |                    |
| <b>School Administration</b>                                  |                 |                  |                    |                  |                  |                    |                 |                  |                    |                 |                  |                    |
| -   | -               | -                | -                  | -                | -                | -                  | -               | -                | -                  | -               | -                | -                  |
| <b>Total Assets Acquired Under Capital Leases</b>             | <b>-</b>        | <b>-</b>         | <b>-</b>           | <b>-</b>         | <b>-</b>         | <b>-</b>           | <b>-</b>        | <b>-</b>         | <b>-</b>           | <b>-</b>        | <b>-</b>         | <b>-</b>           |
| <b>TOTAL CAPITAL OUTLAY</b>                                   | <b>780,435</b>  | <b>95,000</b>    | <b>875,435</b>     | <b>(329,429)</b> | <b>918</b>       | <b>(328,511)</b>   | <b>451,006</b>  | <b>95,918</b>    | <b>546,924</b>     | <b>303,938</b>  | <b>83,783</b>    | <b>387,721</b>     |
| <b>SPECIAL SCHOOLS</b>  |                 |                  |                    |                  |                  |                    |                 |                  |                    |                 |                  |                    |
| <b>Summer School - Instruction</b>                            |                 |                  |                    |                  |                  |                    |                 |                  |                    |                 |                  |                    |
| Salaries of Teachers  | 140,000         | -                | 140,000            | 104,561          | -                | 104,561            | 244,561         | -                | 244,561            | 253,384         | -                | 253,384            |
| Other Salaries for Instruction                                | 4,000           | -                | 4,000              | (4,000)          | -                | (4,000)            | -               | -                | -                  | -               | -                | -                  |
| General Supplies  | 4,300           | -                | 4,300              | 4,351            | -                | 4,351              | 8,851           | -                | 8,851              | 8,195           | -                | 8,195              |
| <b>Total Summer School - Instruction</b>                      | <b>148,500</b>  | <b>-</b>         | <b>148,500</b>     | <b>104,912</b>   | <b>-</b>         | <b>104,912</b>     | <b>253,412</b>  | <b>-</b>         | <b>253,412</b>     | <b>261,579</b>  | <b>-</b>         | <b>261,579</b>     |
| <b>Summer School - Support Services</b>                       |                 |                  |                    |                  |                  |                    |                 |                  |                    |                 |                  |                    |
| Salaries  | 338,000         | -                | 338,000            | (139,382)        | -                | (139,382)          | 198,618         | -                | 198,618            | 198,494         | -                | 198,494            |
| Other Purchased Services                                      | -               | -                | -                  | -                | -                | -                  | -               | -                | -                  | -               | -                | -                  |
| Supplies and Materials  | -               | -                | -                  | -                | -                | -                  | -               | -                | -                  | -               | -                | -                  |
| <b>Total Summer School - Support Services</b>                 | <b>338,000</b>  | <b>-</b>         | <b>338,000</b>     | <b>(139,382)</b> | <b>-</b>         | <b>(139,382)</b>   | <b>198,618</b>  | <b>-</b>         | <b>198,618</b>     | <b>198,494</b>  | <b>-</b>         | <b>198,494</b>     |
| <b>Total Summer School</b>                                    | <b>486,500</b>  | <b>-</b>         | <b>486,500</b>     | <b>(34,470)</b>  | <b>-</b>         | <b>(34,470)</b>    | <b>452,030</b>  | <b>-</b>         | <b>452,030</b>     | <b>460,073</b>  | <b>-</b>         | <b>460,073</b>     |
| <b>Adult Education-Local-Instruction</b>                      |                 |                  |                    |                  |                  |                    |                 |                  |                    |                 |                  |                    |
| Salaries of Teachers  | 9,612           | -                | 9,612              | 10,020           | -                | 10,020             | 19,632          | -                | 19,632             | 13,644          | -                | 13,644             |
| Other Purchased Services                                      | -               | -                | -                  | -                | -                | -                  | -               | -                | -                  | -               | -                | -                  |
| General Supplies  | 13,000          | -                | 13,000             | (11,300)         | -                | (11,300)           | 1,700           | -                | 1,700              | 1,167           | -                | 1,167              |
| Textbooks   | 1,580           | -                | 1,580              | 2,420            | -                | 2,420              | 4,000           | -                | 4,000              | 3,223           | -                | 3,223              |
| <b>Total Adult Education-Local-Instruction</b>                | <b>24,192</b>   | <b>-</b>         | <b>24,192</b>      | <b>1,140</b>     | <b>-</b>         | <b>1,140</b>       | <b>25,332</b>   | <b>-</b>         | <b>25,332</b>      | <b>18,034</b>   | <b>-</b>         | <b>18,034</b>      |
| <b>Adult Education-Local-Support Serv.</b>                    |                 |                  |                    |                  |                  |                    |                 |                  |                    |                 |                  |                    |
| Personal Services - Employee Benefits                         | 5,808           | -                | 5,808              | 1,367            | -                | 1,367              | 7,175           | -                | 7,175              | 1,581           | -                | 1,581              |
| Purchased Professional-Educational Services                   | -               | -                | -                  | -                | -                | -                  | -               | -                | -                  | -               | -                | -                  |
| Other Purchased Services                                      | 500             | -                | 500                | (500)            | -                | (500)              | -               | -                | -                  | -               | -                | -                  |
| Supplies and Materials  | -               | -                | -                  | -                | -                | -                  | -               | -                | -                  | -               | -                | -                  |
| <b>Total Adult Education-Local-Support Serv.</b>              | <b>6,308</b>    | <b>-</b>         | <b>6,308</b>       | <b>867</b>       | <b>-</b>         | <b>867</b>         | <b>7,175</b>    | <b>-</b>         | <b>7,175</b>       | <b>1,581</b>    | <b>-</b>         | <b>1,581</b>       |
| <b>Total Adult Education-Local</b>                            | <b>30,500</b>   | <b>-</b>         | <b>30,500</b>      | <b>2,007</b>     | <b>-</b>         | <b>2,007</b>       | <b>32,507</b>   | <b>-</b>         | <b>32,507</b>      | <b>19,615</b>   | <b>-</b>         | <b>19,615</b>      |
| <b>TOTAL SPECIAL SCHOOLS</b>                                  | <b>517,000</b>  | <b>-</b>         | <b>517,000</b>     | <b>(32,463)</b>  | <b>-</b>         | <b>(32,463)</b>    | <b>484,537</b>  | <b>-</b>         | <b>484,537</b>     | <b>479,688</b>  | <b>-</b>         | <b>479,688</b>     |

EAST ORANGE BOARD OF EDUCATION  
 GENERAL FUND  
 COMBINING BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2017

|   | 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  | \$ 12,933,104   | -                | \$ 12,933,104      | \$ 54,760       | -                | \$ 54,760          | \$ 12,987,864   | -                | \$ 12,987,864      | \$ 12,944,219   | -                | \$ 12,944,219      |
| Total Expenditures - General Fund   | 99,290,053      | \$ 114,099,894   | 213,389,947        | (7,238)         | \$ 5,592,708     | 5,585,470          | 99,282,815      | \$ 119,692,602   | 218,975,417        | 119,396,946     | \$ 118,693,576   | 238,090,522        |
| Excess (Deficiency) of Revenues Over (Under) Expenditures   | 101,806,978     | (114,099,894)    | (12,292,916)       | 7,238           | (5,592,708)      | (5,585,470)        | 101,814,216     | (119,692,602)    | (17,878,386)       | 108,514,231     | (118,693,576)    | (10,179,345)       |
| Other Financing Sources:  |                 |                  |                    |                 |                  |                    |                 |                  |                    |                 |                  |                    |
| Lease Proceeds  |                 |                  |                    |                 |                  |                    |                 |                  |                    |                 |                  |                    |
| Operating Transfer In:  |                 |                  |                    |                 |                  |                    |                 |                  |                    |                 |                  |                    |
| Contribution to School Based Budgets - General Fund   |                 | 109,810,422      | 109,810,422        | -               | 7,027,910        | 7,027,910          |                 | 116,838,332      | 116,838,332        |                 | 115,864,509      | 115,864,509        |
| Contribution to School Based Budgets - Special Revenue Fund   |                 | 4,289,472        | 4,289,472          | -               | (1,435,202)      | (1,435,202)        |                 | 2,854,270        | 2,854,270          |                 | 2,829,067        | 2,829,067          |
| Operating Transfers Out:  |                 |                  |                    |                 |                  |                    |                 |                  |                    |                 |                  |                    |
| Contribution to School Based Budgets  | (109,810,422)   |                  | (109,810,422)      | (7,027,910)     | -                | (7,027,910)        | (116,838,332)   |                  | (116,838,332)      | (115,864,509)   |                  | (115,864,509)      |
| Transfer to Special Revenue   | (146,008)       |                  | (146,008)          |                 |                  |                    | (146,008)       |                  | (146,008)          | (146,008)       |                  | (146,008)          |
| Total Other Financing Sources:  | (109,956,430)   | 114,099,894      | 4,143,464          | (7,027,910)     | 5,592,708        | (1,435,202)        | (116,984,340)   | 119,692,602      | 2,708,262          | (116,010,517)   | 118,693,576      | 2,683,059          |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expend. and Other Financing Sources (Uses) | (8,149,452)     | -                | (8,149,452)        | (7,020,672)     | -                | (7,030,672)        | (15,170,124)    | -                | (15,170,124)       | (7,496,286)     | -                | (7,496,286)        |
| Fund Balance, Beginning of Year   | 24,536,254      | -                | 24,536,254         | -               | -                | -                  | 24,536,254      | -                | 24,536,254         | 24,536,254      | -                | 24,536,254         |
| Fund Balance, End of Year   | \$ 16,386,802   | \$ -             | \$ 16,386,802      | \$ (7,020,672)  | \$ -             | \$ (7,020,672)     | \$ 9,366,130    | \$ -             | \$ 9,366,130       | \$ 17,039,968   | \$ -             | \$ 17,039,968      |

**EAST ORANGE BOARD OF EDUCATION  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2017**

|   | Original<br>Budget | Budget<br>Transfers | Final<br>Budget    | Actual             | Variance<br>Final to Actual |
|---|--------------------|---------------------|--------------------|--------------------|-----------------------------|
| <b>REVENUES:</b>  |                    |                     |                    |                    |                             |
| Local Sources   | \$ 401,550         | \$ 85,723           | \$ 487,273         | \$ 53,442          | \$ (433,831)                |
| State Sources   | 21,014,595         | 859,505             | 21,874,100         | 20,211,673         | (1,662,427)                 |
| Federal Sources   | 6,240,004          | 2,816,692           | 9,056,696          | 8,198,866          | (857,830)                   |
| <b>Total Revenues</b>   | <b>27,656,149</b>  | <b>3,761,920</b>    | <b>31,418,069</b>  | <b>28,463,981</b>  | <b>(2,954,088)</b>          |
| <b>EXPENDITURES:</b>  |                    |                     |                    |                    |                             |
| <b>Instruction</b>  |                    |                     |                    |                    |                             |
| Salaries of Teachers  | 4,076,436          | (183,586)           | 3,892,850          | 3,881,311          | 11,539                      |
| Other Salaries for Instruction  | 1,119,196          | (45,000)            | 1,074,196          | 985,208            | 88,988                      |
| Purchased Professional - Technical Services   | 175,983            | 270,104             | 446,087            | 441,661            | 4,426                       |
| Purchased Professional and Education Services   | -                  | -                   | -                  | -                  | -                           |
| Other Purchased Services (400-500 series)   | 44,430             | 887,683             | 932,113            | 725,635            | 206,478                     |
| General Supplies-   | 281,154            | 358,525             | 639,679            | 473,193            | 166,486                     |
| Textbooks   | -                  | 41,406              | 41,406             | 39,384             | 2,022                       |
| Other Objects   | 318,631            | (15,116)            | 303,515            | 13,890             | 289,625                     |
| <b>Total Instruction</b>  | <b>6,015,830</b>   | <b>1,314,016</b>    | <b>7,329,846</b>   | <b>6,560,282</b>   | <b>769,564</b>              |
| <b>Support Services</b>   |                    |                     |                    |                    |                             |
| Personnel Services Salaries   | 694,324            | 346,057             | 1,040,381          | 965,246            | 75,135                      |
| Salaries of Supervisors of Instruction  | 239,042            | 253,155             | 492,197            | 246,653            | 245,544                     |
| Salaries of Program Directors   | -                  | -                   | -                  | -                  | -                           |
| Salaries of Other Professional Staff  | 1,188,417          | 196,115             | 1,384,532          | 1,325,531          | 59,001                      |
| Salaries of Secretaries & Clerical Assistants   | 239,996            | 100,498             | 340,494            | 336,444            | 4,050                       |
| Other Salaries  | 177,507            | (31,035)            | 146,472            | 135,298            | 11,174                      |
| Salary of Community Parent Involvement Spec.  | 106,251            | 12,052              | 118,303            | 118,070            | 233                         |
| Salary of Master Teachers   | 509,861            | 85,466              | 595,327            | 594,575            | 752                         |
| Purchased Professional - Educational Services   | 76,437             | 996,812             | 1,073,249          | 851,478            | 221,771                     |
| Purchased Educational Services - Contracted Pre-K   | 9,935,422          | -                   | 9,935,422          | 9,496,728          | 438,694                     |
| Purchased Educational Services - Head Start   | 1,633,247          | 23,045              | 1,656,292          | 1,491,442          | 164,850                     |
| Other Purchased Professional Ed Services  | 281,452            | 1,390,000           | 1,671,452          | 1,393,588          | 277,864                     |
| Other Purchased Professional Services   | 185,110            | 99,283              | 284,393            | 108,205            | 176,188                     |
| Cleaning, Repair & Maintenance  | -                  | -                   | -                  | -                  | -                           |
| Rentals   | 10,000             | -                   | 10,000             | 4,074              | 5,926                       |
| Other purchased Services (400-500 series)   | 21,103             | 66,358              | 87,461             | -                  | 87,461                      |
| Travel  | 25,700             | -                   | 25,700             | 14,358             | 11,342                      |
| Miscellaneous Purchased Services  | 65,750             | 40,241              | 105,991            | 100,510            | 5,481                       |
| Supplies & Materials  | 114,765            | 171,368             | 286,133            | 139,054            | 147,079                     |
| Other Objects   | 70,952             | 5,081               | 76,033             | 51,382             | 24,651                      |
| Rental of Land and Buildings  | -                  | -                   | -                  | -                  | -                           |
| <b>Total Support Services</b>   | <b>15,575,336</b>  | <b>3,754,496</b>    | <b>19,329,832</b>  | <b>17,372,636</b>  | <b>1,957,196</b>            |
| Unallocated Employee Benefits   | 1,907,169          | 99,340              | 2,006,509          | 1,811,455          | 195,054                     |
| Transportation Contracted Services  | 14,350             | 270                 | 14,620             | 10,014             | 4,606                       |
| <b>Facilities Acquisition and Construction Services:</b>  |                    |                     |                    |                    |                             |
| Buildings   | -                  | -                   | -                  | -                  | -                           |
| Instructional Equipment   | -                  | 18,000              | 18,000             | 16,300             | 1,700                       |
| Noninstructional Equipment  | -                  | 11,000              | 11,000             | 10,235             | 765                         |
| <b>Total Facilities Acquisition and Construction Services</b>                                   | <b>-</b>           | <b>29,000</b>       | <b>29,000</b>      | <b>26,535</b>      | <b>2,465</b>                |
| <b>Total Expenditures</b>   | <b>23,512,685</b>  | <b>5,197,122</b>    | <b>28,709,807</b>  | <b>25,780,922</b>  | <b>2,928,885</b>            |
| <b>Other Financing Sources (Uses)</b>   |                    |                     |                    |                    |                             |
| Transfer in from General Fund-Preschool Program   | 146,008            | -                   | 146,008            | 146,008            | -                           |
| Transfer Out to School Based Budget (General Fund)  | (4,289,472)        | 1,435,202           | (2,854,270)        | (2,829,067)        | 25,203                      |
| <b>Total Other Financing Sources (Uses)</b>   | <b>(4,143,464)</b> | <b>1,435,202</b>    | <b>(2,708,262)</b> | <b>(2,683,059)</b> | <b>25,203</b>               |
| <b>Total Outflows</b>   | <b>27,656,149</b>  | <b>3,761,920</b>    | <b>31,418,069</b>  | <b>28,463,981</b>  | <b>2,954,088</b>            |
| Excess (Deficiency) of Revenues Over (Under)<br>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, 2017**

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<br/>Fund</u> | <u>Special<br/>Revenue<br/>Fund</u> |
|--|-------------------------|-------------------------------------|
| <b>Sources/inflows of resources</b>  |                         |                                     |
| Actual amounts (budgetary basis) "revenue"<br>from the budgetary comparison schedules (Exhibits C-1, C-2)  | \$ 227,911,177          | \$ 28,463,981                       |
| Difference - budget to GAAP:   |                         |                                     |
| Grant accounting budgetary basis differs from GAAP in that<br>encumbrances are recognized as expenditures, and the related<br>revenue is recognized.   |                         |                                     |
| Encumbrances, June 30, 2017  |                         | (360,080)                           |
| Encumbrances, June 30, 2016  |                         | 425,379                             |
| State aid payment recognized for Budgetary purposes,<br>not recognized for GAAP statements. June 30, 2017  | (18,390,890)            |                                     |
| State aid payment recognized for GAAP purposes,<br>not recognized for Budgetary statements. June 30, 2016  | <u>18,243,798</u>       | <u>-</u>                            |
| Total revenues as reported on the statement of revenues, expenditures<br>and changes in fund balances - governmental funds (Exhibit B-2)   | <u>\$ 227,764,085</u>   | <u>\$ 28,529,280</u>                |
| <b>Uses/outflows of resources</b>  |                         |                                     |
| Actual amounts (budgetary basis) "expenditures" from the<br>budgetary comparison schedules ( Exhibit C-1, C-2)   | \$ 238,090,522          | \$ 25,780,922                       |
| Encumbrances for supplies and equipment ordered but<br>not received are reported in the year the order is placed for<br><i>budgetary</i> purposes, but in the year the supplies are received<br>for <i>financial reporting</i> purposes. |                         |                                     |
| Encumbrances, June 30, 2017  |                         | (360,080)                           |
| Encumbrances, June 30, 2016  | <u>-</u>                | <u>425,379</u>                      |
| Total expenditures as reported on the statement of revenues,<br>expenditures, and changes in fund balances - governmental funds (Exhibit B-2)  | <u>\$ 238,090,522</u>   | <u>\$ 25,846,221</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 Four Fiscal Years \***

|   | <u>2017</u>    | <u>2016</u>   | <u>2015</u>   | <u>2014</u>   |
|---|----------------|---------------|---------------|---------------|
| District's Proportion of the Net Position Liability (Asset)   | 0.36814 %      | 0.36606 %     | 0.35785 %     | 0.33916 %     |
| District's Proportionate Share of the Net Pension Liability (Asset)   | \$ 109,031,603 | \$ 82,173,389 | \$ 66,999,607 | \$ 64,820,790 |
| District's Covered-Employee Payroll   | 23,777,728     | 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 | 459%           | 308%          | 277%          | 271%          |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability  | 0.00%          | 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 Four Fiscal Years

|  | <u>2017</u>      | <u>2016</u>      | <u>2015</u>      | <u>2014</u>      |
|--|------------------|------------------|------------------|------------------|
| Contractually Required Contribution                                      | \$ 3,270,476     | \$ 3,147,144     | \$ 2,985,648     | \$ 2,301,966     |
| Contributions in Relation to the<br>Contractually Required Contributions | <u>3,270,476</u> | <u>3,147,144</u> | <u>2,985,648</u> | <u>2,301,966</u> |
| Contribution Deficiency (Excess)   | -                | -                | -                | -                |
| District's Covered- Employee Payroll                                     | 23,777,728       | 26,707,543       | 24,182,544       | 23,889,003       |
| Contributions as a Percentage of<br>Covered-Employee Payroll             | 13.75%           | 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 Four Fiscal Years \***

|   | <u>2017</u>           | <u>2016</u>           | <u>2015</u>           | <u>2014</u>           |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| District's Proportion of the Net Position Liability (Asset)   | 0.91884 %             | 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>722,821,064</u>    | <u>577,965,206</u>    | <u>474,257,913</u>    | <u>457,143,804</u>    |
| <b>Total</b>  | <b>\$ 722,821,064</b> | <b>\$ 577,965,206</b> | <b>\$ 474,257,913</b> | <b>\$ 457,143,804</b> |
| District's Covered-Employee Payroll   | 90,083,857            | 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%                    | 0%                    |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability  | 0.00%                 | 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 THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**

**Board of Education Employees' Pension Fund of Essex County**

**Last Four Fiscal Years\***

|   | <u>2017</u>         | <u>2016</u>         | <u>2015</u> | <u>2014</u> |
|---|---------------------|---------------------|-------------|-------------|
| District's Proportion of the Net Position Liability (Asset)   | 6.7556%             | 6.7003%             | n/a         | n/a         |
| District's Proportionate Share of the Net Pension Liability (Asset)   | <u>\$ 2,445,403</u> | <u>\$ 2,580,869</u> | <u>n/a</u>  | <u>n/a</u>  |
| District's Covered-Employee Payroll   | \$ -                | \$ -                | \$ -        | \$ -        |
| District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll | 0.00%               | 0.00%               | 0.00%       | 0.00%       |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability  | 0.00%               | 0.00%               | 0.00%       | 0.00%       |

\* Fiduciary Net Position Excludes an Amount Designated for Insurance Benefits of \$18,914,961 for fiscal year ending June 30, 2014 and \$19,628,046 for the fiscal year ending June 30, 2015.

Note : This schedule does not contain ten years of information as GASB No. 68 was implemented during the fiscal year ended June 30, 2015.

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

**Board of Education Employees' Pension Fund of Essex County**

**Last Four Fiscal Years\***

|  | <u>2017</u>    | <u>2016</u>    | <u>2015</u> | <u>2014</u> |
|--|----------------|----------------|-------------|-------------|
| Contractually Required Contribution                                  | \$ 288,881     | \$ 351,306     | n/a         | n/a         |
| Contributions in Relation to the Contractually Required Contribution | <u>288,881</u> | <u>351,306</u> | <u>n/a</u>  | <u>n/a</u>  |
| Contribution Deficiency (Excess)                                     | <u>\$ -</u>    | <u>\$ -</u>    | <u>\$ -</u> | <u>\$ -</u> |
| District's Covered Employee Payroll                                  | \$ -           | \$ -           | \$ -        | \$ -        |
| Contributions as a Percentage of Covered Employee Payroll            | 0%             | 0%             | 0%          | 0%          |

Note : This schedule does not contain ten years of information as GASB No. 68 was implemented during the fiscal year ended June 30, 2015.

**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, 2017**

**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, 2017**

|   | <u>Operating<br/>Fund</u> | <u>Blended<br/>Resource<br/>Fund</u> | <u>Total<br/>General<br/>Fund</u> |
|---|---------------------------|--------------------------------------|-----------------------------------|
| <b>ASSETS</b>   |                           |                                      |                                   |
| Cash  | \$ 4,545,860              | \$ 189,523                           | \$ 4,735,383                      |
| Receivables   |                           |                                      |                                   |
| Intergovernmental   |                           |                                      |                                   |
| State   | 632,960                   |                                      | 632,960                           |
| Other   | 102,029                   |                                      | 102,029                           |
| Due from Other Funds  | 463,374                   |                                      | 463,374                           |
| Inventory   | 225,814                   |                                      | 225,814                           |
| Restricted - Investments with Fiscal Agent                    | 512                       | -                                    | 512                               |
|   | <u>512</u>                | <u>-</u>                             | <u>512</u>                        |
| <br>Total Assets  | <br><u>\$ 5,970,549</u>   | <br><u>\$ 189,523</u>                | <br><u>\$ 6,160,072</u>           |
| <br><b>LIABILITIES AND FUND BALANCES</b>                      |                           |                                      |                                   |
| Liabilities   |                           |                                      |                                   |
| Accounts Payable  | \$ 3,690,891              | \$ 189,523                           | \$ 3,880,414                      |
| Due to Other Funds  | 138,609                   |                                      | 138,609                           |
| Claims and Judgements Payable                                 | 2,461,029                 |                                      | 2,461,029                         |
| Accrued Liabilities for Insurance Claims                      | 1,030,942                 | -                                    | 1,030,942                         |
|   | <u>1,030,942</u>          | <u>-</u>                             | <u>1,030,942</u>                  |
| <br>Total Liabilities   | <br><u>7,321,471</u>      | <br><u>189,523</u>                   | <br><u>7,510,994</u>              |
| <br>Fund Balances   |                           |                                      |                                   |
| Nonspendable Fund Balance                                     |                           |                                      |                                   |
| Inventory   | 225,814                   |                                      | 225,814                           |
| Restricted Fund Balance                                       |                           |                                      |                                   |
| Capital Reserve   | 3,741,312                 |                                      | 3,741,312                         |
| Maintenance Reserve   | 195,654                   |                                      | 195,654                           |
| Maintenance Reserve Desig. for Subsequent Year's Expenditures | 1,000,000                 |                                      | 1,000,000                         |
| Register Audit Recoveries                                     | 1,505,324                 |                                      | 1,505,324                         |
| Assigned Fund Balance   |                           |                                      |                                   |
| Year End Encumbrances   | 3,502,088                 |                                      | 3,502,088                         |
| SEMI/ARRA - Designated for Subsequent Year's Expenditures     | 38,892                    |                                      | 38,892                            |
| Designated for Subsequent Year's Expenditures                 | 5,211,350                 |                                      | 5,211,350                         |
| Unassigned Fund Balance                                       | (16,771,356)              | -                                    | (16,771,356)                      |
|   | <u>(16,771,356)</u>       | <u>-</u>                             | <u>(16,771,356)</u>               |
| <br>Total Fund Balances                                       | <br><u>(1,350,922)</u>    | <br><u>-</u>                         | <br><u>(1,350,922)</u>            |
| <br>Total Liabilities and Fund Balances                       | <br><u>\$ 5,970,549</u>   | <br><u>\$ 189,523</u>                | <br><u>\$ 6,160,072</u>           |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE YEAR ENDER JUNE 30, 2017

EXHIBIT D-2

Districtwide

| <u>Resources</u>  | Resource<br>Amount (Final<br>Budget) | District-<br>wide<br>Blended %<br>of Total<br>Resources | Total<br>Expenditures<br>Allocated as a %<br>of Total<br>Resources | Total Surplus/<br>Carryover |
|---|--------------------------------------|---|--|-----------------------------|
| General Fund Contribution to School Based Budgets               | \$ 111,245,624                       |   | \$ 110,271,801   | \$ 973,823                  |
| General Fund Reserve for Encumbrances at June 30, 2016          | 5,592,708                            |   | 5,592,708  | -                           |
|   | <u>116,838,332</u>                   |   | <u>115,864,509</u>   | <u>973,823</u>              |
| <b>Combined General Fund Contribution &amp; State Resources</b> | <u>116,838,332</u>                   | <u>97.62%</u>   | <u>115,864,509</u>   | <u>973,823</u>              |
| <b>Restricted Federal Resources</b>                             |                                      |   |  |                             |
| Title I, Part A of NCLB: Improving Basic Programs               | 2,854,270                            |   | 2,829,067  | 25,203                      |
|   | -                                    |   | -  | -                           |
|   | <u>2,854,270</u>                     | <u>2.38%</u>  | <u>2,829,067</u>   | <u>25,203</u>               |
| Title II, Part A: Teacher and Principal Training and Recruiting | -                                    |   | -  | -                           |
|   | -                                    |   | -  | -                           |
|   | <u>-</u>                             | <u>0.00%</u>  | <u>-</u>   | <u>-</u>                    |
| <b>Restricted Federal Resources Total</b>                       | <u>2,854,270</u>                     | <u>2.38%</u>  | <u>2,829,067</u>   | <u>25,203</u>               |
| <b>Totals</b>   | <u>\$ 119,692,602</u>                | <u>100.00%</u>  | <u>\$ 118,693,576</u>  | <u>\$ 999,026</u>           |



EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

EXHIBIT D-2a

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL-101

| <u>Resources</u>  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total<br/>Expenditures<br/>Allocated as a %<br/>of Total<br/>Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|---|----------------------------|---------------------------------|---|-------------------------------------|
| General Fund Contribution to School Based Budgets                   | \$ 19,547,494              |                                 | \$ 19,404,662   | \$ 142,832                          |
| General Fund Reserve for Encumbrances at June 30, 2016              | 748,414                    |                                 | 748,414   | -                                   |
|   | <u>20,295,908</u>          |                                 | <u>20,153,076</u>   | <u>142,832</u>                      |
| <br>Combined General Fund Contribution & State Resources            | <br><u>20,295,908</u>      | <br><u>97.91%</u>               | <br><u>20,153,076</u>   | <br><u>142,832</u>                  |
| <br>Restricted Federal Resources                                    |                            |                                 |   |                                     |
| Title I, Part A of NCLB: Improving Basic Programs                   | 434,244                    |                                 | 430,209   | 4,035                               |
|   | -                          |                                 | -   | -                                   |
|   | <u>434,244</u>             | <u>2.09%</u>                    | <u>430,209</u>  | <u>4,035</u>                        |
| <br>Title II, Part A: Teacher and Principal Training and Recruiting |                            |                                 |   |                                     |
|   | -                          |                                 | -   | -                                   |
|   | <u>-</u>                   | <u>0.00%</u>                    | <u>-</u>  | <u>-</u>                            |
| <br>Restricted Federal Resources Total                              | <br><u>434,244</u>         | <br><u>2.09%</u>                | <br><u>430,209</u>  | <br><u>4,035</u>                    |
| <br>Totals  | <br><u>\$ 20,730,152</u>   | <br><u>100.00%</u>              | <br><u>\$ 20,583,285</u>  | <br><u>\$ 146,867</u>               |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

EXHIBIT D-2b

SCHOOL: EAST ORANGE STEM ACADEMY - 102

| <u>Resources</u>  | <u>Resource<br/>Amount</u> | <u>% of<br/>Total<br/>Resources</u> | <u>Total<br/>Expenditures<br/>Allocated as a<br/>% of Total<br/>Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|---|----------------------------|-------------------------------------|---|-------------------------------------|
| General Fund Contribution to School Based Budgets               | \$ 7,320,819               |                                     | \$ 7,177,944  | \$ 142,875                          |
| General Fund Reserve for Encumbrances at June 30, 2016          | 7,320,819                  |                                     | 7,177,944   | 142,875                             |
| <b>Combined General Fund Contribution &amp; State Resources</b> | <b>7,320,819</b>           | <b>97.06%</b>                       | <b>7,177,944</b>  | <b>142,875</b>                      |
| <b>Restricted Federal Resources</b>                             |                            |                                     |   |                                     |
| Title I, Part A of NCLB: Improving Basic Programs               | 221,578                    |                                     | 217,254   | 4,324                               |
|   | -                          |                                     | -   | -                                   |
|   | <u>221,578</u>             | <u>2.94%</u>                        | <u>217,254</u>  | <u>4,324</u>                        |
| Title II, Part A: Teacher and Principal Training and Recruiting |                            |                                     | -   | -                                   |
|   | -                          |                                     | -   | -                                   |
|   | <u>-</u>                   | <u>0.00%</u>                        | <u>-</u>  | <u>-</u>                            |
| <b>Restricted Federal Resources Total</b>                       | <b>221,578</b>             | <b>2.94%</b>                        | <b>217,254</b>  | <b>4,324</b>                        |
| <b>Totals</b>   | <b>\$ 7,542,397</b>        | <b>100.00%</b>                      | <b>\$ 7,395,198</b>   | <b>\$ 147,199</b>                   |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

EXHIBIT D-2c

SCHOOL: SOJOURNER TRUTH MIDDLE SCHOOL - 216

| <u>Resources</u>  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total<br/>Expenditures<br/>Allocated as a %<br/>of Total<br/>Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|---|----------------------------|---------------------------------|---|-------------------------------------|
| General Fund Contribution to School Based Budgets                   | \$ 5,309,962               |                                 | \$ 5,274,778  | \$ 35,184                           |
| General Fund Reserve for Encumbrances at June 30, 2016              | 279,053                    |                                 | 279,053   | -                                   |
|   | <u>5,589,015</u>           |                                 | <u>5,553,831</u>  | <u>35,184</u>                       |
| <br>Combined General Fund Contribution & State Resources            | <br><u>5,589,015</u>       | <br><u>97.83%</u>               | <br><u>5,553,831</u>  | <br><u>35,184</u>                   |
| <br>Restricted Federal Resources                                    |                            |                                 |   |                                     |
| Title I, Part A of NCLB: Improving Basic Programs                   | 123,767                    |                                 | 122,988   | 779                                 |
|   | <u>123,767</u>             | <u>2.17%</u>                    | <u>122,988</u>  | <u>779</u>                          |
| <br>Title II, Part A: Teacher and Principal Training and Recruiting | <br>-                      |                                 | <br>-   | <br>-                               |
|   | <u>-</u>                   | <u>0.00%</u>                    | <u>-</u>  | <u>-</u>                            |
| <br>Restricted Federal Resources Total                              | <br><u>123,767</u>         | <br><u>2.17%</u>                | <br><u>122,988</u>  | <br><u>779</u>                      |
| <br>Totals  | <br><u>\$ 5,712,782</u>    | <br><u>100.00%</u>              | <br><u>\$ 5,676,819</u>   | <br><u>\$ 35,963</u>                |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

EXHIBIT D-2d

SCHOOL: JOHN L. COSTLEY MIDDLE SCHOOL - 215

| <u>Resources</u>  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total<br/>Expenditures<br/>Allocated as a %<br/>of Total<br/>Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|---|----------------------------|---------------------------------|---|-------------------------------------|
| General Fund Contribution to School Based Budgets                   | \$ 5,860,109               |                                 | \$ 5,724,625  | \$ 135,484                          |
| General Fund Reserve for Encumbrances at June 30, 2016              | 4,372                      |                                 | 4,372   | -                                   |
|   | <u>5,864,481</u>           |                                 | <u>5,728,997</u>  | <u>135,484</u>                      |
| <br>Combined General Fund Contribution & State Resources            | <br><u>5,864,481</u>       | <br><u>97.84%</u>               | <br><u>5,728,997</u>  | <br><u>135,484</u>                  |
| <br>Restricted Federal Resources                                    |                            |                                 |   |                                     |
| Title I, Part A of NCLB: Improving Basic Programs                   | 129,295                    |                                 | 126,308   | 2,987                               |
|   | -                          |                                 | -   | -                                   |
|   | <u>129,295</u>             | <u>2.16%</u>                    | <u>126,308</u>  | <u>2,987</u>                        |
| <br>Title II, Part A: Teacher and Principal Training and Recruiting | <br>-                      |                                 | <br>-   | <br>-                               |
|   | -                          |                                 | -   | -                                   |
|   | <u>-</u>                   | <u>0.00%</u>                    | <u>-</u>  | <u>-</u>                            |
| <br>Restricted Federal Resources Total                              | <br><u>129,295</u>         | <br><u>2.16%</u>                | <br><u>126,308</u>  | <br><u>2,987</u>                    |
| <br>Totals  | <br><u>\$ 5,993,776</u>    | <br><u>100.00%</u>              | <br><u>\$ 5,855,305</u>   | <br><u>\$ 138,471</u>               |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

EXHIBIT D-2e

SCHOOL: PATRICK HEALY MIDDLE SCHOOL - 217

| <u>Resources</u>  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total<br/>Expenditures<br/>Allocated as a %<br/>of Total<br/>Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|---|----------------------------|---------------------------------|---|-------------------------------------|
| General Fund Contribution to School Based Budgets                   | \$ 4,643,456               |                                 | \$ 4,625,300  | \$ 18,156                           |
| General Fund Reserve for Encumbrances at June 30, 2016              | 240,941                    |                                 | 240,941   | -                                   |
|   | <u>4,884,397</u>           |                                 | <u>4,866,241</u>  | <u>18,156</u>                       |
| <br>Combined General Fund Contribution & State Resources            | <br><u>4,884,397</u>       | <br><u>97.55%</u>               | <br><u>4,866,241</u>  | <br><u>18,156</u>                   |
| <br>Restricted Federal Resources                                    |                            |                                 |   |                                     |
| Title I, Part A of NCLB: Improving Basic Programs                   | 122,915                    |                                 | 122,458   | 457                                 |
|   | -                          |                                 | -   | -                                   |
|   | <u>122,915</u>             | <u>2.45%</u>                    | <u>122,458</u>  | <u>457</u>                          |
| <br>Title II, Part A: Teacher and Principal Training and Recruiting | <br>-                      |                                 | <br>-   | <br>-                               |
|   | -                          | <u>0.00%</u>                    | -   | -                                   |
| <br>Restricted Federal Resources Total                              | <br><u>122,915</u>         | <br><u>2.45%</u>                | <br><u>122,458</u>  | <br><u>457</u>                      |
| <br>Totals  | <br><u>\$ 5,007,312</u>    | <br><u>100.00%</u>              | <br><u>\$ 4,988,699</u>   | <br><u>\$ 18,613</u>                |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

EXHIBIT D-2f

CICILY TYSON MIDDLE SCHOOL/HIGH SCHOOL - 203

| <u>Resources</u>  | <u>Resource<br/>Amount</u> | <u>% of<br/>Total<br/>Resources</u> | <u>Total<br/>Expenditures<br/>Allocated as a %<br/>of Total<br/>Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|---|----------------------------|-------------------------------------|---|-------------------------------------|
| General Fund Contribution to School Based Budgets                   | \$ 10,826,187              |                                     | \$ 10,808,179   | \$ 18,008                           |
| General Fund Reserve for Encumbrances at June 30, 2016              | 571,517                    |                                     | 571,517   | -                                   |
|   | <u>11,397,704</u>          |                                     | <u>11,379,696</u>   | <u>18,008</u>                       |
| <br>Combined General Fund Contribution & State Resources            | <br><u>11,397,704</u>      | <br><u>97.96%</u>                   | <br><u>11,379,696</u>   | <br><u>18,008</u>                   |
| <br>Restricted Federal Resources                                    |                            |                                     |   |                                     |
| Title I, Part A of NCLB: Improving Basic Programs                   | 237,314                    |                                     | 236,980   | 334                                 |
|   | -                          |                                     | -   | -                                   |
|   | <u>237,314</u>             | <u>2.04%</u>                        | <u>236,980</u>  | <u>334</u>                          |
| <br>Title II, Part A: Teacher and Principal Training and Recruiting | <br>-                      |                                     | <br>-   | <br>-                               |
|   | -                          |                                     | -   | -                                   |
|   | <u>-</u>                   | <u>0.00%</u>                        | <u>-</u>  | <u>-</u>                            |
| <br>Restricted Federal Resources Total                              | <br><u>237,314</u>         | <br><u>2.04%</u>                    | <br><u>236,980</u>  | <br><u>334</u>                      |
| <br>Totals  | <br><u>\$ 11,635,018</u>   | <br><u>100.00%</u>                  | <br><u>\$ 11,616,676</u>  | <br><u>\$ 18,342</u>                |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

EXHIBIT D-2g

SCHOOL: BOWSER SCHOOL - 304

| <u>Resources</u>  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total<br/>Expenditures<br/>Allocated as a<br/>% of Total<br/>Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|---|----------------------------|---------------------------------|---|-------------------------------------|
| General Fund Contribution to School Based Budgets                   | \$ 6,816,650               |                                 | \$ 6,802,234  | \$ 14,416                           |
| General Fund Reserve for Encumbrances at June 30, 2016              | 491,703                    |                                 | 491,703   | -                                   |
|   | <u>7,308,353</u>           |                                 | <u>7,293,937</u>  | <u>14,416</u>                       |
| <br>Combined General Fund Contribution & State Resources            | <br><u>7,308,353</u>       | <br><u>97.13%</u>               | <br><u>7,293,937</u>  | <br><u>14,416</u>                   |
| <br>Restricted Federal Resources                                    |                            |                                 |   |                                     |
| Title I, Part A of NCLB: Improving Basic Programs                   | 216,062                    |                                 | 215,636   | 426                                 |
|   | -                          |                                 | -   | -                                   |
|   | <u>216,062</u>             | <u>2.87%</u>                    | <u>215,636</u>  | <u>426</u>                          |
| <br>Title II, Part A: Teacher and Principal Training and Recruiting | -                          |                                 | -   | -                                   |
|   | -                          | <u>0.00%</u>                    | -   | -                                   |
| <br>Restricted Federal Resources Total                              | <br><u>216,062</u>         | <br><u>2.87%</u>                | <br><u>215,636</u>  | <br><u>426</u>                      |
| <br>Totals  | <br><u>\$ 7,524,415</u>    | <br><u>100.00%</u>              | <br><u>\$ 7,509,573</u>   | <br><u>\$ 14,842</u>                |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

EXHIBIT D-2h

SCHOOL: LANGSTON HUGHES SCHOOL - 306

| <u>Resources</u>  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total Expenditures<br/>Allocated as a % of<br/>Total Resources</u> | <u>Total<br/>Surplus/<br/>Carryover</u> |
|---|----------------------------|---------------------------------|---|---|
| General Fund Contribution to School Based Budgets                   | \$ 5,413,267               |                                 | \$ 5,389,924  | \$ 23,343                               |
| General Fund Reserve for Encumbrances at June 30, 2016              | 440,370                    |                                 | 440,370   | -                                       |
|   | <u>5,853,637</u>           |                                 | <u>5,830,294</u>  | <u>23,343</u>                           |
| <br>Combined General Fund Contribution & State Resources            | <br><u>5,853,637</u>       | <br><u>97.10%</u>               | <br><u>5,830,294</u>  | <br><u>23,343</u>                       |
| <br>Restricted Federal Resources                                    |                            |                                 |   |   |
| Title I, Part A of NCLB: Improving Basic Programs                   | 174,802                    |                                 | 174,105   | 697                                     |
|   | -                          |                                 | -   | -                                       |
|   | <u>174,802</u>             | <u>2.90%</u>                    | <u>174,105</u>  | <u>697</u>                              |
| <br>Title II, Part A: Teacher and Principal Training and Recruiting |                            |                                 |   |   |
|   | -                          |                                 | -   | -                                       |
|   | -                          | <u>0.00%</u>                    | -   | -                                       |
| <br>Restricted Federal Resources Total                              | <br><u>174,802</u>         | <br><u>2.90%</u>                | <br><u>174,105</u>  | <br><u>697</u>                          |
| <br>Totals  | <br><u>\$ 6,028,439</u>    | <br><u>100.00%</u>              | <br><u>\$ 6,004,399</u>   | <br><u>\$ 24,040</u>                    |



EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

EXHIBIT D-2i

SCHOOL: WHITNEY E. HOUSTON ACADEMY OF CREATIVE AND PERFORMING ARTS - 307

| <u>Resources</u>  | <u>Resource<br/>Amount</u> | <u>% of<br/>Total<br/>Resources</u> | <u>Total Expenditures<br/>Allocated as a % of<br/>Total Resources</u> | <u>Total<br/>Surplus/<br/>Carryover</u> |
|---|----------------------------|-------------------------------------|---|---|
| General Fund Contribution to School Based Budgets                   | \$ 5,459,073               |                                     | \$ 5,439,413  | \$ 19,660                               |
| General Fund Reserve for Encumbrances at June 30, 2016              | 486,791                    |                                     | 486,791   | -                                       |
|   | <u>5,945,864</u>           |                                     | <u>5,926,204</u>  | <u>19,660</u>                           |
| <br>Combined General Fund Contribution & State Resources            | <br><u>5,945,864</u>       | <br><u>98.12%</u>                   | <br><u>5,926,204</u>  | <br><u>19,660</u>                       |
| <br>Restricted Federal Resources                                    |                            |                                     |   |   |
| Title I, Part A of NCLB: Improving Basic Programs                   | 113,982                    |                                     | 113,605   | 377                                     |
|   | -                          |                                     | -   | -                                       |
|   | <u>113,982</u>             | <u>1.88%</u>                        | <u>113,605</u>  | <u>377</u>                              |
| <br>Title II, Part A: Teacher and Principal Training and Recruiting |                            |                                     |   |   |
|   | -                          |                                     | -   | -                                       |
|   | -                          |                                     | -   | -                                       |
|   | <u>-</u>                   | <u>0.00%</u>                        | <u>-</u>  | <u>-</u>                                |
| <br>Restricted Federal Resources Total                              | <br><u>113,982</u>         | <br><u>1.88%</u>                    | <br><u>113,605</u>  | <br><u>377</u>                          |
| <br>Totals  | <br><u>\$ 6,059,846</u>    | <br><u>100.00%</u>                  | <br><u>\$ 6,039,809</u>   | <br><u>\$ 20,037</u>                    |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

EXHIBIT D-2j

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL - 308

| <u>Resources</u>  | <u>Resource<br/>Amount</u> | <u>% of<br/>Total<br/>Resources</u> | <u>Total Expenditures<br/>Allocated as a % of<br/>Total Resources</u> | <u>Total<br/>Surplus/<br/>Carryover</u> |
|---|----------------------------|-------------------------------------|---|---|
| General Fund Contribution to School Based Budgets                   | \$ 3,782,696               |                                     | \$ 3,677,335  | \$ 105,361                              |
| General Fund Reserve for Encumbrances at June 30, 2016              | 266,759                    |                                     | 266,759   | -                                       |
|   | <u>4,049,455</u>           |                                     | <u>3,944,094</u>  | <u>105,361</u>                          |
| <br>Combined General Fund Contribution & State Resources            | <br><u>4,049,455</u>       | <br><u>97.26%</u>                   | <br><u>3,944,094</u>  | <br><u>105,361</u>                      |
| <br>Restricted Federal Resources                                    |                            |                                     |   |   |
| Title I, Part A of NCLB: Improving Basic Programs                   | 113,983                    |                                     | 111,017   | 2,966                                   |
|   | -                          |                                     | -   | -                                       |
|   | <u>113,983</u>             | <u>2.74%</u>                        | <u>111,017</u>  | <u>2,966</u>                            |
| <br>Title II, Part A: Teacher and Principal Training and Recruiting |                            |                                     |   |   |
|   | -                          |                                     | -   | -                                       |
|   | -                          | <u>0.00%</u>                        | -   | -                                       |
| <br>Restricted Federal Resources Total                              | <br><u>113,983</u>         | <br><u>2.74%</u>                    | <br><u>111,017</u>  | <br><u>2,966</u>                        |
| <br>Totals  | <br><u>\$ 4,163,438</u>    | <br><u>100.00%</u>                  | <br><u>\$ 4,055,111</u>   | <br><u>\$ 108,327</u>                   |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

EXHIBIT D-2k

SCHOOL: DIONNE WARWICK INSTITUTE - 309

| <u>Resources</u>  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total Expenditures<br/>Allocated as a % of<br/>Total Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|---|----------------------------|---------------------------------|---|-------------------------------------|
| General Fund Contribution to School Based Budgets                   | \$ 4,485,373               |                                 | \$ 4,475,163  | \$ 10,210                           |
| General Fund Reserve for Encumbrances at June 30, 2016              | 243,996                    |                                 | 243,996   | -                                   |
|   | <u>4,729,369</u>           |                                 | <u>4,719,159</u>  | <u>10,210</u>                       |
| <br>Combined General Fund Contribution & State Resources            | <br><u>4,729,369</u>       | <br><u>96.97%</u>               | <br><u>4,719,159</u>  | <br><u>10,210</u>                   |
| <br>Restricted Federal Resources                                    |                            |                                 |   |                                     |
| Title I, Part A of NCLB: Improving Basic Programs                   | 147,583                    |                                 | 147,264   | 319                                 |
|   | -                          |                                 | -   | -                                   |
|   | <u>147,583</u>             | <u>3.03%</u>                    | <u>147,264</u>  | <u>319</u>                          |
| <br>Title II, Part A: Teacher and Principal Training and Recruiting |                            |                                 |   |                                     |
|   | -                          |                                 | -   | -                                   |
|   | <u>-</u>                   | <u>0.00%</u>                    | <u>-</u>  | <u>-</u>                            |
| <br>Restricted Federal Resources Total                              | <br><u>147,583</u>         | <br><u>3.03%</u>                | <br><u>147,264</u>  | <br><u>319</u>                      |
| <br>Totals  | <br><u>\$ 4,876,952</u>    | <br><u>100.00%</u>              | <br><u>\$ 4,866,423</u>   | <br><u>\$ 10,529</u>                |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

EXHIBIT D-21

SCHOOL: ECOLE TOUSSAINT LOUVERTURE SCHOOL - 310

| <u>Resources</u>  | <u>Resource<br/>Amount</u> | <u>% of<br/>Total<br/>Resources</u> | <u>Total Expenditures<br/>Allocated as a % of<br/>Total Resources</u> | <u>Total<br/>Surplus/<br/>Carryover</u> |
|---|----------------------------|-------------------------------------|---|---|
| General Fund Contribution to School Based Budgets                   | \$ 3,475,688               |                                     | \$ 3,459,111  | \$ 16,577                               |
| General Fund Reserve for Encumbrances at June 30, 2016              | 202,443                    |                                     | 202,443   | -                                       |
|   | <u>3,678,131</u>           |                                     | <u>3,661,554</u>  | <u>16,577</u>                           |
| <br>Combined General Fund Contribution & State Resources            | <br><u>3,678,131</u>       | <br><u>97.38%</u>                   | <br><u>3,661,554</u>  | <br><u>16,577</u>                       |
| <br>Restricted Federal Resources                                    |                            |                                     |   |   |
| Title I, Part A of NCLB: Improving Basic Programs                   | 99,098                     |                                     | 98,651  | 447                                     |
|   | -                          |                                     | -   | -                                       |
|   | <u>99,098</u>              | <u>2.62%</u>                        | <u>98,651</u>   | <u>447</u>                              |
| <br>Title II, Part A: Teacher and Principal Training and Recruiting |                            |                                     |   |   |
|   | -                          |                                     | -   | -                                       |
|   | <u>-</u>                   | <u>0.00%</u>                        | <u>-</u>  | <u>-</u>                                |
| <br>Restricted Federal Resources Total                              | <br><u>99,098</u>          | <br><u>2.62%</u>                    | <br><u>98,651</u>   | <br><u>447</u>                          |
| <br>Totals  | <br><u>\$ 3,777,229</u>    | <br><u>100.00%</u>                  | <br><u>\$ 3,760,205</u>   | <br><u>\$ 17,024</u>                    |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

EXHIBIT D-2m

SCHOOL: GORDON PARKS ACADEMY - 311

| <u>Resources</u>  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total Expenditures<br/>Allocated as a % of<br/>Total Resources</u> | <u>Total<br/>Surplus/<br/>Carryover</u> |
|---|----------------------------|---------------------------------|---|---|
| General Fund Contribution to School Based Budgets               | \$ 3,508,108               |                                 | \$ 3,471,185  | \$ 36,923                               |
| General Fund Reserve for Encumbrances at June 30, 2016          | -                          |                                 | -   | -                                       |
|   | <u>3,508,108</u>           |                                 | <u>3,471,185</u>  | <u>36,923</u>                           |
| <b>Combined General Fund Contribution &amp; State Resources</b> | <u>3,508,108</u>           | <u>97.14%</u>                   | <u>3,471,185</u>  | <u>36,923</u>                           |
| <b>Restricted Federal Resources</b>                             |                            |                                 |   |   |
| Title I, Part A of NCLB: Improving Basic Programs               | 103,358                    |                                 | 102,270   | 1,088                                   |
|   | -                          |                                 | -   | -                                       |
|   | <u>103,358</u>             | <u>2.86%</u>                    | <u>102,270</u>  | <u>1,088</u>                            |
| Title II, Part A: Teacher and Principal Training and Recruiting | -                          |                                 | -   | -                                       |
|   | -                          |                                 | -   | -                                       |
|   | <u>-</u>                   | <u>0.00%</u>                    | <u>-</u>  | <u>-</u>                                |
| <b>Restricted Federal Resources Total</b>                       | <u>103,358</u>             | <u>2.86%</u>                    | <u>102,270</u>  | <u>1,088</u>                            |
| <b>Totals</b>   | <u>\$ 3,611,466</u>        | <u>100.00%</u>                  | <u>\$ 3,573,455</u>   | <u>\$ 38,011</u>                        |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

EXHIBIT D-2n

SCHOOL: WASHINGTON ACADEMY/TYSON ELEMENTARY SCHOOL - 312

| <u>Resources</u>  | <u>Resource<br/>Amount</u> | <u>% of<br/>Total<br/>Resources</u> | <u>Total Expenditures<br/>Allocated as a % of<br/>Total Resources</u> | <u>Total<br/>Surplus/<br/>Carryover</u> |
|---|----------------------------|-------------------------------------|---|---|
| General Fund Contribution to School Based Budgets                   | \$ 4,982,071               |                                     | \$ 4,936,051  | \$ 46,020                               |
| General Fund Reserve for Encumbrances at June 30, 2016              | 335,237                    |                                     | 335,237   | -                                       |
|   | <u>5,317,308</u>           |                                     | <u>5,271,288</u>  | <u>46,020</u>                           |
| <br>Combined General Fund Contribution & State Resources            | <br><u>5,317,308</u>       | <br><u>97.07%</u>                   | <br><u>5,271,288</u>  | <br><u>46,020</u>                       |
| <br>Restricted Federal Resources                                    |                            |                                     |   |   |
| Title I, Part A of NCLB: Improving Basic Programs                   | 160,347                    |                                     | 158,959   | 1,388                                   |
|   | -                          |                                     | -   | -                                       |
|   | <u>160,347</u>             | <u>2.93%</u>                        | <u>158,959</u>  | <u>1,388</u>                            |
| <br>Title II, Part A: Teacher and Principal Training and Recruiting |                            |                                     |   |   |
|   | -                          |                                     | -   | -                                       |
|   | -                          | <u>0.00%</u>                        | -   | -                                       |
| <br>Restricted Federal Resources Total                              | <br><u>160,347</u>         | <br><u>2.93%</u>                    | <br><u>158,959</u>  | <br><u>1,388</u>                        |
| <br>Totals  | <br><u>\$ 5,477,655</u>    | <br><u>100.00%</u>                  | <br><u>\$ 5,430,247</u>   | <br><u>\$ 47,408</u>                    |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

EXHIBIT D-20

SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY - 338

| <u>Resources</u>   | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total Expenditures<br/>Allocated as a % of<br/>Total Resources</u> | <u>Total<br/>Surplus/<br/>Carryover</u> |
|--|----------------------------|---------------------------------|---|---|
| General Fund Contribution to School Based Budgets                      | \$ 2,971,805               |                                 | \$ 2,922,495  | \$ 49,310                               |
| General Fund Reserve for Encumbrances at June 30, 2016                 | 211,890                    |                                 | 211,890   | -                                       |
|  | <u>3,183,695</u>           |                                 | <u>3,134,385</u>  | <u>49,310</u>                           |
| <b>Combined General Fund Contribution &amp; State Resources</b>        | <u>3,183,695</u>           | <u>97.95%</u>                   | <u>3,134,385</u>  | <u>49,310</u>                           |
| <b>Restricted Federal Resources</b>                                    |                            |                                 |   |   |
| <b>Title I, Part A of NCLB: Improving Basic Programs</b>               | 66,772                     |                                 | 65,738  | 1,034                                   |
|  | -                          |                                 | -   | -                                       |
|  | <u>66,772</u>              | <u>2.05%</u>                    | <u>65,738</u>   | <u>1,034</u>                            |
| <b>Title II, Part A: Teacher and Principal Training and Recruiting</b> | -                          |                                 | -   | -                                       |
|  | -                          |                                 | -   | -                                       |
|  | <u>-</u>                   | <u>0.00%</u>                    | <u>-</u>  | <u>-</u>                                |
| <b>Restricted Federal Resources Total</b>                              | <u>66,772</u>              | <u>2.05%</u>                    | <u>65,738</u>   | <u>1,034</u>                            |
| <b>Totals</b>  | <u>\$ 3,250,467</u>        | <u>100.00%</u>                  | <u>\$ 3,200,123</u>   | <u>\$ 50,344</u>                        |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

EXHIBIT D-2p

SCHOOL: BANNEKER SCHOOL - 336

| <u>Resources</u>  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total Expenditures<br/>Allocated as a % of<br/>Total Resources</u> | <u>Total<br/>Surplus/<br/>Carryover</u> |
|---|----------------------------|---------------------------------|---|---|
| General Fund Contribution to School Based Budgets                   | \$ 5,235,832               |                                 | \$ 5,153,944  | \$ 81,888                               |
| General Fund Reserve for Encumbrances at June 30, 2016              | 321,933                    |                                 | 321,933   | -                                       |
|   | <u>5,557,765</u>           |                                 | <u>5,475,877</u>  | <u>81,888</u>                           |
| <br>Combined General Fund Contribution & State Resources            | <br><u>5,557,765</u>       | <br><u>97.76%</u>               | <br><u>5,475,877</u>  | <br><u>81,888</u>                       |
| <br>Restricted Federal Resources                                    |                            |                                 |   |   |
| Title I, Part A of NCLB: Improving Basic Programs                   | 127,173                    |                                 | 125,299   | 1,874                                   |
|   | -                          |                                 | -   | -                                       |
|   | <u>127,173</u>             | <u>2.24%</u>                    | <u>125,299</u>  | <u>1,874</u>                            |
| <br>Title II, Part A: Teacher and Principal Training and Recruiting |                            |                                 |   |   |
|   | -                          |                                 | -   | -                                       |
|   | <u>-</u>                   | <u>0.00%</u>                    | <u>-</u>  | <u>-</u>                                |
| <br>Restricted Federal Resources Total                              | <br><u>127,173</u>         | <br><u>2.24%</u>                | <br><u>125,299</u>  | <br><u>1,874</u>                        |
| <br>Totals  | <br><u>\$ 5,684,938</u>    | <br><u>100.00%</u>              | <br><u>\$ 5,601,176</u>   | <br><u>\$ 83,762</u>                    |



EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

EXHIBIT D-2q

SCHOOL: GEORGE WASHINGTON CARVER INSTITUTE - 305

| <u>Resources</u>  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total Expenditures<br/>Allocated as a % of<br/>Total Resources</u> | <u>Total<br/>Surplus/<br/>Carryover</u> |
|---|----------------------------|---------------------------------|---|---|
| General Fund Contribution to School Based Budgets               | \$ 4,558,768               |                                 | \$ 4,533,547  | \$ 25,221                               |
| General Fund Reserve for Encumbrances at June 30, 2016          | 136,692                    |                                 | 136,692   | -                                       |
|   | <u>4,695,460</u>           |                                 | <u>4,670,239</u>  | <u>25,221</u>                           |
| <b>Combined General Fund Contribution &amp; State Resources</b> | <u>4,695,460</u>           | <u>97.72%</u>                   | <u>4,670,239</u>  | <u>25,221</u>                           |
| <b>Restricted Federal Resources</b>                             |                            |                                 |   |   |
| Title I, Part A of NCLB: Improving Basic Programs               | 109,313                    |                                 | 108,726   | 587                                     |
|   | -                          |                                 | -   | -                                       |
|   | <u>109,313</u>             | <u>2.28%</u>                    | <u>108,726</u>  | <u>587</u>                              |
| Title II, Part A: Teacher and Principal Training and Recruiting | -                          |                                 | -   | -                                       |
|   | -                          | <u>0.00%</u>                    | -   | -                                       |
| <b>Restricted Federal Resources Total</b>                       | <u>109,313</u>             | <u>2.28%</u>                    | <u>108,726</u>  | <u>587</u>                              |
| <b>Totals</b>   | <u>\$ 4,804,773</u>        | <u>100.00%</u>                  | <u>\$ 4,778,965</u>   | <u>\$ 25,808</u>                        |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

EXHIBIT D-2r

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY - 314

| <u>Resources</u>  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total Expenditures<br/>Allocated as a % of<br/>Total Resources</u> | <u>Total<br/>Surplus/<br/>Carryover</u> |
|---|----------------------------|---------------------------------|---|---|
| General Fund Contribution to School Based Budgets               | \$ 2,999,138               |                                 | \$ 2,968,905  | \$ 30,233                               |
| General Fund Reserve for Encumbrances at June 30, 2016          | 610,597                    |                                 | 610,597   | -                                       |
|   | <u>3,609,735</u>           |                                 | <u>3,579,502</u>  | <u>30,233</u>                           |
| <b>Combined General Fund Contribution &amp; State Resources</b> | <u>3,609,735</u>           | <u>97.41%</u>                   | <u>3,579,502</u>  | <u>30,233</u>                           |
| <b>Restricted Federal Resources</b>                             |                            |                                 |   |   |
| Title I, Part A of NCLB: Improving Basic Programs               | 96,120                     |                                 | 95,315  | 805                                     |
|   | -                          |                                 | -   | -                                       |
|   | <u>96,120</u>              | <u>2.59%</u>                    | <u>95,315</u>   | <u>805</u>                              |
| Title II, Part A: Teacher and Principal Training and Recruiting | -                          |                                 | -   | -                                       |
|   | -                          |                                 | -   | -                                       |
|   | <u>-</u>                   | <u>0.00%</u>                    | <u>-</u>  | <u>-</u>                                |
| <b>Restricted Federal Resources Total</b>                       | <u>96,120</u>              | <u>2.59%</u>                    | <u>95,315</u>   | <u>805</u>                              |
| <b>Totals</b>   | <u>\$ 3,705,855</u>        | <u>100.00%</u>                  | <u>\$ 3,674,817</u>   | <u>\$ 31,038</u>                        |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

EXHIBIT D-2s

SCHOOL: ALTHEA GIBSON ECE ACADEMY - 337

| <u>Resources</u>  | <u>Resource<br/>Amount</u> | <u>% of<br/>Total<br/>Resource<br/>s</u> | <u>Total<br/>Expenditures<br/>Allocated as<br/>a % of Total<br/>Resources</u> | <u>Total<br/>Surplus/<br/>Carryover</u> |
|---|----------------------------|--|---|---|
| General Fund Contribution to School Based Budgets               | \$ 2,001,057               |  | \$ 1,992,947  | \$ 8,110                                |
| General Fund Reserve for Encumbrances at June 30, 2016          |                            |  | -   | -                                       |
|   | <u>2,001,057</u>           |  | <u>1,992,947</u>  | <u>8,110</u>                            |
| Combined General Fund Contribution & State Resources            | <u>2,001,057</u>           | <u>98.43%</u>                            | <u>1,992,947</u>  | <u>8,110</u>                            |
| Restricted Federal Resources                                    |                            |  |   |   |
| Title I, Part A of NCLB: Improving Basic Programs               | 31,897                     |  | 31,788  | 109                                     |
|   | -                          |  | -   | -                                       |
|   | <u>31,897</u>              | <u>1.57%</u>                             | <u>31,788</u>   | <u>109</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>31,897</u>              | <u>1.57%</u>                             | <u>31,788</u>   | <u>109</u>                              |
| Totals  | <u>\$ 2,032,954</u>        | <u>100.00%</u>                           | <u>\$ 2,024,735</u>   | <u>\$ 8,219</u>                         |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

EXHIBIT D-2t

SCHOOL: WAHLSTROM EARLY CHILDHOOD ACADEMY - 339

| <u>Resources</u>  | <u>Resource<br/>Amount</u> | <u>% of<br/>Total<br/>Resources</u> | <u>Total Expenditures<br/>Allocated as a % of<br/>Total Resources</u> | <u>Total<br/>Surplus/<br/>Carryover</u> |
|---|----------------------------|-------------------------------------|---|---|
| General Fund Contribution to School Based Budgets               | \$ 2,048,071               |                                     | \$ 2,034,059  | \$ 14,012                               |
| General Fund Reserve for Encumbrances at June 30, 2016          | -                          |                                     | -   | -                                       |
|   | <u>2,048,071</u>           |                                     | <u>2,034,059</u>  | <u>14,012</u>                           |
| <b>Combined General Fund Contribution &amp; State Resources</b> | <u>2,048,071</u>           | <u>98.81%</u>                       | <u>2,034,059</u>  | <u>14,012</u>                           |
| <b>Restricted Federal Resources</b>                             |                            |                                     |   |   |
| Title I, Part A of NCLB: Improving Basic Programs               | 24,667                     |                                     | 24,497  | 170                                     |
|   | -                          |                                     | -   | -                                       |
|   | <u>24,667</u>              | <u>1.19%</u>                        | <u>24,497</u>   | <u>170</u>                              |
| Title II, Part A: Teacher and Principal Training and Recruiting | -                          |                                     | -   | -                                       |
|   | -                          |                                     | -   | -                                       |
|   | <u>-</u>                   | <u>0.00%</u>                        | <u>-</u>  | <u>-</u>                                |
| <b>Restricted Federal Resources Total</b>                       | <u>24,667</u>              | <u>1.19%</u>                        | <u>24,497</u>   | <u>170</u>                              |
| <b>Totals</b>   | <u>\$ 2,072,738</u>        | <u>100.00%</u>                      | <u>\$ 2,058,556</u>   | <u>\$ 14,182</u>                        |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| <u>Districtwide</u>                                | <u>Original<br/>Budget</u> | <u>Budget<br/>Transfers</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Variance<br/>Final to Actual</u> |
|--|----------------------------|-----------------------------|-------------------------|-------------------|-------------------------------------|
| <b>REGULAR PROGRAMS - INSTRUCTION</b>              |                            |                             |                         |                   |                                     |
| Regular Programs - Instruction                     |                            |                             |                         |                   |                                     |
| Preschool/Kindergarten - Salaries of Teachers      | \$ 3,607,806               | \$ (27,178)                 | \$ 3,580,628            | \$ 3,580,628      | -                                   |
| Grades 1-5 - Salaries of Teachers                  | 20,116,713                 | 2,755,025                   | 22,871,738              | 22,871,734        | \$ 4                                |
| Grades 6-8 - Salaries of Teachers                  | 10,219,353                 | 288,329                     | 10,507,682              | 10,507,682        | -                                   |
| Grades 9-12 - Salaries of Teachers                 | 13,604,935                 | 1,170,550                   | 14,775,485              | 14,775,485        | -                                   |
| Regular Programs - Undistributed Instruction       |                            |                             |                         |                   |                                     |
| Other Salaries for Instruction                     | 1,094,214                  | (137,875)                   | 956,339                 | 956,339           | -                                   |
| Purchased Professional-Educational Services        | 95,236                     | (30,405)                    | 64,831                  | 52,456            | 12,375                              |
| Purchased Technical Services                       | 18,990                     | (10,157)                    | 8,833                   | 8,833             | -                                   |
| Other Purchased Services (400-500 series)          | 803,243                    | 42,215                      | 845,458                 | 830,546           | 14,912                              |
| General Supplies                                   | 1,184,782                  | 688,524                     | 1,873,306               | 1,802,565         | 70,741                              |
| Textbooks  | 126,900                    | (80,871)                    | 46,029                  | 18,923            | 27,106                              |
| Other Objects                                      | 166,390                    | 1,667                       | 168,057                 | 163,846           | 4,211                               |
| <b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>        | <b>51,038,562</b>          | <b>4,659,824</b>            | <b>55,698,386</b>       | <b>55,569,037</b> | <b>129,349</b>                      |
| <b>SPECIAL EDUCATION - INSTRUCTION</b>             |                            |                             |                         |                   |                                     |
| Cognitive - Mild:                                  |                            |                             |                         |                   |                                     |
| Salaries of Teachers                               | 1,259,075                  | 111,354                     | 1,370,429               | 1,370,429         | -                                   |
| Other Salaries for Instruction                     | 314,979                    | 96,836                      | 411,815                 | 411,815           | -                                   |
| General Supplies                                   | 36,532                     | (16,864)                    | 19,668                  | 18,682            | 986                                 |
| Textbooks  | 907                        | (907)                       | -                       | -                 | -                                   |
| Other Objects                                      | -                          | -                           | -                       | -                 | -                                   |
| <b>Total Cognitive - Mild</b>                      | <b>1,611,493</b>           | <b>190,419</b>              | <b>1,801,912</b>        | <b>1,800,926</b>  | <b>986</b>                          |
| Cognitive - Moderate:                              |                            |                             |                         |                   |                                     |
| Salaries of Teachers                               | -                          | -                           | -                       | -                 | -                                   |
| Other Salaries for Instruction                     | -                          | -                           | -                       | -                 | -                                   |
| General Supplies                                   | -                          | -                           | -                       | -                 | -                                   |
| Textbooks  | -                          | -                           | -                       | -                 | -                                   |
| <b>Total Cognitive - Moderate</b>                  | <b>-</b>                   | <b>-</b>                    | <b>-</b>                | <b>-</b>          | <b>-</b>                            |
| Learning and/or Language Disabilities:             |                            |                             |                         |                   |                                     |
| Salaries of Teachers                               | 2,633,482                  | (80,883)                    | 2,552,599               | 2,550,126         | 2,473                               |
| Other Salaries for Instruction                     | 842,165                    | (115,423)                   | 726,742                 | 726,742           | -                                   |
| Purchased Professional-Educational Services        | 990                        | (990)                       | -                       | -                 | -                                   |
| General Supplies                                   | 79,127                     | (39,368)                    | 39,759                  | 30,329            | 9,430                               |
| Textbooks  | 5,850                      | (5,052)                     | 798                     | -                 | 798                                 |
| Other Objects                                      | 1,350                      | 682                         | 2,032                   | 1,797             | 235                                 |
| <b>Total Learning and/or Language Disabilities</b> | <b>3,562,964</b>           | <b>(241,034)</b>            | <b>3,321,930</b>        | <b>3,308,994</b>  | <b>12,936</b>                       |
| Visual Impairments                                 |                            |                             |                         |                   |                                     |
| Other Salaries for Instruction                     | -                          | -                           | -                       | -                 | -                                   |
| <b>Total Visual Impairments</b>                    | <b>-</b>                   | <b>-</b>                    | <b>-</b>                | <b>-</b>          | <b>-</b>                            |
| Behavioral Disabilities:                           |                            |                             |                         |                   |                                     |
| Salaries of Teachers                               | 1,252,333                  | (89,619)                    | 1,162,714               | 1,161,454         | 1,260                               |
| Other Salaries for Instruction                     | 810,019                    | (216,381)                   | 593,638                 | 585,293           | 8,345                               |
| Purchased Professional-Educational Services        | -                          | -                           | -                       | -                 | -                                   |
| General Supplies                                   | 38,825                     | (14,489)                    | 24,336                  | 22,091            | 2,245                               |
| Textbooks  | 2,545                      | (1,787)                     | 758                     | -                 | 758                                 |
| Other Objects                                      | 391                        | -                           | 391                     | -                 | 391                                 |
| <b>Total Behavioral Disabilities</b>               | <b>2,104,113</b>           | <b>(322,276)</b>            | <b>1,781,837</b>        | <b>1,768,838</b>  | <b>12,999</b>                       |
| Multiple Disabilities:                             |                            |                             |                         |                   |                                     |
| Salaries of Teachers                               | 62,747                     | (62,747)                    | -                       | -                 | -                                   |
| Other Salaries for Instruction                     | 28,852                     | (28,852)                    | -                       | -                 | -                                   |
| General Supplies                                   | -                          | -                           | -                       | -                 | -                                   |
| Textbooks  | -                          | -                           | -                       | -                 | -                                   |
| <b>Total Multiple Disabilities</b>                 | <b>91,599</b>              | <b>(91,599)</b>             | <b>-</b>                | <b>-</b>          | <b>-</b>                            |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| <u>Districtwide</u>                                 | <u>Original<br/>Budget</u> | <u>Budget<br/>Transfers</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Variance<br/>Final to Actual</u> |
|---|----------------------------|-----------------------------|-------------------------|-------------------|-------------------------------------|
| Resource Room/Resource Center:                      |                            |                             |                         |                   |                                     |
| Salaries of Teachers                                | \$ 2,914,923               | \$ (34,998)                 | \$ 2,879,925            | \$ 2,831,456      | \$ 48,469                           |
| Other Salaries for Instruction                      | 1,747,629                  | 126,936                     | 1,874,565               | 1,659,280         | 215,285                             |
| General Supplies                                    | 4,868                      | (1,048)                     | 3,820                   | 3,819             | 1                                   |
| Textbooks   | 900                        | (900)                       | -                       | -                 | -                                   |
| Other Objects                                       | 630                        | (462)                       | 168                     | 168               | -                                   |
| Total Resource Room/Resource Center                 | <u>4,668,950</u>           | <u>89,528</u>               | <u>4,758,478</u>        | <u>4,494,723</u>  | <u>263,755</u>                      |
| Autism:   |                            |                             |                         |                   |                                     |
| Salaries of Teachers                                | 616,939                    | 189,414                     | 806,353                 | 781,459           | 24,894                              |
| Other Salaries for Instruction                      | 420,662                    | 78,138                      | 498,800                 | 497,063           | 1,737                               |
| General Supplies                                    | 34,716                     | (23,739)                    | 10,977                  | 4,267             | 6,710                               |
| Textbooks   | 7,253                      | (5,490)                     | 1,763                   | 413               | 1,350                               |
| Other Objects                                       | -                          | -                           | -                       | -                 | -                                   |
| Total Autism  | <u>1,079,570</u>           | <u>238,323</u>              | <u>1,317,893</u>        | <u>1,283,202</u>  | <u>34,691</u>                       |
| Preschool Disabilities - Full Time                  |                            |                             |                         |                   |                                     |
| Salaries of Teachers                                | 431,539                    | 31,176                      | 462,715                 | 460,855           | 1,860                               |
| Other Salaries for Instruction                      | 355,528                    | 48,886                      | 404,414                 | 375,921           | 28,493                              |
| General Supplies                                    | 12,094                     | (6,120)                     | 5,974                   | 4,533             | 1,441                               |
| Textbooks   | -                          | -                           | -                       | -                 | -                                   |
| Other Objects                                       | -                          | -                           | -                       | -                 | -                                   |
| Total Preschool Disabilities - Full Time            | <u>799,161</u>             | <u>73,942</u>               | <u>873,103</u>          | <u>841,309</u>    | <u>31,794</u>                       |
| <b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>        | <u>13,917,850</u>          | <u>(62,697)</u>             | <u>13,855,153</u>       | <u>13,497,992</u> | <u>357,161</u>                      |
| Bilingual Education - Instruction                   |                            |                             |                         |                   |                                     |
| Salaries of Teachers                                | 1,294,162                  | 234,745                     | 1,528,907               | 1,440,657         | 88,250                              |
| Other Salaries for Instruction                      | 381,982                    | (5,444)                     | 376,538                 | 326,655           | 49,883                              |
| General Supplies                                    | 65,021                     | (28,677)                    | 36,344                  | 33,434            | 2,910                               |
| Textbooks   | 5,697                      | (5,697)                     | -                       | -                 | -                                   |
| Other Objects                                       | -                          | -                           | -                       | -                 | -                                   |
| Total Bilingual Education - Instruction             | <u>1,746,862</u>           | <u>194,927</u>              | <u>1,941,789</u>        | <u>1,800,746</u>  | <u>141,043</u>                      |
| School-Spon. Cocurricular Actvts. - Inst.           |                            |                             |                         |                   |                                     |
| Salaries  | 599,682                    | (97,337)                    | 502,345                 | 352,508           | 149,837                             |
| Purchased Services (300-500 series)                 | 105,745                    | (63,155)                    | 42,590                  | 37,721            | 4,869                               |
| Supplies and Materials                              | 31,786                     | (1,341)                     | 30,445                  | 19,935            | 10,510                              |
| Other Objects                                       | 10,000                     | (3,762)                     | 6,238                   | 6,238             | -                                   |
| Transfers to Cover Deficit (Agency Funds)           | -                          | -                           | -                       | -                 | -                                   |
| Total School-Spon. Cocurricular Actvts. - Inst.     | <u>747,213</u>             | <u>(165,595)</u>            | <u>581,618</u>          | <u>416,402</u>    | <u>165,216</u>                      |
| School-Spon. Cocurricular Athletics - Inst.         |                            |                             |                         |                   |                                     |
| Salaries  | 332,501                    | 123,517                     | 456,018                 | 456,018           | -                                   |
| Purchased Services (300-500 series)                 | 99,228                     | 153,806                     | 253,034                 | 241,156           | 11,878                              |
| Supplies and Materials                              | 54,178                     | (935)                       | 53,243                  | 48,022            | 5,221                               |
| Total School-Spon. Cocurricular Athletics - Inst.   | <u>485,907</u>             | <u>276,388</u>              | <u>762,295</u>          | <u>745,196</u>    | <u>17,099</u>                       |
| <b>Total Instruction</b>                            | <u>67,936,394</u>          | <u>4,902,847</u>            | <u>72,839,241</u>       | <u>72,029,373</u> | <u>809,868</u>                      |
| Undistributed Expend. - Attend. & Social Work       |                            |                             |                         |                   |                                     |
| Salaries  | 1,651,509                  | 42,298                      | 1,693,807               | 1,693,807         | -                                   |
| Other Purchased Services (400-500 series)           | 7,256                      | (5,535)                     | 1,721                   | 1,329             | 392                                 |
| Supplies and Materials                              | 5,396                      | 419                         | 5,815                   | 5,699             | 116                                 |
| Other Objects                                       | -                          | -                           | -                       | -                 | -                                   |
| Total Undistributed Expend. - Attend. & Social Work | <u>1,664,161</u>           | <u>37,182</u>               | <u>1,701,343</u>        | <u>1,700,835</u>  | <u>508</u>                          |
| Undistributed Expenditures - Health Services        |                            |                             |                         |                   |                                     |
| Salaries  | 1,937,009                  | 66,250                      | 2,003,259               | 2,003,259         | -                                   |
| Purchased Professional and Technical Services       | -                          | -                           | -                       | -                 | -                                   |
| Other Purchased Services                            | 3,000                      | (3,000)                     | -                       | -                 | -                                   |
| Supplies and Materials                              | 51,946                     | 940                         | 52,886                  | 50,764            | 2,122                               |
| Total Undistributed Expenditures - Health Services  | <u>1,991,955</u>           | <u>64,190</u>               | <u>2,056,145</u>        | <u>2,054,023</u>  | <u>2,122</u>                        |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| <u>Districtwide</u>   | <u>Original<br/>Budget</u> | <u>Budget<br/>Transfers</u> | <u>Final<br/>Budget</u> | <u>Actual</u>    | <u>Variance<br/>Final to Actual</u> |
|---|----------------------------|-----------------------------|-------------------------|------------------|-------------------------------------|
| Undist. Expend. - Guidance  |                            |                             |                         |                  |                                     |
| Salaries of Other Professional Staff                              | \$ 3,330,564               | \$ 194,098                  | \$ 3,524,662            | \$ 3,524,327     | \$ 335                              |
| Salaries of Secretarial and Clerical Assistants                   | 356,478                    | (27,152)                    | 329,326                 | 329,326          | -                                   |
| Other Salaries  | -                          | 1,029                       | 1,029                   | 1,029            | -                                   |
| Other Purchased Services (400-500 series)                         | 39,292                     | (25,881)                    | 13,411                  | 13,411           | -                                   |
| Supplies and Materials  | 2,851                      | (2,468)                     | 383                     | 377              | 6                                   |
| Other Objects   | -                          | -                           | -                       | -                | -                                   |
| <b>Total Undist. Expend. - Guidance</b>                           | <b>3,729,185</b>           | <b>139,626</b>              | <b>3,868,811</b>        | <b>3,868,470</b> | <b>341</b>                          |
| Undist. Expend. - Improvement of Inst. Serv.                      |                            |                             |                         |                  |                                     |
| Salaries of Supervisor of Instruction                             | -                          | -                           | -                       | -                | -                                   |
| Salaries of Other Professional Staff                              | 4,036,326                  | 267,678                     | 4,304,004               | 4,304,004        | -                                   |
| Salaries of Secr and Clerical Assist.                             | 95,305                     | 1,574                       | 96,879                  | 96,879           | -                                   |
| Purchased Prof. Educational Services                              | 37,249                     | (37,249)                    | -                       | -                | -                                   |
| Other Purch Prof. and Technical Services                          | -                          | -                           | -                       | -                | -                                   |
| Other Purch Services (400-500)                                    | 9,870                      | (9,242)                     | 628                     | 628              | -                                   |
| Supplies and Materials  | 14,910                     | (3,280)                     | 11,630                  | 11,597           | 33                                  |
| <b>Total Undist. Expend. - Improvement of Inst. Serv.</b>         | <b>4,193,660</b>           | <b>219,481</b>              | <b>4,413,141</b>        | <b>4,413,108</b> | <b>33</b>                           |
| Undist. Expend. - Edu. Media Serv./Sch. Library                   |                            |                             |                         |                  |                                     |
| Salaries  | 2,587,591                  | 392,131                     | 2,979,722               | 2,979,722        | -                                   |
| Purchased Professional and Technical Services                     | 5,920                      | (5,920)                     | -                       | -                | -                                   |
| Other Purchased Services (400-500 series)                         | 182,717                    | (27,577)                    | 155,140                 | 152,681          | 2,459                               |
| Supplies and Materials  | 182,370                    | (1,522)                     | 180,848                 | 169,318          | 11,530                              |
| Other Objects   | -                          | -                           | -                       | -                | -                                   |
| <b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>      | <b>2,958,598</b>           | <b>357,112</b>              | <b>3,315,710</b>        | <b>3,301,721</b> | <b>13,989</b>                       |
| Undist. Expend. - Instructional Staff Training Serv.              |                            |                             |                         |                  |                                     |
| Purchased Professional - Educational Service                      | 31,193                     | (24,871)                    | 6,322                   | 5,711            | 611                                 |
| Other Purchased Professional & Technical Services                 | -                          | -                           | -                       | -                | -                                   |
| Other Purchased Services (400-500 series)                         | 43,846                     | (30,557)                    | 13,289                  | 11,083           | 2,206                               |
| Supplies and Materials  | 21,875                     | (17,206)                    | 4,669                   | 4,661            | 8                                   |
| <b>Total Undist. Expend. - Instructional Staff Training Serv.</b> | <b>96,914</b>              | <b>(72,634)</b>             | <b>24,280</b>           | <b>21,455</b>    | <b>2,825</b>                        |
| Undist. Expend. - Support Serv. - School Admin.                   |                            |                             |                         |                  |                                     |
| Salaries of Principals/Assistant Principals                       | 4,812,606                  | 563,438                     | 5,376,044               | 5,376,044        | -                                   |
| Salaries of Other Professional Staff                              | -                          | 120                         | 120                     | 120              | -                                   |
| Salaries of Secretarial and Clerical Assistants                   | 2,390,307                  | (81,314)                    | 2,308,993               | 2,308,982        | 11                                  |
| Other Salaries  | 17,511                     | 4,241                       | 21,752                  | 21,752           | -                                   |
| Purchased Professional and Technical Services                     | 10,315                     | (1,415)                     | 8,900                   | 8,900            | -                                   |
| Other Purchased Services (400-500 series)                         | 269,380                    | (22,943)                    | 246,437                 | 229,550          | 16,887                              |
| Supplies and Materials  | 265,383                    | (56,204)                    | 209,179                 | 184,526          | 24,653                              |
| Other Objects   | 8,934                      | 8,267                       | 17,201                  | 17,201           | -                                   |
| <b>Total Undist. Expend. - Support Serv. - School Admin.</b>      | <b>7,774,436</b>           | <b>414,190</b>              | <b>8,188,626</b>        | <b>8,147,075</b> | <b>41,551</b>                       |
| Undist. Expend. - Custodial Services                              |                            |                             |                         |                  |                                     |
| Salaries  | 25,096                     | (3,556)                     | 21,540                  | 21,540           | -                                   |
| General Supplies  | 1,913                      | (1,913)                     | -                       | -                | -                                   |
| <b>Total Undist. Expend. - Custodial Services</b>                 | <b>27,009</b>              | <b>(5,469)</b>              | <b>21,540</b>           | <b>21,540</b>    | <b>-</b>                            |
| Security  |                            |                             |                         |                  |                                     |
| Salaries  | 1,893,630                  | 255,956                     | 2,149,586               | 2,149,586        | -                                   |
| Purchased Professional and Technical Services                     | -                          | -                           | -                       | -                | -                                   |
| General Supplies  | 5,000                      | (2,399)                     | 2,601                   | 2,601            | -                                   |
| <b>Total Undist. Expend. - Security</b>                           | <b>1,898,630</b>           | <b>253,557</b>              | <b>2,152,187</b>        | <b>2,152,187</b> | <b>-</b>                            |
| 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                        | 348,026                    | 63,604                      | 411,630                 | 302,437          | 109,193                             |
| Contr Serv (Regular Students) - ESCs & CTSA                       | -                          | -                           | -                       | -                | -                                   |
| <b>Total Undist. Expend. - Student Transportation Serv.</b>       | <b>348,026</b>             | <b>63,604</b>               | <b>411,630</b>          | <b>302,437</b>   | <b>109,193</b>                      |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| <u>Districtwide</u>  | <u>Original<br/>Budget</u> | <u>Budget<br/>Transfers</u> | <u>Final<br/>Budget</u> | <u>Actual</u>      | <u>Variance<br/>Final to Actual</u> |
|--|----------------------------|-----------------------------|-------------------------|--------------------|-------------------------------------|
| UNALLOCATED BENEFITS   |                            |                             |                         |                    |                                     |
| Social Security Contributions  | \$ 705,385                 | \$ (705,384)                | \$ 1                    | -                  | \$ 1                                |
| Other Retirement Contributions - PERS  | 371,338                    | -                           | 371,338                 | \$ 371,338         | -                                   |
| Health Benefits  | 20,309,203                 | (76,512)                    | 20,232,691              | 20,226,231         | 6,460                               |
| TOTAL UNALLOCATED BENEFITS   | <u>21,385,926</u>          | <u>(781,896)</u>            | <u>20,604,030</u>       | <u>20,597,569</u>  | <u>6,461</u>                        |
| TOTAL UNDISTRIBUTED EXPENDITURES   | <u>46,068,500</u>          | <u>688,943</u>              | <u>46,757,443</u>       | <u>46,580,420</u>  | <u>177,023</u>                      |
| TOTAL GENERAL CURRENT EXPENSE  | <u>114,004,894</u>         | <u>5,591,790</u>            | <u>119,596,684</u>      | <u>118,609,793</u> | <u>986,891</u>                      |
| CAPITAL OUTLAY   |                            |                             |                         |                    |                                     |
| Equipment  |                            |                             |                         |                    |                                     |
| Regular Program - Instruction:   |                            |                             |                         |                    |                                     |
| Preschool  | -                          | -                           | -                       | -                  | -                                   |
| Grades 1-5   | 80,000                     | (26,562)                    | 53,438                  | 45,453             | 7,985                               |
| Grades 6-8   | -                          | 5,000                       | 5,000                   | 5,000              | -                                   |
| Grades 9-12  | -                          | 2,837                       | 2,837                   | 2,837              | -                                   |
| Special Education - Instruction:   |                            |                             |                         |                    |                                     |
| Resource Room/Resource Center  | -                          | -                           | -                       | -                  | -                                   |
| Bilingual Education  | 15,000                     | 13,742                      | 28,742                  | 24,598             | 4,144                               |
| School Sponsored and Other Instructional Program   | -                          | -                           | -                       | -                  | -                                   |
| Undistributed Expenditures - Instruction   | -                          | -                           | -                       | -                  | -                                   |
| Undistributed Expenditures - Instructional Staff   | -                          | 2,306                       | 2,306                   | 2,300              | 6                                   |
| Undist.Expend.-Support Serv.-Students - Reg.   | -                          | -                           | -                       | -                  | -                                   |
| Undistributed Expenditures - Athletics   | -                          | 3,595                       | 3,595                   | 3,595              | -                                   |
| Undistributed Expenditures - Security  | -                          | -                           | -                       | -                  | -                                   |
| Undistributed Expenditures - School Admin.   | -                          | -                           | -                       | -                  | -                                   |
| Total Equipment  | <u>95,000</u>              | <u>918</u>                  | <u>95,918</u>           | <u>83,783</u>      | <u>12,135</u>                       |
| TOTAL CAPITAL OUTLAY   | <u>95,000</u>              | <u>918</u>                  | <u>95,918</u>           | <u>83,783</u>      | <u>12,135</u>                       |
| Total Districtwide School Based Expenditures   | <u>114,099,894</u>         | <u>5,592,708</u>            | <u>119,692,602</u>      | <u>118,693,576</u> | <u>999,026</u>                      |
| Other Financing Sources:   |                            |                             |                         |                    |                                     |
| Operating Transfer In  | <u>114,099,894</u>         | <u>5,592,708</u>            | <u>119,692,602</u>      | <u>118,693,576</u> | <u>999,026</u>                      |
| Total Other Financing Sources:   | <u>114,099,894</u>         | <u>5,592,708</u>            | <u>119,692,602</u>      | <u>118,693,576</u> | <u>999,026</u>                      |
| Excess (Deficiency) of Other Financing Sources Over<br>(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, 2017**

| SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL             | Original<br>Budget | Budget<br>Transfers | Final<br>Budget  | Actual           | Variance<br>Final to Actual |
|--|--------------------|---------------------|------------------|------------------|-----------------------------|
| <b>REGULAR PROGRAMS - INSTRUCTION</b>              |                    |                     |                  |                  |                             |
| Regular Programs - Instruction                     |                    |                     |                  |                  |                             |
| Preschool/Kindergarten - Salaries of Teachers      |                    | -                   |                  |                  | -                           |
| Grades 1-5 - Salaries of Teachers                  |                    | -                   |                  |                  | -                           |
| Grades 6-8 - Salaries of Teachers                  |                    | -                   |                  |                  | -                           |
| Grades 9-12 - Salaries of Teachers                 | \$ 7,406,795       | \$ 1,087,536        | \$ 8,494,331     | \$ 8,494,331     | -                           |
| Regular Programs - Undistributed Instruction       |                    |                     |                  |                  |                             |
| Other Salaries for Instruction                     |                    | -                   |                  |                  | -                           |
| Purchased Professional-Educational Services        |                    | -                   |                  |                  | -                           |
| Purchased Technical Services                       |                    | -                   |                  |                  | -                           |
| Other Purchased Services (400-500 series)          | 40,267             | 87,825              | 128,092          | 124,980          | \$ 3,112                    |
| General Supplies                                   | 144,367            | 155,279             | 299,846          | 273,054          | 26,792                      |
| Textbooks  |                    | 32,784              | 32,784           | 6,415            | 26,369                      |
| Other Objects                                      | 10,000             | 9,642               | 19,642           | 19,642           | -                           |
| <b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>        | <b>7,601,629</b>   | <b>1,373,066</b>    | <b>8,974,695</b> | <b>8,918,422</b> | <b>56,273</b>               |
| <b>SPECIAL EDUCATION - INSTRUCTION</b>             |                    |                     |                  |                  |                             |
| Cognitive - Mild:                                  |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | 570,336            | (14,951)            | 555,385          | 555,385          | -                           |
| Other Salaries for Instruction                     | 120,358            | 9,447               | 129,805          | 129,805          | -                           |
| General Supplies                                   | 12,000             | (9,861)             | 2,139            | 2,127            | 12                          |
| Textbooks  |                    | -                   |                  | -                | -                           |
| Other Objects                                      |                    | -                   |                  | -                | -                           |
| <b>Total Cognitive - Mild</b>                      | <b>702,694</b>     | <b>(15,365)</b>     | <b>687,329</b>   | <b>687,317</b>   | <b>12</b>                   |
| Cognitive - Moderate:                              |                    |                     |                  |                  |                             |
| Salaries of Teachers                               |                    | -                   |                  |                  | -                           |
| Other Salaries for Instruction                     |                    | -                   |                  |                  | -                           |
| General Supplies                                   |                    | -                   |                  |                  | -                           |
| Textbooks  |                    | -                   |                  |                  | -                           |
| <b>Total Cognitive - Moderate</b>                  | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |
| Learning and/or Language Disabilities:             |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | 1,063,051          | (183,329)           | 879,722          | 879,722          | -                           |
| Other Salaries for Instruction                     | 248,870            | (41,663)            | 207,207          | 207,207          | -                           |
| Purchased Professional-Educational Services        |                    | -                   |                  |                  | -                           |
| General Supplies                                   | 40,170             | (34,867)            | 5,303            | 788              | 4,515                       |
| Textbooks  | 4,230              | (4,230)             |                  |                  | -                           |
| Other Objects                                      |                    | -                   |                  |                  | -                           |
| <b>Total Learning and/or Language Disabilities</b> | <b>1,356,321</b>   | <b>(264,089)</b>    | <b>1,092,232</b> | <b>1,087,717</b> | <b>4,515</b>                |
| Visual Impairments                                 |                    |                     |                  |                  |                             |
| Other Salaries for Instruction                     |                    | -                   |                  |                  | -                           |
| <b>Total Visual Impairments</b>                    | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |
| Behavioral Disabilities:                           |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | 211,493            | 1,948               | 213,441          | 213,441          | -                           |
| Other Salaries for Instruction                     | 109,743            | (83,252)            | 26,491           | 26,491           | -                           |
| Purchased Professional-Educational Services        |                    | -                   |                  |                  | -                           |
| General Supplies                                   | 2,600              | (1,558)             | 1,042            | 947              | 95                          |
| Textbooks  |                    | -                   |                  |                  | -                           |
| Other Objects                                      |                    | -                   |                  |                  | -                           |
| <b>Total Behavioral Disabilities</b>               | <b>323,836</b>     | <b>(82,862)</b>     | <b>240,974</b>   | <b>240,879</b>   | <b>95</b>                   |
| Multiple Disabilities:                             |                    |                     |                  |                  |                             |
| Salaries of Teachers                               |                    | -                   |                  |                  | -                           |
| Other Salaries for Instruction                     |                    | -                   |                  |                  | -                           |
| General Supplies                                   |                    | -                   |                  |                  | -                           |
| Textbooks  |                    | -                   |                  |                  | -                           |
| Other Objects                                      |                    | -                   |                  |                  | -                           |
| <b>Total Multiple Disabilities</b>                 | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL              | Original<br>Budget | Budget<br>Transfers | Final<br>Budget   | Actual            | Variance<br>Final to Actual |
|---|--------------------|---------------------|-------------------|-------------------|-----------------------------|
| Resource Room/Resource Center:                      |                    |                     |                   |                   |                             |
| Salaries of Teachers                                | \$ 708,171         | \$ 13,177           | \$ 721,348        | \$ 721,348        | -                           |
| Other Salaries for Instruction                      | 277,060            | (37,039)            | 240,021           | 240,021           | -                           |
| General Supplies                                    | -                  | -                   | -                 | -                 | -                           |
| Textbooks   | -                  | -                   | -                 | -                 | -                           |
| Other Objects                                       | -                  | -                   | -                 | -                 | -                           |
| Total Resource Room/Resource Center                 | <u>985,231</u>     | <u>(23,862)</u>     | <u>961,369</u>    | <u>961,369</u>    | <u>-</u>                    |
| Autism:   |                    |                     |                   |                   |                             |
| Salaries of Teachers                                | -                  | -                   | -                 | -                 | -                           |
| Other Salaries for Instruction                      | -                  | -                   | -                 | -                 | -                           |
| General Supplies                                    | -                  | -                   | -                 | -                 | -                           |
| Textbooks   | -                  | -                   | -                 | -                 | -                           |
| Other Objects                                       | -                  | -                   | -                 | -                 | -                           |
| Total Autism  | <u>-</u>           | <u>-</u>            | <u>-</u>          | <u>-</u>          | <u>-</u>                    |
| Preschool Disabilities - Full Time                  |                    |                     |                   |                   |                             |
| Salaries of Teachers                                | -                  | -                   | -                 | -                 | -                           |
| Other Salaries for Instruction                      | -                  | -                   | -                 | -                 | -                           |
| General Supplies                                    | -                  | -                   | -                 | -                 | -                           |
| Textbooks   | -                  | -                   | -                 | -                 | -                           |
| Other Objects                                       | -                  | -                   | -                 | -                 | -                           |
| Total Preschool Disabilities - Full Time            | <u>-</u>           | <u>-</u>            | <u>-</u>          | <u>-</u>          | <u>-</u>                    |
| TOTAL SPECIAL EDUCATION - INSTRUCTION               | <u>3,368,082</u>   | <u>(386,178)</u>    | <u>2,981,904</u>  | <u>2,977,282</u>  | <u>\$ 4,622</u>             |
| Bilingual Education - Instruction                   |                    |                     |                   |                   |                             |
| Salaries of Teachers                                | 378,018            | (64,526)            | 313,492           | 313,492           | -                           |
| Other Salaries for Instruction                      | 112,072            | (16,775)            | 95,297            | 95,297            | -                           |
| General Supplies                                    | 18,000             | (18,000)            | -                 | -                 | -                           |
| Textbooks   | -                  | -                   | -                 | -                 | -                           |
| Other Objects                                       | -                  | -                   | -                 | -                 | -                           |
| Total Bilingual Education - Instruction             | <u>508,090</u>     | <u>(99,301)</u>     | <u>408,789</u>    | <u>408,789</u>    | <u>-</u>                    |
| School-Spon. Cocurricular Actvts. - Inst.           |                    |                     |                   |                   |                             |
| Salaries  | 146,580            | (46,060)            | 100,520           | 100,520           | -                           |
| Purchased Services (300-500 series)                 | 37,430             | (16,795)            | 20,635            | 15,946            | 4,689                       |
| Supplies and Materials                              | 20,311             | 4,659               | 24,970            | 19,587            | 5,383                       |
| Other Objects                                       | 10,000             | (3,762)             | 6,238             | 6,238             | -                           |
| Transfers to Cover Deficit (Agency Funds)           | -                  | -                   | -                 | -                 | -                           |
| Total School-Spon. Cocurricular Actvts. - Inst.     | <u>214,321</u>     | <u>(61,958)</u>     | <u>152,363</u>    | <u>142,291</u>    | <u>10,072</u>               |
| School-Spon. Cocurricular Athletics - Inst.         |                    |                     |                   |                   |                             |
| Salaries  | 332,501            | 123,517             | 456,018           | 456,018           | -                           |
| Purchased Services (300-500 series)                 | 88,890             | 159,424             | 248,314           | 236,436           | 11,878                      |
| Supplies and Materials                              | 54,178             | (935)               | 53,243            | 48,022            | 5,221                       |
| Total School-Spon. Cocurricular Athletics - Inst.   | <u>475,569</u>     | <u>282,006</u>      | <u>757,575</u>    | <u>740,476</u>    | <u>17,099</u>               |
| Total Instruction                                   | <u>12,167,691</u>  | <u>1,107,635</u>    | <u>13,275,326</u> | <u>13,187,260</u> | <u>88,066</u>               |
| Undistributed Expend. - Attend. & Social Work       |                    |                     |                   |                   |                             |
| Salaries  | 133,102            | 16,441              | 149,543           | 149,543           | -                           |
| Other Purchased Services (400-500 series)           | 1,480              | (1,480)             | -                 | -                 | -                           |
| Supplies and Materials                              | -                  | -                   | -                 | -                 | -                           |
| Other Objects                                       | -                  | -                   | -                 | -                 | -                           |
| Total Undistributed Expend. - Attend. & Social Work | <u>134,582</u>     | <u>14,961</u>       | <u>149,543</u>    | <u>149,543</u>    | <u>-</u>                    |
| Undistributed Expenditures - Health Services        |                    |                     |                   |                   |                             |
| Salaries  | 199,677            | 27,550              | 227,227           | 227,227           | -                           |
| Purchased Professional and Technical Services       | -                  | -                   | -                 | -                 | -                           |
| Other Purchased Services (400-500 series)           | 3,000              | (3,000)             | -                 | -                 | -                           |
| Supplies and Materials                              | 5,200              | (263)               | 4,937             | 4,127             | 810                         |
| Total Undistributed Expenditures - Health Services  | <u>207,877</u>     | <u>24,287</u>       | <u>232,164</u>    | <u>231,354</u>    | <u>810</u>                  |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| 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                              | \$ 953,994       | \$ 90,956        | \$ 1,044,950     | \$ 1,044,950     | -                        |
| Salaries of Secretarial and Clerical Assistants                   | 113,565          | 6                | 113,571          | 113,571          | -                        |
| Other Salaries  | -                | -                | -                | -                | -                        |
| Other Purchased Services (400-500 series)                         | 35,000           | (24,662)         | 10,338           | 10,338           | -                        |
| Supplies and Materials  | -                | -                | -                | -                | -                        |
| Other Objects   | -                | -                | -                | -                | -                        |
| <b>Total Undist. Expend. - Guidance</b>                           | <b>1,102,559</b> | <b>66,300</b>    | <b>1,168,859</b> | <b>1,168,859</b> | <b>-</b>                 |
| Undist. Expend. - Improvement of Inst. Serv.                      |                  |                  |                  |                  |                          |
| Salaries of Supervisor of Instruction                             | -                | -                | -                | -                | -                        |
| Salaries of Other Professional Staff                              | 864,248          | (108,883)        | 755,365          | 755,365          | -                        |
| Salaries of Secr and Clerical Assist.                             | -                | -                | -                | -                | -                        |
| Purchased Prof- Educational Services                              | -                | -                | -                | -                | -                        |
| Other Purch Prof. and Tech. Services                              | -                | -                | -                | -                | -                        |
| Other Purch Services (400-500)                                    | -                | -                | -                | -                | -                        |
| Supplies and Materials  | -                | -                | -                | -                | -                        |
| <b>Total Undist. Expend. - Improvement of Inst. Serv.</b>         | <b>864,248</b>   | <b>(108,883)</b> | <b>755,365</b>   | <b>755,365</b>   | <b>-</b>                 |
| Undist. Expend. - Edu. Media Serv./Sch. Library                   |                  |                  |                  |                  |                          |
| Salaries  | 151,521          | 6,080            | 157,601          | 157,601          | -                        |
| Purchased Professional and Technical Services                     | 5,920            | (5,920)          | -                | -                | -                        |
| Other Purchased Services (400-500 series)                         | 48,770           | (45,098)         | 3,672            | 3,270            | \$ 402                   |
| Supplies and Materials  | 5,560            | (46)             | 5,514            | 5,243            | 271                      |
| Other Objects   | -                | -                | -                | -                | -                        |
| <b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>      | <b>211,771</b>   | <b>(44,984)</b>  | <b>166,787</b>   | <b>166,114</b>   | <b>673</b>               |
| Undist. Expend. - Instructional Staff Training Serv.              |                  |                  |                  |                  |                          |
| Purchased Professional - Educational Service                      | -                | -                | -                | -                | -                        |
| Other Purchased Professional & Technical Services                 | -                | -                | -                | -                | -                        |
| Other Purchased Services (400-500 series)                         | 5,000            | (5,000)          | -                | -                | -                        |
| Supplies and Materials  | 7,450            | (7,450)          | -                | -                | -                        |
| <b>Total Undist. Expend. - Instructional Staff Training Serv.</b> | <b>12,450</b>    | <b>(12,450)</b>  | <b>-</b>         | <b>-</b>         | <b>-</b>                 |
| Undist. Expend. - Support Serv. - School Admin.                   |                  |                  |                  |                  |                          |
| Salaries of Principals/Assistant Principals                       | 575,862          | 53,385           | 629,247          | 629,247          | -                        |
| Salaries of Other Professional Staff                              | -                | -                | -                | -                | -                        |
| Salaries of Secretarial and Clerical Assistants                   | 498,279          | (69,525)         | 428,754          | 428,754          | -                        |
| Other Salaries  | 9,067            | 2,832            | 11,899           | 11,899           | -                        |
| Purchased Professional and Technical Services                     | 4,960            | 3,940            | 8,900            | 8,900            | -                        |
| Other Purchased Services (400-500 series)                         | 76,000           | 6,963            | 82,963           | 77,193           | 5,770                    |
| Supplies and Materials  | 65,566           | (38)             | 65,528           | 50,576           | 14,952                   |
| Other Objects   | 501              | (501)            | -                | -                | -                        |
| <b>Total Undist. Expend. - Support Serv. - School Admin.</b>      | <b>1,230,235</b> | <b>(2,944)</b>   | <b>1,227,291</b> | <b>1,206,569</b> | <b>20,722</b>            |
| Undist. Expend. - Custodial Services                              |                  |                  |                  |                  |                          |
| Salaries  | -                | 1,031            | 1,031            | 1,031            | -                        |
| General Supplies  | -                | -                | -                | -                | -                        |
| <b>Total Undist. Expend. - Custodial Services</b>                 | <b>-</b>         | <b>1,031</b>     | <b>1,031</b>     | <b>1,031</b>     | <b>-</b>                 |
| Security  |                  |                  |                  |                  |                          |
| Salaries  | 673,689          | (11,744)         | 661,945          | 661,945          | -                        |
| Purchased Professional and Technical Services                     | -                | -                | -                | -                | -                        |
| General Supplies  | 5,000            | (2,399)          | 2,601            | 2,601            | -                        |
| <b>Total Undist. Expend. - Security</b>                           | <b>678,689</b>   | <b>(14,143)</b>  | <b>664,546</b>   | <b>664,546</b>   | <b>-</b>                 |
| 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          | 58,354           | 220,654          | 188,202          | 32,452                   |
| Contr Serv (Regular Students) - ESCs & CTSA                       | -                | -                | -                | -                | -                        |
| <b>Total Undist. Expend. - Student Transportation Serv.</b>       | <b>162,300</b>   | <b>58,354</b>    | <b>220,654</b>   | <b>188,202</b>   | <b>32,452</b>            |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL   | Original<br>Budget | Budget<br>Transfers | Final<br>Budget | Actual     | Variance<br>Final to Actual |
|--|--------------------|---------------------|-----------------|------------|-----------------------------|
| UNALLOCATED BENEFITS   |                    |                     |                 |            |                             |
| Social Security Contributions  | \$ 208,578         | \$ (208,578)        |                 |            | -                           |
| Other Retirement Contributions - PERS  | 107,556            | -                   | \$ 107,556      | \$ 107,556 | -                           |
| Health Benefits  | 2,875,438          | (146,745)           | 2,728,693       | 2,728,693  | -                           |
| TOTAL UNALLOCATED BENEFITS   | 3,191,572          | (355,323)           | 2,836,249       | 2,836,249  | -                           |
| TOTAL UNDISTRIBUTED EXPENDITURES   | 7,796,283          | (373,794)           | 7,422,489       | 7,367,832  | \$ 54,657                   |
| TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE  | 19,963,974         | 733,841             | 20,697,815      | 20,555,092 | 142,723                     |
| 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  | 15,000             | 13,742              | 28,742          | 24,598     | 4,144                       |
| School Sponsored and Other Instructional Program   |                    | -                   |                 |            | -                           |
| Undistributed Expenditures - Instruction   |                    | -                   |                 |            | -                           |
| Undistributed Expenditures - Instructional Staff   |                    | -                   |                 |            | -                           |
| Undist.Expend.-Support Serv.-Students - Reg.   |                    | -                   |                 |            | -                           |
| Undistributed Expenditures - Athletics   |                    | 3,595               | 3,595           | 3,595      | -                           |
| Undistributed Expenditures - Security  |                    | -                   |                 |            | -                           |
| Undistributed Expenditures - School Admin.   |                    | -                   |                 |            | -                           |
| Total Equipment  | 15,000             | 17,337              | 32,337          | 28,193     | 4,144                       |
| TOTAL CAPITAL OUTLAY   | 15,000             | 17,337              | 32,337          | 28,193     | 4,144                       |
| TOTAL SCHOOL BASED EXPENDITURES  | 19,978,974         | 751,178             | 20,730,152      | 20,583,285 | 146,867                     |
| Other Financing Sources:   |                    |                     |                 |            |                             |
| Operating Transfer In  | 19,978,974         | 751,178             | 20,730,152      | 20,583,285 | 146,867                     |
| Total Other Financing Sources:   | 19,978,974         | 751,178             | 20,730,152      | 20,583,285 | 146,867                     |
| Excess (Deficiency) of Other Financing Sources Over<br>(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, 2017

SCHOOL: EAST ORANGE STEM ACADEMY

|  | <u>Original<br/>Budget</u> | <u>Budget<br/>Transfers</u> | <u>Final<br/>Budget</u> | <u>Actual</u>    | <u>Variance<br/>Final to Actual</u> |
|--|----------------------------|-----------------------------|-------------------------|------------------|-------------------------------------|
| <b>REGULAR PROGRAMS - INSTRUCTION</b>              |                            |                             |                         |                  |                                     |
| Regular Programs - Instruction                     |                            |                             |                         |                  |                                     |
| Preschool/Kindergarten - Salaries of Teachers      | -                          | -                           | -                       | -                | -                                   |
| Grades 1-5 - Salaries of Teachers                  | -                          | -                           | -                       | -                | -                                   |
| Grades 6-8 - Salaries of Teachers                  | \$ 28,512                  | \$ 11,686                   | \$ 40,198               | \$ 40,198        | -                                   |
| Grades 9-12 - Salaries of Teachers                 | 3,802,197                  | (106,439)                   | 3,695,758               | 3,695,758        | -                                   |
| Regular Programs - Undistributed Instruction       |                            |                             |                         |                  |                                     |
| Other Salaries for Instruction                     | -                          | -                           | -                       | -                | -                                   |
| Purchased Professional-Educational Services        | 56,372                     | (7,201)                     | 49,171                  | 36,796           | \$ 12,375                           |
| Purchased Technical Services                       | -                          | -                           | -                       | -                | -                                   |
| Other Purchased Services (400-500 series)          | 24,764                     | 11,302                      | 36,066                  | 36,066           | -                                   |
| General Supplies                                   | 76,500                     | 116,240                     | 192,740                 | 191,730          | 1,010                               |
| Textbooks  | 15,300                     | (7,183)                     | 8,117                   | 7,412            | 705                                 |
| Other Objects                                      | 12,240                     | 736                         | 12,976                  | 12,976           | -                                   |
| <b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>        | <b>4,015,885</b>           | <b>19,141</b>               | <b>4,035,026</b>        | <b>4,020,936</b> | <b>14,090</b>                       |
| <b>SPECIAL EDUCATION - INSTRUCTION</b>             |                            |                             |                         |                  |                                     |
| Cognitive - Mild:                                  |                            |                             |                         |                  |                                     |
| Salaries of Teachers                               | -                          | -                           | -                       | -                | -                                   |
| Other Salaries for Instruction                     | -                          | -                           | -                       | -                | -                                   |
| General Supplies                                   | -                          | -                           | -                       | -                | -                                   |
| Textbooks  | -                          | -                           | -                       | -                | -                                   |
| Other Objects                                      | -                          | -                           | -                       | -                | -                                   |
| <b>Total Cognitive - Mild</b>                      | <b>-</b>                   | <b>-</b>                    | <b>-</b>                | <b>-</b>         | <b>-</b>                            |
| Cognitive - Moderate:                              |                            |                             |                         |                  |                                     |
| Salaries of Teachers                               | -                          | -                           | -                       | -                | -                                   |
| Other Salaries for Instruction                     | -                          | -                           | -                       | -                | -                                   |
| General Supplies                                   | -                          | -                           | -                       | -                | -                                   |
| Textbooks  | -                          | -                           | -                       | -                | -                                   |
| <b>Total Cognitive - Moderate</b>                  | <b>-</b>                   | <b>-</b>                    | <b>-</b>                | <b>-</b>         | <b>-</b>                            |
| Learning and/or Language Disabilities:             |                            |                             |                         |                  |                                     |
| Salaries of Teachers                               | -                          | -                           | -                       | -                | -                                   |
| Other Salaries for Instruction                     | -                          | -                           | -                       | -                | -                                   |
| Purchased Professional-Educational Services        | -                          | -                           | -                       | -                | -                                   |
| General Supplies                                   | -                          | -                           | -                       | -                | -                                   |
| Textbooks  | -                          | -                           | -                       | -                | -                                   |
| Other Objects                                      | -                          | -                           | -                       | -                | -                                   |
| <b>Total Learning and/or Language Disabilities</b> | <b>-</b>                   | <b>-</b>                    | <b>-</b>                | <b>-</b>         | <b>-</b>                            |
| Visual Impairments                                 |                            |                             |                         |                  |                                     |
| Other Salaries for Instruction                     | -                          | -                           | -                       | -                | -                                   |
| <b>Total Visual Impairments</b>                    | <b>-</b>                   | <b>-</b>                    | <b>-</b>                | <b>-</b>         | <b>-</b>                            |
| Behavioral Disabilities:                           |                            |                             |                         |                  |                                     |
| Salaries of Teachers                               | -                          | -                           | -                       | -                | -                                   |
| Other Salaries for Instruction                     | -                          | -                           | -                       | -                | -                                   |
| Purchased Professional-Educational Services        | -                          | -                           | -                       | -                | -                                   |
| General Supplies                                   | -                          | -                           | -                       | -                | -                                   |
| Textbooks  | -                          | -                           | -                       | -                | -                                   |
| Other Objects                                      | -                          | -                           | -                       | -                | -                                   |
| <b>Total Behavioral Disabilities</b>               | <b>-</b>                   | <b>-</b>                    | <b>-</b>                | <b>-</b>         | <b>-</b>                            |
| Multiple Disabilities:                             |                            |                             |                         |                  |                                     |
| Salaries of Teachers                               | -                          | -                           | -                       | -                | -                                   |
| Other Salaries for Instruction                     | -                          | -                           | -                       | -                | -                                   |
| General Supplies                                   | -                          | -                           | -                       | -                | -                                   |
| Textbooks  | -                          | -                           | -                       | -                | -                                   |
| Other Objects                                      | -                          | -                           | -                       | -                | -                                   |
| <b>Total Multiple Disabilities</b>                 | <b>-</b>                   | <b>-</b>                    | <b>-</b>                | <b>-</b>         | <b>-</b>                            |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| SCHOOL: EAST ORANGE STEM ACADEMY                    | Original Budget | Budget Transfers | Final Budget | Actual    | Variance Final to Actual |
|---|-----------------|------------------|--------------|-----------|--------------------------|
| Resource Room/Resource Center:                      |                 |                  |              |           |                          |
| Salaries of Teachers                                | -               | -                | -            | -         | -                        |
| Other Salaries for Instruction                      | -               | \$ 22,106        | \$ 22,106    | \$ 22,106 | -                        |
| General Supplies                                    | -               | -                | -            | -         | -                        |
| Textbooks   | -               | -                | -            | -         | -                        |
| Other Objects                                       | -               | -                | -            | -         | -                        |
| Total Resource Room/Resource Center                 | -               | 22,106           | 22,106       | 22,106    | -                        |
| Autism:   |                 |                  |              |           |                          |
| Salaries of Teachers                                | \$ 131,587      | 4,106            | 135,693      | 130,849   | \$ 4,844                 |
| Other Salaries for Instruction                      | 84,500          | 20,937           | 105,437      | 105,437   | -                        |
| General Supplies                                    | 16,514          | (12,782)         | 3,732        |           | 3,732                    |
| Textbooks   | 5,903           | (5,490)          | 413          | 413       | -                        |
| Other Objects                                       | -               | -                | -            | -         | -                        |
| Total Autism  | 238,504         | 6,771            | 245,275      | 236,699   | 8,576                    |
| 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               | 238,504         | 28,877           | 267,381      | 258,805   | 8,576                    |
| Bilingual Education - Instruction                   |                 |                  |              |           |                          |
| Salaries of Teachers                                | -               | 4,386            | 4,386        | 4,386     | -                        |
| Other Salaries for Instruction                      | -               | -                | -            | -         | -                        |
| General Supplies                                    | -               | -                | -            | -         | -                        |
| Textbooks   | -               | -                | -            | -         | -                        |
| Other Objects                                       | -               | -                | -            | -         | -                        |
| Total Bilingual Education - Instruction             | -               | 4,386            | 4,386        | 4,386     | -                        |
| School-Spon. Cocurricular Actvts. - Inst.           |                 |                  |              |           |                          |
| Salaries  | 163,452         | -                | 163,452      | 55,484    | 107,968                  |
| Purchased Services (300-500 series)                 | 48,600          | (48,600)         | -            | -         | -                        |
| Supplies and Materials                              | 11,475          | (6,000)          | 5,475        | 348       | 5,127                    |
| Other Objects                                       | -               | -                | -            | -         | -                        |
| Transfers to Cover Deficit (Agency Funds)           | -               | -                | -            | -         | -                        |
| Total School-Spon. Cocurricular Actvts. - Inst.     | 223,527         | (54,600)         | 168,927      | 55,832    | 113,095                  |
| School-Spon. Cocurricular Athletics - Inst.         |                 |                  |              |           |                          |
| Salaries  | -               | -                | -            | -         | -                        |
| Purchased Services (300-500 series)                 | 10,338          | (5,618)          | 4,720        | 4,720     | -                        |
| Supplies and Materials                              | -               | -                | -            | -         | -                        |
| Total School-Spon. Cocurricular Athletics - Inst.   | 10,338          | (5,618)          | 4,720        | 4,720     | -                        |
| Total Instruction                                   | 4,488,254       | (7,814)          | 4,480,440    | 4,344,679 | \$ 135,761               |
| Undistributed Expend. - Attend. & Social Work       |                 |                  |              |           |                          |
| Salaries  | 380             | (380)            | -            | -         | -                        |
| Other Purchased Services (400-500 series)           | -               | -                | -            | -         | -                        |
| Supplies and Materials                              | -               | -                | -            | -         | -                        |
| Other Objects                                       | -               | -                | -            | -         | -                        |
| Total Undistributed Expend. - Attend. & Social Work | 380             | (380)            | -            | -         | -                        |
| Undistributed Expenditures - Health Services        |                 |                  |              |           |                          |
| Salaries  | 103,163         | 1,092            | 104,255      | 104,255   | -                        |
| Purchased Professional and Technical Services       | -               | -                | -            | -         | -                        |
| Other Purchased Services (400-500 series)           | -               | -                | -            | -         | -                        |
| Supplies and Materials                              | 2,678           | (172)            | 2,506        | 2,459     | 47                       |
| Total Undistributed Expenditures - Health Services  | 105,841         | 920              | 106,761      | 106,714   | 47                       |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

SCHOOL: EAST ORANGE STEM ACADEMY

|   | Original<br>Budget | Budget<br>Transfers | Final<br>Budget | Actual         | Variance<br>Final to Actual |
|---|--------------------|---------------------|-----------------|----------------|-----------------------------|
| Undist. Expend. - Guidance  |                    |                     |                 |                |                             |
| Salaries of Other Professional Staff                              | \$ 381,408         | \$ (29,189)         | \$ 352,219      | \$ 352,219     | -                           |
| Salaries of Secretarial and Clerical Assistants                   | 180,372            | (29,912)            | 150,460         | 150,460        | -                           |
| Other Salaries  | -                  | -                   | -               | -              | -                           |
| Other Purchased Services (400-500 series)                         | -                  | -                   | -               | -              | -                           |
| Supplies and Materials  | -                  | -                   | -               | -              | -                           |
| Other Objects   | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Guidance</b>                           | <b>561,780</b>     | <b>(59,101)</b>     | <b>502,679</b>  | <b>502,679</b> | <b>-</b>                    |
| Undist. Expend. - Improvement of Inst. Serv.                      |                    |                     |                 |                |                             |
| Salaries of Supervisor of Instruction                             | -                  | -                   | -               | -              | -                           |
| Salaries of Other Professional Staff                              | 258,179            | 29,844              | 288,023         | 288,023        | -                           |
| Salaries of Secr and Clerical Assist.                             | 62,541             | 867                 | 63,408          | 63,408         | -                           |
| Purchased Prof- Educational Services                              | -                  | -                   | -               | -              | -                           |
| Other Purch Prof. and Tech. Services                              | -                  | -                   | -               | -              | -                           |
| Other Purch Services (400-500)                                    | -                  | -                   | -               | -              | -                           |
| Supplies and Materials  | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Improvement of Inst. Serv.</b>         | <b>320,720</b>     | <b>30,711</b>       | <b>351,431</b>  | <b>351,431</b> | <b>-</b>                    |
| Undist. Expend. - Edu. Media Serv./Sch. Library                   |                    |                     |                 |                |                             |
| Salaries  | 305,242            | (2,192)             | 303,050         | 303,050        | -                           |
| Purchased Professional and Technical Services                     | -                  | -                   | -               | -              | -                           |
| Other Purchased Services (400-500 series)                         | 4,590              | (623)               | 3,967           | 3,565          | \$ 402                      |
| Supplies and Materials  | 6,120              | (242)               | 5,878           | 3,973          | 1,905                       |
| Other Objects   | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>      | <b>315,952</b>     | <b>(3,057)</b>      | <b>312,895</b>  | <b>310,588</b> | <b>2,307</b>                |
| Undist. Expend. - Instructional Staff Training Serv.              |                    |                     |                 |                |                             |
| Purchased Professional - Educational Service                      | 3,825              | (3,825)             | -               | -              | -                           |
| Other Purchased Professional & Technical Services                 | -                  | -                   | -               | -              | -                           |
| Other Purchased Services (400-500 series)                         | 3,825              | (3,825)             | -               | -              | -                           |
| Supplies and Materials  | 3,825              | (2,669)             | 1,156           | 1,156          | -                           |
| <b>Total Undist. Expend. - Instructional Staff Training Serv.</b> | <b>11,475</b>      | <b>(10,319)</b>     | <b>1,156</b>    | <b>1,156</b>   | <b>-</b>                    |
| Undist. Expend. - Support Serv. - School Admin.                   |                    |                     |                 |                |                             |
| Salaries of Principals/Assistant Principals                       | 600,358            | (109,743)           | 490,615         | 490,615        | -                           |
| Salaries of Other Professional Staff                              | -                  | -                   | -               | -              | -                           |
| Salaries of Secretarial and Clerical Assistants                   | 105,753            | 5,955               | 111,708         | 111,708        | -                           |
| Other Salaries  | -                  | -                   | -               | -              | -                           |
| Purchased Professional and Technical Services                     | 3,825              | (3,825)             | -               | -              | -                           |
| Other Purchased Services (400-500 series)                         | 44,370             | (8,424)             | 35,946          | 35,390         | 556                         |
| Supplies and Materials  | 7,650              | (1,115)             | 6,535           | 6,535          | -                           |
| Other Objects   | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Support Serv. - School Admin.</b>      | <b>761,956</b>     | <b>(117,152)</b>    | <b>644,804</b>  | <b>644,248</b> | <b>556</b>                  |
| Undist. Expend. - Custodial Services                              |                    |                     |                 |                |                             |
| Salaries  | -                  | -                   | -               | -              | -                           |
| General Supplies  | 1,913              | (1,913)             | -               | -              | -                           |
| <b>Total Undist. Expend. - Custodial Services</b>                 | <b>1,913</b>       | <b>(1,913)</b>      | <b>-</b>        | <b>-</b>       | <b>-</b>                    |
| Security  |                    |                     |                 |                |                             |
| Salaries  | 149,735            | 51,854              | 201,589         | 201,589        | -                           |
| Purchased Professional and Technical Services                     | -                  | -                   | -               | -              | -                           |
| General Supplies  | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Security</b>                           | <b>149,735</b>     | <b>51,854</b>       | <b>201,589</b>  | <b>201,589</b> | <b>-</b>                    |
| 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                        | 15,300             | 5,095               | 20,395          | 11,867         | 8,528                       |
| Contr Serv (Regular Students) - ESCs & CTSA                       | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Student Transportation Serv.</b>       | <b>15,300</b>      | <b>5,095</b>        | <b>20,395</b>   | <b>11,867</b>  | <b>8,528</b>                |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| SCHOOL: EAST ORANGE STEM ACADEMY   | <u>Original<br/>Budget</u> | <u>Budget<br/>Transfers</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Variance<br/>Final to Actual</u> |
|--|----------------------------|-----------------------------|-------------------------|-------------------|-------------------------------------|
| UNALLOCATED BENEFITS   |                            |                             |                         |                   |                                     |
| Social Security Contributions  | \$ 12,569                  | \$ (12,569)                 |                         |                   | -                                   |
| Other Retirement Contributions - PERS  |                            | -                           |                         |                   |                                     |
| Health Benefits  | <u>876,222</u>             | <u>9,072</u>                | <u>\$ 885,294</u>       | <u>\$ 885,294</u> | <u>-</u>                            |
| TOTAL UNALLOCATED BENEFITS   | <u>888,791</u>             | <u>(3,497)</u>              | <u>885,294</u>          | <u>885,294</u>    | <u>-</u>                            |
| TOTAL UNDISTRIBUTED EXPENDITURES   | <u>3,133,843</u>           | <u>(106,839)</u>            | <u>3,027,004</u>        | <u>3,015,566</u>  | <u>\$ 11,438</u>                    |
| TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE  | <u>7,622,097</u>           | <u>(114,653)</u>            | <u>7,507,444</u>        | <u>7,360,245</u>  | <u>147,199</u>                      |
| CAPITAL OUTLAY   |                            |                             |                         |                   |                                     |
| Equipment  |                            |                             |                         |                   |                                     |
| Regular Program - Instruction:   |                            |                             |                         |                   |                                     |
| Preschool  |                            | -                           |                         |                   | -                                   |
| Grades 1-5   | 80,000                     | (45,047)                    | 34,953                  | 34,953            | -                                   |
| 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>80,000</u>              | <u>(45,047)</u>             | <u>34,953</u>           | <u>34,953</u>     | <u>-</u>                            |
| TOTAL CAPITAL OUTLAY   | <u>80,000</u>              | <u>(45,047)</u>             | <u>34,953</u>           | <u>34,953</u>     | <u>-</u>                            |
| TOTAL SCHOOL BASED EXPENDITURES  | <u>7,702,097</u>           | <u>(159,700)</u>            | <u>7,542,397</u>        | <u>7,395,198</u>  | <u>147,199</u>                      |
| Other Financing Sources:   |                            |                             |                         |                   |                                     |
| Operating Transfer In  | <u>7,702,097</u>           | <u>(159,700)</u>            | <u>7,542,397</u>        | <u>7,395,198</u>  | <u>147,199</u>                      |
| Total Other Financing Sources:   | <u>7,702,097</u>           | <u>(159,700)</u>            | <u>7,542,397</u>        | <u>7,395,198</u>  | <u>147,199</u>                      |
| Excess (Deficiency) of Other Financing Sources Over<br>(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, 2017

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL

|  | Original<br>Budget | Budget<br>Transfers | Final<br>Budget  | Actual           | Variance<br>Final to Actual |
|--|--------------------|---------------------|------------------|------------------|-----------------------------|
| <b>REGULAR PROGRAMS - INSTRUCTION</b>              |                    |                     |                  |                  |                             |
| Regular Programs - Instruction                     |                    |                     |                  |                  |                             |
| Preschool/Kindergarten - Salaries of Teachers      |                    | -                   |                  |                  | -                           |
| Grades 1-5 - Salaries of Teachers                  |                    | -                   |                  |                  | -                           |
| Grades 6-8 - Salaries of Teachers                  | \$ 2,378,703       | \$ (43,972)         | \$ 2,334,731     | \$ 2,334,731     | -                           |
| 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)          | 45,130             | (4,012)             | 41,118           | 41,118           | -                           |
| General Supplies                                   | 9,998              | 68,165              | 78,163           | 77,918           | \$ 245                      |
| Textbooks  | 6,102              | (1,673)             | 4,429            | 4,429            | -                           |
| Other Objects                                      | 9,000              | 11,500              | 20,500           | 20,500           | -                           |
| <b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>        | <b>2,448,933</b>   | <b>30,008</b>       | <b>2,478,941</b> | <b>2,478,696</b> | <b>245</b>                  |
| <b>SPECIAL EDUCATION - INSTRUCTION</b>             |                    |                     |                  |                  |                             |
| Cognitive - Mild:                                  |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | 101,751            | 1,172               | 102,923          | 102,923          | -                           |
| Other Salaries for Instruction                     | 18,451             | (717)               | 17,734           | 17,734           | -                           |
| General Supplies                                   | 3,825              | 872                 | 4,697            | 4,697            | -                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| Other Objects                                      | -                  | -                   | -                | -                | -                           |
| <b>Total Cognitive - Mild</b>                      | <b>124,027</b>     | <b>1,327</b>        | <b>125,354</b>   | <b>125,354</b>   | <b>-</b>                    |
| Cognitive - Moderate:                              |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | -                  | -                   | -                | -                | -                           |
| Other Salaries for Instruction                     | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | -                  | -                   | -                | -                | -                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| <b>Total Cognitive - Moderate</b>                  | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |
| Learning and/or Language Disabilities:             |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | 360,598            | (59,792)            | 300,806          | 300,806          | -                           |
| Other Salaries for Instruction                     | 54,688             | 22,979              | 77,667           | 77,667           | -                           |
| Purchased Professional-Educational Services        |                    | -                   |                  |                  | -                           |
| General Supplies                                   | 8,100              | (7)                 | 8,093            | 8,093            | -                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| Other Objects                                      | -                  | -                   | -                | -                | -                           |
| <b>Total Learning and/or Language Disabilities</b> | <b>423,386</b>     | <b>(36,820)</b>     | <b>386,566</b>   | <b>386,566</b>   | <b>-</b>                    |
| Visual Impairments                                 |                    |                     |                  |                  |                             |
| Other Salaries for Instruction                     | -                  | -                   | -                | -                | -                           |
| <b>Total Visual Impairments</b>                    | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |
| Behavioral Disabilities:                           |                    |                     |                  |                  |                             |
| Salaries of Teachers                               |                    | 77,349              | 77,349           | 77,349           | -                           |
| Other Salaries for Instruction                     | 54,115             | (27,982)            | 26,133           | 26,133           | -                           |
| Purchased Professional-Educational Services        |                    | -                   |                  |                  | -                           |
| General Supplies                                   | 3,150              | 146                 | 3,296            | 3,288            | 8                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| Other Objects                                      | -                  | -                   | -                | -                | -                           |
| <b>Total Behavioral Disabilities</b>               | <b>57,265</b>      | <b>49,513</b>       | <b>106,778</b>   | <b>106,770</b>   | <b>8</b>                    |
| Multiple Disabilities:                             |                    |                     |                  |                  |                             |
| Salaries of Teachers                               |                    | -                   |                  |                  | -                           |
| Other Salaries for Instruction                     |                    | -                   |                  |                  | -                           |
| General Supplies                                   |                    | -                   |                  |                  | -                           |
| Textbooks  |                    | -                   |                  |                  | -                           |
| Other Objects                                      | -                  | -                   | -                | -                | -                           |
| <b>Total Multiple Disabilities</b>                 | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

## SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL

|   | Original<br>Budget      | Budget<br>Transfers  | Final<br>Budget         | Actual                  | Variance<br>Final to Actual |
|---|-------------------------|----------------------|-------------------------|-------------------------|-----------------------------|
| Resource Room/Resource Center:                      |                         |                      |                         |                         |                             |
| Salaries of Teachers                                | \$ 185,677              | \$ 41,235            | \$ 226,912              | \$ 226,912              | -                           |
| Other Salaries for Instruction                      | 84,021                  | -                    | 84,021                  | 68,807                  | \$ 15,214                   |
| General Supplies                                    | -                       | -                    | -                       | -                       | -                           |
| Textbooks   | -                       | -                    | -                       | -                       | -                           |
| Other Objects                                       | -                       | -                    | -                       | -                       | -                           |
| Total Resource Room/Resource Center                 | <u>269,698</u>          | <u>41,235</u>        | <u>310,933</u>          | <u>295,719</u>          | <u>15,214</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>                    |
| <b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>        | <b><u>874,376</u></b>   | <b><u>55,255</u></b> | <b><u>929,631</u></b>   | <b><u>914,409</u></b>   | <b><u>15,222</u></b>        |
| Bilingual Education - Instruction                   |                         |                      |                         |                         |                             |
| Salaries of Teachers                                | -                       | -                    | -                       | -                       | -                           |
| Other Salaries for Instruction                      | 54,688                  | 2,453                | 57,141                  | 53,322                  | 3,819                       |
| General Supplies                                    | 2,700                   | 682                  | 3,382                   | 3,308                   | 74                          |
| Textbooks   | -                       | -                    | -                       | -                       | -                           |
| Other Objects                                       | -                       | -                    | -                       | -                       | -                           |
| Total Bilingual Education - Instruction             | <u>57,388</u>           | <u>3,135</u>         | <u>60,523</u>           | <u>56,630</u>           | <u>3,893</u>                |
| School-Spon. Cocurricular Actvts. - Inst.           |                         |                      |                         |                         |                             |
| Salaries  | 15,662                  | -                    | 15,662                  | 11,296                  | 4,366                       |
| Purchased Services (300-500 series)                 | -                       | -                    | -                       | -                       | -                           |
| Supplies and Materials                              | -                       | -                    | -                       | -                       | -                           |
| Other Objects                                       | -                       | -                    | -                       | -                       | -                           |
| Transfers to Cover Deficit (Agency Funds)           | -                       | -                    | -                       | -                       | -                           |
| Total School-Spon. Cocurricular Actvts. - Inst.     | <u>15,662</u>           | <u>-</u>             | <u>15,662</u>           | <u>11,296</u>           | <u>4,366</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>                    |
| <b>Total Instruction</b>                            | <b><u>3,396,359</u></b> | <b><u>88,398</u></b> | <b><u>3,484,757</u></b> | <b><u>3,461,031</u></b> | <b><u>23,726</u></b>        |
| Undistributed Expend. - Attend. & Social Work       |                         |                      |                         |                         |                             |
| Salaries  | 76,851                  | 13,693               | 90,544                  | 90,544                  | -                           |
| Other Purchased Services (400-500 series)           | 369                     | (215)                | 154                     | 154                     | -                           |
| Supplies and Materials                              | -                       | -                    | -                       | -                       | -                           |
| Other Objects                                       | -                       | -                    | -                       | -                       | -                           |
| Total Undistributed Expend. - Attend. & Social Work | <u>77,220</u>           | <u>13,478</u>        | <u>90,698</u>           | <u>90,698</u>           | <u>-</u>                    |
| Undistributed Expenditures - Health Services        |                         |                      |                         |                         |                             |
| Salaries  | 60,874                  | 79                   | 60,953                  | 60,953                  | -                           |
| Purchased Professional and Technical Services       | -                       | -                    | -                       | -                       | -                           |
| Other Purchased Services (400-500 series)           | -                       | -                    | -                       | -                       | -                           |
| Supplies and Materials                              | 2,430                   | 1,482                | 3,912                   | 3,912                   | -                           |
| Total Undistributed Expenditures - Health Services  | <u>63,304</u>           | <u>1,561</u>         | <u>64,865</u>           | <u>64,865</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, 2017

| SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL                     | <u>Original<br/>Budget</u> | <u>Budget<br/>Transfers</u> | <u>Final<br/>Budget</u> | <u>Actual</u>  | <u>Variance<br/>Final to Actual</u> |
|--|----------------------------|-----------------------------|-------------------------|----------------|-------------------------------------|
| Undist. Expend. - Guidance                                 |                            |                             |                         |                |                                     |
| Salaries of Other Professional Staff                       | \$ 198,827                 | \$ (1,060)                  | \$ 197,767              | \$ 197,767     | -                                   |
| Salaries of Secretarial and Clerical Assistants            | -                          | -                           | -                       | -              | -                                   |
| Other Salaries   | -                          | -                           | -                       | -              | -                                   |
| Other Purchased Services (400-500 series)                  | -                          | -                           | -                       | -              | -                                   |
| Supplies and Materials                                     | -                          | -                           | -                       | -              | -                                   |
| Other Objects  | -                          | -                           | -                       | -              | -                                   |
| Total Undist. Expend. - Guidance                           | <u>198,827</u>             | <u>(1,060)</u>              | <u>197,767</u>          | <u>197,767</u> | <u>-</u>                            |
| Undist. Expend. - Improvement of Inst. Serv.               |                            |                             |                         |                |                                     |
| Salaries of Supervisor of Instruction                      | -                          | -                           | -                       | -              | -                                   |
| Salaries of Other Professional Staff                       | 185,500                    | 34,069                      | 219,569                 | 219,569        | -                                   |
| 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>185,500</u>             | <u>34,069</u>               | <u>219,569</u>          | <u>219,569</u> | <u>-</u>                            |
| Undist. Expend. - Edu. Media Serv./Sch. Library            |                            |                             |                         |                |                                     |
| Salaries   | 64,992                     | 108,708                     | 173,700                 | 173,700        | -                                   |
| Purchased Professional and Technical Services              | -                          | -                           | -                       | -              | -                                   |
| Other Purchased Services (400-500 series)                  | 15,415                     | (14,075)                    | 1,340                   | 944            | \$ 396                              |
| Supplies and Materials                                     | 2,380                      | (2,380)                     | -                       | -              | -                                   |
| Other Objects  | -                          | -                           | -                       | -              | -                                   |
| Total Undist. Expend. - Edu. Media Serv./Sch. Library      | <u>82,787</u>              | <u>92,253</u>               | <u>175,040</u>          | <u>174,644</u> | <u>396</u>                          |
| Undist. Expend. - Instructional Staff Training Serv.       |                            |                             |                         |                |                                     |
| Purchased Professional - Educational Service               | -                          | -                           | -                       | -              | -                                   |
| Other Purchased Professional & Technical Services          | -                          | -                           | -                       | -              | -                                   |
| Other Purchased Services (400-500 series)                  | 1,687                      | (829)                       | 858                     | 785            | 73                                  |
| Supplies and Materials                                     | -                          | -                           | -                       | -              | -                                   |
| Total Undist. Expend. - Instructional Staff Training Serv. | <u>1,687</u>               | <u>(829)</u>                | <u>858</u>              | <u>785</u>     | <u>73</u>                           |
| Undist. Expend. - Support Serv. - School Admin.            |                            |                             |                         |                |                                     |
| Salaries of Principals/Assistant Principals                | 261,476                    | 35,017                      | 296,493                 | 296,493        | -                                   |
| Salaries of Other Professional Staff                       | -                          | -                           | -                       | -              | -                                   |
| Salaries of Secretarial and Clerical Assistants            | 113,843                    | (11,485)                    | 102,358                 | 102,358        | -                                   |
| Other Salaries   | -                          | 237                         | 237                     | 237            | -                                   |
| Purchased Professional and Technical Services              | -                          | -                           | -                       | -              | -                                   |
| Other Purchased Services (400-500 series)                  | 8,100                      | 10,879                      | 18,979                  | 17,689         | 1,290                               |
| Supplies and Materials                                     | 1,800                      | 12,273                      | 14,073                  | 14,073         | -                                   |
| Other Objects  | -                          | -                           | -                       | -              | -                                   |
| Total Undist. Expend. - Support Serv. - School Admin.      | <u>385,219</u>             | <u>46,921</u>               | <u>432,140</u>          | <u>430,850</u> | <u>1,290</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   | 103,647                    | 8,083                       | 111,730                 | 111,730        | -                                   |
| Purchased Professional and Technical Services              | -                          | -                           | -                       | -              | -                                   |
| General Supplies   | -                          | -                           | -                       | -              | -                                   |
| Total Undist. Expend. - Security                           | <u>103,647</u>             | <u>8,083</u>                | <u>111,730</u>          | <u>111,730</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                 | 18,551                     | (160)                       | 18,391                  | 7,913          | 10,478                              |
| Contr Serv (Regular Students) - ESCs & CTSA                | -                          | -                           | -                       | -              | -                                   |
| Total Undist. Expend. - Student Transportation Serv.       | <u>18,551</u>              | <u>(160)</u>                | <u>18,391</u>           | <u>7,913</u>   | <u>10,478</u>                       |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL   | Original<br>Budget | Budget<br>Transfers | Final<br>Budget   | Actual            | Variance<br>Final to Actual |
|--|--------------------|---------------------|-------------------|-------------------|-----------------------------|
| UNALLOCATED BENEFITS   |                    |                     |                   |                   |                             |
| Social Security Contributions  | \$ 21,781          | \$ (21,781)         |                   |                   | -                           |
| Other Retirement Contributions - PERS  |                    |                     |                   |                   | -                           |
| Health Benefits  | <u>898,847</u>     | <u>18,120</u>       | <u>\$ 916,967</u> | <u>\$ 916,967</u> | <u>-</u>                    |
| TOTAL UNALLOCATED BENEFITS   | <u>920,628</u>     | <u>(3,661)</u>      | <u>916,967</u>    | <u>916,967</u>    | <u>-</u>                    |
| TOTAL UNDISTRIBUTED EXPENDITURES   | <u>2,037,370</u>   | <u>190,655</u>      | <u>2,228,025</u>  | <u>2,215,788</u>  | <u>\$ 12,237</u>            |
| TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE  | <u>5,433,729</u>   | <u>279,053</u>      | <u>5,712,782</u>  | <u>5,676,819</u>  | <u>35,963</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  | -                  | -                   | -                 | -                 | -                           |
| TOTAL CAPITAL OUTLAY   | -                  | -                   | -                 | -                 | -                           |
| TOTAL SCHOOL BASED EXPENDITURES  | <u>5,433,729</u>   | <u>279,053</u>      | <u>5,712,782</u>  | <u>5,676,819</u>  | <u>35,963</u>               |
| Other Financing Sources:   |                    |                     |                   |                   |                             |
| Operating Transfer In  | <u>5,433,729</u>   | <u>279,053</u>      | <u>5,712,782</u>  | <u>5,676,819</u>  | <u>35,963</u>               |
| Total Other Financing Sources:   | <u>5,433,729</u>   | <u>279,053</u>      | <u>5,712,782</u>  | <u>5,676,819</u>  | <u>35,963</u>               |
| Excess (Deficiency) of Other Financing Sources Over<br>(Under) Expenditures and Other Financing (Uses) | -                  | -                   | -                 | -                 | -                           |
| Fund Balance, July 1   | -                  | -                   | -                 | -                 | -                           |
| 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, 2017

| SCHOOL: JOHN L.COSTLEY MIDDLE SCHOOL               | Original<br>Budget | Budget<br>Transfers | Final<br>Budget  | Actual           | Variance<br>Final to Actual |
|--|--------------------|---------------------|------------------|------------------|-----------------------------|
| <b>REGULAR PROGRAMS - INSTRUCTION</b>              |                    |                     |                  |                  |                             |
| Regular Programs - Instruction                     |                    |                     |                  |                  |                             |
| Preschool/Kindergarten - Salaries of Teachers      |                    | -                   |                  |                  | -                           |
| Grades 1-5 - Salaries of Teachers                  |                    | -                   |                  |                  | -                           |
| Grades 6-8 - Salaries of Teachers                  | \$ 2,179,832       | \$ 5,923            | \$ 2,185,755     | \$ 2,185,755     | -                           |
| 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)          | 16,000             | -                   | 16,000           | 15,999           | \$ 1                        |
| General Supplies                                   | 55,964             | 26,385              | 82,349           | 77,950           | 4,399                       |
| Textbooks  | 28,000             | (28,000)            |                  |                  | -                           |
| Other Objects                                      | 18,255             | 3,384               | 21,639           | 21,639           | -                           |
| <b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>        | <u>2,298,051</u>   | <u>7,692</u>        | <u>2,305,743</u> | <u>2,301,343</u> | <u>4,400</u>                |
| <b>SPECIAL EDUCATION - INSTRUCTION</b>             |                    |                     |                  |                  |                             |
| Cognitive - Mild:                                  |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | 10,914             | 52,208              | 63,122           | 63,122           | -                           |
| Other Salaries for Instruction                     | 18,450             | 7,557               | 26,007           | 26,007           | -                           |
| General Supplies                                   | 5,600              | 713                 | 6,313            | 6,270            | 43                          |
| Textbooks  |                    | -                   |                  |                  | -                           |
| Other Objects                                      | -                  | -                   | -                | -                | -                           |
| <b>Total Cognitive - Mild</b>                      | <u>34,964</u>      | <u>60,478</u>       | <u>95,442</u>    | <u>95,399</u>    | <u>43</u>                   |
| Cognitive - Moderate:                              |                    |                     |                  |                  |                             |
| Salaries of Teachers                               |                    | -                   |                  |                  | -                           |
| Other Salaries for Instruction                     |                    | -                   |                  |                  | -                           |
| General Supplies                                   |                    | -                   |                  |                  | -                           |
| Textbooks  |                    | -                   |                  |                  | -                           |
| <b>Total Cognitive - Moderate</b>                  | <u>-</u>           | <u>-</u>            | <u>-</u>         | <u>-</u>         | <u>-</u>                    |
| Learning and/or Language Disabilities:             |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | 95,222             | 51,767              | 146,989          | 146,989          | -                           |
| Other Salaries for Instruction                     | 57,088             | (4,031)             | 53,057           | 53,057           | -                           |
| Purchased Professional-Educational Services        |                    | -                   |                  |                  | -                           |
| General Supplies                                   | 4,000              | 1,115               | 5,115            | 5,115            | -                           |
| Textbooks  |                    | -                   |                  |                  | -                           |
| Other Objects                                      |                    | -                   |                  |                  | -                           |
| <b>Total Learning and/or Language Disabilities</b> | <u>156,310</u>     | <u>48,851</u>       | <u>205,161</u>   | <u>205,161</u>   | <u>-</u>                    |
| Visual Impairments                                 |                    |                     |                  |                  |                             |
| Other Salaries for Instruction                     |                    | -                   |                  |                  | -                           |
| <b>Total Visual Impairments</b>                    | <u>-</u>           | <u>-</u>            | <u>-</u>         | <u>-</u>         | <u>-</u>                    |
| Behavioral Disabilities:                           |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | 211,413            | (178,122)           | 33,291           | 33,291           | -                           |
| Other Salaries for Instruction                     | 82,338             | (27,951)            | 54,387           | 54,387           | -                           |
| Purchased Professional-Educational Services        |                    | -                   |                  |                  | -                           |
| General Supplies                                   | 3,790              | 141                 | 3,931            | 3,893            | 38                          |
| Textbooks  |                    | -                   |                  |                  | -                           |
| Other Objects                                      |                    | -                   |                  |                  | -                           |
| <b>Total Behavioral Disabilities</b>               | <u>297,541</u>     | <u>(205,932)</u>    | <u>91,609</u>    | <u>91,571</u>    | <u>38</u>                   |
| Multiple Disabilities:                             |                    |                     |                  |                  |                             |
| Salaries of Teachers                               |                    | -                   |                  |                  | -                           |
| Other Salaries for Instruction                     |                    | -                   |                  |                  | -                           |
| General Supplies                                   |                    | -                   |                  |                  | -                           |
| Textbooks  |                    | -                   |                  |                  | -                           |
| Other Objects                                      |                    | -                   |                  |                  | -                           |
| <b>Total Multiple Disabilities</b>                 | <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, 2017**

SCHOOL: JOHN L.COSTLEY MIDDLE SCHOOL

|  | <u>Original<br/>Budget</u> | <u>Budget<br/>Transfers</u> | <u>Final<br/>Budget</u> | <u>Actual</u>    | <u>Variance<br/>Final to Actual</u> |
|--|----------------------------|-----------------------------|-------------------------|------------------|-------------------------------------|
| Resource Room/Resource Center:                                 |                            |                             |                         |                  |                                     |
| Salaries of Teachers   | \$ 224,036                 | \$ 3,676                    | \$ 227,712              | \$ 227,712       | -                                   |
| Other Salaries for Instruction                                 | 114,034                    | 11,342                      | 125,376                 | 116,403          | \$ 8,973                            |
| General Supplies   | -                          | -                           | -                       | -                | -                                   |
| Textbooks  | -                          | -                           | -                       | -                | -                                   |
| Other Objects  | -                          | -                           | -                       | -                | -                                   |
| <b>Total Resource Room/Resource Center</b>                     | <u>338,070</u>             | <u>15,018</u>               | <u>353,088</u>          | <u>344,115</u>   | <u>8,973</u>                        |
| Autism:  |                            |                             |                         |                  |                                     |
| Salaries of Teachers   | -                          | -                           | -                       | -                | -                                   |
| Other Salaries for Instruction                                 | -                          | -                           | -                       | -                | -                                   |
| General Supplies   | -                          | -                           | -                       | -                | -                                   |
| Textbooks  | -                          | -                           | -                       | -                | -                                   |
| Other Objects  | -                          | -                           | -                       | -                | -                                   |
| <b>Total Autism</b>  | <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  | -                          | -                           | -                       | -                | -                                   |
| <b>Total Preschool Disabilities - Full Time</b>                | <u>-</u>                   | <u>-</u>                    | <u>-</u>                | <u>-</u>         | <u>-</u>                            |
| <b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>                   | <u>826,885</u>             | <u>(81,585)</u>             | <u>745,300</u>          | <u>736,246</u>   | <u>9,054</u>                        |
| Bilingual Education - Instruction                              |                            |                             |                         |                  |                                     |
| Salaries of Teachers   | 221,940                    | 3,000                       | 224,940                 | 140,209          | 84,731                              |
| Other Salaries for Instruction                                 | 54,688                     | -                           | 54,688                  | 42,321           | 12,367                              |
| General Supplies   | 6,710                      | -                           | 6,710                   | 4,712            | 1,998                               |
| Textbooks  | -                          | -                           | -                       | -                | -                                   |
| Other Objects  | -                          | -                           | -                       | -                | -                                   |
| <b>Total Bilingual Education - Instruction</b>                 | <u>283,338</u>             | <u>3,000</u>                | <u>286,338</u>          | <u>187,242</u>   | <u>99,096</u>                       |
| School-Spon. Cocurricular Actvts. - Inst.                      |                            |                             |                         |                  |                                     |
| Salaries   | 28,370                     | -                           | 28,370                  | 13,184           | 15,186                              |
| Purchased Services (300-500 series)                            | -                          | -                           | -                       | -                | -                                   |
| Supplies and Materials   | -                          | -                           | -                       | -                | -                                   |
| Other Objects  | -                          | -                           | -                       | -                | -                                   |
| Transfers to Cover Deficit (Agency Funds)                      | -                          | -                           | -                       | -                | -                                   |
| <b>Total School-Spon. Cocurricular Actvts. - Inst.</b>         | <u>28,370</u>              | <u>-</u>                    | <u>28,370</u>           | <u>13,184</u>    | <u>15,186</u>                       |
| School-Spon. Cocurricular Athletics - Inst.                    |                            |                             |                         |                  |                                     |
| Salaries   | -                          | -                           | -                       | -                | -                                   |
| Purchased Services (300-500 series)                            | -                          | -                           | -                       | -                | -                                   |
| Supplies and Materials   | -                          | -                           | -                       | -                | -                                   |
| <b>Total School-Spon. Cocurricular Athletics - Inst.</b>       | <u>-</u>                   | <u>-</u>                    | <u>-</u>                | <u>-</u>         | <u>-</u>                            |
| <b>Total Instruction</b>                                       | <u>3,436,644</u>           | <u>(70,893)</u>             | <u>3,365,751</u>        | <u>3,238,015</u> | <u>127,736</u>                      |
| Undistributed Expend. - Attend. & Social Work                  |                            |                             |                         |                  |                                     |
| Salaries   | 58,737                     | (24,525)                    | 34,212                  | 34,212           | -                                   |
| Other Purchased Services (400-500 series)                      | -                          | -                           | -                       | -                | -                                   |
| Supplies and Materials   | 1,030                      | 734                         | 1,764                   | 1,764            | -                                   |
| Other Objects  | -                          | -                           | -                       | -                | -                                   |
| <b>Total Undistributed Expend. - Attend. &amp; Social Work</b> | <u>59,767</u>              | <u>(23,791)</u>             | <u>35,976</u>           | <u>35,976</u>    | <u>-</u>                            |
| Undistributed Expenditures - Health Services                   |                            |                             |                         |                  |                                     |
| Salaries   | 83,165                     | 426                         | 83,591                  | 83,591           | -                                   |
| Purchased Professional and Technical Services                  | -                          | -                           | -                       | -                | -                                   |
| Other Purchased Services (400-500 series)                      | -                          | -                           | -                       | -                | -                                   |
| Supplies and Materials   | 3,400                      | 384                         | 3,784                   | 3,505            | 279                                 |
| <b>Total Undistributed Expenditures - Health Services</b>      | <u>86,565</u>              | <u>810</u>                  | <u>87,375</u>           | <u>87,096</u>    | <u>279</u>                          |

**EAST ORANGE BOARD OF EDUCATION  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2017**

| SCHOOL: JOHN L.COSTLEY MIDDLE SCHOOL                              | Original<br>Budget | Budget<br>Transfers | Final<br>Budget | Actual         | Variance<br>Final to Actual |
|---|--------------------|---------------------|-----------------|----------------|-----------------------------|
| Undist. Expend. - Guidance  |                    |                     |                 |                |                             |
| Salaries of Other Professional Staff                              | \$ 151,233         | \$ 54,262           | \$ 205,495      | \$ 205,495     | -                           |
| 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   | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Guidance</b>                           | <b>155,644</b>     | <b>49,851</b>       | <b>205,495</b>  | <b>205,495</b> | <b>-</b>                    |
| Undist. Expend. - Improvement of Inst. Serv.                      |                    |                     |                 |                |                             |
| Salaries of Supervisor of Instruction                             | -                  | -                   | -               | -              | -                           |
| Salaries of Other Professional Staff                              | 192,123            | 45,654              | 237,777         | 237,777        | -                           |
| 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                | (297)               | 628             | 628            | -                           |
| Supplies and Materials  | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Improvement of Inst. Serv.</b>         | <b>213,822</b>     | <b>24,583</b>       | <b>238,405</b>  | <b>238,405</b> | <b>-</b>                    |
| Undist. Expend. - Edu. Media Serv./Sch. Library                   |                    |                     |                 |                |                             |
| Salaries  | 148,855            | 34,715              | 183,570         | 183,570        | -                           |
| Purchased Professional and Technical Services                     | -                  | -                   | -               | -              | -                           |
| Other Purchased Services (400-500 series)                         | 46,390             | (1)                 | 46,389          | 46,386         | \$ 3                        |
| Supplies and Materials  | 1,000              | (1,000)             | -               | -              | -                           |
| Other Objects   | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>      | <b>196,245</b>     | <b>33,714</b>       | <b>229,959</b>  | <b>229,956</b> | <b>3</b>                    |
| Undist. Expend. - Instructional Staff Training Serv.              |                    |                     |                 |                |                             |
| Purchased Professional - Educational Service                      | -                  | -                   | -               | -              | -                           |
| Other Purchased Professional & Technical Services                 | -                  | -                   | -               | -              | -                           |
| Other Purchased Services (400-500 series)                         | 1,000              | (212)               | 788             | 788            | -                           |
| Supplies and Materials  | 2,000              | (1,387)             | 613             | 613            | -                           |
| <b>Total Undist. Expend. - Instructional Staff Training Serv.</b> | <b>3,000</b>       | <b>(1,599)</b>      | <b>1,401</b>    | <b>1,401</b>   | <b>-</b>                    |
| Undist. Expend. - Support Serv. - School Admin.                   |                    |                     |                 |                |                             |
| Salaries of Principals/Assistant Principals                       | 293,356            | -                   | 293,356         | 293,356        | -                           |
| Salaries of Other Professional Staff                              | -                  | -                   | -               | -              | -                           |
| Salaries of Secretarial and Clerical Assistants                   | 62,541             | 854                 | 63,395          | 63,395         | -                           |
| Other Salaries  | 2,000              | (2,000)             | -               | -              | -                           |
| Purchased Professional and Technical Services                     | -                  | -                   | -               | -              | -                           |
| Other Purchased Services (400-500 series)                         | 9,860              | (2,506)             | 7,354           | 7,122          | 232                         |
| Supplies and Materials  | 20,000             | (17,738)            | 2,262           | 2,262          | -                           |
| Other Objects   | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Support Serv. - School Admin.</b>      | <b>387,757</b>     | <b>(21,390)</b>     | <b>366,367</b>  | <b>366,135</b> | <b>232</b>                  |
| Undist. Expend. - Custodial Services                              |                    |                     |                 |                |                             |
| Salaries  | -                  | -                   | -               | -              | -                           |
| General Supplies  | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Custodial Services</b>                 | <b>-</b>           | <b>-</b>            | <b>-</b>        | <b>-</b>       | <b>-</b>                    |
| Security  |                    |                     |                 |                |                             |
| Salaries  | 78,647             | 47,152              | 125,799         | 125,799        | -                           |
| Purchased Professional and Technical Services                     | -                  | -                   | -               | -              | -                           |
| General Supplies  | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Security</b>                           | <b>78,647</b>      | <b>47,152</b>       | <b>125,799</b>  | <b>125,799</b> | <b>-</b>                    |
| 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             | (1,003)             | 18,997          | 8,776          | 10,221                      |
| Contr Serv (Regular Students) - ESCS & CTSA                       | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Student Transportation Serv.</b>       | <b>20,000</b>      | <b>(1,003)</b>      | <b>18,997</b>   | <b>8,776</b>   | <b>10,221</b>               |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| SCHOOL: JOHN L.COSTLEY MIDDLE SCHOOL   | Original<br>Budget | Budget<br>Transfers | Final<br>Budget | Actual    | Variance<br>Final to Actual |
|--|--------------------|---------------------|-----------------|-----------|-----------------------------|
| UNALLOCATED BENEFITS   |                    |                     |                 |           |                             |
| Social Security Contributions  | \$ 65,851          | \$ (65,851)         |                 |           | -                           |
| Other Retirement Contributions - PERS  | 34,020             | -                   | \$ 34,020       | \$ 34,020 | -                           |
| Health Benefits  | 1,251,442          | 32,789              | 1,284,231       | 1,284,231 | -                           |
| TOTAL UNALLOCATED BENEFITS   | 1,351,313          | (33,062)            | 1,318,251       | 1,318,251 | -                           |
| TOTAL UNDISTRIBUTED EXPENDITURES   | 2,552,760          | 75,265              | 2,628,025       | 2,617,290 | \$ 10,735                   |
| TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE  | 5,989,404          | 4,372               | 5,993,776       | 5,855,305 | 138,471                     |
| 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  | 5,989,404          | 4,372               | 5,993,776       | 5,855,305 | 138,471                     |
| Other Financing Sources:   |                    |                     |                 |           |                             |
| Operating Transfer In  | 5,989,404          | 4,372               | 5,993,776       | 5,855,305 | 138,471                     |
| Total Other Financing Sources:   | 5,989,404          | 4,372               | 5,993,776       | 5,855,305 | 138,471                     |
| Excess (Deficiency) of Other Financing Sources Over<br>(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, 2017

| SCHOOL: PATRICK HEALY MIDDLE SCHOOL                | Original<br>Budget | Budget<br>Transfers | Final<br>Budget  | Actual           | Variance<br>Final to Actual |
|--|--------------------|---------------------|------------------|------------------|-----------------------------|
| <b>REGULAR PROGRAMS - INSTRUCTION</b>              |                    |                     |                  |                  |                             |
| Regular Programs - Instruction                     |                    |                     |                  |                  |                             |
| Preschool/Kindergarten - Salaries of Teachers      |                    | -                   |                  |                  | -                           |
| Grades 1-5 - Salaries of Teachers                  |                    | -                   |                  |                  | -                           |
| Grades 6-8 - Salaries of Teachers                  | \$ 2,121,446       | \$ (37,892)         | \$ 2,083,554     | \$ 2,083,554     | -                           |
| Grades 9-12 - Salaries of Teachers                 |                    | -                   |                  |                  | -                           |
| Regular Programs - Undistributed Instruction       |                    |                     |                  |                  |                             |
| Other Salaries for Instruction                     |                    | -                   |                  |                  | -                           |
| Purchased Professional-Educational Services        | 4,050              | (1,300)             | 2,750            | 2,750            | -                           |
| Purchased Technical Services                       |                    | -                   |                  |                  | -                           |
| Other Purchased Services (400-500 series)          | 79,213             | (28,052)            | 51,161           | 51,161           | -                           |
| General Supplies                                   | 44,010             | 17,761              | 61,771           | 60,186           | \$ 1,585                    |
| Textbooks  | 5,247              | (5,247)             |                  |                  | -                           |
| Other Objects                                      | 4,500              | 4,415               | 8,915            | 8,915            | -                           |
| <b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>        | <b>2,258,466</b>   | <b>(50,315)</b>     | <b>2,208,151</b> | <b>2,206,566</b> | <b>1,585</b>                |
| <b>SPECIAL EDUCATION - INSTRUCTION</b>             |                    |                     |                  |                  |                             |
| Cognitive - Mild:                                  |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | 77,403             | 299                 | 77,702           | 77,702           | -                           |
| Other Salaries for Instruction                     | 19,853             | (771)               | 19,082           | 19,082           | -                           |
| General Supplies                                   | 1,350              | (139)               | 1,211            | 281              | 930                         |
| Textbooks  |                    | -                   |                  |                  | -                           |
| Other Objects                                      |                    | -                   |                  |                  | -                           |
| <b>Total Cognitive - Mild</b>                      | <b>98,606</b>      | <b>(611)</b>        | <b>97,995</b>    | <b>97,065</b>    | <b>930</b>                  |
| Cognitive - Moderate:                              |                    |                     |                  |                  |                             |
| Salaries of Teachers                               |                    | -                   |                  |                  | -                           |
| Other Salaries for Instruction                     |                    | -                   |                  |                  | -                           |
| General Supplies                                   |                    | -                   |                  |                  | -                           |
| Textbooks  |                    | -                   |                  |                  | -                           |
| <b>Total Cognitive - Moderate</b>                  |                    | -                   |                  |                  | -                           |
| Learning and/or Language Disabilities:             |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | 197,643            | 6,559               | 204,202          | 203,821          | 381                         |
| Other Salaries for Instruction                     | 90,199             | (38,087)            | 52,112           | 52,112           | -                           |
| Purchased Professional-Educational Services        |                    | -                   |                  |                  | -                           |
| General Supplies                                   | 4,680              | (332)               | 4,348            | 4,135            | 213                         |
| Textbooks  |                    | -                   |                  |                  | -                           |
| Other Objects                                      |                    | -                   |                  |                  | -                           |
| <b>Total Learning and/or Language Disabilities</b> | <b>292,522</b>     | <b>(31,860)</b>     | <b>260,662</b>   | <b>260,068</b>   | <b>594</b>                  |
| Visual Impairments                                 |                    |                     |                  |                  |                             |
| Other Salaries for Instruction                     |                    | -                   |                  |                  | -                           |
| <b>Total Visual Impairments</b>                    |                    | -                   |                  |                  | -                           |
| Behavioral Disabilities:                           |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | 71,729             | 3,489               | 75,218           | 75,218           | -                           |
| Other Salaries for Instruction                     | 27,058             | 156                 | 27,214           | 27,214           | -                           |
| Purchased Professional-Educational Services        |                    | -                   |                  |                  | -                           |
| General Supplies                                   | 1,800              | (1,800)             |                  |                  | -                           |
| Textbooks  |                    | -                   |                  |                  | -                           |
| Other Objects                                      |                    | -                   |                  |                  | -                           |
| <b>Total Behavioral Disabilities</b>               | <b>100,587</b>     | <b>1,845</b>        | <b>102,432</b>   | <b>102,432</b>   | <b>-</b>                    |
| Multiple Disabilities:                             |                    |                     |                  |                  |                             |
| Salaries of Teachers                               |                    | -                   |                  |                  | -                           |
| Other Salaries for Instruction                     |                    | -                   |                  |                  | -                           |
| General Supplies                                   |                    | -                   |                  |                  | -                           |
| Textbooks  |                    | -                   |                  |                  | -                           |
| Other Objects                                      |                    | -                   |                  |                  | -                           |
| <b>Total Multiple Disabilities</b>                 |                    | -                   |                  |                  | -                           |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| SCHOOL: PATRICK HEALY MIDDLE SCHOOL                 | Original<br>Budget | Budget<br>Transfers | Final<br>Budget  | Actual           | Variance<br>Final to Actual |
|---|--------------------|---------------------|------------------|------------------|-----------------------------|
| Resource Room/Resource Center:                      |                    |                     |                  |                  |                             |
| Salaries of Teachers                                | \$ 54,499          | \$ 1,003            | \$ 55,502        | \$ 55,502        | -                           |
| Other Salaries for Instruction                      | 111,748            | -                   | 111,748          | 106,624          | \$ 5,124                    |
| General Supplies                                    | -                  | -                   | -                | -                | -                           |
| Textbooks   | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Total Resource Room/Resource Center                 | <u>166,247</u>     | <u>1,003</u>        | <u>167,250</u>   | <u>162,126</u>   | <u>5,124</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>                    |
| <b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>        | <u>657,962</u>     | <u>(29,623)</u>     | <u>628,339</u>   | <u>621,691</u>   | <u>6,648</u>                |
| Bilingual Education - Instruction                   |                    |                     |                  |                  |                             |
| Salaries of Teachers                                | -                  | 124,363             | 124,363          | 124,363          | -                           |
| Other Salaries for Instruction                      | 28,681             | 8,650               | 37,331           | 37,331           | -                           |
| General Supplies                                    | 1,800              | -                   | 1,800            | 1,044            | 756                         |
| Textbooks   | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Total Bilingual Education - Instruction             | <u>30,481</u>      | <u>133,013</u>      | <u>163,494</u>   | <u>162,738</u>   | <u>756</u>                  |
| School-Spon. Cocurricular Actvts. - Inst.           |                    |                     |                  |                  |                             |
| Salaries  | 14,554             | -                   | 14,554           | 11,571           | 2,983                       |
| Purchased Services (300-500 series)                 | -                  | -                   | -                | -                | -                           |
| Supplies and Materials                              | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Transfers to Cover Deficit (Agency Funds)           | -                  | -                   | -                | -                | -                           |
| Total School-Spon. Cocurricular Actvts. - Inst.     | <u>14,554</u>      | <u>-</u>            | <u>14,554</u>    | <u>11,571</u>    | <u>2,983</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>                    |
| <b>Total Instruction</b>                            | <u>2,961,463</u>   | <u>53,075</u>       | <u>3,014,538</u> | <u>3,002,566</u> | <u>11,972</u>               |
| Undistributed Expend. - Attend. & Social Work       |                    |                     |                  |                  |                             |
| Salaries  | -                  | -                   | -                | -                | -                           |
| Other Purchased Services (400-500 series)           | -                  | -                   | -                | -                | -                           |
| Supplies and Materials                              | 450                | (4)                 | 446              | 446              | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Total Undistributed Expend. - Attend. & Social Work | <u>450</u>         | <u>(4)</u>          | <u>446</u>       | <u>446</u>       | <u>-</u>                    |
| Undistributed Expenditures - Health Services        |                    |                     |                  |                  |                             |
| Salaries  | 60,874             | 80                  | 60,954           | 60,954           | -                           |
| Purchased Professional and Technical Services       | -                  | -                   | -                | -                | -                           |
| Other Purchased Services (400-500 series)           | -                  | -                   | -                | -                | -                           |
| Supplies and Materials                              | 3,870              | 1,003               | 4,873            | 4,609            | 264                         |
| Total Undistributed Expenditures - Health Services  | <u>64,744</u>      | <u>1,083</u>        | <u>65,827</u>    | <u>65,563</u>    | <u>264</u>                  |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

EXHIBIT D-3e

| SCHOOL: PATRICK HEALY MIDDLE SCHOOL                               | Original<br>Budget | Budget<br>Transfers | Final<br>Budget | Actual         | Variance<br>Final to Actual |
|---|--------------------|---------------------|-----------------|----------------|-----------------------------|
| Undist. Expend. - Guidance  |                    |                     |                 |                |                             |
| Salaries of Other Professional Staff                              | \$ 265,923         | \$ 8,053            | \$ 273,976      | \$ 273,641     | \$ 335                      |
| Salaries of Secretarial and Clerical Assistants                   | -                  | -                   | -               | -              | -                           |
| Other Salaries  | -                  | -                   | -               | -              | -                           |
| Other Purchased Services (400-500 series)                         | -                  | -                   | -               | -              | -                           |
| Supplies and Materials  | -                  | -                   | -               | -              | -                           |
| Other Objects   | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Guidance</b>                           | <b>265,923</b>     | <b>8,053</b>        | <b>273,976</b>  | <b>273,641</b> | <b>335</b>                  |
| Undist. Expend. - Improvement of Inst. Serv.                      |                    |                     |                 |                |                             |
| Salaries of Supervisor of Instruction                             | -                  | -                   | -               | -              | -                           |
| Salaries of Other Professional Staff                              | 201,075            | 15,266              | 216,341         | 216,341        | -                           |
| Salaries of Secr and Clerical Assist.                             | -                  | -                   | -               | -              | -                           |
| Purchased Prof- Educational Services                              | -                  | -                   | -               | -              | -                           |
| Other Purch Prof. and Tech. Services                              | -                  | -                   | -               | -              | -                           |
| Other Purch Services (400-500)                                    | -                  | -                   | -               | -              | -                           |
| Supplies and Materials  | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Improvement of Inst. Serv.</b>         | <b>201,075</b>     | <b>15,266</b>       | <b>216,341</b>  | <b>216,341</b> | <b>-</b>                    |
| Undist. Expend. - Edu. Media Serv./Sch. Library                   |                    |                     |                 |                |                             |
| Salaries  | 84,178             | (22,378)            | 61,800          | 61,800         | -                           |
| Purchased Professional and Technical Services                     | -                  | -                   | -               | -              | -                           |
| Other Purchased Services (400-500 series)                         | 16,726             | 8,222               | 24,948          | 24,945         | 3                           |
| Supplies and Materials  | 2,700              | 1,708               | 4,408           | 4,408          | -                           |
| Other Objects   | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>      | <b>103,604</b>     | <b>(12,448)</b>     | <b>91,156</b>   | <b>91,153</b>  | <b>3</b>                    |
| Undist. Expend. - Instructional Staff Training Serv.              |                    |                     |                 |                |                             |
| Purchased Professional - Educational Service                      | 4,657              | (4,657)             | -               | -              | -                           |
| Other Purchased Professional & Technical Services                 | -                  | -                   | -               | -              | -                           |
| Other Purchased Services (400-500 series)                         | 4,239              | (2,309)             | 1,930           | 1,930          | -                           |
| Supplies and Materials  | 450                | (450)               | -               | -              | -                           |
| <b>Total Undist. Expend. - Instructional Staff Training Serv.</b> | <b>9,346</b>       | <b>(7,416)</b>      | <b>1,930</b>    | <b>1,930</b>   | <b>-</b>                    |
| Undist. Expend. - Support Serv. - School Admin.                   |                    |                     |                 |                |                             |
| Salaries of Principals/Assistant Principals                       | 113,896            | 193,060             | 306,956         | 306,956        | -                           |
| Salaries of Other Professional Staff                              | -                  | -                   | -               | -              | -                           |
| Salaries of Secretarial and Clerical Assistants                   | 91,766             | (9,206)             | 82,560          | 82,549         | 11                          |
| Other Salaries  | -                  | -                   | -               | -              | -                           |
| Purchased Professional and Technical Services                     | -                  | -                   | -               | -              | -                           |
| Other Purchased Services (400-500 series)                         | 12,955             | (7,194)             | 5,761           | 5,207          | 554                         |
| Supplies and Materials  | 7,200              | (12)                | 7,188           | 5,406          | 1,782                       |
| Other Objects   | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Support Serv. - School Admin.</b>      | <b>225,817</b>     | <b>176,648</b>      | <b>402,465</b>  | <b>400,118</b> | <b>2,347</b>                |
| Undist. Expend. - Custodial Services                              |                    |                     |                 |                |                             |
| Salaries  | -                  | -                   | -               | -              | -                           |
| General Supplies  | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Custodial Services</b>                 | <b>-</b>           | <b>-</b>            | <b>-</b>        | <b>-</b>       | <b>-</b>                    |
| Security  |                    |                     |                 |                |                             |
| Salaries  | 75,089             | 22,673              | 97,762          | 97,762         | -                           |
| Purchased Professional and Technical Services                     | -                  | -                   | -               | -              | -                           |
| General Supplies  | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Security</b>                           | <b>75,089</b>      | <b>22,673</b>       | <b>97,762</b>   | <b>97,762</b>  | <b>-</b>                    |
| Undist. Expend. - Student Transportation Serv.                    |                    |                     |                 |                |                             |
| Sal. For Pup. Trans. (Other than Bet. Home and School)            | -                  | -                   | -               | -              | -                           |
| Contract Services - (Between Home and School) - Vendors           | -                  | -                   | -               | -              | -                           |
| Contr Serv (Oth. than Bet Home & Sch)-Vend                        | 9,000              | 2,309               | 11,309          | 7,617          | 3,692                       |
| Contr Serv (Regular Students) - ESCs & CTSA                       | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Student Transportation Serv.</b>       | <b>9,000</b>       | <b>2,309</b>        | <b>11,309</b>   | <b>7,617</b>   | <b>3,692</b>                |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| SCHOOL: PATRICK HEALY MIDDLE SCHOOL  | Original<br>Budget | Budget<br>Transfers | Final<br>Budget | Actual    | Variance<br>Final to Actual |
|--|--------------------|---------------------|-----------------|-----------|-----------------------------|
| UNALLOCATED BENEFITS   |                    |                     |                 |           |                             |
| Social Security Contributions  | \$ 31,253          | \$ (31,253)         |                 |           | -                           |
| Other Retirement Contributions - PERS  | 36,993             | -                   | \$ 36,993       | \$ 36,993 | -                           |
| Health Benefits  | 781,614            | 12,955              | 794,569         | 794,569   | -                           |
| TOTAL UNALLOCATED BENEFITS   | 849,860            | (18,298)            | 831,562         | 831,562   | -                           |
| TOTAL UNDISTRIBUTED EXPENDITURES   | 1,804,908          | 187,866             | 1,992,774       | 1,986,133 | \$ 6,641                    |
| TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE  | 4,766,371          | 240,941             | 5,007,312       | 4,988,699 | 18,613                      |
| 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  | 4,766,371          | 240,941             | 5,007,312       | 4,988,699 | 18,613                      |
| Other Financing Sources:   |                    |                     |                 |           |                             |
| Operating Transfer In  | 4,766,371          | 240,941             | 5,007,312       | 4,988,699 | 18,613                      |
| Total Other Financing Sources:   | 4,766,371          | 240,941             | 5,007,312       | 4,988,699 | 18,613                      |
| Excess (Deficiency) of Other Financing Sources Over<br>(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, 2017

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL

|  | Original<br>Budget | Budget<br>Transfers | Final<br>Budget  | Actual           | Variance<br>Final to Actual |
|--|--------------------|---------------------|------------------|------------------|-----------------------------|
| <b>REGULAR PROGRAMS - INSTRUCTION</b>              |                    |                     |                  |                  |                             |
| Regular Programs - Instruction                     |                    |                     |                  |                  |                             |
| Preschool/Kindergarten - Salaries of Teachers      |                    | -                   |                  |                  | -                           |
| Grades 1-5 - Salaries of Teachers                  |                    | -                   |                  |                  | -                           |
| Grades 6-8 - Salaries of Teachers                  | \$ 2,689,139       | \$ 276,656          | \$ 2,965,795     | \$ 2,965,795     | -                           |
| Grades 9-12 - Salaries of Teachers                 | 2,395,943          | 189,453             | 2,585,396        | 2,585,396        | -                           |
| Regular Programs - Undistributed Instruction       |                    |                     |                  |                  |                             |
| Other Salaries for Instruction                     |                    | -                   |                  |                  | -                           |
| Purchased Professional-Educational Services        |                    | -                   |                  |                  | -                           |
| Purchased Technical Services                       | 9,500              | (5,595)             | 3,905            | 3,905            | -                           |
| Other Purchased Services (400-500 series)          | 100,190            | (8,402)             | 91,788           | 86,970           | \$ 4,818                    |
| General Supplies                                   | 108,072            | 231,433             | 339,505          | 334,023          | 5,482                       |
| Textbooks  | 25,577             | (25,577)            |                  |                  | -                           |
| Other Objects                                      | 26,065             | (17,041)            | 9,024            | 9,024            | -                           |
| <b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>        | <b>5,354,486</b>   | <b>640,927</b>      | <b>5,995,413</b> | <b>5,985,113</b> | <b>10,300</b>               |
| <b>SPECIAL EDUCATION - INSTRUCTION</b>             |                    |                     |                  |                  |                             |
| Cognitive - Mild:                                  |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | 65,770             | 11,668              | 77,438           | 77,438           | -                           |
| Other Salaries for Instruction                     | 28,681             | 24,433              | 53,114           | 53,114           | -                           |
| General Supplies                                   | 1,864              | (683)               | 1,181            | 1,181            | -                           |
| Textbooks  |                    |                     |                  |                  | -                           |
| Other Objects                                      | -                  | -                   | -                | -                | -                           |
| <b>Total Cognitive - Mild</b>                      | <b>96,315</b>      | <b>35,418</b>       | <b>131,733</b>   | <b>131,733</b>   | <b>-</b>                    |
| Cognitive - Moderate:                              |                    |                     |                  |                  |                             |
| Salaries of Teachers                               |                    | -                   |                  |                  | -                           |
| Other Salaries for Instruction                     |                    | -                   |                  |                  | -                           |
| General Supplies                                   |                    | -                   |                  |                  | -                           |
| Textbooks  |                    | -                   |                  |                  | -                           |
| <b>Total Cognitive - Moderate</b>                  | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |
| Learning and/or Language Disabilities:             |                    |                     |                  |                  |                             |
| Salaries of Teachers                               |                    | -                   |                  |                  | -                           |
| Other Salaries for Instruction                     |                    | -                   |                  |                  | -                           |
| Purchased Professional-Educational Services        |                    | -                   |                  |                  | -                           |
| General Supplies                                   |                    | -                   |                  |                  | -                           |
| Textbooks  |                    | -                   |                  |                  | -                           |
| Other Objects                                      |                    | -                   |                  |                  | -                           |
| <b>Total Learning and/or Language Disabilities</b> | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |
| Visual Impairments                                 |                    |                     |                  |                  |                             |
| Other Salaries for Instruction                     |                    | -                   |                  |                  | -                           |
| <b>Total Visual Impairments</b>                    | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |
| Behavioral Disabilities:                           |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | 160,217            | (22,767)            | 137,450          | 137,450          | -                           |
| Other Salaries for Instruction                     | 159,999            | (102,445)           | 57,554           | 57,554           | -                           |
| Purchased Professional-Educational Services        |                    | -                   |                  |                  | -                           |
| General Supplies                                   | 5,950              | (972)               | 4,978            | 4,978            | -                           |
| Textbooks  |                    | -                   |                  |                  | -                           |
| Other Objects                                      |                    | -                   |                  |                  | -                           |
| <b>Total Behavioral Disabilities</b>               | <b>326,166</b>     | <b>(126,184)</b>    | <b>199,982</b>   | <b>199,982</b>   | <b>-</b>                    |
| Multiple Disabilities:                             |                    |                     |                  |                  |                             |
| Salaries of Teachers                               |                    | -                   |                  |                  | -                           |
| Other Salaries for Instruction                     |                    | -                   |                  |                  | -                           |
| General Supplies                                   |                    | -                   |                  |                  | -                           |
| Textbooks  |                    | -                   |                  |                  | -                           |
| Other Objects                                      |                    | -                   |                  |                  | -                           |
| <b>Total Multiple Disabilities</b>                 | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL              | Original<br>Budget | Budget<br>Transfers | Final<br>Budget  | Actual           | Variance<br>Final to Actual |
|---|--------------------|---------------------|------------------|------------------|-----------------------------|
| Resource Room/Resource Center:                      |                    |                     |                  |                  |                             |
| Salaries of Teachers                                | \$ 223,459         | \$ 46,926           | \$ 270,385       | \$ 270,385       | -                           |
| Other Salaries for Instruction                      | 247,372            | 6,112               | 253,484          | 253,484          | -                           |
| General Supplies                                    | -                  | -                   | -                | -                | -                           |
| Textbooks   | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Total Resource Room/Resource Center                 | <u>470,831</u>     | <u>53,038</u>       | <u>523,869</u>   | <u>523,869</u>   | <u>-</u>                    |
| Autism:   |                    |                     |                  |                  |                             |
| Salaries of Teachers                                | 122,236            | 23,240              | 145,476          | 145,476          | -                           |
| Other Salaries for Instruction                      | 110,119            | (19,784)            | 90,335           | 90,335           | -                           |
| General Supplies                                    | 5,000              | (5,000)             | -                | -                | -                           |
| Textbooks   | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Total Autism  | <u>237,355</u>     | <u>(1,544)</u>      | <u>235,811</u>   | <u>235,811</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>                    |
| <b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>        | <u>1,130,667</u>   | <u>(39,272)</u>     | <u>1,091,395</u> | <u>1,091,395</u> | <u>-</u>                    |
| Bilingual Education - Instruction                   |                    |                     |                  |                  |                             |
| Salaries of Teachers                                | -                  | -                   | -                | -                | -                           |
| Other Salaries for Instruction                      | -                  | -                   | -                | -                | -                           |
| General Supplies                                    | -                  | -                   | -                | -                | -                           |
| Textbooks   | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Total Bilingual Education - Instruction             | <u>-</u>           | <u>-</u>            | <u>-</u>         | <u>-</u>         | <u>-</u>                    |
| School-Spon. Cocurricular Actvts. - Inst.           |                    |                     |                  |                  |                             |
| Salaries  | 174,810            | (52,057)            | 122,753          | 122,753          | -                           |
| Purchased Services (300-500 series)                 | -                  | -                   | -                | -                | -                           |
| Supplies and Materials                              | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Transfers to Cover Deficit (Agency Funds)           | -                  | -                   | -                | -                | -                           |
| Total School-Spon. Cocurricular Actvts. - Inst.     | <u>174,810</u>     | <u>(52,057)</u>     | <u>122,753</u>   | <u>122,753</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>                    |
| <b>Total Instruction</b>                            | <u>6,659,963</u>   | <u>549,598</u>      | <u>7,209,561</u> | <u>7,199,261</u> | <u>\$ 10,300</u>            |
| Undistributed Expend. - Attend. & Social Work       |                    |                     |                  |                  |                             |
| Salaries  | 252,361            | (450)               | 251,911          | 251,911          | -                           |
| Other Purchased Services (400-500 series)           | 3,639              | (3,639)             | -                | -                | -                           |
| Supplies and Materials                              | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Total Undistributed Expend. - Attend. & Social Work | <u>256,000</u>     | <u>(4,089)</u>      | <u>251,911</u>   | <u>251,911</u>   | <u>-</u>                    |
| Undistributed Expenditures - Health Services        |                    |                     |                  |                  |                             |
| Salaries  | 205,075            | 3,942               | 209,017          | 209,017          | -                           |
| Purchased Professional and Technical Services       | -                  | -                   | -                | -                | -                           |
| Other Purchased Services (400-500 series)           | -                  | -                   | -                | -                | -                           |
| Supplies and Materials                              | 6,059              | (852)               | 5,207            | 5,207            | -                           |
| Total Undistributed Expenditures - Health Services  | <u>211,134</u>     | <u>3,090</u>        | <u>214,224</u>   | <u>214,224</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, 2017

| CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL                     | Original<br>Budget | Budget<br>Transfers | Final<br>Budget | Actual         | Variance<br>Final to Actual |
|--|--------------------|---------------------|-----------------|----------------|-----------------------------|
| Undist. Expend. - Guidance                                 |                    |                     |                 |                |                             |
| Salaries of Other Professional Staff                       | \$ 434,341         | \$ 9,655            | \$ 443,996      | \$ 443,996     | -                           |
| Salaries of Secretarial and Clerical Assistants            | 62,541             | 2,754               | 65,295          | 65,295         | -                           |
| Other Salaries   | -                  | -                   | -               | -              | -                           |
| Other Purchased Services (400-500 series)                  | -                  | -                   | -               | -              | -                           |
| Supplies and Materials                                     | -                  | -                   | -               | -              | -                           |
| Other Objects  | -                  | -                   | -               | -              | -                           |
| Total Undist. Expend. - Guidance                           | <u>496,882</u>     | <u>12,409</u>       | <u>509,291</u>  | <u>509,291</u> | <u>-</u>                    |
| Undist. Expend. - Improvement of Inst. Serv.               |                    |                     |                 |                |                             |
| Salaries of Supervisor of Instruction                      | -                  | -                   | -               | -              | -                           |
| Salaries of Other Professional Staff                       | 182,037            | 7,373               | 189,410         | 189,410        | -                           |
| Salaries of Sec 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>197,037</u>     | <u>(7,627)</u>      | <u>189,410</u>  | <u>189,410</u> | <u>-</u>                    |
| Undist. Expend. - Edu. Media Serv./Sch. Library            |                    |                     |                 |                |                             |
| Salaries   | 181,051            | (38,803)            | 142,248         | 142,248        | -                           |
| Purchased Professional and Technical Services              | -                  | -                   | -               | -              | -                           |
| Other Purchased Services (400-500 series)                  | 5,001              | (2,846)             | 2,155           | 2,145          | \$ 10                       |
| Supplies and Materials                                     | 5,740              | (5,740)             | -               | -              | -                           |
| Other Objects  | -                  | -                   | -               | -              | -                           |
| Total Undist. Expend. - Edu. Media Serv./Sch. Library      | <u>191,792</u>     | <u>(47,389)</u>     | <u>144,403</u>  | <u>144,393</u> | <u>10</u>                   |
| Undist. Expend. - Instructional Staff Training Serv.       |                    |                     |                 |                |                             |
| Purchased Professional - Educational Service               | -                  | -                   | -               | -              | -                           |
| Other Purchased Professional & Technical Services          | -                  | -                   | -               | -              | -                           |
| Other Purchased Services (400-500 series)                  | 3,250              | (2,858)             | 392             | -              | 392                         |
| Supplies and Materials                                     | 5,000              | (3,000)             | 2,000           | 2,000          | -                           |
| Total Undist. Expend. - Instructional Staff Training Serv. | <u>8,250</u>       | <u>(5,858)</u>      | <u>2,392</u>    | <u>2,000</u>   | <u>392</u>                  |
| Undist. Expend. - Support Serv. - School Admin.            |                    |                     |                 |                |                             |
| Salaries of Principals/Assistant Principals                | 293,504            | 142,344             | 435,848         | 435,848        | -                           |
| Salaries of Other Professional Staff                       | -                  | -                   | -               | -              | -                           |
| Salaries of Secretarial and Clerical Assistants            | 223,469            | (20,632)            | 202,837         | 202,837        | -                           |
| Other Salaries   | -                  | 480                 | 480             | 480            | -                           |
| Purchased Professional and Technical Services              | -                  | -                   | -               | -              | -                           |
| Other Purchased Services (400-500 series)                  | 21,000             | 13,510              | 34,510          | 31,418         | 3,092                       |
| Supplies and Materials                                     | 50,000             | (44,593)            | 5,407           | 5,258          | 149                         |
| Other Objects  | 8,433              | 8,768               | 17,201          | 17,201         | -                           |
| Total Undist. Expend. - Support Serv. - School Admin.      | <u>596,406</u>     | <u>99,877</u>       | <u>696,283</u>  | <u>693,042</u> | <u>3,241</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   | 348,491            | 21,822              | 370,313         | 370,313        | -                           |
| Purchased Professional and Technical Services              | -                  | -                   | -               | -              | -                           |
| General Supplies   | -                  | -                   | -               | -              | -                           |
| Total Undist. Expend. - Security                           | <u>348,491</u>     | <u>21,822</u>       | <u>370,313</u>  | <u>370,313</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                 | 36,446             | (574)               | 35,872          | 31,474         | 4,398                       |
| Contr Serv (Regular Students) - ESCs & CTSA                | -                  | -                   | -               | -              | -                           |
| Total Undist. Expend. - Student Transportation Serv.       | <u>36,446</u>      | <u>(574)</u>        | <u>35,872</u>   | <u>31,474</u>  | <u>4,398</u>                |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL   | Original<br>Budget | Budget<br>Transfers | Final<br>Budget | Actual     | Variance<br>Final to Actual |
|--|--------------------|---------------------|-----------------|------------|-----------------------------|
| UNALLOCATED BENEFITS   |                    |                     |                 |            |                             |
| Social Security Contributions  | \$ 108,954         | \$ (108,953)        | \$ 1            |            | \$ 1                        |
| Other Retirement Contributions - PERS  | 31,288             | -                   | 31,288          | \$ 31,288  | -                           |
| Health Benefits  | 1,920,858          | 51,374              | 1,972,232       | 1,972,232  | -                           |
| TOTAL UNALLOCATED BENEFITS   | 2,061,100          | (57,579)            | 2,003,521       | 2,003,520  | 1                           |
| TOTAL UNDISTRIBUTED EXPENDITURES   | 4,403,538          | 14,082              | 4,417,620       | 4,409,578  | 8,042                       |
| TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE  | 11,063,501         | 563,680             | 11,627,181      | 11,608,839 | 18,342                      |
| CAPITAL OUTLAY   |                    |                     |                 |            |                             |
| Equipment  |                    |                     |                 |            |                             |
| Regular Program - Instruction:   |                    |                     |                 |            |                             |
| Preschool  |                    | -                   |                 |            | -                           |
| Grades 1-5   |                    | -                   |                 |            | -                           |
| Grades 6-8   |                    | 5,000               | 5,000           | 5,000      | -                           |
| Grades 9-12  |                    | 2,837               | 2,837           | 2,837      | -                           |
| 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  | -                  | 7,837               | 7,837           | 7,837      | -                           |
| TOTAL CAPITAL OUTLAY   | -                  | 7,837               | 7,837           | 7,837      | -                           |
| TOTAL SCHOOL BASED EXPENDITURES  | 11,063,501         | 571,517             | 11,635,018      | 11,616,676 | 18,342                      |
| Other Financing Sources:   |                    |                     |                 |            |                             |
| Operating Transfer In  | 11,063,501         | 571,517             | 11,635,018      | 11,616,676 | 18,342                      |
| Total Other Financing Sources:   | 11,063,501         | 571,517             | 11,635,018      | 11,616,676 | 18,342                      |
| Excess (Deficiency) of Other Financing Sources Over<br>(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, 2017

| BOWSER SCHOOL                                      | Original<br>Budget | Budget<br>Transfers | Final<br>Budget  | Actual           | Variance<br>Final to Actual |
|--|--------------------|---------------------|------------------|------------------|-----------------------------|
| <b>REGULAR PROGRAMS - INSTRUCTION</b>              |                    |                     |                  |                  |                             |
| Regular Programs - Instruction                     |                    |                     |                  |                  |                             |
| Kindergarten - Salaries of Teachers                | \$ 331,180         | \$ (40,469)         | \$ 290,711       | \$ 290,711       | -                           |
| Grades 1-5 - Salaries of Teachers                  | 2,483,093          | 449,588             | 2,932,681        | 2,932,681        | -                           |
| Grades 6-8 - Salaries of Teachers                  | -                  | -                   | -                | -                | -                           |
| Grades 9-12 - Salaries of Teachers                 | -                  | -                   | -                | -                | -                           |
| Regular Programs - Undistributed Instruction       |                    |                     |                  |                  |                             |
| Other Salaries for Instruction                     | 121,346            | (25,985)            | 95,361           | 95,361           | -                           |
| Purchased Professional-Educational Services        | 2,700              | (2,600)             | 100              | 100              | -                           |
| Purchased Technical Services                       | -                  | -                   | -                | -                | -                           |
| Other Purchased Services (400-500 series)          | 54,711             | (4,437)             | 50,274           | 50,273           | \$ 1                        |
| General Supplies                                   | 49,191             | 60,882              | 110,073          | 108,972          | 1,101                       |
| Textbooks  | 7,699              | (7,699)             | -                | -                | -                           |
| Other Objects                                      | 8,490              | (3,407)             | 5,083            | 5,083            | -                           |
| <b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>        | <b>3,058,410</b>   | <b>425,873</b>      | <b>3,484,283</b> | <b>3,483,181</b> | <b>1,102</b>                |
| <b>SPECIAL EDUCATION - INSTRUCTION</b>             |                    |                     |                  |                  |                             |
| Cognitive - Mild:                                  |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | 135,842            | 23,338              | 159,180          | 159,180          | -                           |
| Other Salaries for Instruction                     | 56,334             | 51,015              | 107,349          | 107,349          | -                           |
| General Supplies                                   | 7,229              | (5,587)             | 1,642            | 1,641            | 1                           |
| Textbooks  | 547                | (547)               | -                | -                | -                           |
| Other Objects                                      | -                  | -                   | -                | -                | -                           |
| <b>Total Cognitive - Mild</b>                      | <b>199,952</b>     | <b>68,219</b>       | <b>268,171</b>   | <b>268,170</b>   | <b>1</b>                    |
| Cognitive - Moderate:                              |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | -                  | -                   | -                | -                | -                           |
| Other Salaries for Instruction                     | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | -                  | -                   | -                | -                | -                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| <b>Total Cognitive - Moderate</b>                  | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |
| Learning and/or Language Disabilities:             |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | -                  | 17,157              | 17,157           | 17,157           | -                           |
| Other Salaries for Instruction                     | -                  | -                   | -                | -                | -                           |
| Purchased Professional-Educational Services        | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | -                  | -                   | -                | -                | -                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| Other Objects                                      | -                  | -                   | -                | -                | -                           |
| <b>Total Learning and/or Language Disabilities</b> | <b>-</b>           | <b>17,157</b>       | <b>17,157</b>    | <b>17,157</b>    | <b>-</b>                    |
| Visual Impairments                                 |                    |                     |                  |                  |                             |
| Other Salaries for Instruction                     | -                  | -                   | -                | -                | -                           |
| <b>Total Visual Impairments</b>                    | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |
| Behavioral Disabilities:                           |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | 70,784             | (31,577)            | 39,207           | 39,207           | -                           |
| Other Salaries for Instruction                     | 55,452             | -                   | 55,452           | 50,686           | 4,766                       |
| Purchased Professional-Educational Services        | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | 7,230              | (7,230)             | -                | -                | -                           |
| Textbooks  | 547                | (547)               | -                | -                | -                           |
| Other Objects                                      | -                  | -                   | -                | -                | -                           |
| <b>Total Behavioral Disabilities</b>               | <b>134,013</b>     | <b>(39,354)</b>     | <b>94,659</b>    | <b>89,893</b>    | <b>4,766</b>                |
| Multiple Disabilities:                             |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | 62,747             | (62,747)            | -                | -                | -                           |
| Other Salaries for Instruction                     | 28,852             | (28,852)            | -                | -                | -                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | -                  | -                   | -                | -                | -                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| <b>Total Multiple Disabilities</b>                 | <b>91,599</b>      | <b>(91,599)</b>     | <b>-</b>         | <b>-</b>         | <b>-</b>                    |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| BOWSER SCHOOL                                       | Original<br>Budget | Budget<br>Transfers | Final<br>Budget  | Actual           | Variance<br>Final to Actual |
|---|--------------------|---------------------|------------------|------------------|-----------------------------|
| Resource Room/Resource Center:                      |                    |                     |                  |                  |                             |
| Salaries of Teachers                                | \$ 74,671          | \$ 108,957          | \$ 183,628       | \$ 183,628       | -                           |
| Other Salaries for Instruction                      | 83,572             | 23,899              | 107,471          | 107,471          | -                           |
| General Supplies                                    | -                  | -                   | -                | -                | -                           |
| Textbooks   | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Total Resource Room/Resource Center                 | <u>158,243</u>     | <u>132,856</u>      | <u>291,099</u>   | <u>291,099</u>   | <u>-</u>                    |
| Autism:   |                    |                     |                  |                  |                             |
| Salaries of Teachers                                | 77,134             | 15,975              | 93,109           | 93,109           | -                           |
| Other Salaries for Instruction                      | 28,681             | 24,433              | 53,114           | 53,114           | -                           |
| General Supplies                                    | 5,184              | (5,184)             | -                | -                | -                           |
| Textbooks   | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Total Autism  | <u>110,999</u>     | <u>35,224</u>       | <u>146,223</u>   | <u>146,223</u>   | <u>-</u>                    |
| Preschool Disabilities - Full Time                  |                    |                     |                  |                  |                             |
| Salaries of Teachers                                | 55,129             | 1,253               | 56,382           | 56,010           | \$ 372                      |
| Other Salaries for Instruction                      | 54,115             | -                   | 54,115           | 52,564           | 1,551                       |
| General Supplies                                    | 5,184              | (4,931)             | 253              | 253              | -                           |
| Textbooks   | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Total Preschool Disabilities - Full Time            | <u>114,428</u>     | <u>(3,678)</u>      | <u>110,750</u>   | <u>108,827</u>   | <u>1,923</u>                |
| <b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>        | <u>809,234</u>     | <u>118,825</u>      | <u>928,059</u>   | <u>921,369</u>   | <u>6,690</u>                |
| Bilingual Education - Instruction                   |                    |                     |                  |                  |                             |
| Salaries of Teachers                                | 413,418            | 68,831              | 482,249          | 482,249          | -                           |
| Other Salaries for Instruction                      | -                  | -                   | -                | -                | -                           |
| General Supplies                                    | 26,208             | (13,456)            | 12,752           | 12,671           | 81                          |
| Textbooks   | 3,600.00           | (3,600)             | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Total Bilingual Education - Instruction             | <u>443,226</u>     | <u>51,775</u>       | <u>495,001</u>   | <u>494,920</u>   | <u>81</u>                   |
| School-Spon. Cocurricular Actvts. - Inst.           |                    |                     |                  |                  |                             |
| Salaries  | 1,872              | 156                 | 2,028            | 2,028            | -                           |
| Purchased Services (300-500 series)                 | -                  | -                   | -                | -                | -                           |
| Supplies and Materials                              | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Transfers to Cover Deficit (Agency Funds)           | -                  | -                   | -                | -                | -                           |
| Total School-Spon. Cocurricular Actvts. - Inst.     | <u>1,872</u>       | <u>156</u>          | <u>2,028</u>     | <u>2,028</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>                    |
| <b>Total Instruction</b>                            | <u>4,312,742</u>   | <u>596,629</u>      | <u>4,909,371</u> | <u>4,901,498</u> | <u>7,873</u>                |
| Undistributed Expend. - Attend. & Social Work       |                    |                     |                  |                  |                             |
| Salaries  | 95,147             | 37,801              | 132,948          | 132,948          | -                           |
| Other Purchased Services (400-500 series)           | -                  | -                   | -                | -                | -                           |
| Supplies and Materials                              | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Total Undistributed Expend. - Attend. & Social Work | <u>95,147</u>      | <u>37,801</u>       | <u>132,948</u>   | <u>132,948</u>   | <u>-</u>                    |
| Undistributed Expenditures - Health Services        |                    |                     |                  |                  |                             |
| Salaries  | 90,343             | 1,081               | 91,424           | 91,424           | -                           |
| Purchased Professional and Technical Services       | -                  | -                   | -                | -                | -                           |
| Other Purchased Services (400-500 series)           | -                  | -                   | -                | -                | -                           |
| Supplies and Materials                              | 1,742              | -                   | 1,742            | 1,742            | -                           |
| Total Undistributed Expenditures - Health Services  | <u>92,085</u>      | <u>1,081</u>        | <u>93,166</u>    | <u>93,166</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, 2017

| BOWSER SCHOOL  | Original<br>Budget | Budget<br>Transfers | Final<br>Budget | Actual         | Variance<br>Final to Actual |
|--|--------------------|---------------------|-----------------|----------------|-----------------------------|
| Undist. Expend. - Guidance                                 |                    |                     |                 |                |                             |
| Salaries of Other Professional Staff                       | \$ 257,843         | \$ (62,323)         | \$ 195,520      | \$ 195,520     | -                           |
| Salaries of Secretarial and Clerical Assistants            |                    | -                   |                 |                | -                           |
| Other Salaries   |                    | 1,029               | 1,029           | 1,029          |                             |
| Other Purchased Services (400-500 series)                  | 927                | 342                 | 1,269           | 1,269          |                             |
| Supplies & Materials                                       | 468                | (468)               |                 |                |                             |
| Other Objects  | -                  | -                   | -               | -              |                             |
| Total Undist. Expend. - Guidance                           | <u>259,238</u>     | <u>(61,420)</u>     | <u>197,818</u>  | <u>197,818</u> | <u>-</u>                    |
| Undist. Expend. - Improvement of Inst. Serv.               |                    |                     |                 |                |                             |
| Salaries of Supervisor of Instruction                      |                    | -                   |                 |                | -                           |
| Salaries of Other Professional Staff                       | 180,407            | 34,506              | 214,913         | 214,913        |                             |
| Salaries of Secr and Clerical Assist.                      | 32,764             | 707                 | 33,471          | 33,471         |                             |
| Purchased Prof- Educational Services                       |                    | -                   |                 |                | -                           |
| Other Purch Prof. and Tech. Services                       |                    | -                   |                 |                | -                           |
| Other Purch Services (400-500)                             |                    | -                   |                 |                | -                           |
| Supplies and Materials                                     | 10,660             | (1,416)             | 9,244           | 9,244          |                             |
| Total Undist. Expend. - Improvement of Inst. Serv.         | <u>223,831</u>     | <u>33,797</u>       | <u>257,628</u>  | <u>257,628</u> | <u>-</u>                    |
| Undist. Expend. - Edu. Media Serv./Sch. Library            |                    |                     |                 |                |                             |
| Salaries   | 204,924            | 15,515              | 220,439         | 220,439        |                             |
| Purchased Professional and Technical Services              |                    | -                   |                 |                | -                           |
| Other Purchased Services (400-500 series)                  | 1,660              | 12,453              | 14,113          | 13,946         | \$ 167                      |
| Supplies and Materials                                     | 13,500             | (11,402)            | 2,098           | 2,042          | \$ 56                       |
| Other Objects  | -                  | -                   | -               | -              |                             |
| Total Undist. Expend. - Edu. Media Serv./Sch. Library      | <u>220,084</u>     | <u>16,566</u>       | <u>236,650</u>  | <u>236,427</u> | <u>223</u>                  |
| Undist. Expend. - Instructional Staff Training Serv.       |                    |                     |                 |                |                             |
| Purchased Professional - Educational Service               | 324                | -                   | 324             |                | 324                         |
| Other Purchased Professional & Technical Services          |                    | -                   |                 |                | -                           |
| Other Purchased Services (400-500 series)                  | 2,052              | (2,052)             |                 |                | -                           |
| Supplies and Materials                                     | -                  | -                   | -               | -              |                             |
| Total Undist. Expend. - Instructional Staff Training Serv. | <u>2,376</u>       | <u>(2,052)</u>      | <u>324</u>      | <u>-</u>       | <u>324</u>                  |
| Undist. Expend. - Support Serv. - School Admin.            |                    |                     |                 |                |                             |
| Salaries of Principals/Assistant Principals                | 372,471            | (110,495)           | 261,976         | 261,976        |                             |
| Salaries of Other Professional Staff                       |                    | -                   |                 |                | -                           |
| Salaries of Secretarial and Clerical Assistants            | 120,286            | 4,817               | 125,103         | 125,103        |                             |
| Other Salaries   |                    | 2,929               | 2,929           | 2,929          |                             |
| Purchased Professional and Technical Services              |                    | -                   |                 |                | -                           |
| Other Purchased Services (400-500 series)                  | 7,002              | (3,479)             | 3,523           | 3,185          | 338                         |
| Supplies and Materials                                     | 10,863             | (1,729)             | 9,134           | 9,134          |                             |
| Other Objects  | -                  | -                   | -               | -              |                             |
| Total Undist. Expend. - Support Serv. - School Admin.      | <u>510,622</u>     | <u>(107,957)</u>    | <u>402,665</u>  | <u>402,327</u> | <u>338</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   | 53,767             | 2,758               | 56,525          | 56,525         |                             |
| Purchased Professional and Technical Services              |                    | -                   |                 |                | -                           |
| General Supplies   |                    | -                   |                 |                | -                           |
| Total Undist. Expend. - Security                           | <u>53,767</u>      | <u>2,758</u>        | <u>56,525</u>   | <u>56,525</u>  | <u>-</u>                    |
| Undist. Expend. - Student Transportation Serv.             |                    |                     |                 |                |                             |
| Sal. For Pup. Trans. (Other than Bet. Home and School)     |                    | -                   |                 |                | -                           |
| Contract Services - (Between Home and School) - Vendors    |                    | -                   |                 |                | -                           |
| Contr Serv (Oth. than Bet Home & Sch)-Vend                 | 9,396              | 96                  | 9,492           | 3,408          | 6,084                       |
| Contr Serv (Regular Students) - ESCs & CTSA                |                    | -                   |                 |                | -                           |
| Total Undist. Expend. - Student Transportation Serv.       | <u>9,396</u>       | <u>96</u>           | <u>9,492</u>    | <u>3,408</u>   | <u>6,084</u>                |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| BOWSER SCHOOL  | Original<br>Budget | Budget<br>Transfers | Final<br>Budget     | Actual              | Variance<br>Final to Actual |
|--|--------------------|---------------------|---------------------|---------------------|-----------------------------|
| UNALLOCATED BENEFITS   |                    |                     |                     |                     |                             |
| Social Security Contributions  | \$ 39,410          | \$ (39,410)         |                     |                     | -                           |
| Other Retirement Contributions - PERS  |                    |                     |                     |                     |                             |
| Health Benefits  | <u>1,214,014</u>   | <u>13,814</u>       | <u>\$ 1,227,828</u> | <u>\$ 1,227,828</u> | <u>-</u>                    |
| TOTAL UNALLOCATED BENEFITS   | <u>1,253,424</u>   | <u>(25,596)</u>     | <u>1,227,828</u>    | <u>1,227,828</u>    | <u>-</u>                    |
| TOTAL UNDISTRIBUTED EXPENDITURES   | <u>2,719,970</u>   | <u>(104,926)</u>    | <u>2,615,044</u>    | <u>2,608,075</u>    | <u>\$ 6,969</u>             |
| TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE  | <u>7,032,712</u>   | <u>491,703</u>      | <u>7,524,415</u>    | <u>7,509,573</u>    | <u>14,842</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  |                    | -                   |                     |                     | -                           |
| 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  | <u>-</u>           | <u>-</u>            | <u>-</u>            | <u>-</u>            | <u>-</u>                    |
| TOTAL CAPITAL OUTLAY   | <u>-</u>           | <u>-</u>            | <u>-</u>            | <u>-</u>            | <u>-</u>                    |
| TOTAL SCHOOL BASED EXPENDITURES  | <u>7,032,712</u>   | <u>491,703</u>      | <u>7,524,415</u>    | <u>7,509,573</u>    | <u>14,842</u>               |
| Other Financing Sources:   |                    |                     |                     |                     |                             |
| Operating Transfer In  | <u>7,032,712</u>   | <u>491,703</u>      | <u>7,524,415</u>    | <u>7,509,573</u>    | <u>14,842</u>               |
| Total Other Financing Sources:   | <u>7,032,712</u>   | <u>491,703</u>      | <u>7,524,415</u>    | <u>7,509,573</u>    | <u>14,842</u>               |
| Excess (Deficiency) of Other Financing Sources Over<br>(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, 2017

EXHIBIT D-3h

| SCHOOL: LANGSTON HUGHES SCHOOL                     | Original<br>Budget | Budget<br>Transfers | Final<br>Budget  | Actual           | Variance<br>Final to Actual |
|--|--------------------|---------------------|------------------|------------------|-----------------------------|
| <b>REGULAR PROGRAMS - INSTRUCTION</b>              |                    |                     |                  |                  |                             |
| Regular Programs - Instruction                     |                    |                     |                  |                  |                             |
| Preschool/Kindergarten - Salaries of Teachers      | \$ 328,651         | \$ 691              | \$ 329,342       | \$ 329,342       | -                           |
| Grades 1-5 - Salaries of Teachers                  | 2,152,761          | 372,490             | 2,525,251        | 2,525,251        | -                           |
| Grades 6-8 - Salaries of Teachers                  | -                  | -                   | -                | -                | -                           |
| Grades 9-12 - Salaries of Teachers                 | -                  | -                   | -                | -                | -                           |
| Regular Programs - Undistributed Instruction       |                    |                     |                  |                  |                             |
| Other Salaries for Instruction                     | 86,122             | 13,226              | 99,348           | 99,348           | -                           |
| Purchased Professional-Educational Services        | 1,357              | (1,357)             | -                | -                | -                           |
| Purchased Technical Services                       | -                  | -                   | -                | -                | -                           |
| Other Purchased Services (400-500 series)          | 31,140             | 4,296               | 35,436           | 35,435           | \$ 1                        |
| General Supplies                                   | 46,165             | (14,344)            | 31,821           | 31,344           | 477                         |
| Textbooks  | 13,083             | (12,415)            | 668              | 667              | 1                           |
| Other Objects                                      | 16,083             | (1,047)             | 15,036           | 13,836           | 1,200                       |
| <b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>        | <b>2,675,362</b>   | <b>361,540</b>      | <b>3,036,902</b> | <b>3,035,223</b> | <b>1,679</b>                |
| <b>SPECIAL EDUCATION - INSTRUCTION</b>             |                    |                     |                  |                  |                             |
| Cognitive - Mild:                                  |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | -                  | -                   | -                | -                | -                           |
| Other Salaries for Instruction                     | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | -                  | -                   | -                | -                | -                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| Other Objects                                      | -                  | -                   | -                | -                | -                           |
| <b>Total Cognitive - Mild</b>                      | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |
| Cognitive - Moderate:                              |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | -                  | -                   | -                | -                | -                           |
| Other Salaries for Instruction                     | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | -                  | -                   | -                | -                | -                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| <b>Total Cognitive - Moderate</b>                  | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |
| Learning and/or Language Disabilities:             |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | 155,500            | 5,453               | 160,953          | 159,702          | 1,251                       |
| Other Salaries for Instruction                     | 95,397             | (30,699)            | 64,698           | 64,698           | -                           |
| Purchased Professional-Educational Services        | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | 936                | -                   | 936              | 846              | 90                          |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| Other Objects                                      | -                  | -                   | -                | -                | -                           |
| <b>Total Learning and/or Language Disabilities</b> | <b>251,833</b>     | <b>(25,246)</b>     | <b>226,587</b>   | <b>225,246</b>   | <b>1,341</b>                |
| Visual Impairments                                 |                    |                     |                  |                  |                             |
| Other Salaries for Instruction                     | -                  | -                   | -                | -                | -                           |
| <b>Total Visual Impairments</b>                    | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |
| Behavioral Disabilities:                           |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | 63,850             | 9,125               | 72,975           | 72,975           | -                           |
| Other Salaries for Instruction                     | 20,214             | -                   | 20,214           | 18,419           | 1,795                       |
| Purchased Professional-Educational Services        | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | 450                | -                   | 450              | 374              | 76                          |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| Other Objects                                      | -                  | -                   | -                | -                | -                           |
| <b>Total Behavioral Disabilities</b>               | <b>84,514</b>      | <b>9,125</b>        | <b>93,639</b>    | <b>91,768</b>    | <b>1,871</b>                |
| Multiple Disabilities:                             |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | -                  | -                   | -                | -                | -                           |
| Other Salaries for Instruction                     | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | -                  | -                   | -                | -                | -                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| Other Objects                                      | -                  | -                   | -                | -                | -                           |
| <b>Total Multiple Disabilities</b>                 | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| SCHOOL: LANGSTON HUGHES SCHOOL                      | Original<br>Budget | Budget<br>Transfers | Final<br>Budget  | Actual           | Variance<br>Final to Actual |
|---|--------------------|---------------------|------------------|------------------|-----------------------------|
| Resource Room/Resource Center:                      |                    |                     |                  |                  |                             |
| Salaries of Teachers                                | \$ 94,697          | \$ 3,000            | \$ 97,697        | \$ 96,209        | \$ 1,488                    |
| Other Salaries for Instruction                      | 110,543            | -                   | 110,543          | 97,774           | 12,769                      |
| General Supplies                                    | -                  | -                   | -                | -                | -                           |
| Textbooks   | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Total Resource Room/Resource Center                 | <u>205,240</u>     | <u>3,000</u>        | <u>208,240</u>   | <u>193,983</u>   | <u>14,257</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                                | 55,130             | 8,657               | 63,787           | 63,787           | -                           |
| Other Salaries for Instruction                      | 27,630             | 24,294              | 51,924           | 51,924           | -                           |
| General Supplies                                    | 450                | -                   | 450              | -                | 450                         |
| Textbooks   | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Total Preschool Disabilities - Full Time            | <u>83,210</u>      | <u>32,951</u>       | <u>116,161</u>   | <u>115,711</u>   | <u>450</u>                  |
| <b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>        | <u>624,797</u>     | <u>19,830</u>       | <u>644,627</u>   | <u>626,708</u>   | <u>17,919</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  | 1,872              | 156                 | 2,028            | 2,028            | -                           |
| Purchased Services (300-500 series)                 | -                  | -                   | -                | -                | -                           |
| Supplies and Materials                              | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Transfers to Cover Deficit (Agency Funds)           | -                  | -                   | -                | -                | -                           |
| Total School-Spon. Cocurricular Actvts. - Inst.     | <u>1,872</u>       | <u>156</u>          | <u>2,028</u>     | <u>2,028</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>                    |
| <b>Total Instruction</b>                            | <u>3,302,031</u>   | <u>381,526</u>      | <u>3,683,557</u> | <u>3,663,959</u> | <u>19,598</u>               |
| Undistributed Expend. - Attend. & Social Work       |                    |                     |                  |                  |                             |
| Salaries  | 108,493            | 775                 | 109,268          | 109,268          | -                           |
| Other Purchased Services (400-500 series)           | 1,318              | 249                 | 1,567            | 1,175            | 392                         |
| Supplies and Materials                              | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Total Undistributed Expend. - Attend. & Social Work | <u>109,811</u>     | <u>1,024</u>        | <u>110,835</u>   | <u>110,443</u>   | <u>392</u>                  |
| Undistributed Expenditures - Health Services        |                    |                     |                  |                  |                             |
| Salaries  | 101,913            | 1,788               | 103,701          | 103,701          | -                           |
| Purchased Professional and Technical Services       | -                  | -                   | -                | -                | -                           |
| Other Purchased Services (400-500 series)           | -                  | -                   | -                | -                | -                           |
| Supplies and Materials                              | 1,350              | 175                 | 1,525            | 1,525            | -                           |
| Total Undistributed Expenditures - Health Services  | <u>103,263</u>     | <u>1,963</u>        | <u>105,226</u>   | <u>105,226</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, 2017

| SCHOOL: LANGSTON HUGHES SCHOOL                             | Original<br>Budget | Budget<br>Transfers | Final<br>Budget | Actual         | Variance<br>Final to Actual |
|--|--------------------|---------------------|-----------------|----------------|-----------------------------|
| Undist. Expend. - Guidance                                 |                    |                     |                 |                |                             |
| Salaries of Other Professional Staff                       | \$ 64,480          | \$ 6,712            | \$ 71,192       | \$ 71,192      | -                           |
| Salaries of Secretarial and Clerical Assistants            |                    | -                   |                 |                | -                           |
| Other Salaries   |                    | -                   |                 |                | -                           |
| Other Purchased Services (400-500 series)                  | 954                | 850                 | 1,804           | 1,804          | -                           |
| Supplies and Materials                                     |                    | -                   |                 |                | -                           |
| Other Objects  |                    | -                   |                 |                | -                           |
| Total Undist. Expend. - Guidance                           | <u>65,434</u>      | <u>7,562</u>        | <u>72,996</u>   | <u>72,996</u>  | <u>-</u>                    |
| Undist. Expend. - Improvement of Inst. Serv.               |                    |                     |                 |                |                             |
| Salaries of Supervisor of Instruction                      |                    | -                   |                 |                | -                           |
| Salaries of Other Professional Staff                       | 166,424            | 67,758              | 234,182         | 234,182        | -                           |
| Salaries of Secr and Clerical Assist.                      |                    | -                   |                 |                | -                           |
| Purchased Prof- Educational Services                       |                    | -                   |                 |                | -                           |
| Other Purch Prof. and Tech. Services                       |                    | -                   |                 |                | -                           |
| Other Purch Services (400-500)                             |                    | -                   |                 |                | -                           |
| Supplies and Materials                                     |                    | 1,486               | 1,486           | 1,486          | -                           |
| Total Undist. Expend. - Improvement of Inst. Serv.         | <u>166,424</u>     | <u>69,244</u>       | <u>235,668</u>  | <u>235,668</u> | <u>-</u>                    |
| Undist. Expend. - Edu. Media Serv./Sch. Library            |                    |                     |                 |                |                             |
| Salaries   | 200,841            | 113,176             | 314,017         | 314,017        | -                           |
| Purchased Professional and Technical Services              |                    | -                   |                 |                | -                           |
| Other Purchased Services (400-500 series)                  | 1,368              | 2,783               | 4,151           | 4,084          | \$ 67                       |
| Supplies and Materials                                     | 26,697             | 16,211              | 42,908          | 41,694         | 1,214                       |
| Other Objects  |                    | -                   |                 |                | -                           |
| Total Undist. Expend. - Edu. Media Serv./Sch. Library      | <u>228,906</u>     | <u>132,170</u>      | <u>361,076</u>  | <u>359,795</u> | <u>1,281</u>                |
| Undist. Expend. - Instructional Staff Training Serv.       |                    |                     |                 |                |                             |
| Purchased Professional - Educational Service               | 1,934              | (1,934)             |                 |                | -                           |
| Other Purchased Professional & Technical Services          |                    | -                   |                 |                | -                           |
| Other Purchased Services (400-500 series)                  | 1,987              | (1,987)             |                 |                | -                           |
| Supplies and Materials                                     |                    | -                   |                 |                | -                           |
| Total Undist. Expend. - Instructional Staff Training Serv. | <u>3,921</u>       | <u>(3,921)</u>      | <u>-</u>        | <u>-</u>       | <u>-</u>                    |
| Undist. Expend. - Support Serv. - School Admin.            |                    |                     |                 |                |                             |
| Salaries of Principals/Assistant Principals                | 435,048            | (157,342)           | 277,706         | 277,706        | -                           |
| Salaries of Other Professional Staff                       |                    | -                   |                 |                | -                           |
| Salaries of Secretarial and Clerical Assistants            | 124,797            | (29,223)            | 95,574          | 95,574         | -                           |
| Other Salaries   | 5,994              | (5,994)             |                 |                | -                           |
| Purchased Professional and Technical Services              |                    | -                   |                 |                | -                           |
| Other Purchased Services (400-500 series)                  | 9,080              | (3,661)             | 5,419           | 4,902          | 517                         |
| Supplies and Materials                                     | 8,084              | 48                  | 8,132           | 8,132          | -                           |
| Other Objects  |                    | -                   |                 |                | -                           |
| Total Undist. Expend. - Support Serv. - School Admin.      | <u>583,003</u>     | <u>(196,172)</u>    | <u>386,831</u>  | <u>386,314</u> | <u>517</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   | 29,975             | 25,934              | 55,909          | 55,909         | -                           |
| Purchased Professional and Technical Services              |                    | -                   |                 |                | -                           |
| General Supplies   |                    | -                   |                 |                | -                           |
| Total Undist. Expend. - Security                           | <u>29,975</u>      | <u>25,934</u>       | <u>55,909</u>   | <u>55,909</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                 | 13,500             | 2,382               | 15,882          | 13,630         | 2,252                       |
| Contr Serv (Regular Students) - ESCs & CTSA                |                    | -                   |                 |                | -                           |
| Total Undist. Expend. - Student Transportation Serv.       | <u>13,500</u>      | <u>2,382</u>        | <u>15,882</u>   | <u>13,630</u>  | <u>2,252</u>                |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| SCHOOL: LANGSTON HUGHES SCHOOL   | <u>Original<br/>Budget</u> | <u>Budget<br/>Transfers</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Variance<br/>Final to Actual</u> |
|--|----------------------------|-----------------------------|-------------------------|-------------------|-------------------------------------|
| UNALLOCATED BENEFITS   |                            |                             |                         |                   |                                     |
| Social Security Contributions  | \$ 3,430                   | \$ (3,430)                  |                         |                   | -                                   |
| Other Retirement Contributions - PERS  |                            |                             |                         |                   | -                                   |
| Health Benefits  | <u>978,371</u>             | <u>13,688</u>               | <u>\$ 992,059</u>       | <u>\$ 992,059</u> | <u>-</u>                            |
| TOTAL UNALLOCATED BENEFITS   | <u>981,801</u>             | <u>10,258</u>               | <u>992,059</u>          | <u>992,059</u>    | <u>-</u>                            |
| TOTAL UNDISTRIBUTED EXPENDITURES   | <u>2,286,038</u>           | <u>50,444</u>               | <u>2,336,482</u>        | <u>2,332,040</u>  | <u>\$ 4,442</u>                     |
| TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE  | <u>5,588,069</u>           | <u>431,970</u>              | <u>6,020,039</u>        | <u>5,995,999</u>  | <u>24,040</u>                       |
| CAPITAL OUTLAY   |                            |                             |                         |                   |                                     |
| Equipment  |                            |                             |                         |                   |                                     |
| Regular Program - Instruction:   |                            |                             |                         |                   |                                     |
| Preschool  |                            | -                           |                         |                   | -                                   |
| Grades 1-5   |                            | 8,400                       | 8,400                   | 8,400             | -                                   |
| 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>8,400</u>                | <u>8,400</u>            | <u>8,400</u>      | <u>-</u>                            |
| TOTAL CAPITAL OUTLAY   | <u>-</u>                   | <u>8,400</u>                | <u>8,400</u>            | <u>8,400</u>      | <u>-</u>                            |
| TOTAL SCHOOL BASED EXPENDITURES  | <u>5,588,069</u>           | <u>440,370</u>              | <u>6,028,439</u>        | <u>6,004,399</u>  | <u>24,040</u>                       |
| Other Financing Sources:   |                            |                             |                         |                   |                                     |
| Operating Transfer In  | <u>5,588,069</u>           | <u>440,370</u>              | <u>6,028,439</u>        | <u>6,004,399</u>  | <u>24,040</u>                       |
| Total Other Financing Sources:   | <u>5,588,069</u>           | <u>440,370</u>              | <u>6,028,439</u>        | <u>6,004,399</u>  | <u>24,040</u>                       |
| Excess (Deficiency) of Other Financing Sources Over<br>(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, 2017

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

|  | Original<br>Budget | Budget<br>Transfers | Final<br>Budget  | Actual           | Variance<br>Final to Actual |
|--|--------------------|---------------------|------------------|------------------|-----------------------------|
| <b>REGULAR PROGRAMS - INSTRUCTION</b>              |                    |                     |                  |                  |                             |
| Regular Programs - Instruction                     |                    |                     |                  |                  |                             |
| Preschool/Kindergarten - Salaries of Teachers      | \$ 99,015          | \$ 25,838           | \$ 124,853       | \$ 124,853       | -                           |
| Grades 1-5 - Salaries of Teachers                  | 1,797,376          | 336,400             | 2,133,776        | 2,133,772        | \$ 4                        |
| Grades 6-8 - Salaries of Teachers                  | 821,721            | 75,928              | 897,649          | 897,649          | -                           |
| Grades 9-12 - Salaries of Teachers                 | -                  | -                   | -                | -                | -                           |
| Regular Programs - Undistributed Instruction       |                    |                     |                  |                  |                             |
| Other Salaries for Instruction                     | 55,819             | (2,354)             | 53,465           | 53,465           | -                           |
| Purchased Professional-Educational Services        | -                  | -                   | -                | -                | -                           |
| Purchased Technical Services                       | -                  | -                   | -                | -                | -                           |
| Other Purchased Services (400-500 series)          | 42,526             | 96                  | 42,622           | 40,838           | 1,784                       |
| General Supplies                                   | 78,684             | (4,955)             | 73,729           | 69,593           | 4,136                       |
| Textbooks  | 1,620              | (1,620)             | -                | -                | -                           |
| Other Objects                                      | 8,100              | (2)                 | 8,098            | 8,098            | -                           |
| <b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>        | <b>2,904,861</b>   | <b>429,331</b>      | <b>3,334,192</b> | <b>3,328,268</b> | <b>5,924</b>                |
| <b>SPECIAL EDUCATION - INSTRUCTION</b>             |                    |                     |                  |                  |                             |
| Cognitive - Mild:                                  |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | -                  | -                   | -                | -                | -                           |
| Other Salaries for Instruction                     | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | -                  | -                   | -                | -                | -                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| Other Objects                                      | -                  | -                   | -                | -                | -                           |
| <b>Total Cognitive - Mild</b>                      | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |
| Cognitive - Moderate:                              |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | -                  | -                   | -                | -                | -                           |
| Other Salaries for Instruction                     | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | -                  | -                   | -                | -                | -                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| <b>Total Cognitive - Moderate</b>                  | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |
| Learning and/or Language Disabilities:             |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | 274,869            | (14,712)            | 260,157          | 260,157          | -                           |
| Other Salaries for Instruction                     | 74,022             | (5,805)             | 68,217           | 68,217           | -                           |
| Purchased Professional-Educational Services        | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | 4,500              | (351)               | 4,149            | 4,052            | 97                          |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| Other Objects                                      | 900                | 682                 | 1,582            | 1,582            | -                           |
| <b>Total Learning and/or Language Disabilities</b> | <b>354,291</b>     | <b>(20,186)</b>     | <b>334,105</b>   | <b>334,008</b>   | <b>97</b>                   |
| Visual Impairments                                 |                    |                     |                  |                  |                             |
| Other Salaries for Instruction                     | -                  | -                   | -                | -                | -                           |
| <b>Total Visual Impairments</b>                    | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |
| Behavioral Disabilities:                           |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | -                  | -                   | -                | -                | -                           |
| Other Salaries for Instruction                     | 28,108             | (28,108)            | -                | -                | -                           |
| Purchased Professional-Educational Services        | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | -                  | -                   | -                | -                | -                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| Other Objects                                      | -                  | -                   | -                | -                | -                           |
| <b>Total Behavioral Disabilities</b>               | <b>28,108</b>      | <b>(28,108)</b>     | <b>-</b>         | <b>-</b>         | <b>-</b>                    |
| Multiple Disabilities:                             |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | -                  | -                   | -                | -                | -                           |
| Other Salaries for Instruction                     | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | -                  | -                   | -                | -                | -                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| Other Objects                                      | -                  | -                   | -                | -                | -                           |
| <b>Total Multiple Disabilities</b>                 | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

EXHIBIT D-3i

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

|  | <u>Original<br/>Budget</u> | <u>Budget<br/>Transfers</u> | <u>Final<br/>Budget</u> | <u>Actual</u>    | <u>Variance<br/>Final to Actual</u> |
|--|----------------------------|-----------------------------|-------------------------|------------------|-------------------------------------|
| Resource Room/Resource Center:                                 |                            |                             |                         |                  |                                     |
| Salaries of Teachers   | \$ 163,964                 | \$ 35,391                   | \$ 199,355              | \$ 199,355       | -                                   |
| Other Salaries for Instruction                                 | 59,524                     | 44,723                      | 104,247                 | 104,247          | -                                   |
| General Supplies   | 1,800                      | (1,026)                     | 774                     | 773              | \$ 1                                |
| Textbooks  | 900                        | (900)                       | -                       | -                | -                                   |
| Other Objects  | 630                        | (462)                       | 168                     | 168              | -                                   |
| <b>Total Resource Room/Resource Center</b>                     | <u>226,818</u>             | <u>77,726</u>               | <u>304,544</u>          | <u>304,543</u>   | <u>1</u>                            |
| Autism:  |                            |                             |                         |                  |                                     |
| Salaries of Teachers   | -                          | -                           | -                       | -                | -                                   |
| Other Salaries for Instruction                                 | -                          | -                           | -                       | -                | -                                   |
| General Supplies   | -                          | -                           | -                       | -                | -                                   |
| Textbooks  | -                          | -                           | -                       | -                | -                                   |
| Other Objects  | -                          | -                           | -                       | -                | -                                   |
| <b>Total Autism</b>  | <u>-</u>                   | <u>-</u>                    | <u>-</u>                | <u>-</u>         | <u>-</u>                            |
| <b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>                   | <u>609,217</u>             | <u>29,432</u>               | <u>638,649</u>          | <u>638,551</u>   | <u>98</u>                           |
| Bilingual Education - Instruction                              |                            |                             |                         |                  |                                     |
| Salaries of Teachers   | -                          | -                           | -                       | -                | -                                   |
| Other Salaries for Instruction                                 | -                          | -                           | -                       | -                | -                                   |
| General Supplies   | -                          | -                           | -                       | -                | -                                   |
| Textbooks  | -                          | -                           | -                       | -                | -                                   |
| Other Objects  | -                          | -                           | -                       | -                | -                                   |
| <b>Total Bilingual Education - Instruction</b>                 | <u>-</u>                   | <u>-</u>                    | <u>-</u>                | <u>-</u>         | <u>-</u>                            |
| School-Spon. Cocurricular Actvts. - Inst.                      |                            |                             |                         |                  |                                     |
| Salaries   | 21,173                     | -                           | 21,173                  | 17,419           | 3,754                               |
| Purchased Services (300-500 series)                            | -                          | -                           | -                       | -                | -                                   |
| Supplies and Materials   | -                          | -                           | -                       | -                | -                                   |
| Other Objects  | -                          | -                           | -                       | -                | -                                   |
| Transfers to Cover Deficit (Agency Funds)                      | -                          | -                           | -                       | -                | -                                   |
| <b>Total School-Spon. Cocurricular Actvts. - Inst.</b>         | <u>21,173</u>              | <u>-</u>                    | <u>21,173</u>           | <u>17,419</u>    | <u>3,754</u>                        |
| School-Spon. Cocurricular Athletics - Inst.                    |                            |                             |                         |                  |                                     |
| Salaries   | -                          | -                           | -                       | -                | -                                   |
| Purchased Services (300-500 series)                            | -                          | -                           | -                       | -                | -                                   |
| Supplies and Materials   | -                          | -                           | -                       | -                | -                                   |
| <b>Total School-Spon. Cocurricular Athletics - Inst.</b>       | <u>-</u>                   | <u>-</u>                    | <u>-</u>                | <u>-</u>         | <u>-</u>                            |
| <b>Total Instruction</b>                                       | <u>3,535,251</u>           | <u>458,763</u>              | <u>3,994,014</u>        | <u>3,984,238</u> | <u>9,776</u>                        |
| Undistributed Expend. - Attend. & Social Work                  |                            |                             |                         |                  |                                     |
| Salaries   | 101,913                    | 992                         | 102,905                 | 102,905          | -                                   |
| Other Purchased Services (400-500 series)                      | -                          | -                           | -                       | -                | -                                   |
| Supplies and Materials   | 900                        | (205)                       | 695                     | 695              | -                                   |
| Other Objects  | -                          | -                           | -                       | -                | -                                   |
| <b>Total Undistributed Expend. - Attend. &amp; Social Work</b> | <u>102,813</u>             | <u>787</u>                  | <u>103,600</u>          | <u>103,600</u>   | <u>-</u>                            |
| Undistributed Expenditures - Health Services                   |                            |                             |                         |                  |                                     |
| Salaries   | 97,971                     | 1,167                       | 99,138                  | 99,138           | -                                   |
| Purchased Professional and Technical Services                  | -                          | -                           | -                       | -                | -                                   |
| Other Purchased Services (400-500 series)                      | -                          | -                           | -                       | -                | -                                   |
| Supplies and Materials   | 3,780                      | 480                         | 4,260                   | 4,075            | 185                                 |
| <b>Total Undistributed Expenditures - Health Services</b>      | <u>101,751</u>             | <u>1,647</u>                | <u>103,398</u>          | <u>103,213</u>   | <u>185</u>                          |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

EXHIBIT D-3i

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

|  | Original<br>Budget | Budget<br>Transfers | Final<br>Budget | Actual         | Variance<br>Final to Actual |
|--|--------------------|---------------------|-----------------|----------------|-----------------------------|
| Undist. Expend. - Guidance                                 |                    |                     |                 |                |                             |
| Salaries of Other Professional Staff                       | \$ 107,765         | \$ 4,689            | \$ 112,454      | \$ 112,454     | -                           |
| Salaries of Secretarial and Clerical Assistants            | -                  | -                   | -               | -              | -                           |
| Other Salaries   | -                  | -                   | -               | -              | -                           |
| Other Purchased Services (400-500 series)                  | -                  | -                   | -               | -              | -                           |
| Supplies and Materials                                     | -                  | -                   | -               | -              | -                           |
| Other Objects  | -                  | -                   | -               | -              | -                           |
| Total Undist. Expend. - Guidance                           | <u>107,765</u>     | <u>4,689</u>        | <u>112,454</u>  | <u>112,454</u> | <u>-</u>                    |
| Undist. Expend. - Improvement of Inst. Serv.               |                    |                     |                 |                |                             |
| Salaries of Supervisor of Instruction                      | -                  | -                   | -               | -              | -                           |
| Salaries of Other Professional Staff                       | 173,908            | 35,771              | 209,679         | 209,679        | -                           |
| Salaries of Secr and Clerical Assist.                      | -                  | -                   | -               | -              | -                           |
| Purchased Prof- Educational Services                       | -                  | -                   | -               | -              | -                           |
| Other Purch Prof. and Tech. Services                       | -                  | -                   | -               | -              | -                           |
| Other Purch Services (400-500)                             | -                  | -                   | -               | -              | -                           |
| Supplies and Materials                                     | 900                | -                   | 900             | 867            | \$ 33                       |
| Total Undist. Expend. - Improvement of Inst. Serv.         | <u>174,808</u>     | <u>35,771</u>       | <u>210,579</u>  | <u>210,546</u> | <u>33</u>                   |
| Undist. Expend. - Edu. Media Serv./Sch. Library            |                    |                     |                 |                |                             |
| Salaries   | 97,663             | 1,088               | 98,751          | 98,751         | -                           |
| Purchased Professional and Technical Services              | -                  | -                   | -               | -              | -                           |
| Other Purchased Services (400-500 series)                  | 25,443             | 682                 | 26,125          | 26,058         | 67                          |
| Supplies and Materials                                     | 33,453             | 1,966               | 35,419          | 35,419         | -                           |
| Other Objects  | -                  | -                   | -               | -              | -                           |
| Total Undist. Expend. - Edu. Media Serv./Sch. Library      | <u>156,559</u>     | <u>3,736</u>        | <u>160,295</u>  | <u>160,228</u> | <u>67</u>                   |
| Undist. Expend. - Instructional Staff Training Serv.       |                    |                     |                 |                |                             |
| Purchased Professional - Educational Service               | 1,845              | 770                 | 2,615           | 2,615          | -                           |
| Other Purchased Professional & Technical Services          | -                  | -                   | -               | -              | -                           |
| Other Purchased Services (400-500 series)                  | 2,700              | (73)                | 2,627           | 1,450          | 1,177                       |
| Supplies and Materials                                     | 2,250              | (2,250)             | -               | -              | -                           |
| Total Undist. Expend. - Instructional Staff Training Serv. | <u>6,795</u>       | <u>(1,553)</u>      | <u>5,242</u>    | <u>4,065</u>   | <u>1,177</u>                |
| Undist. Expend. - Support Serv. - School Admin.            |                    |                     |                 |                |                             |
| Salaries of Principals/Assistant Principals                | 282,030            | 12,686              | 294,716         | 294,716        | -                           |
| Salaries of Other Professional Staff                       | -                  | -                   | -               | -              | -                           |
| Salaries of Secretarial and Clerical Assistants            | 65,066             | 1,095               | 66,161          | 66,161         | -                           |
| Other Salaries   | -                  | -                   | -               | -              | -                           |
| Purchased Professional and Technical Services              | -                  | -                   | -               | -              | -                           |
| Other Purchased Services (400-500 series)                  | 9,900              | (5,272)             | 4,628           | 4,208          | 420                         |
| Supplies and Materials                                     | 4,950              | 2,846               | 7,796           | 6,463          | 1,333                       |
| Other Objects  | -                  | -                   | -               | -              | -                           |
| Total Undist. Expend. - Support Serv. - School Admin.      | <u>361,946</u>     | <u>11,355</u>       | <u>373,301</u>  | <u>371,548</u> | <u>1,753</u>                |
| Undist. Expend. - Custodial Services                       |                    |                     |                 |                |                             |
| Salaries   | -                  | -                   | -               | -              | -                           |
| General Supplies   | -                  | -                   | -               | -              | -                           |
| Total Undist. Expend. - Custodial Services                 | <u>-</u>           | <u>-</u>            | <u>-</u>        | <u>-</u>       | <u>-</u>                    |
| Security   |                    |                     |                 |                |                             |
| Salaries   | 37,067             | 4,246               | 61,313          | 61,313         | -                           |
| Purchased Professional and Technical Services              | -                  | -                   | -               | -              | -                           |
| General Supplies   | -                  | -                   | -               | -              | -                           |
| Total Undist. Expend. - Security                           | <u>37,067</u>      | <u>4,246</u>        | <u>61,313</u>   | <u>61,313</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                 | 6,660              | 4,139               | 10,799          | 3,753          | 7,046                       |
| Contr Serv (Regular Students) - ESCs & CTSA                | -                  | -                   | -               | -              | -                           |
| Total Undist. Expend. - Student Transportation Serv.       | <u>6,660</u>       | <u>4,139</u>        | <u>10,799</u>   | <u>3,753</u>   | <u>7,046</u>                |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

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

|  | Original<br>Budget | Budget<br>Transfers | Final<br>Budget | Actual    | Variance<br>Final to Actual |
|--|--------------------|---------------------|-----------------|-----------|-----------------------------|
| UNALLOCATED BENEFITS   |                    |                     |                 |           |                             |
| Social Security Contributions  | \$ 50,054          | \$ (50,054)         |                 |           | -                           |
| Other Retirement Contributions - PERS  | 33,618             | -                   | \$ 33,618       | \$ 33,618 | -                           |
| Health Benefits  | 877,968            | 13,265              | 891,233         | 891,233   | -                           |
| TOTAL UNALLOCATED BENEFITS   | 961,640            | (36,789)            | 924,851         | 924,851   | -                           |
| TOTAL UNDISTRIBUTED EXPENDITURES   | 2,037,804          | 28,028              | 2,065,832       | 2,055,571 | \$ 10,261                   |
| TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE  | 5,573,055          | 486,791             | 6,059,846       | 6,039,809 | 20,037                      |
| 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  | 5,573,055          | 486,791             | 6,059,846       | 6,039,809 | 20,037                      |
| Other Financing Sources:   |                    |                     |                 |           |                             |
| Operating Transfer In  | 5,573,055          | 486,791             | 6,059,846       | 6,039,809 | 20,037                      |
| Total Other Financing Sources:   | 5,573,055          | 486,791             | 6,059,846       | 6,039,809 | 20,037                      |
| Excess (Deficiency) of Other Financing Sources Over<br>(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, 2017**

| SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL   | Original<br>Budget | Budget<br>Transfers | Final<br>Budget  | Actual           | Variance<br>Final to Actual |
|--|--------------------|---------------------|------------------|------------------|-----------------------------|
| <b>REGULAR PROGRAMS - INSTRUCTION</b>              |                    |                     |                  |                  |                             |
| Regular Programs - Instruction                     |                    |                     |                  |                  |                             |
| Preschool/Kindergarten - Salaries of Teachers      | \$ 120,149         | \$ 12,605           | \$ 132,754       | \$ 132,754       | -                           |
| Grades 1-5 - Salaries of Teachers                  | 1,295,139          | 123,967             | 1,419,106        | 1,419,106        | -                           |
| Grades 6-8 - Salaries of Teachers                  | -                  | -                   | -                | -                | -                           |
| Grades 9-12 - Salaries of Teachers                 | -                  | -                   | -                | -                | -                           |
| Regular Programs - Undistributed Instruction       |                    |                     |                  |                  |                             |
| Other Salaries for Instruction                     | 56,756             | (18,188)            | 38,568           | 38,568           | -                           |
| Purchased Professional-Educational Services        | 15,031             | (15,031)            | -                | -                | -                           |
| Purchased Technical Services                       | -                  | -                   | -                | -                | -                           |
| Other Purchased Services (400-500 series)          | 32,398             | 2,823               | 35,221           | 35,221           | -                           |
| General Supplies                                   | 3,106              | 17,513              | 20,619           | 17,848           | \$ 2,771                    |
| Textbooks  | 2,115              | (2,084)             | 31               | -                | 31                          |
| Other Objects                                      | 4,500              | (1,500)             | 3,000            | 1,702            | 1,298                       |
| <b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>        | <b>1,529,194</b>   | <b>120,105</b>      | <b>1,649,299</b> | <b>1,645,199</b> | <b>4,100</b>                |
| <b>SPECIAL EDUCATION - INSTRUCTION</b>             |                    |                     |                  |                  |                             |
| Cognitive - Mild:                                  |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | -                  | -                   | -                | -                | -                           |
| Other Salaries for Instruction                     | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | -                  | -                   | -                | -                | -                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| Other Objects                                      | -                  | -                   | -                | -                | -                           |
| <b>Total Cognitive - Mild</b>                      | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |
| Cognitive - Moderate:                              |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | -                  | -                   | -                | -                | -                           |
| Other Salaries for Instruction                     | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | -                  | -                   | -                | -                | -                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| <b>Total Cognitive - Moderate</b>                  | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |
| Learning and/or Language Disabilities:             |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | 62,064             | 2,009               | 64,073           | 64,073           | -                           |
| Other Salaries for Instruction                     | 27,630             | (15,652)            | 11,978           | 11,978           | -                           |
| Purchased Professional-Educational Services        | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | 2,543              | 2,111               | 4,654            | 432              | 4,222                       |
| Textbooks  | 900                | (372)               | 528              | -                | 528                         |
| Other Objects                                      | -                  | -                   | -                | -                | -                           |
| <b>Total Learning and/or Language Disabilities</b> | <b>93,137</b>      | <b>(11,904)</b>     | <b>81,233</b>    | <b>76,483</b>    | <b>4,750</b>                |
| Visual Impairments                                 |                    |                     |                  |                  |                             |
| Other Salaries for Instruction                     | -                  | -                   | -                | -                | -                           |
| <b>Total Visual Impairments</b>                    | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |
| Behavioral Disabilities:                           |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | 109,993            | 3,000               | 112,993          | 111,733          | 1,260                       |
| Other Salaries for Instruction                     | 20,214             | 40,928              | 61,142           | 61,142           | -                           |
| Purchased Professional-Educational Services        | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | 2,025              | -                   | 2,025            | -                | 2,025                       |
| Textbooks  | 900                | (142)               | 758              | -                | 758                         |
| Other Objects                                      | -                  | -                   | -                | -                | -                           |
| <b>Total Behavioral Disabilities</b>               | <b>133,132</b>     | <b>43,786</b>       | <b>176,918</b>   | <b>172,875</b>   | <b>4,043</b>                |
| Multiple Disabilities:                             |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | -                  | -                   | -                | -                | -                           |
| Other Salaries for Instruction                     | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | -                  | -                   | -                | -                | -                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| Other Objects                                      | -                  | -                   | -                | -                | -                           |
| <b>Total Multiple Disabilities</b>                 | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL    | Original<br>Budget | Budget<br>Transfers | Final<br>Budget  | Actual           | Variance<br>Final to Actual |
|---|--------------------|---------------------|------------------|------------------|-----------------------------|
| Resource Room/Resource Center:                      |                    |                     |                  |                  |                             |
| Salaries of Teachers                                | \$ 2,626           | -                   | \$ 2,626         |                  | \$ 2,626                    |
| Other Salaries for Instruction                      | 110,520            | -                   | 110,520          | \$ 53,133        | 57,387                      |
| General Supplies                                    | -                  | -                   | -                | -                | -                           |
| Textbooks   | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Total Resource Room/Resource Center                 | <u>113,146</u>     | <u>-</u>            | <u>113,146</u>   | <u>53,133</u>    | <u>60,013</u>               |
| Autism:   |                    |                     |                  |                  |                             |
| Salaries of Teachers                                | 176,739            | \$ 2,806            | 179,545          | 161,720          | 17,825                      |
| Other Salaries for Instruction                      | 70,889             | 31,140              | 102,029          | 102,029          | -                           |
| General Supplies                                    | 3,600              | -                   | 3,600            | 1,038            | 2,562                       |
| Textbooks   | 1,350              | -                   | 1,350            | -                | 1,350                       |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Total Autism  | <u>252,578</u>     | <u>33,946</u>       | <u>286,524</u>   | <u>264,787</u>   | <u>21,737</u>               |
| Preschool Disabilities - Full Time                  |                    |                     |                  |                  |                             |
| Salaries of Teachers                                | 54,814             | 3,324               | 58,138           | 58,138           | -                           |
| Other Salaries for Instruction                      | 54,688             | -                   | 54,688           | 53,114           | 1,574                       |
| General Supplies                                    | 1,350              | -                   | 1,350            | 1,210            | 140                         |
| Textbooks   | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Total Preschool Disabilities - Full Time            | <u>110,852</u>     | <u>3,324</u>        | <u>114,176</u>   | <u>112,462</u>   | <u>1,714</u>                |
| TOTAL SPECIAL EDUCATION - INSTRUCTION               | <u>702,845</u>     | <u>69,152</u>       | <u>771,997</u>   | <u>679,740</u>   | <u>92,257</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  | 1,872              | 156                 | 2,028            | 2,028            | -                           |
| Purchased Services (300-500 series)                 | -                  | -                   | -                | -                | -                           |
| Supplies and Materials                              | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Transfers to Cover Deficit (Agency Funds)           | -                  | -                   | -                | -                | -                           |
| Total School-Spon. Cocurricular Actvts. - Inst.     | <u>1,872</u>       | <u>156</u>          | <u>2,028</u>     | <u>2,028</u>     | <u>-</u>                    |
| School-Spon. Cocurricular Athletics - Inst.         |                    |                     |                  |                  |                             |
| Salaries  | -                  | -                   | -                | -                | -                           |
| Purchased Services (300-500 series)                 | -                  | -                   | -                | -                | -                           |
| Supplies and Materials                              | -                  | -                   | -                | -                | -                           |
| Total School-Spon. Cocurricular Athletics - Inst.   | <u>-</u>           | <u>-</u>            | <u>-</u>         | <u>-</u>         | <u>-</u>                    |
| Total Instruction                                   | <u>2,233,911</u>   | <u>189,413</u>      | <u>2,423,324</u> | <u>2,326,967</u> | <u>\$ 96,357</u>            |
| Undistributed Expend. - Attend. & Social Work       |                    |                     |                  |                  |                             |
| Salaries  | 62,832             | (10,503)            | 52,329           | 52,329           | -                           |
| Other Purchased Services (400-500 series)           | 450                | (450)               | -                | -                | -                           |
| Supplies and Materials                              | 270                | (53)                | 217              | 149              | 68                          |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Total Undistributed Expend. - Attend. & Social Work | <u>63,552</u>      | <u>(11,006)</u>     | <u>52,546</u>    | <u>52,478</u>    | <u>68</u>                   |
| Undistributed Expenditures - Health Services        |                    |                     |                  |                  |                             |
| Salaries  | 82,216             | 1,139               | 83,355           | 83,355           | -                           |
| Purchased Professional and Technical Services       | -                  | -                   | -                | -                | -                           |
| Other Purchased Services (400-500 series)           | -                  | -                   | -                | -                | -                           |
| Supplies and Materials                              | 1,710              | 500                 | 2,210            | 2,049            | 161                         |
| Total Undistributed Expenditures - Health Services  | <u>83,926</u>      | <u>1,639</u>        | <u>85,565</u>    | <u>85,404</u>    | <u>161</u>                  |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL           | Original<br>Budget | Budget<br>Transfers | Final<br>Budget | Actual         | Variance<br>Final to Actual |
|--|--------------------|---------------------|-----------------|----------------|-----------------------------|
| Undist. Expend. - Guidance                                 |                    |                     |                 |                |                             |
| Salaries of Other Professional Staff                       | \$ 50,592          | \$ 2,450            | \$ 53,042       | \$ 53,042      | -                           |
| Salaries of Secretarial and Clerical Assistants            | -                  | -                   | -               | -              | -                           |
| Other Salaries   | -                  | -                   | -               | -              | -                           |
| Other Purchased Services (400-500 series)                  | -                  | -                   | -               | -              | -                           |
| Supplies and Materials                                     | -                  | -                   | -               | -              | -                           |
| Other Objects  | -                  | -                   | -               | -              | -                           |
| Total Undist. Expend. - Guidance                           | <u>50,592</u>      | <u>2,450</u>        | <u>53,042</u>   | <u>53,042</u>  | <u>-</u>                    |
| Undist. Expend. - Improvement of Inst. Serv.               |                    |                     |                 |                |                             |
| Salaries of Supervisor of Instruction                      | -                  | -                   | -               | -              | -                           |
| Salaries of Other Professional Staff                       | 186,775            | 34,766              | 221,541         | 221,541        | -                           |
| 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>186,775</u>     | <u>34,766</u>       | <u>221,541</u>  | <u>221,541</u> | <u>-</u>                    |
| Undist. Expend. - Edu. Media Serv./Sch. Library            |                    |                     |                 |                |                             |
| Salaries   | 67,126             | 40,051              | 107,177         | 107,177        | -                           |
| Purchased Professional and Technical Services              | -                  | -                   | -               | -              | -                           |
| Other Purchased Services (400-500 series)                  | 1,155              | 784                 | 1,939           | 1,871          | \$ 68                       |
| Supplies and Materials                                     | 46,007             | 1,707               | 47,714          | 42,477         | 5,237                       |
| Other Objects  | -                  | -                   | -               | -              | -                           |
| Total Undist. Expend. - Edu. Media Serv./Sch. Library      | <u>114,288</u>     | <u>42,542</u>       | <u>156,830</u>  | <u>151,525</u> | <u>5,305</u>                |
| Undist. Expend. - Instructional Staff Training Serv.       |                    |                     |                 |                |                             |
| Purchased Professional - Educational Service               | 1,283              | (1,200)             | 83              | -              | 83                          |
| Other Purchased Professional & Technical Services          | -                  | -                   | -               | -              | -                           |
| Other Purchased Services (400-500 series)                  | 1,188              | (94)                | 1,094           | 1,094          | -                           |
| Supplies and Materials                                     | -                  | -                   | -               | -              | -                           |
| Total Undist. Expend. - Instructional Staff Training Serv. | <u>2,471</u>       | <u>(1,294)</u>      | <u>1,177</u>    | <u>1,094</u>   | <u>83</u>                   |
| Undist. Expend. - Support Serv. - School Admin.            |                    |                     |                 |                |                             |
| Salaries of Principals/Assistant Principals                | 171,449            | (15,610)            | 155,839         | 155,839        | -                           |
| Salaries of Other Professional Staff                       | -                  | 120                 | 120             | 120            | -                           |
| Salaries of Secretarial and Clerical Assistants            | 84,902             | 13,058              | 97,960          | 97,960         | -                           |
| Other Salaries   | 450                | 5,757               | 6,207           | 6,207          | -                           |
| Purchased Professional and Technical Services              | -                  | -                   | -               | -              | -                           |
| Other Purchased Services (400-500 series)                  | 11,296             | (4,425)             | 6,871           | 5,889          | 982                         |
| Supplies and Materials                                     | 15,872             | (5,410)             | 10,462          | 8,773          | 1,689                       |
| Other Objects  | -                  | -                   | -               | -              | -                           |
| Total Undist. Expend. - Support Serv. - School Admin.      | <u>283,969</u>     | <u>(6,510)</u>      | <u>277,459</u>  | <u>274,788</u> | <u>2,671</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   | 29,839             | 1,109               | 30,948          | 30,948         | -                           |
| Purchased Professional and Technical Services              | -                  | -                   | -               | -              | -                           |
| General Supplies   | -                  | -                   | -               | -              | -                           |
| Total Undist. Expend. - Security                           | <u>29,839</u>      | <u>1,109</u>        | <u>30,948</u>   | <u>30,948</u>  | <u>-</u>                    |
| Undist. Expend. - Student Transportation Serv.             |                    |                     |                 |                |                             |
| Sal. For Pup. Trans. (Other than Bet. Home and School)     | -                  | -                   | -               | -              | -                           |
| Contract Services - (Between Home and School) - Vendors    | -                  | -                   | -               | -              | -                           |
| Contr Serv (Oth. than Bet Home & Sch)-Vend                 | 4,410              | 2,288               | 6,698           | 3,016          | 3,682                       |
| Contr Serv (Regular Students) - ESCs & CTSA                | -                  | -                   | -               | -              | -                           |
| Total Undist. Expend. - Student Transportation Serv.       | <u>4,410</u>       | <u>2,288</u>        | <u>6,698</u>    | <u>3,016</u>   | <u>3,682</u>                |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL   | Original<br>Budget | Budget<br>Transfers | Final<br>Budget  | Actual           | Variance<br>Final to Actual |
|--|--------------------|---------------------|------------------|------------------|-----------------------------|
| UNALLOCATED BENEFITS   |                    |                     |                  |                  |                             |
| Social Security Contributions  | \$ 11,276          | \$ (11,276)         |                  |                  | -                           |
| Other Retirement Contributions - PERS  |                    | -                   |                  |                  | -                           |
| Health Benefits  | <u>831,670</u>     | <u>22,638</u>       | \$ 854,308       | \$ 854,308       | -                           |
| TOTAL UNALLOCATED BENEFITS   | <u>842,946</u>     | <u>11,362</u>       | <u>854,308</u>   | <u>854,308</u>   | -                           |
| TOTAL UNDISTRIBUTED EXPENDITURES   | <u>1,662,768</u>   | <u>77,346</u>       | <u>1,740,114</u> | <u>1,728,144</u> | \$ 11,970                   |
| TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE  | <u>3,896,679</u>   | <u>266,759</u>      | <u>4,163,438</u> | <u>4,055,111</u> | <u>108,327</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  | -                  | -                   | -                | -                | -                           |
| TOTAL CAPITAL OUTLAY   | -                  | -                   | -                | -                | -                           |
| TOTAL SCHOOL BASED EXPENDITURES  | <u>3,896,679</u>   | <u>266,759</u>      | <u>4,163,438</u> | <u>4,055,111</u> | <u>108,327</u>              |
| Other Financing Sources:   |                    |                     |                  |                  |                             |
| Operating Transfer In  | <u>3,896,679</u>   | <u>266,759</u>      | <u>4,163,438</u> | <u>4,055,111</u> | <u>108,327</u>              |
| Total Other Financing Sources:   | <u>3,896,679</u>   | <u>266,759</u>      | <u>4,163,438</u> | <u>4,055,111</u> | <u>108,327</u>              |
| Excess (Deficiency) of Other Financing Sources Over<br>(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, 2017

| SCHOOL: DIONNE WARWICK INSTITUTE                   | Original<br>Budget | Budget<br>Transfers | Final<br>Budget  | Actual           | Variance<br>Final to Actual |
|--|--------------------|---------------------|------------------|------------------|-----------------------------|
| <b>REGULAR PROGRAMS - INSTRUCTION</b>              |                    |                     |                  |                  |                             |
| Regular Programs - Instruction                     |                    |                     |                  |                  |                             |
| Preschool/Kindergarten - Salaries of Teachers      | \$ 247,870         | \$ (35,422)         | \$ 212,448       | \$ 212,448       | -                           |
| Grades 1-5 - Salaries of Teachers                  | 2,007,578          | 169,528             | 2,177,106        | 2,177,106        | -                           |
| Grades 6-8 - Salaries of Teachers                  | -                  | -                   | -                | -                | -                           |
| Grades 9-12 - Salaries of Teachers                 | -                  | -                   | -                | -                | -                           |
| Regular Programs - Undistributed Instruction       |                    |                     |                  |                  |                             |
| Other Salaries for Instruction                     | 92,878             | (31,049)            | 61,829           | 61,829           | -                           |
| Purchased Professional-Educational Services        | -                  | -                   | -                | -                | -                           |
| Purchased Technical Services                       | -                  | -                   | -                | -                | -                           |
| Other Purchased Services (400-500 series)          | 12,679             | 2,966               | 15,645           | 13,945           | \$ 1,700                    |
| General Supplies                                   | 90,624             | 16,634              | 107,258          | 105,492          | 1,766                       |
| Textbooks  | 3,600              | (3,600)             | -                | -                | -                           |
| Other Objects                                      | 5,400              | (2,855)             | 2,545            | 2,184            | 361                         |
| <b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>        | <b>2,460,629</b>   | <b>116,202</b>      | <b>2,576,831</b> | <b>2,573,004</b> | <b>3,827</b>                |
| <b>SPECIAL EDUCATION - INSTRUCTION</b>             |                    |                     |                  |                  |                             |
| Cognitive - Mild:                                  |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | -                  | -                   | -                | -                | -                           |
| Other Salaries for Instruction                     | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | -                  | -                   | -                | -                | -                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| Other Objects                                      | -                  | -                   | -                | -                | -                           |
| <b>Total Cognitive - Mild</b>                      | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |
| Cognitive - Moderate:                              |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | -                  | -                   | -                | -                | -                           |
| Other Salaries for Instruction                     | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | -                  | -                   | -                | -                | -                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| <b>Total Cognitive - Moderate</b>                  | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |
| Learning and/or Language Disabilities:             |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | -                  | -                   | -                | -                | -                           |
| Other Salaries for Instruction                     | 1,051              | (1,051)             | -                | -                | -                           |
| Purchased Professional-Educational Services        | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | -                  | -                   | -                | -                | -                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| Other Objects                                      | -                  | -                   | -                | -                | -                           |
| <b>Total Learning and/or Language Disabilities</b> | <b>1,051</b>       | <b>(1,051)</b>      | <b>-</b>         | <b>-</b>         | <b>-</b>                    |
| Visual Impairments                                 |                    |                     |                  |                  |                             |
| Other Salaries for Instruction                     | -                  | -                   | -                | -                | -                           |
| <b>Total Visual Impairments</b>                    | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |
| Behavioral Disabilities:                           |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | 74,371             | 4,156               | 78,527           | 78,527           | -                           |
| Other Salaries for Instruction                     | 108,433            | (4,338)             | 104,095          | 104,095          | -                           |
| Purchased Professional-Educational Services        | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | 4,590              | (61)                | 4,529            | 4,529            | -                           |
| Textbooks  | 765                | (765)               | -                | -                | -                           |
| Other Objects                                      | 391                | -                   | 391              | -                | 391                         |
| <b>Total Behavioral Disabilities</b>               | <b>188,550</b>     | <b>(1,008)</b>      | <b>187,542</b>   | <b>187,151</b>   | <b>391</b>                  |
| Multiple Disabilities:                             |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | -                  | -                   | -                | -                | -                           |
| Other Salaries for Instruction                     | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | -                  | -                   | -                | -                | -                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| Other Objects                                      | -                  | -                   | -                | -                | -                           |
| <b>Total Multiple Disabilities</b>                 | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| SCHOOL: DIONNE WARWICK INSTITUTE                    | Original<br>Budget | Budget<br>Transfers | Final<br>Budget  | Actual           | Variance<br>Final to Actual |
|---|--------------------|---------------------|------------------|------------------|-----------------------------|
| Resource Room/Resource Center:                      |                    |                     |                  |                  |                             |
| Salaries of Teachers                                | \$ 215,977         | \$ (4,794)          | \$ 211,183       | \$ 211,183       | -                           |
| Other Salaries for Instruction                      | 28,108             | 19,938              | 48,046           | 48,046           | -                           |
| General Supplies                                    | 3,068              | (22)                | 3,046            | 3,046            | -                           |
| Textbooks   | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Total Resource Room/Resource Center                 | <u>247,153</u>     | <u>15,122</u>       | <u>262,275</u>   | <u>262,275</u>   | <u>-</u>                    |
| Autism:   |                    |                     |                  |                  |                             |
| Salaries of Teachers                                | -                  | -                   | -                | -                | -                           |
| Other Salaries for Instruction                      | -                  | -                   | -                | -                | -                           |
| General Supplies                                    | -                  | -                   | -                | -                | -                           |
| Textbooks   | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Total Autism  | <u>-</u>           | <u>-</u>            | <u>-</u>         | <u>-</u>         | <u>-</u>                    |
| <b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>        | <u>436,754</u>     | <u>13,063</u>       | <u>449,817</u>   | <u>449,426</u>   | <u>\$ 391</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  | 5,888              | -                   | 5,888            | 2,028            | 3,860                       |
| Purchased Services (300-500 series)                 | 19,715             | 2,240               | 21,955           | 21,775           | 180                         |
| Supplies and Materials                              | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Transfers to Cover Deficit (Agency Funds)           | -                  | -                   | -                | -                | -                           |
| Total School-Spon. Cocurricular Actvts. - Inst.     | <u>25,603</u>      | <u>2,240</u>        | <u>27,843</u>    | <u>23,803</u>    | <u>4,040</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>                    |
| <b>Total Instruction</b>                            | <u>2,922,986</u>   | <u>131,505</u>      | <u>3,054,491</u> | <u>3,046,233</u> | <u>8,258</u>                |
| Undistributed Expend. - Attend. & Social Work       |                    |                     |                  |                  |                             |
| Salaries  | 71,519             | 21,848              | 93,367           | 93,367           | -                           |
| Other Purchased Services (400-500 series)           | -                  | -                   | -                | -                | -                           |
| Supplies and Materials                              | 383                | (20)                | 363              | 363              | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Total Undistributed Expend. - Attend. & Social Work | <u>71,902</u>      | <u>21,828</u>       | <u>93,730</u>    | <u>93,730</u>    | <u>-</u>                    |
| Undistributed Expenditures - Health Services        |                    |                     |                  |                  |                             |
| Salaries  | 88,964             | 816                 | 89,780           | 89,780           | -                           |
| Purchased Professional and Technical Services       | -                  | -                   | -                | -                | -                           |
| Other Purchased Services (400-500 series)           | -                  | -                   | -                | -                | -                           |
| Supplies and Materials                              | 1,913              | (4)                 | 1,909            | 1,867            | 42                          |
| Total Undistributed Expenditures - Health Services  | <u>90,877</u>      | <u>812</u>          | <u>91,689</u>    | <u>91,647</u>    | <u>42</u>                   |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| SCHOOL: DIONNE WARWICK INSTITUTE                           | <u>Original<br/>Budget</u> | <u>Budget<br/>Transfers</u> | <u>Final<br/>Budget</u> | <u>Actual</u>  | <u>Variance<br/>Final to Actual</u> |
|--|----------------------------|-----------------------------|-------------------------|----------------|-------------------------------------|
| Undist. Expend. - Guidance                                 |                            |                             |                         |                |                                     |
| Salaries of Other Professional Staff                       | \$ 68,367                  | \$ 21,387                   | \$ 89,754               | \$ 89,754      | -                                   |
| Salaries of Secretarial and Clerical Assistants            |                            |                             |                         |                | -                                   |
| Other Salaries   |                            |                             |                         |                | -                                   |
| Other Purchased Services (400-500 series)                  |                            |                             |                         |                | -                                   |
| Supplies and Materials                                     | 383                        | -                           | 383                     | 377            | \$ 6                                |
| Other Objects  | -                          | -                           | -                       | -              | -                                   |
| Total Undist. Expend. - Guidance                           | <u>68,750</u>              | <u>21,387</u>               | <u>90,137</u>           | <u>90,131</u>  | <u>6</u>                            |
| Undist. Expend. - Improvement of Inst. Serv.               |                            |                             |                         |                |                                     |
| Salaries of Supervisor of Instruction                      |                            | -                           |                         |                | -                                   |
| Salaries of Other Professional Staff                       | 142,636                    | 35,356                      | 177,992                 | 177,992        | -                                   |
| Salaries of Secr and Clerical Assist.                      |                            |                             |                         |                | -                                   |
| Purchased Prof. Educational Services                       | 11,475                     | (11,475)                    |                         |                | -                                   |
| Other Purch Prof. and Tech. Services                       |                            |                             |                         |                | -                                   |
| Other Purch Services (400-500)                             |                            |                             |                         |                | -                                   |
| Supplies and Materials                                     | -                          | -                           | -                       | -              | -                                   |
| Total Undist. Expend. - Improvement of Inst. Serv.         | <u>154,111</u>             | <u>23,881</u>               | <u>177,992</u>          | <u>177,992</u> | <u>-</u>                            |
| Undist. Expend. - Edu. Media Serv./Sch. Library            |                            |                             |                         |                |                                     |
| Salaries   | 129,370                    | 10,487                      | 139,857                 | 139,857        | -                                   |
| Purchased Professional and Technical Services              |                            |                             |                         |                | -                                   |
| Other Purchased Services (400-500 series)                  | 1,180                      | 784                         | 1,964                   | 1,896          | 68                                  |
| Supplies and Materials                                     | 2,741                      | (72)                        | 2,669                   | 2,485          | 184                                 |
| Other Objects  | -                          | -                           | -                       | -              | -                                   |
| Total Undist. Expend. - Edu. Media Serv./Sch. Library      | <u>133,291</u>             | <u>11,199</u>               | <u>144,490</u>          | <u>144,238</u> | <u>252</u>                          |
| Undist. Expend. - Instructional Staff Training Serv.       |                            |                             |                         |                |                                     |
| Purchased Professional - Educational Service               | 3,825                      | (3,825)                     |                         |                | -                                   |
| Other Purchased Professional & Technical Services          |                            |                             |                         |                | -                                   |
| Other Purchased Services (400-500 series)                  | 763                        | (763)                       |                         |                | -                                   |
| Supplies and Materials                                     | -                          | -                           | -                       | -              | -                                   |
| Total Undist. Expend. - Instructional Staff Training Serv. | <u>4,590</u>               | <u>(4,590)</u>              | <u>-</u>                | <u>-</u>       | <u>-</u>                            |
| Undist. Expend. - Support Serv. - School Admin.            |                            |                             |                         |                |                                     |
| Salaries of Principals/Assistant Principals                | 10,330                     | 236,656                     | 246,986                 | 246,986        | -                                   |
| Salaries of Other Professional Staff                       |                            |                             |                         |                | -                                   |
| Salaries of Secretarial and Clerical Assistants            | 107,915                    | 1,572                       | 109,487                 | 109,487        | -                                   |
| Other Salaries   |                            |                             |                         |                | -                                   |
| Purchased Professional and Technical Services              | 1,530                      | (1,530)                     |                         |                | -                                   |
| Other Purchased Services (400-500 series)                  | 9,014                      | (3,180)                     | 5,834                   | 5,419          | 415                                 |
| Supplies and Materials                                     | 19,656                     | (6,543)                     | 13,113                  | 13,113         | -                                   |
| Other Objects  | -                          | -                           | -                       | -              | -                                   |
| Total Undist. Expend. - Support Serv. - School Admin.      | <u>148,445</u>             | <u>226,975</u>              | <u>375,420</u>          | <u>375,005</u> | <u>415</u>                          |
| Undist. Expend. - Custodial Services                       |                            |                             |                         |                |                                     |
| Salaries   | 3,020                      | (194)                       | 2,826                   | 2,826          | -                                   |
| General Supplies   | -                          | -                           | -                       | -              | -                                   |
| Total Undist. Expend. - Custodial Services                 | <u>3,020</u>               | <u>(194)</u>                | <u>2,826</u>            | <u>2,826</u>   | <u>-</u>                            |
| Security   |                            |                             |                         |                |                                     |
| Salaries   | 33,331                     | 9,553                       | 42,884                  | 42,884         | -                                   |
| Purchased Professional and Technical Services              |                            |                             |                         |                | -                                   |
| General Supplies   | -                          | -                           | -                       | -              | -                                   |
| Total Undist. Expend. - Security                           | <u>33,331</u>              | <u>9,553</u>                | <u>42,884</u>           | <u>42,884</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                 | 3,443                      | (731)                       | 2,712                   | 1,162          | 1,550                               |
| Contr Serv (Regular Students) - ESCs & CTSA                | -                          | -                           | -                       | -              | -                                   |
| Total Undist. Expend. - Student Transportation Serv.       | <u>3,443</u>               | <u>(731)</u>                | <u>2,712</u>            | <u>1,162</u>   | <u>1,550</u>                        |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| SCHOOL: DIONNE WARWICK INSTITUTE   | Original<br>Budget | Budget<br>Transfers | Final<br>Budget | Actual    | Variance<br>Final to Actual |
|--|--------------------|---------------------|-----------------|-----------|-----------------------------|
| UNALLOCATED BENEFITS   |                    |                     |                 |           |                             |
| Social Security Contributions  | \$ 14,300          | \$ (14,300)         |                 |           | -                           |
| Other Retirement Contributions - PERS  | 25,938             | -                   | \$ 25,938       | \$ 25,938 | -                           |
| Health Benefits  | 957,972            | (185,635)           | 772,337         | 772,337   | -                           |
| TOTAL UNALLOCATED BENEFITS   | 998,210            | (199,935)           | 798,275         | 798,275   | -                           |
| TOTAL UNDISTRIBUTED EXPENDITURES   | 1,709,970          | 110,185             | 1,820,155       | 1,817,890 | \$ 2,265                    |
| TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE  | 4,632,956          | 241,690             | 4,874,646       | 4,864,123 | 10,523                      |
| 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   |                    | 2,306               | 2,306           | 2,300     | 6                           |
| Undist. Expend.-Support Serv.-Students - Reg.  |                    | -                   |                 |           | -                           |
| Undistributed Expenditures - Athletics   |                    | -                   |                 |           | -                           |
| Undistributed Expenditures - Security  |                    | -                   |                 |           | -                           |
| Undistributed Expenditures - School Admin.   |                    | -                   |                 |           | -                           |
| Total Equipment  | -                  | 2,306               | 2,306           | 2,300     | 6                           |
| TOTAL CAPITAL OUTLAY   | -                  | 2,306               | 2,306           | 2,300     | 6                           |
| TOTAL SCHOOL BASED EXPENDITURES  | 4,632,956          | 243,996             | 4,876,952       | 4,866,423 | 10,529                      |
| Other Financing Sources:   |                    |                     |                 |           |                             |
| Operating Transfer In  | 4,632,956          | 243,996             | 4,876,952       | 4,866,423 | 10,529                      |
| Total Other Financing Sources:   | 4,632,956          | 243,996             | 4,876,952       | 4,866,423 | 10,529                      |
| Excess (Deficiency) of Other Financing Sources Over<br>(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, 2017

| SCHOOL: ECOLE' TOUSSAINT LOUVERTURE                | Original<br>Budget | Budget<br>Transfers | Final<br>Budget  | Actual           | Variance<br>Final to Actual |
|--|--------------------|---------------------|------------------|------------------|-----------------------------|
| <b>REGULAR PROGRAMS - INSTRUCTION</b>              |                    |                     |                  |                  |                             |
| Regular Programs - Instruction                     |                    |                     |                  |                  |                             |
| Preschool/Kindergarten - Salaries of Teachers      | \$ 162,598         | \$ 14,419           | \$ 177,017       | \$ 177,017       | -                           |
| Grades 1-5 - Salaries of Teachers                  | 1,423,191          | 87,417              | 1,510,608        | 1,510,608        | -                           |
| Grades 6-8 - Salaries of Teachers                  | -                  | -                   | -                | -                | -                           |
| Grades 9-12 - Salaries of Teachers                 | -                  | -                   | -                | -                | -                           |
| Regular Programs - Undistributed Instruction       |                    |                     |                  |                  |                             |
| Other Salaries for Instruction                     | 56,452             | (1,311)             | 55,141           | 55,141           | -                           |
| Purchased Professional-Educational Services        | -                  | -                   | -                | -                | -                           |
| Purchased Technical Services                       | -                  | -                   | -                | -                | -                           |
| Other Purchased Services (400-500 series)          | 29,700             | (533)               | 29,167           | 27,749           | \$ 1,418                    |
| General Supplies                                   | 39,882             | (4,166)             | 35,716           | 35,416           | 300                         |
| Textbooks  | 2,646              | (2,646)             | -                | -                | -                           |
| Other Objects                                      | 2,700              | (363)               | 2,337            | 1,762            | 575                         |
| <b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>        | <b>1,717,169</b>   | <b>92,817</b>       | <b>1,809,986</b> | <b>1,807,693</b> | <b>2,293</b>                |
| <b>SPECIAL EDUCATION - INSTRUCTION</b>             |                    |                     |                  |                  |                             |
| Cognitive - Mild:                                  |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | 77,823             | 35,569              | 113,392          | 113,392          | -                           |
| Other Salaries for Instruction                     | 17,729             | (688)               | 17,041           | 17,041           | -                           |
| General Supplies                                   | 2,144              | (1,036)             | 1,108            | 1,108            | -                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| Other Objects                                      | -                  | -                   | -                | -                | -                           |
| <b>Total Cognitive - Mild</b>                      | <b>97,696</b>      | <b>33,845</b>       | <b>131,541</b>   | <b>131,541</b>   | <b>-</b>                    |
| Cognitive - Moderate:                              |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | -                  | -                   | -                | -                | -                           |
| Other Salaries for Instruction                     | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | -                  | -                   | -                | -                | -                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| <b>Total Cognitive - Moderate</b>                  | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |
| Learning and/or Language Disabilities:             |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | 69,489             | 21,482              | 90,971           | 90,971           | -                           |
| Other Salaries for Instruction                     | 40,351             | (1,567)             | 38,784           | 38,784           | -                           |
| Purchased Professional-Educational Services        | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | 3,420              | (1,731)             | 1,689            | 1,668            | 21                          |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| Other Objects                                      | -                  | -                   | -                | -                | -                           |
| <b>Total Learning and/or Language Disabilities</b> | <b>113,260</b>     | <b>18,184</b>       | <b>131,444</b>   | <b>131,423</b>   | <b>21</b>                   |
| Visual Impairments                                 |                    |                     |                  |                  |                             |
| Other Salaries for Instruction                     | -                  | -                   | -                | -                | -                           |
| <b>Total Visual Impairments</b>                    | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |
| Behavioral Disabilities:                           |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | -                  | -                   | -                | -                | -                           |
| Other Salaries for Instruction                     | -                  | -                   | -                | -                | -                           |
| Purchased Professional-Educational Services        | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | -                  | -                   | -                | -                | -                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| Other Objects                                      | -                  | -                   | -                | -                | -                           |
| <b>Total Behavioral Disabilities</b>               | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |
| Multiple Disabilities:                             |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | -                  | -                   | -                | -                | -                           |
| Other Salaries for Instruction                     | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | -                  | -                   | -                | -                | -                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| Other Objects                                      | -                  | -                   | -                | -                | -                           |
| <b>Total Multiple Disabilities</b>                 | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| SCHOOL: ECOLE' TOUSSAINT LOUVERTURE                 | Original<br>Budget | Budget<br>Transfers | Final<br>Budget  | Actual           | Variance<br>Final to Actual |
|---|--------------------|---------------------|------------------|------------------|-----------------------------|
| Resource Room/Resource Center:                      |                    |                     |                  |                  |                             |
| Salaries of Teachers                                | \$ 101,001         | \$ 3,000            | \$ 104,001       | \$ 102,173       | \$ 1,828                    |
| Other Salaries for Instruction                      | 73,138             | -                   | 73,138           | 65,671           | 7,467                       |
| General Supplies                                    | -                  | -                   | -                | -                | -                           |
| Textbooks   | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Total Resource Room/Resource Center                 | <u>174,139</u>     | <u>3,000</u>        | <u>177,139</u>   | <u>167,844</u>   | <u>9,295</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>385,095</u>     | <u>55,029</u>       | <u>440,124</u>   | <u>430,808</u>   | <u>9,316</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  | 1,872              | 156                 | 2,028            | 2,028            | -                           |
| Purchased Services (300-500 series)                 | -                  | -                   | -                | -                | -                           |
| Supplies and Materials                              | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Transfers to Cover Deficit (Agency Funds)           | -                  | -                   | -                | -                | -                           |
| Total School-Spon. Cocurricular Actvts. - Inst.     | <u>1,872</u>       | <u>156</u>          | <u>2,028</u>     | <u>2,028</u>     | <u>-</u>                    |
| School-Spon. Cocurricular Athletics - Inst.         |                    |                     |                  |                  |                             |
| Salaries  | -                  | -                   | -                | -                | -                           |
| Purchased Services (300-500 series)                 | -                  | -                   | -                | -                | -                           |
| Supplies and Materials                              | -                  | -                   | -                | -                | -                           |
| Total School-Spon. Cocurricular Athletics - Inst.   | <u>-</u>           | <u>-</u>            | <u>-</u>         | <u>-</u>         | <u>-</u>                    |
| Total Instruction                                   | <u>2,104,136</u>   | <u>148,002</u>      | <u>2,252,138</u> | <u>2,240,529</u> | <u>11,609</u>               |
| Undistributed Expend. - Attend. & Social Work       |                    |                     |                  |                  |                             |
| Salaries  | 120,733            | (10,485)            | 110,248          | 110,248          | -                           |
| Other Purchased Services (400-500 series)           | -                  | -                   | -                | -                | -                           |
| Supplies and Materials                              | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Total Undistributed Expend. - Attend. & Social Work | <u>120,733</u>     | <u>(10,485)</u>     | <u>110,248</u>   | <u>110,248</u>   | <u>-</u>                    |
| Undistributed Expenditures - Health Services        |                    |                     |                  |                  |                             |
| Salaries  | 64,694             | 5,642               | 70,336           | 70,336           | -                           |
| Purchased Professional and Technical Services       | -                  | -                   | -                | -                | -                           |
| Other Purchased Services (400-500 series)           | -                  | -                   | -                | -                | -                           |
| Supplies and Materials                              | 1,107              | -                   | 1,107            | 1,102            | 5                           |
| Total Undistributed Expenditures - Health Services  | <u>65,801</u>      | <u>5,642</u>        | <u>71,443</u>    | <u>71,438</u>    | <u>5</u>                    |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| SCHOOL: ECOLE' TOUSSAINT LOUVERTURE                               | Original<br>Budget | Budget<br>Transfers | Final<br>Budget | Actual         | Variance<br>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   | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Guidance</b>                           | <b>-</b>           | <b>-</b>            | <b>-</b>        | <b>-</b>       | <b>-</b>                    |
| Undist. Expend. - Improvement of Inst. Serv.                      |                    |                     |                 |                |                             |
| Salaries of Supervisor of Instruction                             | -                  | -                   | -               | -              | -                           |
| Salaries of Other Professional Staff                              | \$ 147,892         | \$ 20,790           | \$ 168,682      | \$ 168,682     | -                           |
| Salaries of Secr and Clerical Assist.                             | -                  | -                   | -               | -              | -                           |
| Purchased Prof- Educational Services                              | -                  | -                   | -               | -              | -                           |
| Other Purch Prof. and Tech. Services                              | -                  | -                   | -               | -              | -                           |
| Other Purch Services (400-500)                                    | -                  | -                   | -               | -              | -                           |
| Supplies and Materials  | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Improvement of Inst. Serv.</b>         | <b>147,892</b>     | <b>20,790</b>       | <b>168,682</b>  | <b>168,682</b> | <b>-</b>                    |
| Undist. Expend. - Edu. Media Serv./Sch. Library                   |                    |                     |                 |                |                             |
| Salaries  | 76,352             | 36,917              | 113,269         | 113,269        | -                           |
| Purchased Professional and Technical Services                     | -                  | -                   | -               | -              | -                           |
| Other Purchased Services (400-500 series)                         | 2,700              | 422                 | 3,122           | 3,055          | \$ 67                       |
| Supplies and Materials  | 1,341              | (622)               | 719             | 502            | 217                         |
| Other Objects   | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>      | <b>80,393</b>      | <b>36,717</b>       | <b>117,110</b>  | <b>116,826</b> | <b>284</b>                  |
| Undist. Expend. - Instructional Staff Training Serv.              |                    |                     |                 |                |                             |
| Purchased Professional - Educational Service                      | -                  | 200                 | 200             | 196            | 4                           |
| Other Purchased Professional & Technical Services                 | -                  | -                   | -               | -              | -                           |
| Other Purchased Services (400-500 series)                         | 3,186              | (2,782)             | 404             | 404            | -                           |
| Supplies and Materials  | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Instructional Staff Training Serv.</b> | <b>3,186</b>       | <b>(2,582)</b>      | <b>604</b>      | <b>600</b>     | <b>4</b>                    |
| Undist. Expend. - Support Serv. - School Admin.                   |                    |                     |                 |                |                             |
| Salaries of Principals/Assistant Principals                       | 139,138            | -                   | 139,138         | 139,138        | -                           |
| Salaries of Other Professional Staff                              | -                  | -                   | -               | -              | -                           |
| Salaries of Secretarial and Clerical Assistants                   | 84,601             | 7,778               | 92,379          | 92,379         | -                           |
| Other Salaries  | -                  | -                   | -               | -              | -                           |
| Purchased Professional and Technical Services                     | -                  | -                   | -               | -              | -                           |
| Other Purchased Services (400-500 series)                         | 5,400              | (77)                | 5,323           | 4,985          | 338                         |
| Supplies and Materials  | 13,803             | (471)               | 13,332          | 10,722         | 2,610                       |
| Other Objects   | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Support Serv. - School Admin.</b>      | <b>242,942</b>     | <b>7,230</b>        | <b>250,172</b>  | <b>247,224</b> | <b>2,948</b>                |
| Undist. Expend. - Custodial Services                              |                    |                     |                 |                |                             |
| Salaries  | -                  | 319                 | 319             | 319            | -                           |
| General Supplies  | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Custodial Services</b>                 | <b>-</b>           | <b>319</b>          | <b>319</b>      | <b>319</b>     | <b>-</b>                    |
| Security  |                    |                     |                 |                |                             |
| Salaries  | 31,858             | 1,433               | 33,291          | 33,291         | -                           |
| Purchased Professional and Technical Services                     | -                  | -                   | -               | -              | -                           |
| General Supplies  | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Security</b>                           | <b>31,858</b>      | <b>1,433</b>        | <b>33,291</b>   | <b>33,291</b>  | <b>-</b>                    |
| 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                        | 5,085              | (2,191)             | 2,894           | 720            | 2,174                       |
| Contr Serv (Regular Students) - ESCs & CTSA                       | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Student Transportation Serv.</b>       | <b>5,085</b>       | <b>(2,191)</b>      | <b>2,894</b>    | <b>720</b>     | <b>2,174</b>                |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| SCHOOL: ECOLE' TOUSSAINT LOUVERTURE  | <u>Original<br/>Budget</u> | <u>Budget<br/>Transfers</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Variance<br/>Final to Actual</u> |
|--|----------------------------|-----------------------------|-------------------------|-------------------|-------------------------------------|
| UNALLOCATED BENEFITS   |                            |                             |                         |                   |                                     |
| Social Security Contributions  | \$ 10,960                  | \$ (10,960)                 |                         |                   | -                                   |
| Other Retirement Contributions - PERS  |                            |                             |                         |                   | -                                   |
| Health Benefits  | <u>761,800</u>             | <u>8,528</u>                | <u>\$ 770,328</u>       | <u>\$ 770,328</u> | <u>-</u>                            |
| TOTAL UNALLOCATED BENEFITS   | <u>772,760</u>             | <u>(2,432)</u>              | <u>770,328</u>          | <u>770,328</u>    | <u>-</u>                            |
| TOTAL UNDISTRIBUTED EXPENDITURES   | <u>1,470,650</u>           | <u>54,441</u>               | <u>1,525,091</u>        | <u>1,519,676</u>  | <u>\$ 5,415</u>                     |
| TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE  | <u>3,574,786</u>           | <u>202,443</u>              | <u>3,777,229</u>        | <u>3,760,205</u>  | <u>17,024</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>3,574,786</u>           | <u>202,443</u>              | <u>3,777,229</u>        | <u>3,760,205</u>  | <u>17,024</u>                       |
| Other Financing Sources:   |                            |                             |                         |                   |                                     |
| Operating Transfer In  | <u>3,574,786</u>           | <u>202,443</u>              | <u>3,777,229</u>        | <u>3,760,205</u>  | <u>17,024</u>                       |
| Total Other Financing Sources:   | <u>3,574,786</u>           | <u>202,443</u>              | <u>3,777,229</u>        | <u>3,760,205</u>  | <u>17,024</u>                       |
| Excess (Deficiency) of Other Financing Sources Over<br>(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, 2017

| SCHOOL: GORDON PARKS ACADEMY                       | Original<br>Budget | Budget<br>Transfers | Final<br>Budget  | Actual           | Variance<br>Final to Actual |
|--|--------------------|---------------------|------------------|------------------|-----------------------------|
| REGULAR PROGRAMS - INSTRUCTION                     |                    |                     |                  |                  |                             |
| Regular Programs - Instruction                     |                    |                     |                  |                  |                             |
| Preschool/Kindergarten - Salaries of Teachers      | \$ 207,834         | \$ 7,939            | \$ 215,773       | \$ 215,773       | -                           |
| Grades 1-5 - Salaries of Teachers                  | 1,399,108          | 63,846              | 1,462,954        | 1,462,954        | -                           |
| Grades 6-8 - Salaries of Teachers                  | -                  | -                   | -                | -                | -                           |
| Grades 9-12 - Salaries of Teachers                 | -                  | -                   | -                | -                | -                           |
| Regular Programs - Undistributed Instruction       |                    |                     |                  |                  |                             |
| Other Salaries for Instruction                     | 57,688             | (1,248)             | 56,440           | 56,440           | -                           |
| Purchased Professional-Educational Services        | 337                | (337)               | -                | -                | -                           |
| Purchased Technical Services                       | -                  | -                   | -                | -                | -                           |
| Other Purchased Services (400-500 series)          | 47,320             | (4,291)             | 43,029           | 43,029           | -                           |
| General Supplies                                   | 32,625             | 7,336               | 39,961           | 39,961           | -                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| Other Objects                                      | 3,456              | (250)               | 3,206            | 3,205            | \$ 1                        |
| <b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>        | <b>1,748,368</b>   | <b>72,995</b>       | <b>1,821,363</b> | <b>1,821,362</b> | <b>1</b>                    |
| SPECIAL EDUCATION - INSTRUCTION                    |                    |                     |                  |                  |                             |
| Cognitive - Mild:                                  |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | -                  | -                   | -                | -                | -                           |
| Other Salaries for Instruction                     | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | -                  | -                   | -                | -                | -                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| Other Objects                                      | -                  | -                   | -                | -                | -                           |
| <b>Total Cognitive - Mild</b>                      | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |
| Cognitive - Moderate:                              |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | -                  | -                   | -                | -                | -                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| <b>Total Cognitive - Moderate</b>                  | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |
| Learning and/or Language Disabilities:             |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | 54,499             | 710                 | 55,209           | 54,368           | 841                         |
| Other Salaries for Instruction                     | 27,630             | (3,602)             | 24,028           | 24,028           | -                           |
| Purchased Professional-Educational Services        | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | 900                | (700)               | 200              | 199              | 1                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| Other Objects                                      | -                  | -                   | -                | -                | -                           |
| <b>Total Learning and/or Language Disabilities</b> | <b>83,029</b>      | <b>(3,592)</b>      | <b>79,437</b>    | <b>78,595</b>    | <b>842</b>                  |
| Visual Impairments                                 |                    |                     |                  |                  |                             |
| Other Salaries for Instruction                     | -                  | -                   | -                | -                | -                           |
| <b>Total Visual Impairments</b>                    | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |
| Behavioral Disabilities:                           |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | 60,803             | 58,225              | 119,028          | 119,028          | -                           |
| Other Salaries for Instruction                     | 99,465             | (40,404)            | 59,061           | 59,061           | -                           |
| Purchased Professional-Educational Services        | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | 2,560              | (1,814)             | 746              | 745              | 1                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| Other Objects                                      | -                  | -                   | -                | -                | -                           |
| <b>Total Behavioral Disabilities</b>               | <b>162,828</b>     | <b>16,007</b>       | <b>178,835</b>   | <b>178,834</b>   | <b>1</b>                    |
| Multiple Disabilities:                             |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | -                  | -                   | -                | -                | -                           |
| Other Salaries for Instruction                     | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | -                  | -                   | -                | -                | -                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| Other Objects                                      | -                  | -                   | -                | -                | -                           |
| <b>Total Multiple Disabilities</b>                 | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| SCHOOL: GORDON PARKS ACADEMY                        | Original<br>Budget | Budget<br>Transfers | Final<br>Budget  | Actual           | Variance<br>Final to Actual |
|---|--------------------|---------------------|------------------|------------------|-----------------------------|
| Resource Room/Resource Center:                      |                    |                     |                  |                  |                             |
| Salaries of Teachers                                | \$ 80,659          | \$ 2,053            | \$ 82,712        | \$ 79,928        | \$ 2,784                    |
| Other Salaries for Instruction                      | 82,913             | -                   | 82,913           | 52,564           | 30,349                      |
| General Supplies                                    | -                  | -                   | -                | -                | -                           |
| Textbooks   | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Total Resource Room/Resource Center                 | <u>163,572</u>     | <u>2,053</u>        | <u>165,625</u>   | <u>132,492</u>   | <u>33,133</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>                    |
| <b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>        | <u>409,429</u>     | <u>\$ 14,468</u>    | <u>423,897</u>   | <u>389,921</u>   | <u>33,976</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  | 2,079              | -                   | 2,079            | 2,028            | 51                          |
| Purchased Services (300-500 series)                 | -                  | -                   | -                | -                | -                           |
| Supplies and Materials                              | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Transfers to Cover Deficit (Agency Funds)           | -                  | -                   | -                | -                | -                           |
| Total School-Spon. Cocurricular Actvts. - Inst.     | <u>2,079</u>       | <u>-</u>            | <u>2,079</u>     | <u>2,028</u>     | <u>51</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>                    |
| <b>Total Instruction</b>                            | <u>2,159,876</u>   | <u>87,463</u>       | <u>2,247,339</u> | <u>2,213,311</u> | <u>34,028</u>               |
| Undistributed Expend. - Attend. & Social Work       |                    |                     |                  |                  |                             |
| Salaries  | 112,566            | (5,668)             | 106,898          | 106,898          | -                           |
| Other Purchased Services (400-500 series)           | -                  | -                   | -                | -                | -                           |
| Supplies and Materials                              | 288                | (4)                 | 284              | 284              | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Total Undistributed Expend. - Attend. & Social Work | <u>112,854</u>     | <u>(5,672)</u>      | <u>107,182</u>   | <u>107,182</u>   | <u>-</u>                    |
| Undistributed Expenditures - Health Services        |                    |                     |                  |                  |                             |
| Salaries  | 97,698             | 1,316               | 99,014           | 99,014           | -                           |
| Purchased Professional and Technical Services       | -                  | -                   | -                | -                | -                           |
| Other Purchased Services (400-500 series)           | -                  | -                   | -                | -                | -                           |
| Supplies and Materials                              | 1,836              | -                   | 1,836            | 1,824            | 12                          |
| Total Undistributed Expenditures - Health Services  | <u>99,534</u>      | <u>1,316</u>        | <u>100,850</u>   | <u>100,838</u>   | <u>12</u>                   |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| SCHOOL: GORDON PARKS ACADEMY                                      | Original<br>Budget | Budget<br>Transfers | Final<br>Budget | Actual         | Variance<br>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   | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Guidance</b>                           | <b>-</b>           | <b>-</b>            | <b>-</b>        | <b>-</b>       | <b>-</b>                    |
| Undist. Expend. - Improvement of Inst. Serv.                      |                    |                     |                 |                |                             |
| Salaries of Supervisor of Instruction                             | -                  | -                   | -               | -              | -                           |
| Salaries of Other Professional Staff                              | \$ 170,397         | \$ (56,691)         | \$ 113,706      | \$ 113,706     | -                           |
| Salaries of Secr and Clerical Assist.                             | -                  | -                   | -               | -              | -                           |
| Purchased Prof- Educational Services                              | -                  | -                   | -               | -              | -                           |
| Other Purch Prof. and Tech. Services                              | -                  | -                   | -               | -              | -                           |
| Other Purch Services (400-500)                                    | -                  | -                   | -               | -              | -                           |
| Supplies and Materials  | 1,350              | (1,350)             | -               | -              | -                           |
| <b>Total Undist. Expend. - Improvement of Inst. Serv.</b>         | <b>171,747</b>     | <b>(58,041)</b>     | <b>113,706</b>  | <b>113,706</b> | <b>-</b>                    |
| Undist. Expend. - Edu. Media Serv./Sch. Library                   |                    |                     |                 |                |                             |
| Salaries  | 66,686             | (24,224)            | 42,462          | 42,462         | -                           |
| Purchased Professional and Technical Services                     | -                  | -                   | -               | -              | -                           |
| Other Purchased Services (400-500 series)                         | 3,177              | (304)               | 2,873           | 2,414          | \$ 459                      |
| Supplies and Materials  | 18,706             | 41                  | 18,747          | 18,738         | 9                           |
| Other Objects   | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>      | <b>88,569</b>      | <b>(24,487)</b>     | <b>64,082</b>   | <b>63,614</b>  | <b>468</b>                  |
| Undist. Expend. - Instructional Staff Training Serv.              |                    |                     |                 |                |                             |
| Purchased Professional - Educational Service                      | 9,000              | (8,800)             | 200             | -              | 200                         |
| Other Purchased Professional & Technical Services                 | -                  | -                   | -               | -              | -                           |
| Other Purchased Services (400-500 series)                         | 576                | (576)               | -               | -              | -                           |
| Supplies and Materials  | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Instructional Staff Training Serv.</b> | <b>9,576</b>       | <b>(9,376)</b>      | <b>200</b>      | <b>-</b>       | <b>200</b>                  |
| Undist. Expend. - Support Serv. - School Admin.                   |                    |                     |                 |                |                             |
| Salaries of Principals/Assistant Principals                       | 136,741            | -                   | 136,741         | 136,741        | -                           |
| Salaries of Other Professional Staff                              | -                  | -                   | -               | -              | -                           |
| Salaries of Secretarial and Clerical Assistants                   | 66,739             | 973                 | 67,712          | 67,712         | -                           |
| Other Salaries  | -                  | -                   | -               | -              | -                           |
| Purchased Professional and Technical Services                     | -                  | -                   | -               | -              | -                           |
| Other Purchased Services (400-500 series)                         | 5,840              | (1,191)             | 4,649           | 4,310          | 339                         |
| Supplies and Materials  | 3,919              | 458                 | 4,377           | 4,377          | -                           |
| Other Objects   | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Support Serv. - School Admin.</b>      | <b>213,239</b>     | <b>240</b>          | <b>213,479</b>  | <b>213,140</b> | <b>339</b>                  |
| Undist. Expend. - Custodial Services                              |                    |                     |                 |                |                             |
| Salaries  | -                  | -                   | -               | -              | -                           |
| General Supplies  | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Custodial Services</b>                 | <b>-</b>           | <b>-</b>            | <b>-</b>        | <b>-</b>       | <b>-</b>                    |
| Security  |                    |                     |                 |                |                             |
| Salaries  | 28,655             | 239                 | 28,894          | 28,894         | -                           |
| Purchased Professional and Technical Services                     | -                  | -                   | -               | -              | -                           |
| General Supplies  | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Security</b>                           | <b>28,655</b>      | <b>239</b>          | <b>28,894</b>   | <b>28,894</b>  | <b>-</b>                    |
| 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                        | 3,285              | 891                 | 4,176           | 1,212          | 2,964                       |
| Contr Serv (Regular Students) - ESCs & CTSA                       | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Student Transportation Serv.</b>       | <b>3,285</b>       | <b>891</b>          | <b>4,176</b>    | <b>1,212</b>   | <b>2,964</b>                |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| SCHOOL: GORDON PARKS ACADEMY   | Original<br>Budget | Budget<br>Transfers | Final<br>Budget | Actual    | Variance<br>Final to Actual |
|--|--------------------|---------------------|-----------------|-----------|-----------------------------|
| UNALLOCATED BENEFITS   |                    |                     |                 |           |                             |
| Social Security Contributions  | \$ 22,807          | \$ (22,807)         |                 |           | -                           |
| Other Retirement Contributions - PERS  | 22,442             | -                   | \$ 22,442       | \$ 22,442 | -                           |
| Health Benefits  | 699,209            | 7,807               | 707,016         | 707,016   | -                           |
| TOTAL UNALLOCATED BENEFITS   | 744,458            | (15,000)            | 729,458         | 729,458   | -                           |
| TOTAL UNDISTRIBUTED EXPENDITURES   | 1,471,917          | (109,890)           | 1,362,027       | 1,358,044 | \$ 3,983                    |
| TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE  | 3,631,793          | (22,427)            | 3,609,366       | 3,571,355 | 38,011                      |
| CAPITAL OUTLAY   |                    |                     |                 |           |                             |
| Equipment  |                    |                     |                 |           |                             |
| Regular Program - Instruction:   |                    |                     |                 |           |                             |
| Preschool  |                    | -                   |                 |           | -                           |
| Grades 1-5   |                    | 2,100               | 2,100           | 2,100     | -                           |
| 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  | -                  | 2,100               | 2,100           | 2,100     | -                           |
| TOTAL CAPITAL OUTLAY   | -                  | 2,100               | 2,100           | 2,100     | -                           |
| TOTAL SCHOOL BASED EXPENDITURES  | 3,631,793          | (20,327)            | 3,611,466       | 3,573,455 | 38,011                      |
| Other Financing Sources:   |                    |                     |                 |           |                             |
| Operating Transfer In  | 3,631,793          | (20,327)            | 3,611,466       | 3,573,455 | 38,011                      |
| Total Other Financing Sources:   | 3,631,793          | (20,327)            | 3,611,466       | 3,573,455 | 38,011                      |
| Excess (Deficiency) of Other Financing Sources Over<br>(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, 2017

SCHOOL: TYSON ELEMENTARY SCHOOL

|  | Original<br>Budget | Budget<br>Transfers | Final<br>Budget  | Actual           | Variance<br>Final to Actual |
|--|--------------------|---------------------|------------------|------------------|-----------------------------|
| <b>REGULAR PROGRAMS - INSTRUCTION</b>              |                    |                     |                  |                  |                             |
| Regular Programs - Instruction                     |                    |                     |                  |                  |                             |
| Preschool/Kindergarten - Salaries of Teachers      | \$ 291,006         | \$ (52,570)         | \$ 238,436       | \$ 238,436       | -                           |
| Grades 1-5 - Salaries of Teachers                  | 1,935,652          | 250,864             | 2,186,516        | 2,186,516        | -                           |
| Grades 6-8 - Salaries of Teachers                  | -                  | -                   | -                | -                | -                           |
| Grades 9-12 - Salaries of Teachers                 | -                  | -                   | -                | -                | -                           |
| Regular Programs - Undistributed Instruction       |                    |                     |                  |                  |                             |
| Other Salaries for Instruction                     | 115,947            | (32,994)            | 82,953           | 82,953           | -                           |
| Purchased Professional-Educational Services        | 7,133              | 1,667               | 8,800            | 8,800            | -                           |
| Purchased Technical Services                       | 7,060              | (2,132)             | 4,928            | 4,928            | -                           |
| Other Purchased Services (400-500 series)          | 43,788             | 758                 | 44,546           | 43,129           | \$ 1,417                    |
| General Supplies                                   | 91,832             | (4,868)             | 86,964           | 72,970           | 13,994                      |
| Textbooks  | 3,014              | (3,014)             | -                | -                | -                           |
| Other Objects                                      | 5,233              | 247                 | 5,480            | 5,383            | 97                          |
| <b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>        | <b>2,500,665</b>   | <b>157,958</b>      | <b>2,658,623</b> | <b>2,643,115</b> | <b>15,508</b>               |
| <b>SPECIAL EDUCATION - INSTRUCTION</b>             |                    |                     |                  |                  |                             |
| Cognitive - Mild:                                  |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | -                  | -                   | -                | -                | -                           |
| Other Salaries for Instruction                     | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | -                  | -                   | -                | -                | -                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| Other Objects                                      | -                  | -                   | -                | -                | -                           |
| <b>Total Cognitive - Mild</b>                      | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |
| Cognitive - Moderate:                              |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | -                  | -                   | -                | -                | -                           |
| Other Salaries for Instruction                     | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | -                  | -                   | -                | -                | -                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| <b>Total Cognitive - Moderate</b>                  | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |
| Learning and/or Language Disabilities:             |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | 108,998            | 5,976               | 114,974          | 114,974          | -                           |
| Other Salaries for Instruction                     | 55,260             | 18,932              | 74,192           | 74,192           | -                           |
| Purchased Professional-Educational Services        | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | 2,106              | (2,106)             | -                | -                | -                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| Other Objects                                      | -                  | -                   | -                | -                | -                           |
| <b>Total Learning and/or Language Disabilities</b> | <b>166,364</b>     | <b>22,802</b>       | <b>189,166</b>   | <b>189,166</b>   | <b>-</b>                    |
| Visual Impairments                                 |                    |                     |                  |                  |                             |
| Other Salaries for Instruction                     | -                  | -                   | -                | -                | -                           |
| <b>Total Visual Impairments</b>                    | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |
| Behavioral Disabilities:                           |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | 54,688             | 30,643              | 85,331           | 85,331           | -                           |
| Other Salaries for Instruction                     | -                  | 57,015              | 57,015           | 57,015           | -                           |
| Purchased Professional-Educational Services        | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | 1,674              | (1,674)             | -                | -                | -                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| Other Objects                                      | -                  | -                   | -                | -                | -                           |
| <b>Total Behavioral Disabilities</b>               | <b>56,362</b>      | <b>85,984</b>       | <b>142,346</b>   | <b>142,346</b>   | <b>-</b>                    |
| Multiple Disabilities:                             |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | -                  | -                   | -                | -                | -                           |
| Other Salaries for Instruction                     | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | -                  | -                   | -                | -                | -                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| Other Objects                                      | -                  | -                   | -                | -                | -                           |
| <b>Total Multiple Disabilities</b>                 | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

SCHOOL: TYSON ELEMENTARY SCHOOL

|   | Original<br>Budget | Budget<br>Transfers | Final<br>Budget  | Actual           | Variance<br>Final to Actual |
|---|--------------------|---------------------|------------------|------------------|-----------------------------|
| Resource Room/Resource Center:                      |                    |                     |                  |                  |                             |
| Salaries of Teachers                                | \$ 261,450         | \$ (137,198)        | \$ 124,252       | \$ 124,252       | -                           |
| Other Salaries for Instruction                      | 29,731             | -                   | 29,731           | 26,557           | \$ 3,174                    |
| General Supplies                                    | -                  | -                   | -                | -                | -                           |
| Textbooks   | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Total Resource Room/Resource Center                 | <u>291,181</u>     | <u>(137,198)</u>    | <u>153,983</u>   | <u>150,809</u>   | <u>3,174</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                                | 93,197             | 3,000               | 96,197           | 94,709           | 1,488                       |
| Other Salaries for Instruction                      | 82,317             | -                   | 82,317           | 68,726           | 13,591                      |
| General Supplies                                    | 1,260              | (1,260)             | -                | -                | -                           |
| Textbooks   | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Total Preschool Disabilities - Full Time            | <u>176,774</u>     | <u>1,740</u>        | <u>178,514</u>   | <u>163,435</u>   | <u>15,079</u>               |
| <b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>        | <u>690,681</u>     | <u>(26,672)</u>     | <u>664,009</u>   | <u>645,756</u>   | <u>18,253</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  | 4,158              | -                   | 4,158            | 2,029            | 2,129                       |
| Purchased Services (300-500 series)                 | -                  | -                   | -                | -                | -                           |
| Supplies and Materials                              | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Transfers to Cover Deficit (Agency Funds)           | -                  | -                   | -                | -                | -                           |
| Total School-Spon. Cocurricular Actvts. - Inst.     | <u>4,158</u>       | <u>-</u>            | <u>4,158</u>     | <u>2,029</u>     | <u>2,129</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>                    |
| <b>Total Instruction</b>                            | <u>3,195,504</u>   | <u>131,286</u>      | <u>3,326,790</u> | <u>3,290,900</u> | <u>35,890</u>               |
| Undistributed Expend. - Attend. & Social Work       |                    |                     |                  |                  |                             |
| Salaries  | 108,493            | 1,084               | 109,577          | 109,577          | -                           |
| Other Purchased Services (400-500 series)           | -                  | -                   | -                | -                | -                           |
| Supplies and Materials                              | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Total Undistributed Expend. - Attend. & Social Work | <u>108,493</u>     | <u>1,084</u>        | <u>109,577</u>   | <u>109,577</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, 2017

## SCHOOL: TYSON ELEMENTARY SCHOOL

|   | Original<br>Budget | Budget<br>Transfers | Final<br>Budget | Actual         | Variance<br>Final to Actual |
|---|--------------------|---------------------|-----------------|----------------|-----------------------------|
| Undistributed Expenditures - Health Services                      |                    |                     |                 |                |                             |
| Salaries  | \$ 83,711          | \$ 6,220            | \$ 89,931       | \$ 89,931      | -                           |
| Purchased Professional and Technical Services                     | -                  | -                   | -               | -              | -                           |
| Other Purchased Services (400-500 series)                         | -                  | -                   | -               | -              | -                           |
| Supplies and Materials  | 3,780              | (1,654)             | 2,126           | 1,841          | \$ 285                      |
| <b>Total Undistributed Expenditures - Health Services</b>         | <b>87,491</b>      | <b>4,566</b>        | <b>92,057</b>   | <b>91,772</b>  | <b>285</b>                  |
| Undist. Expend. - Guidance  |                    |                     |                 |                |                             |
| Salaries of Other Professional Staff                              | 54,499             | (324)               | 54,175          | 54,175         | -                           |
| Salaries of Secretarial and Clerical Assistants                   | -                  | -                   | -               | -              | -                           |
| Other Salaries  | -                  | -                   | -               | -              | -                           |
| Other Purchased Services (400-500 series)                         | -                  | -                   | -               | -              | -                           |
| Supplies and Materials  | -                  | -                   | -               | -              | -                           |
| Other Objects   | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Guidance</b>                           | <b>54,499</b>      | <b>(324)</b>        | <b>54,175</b>   | <b>54,175</b>  | <b>-</b>                    |
| Undist. Expend. - Improvement of Inst. Serv.                      |                    |                     |                 |                |                             |
| Salaries of Supervisor of Instruction                             | -                  | -                   | -               | -              | -                           |
| Salaries of Other Professional Staff                              | 139,845            | 51,789              | 191,634         | 191,634        | -                           |
| Salaries of Secr and Clerical Assist.                             | -                  | -                   | -               | -              | -                           |
| Purchased Prof- Educational Services                              | -                  | -                   | -               | -              | -                           |
| Other Purch Prof. and Tech. Services                              | -                  | -                   | -               | -              | -                           |
| Other Purch Services (400-500)                                    | -                  | -                   | -               | -              | -                           |
| Supplies and Materials  | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Improvement of Inst. Serv.</b>         | <b>139,845</b>     | <b>51,789</b>       | <b>191,634</b>  | <b>191,634</b> | <b>-</b>                    |
| Undist. Expend. - Edu. Media Serv./Sch. Library                   |                    |                     |                 |                |                             |
| Salaries  | 174,262            | 2,679               | 176,941         | 176,941        | -                           |
| Purchased Professional and Technical Services                     | -                  | -                   | -               | -              | -                           |
| Other Purchased Services (400-500 series)                         | 1,459              | 784                 | 2,243           | 2,175          | 68                          |
| Supplies and Materials  | 3,600              | (1,253)             | 2,347           | 1,846          | 501                         |
| Other Objects   | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>      | <b>179,321</b>     | <b>2,210</b>        | <b>181,531</b>  | <b>180,962</b> | <b>569</b>                  |
| Undist. Expend. - Instructional Staff Training Serv.              |                    |                     |                 |                |                             |
| Purchased Professional - Educational Service                      | 1,800              | (1,800)             | -               | -              | -                           |
| Other Purchased Professional & Technical Services                 | -                  | -                   | -               | -              | -                           |
| Other Purchased Services (400-500 series)                         | 1,286              | (1,286)             | -               | -              | -                           |
| Supplies and Materials  | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Instructional Staff Training Serv.</b> | <b>3,086</b>       | <b>(3,086)</b>      | <b>-</b>        | <b>-</b>       | <b>-</b>                    |
| Undist. Expend. - Support Serv. - School Admin.                   |                    |                     |                 |                |                             |
| Salaries of Principals/Assistant Principals                       | 134,503            | 110,688             | 245,191         | 245,191        | -                           |
| Salaries of Other Professional Staff                              | -                  | -                   | -               | -              | -                           |
| Salaries of Secretarial and Clerical Assistants                   | 103,552            | 8,345               | 111,897         | 111,897        | -                           |
| Other Salaries  | -                  | -                   | -               | -              | -                           |
| Purchased Professional and Technical Services                     | -                  | -                   | -               | -              | -                           |
| Other Purchased Services (400-500 series)                         | 2,696              | (1,634)             | 1,062           | 1,062          | -                           |
| Supplies and Materials  | 1,744              | 1,230               | 2,974           | 2,974          | -                           |
| Other Objects   | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Support Serv. - School Admin.</b>      | <b>242,495</b>     | <b>118,629</b>      | <b>361,124</b>  | <b>361,124</b> | <b>-</b>                    |
| Undist. Expend. - Custodial Services                              |                    |                     |                 |                |                             |
| Salaries  | 18,456             | (1,228)             | 17,228          | 17,228         | -                           |
| General Supplies  | -                  | -                   | -               | -              | -                           |
| <b>Total Undist. Expend. - Custodial Services</b>                 | <b>18,456</b>      | <b>(1,228)</b>      | <b>17,228</b>   | <b>17,228</b>  | <b>-</b>                    |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| SCHOOL: TYSON ELEMENTARY SCHOOL  | Original<br>Budget | Budget<br>Transfers | Final<br>Budget  | Actual           | Variance<br>Final to Actual |
|--|--------------------|---------------------|------------------|------------------|-----------------------------|
| Security   |                    |                     |                  |                  |                             |
| Salaries   | \$ 33,863          | \$ 29,806           | \$ 63,669        | \$ 63,669        | -                           |
| Purchased Professional and Technical Services  | -                  | -                   | -                | -                | -                           |
| General Supplies   | -                  | -                   | -                | -                | -                           |
| Total Undist. Expend. - Security   | <u>33,863</u>      | <u>29,806</u>       | <u>63,669</u>    | <u>63,669</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   | 7,200              | (1,826)             | 5,374            | 2,695            | \$ 2,679                    |
| Contr Serv (Regular Students) - ESCs & CTSA  | -                  | -                   | -                | -                | -                           |
| Total Undist. Expend. - Student Transportation Serv.   | <u>7,200</u>       | <u>(1,826)</u>      | <u>5,374</u>     | <u>2,695</u>     | <u>2,679</u>                |
| UNALLOCATED BENEFITS   |                    |                     |                  |                  |                             |
| Social Security Contributions  | 21,285             | (21,285)            |                  |                  | -                           |
| Other Retirement Contributions - PERS  | 28,392             | -                   | 28,392           | 28,392           | -                           |
| Health Benefits  | 1,022,488          | 15,631              | 1,038,119        | 1,038,119        | -                           |
| TOTAL UNALLOCATED BENEFITS   | <u>1,072,165</u>   | <u>(5,654)</u>      | <u>1,066,511</u> | <u>1,066,511</u> | <u>-</u>                    |
| TOTAL UNDISTRIBUTED EXPENDITURES   | <u>1,946,914</u>   | <u>195,966</u>      | <u>2,142,880</u> | <u>2,139,347</u> | <u>3,533</u>                |
| TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE  | <u>5,142,418</u>   | <u>327,252</u>      | <u>5,469,670</u> | <u>5,430,247</u> | <u>39,423</u>               |
| CAPITAL OUTLAY   |                    |                     |                  |                  |                             |
| Equipment  |                    |                     |                  |                  |                             |
| Regular Program - Instruction:   |                    |                     |                  |                  |                             |
| Preschool  |                    | -                   |                  |                  | -                           |
| Grades 1-5   |                    | 7,985               | 7,985            |                  | 7,985                       |
| 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>7,985</u>        | <u>7,985</u>     | <u>-</u>         | <u>7,985</u>                |
| TOTAL CAPITAL OUTLAY   | <u>-</u>           | <u>7,985</u>        | <u>7,985</u>     | <u>-</u>         | <u>7,985</u>                |
| TOTAL SCHOOL BASED EXPENDITURES  | <u>5,142,418</u>   | <u>335,237</u>      | <u>5,477,655</u> | <u>5,430,247</u> | <u>47,408</u>               |
| Other Financing Sources:   |                    |                     |                  |                  |                             |
| Operating Transfer In  | 5,142,418          | 335,237             | 5,477,655        | 5,430,247        | 47,408                      |
| Total Other Financing Sources:   | <u>5,142,418</u>   | <u>335,237</u>      | <u>5,477,655</u> | <u>5,430,247</u> | <u>47,408</u>               |
| Excess (Deficiency) of Other Financing Sources Over<br>(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, 2017**

| SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY            | <u>Original<br/>Budget</u> | <u>Budget<br/>Transfers</u> | <u>Final<br/>Budget</u> | <u>Actual</u>    | <u>Variance<br/>Final to Actual</u> |
|--|----------------------------|-----------------------------|-------------------------|------------------|-------------------------------------|
| <b>REGULAR PROGRAMS - INSTRUCTION</b>              |                            |                             |                         |                  |                                     |
| Regular Programs - Instruction                     |                            |                             |                         |                  |                                     |
| Preschool/Kindergarten - Salaries of Teachers      | \$ 109,243                 | \$ (2,330)                  | \$ 106,913              | \$ 106,913       | -                                   |
| Grades 1-5 - Salaries of Teachers                  | 1,153,977                  | 142,312                     | 1,296,289               | 1,296,289        | -                                   |
| Grades 6-8 - Salaries of Teachers                  | -                          | -                           | -                       | -                | -                                   |
| Grades 9-12 - Salaries of Teachers                 | -                          | -                           | -                       | -                | -                                   |
| Regular Programs - Undistributed Instruction       |                            |                             |                         |                  |                                     |
| Other Salaries for Instruction                     | 27,058                     | (831)                       | 26,227                  | 26,227           | -                                   |
| Purchased Professional-Educational Services        | -                          | -                           | -                       | -                | -                                   |
| Purchased Technical Services                       | 180                        | (180)                       | -                       | -                | -                                   |
| Other Purchased Services (400-500 series)          | 31,684                     | (1,620)                     | 30,064                  | 29,563           | \$ 501                              |
| General Supplies                                   | 26,242                     | (13,088)                    | 13,154                  | 13,038           | 116                                 |
| Textbooks  | 3,141                      | (3,141)                     | -                       | -                | -                                   |
| Other Objects                                      | 3,393                      | (549)                       | 2,844                   | 2,844            | -                                   |
| <b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>        | <u>1,354,918</u>           | <u>120,573</u>              | <u>1,475,491</u>        | <u>1,474,874</u> | <u>617</u>                          |
| <b>SPECIAL EDUCATION - INSTRUCTION</b>             |                            |                             |                         |                  |                                     |
| Cognitive - Mild:                                  |                            |                             |                         |                  |                                     |
| Salaries of Teachers                               | -                          | -                           | -                       | -                | -                                   |
| Other Salaries for Instruction                     | -                          | -                           | -                       | -                | -                                   |
| General Supplies                                   | -                          | -                           | -                       | -                | -                                   |
| Textbooks  | -                          | -                           | -                       | -                | -                                   |
| Other Objects                                      | -                          | -                           | -                       | -                | -                                   |
| <b>Total Cognitive - Mild</b>                      | <u>-</u>                   | <u>-</u>                    | <u>-</u>                | <u>-</u>         | <u>-</u>                            |
| Cognitive - Moderate:                              |                            |                             |                         |                  |                                     |
| Salaries of Teachers                               | -                          | -                           | -                       | -                | -                                   |
| Other Salaries for Instruction                     | -                          | -                           | -                       | -                | -                                   |
| General Supplies                                   | -                          | -                           | -                       | -                | -                                   |
| Textbooks  | -                          | -                           | -                       | -                | -                                   |
| <b>Total Cognitive - Moderate</b>                  | <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                                      | -                          | -                           | -                       | -                | -                                   |
| <b>Total Learning and/or Language Disabilities</b> | <u>-</u>                   | <u>-</u>                    | <u>-</u>                | <u>-</u>         | <u>-</u>                            |
| Visual Impairments                                 |                            |                             |                         |                  |                                     |
| Other Salaries for Instruction                     | -                          | -                           | -                       | -                | -                                   |
| <b>Total Visual Impairments</b>                    | <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                                      | -                          | -                           | -                       | -                | -                                   |
| <b>Total Behavioral Disabilities</b>               | <u>-</u>                   | <u>-</u>                    | <u>-</u>                | <u>-</u>         | <u>-</u>                            |
| Multiple Disabilities:                             |                            |                             |                         |                  |                                     |
| Salaries of Teachers                               | -                          | -                           | -                       | -                | -                                   |
| Other Salaries for Instruction                     | -                          | -                           | -                       | -                | -                                   |
| General Supplies                                   | -                          | -                           | -                       | -                | -                                   |
| Textbooks  | -                          | -                           | -                       | -                | -                                   |
| Other Objects                                      | -                          | -                           | -                       | -                | -                                   |
| <b>Total Multiple Disabilities</b>                 | <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, 2017

SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY

|   | Original<br>Budget | Budget<br>Transfers | Final<br>Budget  | Actual           | Variance<br>Final to Actual |
|---|--------------------|---------------------|------------------|------------------|-----------------------------|
| Resource Room/Resource Center:                      |                    |                     |                  |                  |                             |
| Salaries of Teachers                                | \$ 54,499          | \$ (16,572)         | \$ 37,927        |                  | \$ 37,927                   |
| Other Salaries for Instruction                      | 56,333             | 35,855              | 92,188           | \$ 92,188        | -                           |
| General Supplies                                    | -                  | -                   | -                | -                | -                           |
| Textbooks   | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Total Resource Room/Resource Center                 | <u>110,832</u>     | <u>19,283</u>       | <u>130,115</u>   | <u>92,188</u>    | <u>37,927</u>               |
| Autism:   |                    |                     |                  |                  |                             |
| Salaries of Teachers                                | 109,243            | 3,000               | 112,243          | 110,018          | 2,225                       |
| Other Salaries for Instruction                      | 44,728             | -                   | 44,728           | 42,991           | 1,737                       |
| General Supplies                                    | 2,537              | (773)               | 1,764            | 1,382            | 382                         |
| Textbooks   | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Total Autism  | <u>156,508</u>     | <u>2,227</u>        | <u>158,735</u>   | <u>154,391</u>   | <u>4,344</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>                    |
| <b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>        | <u>267,340</u>     | <u>21,510</u>       | <u>288,850</u>   | <u>246,579</u>   | <u>42,271</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  | 1,872              | 156                 | 2,028            | 2,028            | -                           |
| Purchased Services (300-500 series)                 | -                  | -                   | -                | -                | -                           |
| Supplies and Materials                              | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Transfers to Cover Deficit (Agency Funds)           | -                  | -                   | -                | -                | -                           |
| Total School-Spon. Cocurricular Actvts. - Inst.     | <u>1,872</u>       | <u>156</u>          | <u>2,028</u>     | <u>2,028</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>                    |
| <b>Total Instruction</b>                            | <u>1,624,130</u>   | <u>142,239</u>      | <u>1,766,369</u> | <u>1,723,481</u> | <u>42,888</u>               |
| Undistributed Expend. - Attend. & Social Work       |                    |                     |                  |                  |                             |
| Salaries  | 22,761             | (11,265)            | 11,496           | 11,496           | -                           |
| Other Purchased Services (400-500 series)           | -                  | -                   | -                | -                | -                           |
| Supplies and Materials                              | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Total Undistributed Expend. - Attend. & Social Work | <u>22,761</u>      | <u>(11,265)</u>     | <u>11,496</u>    | <u>11,496</u>    | <u>-</u>                    |
| Undistributed Expenditures - Health Services        |                    |                     |                  |                  |                             |
| Salaries  | 102,663            | 1,092               | 103,755          | 103,755          | -                           |
| Purchased Professional and Technical Services       | -                  | -                   | -                | -                | -                           |
| Other Purchased Services (400-500 series)           | -                  | -                   | -                | -                | -                           |
| Supplies and Materials                              | 1,134              | (693)               | 441              | 441              | -                           |
| Total Undistributed Expenditures - Health Services  | <u>103,797</u>     | <u>399</u>          | <u>104,196</u>   | <u>104,196</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, 2017

SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY

|  | Original<br>Budget | Budget<br>Transfers | Final<br>Budget | Actual         | Variance<br>Final to Actual |
|--|--------------------|---------------------|-----------------|----------------|-----------------------------|
| Undist. Expend. - Guidance                                 |                    |                     |                 |                |                             |
| Salaries of Other Professional Staff                       | \$ 74,671          | \$ 34,217           | \$ 108,888      | \$ 108,888     | -                           |
| Salaries of Secretarial and Clerical Assistants            | -                  | -                   | -               | -              | -                           |
| Other Salaries   | -                  | -                   | -               | -              | -                           |
| Other Purchased Services (400-500 series)                  | -                  | -                   | -               | -              | -                           |
| Supplies and Materials                                     | -                  | -                   | -               | -              | -                           |
| Other Objects  | -                  | -                   | -               | -              | -                           |
| Total Undist. Expend. - Guidance                           | <u>74,671</u>      | <u>34,217</u>       | <u>108,888</u>  | <u>108,888</u> | <u>-</u>                    |
| Undist. Expend. - Improvement of Inst. Serv.               |                    |                     |                 |                |                             |
| Salaries of Supervisor of Instruction                      | -                  | -                   | -               | -              | -                           |
| Salaries of Other Professional Staff                       | 179,982            | 572                 | 180,554         | 180,554        | -                           |
| Salaries of Secr and Clerical Assist.                      | -                  | -                   | -               | -              | -                           |
| Purchased Prof- Educational Services                       | -                  | -                   | -               | -              | -                           |
| Other Purch Prof. and Tech. Services                       | -                  | -                   | -               | -              | -                           |
| Other Purch Services (400-500)                             | 945                | (945)               | -               | -              | -                           |
| Supplies and Materials                                     | -                  | -                   | -               | -              | -                           |
| Total Undist. Expend. - Improvement of Inst. Serv.         | <u>180,927</u>     | <u>(373)</u>        | <u>180,554</u>  | <u>180,554</u> | <u>-</u>                    |
| Undist. Expend. - Edu. Media Serv./Sch. Library            |                    |                     |                 |                |                             |
| Salaries   | 156,693            | 23,826              | 180,519         | 180,519        | -                           |
| Purchased Professional and Technical Services              | -                  | -                   | -               | -              | -                           |
| Other Purchased Services (400-500 series)                  | 1,077              | 8,461               | 9,538           | 9,472          | \$ 66                       |
| Supplies and Materials                                     | 3,915              | (103)               | 3,812           | 2,677          | 1,135                       |
| Other Objects  | -                  | -                   | -               | -              | -                           |
| Total Undist. Expend. - Edu. Media Serv./Sch. Library      | <u>161,685</u>     | <u>32,184</u>       | <u>193,869</u>  | <u>192,668</u> | <u>1,201</u>                |
| Undist. Expend. - Instructional Staff Training Serv.       |                    |                     |                 |                |                             |
| Purchased Professional - Educational Service               | -                  | -                   | -               | -              | -                           |
| Other Purchased Professional & Technical Services          | -                  | -                   | -               | -              | -                           |
| Other Purchased Services (400-500 series)                  | 2,250              | (1,134)             | 1,116           | 967            | 149                         |
| Supplies and Materials                                     | -                  | -                   | -               | -              | -                           |
| Total Undist. Expend. - Instructional Staff Training Serv. | <u>2,250</u>       | <u>(1,134)</u>      | <u>1,116</u>    | <u>967</u>     | <u>149</u>                  |
| Undist. Expend. - Support Serv. - School Admin.            |                    |                     |                 |                |                             |
| Salaries of Principals/Assistant Principals                | 120,054            | 22,993              | 143,047         | 143,047        | -                           |
| Salaries of Other Professional Staff                       | -                  | -                   | -               | -              | -                           |
| Salaries of Secretarial and Clerical Assistants            | 108,667            | 1,437               | 110,104         | 110,104        | -                           |
| Other Salaries   | -                  | -                   | -               | -              | -                           |
| Purchased Professional and Technical Services              | -                  | -                   | -               | -              | -                           |
| Other Purchased Services (400-500 series)                  | 5,958              | (1,879)             | 4,079           | 3,740          | 339                         |
| Supplies and Materials                                     | 1,676              | 425                 | 2,101           | 2,101          | -                           |
| Other Objects  | -                  | -                   | -               | -              | -                           |
| Total Undist. Expend. - Support Serv. - School Admin.      | <u>236,355</u>     | <u>22,976</u>       | <u>259,331</u>  | <u>258,992</u> | <u>339</u>                  |
| Undist. Expend. - Custodial Services                       |                    |                     |                 |                |                             |
| Salaries   | -                  | -                   | -               | -              | -                           |
| General Supplies   | -                  | -                   | -               | -              | -                           |
| Total Undist. Expend. - Custodial Services                 | <u>-</u>           | <u>-</u>            | <u>-</u>        | <u>-</u>       | <u>-</u>                    |
| Security   |                    |                     |                 |                |                             |
| Salaries   | 28,112             | 2,905               | 31,017          | 31,017         | -                           |
| Purchased Professional and Technical Services              | -                  | -                   | -               | -              | -                           |
| General Supplies   | -                  | -                   | -               | -              | -                           |
| Total Undist. Expend. - Security                           | <u>28,112</u>      | <u>2,905</u>        | <u>31,017</u>   | <u>31,017</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                 | 5,850              | (3,102)             | 2,748           | 2,748          | -                           |
| Contr Serv (Regular Students) - ESCs & CTSA                | -                  | -                   | -               | -              | -                           |
| Total Undist. Expend. - Student Transportation Serv.       | <u>5,850</u>       | <u>(3,102)</u>      | <u>2,748</u>    | <u>2,748</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, 2017

| SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY  | Original<br>Budget | Budget<br>Transfers | Final<br>Budget | Actual     | Variance<br>Final to Actual |
|--|--------------------|---------------------|-----------------|------------|-----------------------------|
| UNALLOCATED BENEFITS   |                    |                     |                 |            |                             |
| Social Security Contributions  | \$ 7,156           | \$ (7,156)          |                 |            |                             |
| Other Retirement Contributions - PERS  |                    |                     |                 |            |                             |
| Health Benefits  | 590,883            | -                   | \$ 590,883      | \$ 585,116 | \$ 5,767                    |
| TOTAL UNALLOCATED BENEFITS   | 598,039            | (7,156)             | 590,883         | 585,116    | 5,767                       |
| TOTAL UNDISTRIBUTED EXPENDITURES   | 1,414,447          | 69,651              | 1,484,098       | 1,476,642  | 7,456                       |
| TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE  | 3,038,577          | 211,890             | 3,250,467       | 3,200,123  | 50,344                      |
| 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  | 3,038,577          | 211,890             | 3,250,467       | 3,200,123  | 50,344                      |
| Other Financing Sources:   |                    |                     |                 |            |                             |
| Operating Transfer In  | 3,038,577          | 211,890             | 3,250,467       | 3,200,123  | 50,344                      |
| Total Other Financing Sources:   | 3,038,577          | 211,890             | 3,250,467       | 3,200,123  | 50,344                      |
| Excess (Deficiency) of Other Financing Sources Over<br>(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, 2017

| SCHOOL: BANNEKER SCHOOL                            | Original Budget  | Budget Transfers | Final Budget     | Actual           | Variance Final to Actual |
|--|------------------|------------------|------------------|------------------|--------------------------|
| <b>REGULAR PROGRAMS - INSTRUCTION</b>              |                  |                  |                  |                  |                          |
| Regular Programs - Instruction                     |                  |                  |                  |                  |                          |
| Preschool/Kindergarten - Salaries of Teachers      | \$ 160,963       | \$ 31,785        | \$ 192,748       | \$ 192,748       | -                        |
| Grades 1-5 - Salaries of Teachers                  | 1,672,783        | 355,019          | 2,027,802        | 2,027,802        | -                        |
| Grades 6-8 - Salaries of Teachers                  | -                | -                | -                | -                | -                        |
| Grades 9-12 - Salaries of Teachers                 | -                | -                | -                | -                | -                        |
| Regular Programs - Undistributed Instruction       |                  |                  |                  |                  |                          |
| Other Salaries for Instruction                     | 56,311           | (3,968)          | 52,343           | 52,343           | -                        |
| Purchased Professional-Educational Services        | 3,060            | (1,976)          | 1,084            | 1,084            | -                        |
| Purchased Technical Services                       | -                | -                | -                | -                | -                        |
| Other Purchased Services (400-500 series)          | 54,696           | 826              | 55,522           | 55,522           | -                        |
| General Supplies                                   | 98,362           | 9,705            | 108,067          | 107,623          | \$ 444                   |
| Textbooks  | 8,496            | (8,496)          | -                | -                | -                        |
| Other Objects                                      | 11,475           | 348              | 11,823           | 13,823           | (2,000)                  |
| <b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>        | <b>2,066,146</b> | <b>383,243</b>   | <b>2,449,389</b> | <b>2,450,945</b> | <b>(1,556)</b>           |
| <b>SPECIAL EDUCATION - INSTRUCTION</b>             |                  |                  |                  |                  |                          |
| Cognitive - Mild:                                  |                  |                  |                  |                  |                          |
| Salaries of Teachers                               | -                | -                | -                | -                | -                        |
| Other Salaries for Instruction                     | -                | -                | -                | -                | -                        |
| General Supplies                                   | -                | -                | -                | -                | -                        |
| Textbooks  | -                | -                | -                | -                | -                        |
| Other Objects                                      | -                | -                | -                | -                | -                        |
| <b>Total Cognitive - Mild</b>                      | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>                 |
| Cognitive - Moderate:                              |                  |                  |                  |                  |                          |
| Salaries of Teachers                               | -                | -                | -                | -                | -                        |
| Other Salaries for Instruction                     | -                | -                | -                | -                | -                        |
| General Supplies                                   | -                | -                | -                | -                | -                        |
| Textbooks  | -                | -                | -                | -                | -                        |
| <b>Total Cognitive - Moderate</b>                  | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>                 |
| Learning and/or Language Disabilities:             |                  |                  |                  |                  |                          |
| Salaries of Teachers                               | -                | -                | -                | -                | -                        |
| Other Salaries for Instruction                     | -                | -                | -                | -                | -                        |
| Purchased Professional-Educational Services        | -                | -                | -                | -                | -                        |
| General Supplies                                   | -                | -                | -                | -                | -                        |
| Textbooks  | -                | -                | -                | -                | -                        |
| Other Objects                                      | -                | -                | -                | -                | -                        |
| <b>Total Learning and/or Language Disabilities</b> | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>                 |
| Visual Impairments                                 |                  |                  |                  |                  |                          |
| Other Salaries for Instruction                     | -                | -                | -                | -                | -                        |
| <b>Total Visual Impairments</b>                    | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>                 |
| Behavioral Disabilities:                           |                  |                  |                  |                  |                          |
| Salaries of Teachers                               | 162,992          | (45,088)         | 117,904          | 117,904          | -                        |
| Other Salaries for Instruction                     | 44,880           | -                | 44,880           | 43,096           | 1,784                    |
| Purchased Professional-Educational Services        | -                | -                | -                | -                | -                        |
| General Supplies                                   | 3,006            | 333              | 3,339            | 3,337            | 2                        |
| Textbooks  | 333              | (333)            | -                | -                | -                        |
| Other Objects                                      | -                | -                | -                | -                | -                        |
| <b>Total Behavioral Disabilities</b>               | <b>211,211</b>   | <b>(45,088)</b>  | <b>166,123</b>   | <b>164,337</b>   | <b>1,786</b>             |
| Multiple Disabilities:                             |                  |                  |                  |                  |                          |
| Salaries of Teachers                               | -                | -                | -                | -                | -                        |
| Other Salaries for Instruction                     | -                | -                | -                | -                | -                        |
| General Supplies                                   | -                | -                | -                | -                | -                        |
| Textbooks  | -                | -                | -                | -                | -                        |
| Other Objects                                      | -                | -                | -                | -                | -                        |
| <b>Total Multiple Disabilities</b>                 | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>                 |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

EXHIBIT D-3p

| SCHOOL: BANNEKER SCHOOL  | Original<br>Budget | Budget<br>Transfers | Final<br>Budget  | Actual           | Variance<br>Final to Actual |
|--|--------------------|---------------------|------------------|------------------|-----------------------------|
| Resources Room/Resource Center:                                |                    |                     |                  |                  |                             |
| Salaries of Teachers   | \$ 101,913         | (87,363)            | \$ 14,550        | \$ 14,550        | -                           |
| Other Salaries for Instruction                                 | 84,781             | -                   | 84,781           | 52,919           | \$ 31,862                   |
| General Supplies   | -                  | -                   | -                | -                | -                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| Other Objects  | -                  | -                   | -                | -                | -                           |
| <b>Total Resource Room/Resource Center</b>                     | <b>186,694</b>     | <b>(87,363)</b>     | <b>99,331</b>    | <b>67,469</b>    | <b>31,862</b>               |
| Autism:  |                    |                     |                  |                  |                             |
| Salaries of Teachers   |                    | 140,287             | 140,287          | 140,287          | -                           |
| Other Salaries for Instruction                                 | 81,745             | 21,412              | 103,157          | 103,157          | -                           |
| General Supplies   | 1,881              | -                   | 1,881            | 1,847            | 34                          |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| Other Objects  | -                  | -                   | -                | -                | -                           |
| <b>Total Autism</b>  | <b>83,626</b>      | <b>161,699</b>      | <b>245,325</b>   | <b>245,291</b>   | <b>34</b>                   |
| Preschool Disabilities - Full Time                             |                    |                     |                  |                  |                             |
| Salaries of Teachers   |                    | -                   |                  |                  | -                           |
| Other Salaries for Instruction                                 |                    | -                   |                  |                  | -                           |
| General Supplies   |                    | -                   |                  |                  | -                           |
| Textbooks  |                    | -                   |                  |                  | -                           |
| Other Objects  |                    | -                   |                  |                  | -                           |
| <b>Total Preschool Disabilities - Full Time</b>                |                    | <b>-</b>            |                  |                  | <b>-</b>                    |
| <b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>                   | <b>481,531</b>     | <b>29,248</b>       | <b>510,779</b>   | <b>477,097</b>   | <b>33,682</b>               |
| Bilingual Education - Instruction                              |                    |                     |                  |                  |                             |
| Salaries of Teachers   | 280,786            | 98,691              | 379,477          | 375,958          | 3,519                       |
| Other Salaries for Instruction                                 | 131,853            | 228                 | 132,081          | 98,384           | 33,697                      |
| General Supplies   | 9,603              | 2,097               | 11,700           | 11,699           | 1                           |
| Textbooks  | 2,097              | (2,097)             | -                | -                | -                           |
| Other Objects  | -                  | -                   | -                | -                | -                           |
| <b>Total Bilingual Education - Instruction</b>                 | <b>424,339</b>     | <b>98,919</b>       | <b>523,258</b>   | <b>486,041</b>   | <b>37,217</b>               |
| School-Spon. Cocurricular Actvts. - Inst.                      |                    |                     |                  |                  |                             |
| Salaries   | 7,485              | -                   | 7,485            |                  | 7,485                       |
| Purchased Services (300-500 series)                            |                    | -                   |                  |                  | -                           |
| Supplies and Materials   |                    | -                   |                  |                  | -                           |
| Other Objects  |                    | -                   |                  |                  | -                           |
| Transfers to Cover Deficit (Agency Funds)                      |                    | -                   |                  |                  | -                           |
| <b>Total School-Spon. Cocurricular Actvts. - Inst.</b>         | <b>7,485</b>       | <b>-</b>            | <b>7,485</b>     |                  | <b>7,485</b>                |
| School-Spon. Cocurricular Athletics - Inst.                    |                    |                     |                  |                  |                             |
| Salaries   |                    | -                   |                  |                  | -                           |
| Purchased Services (300-500 series)                            |                    | -                   |                  |                  | -                           |
| Supplies and Materials   |                    | -                   |                  |                  | -                           |
| <b>Total School-Spon. Cocurricular Athletics - Inst.</b>       |                    | <b>-</b>            |                  |                  | <b>-</b>                    |
| <b>Total Instruction</b>                                       | <b>2,979,501</b>   | <b>511,410</b>      | <b>3,490,911</b> | <b>3,414,083</b> | <b>76,828</b>               |
| Undistributed Expend. - Attend. & Social Work                  |                    |                     |                  |                  |                             |
| Salaries   | 108,493            | 786                 | 109,279          | 109,279          | -                           |
| Other Purchased Services (400-500 series)                      |                    | -                   |                  |                  | -                           |
| Supplies and Materials   | 275                | (4)                 | 271              | 271              | -                           |
| Other Objects  | -                  | -                   | -                | -                | -                           |
| <b>Total Undistributed Expend. - Attend. &amp; Social Work</b> | <b>108,768</b>     | <b>782</b>          | <b>109,550</b>   | <b>109,550</b>   | <b>-</b>                    |
| Undistributed Expenditures - Health Services                   |                    |                     |                  |                  |                             |
| Salaries   | 93,404             | 7,273               | 100,677          | 100,677          | -                           |
| Purchased Professional and Technical Services                  |                    | -                   |                  |                  | -                           |
| Other Purchased Services (400-500 series)                      |                    | -                   |                  |                  | -                           |
| Supplies and Materials   | 1,147              | -                   | 1,147            | 1,145            | 2                           |
| <b>Total Undistributed Expenditures - Health Services</b>      | <b>94,551</b>      | <b>7,273</b>        | <b>101,824</b>   | <b>101,822</b>   | <b>2</b>                    |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

SCHOOL: BANNEKER SCHOOL

|   | <u>Original<br/>Budget</u> | <u>Budget<br/>Transfers</u> | <u>Final<br/>Budget</u> | <u>Actual</u>  | <u>Variance<br/>Final to Actual</u> |
|---|----------------------------|-----------------------------|-------------------------|----------------|-------------------------------------|
| Undist. Expend. - Guidance  |                            |                             |                         |                |                                     |
| Salaries of Other Professional Staff                              | \$ 91,880                  | \$ 36,615                   | \$ 128,495              | \$ 128,495     | -                                   |
| Salaries of Secretarial and Clerical Assistants                   |                            | -                           |                         |                | -                                   |
| Other Salaries  |                            | -                           |                         |                | -                                   |
| Other Purchased Services (400-500 series)                         |                            | -                           |                         |                | -                                   |
| Supplies and Materials  |                            | -                           |                         |                | -                                   |
| Other Objects   |                            | -                           |                         |                | -                                   |
| <b>Total Undist. Expend. - Guidance</b>                           | <u>91,880</u>              | <u>36,615</u>               | <u>128,495</u>          | <u>128,495</u> | <u>-</u>                            |
| Undist. Expend. - Improvement of Inst. Serv.                      |                            |                             |                         |                |                                     |
| Salaries of Supervisor of Instruction                             |                            | -                           |                         |                | -                                   |
| Salaries of Other Professional Staff                              | 160,811                    | (54,635)                    | 106,176                 | 106,176        | -                                   |
| Salaries of Secr and Clerical Assist.                             |                            | -                           |                         |                | -                                   |
| Purchased Prof- Educational Services                              |                            | -                           |                         |                | -                                   |
| Other Purch Prof. and Tech. Services                              |                            | -                           |                         |                | -                                   |
| Other Purch Services (400-500)                                    |                            | -                           |                         |                | -                                   |
| Supplies and Materials  |                            | -                           |                         |                | -                                   |
| <b>Total Undist. Expend. - Improvement of Inst. Serv.</b>         | <u>160,811</u>             | <u>(54,635)</u>             | <u>106,176</u>          | <u>106,176</u> | <u>-</u>                            |
| Undist. Expend. - Edu. Media Serv./Sch. Library                   |                            |                             |                         |                |                                     |
| Salaries  | 151,457                    | 2,248                       | 153,705                 | 153,705        | -                                   |
| Purchased Professional and Technical Services                     |                            | -                           |                         |                | -                                   |
| Other Purchased Services (400-500 series)                         | 1,463                      | 783                         | 2,246                   | 2,179          | \$ 67                               |
| Supplies and Materials  |                            | -                           |                         |                | -                                   |
| Other Objects   |                            | -                           |                         |                | -                                   |
| <b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>      | <u>152,920</u>             | <u>3,031</u>                | <u>155,951</u>          | <u>155,884</u> | <u>67</u>                           |
| Undist. Expend. - Instructional Staff Training Serv.              |                            |                             |                         |                |                                     |
| Purchased Professional - Educational Service                      |                            | -                           |                         |                | -                                   |
| Other Purchased Professional & Technical Services                 |                            | -                           |                         |                | -                                   |
| Other Purchased Services (400-500 series)                         | 2,165                      | (1,765)                     | 400                     |                | 400                                 |
| Supplies and Materials  |                            | -                           |                         |                | -                                   |
| <b>Total Undist. Expend. - Instructional Staff Training Serv.</b> | <u>2,165</u>               | <u>(1,765)</u>              | <u>400</u>              | <u>-</u>       | <u>400</u>                          |
| Undist. Expend. - Support Serv. - School Admin.                   |                            |                             |                         |                |                                     |
| Salaries of Principals/Assistant Principals                       | 294,666                    | (10,926)                    | 283,740                 | 283,740        | -                                   |
| Salaries of Other Professional Staff                              |                            | -                           |                         |                | -                                   |
| Salaries of Secretarial and Clerical Assistants                   | 72,548                     | 5,724                       | 78,272                  | 78,272         | -                                   |
| Other Salaries  |                            | -                           |                         |                | -                                   |
| Purchased Professional and Technical Services                     |                            | -                           |                         |                | -                                   |
| Other Purchased Services (400-500 series)                         | 12,843                     | (1,035)                     | 11,808                  | 10,470         | 1,338                               |
| Supplies and Materials  | 10,183                     | 636                         | 10,819                  | 10,819         | -                                   |
| Other Objects   |                            | -                           |                         |                | -                                   |
| <b>Total Undist. Expend. - Support Serv. - School Admin.</b>      | <u>390,240</u>             | <u>(5,601)</u>              | <u>384,639</u>          | <u>383,301</u> | <u>1,338</u>                        |
| Undist. Expend. - Custodial Services                              |                            |                             |                         |                |                                     |
| Salaries  |                            | -                           |                         |                | -                                   |
| General Supplies  |                            | -                           |                         |                | -                                   |
| <b>Total Undist. Expend. - Custodial Services</b>                 | <u>-</u>                   | <u>-</u>                    | <u>-</u>                | <u>-</u>       | <u>-</u>                            |
| Security  |                            |                             |                         |                |                                     |
| Salaries  | 27,468                     | 27,631                      | 55,099                  | 55,099         | -                                   |
| Purchased Professional and Technical Services                     |                            | -                           |                         |                | -                                   |
| General Supplies  |                            | -                           |                         |                | -                                   |
| <b>Total Undist. Expend. - Security</b>                           | <u>27,468</u>              | <u>27,631</u>               | <u>55,099</u>           | <u>55,099</u>  | <u>-</u>                            |
| Undist. Expend. - Student Transportation Serv.                    |                            |                             |                         |                |                                     |
| Sal. For Pup. Trans. (Other than Bet. Home and School)            |                            | -                           |                         |                | -                                   |
| Contract Services - (Between Home and School) - Vendors           |                            | -                           |                         |                | -                                   |
| Contr Serv (Oth. than Bet Home & Sch)-Vend                        | 10,710                     | 2,120                       | 12,830                  | 7,703          | 5,127                               |
| Contr Serv (Regular Students) - ESCs & CTSA                       |                            | -                           |                         |                | -                                   |
| <b>Total Undist. Expend. - Student Transportation Serv.</b>       | <u>10,710</u>              | <u>2,120</u>                | <u>12,830</u>           | <u>7,703</u>   | <u>5,127</u>                        |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| SCHOOL: BANNEKER SCHOOL  | Original<br>Budget | Budget<br>Transfers | Final<br>Budget | Actual       | Variance<br>Final to Actual |
|--|--------------------|---------------------|-----------------|--------------|-----------------------------|
| UNALLOCATED BENEFITS   |                    |                     |                 |              |                             |
| Social Security Contributions  | \$ 16,631          | \$ (16,631)         |                 |              | -                           |
| Other Retirement Contributions - PERS  |                    |                     |                 |              | -                           |
| Health Benefits  | 1,119,536          | 19,527              | \$ 1,139,063    | \$ 1,139,063 | -                           |
| TOTAL UNALLOCATED BENEFITS   | 1,136,167          | 2,896               | 1,139,063       | 1,139,063    | -                           |
| TOTAL UNDISTRIBUTED EXPENDITURES   | 2,175,680          | 18,347              | 2,194,027       | 2,187,093    | \$ 6,934                    |
| TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE  | 5,155,181          | 529,757             | 5,684,938       | 5,601,176    | 83,762                      |
| 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  | 5,155,181          | 529,757             | 5,684,938       | 5,601,176    | 83,762                      |
| Other Financing Sources:   |                    |                     |                 |              |                             |
| Operating Transfer In  | 5,155,181          | 529,757             | 5,684,938       | 5,601,176    | 83,762                      |
| Total Other Financing Sources:   | 5,155,181          | 529,757             | 5,684,938       | 5,601,176    | 83,762                      |
| Excess (Deficiency) of Other Financing Sources Over<br>(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, 2017

| SCHOOL: GEORGE WASHINGTON CARVER INSTITUTE         | Original<br>Budget | Budget<br>Transfers | Final<br>Budget  | Actual           | Variance<br>Final to Actual |
|--|--------------------|---------------------|------------------|------------------|-----------------------------|
| <b>REGULAR PROGRAMS - INSTRUCTION</b>              |                    |                     |                  |                  |                             |
| Regular Programs - Instruction                     |                    |                     |                  |                  |                             |
| Preschool/Kindergarten - Salaries of Teachers      | \$ 217,248         | \$ (57,552)         | \$ 159,696       | \$ 159,696       | -                           |
| Grades 1-5 - Salaries of Teachers                  | 1,537,731          | 162,253             | 1,699,984        | 1,699,984        | -                           |
| Grades 6-8 - Salaries of Teachers                  | -                  | -                   | -                | -                | -                           |
| Grades 9-12 - Salaries of Teachers                 | -                  | -                   | -                | -                | -                           |
| Regular Programs - Undistributed Instruction       |                    |                     |                  |                  |                             |
| Other Salaries for Instruction                     | 67,376             | (19,657)            | 47,719           | 47,719           | -                           |
| Purchased Professional-Educational Services        | 2,261              | (461)               | 1,800            | 1,800            | -                           |
| Purchased Technical Services                       | -                  | -                   | -                | -                | -                           |
| Other Purchased Services (400-500 series)          | 56,576             | (8,047)             | 48,529           | 48,370           | \$ 159                      |
| General Supplies                                   | 67,541             | 3,335               | 70,876           | 66,950           | 3,926                       |
| Textbooks  | 900                | (900)               | -                | -                | -                           |
| Other Objects                                      | 10,800             | (2,669)             | 8,131            | 6,290            | 1,841                       |
| <b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>        | <b>1,960,433</b>   | <b>76,302</b>       | <b>2,036,735</b> | <b>2,030,809</b> | <b>5,926</b>                |
| <b>SPECIAL EDUCATION - INSTRUCTION</b>             |                    |                     |                  |                  |                             |
| Cognitive - Mild:                                  |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | 219,236            | 2,051               | 221,287          | 221,287          | -                           |
| Other Salaries for Instruction                     | 35,123             | 6,560               | 41,683           | 41,683           | -                           |
| General Supplies                                   | 2,520              | (1,143)             | 1,377            | 1,377            | -                           |
| Textbooks  | 360                | (360)               | -                | -                | -                           |
| Other Objects                                      | -                  | -                   | -                | -                | -                           |
| <b>Total Cognitive - Mild</b>                      | <b>257,239</b>     | <b>7,108</b>        | <b>264,347</b>   | <b>264,347</b>   | <b>-</b>                    |
| Cognitive - Moderate:                              |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | -                  | -                   | -                | -                | -                           |
| Other Salaries for Instruction                     | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | -                  | -                   | -                | -                | -                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| <b>Total Cognitive - Moderate</b>                  | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |
| Learning and/or Language Disabilities:             |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | 63,324             | 59,663              | 122,987          | 122,987          | -                           |
| Other Salaries for Instruction                     | 20,904             | (13,271)            | 7,633            | 7,633            | -                           |
| Purchased Professional-Educational Services        | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | 5,049              | (2,500)             | 2,549            | 2,549            | -                           |
| Textbooks  | 270                | -                   | 270              | -                | 270                         |
| Other Objects                                      | -                  | -                   | -                | -                | -                           |
| <b>Total Learning and/or Language Disabilities</b> | <b>89,547</b>      | <b>43,892</b>       | <b>133,439</b>   | <b>133,169</b>   | <b>270</b>                  |
| Visual Impairments                                 |                    |                     |                  |                  |                             |
| Other Salaries for Instruction                     | -                  | -                   | -                | -                | -                           |
| <b>Total Visual Impairments</b>                    | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |
| Behavioral Disabilities:                           |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | -                  | -                   | -                | -                | -                           |
| Other Salaries for Instruction                     | -                  | -                   | -                | -                | -                           |
| Purchased Professional-Educational Services        | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | -                  | -                   | -                | -                | -                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| Other Objects                                      | -                  | -                   | -                | -                | -                           |
| <b>Total Behavioral Disabilities</b>               | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |
| Multiple Disabilities:                             |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | -                  | -                   | -                | -                | -                           |
| Other Salaries for Instruction                     | -                  | -                   | -                | -                | -                           |
| General Supplies                                   | -                  | -                   | -                | -                | -                           |
| Textbooks  | -                  | -                   | -                | -                | -                           |
| Other Objects                                      | -                  | -                   | -                | -                | -                           |
| <b>Total Multiple Disabilities</b>                 | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| SCHOOL: GEORGE WASHINGTON CARVER INSTITUTE          | Original<br>Budget | Budget<br>Transfers | Final<br>Budget  | Actual           | Variance<br>Final to Actual |
|---|--------------------|---------------------|------------------|------------------|-----------------------------|
| Resource Room/Resource Center:                      |                    |                     |                  |                  |                             |
| Salaries of Teachers                                | \$ 257,631         | \$ (50,489)         | \$ 207,142       | \$ 207,142       | -                           |
| Other Salaries for Instruction                      | 110,119            | -                   | 110,119          | 98,775           | \$ 11,344                   |
| General Supplies                                    | -                  | -                   | -                | -                | -                           |
| Textbooks   | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Total Resource Room/Resource Center                 | <u>367,750</u>     | <u>(50,489)</u>     | <u>317,261</u>   | <u>305,917</u>   | <u>11,344</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                                | 54,499             | 2,988               | 57,487           | 57,487           | -                           |
| Other Salaries for Instruction                      | 27,802             | 24,592              | 52,394           | 52,394           | -                           |
| General Supplies                                    | 1,800              | -                   | 1,800            | 1,480            | 320                         |
| Textbooks   | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Total Preschool Disabilities - Full Time            | <u>84,101</u>      | <u>27,580</u>       | <u>111,681</u>   | <u>111,361</u>   | <u>320</u>                  |
| <b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>        | <u>798,637</u>     | <u>28,091</u>       | <u>826,728</u>   | <u>814,794</u>   | <u>11,934</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            | 2,028            | 2,004                       |
| 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>2,028</u>     | <u>2,004</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>                    |
| <b>Total Instruction</b>                            | <u>2,763,102</u>   | <u>104,393</u>      | <u>2,867,495</u> | <u>2,847,631</u> | <u>19,864</u>               |
| Undistributed Expend. - Attend. & Social Work       |                    |                     |                  |                  |                             |
| Salaries  | 88,866             | 1,344               | 90,210           | 90,210           | -                           |
| Other Purchased Services (400-500 series)           | -                  | -                   | -                | -                | -                           |
| Supplies and Materials                              | 1,800              | (25)                | 1,775            | 1,727            | 48                          |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Total Undistributed Expend. - Attend. & Social Work | <u>90,666</u>      | <u>1,319</u>        | <u>91,985</u>    | <u>91,937</u>    | <u>48</u>                   |
| Undistributed Expenditures - Health Services        |                    |                     |                  |                  |                             |
| Salaries  | 82,673             | 1,431               | 84,124           | 84,124           | -                           |
| Purchased Professional and Technical Services       | -                  | -                   | -                | -                | -                           |
| Other Purchased Services (400-500 series)           | -                  | -                   | -                | -                | -                           |
| Supplies and Materials                              | 1,350              | 739                 | 2,089            | 2,075            | 14                          |
| Total Undistributed Expenditures - Health Services  | <u>84,023</u>      | <u>2,190</u>        | <u>86,213</u>    | <u>86,199</u>    | <u>14</u>                   |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| SCHOOL: GEORGE WASHINGTON CARVER INSTITUTE                        | Original Budget | Budget Transfers | Final Budget   | Actual         | Variance Final to Actual |
|---|-----------------|------------------|----------------|----------------|--------------------------|
| Undist. Expend. - Guidance  |                 |                  |                |                |                          |
| Salaries of Other Professional Staff                              | \$ 101,751      | \$ 1,172         | \$ 102,923     | \$ 102,923     | -                        |
| Salaries of Secretarial and Clerical Assistants                   | -               | -                | -              | -              | -                        |
| Other Salaries  | -               | -                | -              | -              | -                        |
| Other Purchased Services (400-500 series)                         | -               | -                | -              | -              | -                        |
| Supplies and Materials  | -               | -                | -              | -              | -                        |
| Other Objects   | -               | -                | -              | -              | -                        |
| <b>Total Undist. Expend. - Guidance</b>                           | <b>101,751</b>  | <b>1,172</b>     | <b>102,923</b> | <b>102,923</b> | <b>-</b>                 |
| Undist. Expend. - Improvement of Inst. Serv.                      |                 |                  |                |                |                          |
| Salaries of Supervisor of Instruction                             | -               | -                | -              | -              | -                        |
| Salaries of Other Professional Staff                              | 180,725         | 37,667           | 218,392        | 218,392        | -                        |
| Salaries of Secr and Clerical Assist.                             | -               | -                | -              | -              | -                        |
| Purchased Prof- Educational Services                              | -               | -                | -              | -              | -                        |
| Other Purch Prof. and Tech. Services                              | -               | -                | -              | -              | -                        |
| Other Purch Services (400-500)                                    | -               | -                | -              | -              | -                        |
| Supplies and Materials  | -               | -                | -              | -              | -                        |
| <b>Total Undist. Expend. - Improvement of Inst. Serv.</b>         | <b>180,725</b>  | <b>37,667</b>    | <b>218,392</b> | <b>218,392</b> | <b>-</b>                 |
| Undist. Expend. - Edu. Media Serv./Sch. Library                   |                 |                  |                |                |                          |
| Salaries  | 149,030         | 13,460           | 162,490        | 162,490        | -                        |
| Purchased Professional and Technical Services                     | -               | -                | -              | -              | -                        |
| Other Purchased Services (400-500 series)                         | 3,978           | (933)            | 3,045          | 2,976          | \$ 69                    |
| Supplies and Materials  | 5,850           | (150)            | 5,700          | 5,430          | 270                      |
| Other Objects   | -               | -                | -              | -              | -                        |
| <b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>      | <b>158,858</b>  | <b>12,377</b>    | <b>171,235</b> | <b>170,896</b> | <b>339</b>               |
| Undist. Expend. - Instructional Staff Training Serv.              |                 |                  |                |                |                          |
| Purchased Professional - Educational Service                      | 2,700           | 200              | 2,900          | 2,900          | -                        |
| Other Purchased Professional & Technical Services                 | -               | -                | -              | -              | -                        |
| Other Purchased Services (400-500 series)                         | 1,800           | (510)            | 1,290          | 1,290          | -                        |
| Supplies and Materials  | 900             | -                | 900            | 892            | 8                        |
| <b>Total Undist. Expend. - Instructional Staff Training Serv.</b> | <b>5,400</b>    | <b>(310)</b>     | <b>5,090</b>   | <b>5,082</b>   | <b>8</b>                 |
| Undist. Expend. - Support Serv. - School Admin.                   |                 |                  |                |                |                          |
| Salaries of Principals/Assistant Principals                       | 170,785         | -                | 170,785        | 170,785        | -                        |
| Salaries of Other Professional Staff                              | -               | -                | -              | -              | -                        |
| Salaries of Secretarial and Clerical Assistants                   | 65,273          | 4,226            | 69,499         | 69,499         | -                        |
| Other Salaries  | -               | -                | -              | -              | -                        |
| Purchased Professional and Technical Services                     | -               | -                | -              | -              | -                        |
| Other Purchased Services (400-500 series)                         | 4,230           | (2,550)          | 1,680          | 1,680          | -                        |
| Supplies and Materials  | 5,681           | (164)            | 5,517          | 5,198          | 319                      |
| Other Objects   | -               | -                | -              | -              | -                        |
| <b>Total Undist. Expend. - Support Serv. - School Admin.</b>      | <b>245,969</b>  | <b>1,512</b>     | <b>247,481</b> | <b>247,162</b> | <b>319</b>               |
| Undist. Expend. - Custodial Services                              |                 |                  |                |                |                          |
| Salaries  | -               | -                | -              | -              | -                        |
| General Supplies  | -               | -                | -              | -              | -                        |
| <b>Total Undist. Expend. - Custodial Services</b>                 | <b>-</b>        | <b>-</b>         | <b>-</b>       | <b>-</b>       | <b>-</b>                 |
| Security  |                 |                  |                |                |                          |
| Salaries  | 27,805          | 53               | 27,858         | 27,858         | -                        |
| Purchased Professional and Technical Services                     | -               | -                | -              | -              | -                        |
| General Supplies  | -               | -                | -              | -              | -                        |
| <b>Total Undist. Expend. - Security</b>                           | <b>27,805</b>   | <b>53</b>        | <b>27,858</b>  | <b>27,858</b>  | <b>-</b>                 |
| 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                        | 8,986           | (3,253)          | 5,733          | 517            | 5,216                    |
| Contr Serv (Regular Students) - ESCs & CTSA                       | -               | -                | -              | -              | -                        |
| <b>Total Undist. Expend. - Student Transportation Serv.</b>       | <b>8,986</b>    | <b>(3,253)</b>   | <b>5,733</b>   | <b>517</b>     | <b>5,216</b>             |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| SCHOOL: GEORGE WASHINGTON CARVER INSTITUTE   | Original<br>Budget | Budget<br>Transfers | Final<br>Budget | Actual    | Variance<br>Final to Actual |
|--|--------------------|---------------------|-----------------|-----------|-----------------------------|
| UNALLOCATED BENEFITS   |                    |                     |                 |           |                             |
| Social Security Contributions  | \$ 32,985          | \$ (32,985)         |                 |           | -                           |
| Other Retirement Contributions - PERS  | 31,334             | -                   | \$ 31,334       | \$ 31,334 | -                           |
| Health Benefits  | 936,477            | 12,557              | 949,034         | 949,034   | -                           |
| TOTAL UNALLOCATED BENEFITS   | 1,000,796          | (20,428)            | 980,368         | 980,368   | -                           |
| TOTAL UNDISTRIBUTED EXPENDITURES   | 1,904,979          | 32,299              | 1,937,278       | 1,931,334 | \$ 5,944                    |
| TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE  | 4,668,081          | 136,692             | 4,804,773       | 4,778,965 | 25,808                      |
| 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  | 4,668,081          | 136,692             | 4,804,773       | 4,778,965 | 25,808                      |
| Other Financing Sources:   |                    |                     |                 |           |                             |
| Operating Transfer In  | 4,668,081          | 136,692             | 4,804,773       | 4,778,965 | 25,808                      |
| Total Other Financing Sources:   | 4,668,081          | 136,692             | 4,804,773       | 4,778,965 | 25,808                      |
| Excess (Deficiency) of Other Financing Sources Over<br>(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, 2017

| SCHOOL: J. GARFIELD JACKSON SR. ACADEMY            | Original<br>Budget | Budget<br>Transfers | Final<br>Budget  | Actual           | Variance<br>Final to Actual |
|--|--------------------|---------------------|------------------|------------------|-----------------------------|
| <b>REGULAR PROGRAMS - INSTRUCTION</b>              |                    |                     |                  |                  |                             |
| Regular Programs - Instruction                     |                    |                     |                  |                  |                             |
| Preschool/Kindergarten - Salaries of Teachers      |                    | \$ 103,033          | \$ 103,033       | \$ 103,033       | -                           |
| Grades 1-5 - Salaries of Teachers                  | \$ 1,258,324       | 241,341             | 1,499,665        | 1,499,665        | -                           |
| Grades 6-8 - Salaries of Teachers                  |                    | -                   |                  |                  | -                           |
| Grades 9-12 - Salaries of Teachers                 |                    | -                   |                  |                  | -                           |
| Regular Programs - Undistributed Instruction       |                    |                     |                  |                  |                             |
| Other Salaries for Instruction                     | 27,058             | 25,731              | 52,789           | 52,789           | -                           |
| Purchased Professional-Educational Services        |                    | -                   |                  |                  | -                           |
| Purchased Technical Services                       |                    | -                   |                  |                  | -                           |
| Other Purchased Services (400-500 series)          | 26,680             | (3,207)             | 23,473           | 23,473           | -                           |
| General Supplies                                   | 41,862             | 12,157              | 54,019           | 54,018           | \$ 1                        |
| Textbooks  | 360                | (360)               |                  |                  | -                           |
| Other Objects                                      | 2,700              | (771)               | 1,929            | 1,929            | -                           |
| <b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>        | <b>1,356,984</b>   | <b>377,924</b>      | <b>1,734,908</b> | <b>1,734,907</b> | <b>1</b>                    |
| <b>SPECIAL EDUCATION - INSTRUCTION</b>             |                    |                     |                  |                  |                             |
| Cognitive - Mild:                                  |                    |                     |                  |                  |                             |
| Salaries of Teachers                               |                    | -                   |                  |                  | -                           |
| Other Salaries for Instruction                     |                    | -                   |                  |                  | -                           |
| General Supplies                                   |                    | -                   |                  |                  | -                           |
| Textbooks  |                    | -                   |                  |                  | -                           |
| Other Objects                                      |                    | -                   |                  |                  | -                           |
| <b>Total Cognitive - Mild</b>                      | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |
| Cognitive - Moderate:                              |                    |                     |                  |                  |                             |
| Salaries of Teachers                               |                    | -                   |                  |                  | -                           |
| Other Salaries for Instruction                     |                    | -                   |                  |                  | -                           |
| General Supplies                                   |                    | -                   |                  |                  | -                           |
| Textbooks  |                    | -                   |                  |                  | -                           |
| <b>Total Cognitive - Moderate</b>                  | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |
| Learning and/or Language Disabilities:             |                    |                     |                  |                  |                             |
| Salaries of Teachers                               | 128,225            | 6,174               | 134,399          | 134,399          | -                           |
| Other Salaries for Instruction                     | 49,075             | (1,906)             | 47,169           | 47,169           | -                           |
| Purchased Professional-Educational Services        | 990                | (990)               |                  |                  | -                           |
| General Supplies                                   | 2,723              | -                   | 2,723            | 2,452            | 271                         |
| Textbooks  | 450                | (450)               |                  |                  | -                           |
| Other Objects                                      | 450                | -                   | 450              | 215              | 235                         |
| <b>Total Learning and/or Language Disabilities</b> | <b>181,913</b>     | <b>2,828</b>        | <b>184,741</b>   | <b>184,235</b>   | <b>506</b>                  |
| Visual Impairments                                 |                    |                     |                  |                  |                             |
| Other Salaries for Instruction                     |                    | -                   |                  |                  | -                           |
| <b>Total Visual Impairments</b>                    | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |
| Behavioral Disabilities:                           |                    |                     |                  |                  |                             |
| Salaries of Teachers                               |                    | -                   |                  |                  | -                           |
| Other Salaries for Instruction                     |                    | -                   |                  |                  | -                           |
| Purchased Professional-Educational Services        |                    | -                   |                  |                  | -                           |
| General Supplies                                   |                    | -                   |                  |                  | -                           |
| Textbooks  |                    | -                   |                  |                  | -                           |
| Other Objects                                      |                    | -                   |                  |                  | -                           |
| <b>Total Behavioral Disabilities</b>               | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |
| Multiple Disabilities:                             |                    |                     |                  |                  |                             |
| Salaries of Teachers                               |                    | -                   |                  |                  | -                           |
| Other Salaries for Instruction                     |                    | -                   |                  |                  | -                           |
| General Supplies                                   |                    | -                   |                  |                  | -                           |
| Textbooks  |                    | -                   |                  |                  | -                           |
| Other Objects                                      |                    | -                   |                  |                  | -                           |
| <b>Total Multiple Disabilities</b>                 | <b>-</b>           | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>                    |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| SCHOOL: J. GARFIELD JACKSON SR. ACADEMY             | Original<br>Budget | Budget<br>Transfers | Final<br>Budget  | Actual           | Variance<br>Final to Actual |
|---|--------------------|---------------------|------------------|------------------|-----------------------------|
| Resource Room/Resource Center:                      |                    |                     |                  |                  |                             |
| Salaries of Teachers                                | \$ 109,993         | 3,000.00            | \$ 112,993       | \$ 111,177       | \$ 1,816                    |
| Other Salaries for Instruction                      | 28,852             | -                   | 28,852           | 1,336            | 27,516                      |
| General Supplies                                    | -                  | -                   | -                | -                | -                           |
| Textbooks   | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Total Resource Room/Resource Center                 | <u>138,845</u>     | <u>3,000</u>        | <u>141,845</u>   | <u>112,513</u>   | <u>29,332</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>                    |
| <b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>        | <u>320,758</u>     | <u>\$ 5,828</u>     | <u>326,586</u>   | <u>296,748</u>   | <u>29,838</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  | 2,079              | -                   | 2,079            | 2,028            | 51                          |
| Purchased Services (300-500 series)                 | -                  | -                   | -                | -                | -                           |
| Supplies and Materials                              | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Transfers to Cover Deficit (Agency Funds)           | -                  | -                   | -                | -                | -                           |
| Total School-Spon. Cocurricular Actvts. - Inst.     | <u>2,079</u>       | <u>-</u>            | <u>2,079</u>     | <u>2,028</u>     | <u>51</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>                    |
| <b>Total Instruction</b>                            | <u>1,679,821</u>   | <u>383,752</u>      | <u>2,063,573</u> | <u>2,033,683</u> | <u>29,890</u>               |
| Undistributed Expend. - Attend. & Social Work       | -                  | -                   | -                | -                | -                           |
| Salaries  | 32,653             | 46,386              | 79,039           | 79,039           | -                           |
| Other Purchased Services (400-500 series)           | -                  | -                   | -                | -                | -                           |
| Supplies and Materials                              | -                  | -                   | -                | -                | -                           |
| Other Objects                                       | -                  | -                   | -                | -                | -                           |
| Total Undistributed Expend. - Attend. & Social Work | <u>32,653</u>      | <u>46,386</u>       | <u>79,039</u>    | <u>79,039</u>    | <u>-</u>                    |
| Undistributed Expenditures - Health Services        | -                  | -                   | -                | -                | -                           |
| Salaries  | 93,197             | 1,512               | 94,709           | 94,709           | -                           |
| Purchased Professional and Technical Services       | -                  | -                   | -                | -                | -                           |
| Other Purchased Services (400-500 series)           | -                  | -                   | -                | -                | -                           |
| Supplies and Materials                              | 3,960              | (185)               | 3,775            | 3,775            | -                           |
| Total Undistributed Expenditures - Health Services  | <u>97,157</u>      | <u>1,327</u>        | <u>98,484</u>    | <u>98,484</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, 2017

| SCHOOL: J. GARFIELD JACKSON SR. ACADEMY                    | Original<br>Budget | Budget<br>Transfers | Final<br>Budget | Actual         | Variance<br>Final to Actual |
|--|--------------------|---------------------|-----------------|----------------|-----------------------------|
| Undist. Expend. - Guidance                                 |                    |                     |                 |                |                             |
| Salaries of Other Professional Staff                       | \$ 72,990          | \$ (10,228)         | \$ 62,762       | \$ 62,762      | -                           |
| Salaries of Secretarial and Clerical Assistants            |                    | -                   |                 |                | -                           |
| Other Salaries   |                    | -                   |                 |                | -                           |
| Other Purchased Services (400-500 series)                  |                    | -                   |                 |                | -                           |
| Supplies and Materials                                     |                    | -                   |                 |                | -                           |
| Other Objects  |                    | -                   |                 |                | -                           |
| Total Undist. Expend. - Guidance                           | <u>72,990</u>      | <u>(10,228)</u>     | <u>62,762</u>   | <u>62,762</u>  | <u>-</u>                    |
| Undist. Expend. - Improvement of Inst. Serv.               |                    |                     |                 |                |                             |
| Salaries of Supervisor of Instruction                      |                    | -                   |                 |                | -                           |
| Salaries of Other Professional Staff                       | 142,814            | \$ 2,005            | 144,819         | 144,819        | -                           |
| 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>142,814</u>     | <u>2,005</u>        | <u>144,819</u>  | <u>144,819</u> | <u>-</u>                    |
| Undist. Expend. - Edu. Media Serv./Sch. Library            |                    |                     |                 |                |                             |
| Salaries   | 177,348            | 70,778              | 248,126         | 248,126        | -                           |
| Purchased Professional and Technical Services              |                    | -                   |                 |                | -                           |
| Other Purchased Services (400-500 series)                  | 1,165              | 145                 | 1,310           | 1,300          | \$ 10                       |
| Supplies and Materials                                     | 3,060              | (145)               | 2,915           | 2,384          | 531                         |
| Other Objects  |                    | -                   |                 |                | -                           |
| Total Undist. Expend. - Edu. Media Serv./Sch. Library      | <u>181,573</u>     | <u>70,778</u>       | <u>252,351</u>  | <u>251,810</u> | <u>541</u>                  |
| Undist. Expend. - Instructional Staff Training Serv.       |                    |                     |                 |                |                             |
| Purchased Professional - Educational Service               |                    | -                   |                 |                | -                           |
| Other Purchased Professional & Technical Services          |                    | -                   |                 |                | -                           |
| Other Purchased Services (400-500 series)                  | 1,800              | (1,110)             | 690             | 675            | 15                          |
| Supplies and Materials                                     |                    | -                   |                 |                | -                           |
| Total Undist. Expend. - Instructional Staff Training Serv. | <u>1,800</u>       | <u>(1,110)</u>      | <u>690</u>      | <u>675</u>     | <u>15</u>                   |
| Undist. Expend. - Support Serv. - School Admin.            |                    |                     |                 |                |                             |
| Salaries of Principals/Assistant Principals                | 124,600            | 148,087             | 272,687         | 272,687        | -                           |
| Salaries of Other Professional Staff                       |                    | -                   |                 |                | -                           |
| Salaries of Secretarial and Clerical Assistants            | 88,541             | 118                 | 88,659          | 88,659         | -                           |
| Other Salaries   |                    | -                   |                 |                | -                           |
| Purchased Professional and Technical Services              |                    | -                   |                 |                | -                           |
| Other Purchased Services (400-500 series)                  | 10,507             | (6,530)             | 3,977           | 3,697          | 280                         |
| Supplies and Materials                                     | 1,800              | 967                 | 2,767           | 2,767          | -                           |
| Other Objects  |                    | -                   |                 |                | -                           |
| Total Undist. Expend. - Support Serv. - School Admin.      | <u>225,448</u>     | <u>142,642</u>      | <u>368,090</u>  | <u>367,810</u> | <u>280</u>                  |
| Undist. Expend. - Custodial Services                       |                    |                     |                 |                |                             |
| Salaries   | 600                | (600)               |                 |                | -                           |
| General Supplies   |                    | -                   |                 |                | -                           |
| Total Undist. Expend. - Custodial Services                 | <u>600</u>         | <u>(600)</u>        | <u>-</u>        | <u>-</u>       | <u>-</u>                    |
| Security   |                    |                     |                 |                |                             |
| Salaries   | 26,758             | 1,541               | 28,299          | 28,299         | -                           |
| Purchased Professional and Technical Services              |                    | -                   |                 |                | -                           |
| General Supplies   |                    | -                   |                 |                | -                           |
| Total Undist. Expend. - Security                           | <u>26,758</u>      | <u>1,541</u>        | <u>28,299</u>   | <u>28,299</u>  | <u>-</u>                    |
| Undist. Expend. - Student Transportation Serv.             |                    |                     |                 |                |                             |
| Saf. For Pup. Trans. (Other than Bet. Home and School)     |                    | -                   |                 |                | -                           |
| Contract Services - (Between Home and School) - Vendors    |                    | -                   |                 |                | -                           |
| Contr Serv (Oth. than Bet Home & Sch)-Vend                 | 5,400              | (884)               | 4,516           | 4,204          | 312                         |
| Contr Serv (Regular Students) - ESCs & CTSA                |                    | -                   |                 |                | -                           |
| Total Undist. Expend. - Student Transportation Serv.       | <u>5,400</u>       | <u>(884)</u>        | <u>4,516</u>    | <u>4,204</u>   | <u>312</u>                  |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| SCHOOL: J. GARFIELD JACKSON SR. ACADEMY  | <u>Original<br/>Budget</u> | <u>Budget<br/>Transfers</u> | <u>Final<br/>Budget</u> | <u>Actual</u>    | <u>Variance<br/>Final to Actual</u> |
|--|----------------------------|-----------------------------|-------------------------|------------------|-------------------------------------|
| UNALLOCATED BENEFITS   |                            |                             |                         |                  |                                     |
| Social Security Contributions  | \$ 26,105                  | \$ (26,105)                 |                         |                  | -                                   |
| Other Retirement Contributions - PERS  | 19,757                     | -                           | \$ 19,757               | \$ 19,757        | -                                   |
| Health Benefits  | 582,382                    | 1,093                       | 583,475                 | 583,475          | -                                   |
| TOTAL UNALLOCATED BENEFITS   | <u>628,244</u>             | <u>(25,012)</u>             | <u>603,232</u>          | <u>603,232</u>   | <u>-</u>                            |
| TOTAL UNDISTRIBUTED EXPENDITURES   | <u>1,415,437</u>           | <u>226,845</u>              | <u>1,642,282</u>        | <u>1,641,134</u> | <u>\$ 1,148</u>                     |
| TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE  | <u>3,095,258</u>           | <u>610,597</u>              | <u>3,705,855</u>        | <u>3,674,817</u> | <u>31,038</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>3,095,258</u>           | <u>610,597</u>              | <u>3,705,855</u>        | <u>3,674,817</u> | <u>31,038</u>                       |
| Other Financing Sources:   |                            |                             |                         |                  |                                     |
| Operating Transfer In  | 3,095,258                  | 610,597                     | 3,705,855               | 3,674,817        | 31,038                              |
| Total Other Financing Sources:   | <u>3,095,258</u>           | <u>610,597</u>              | <u>3,705,855</u>        | <u>3,674,817</u> | <u>31,038</u>                       |
| Excess (Deficiency) of Other Financing Sources Over<br>(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, 2017

| SCHOOL: ALTHEA GIBSON ECE ACADEMY                  | Original<br>Budget | Budget<br>Transfers | Final<br>Budget | Actual         | Variance<br>Final to Actual |
|--|--------------------|---------------------|-----------------|----------------|-----------------------------|
| <b>REGULAR PROGRAMS - INSTRUCTION</b>              |                    |                     |                 |                |                             |
| Regular Programs - Instruction                     |                    |                     |                 |                |                             |
| Preschool/Kindergarten - Salaries of Teachers      | \$ 689,757         | \$ (10,285)         | \$ 679,472      | \$ 679,472     | -                           |
| 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                     | 132,683            | (23,601)            | 109,082         | 109,082        | -                           |
| Purchased Professional-Educational Services        | 2,935              | (1,809)             | 1,126           | 1,126          | -                           |
| Purchased Technical Services                       | -                  | -                   | -               | -              | -                           |
| Other Purchased Services (400-500 series)          | 10,924             | (1,219)             | 9,705           | 9,705          | -                           |
| General Supplies                                   | 40,005             | (8,664)             | 31,341          | 30,153         | \$ 1,188                    |
| Textbooks  | -                  | -                   | -               | -              | -                           |
| Other Objects                                      | 2,000              | -                   | 2,000           | 2,000          | -                           |
| <b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>        | <b>878,304</b>     | <b>(45,578)</b>     | <b>832,726</b>  | <b>831,538</b> | <b>1,188</b>                |
| <b>SPECIAL EDUCATION - INSTRUCTION</b>             |                    |                     |                 |                |                             |
| Cognitive - Mild:                                  |                    |                     |                 |                |                             |
| Salaries of Teachers                               | -                  | -                   | -               | -              | -                           |
| Other Salaries for Instruction                     | -                  | -                   | -               | -              | -                           |
| General Supplies                                   | -                  | -                   | -               | -              | -                           |
| Textbooks  | -                  | -                   | -               | -              | -                           |
| Other Objects                                      | -                  | -                   | -               | -              | -                           |
| <b>Total Cognitive - Mild</b>                      | <b>-</b>           | <b>-</b>            | <b>-</b>        | <b>-</b>       | <b>-</b>                    |
| Cognitive - Moderate:                              |                    |                     |                 |                |                             |
| Salaries of Teachers                               | -                  | -                   | -               | -              | -                           |
| Other Salaries for Instruction                     | -                  | -                   | -               | -              | -                           |
| General Supplies                                   | -                  | -                   | -               | -              | -                           |
| Textbooks  | -                  | -                   | -               | -              | -                           |
| <b>Total Cognitive - Moderate</b>                  | <b>-</b>           | <b>-</b>            | <b>-</b>        | <b>-</b>       | <b>-</b>                    |
| Learning and/or Language Disabilities:             |                    |                     |                 |                |                             |
| Salaries of Teachers                               | -                  | -                   | -               | -              | -                           |
| Other Salaries for Instruction                     | -                  | -                   | -               | -              | -                           |
| Purchased Professional-Educational Services        | -                  | -                   | -               | -              | -                           |
| General Supplies                                   | -                  | -                   | -               | -              | -                           |
| Textbooks  | -                  | -                   | -               | -              | -                           |
| Other Objects                                      | -                  | -                   | -               | -              | -                           |
| <b>Total Learning and/or Language Disabilities</b> | <b>-</b>           | <b>-</b>            | <b>-</b>        | <b>-</b>       | <b>-</b>                    |
| Visual Impairments                                 |                    |                     |                 |                |                             |
| Other Salaries for Instruction                     | -                  | -                   | -               | -              | -                           |
| <b>Total Visual Impairments</b>                    | <b>-</b>           | <b>-</b>            | <b>-</b>        | <b>-</b>       | <b>-</b>                    |
| Behavioral Disabilities:                           |                    |                     |                 |                |                             |
| Salaries of Teachers                               | -                  | -                   | -               | -              | -                           |
| Other Salaries for Instruction                     | -                  | -                   | -               | -              | -                           |
| Purchased Professional-Educational Services        | -                  | -                   | -               | -              | -                           |
| General Supplies                                   | -                  | -                   | -               | -              | -                           |
| Textbooks  | -                  | -                   | -               | -              | -                           |
| Other Objects                                      | -                  | -                   | -               | -              | -                           |
| <b>Total Behavioral Disabilities</b>               | <b>-</b>           | <b>-</b>            | <b>-</b>        | <b>-</b>       | <b>-</b>                    |
| Multiple Disabilities:                             |                    |                     |                 |                |                             |
| Salaries of Teachers                               | -                  | -                   | -               | -              | -                           |
| Other Salaries for Instruction                     | -                  | -                   | -               | -              | -                           |
| General Supplies                                   | -                  | -                   | -               | -              | -                           |
| Textbooks  | -                  | -                   | -               | -              | -                           |
| Other Objects                                      | -                  | -                   | -               | -              | -                           |
| <b>Total Multiple Disabilities</b>                 | <b>-</b>           | <b>-</b>            | <b>-</b>        | <b>-</b>       | <b>-</b>                    |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| SCHOOL: ALTHEA GIBSON ECE ACADEMY                   | Original<br>Budget | Budget<br>Transfers | Final<br>Budget | Actual    | Variance<br>Final to Actual |
|---|--------------------|---------------------|-----------------|-----------|-----------------------------|
| Resource Room/Resource Center:                      |                    |                     |                 |           |                             |
| Salaries of Teachers                                |                    | -                   |                 |           | -                           |
| Other Salaries for Instruction                      | \$ 27,630          | -                   | \$ 27,630       | \$ 24,597 | \$ 3,033                    |
| General Supplies                                    |                    | -                   |                 |           | -                           |
| Textbooks   |                    | -                   |                 |           | -                           |
| Other Objects                                       |                    | -                   |                 |           | -                           |
| Total Resource Room/Resource Center                 | 27,630             | -                   | 27,630          | 24,597    | 3,033                       |
| Autism:   |                    |                     |                 |           |                             |
| Salaries of Teachers                                |                    | -                   |                 |           | -                           |
| Other Salaries for Instruction                      |                    | -                   |                 |           | -                           |
| General Supplies                                    |                    | -                   |                 |           | -                           |
| Textbooks   |                    | -                   |                 |           | -                           |
| Other Objects                                       |                    | -                   |                 |           | -                           |
| Total Autism  | -                  | -                   | -               | -         | -                           |
| Preschool Disabilities - Full Time                  |                    |                     |                 |           |                             |
| Salaries of Teachers                                | 54,500             | \$ 5,737            | 60,237          | 60,237    | -                           |
| Other Salaries for Instruction                      | 54,116             | -                   | 54,116          | 52,014    | 2,102                       |
| General Supplies                                    | 2,050              | -                   | 2,050           | 1,590     | 460                         |
| Textbooks   |                    | -                   |                 |           | -                           |
| Other Objects                                       |                    | -                   |                 |           | -                           |
| Total Preschool Disabilities - Full Time            | 110,666            | 5,737               | 116,403         | 113,841   | 2,562                       |
| TOTAL SPECIAL EDUCATION - INSTRUCTION               | 138,296            | 5,737               | 144,033         | 138,438   | 5,595                       |
| 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                                   | 1,016,600          | (39,841)            | 976,759         | 969,976   | 6,783                       |
| Undistributed Expend. - Attend. & Social Work       |                    |                     |                 |           |                             |
| Salaries  | 32,580             | (31,125)            | 1,455           | 1,455     | -                           |
| Other Purchased Services (400-500 series)           |                    | -                   |                 |           | -                           |
| Supplies and Materials                              |                    | -                   |                 |           | -                           |
| Other Objects                                       |                    | -                   |                 |           | -                           |
| Total Undistributed Expend. - Attend. & Social Work | 32,580             | (31,125)            | 1,455           | 1,455     | -                           |
| Undistributed Expenditures - Health Services        |                    |                     |                 |           |                             |
| Salaries  | 74,558             | 1,464               | 76,022          | 76,022    | -                           |
| Purchased Professional and Technical Services       |                    | -                   |                 |           | -                           |
| Other Purchased Services (400-500 series)           |                    | -                   |                 |           | -                           |
| Supplies and Materials                              | 2,500              | -                   | 2,500           | 2,490     | 10                          |
| Total Undistributed Expenditures - Health Services  | 77,058             | 1,464               | 78,522          | 78,512    | 10                          |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| SCHOOL: ALTHEA GIBSON ECE ACADEMY                          | Original<br>Budget | Budget<br>Transfers | Final<br>Budget | Actual    | Variance<br>Final to Actual |
|--|--------------------|---------------------|-----------------|-----------|-----------------------------|
| Undist. Expend. - Guidance                                 |                    |                     |                 |           |                             |
| Salaries of Other Professional Staff                       |                    | \$ 27,054           | \$ 27,054       | \$ 27,054 | -                           |
| Salaries of Secretarial and Clerical Assistants            |                    | -                   | -               | -         | -                           |
| Other Salaries   |                    | -                   | -               | -         | -                           |
| Other Purchased Services (400-500 series)                  |                    | -                   | -               | -         | -                           |
| Supplies and Materials                                     |                    | -                   | -               | -         | -                           |
| Other Objects  |                    | -                   | -               | -         | -                           |
| Total Undist. Expend. - Guidance                           | -                  | 27,054              | 27,054          | 27,054    | -                           |
| Undist. Expend. - Improvement of Inst. Serv.               |                    |                     |                 |           |                             |
| Salaries of Supervisor of Instruction                      |                    | -                   | -               | -         | -                           |
| Salaries of Other Professional Staff                       | \$ 87,264          | 17,443              | 104,707         | 104,707   | -                           |
| 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.         | 87,264             | 17,443              | 104,707         | 104,707   | -                           |
| 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              | (1,090)             | -               | -         | -                           |
| Supplies and Materials                                     |                    | -                   | -               | -         | -                           |
| Total Undist. Expend. - Instructional Staff Training Serv. | 1,090              | (1,090)             | -               | -         | -                           |
| Undist. Expend. - Support Serv. - School Admin.            |                    |                     |                 |           |                             |
| Salaries of Principals/Assistant Principals                | 122,873            | 16,265              | 139,138         | 139,138   | -                           |
| Salaries of Other Professional Staff                       |                    | -                   | -               | -         | -                           |
| Salaries of Secretarial and Clerical Assistants            | 109,412            | 530                 | 109,942         | 109,942   | -                           |
| Other Salaries   |                    | -                   | -               | -         | -                           |
| Purchased Professional and Technical Services              |                    | -                   | -               | -         | -                           |
| Other Purchased Services (400-500 series)                  | 3,329              | (2,814)             | 515             | 515       | -                           |
| Supplies and Materials                                     | 3,810              | -                   | 3,810           | 3,415     | \$ 395                      |
| Other Objects  |                    | -                   | -               | -         | -                           |
| Total Undist. Expend. - Support Serv. - School Admin.      | 239,424            | 13,981              | 253,405         | 253,010   | 395                         |
| Undist. Expend. - Custodial Services                       |                    |                     |                 |           |                             |
| Salaries   |                    | 136                 | 136             | 136       | -                           |
| General Supplies   |                    | -                   | -               | -         | -                           |
| Total Undist. Expend. - Custodial Services                 | -                  | 136                 | 136             | 136       | -                           |
| Security   |                    |                     |                 |           |                             |
| Salaries   | 27,722             | 6,716               | 34,438          | 34,438    | -                           |
| Purchased Professional and Technical Services              |                    | -                   | -               | -         | -                           |
| General Supplies   |                    | -                   | -               | -         | -                           |
| Total Undist. Expend. - Security                           | 27,722             | 6,716               | 34,438          | 34,438    | -                           |
| 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              | (346)               | 2,158           | 1,820     | 338                         |
| Contr Serv (Regular Students) - ESCs & CTSA                |                    | -                   | -               | -         | -                           |
| Total Undist. Expend. - Student Transportation Serv.       | 2,504              | (346)               | 2,158           | 1,820     | 338                         |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| SCHOOL: ALTHEA GIBSON ECE ACADEMY  | Original<br>Budget | Budget<br>Transfers | Final<br>Budget | Actual     | Variance<br>Final to Actual |
|--|--------------------|---------------------|-----------------|------------|-----------------------------|
| UNALLOCATED BENEFITS   |                    |                     |                 |            |                             |
| Social Security Contributions  |                    | -                   |                 |            | -                           |
| Other Retirement Contributions - PERS  |                    | -                   |                 |            | -                           |
| Health Benefits  | \$ 554,320         | -                   | \$ 554,320      | \$ 553,627 | \$ 693                      |
| TOTAL UNALLOCATED BENEFITS   | 554,320            | -                   | 554,320         | 553,627    | 693                         |
| TOTAL UNDISTRIBUTED EXPENDITURES   | 1,021,962          | \$ 34,233           | 1,056,195       | 1,054,759  | 1,436                       |
| TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE  | 2,038,562          | (5,608)             | 2,032,954       | 2,024,735  | 8,219                       |
| 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  | 2,038,562          | (5,608)             | 2,032,954       | 2,024,735  | 8,219                       |
| Other Financing Sources:   |                    |                     |                 |            |                             |
| Operating Transfer In  | 2,038,562          | (5,608)             | 2,032,954       | 2,024,735  | 8,219                       |
| Total Other Financing Sources:   | 2,038,562          | (5,608)             | 2,032,954       | 2,024,735  | 8,219                       |
| Excess (Deficiency) of Other Financing Sources Over<br>(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, 2017

| SCHOOL: WALSTROM EARLY CHILDHOOD ACADEMY           | Original<br>Budget | Budget<br>Transfers | Final<br>Budget | Actual         | Variance<br>Final to Actual |
|--|--------------------|---------------------|-----------------|----------------|-----------------------------|
| <b>REGULAR PROGRAMS - INSTRUCTION</b>              |                    |                     |                 |                |                             |
| Regular Programs - Instruction                     |                    |                     |                 |                |                             |
| Preschool/Kindergarten - Salaries of Teachers      | \$ 642,292         | \$ (24,860)         | \$ 617,432      | \$ 617,432     | -                           |
| 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                     | 140,720            | (15,646)            | 125,074         | 125,074        | -                           |
| Purchased Professional-Educational Services        |                    | -                   |                 |                | -                           |
| Purchased Technical Services                       | 2,250              | (2,250)             |                 |                | -                           |
| Other Purchased Services (400-500 series)          | 22,857             | (4,857)             | 18,000          | 18,000         | -                           |
| General Supplies                                   | 39,550             | (4,216)             | 35,334          | 34,326         | \$ 1,008                    |
| Textbooks  |                    | -                   |                 |                | -                           |
| Other Objects                                      | 2,000              | 1,849               | 3,849           | 3,011          | 838                         |
| <b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>        | <b>849,669</b>     | <b>(49,980)</b>     | <b>799,689</b>  | <b>797,843</b> | <b>1,846</b>                |
| <b>SPECIAL EDUCATION - INSTRUCTION</b>             |                    |                     |                 |                |                             |
| Cognitive - Mild:                                  |                    |                     |                 |                |                             |
| Salaries of Teachers                               |                    | -                   |                 |                | -                           |
| Other Salaries for Instruction                     |                    | -                   |                 |                | -                           |
| General Supplies                                   |                    | -                   |                 |                | -                           |
| Textbooks  |                    | -                   |                 |                | -                           |
| Other Objects                                      |                    | -                   |                 |                | -                           |
| <b>Total Cognitive - Mild</b>                      | <b>-</b>           | <b>-</b>            | <b>-</b>        | <b>-</b>       | <b>-</b>                    |
| Cognitive - Moderate:                              |                    |                     |                 |                |                             |
| Salaries of Teachers                               |                    | -                   |                 |                | -                           |
| Other Salaries for Instruction                     |                    | -                   |                 |                | -                           |
| General Supplies                                   |                    | -                   |                 |                | -                           |
| Textbooks  |                    | -                   |                 |                | -                           |
| <b>Total Cognitive - Moderate</b>                  | <b>-</b>           | <b>-</b>            | <b>-</b>        | <b>-</b>       | <b>-</b>                    |
| Learning and/or Language Disabilities:             |                    |                     |                 |                |                             |
| Salaries of Teachers                               |                    | -                   |                 |                | -                           |
| Other Salaries for Instruction                     |                    | -                   |                 |                | -                           |
| Purchased Professional-Educational Services        |                    | -                   |                 |                | -                           |
| General Supplies                                   |                    | -                   |                 |                | -                           |
| Textbooks  |                    | -                   |                 |                | -                           |
| Other Objects                                      |                    | -                   |                 |                | -                           |
| <b>Total Learning and/or Language Disabilities</b> | <b>-</b>           | <b>-</b>            | <b>-</b>        | <b>-</b>       | <b>-</b>                    |
| Visual Impairments                                 |                    |                     |                 |                |                             |
| Other Salaries for Instruction                     |                    | -                   |                 |                | -                           |
| <b>Total Visual Impairments</b>                    | <b>-</b>           | <b>-</b>            | <b>-</b>        | <b>-</b>       | <b>-</b>                    |
| Behavioral Disabilities:                           |                    |                     |                 |                |                             |
| Salaries of Teachers                               |                    | -                   |                 |                | -                           |
| Other Salaries for Instruction                     |                    | -                   |                 |                | -                           |
| Purchased Professional-Educational Services        |                    | -                   |                 |                | -                           |
| General Supplies                                   |                    | -                   |                 |                | -                           |
| Textbooks  |                    | -                   |                 |                | -                           |
| Other Objects                                      |                    | -                   |                 |                | -                           |
| <b>Total Behavioral Disabilities</b>               | <b>-</b>           | <b>-</b>            | <b>-</b>        | <b>-</b>       | <b>-</b>                    |
| Multiple Disabilities:                             |                    |                     |                 |                |                             |
| Salaries of Teachers                               |                    | -                   |                 |                | -                           |
| Other Salaries for Instruction                     |                    | -                   |                 |                | -                           |
| General Supplies                                   |                    | -                   |                 |                | -                           |
| Textbooks  |                    | -                   |                 |                | -                           |
| Other Objects                                      |                    | -                   |                 |                | -                           |
| <b>Total Multiple Disabilities</b>                 | <b>-</b>           | <b>-</b>            | <b>-</b>        | <b>-</b>       | <b>-</b>                    |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| SCHOOL: WALSTROM EARLY CHILDHOOD ACADEMY            | Original<br>Budget | Budget<br>Transfers | Final<br>Budget | Actual         | Variance<br>Final to Actual |
|---|--------------------|---------------------|-----------------|----------------|-----------------------------|
| Resource Room/Resource Center:                      |                    |                     |                 |                |                             |
| Salaries of Teachers                                |                    | -                   |                 |                |                             |
| Other Salaries for Instruction                      | \$ 27,630          | -                   | \$ 27,630       | \$ 26,557      | \$ 1,073                    |
| General Supplies                                    |                    | -                   |                 |                | -                           |
| Textbooks   |                    | -                   |                 |                | -                           |
| Other Objects                                       |                    | -                   |                 |                | -                           |
| Total Resource Room/Resource Center                 | <u>27,630</u>      | <u>-</u>            | <u>27,630</u>   | <u>26,557</u>  | <u>1,073</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                                | 64,270             | \$ 6,217            | 70,487          | 70,487         | -                           |
| Other Salaries for Instruction                      | 54,860             | -                   | 54,860          | 45,185         | 9,675                       |
| General Supplies                                    |                    | 71                  | 71              |                | 71                          |
| Textbooks   |                    | -                   |                 |                | -                           |
| Other Objects                                       |                    | -                   |                 |                | -                           |
| Total Preschool Disabilities - Full Time            | <u>119,130</u>     | <u>6,288</u>        | <u>125,418</u>  | <u>115,672</u> | <u>9,746</u>                |
| TOTAL SPECIAL EDUCATION - INSTRUCTION               | <u>146,760</u>     | <u>6,288</u>        | <u>153,048</u>  | <u>142,229</u> | <u>10,819</u>               |
| Bilingual Education - Instruction                   |                    | -                   |                 |                | -                           |
| Salaries of Teachers                                |                    | -                   |                 |                | -                           |
| Other Salaries for Instruction                      |                    | -                   |                 |                | -                           |
| General Supplies                                    |                    | -                   |                 |                | -                           |
| Textbooks   |                    | -                   |                 |                | -                           |
| Other Objects                                       |                    | -                   |                 |                | -                           |
| Total Bilingual Education - Instruction             | <u>-</u>           | <u>-</u>            | <u>-</u>        | <u>-</u>       | <u>-</u>                    |
| School-Spon. Cocurricular Actvts. - Inst.           |                    |                     |                 |                |                             |
| Salaries  |                    | -                   |                 |                | -                           |
| Purchased Services (300-500 series)                 |                    | -                   |                 |                | -                           |
| Supplies and Materials                              |                    | -                   |                 |                | -                           |
| Other Objects                                       |                    | -                   |                 |                | -                           |
| Transfers to Cover Deficit (Agency Funds)           |                    | -                   |                 |                | -                           |
| Total School-Spon. Cocurricular Actvts. - Inst.     | <u>-</u>           | <u>-</u>            | <u>-</u>        | <u>-</u>       | <u>-</u>                    |
| School-Spon. Cocurricular Athletics - Inst.         |                    |                     |                 |                |                             |
| Salaries  |                    | -                   |                 |                | -                           |
| Purchased Services (300-500 series)                 |                    | -                   |                 |                | -                           |
| Supplies and Materials                              |                    | -                   |                 |                | -                           |
| Total School-Spon. Cocurricular Athletics - Inst.   | <u>-</u>           | <u>-</u>            | <u>-</u>        | <u>-</u>       | <u>-</u>                    |
| Total Instruction                                   | <u>996,429</u>     | <u>(43,692)</u>     | <u>952,737</u>  | <u>940,072</u> | <u>12,665</u>               |
| Undistributed Expend. - Attend. & Social Work       |                    |                     |                 |                |                             |
| Salaries  | 63,029             | (4,451)             | 58,578          | 58,578         | -                           |
| Other Purchased Services (400-500 series)           |                    | -                   |                 |                | -                           |
| Supplies and Materials                              |                    | -                   |                 |                | -                           |
| Other Objects                                       |                    | -                   |                 |                | -                           |
| Total Undistributed Expend. - Attend. & Social Work | <u>63,029</u>      | <u>(4,451)</u>      | <u>58,578</u>   | <u>58,578</u>  | <u>-</u>                    |
| Undistributed Expenditures - Health Services        |                    |                     |                 |                |                             |
| Salaries  | 70,176             | 1,120               | 71,296          | 71,296         | -                           |
| Purchased Professional and Technical Services       |                    | -                   |                 |                | -                           |
| Other Purchased Services (400-500 series)           |                    | -                   |                 |                | -                           |
| Supplies and Materials                              | 1,000              | -                   | 1,000           | 994            | 6                           |
| Total Undistributed Expenditures - Health Services  | <u>71,176</u>      | <u>1,120</u>        | <u>72,296</u>   | <u>72,290</u>  | <u>6</u>                    |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| 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                       | \$ 93,284       | \$ 17,258        | \$ 110,542   | \$ 110,542 | -                        |
| 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.         | 93,284          | 17,258           | 110,542      | 110,542    | -                        |
| 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           | (300)            | 1,700        | 1,700      | -                        |
| Supplies and Materials                                     |                 | -                |              |            | -                        |
| Total Undist. Expend. - Instructional Staff Training Serv. | 2,000           | (300)            | 1,700        | 1,700      | -                        |
| Undist. Expend. - Support Serv. - School Admin.            |                 |                  |              |            |                          |
| Salaries of Principals/Assistant Principals                | 159,466         | (3,627)          | 155,839      | 155,839    | -                        |
| Salaries of Other Professional Staff                       |                 | -                |              |            | -                        |
| Salaries of Secretarial and Clerical Assistants            | 92,357          | 2,275            | 94,632       | 94,632     | -                        |
| Other Salaries   |                 | -                |              |            | -                        |
| Purchased Professional and Technical Services              |                 | -                |              |            | -                        |
| Other Purchased Services (400-500 series)                  |                 | 1,556            | 1,556        | 1,469      | \$ 87                    |
| Supplies and Materials                                     | 11,126          | 2,726            | 13,852       | 12,428     | 1,424                    |
| Other Objects  |                 | -                |              |            | -                        |
| Total Undist. Expend. - Support Serv. - School Admin.      | 262,949         | 2,930            | 265,879      | 264,368    | 1,511                    |
| Undist. Expend. - Custodial Services                       |                 |                  |              |            |                          |
| Salaries   | 3,020           | (3,020)          |              |            | -                        |
| General Supplies   |                 | -                |              |            | -                        |
| Total Undist. Expend. - Custodial Services                 | 3,020           | (3,020)          |              |            | -                        |
| Security   |                 |                  |              |            |                          |
| Salaries   | 28,112          | 2,192            | 30,304       | 30,304     | -                        |
| Purchased Professional and Technical Services              |                 | -                |              |            | -                        |
| General Supplies   |                 | -                |              |            | -                        |
| Total Undist. Expend. - Security                           | 28,112          | 2,192            | 30,304       | 30,304     | -                        |
| Undist. Expend. - Student Transportation Serv.             |                 |                  |              |            |                          |
| Sal. For Pup. Trans. (Other than Bet. Home and School)     |                 | -                |              |            | -                        |
| Contract Services - (Between Home and School) - Vendors    |                 | -                |              |            | -                        |
| Contr Serv (Oth. than Bet Home & Sch)-Vend                 |                 | -                |              |            | -                        |
| Contr Serv (Regular Students) - ESCs & CTSA                |                 | -                |              |            | -                        |
| Total Undist. Expend. - Student Transportation Serv.       |                 |                  |              |            |                          |

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2017

| SCHOOL: WALSTROM EARLY CHILDHOOD ACADEMY   | Original<br>Budget | Budget<br>Transfers | Final<br>Budget | Actual     | Variance<br>Final to Actual |
|--|--------------------|---------------------|-----------------|------------|-----------------------------|
| UNALLOCATED BENEFITS   |                    |                     |                 |            |                             |
| Social Security Contributions  |                    | -                   |                 |            | -                           |
| Other Retirement Contributions - PERS  |                    | -                   |                 |            | -                           |
| Health Benefits  | \$ 577,692         | \$ 3,010            | \$ 580,702      | \$ 580,702 | -                           |
| TOTAL UNALLOCATED BENEFITS   | 577,692            | 3,010               | 580,702         | 580,702    | -                           |
| TOTAL UNDISTRIBUTED EXPENDITURES   | 1,101,262          | 18,739              | 1,120,001       | 1,118,484  | \$ 1,517                    |
| TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE  | 2,097,691          | (24,953)            | 2,072,738       | 2,058,556  | 14,182                      |
| 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  | 2,097,691          | (24,953)            | 2,072,738       | 2,058,556  | 14,182                      |
| Other Financing Sources:   |                    |                     |                 |            |                             |
| Operating Transfer In  | 2,097,691          | (24,953)            | 2,072,738       | 2,058,556  | 14,182                      |
| Total Other Financing Sources:   | 2,097,691          | (24,953)            | 2,072,738       | 2,058,556  | 14,182                      |
| Excess (Deficiency) of Other Financing Sources Over<br>(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, 2017

|  | <u>231</u><br><u>Title I</u><br><u>2016/2017</u> | <u>236</u><br><u>Title I SIA</u><br><u>2016/2017</u> | <u>241</u><br><u>Title III</u><br><u>Regular</u><br><u>16/17 Grant</u> | <u>296</u><br><u>Title III</u><br><u>Immigrant</u><br><u>2016/2017</u> | <u>Sub-total</u> |
|--|--|--|--|--|------------------|
| <b>Revenues</b>  |  |  |  |  |                  |
| Federal sources  | \$ 4,416,793                                     | \$ 102,439   | \$ 106,592   | \$ 5,624   | \$ 4,631,448     |
| State sources  | -  | -  | -  | -  | -                |
| Other Local  | -  | -  | -  | -  | -                |
| <b>Total Revenue</b>   | <u>4,416,793</u>                                 | <u>102,439</u>                                       | <u>106,592</u>   | <u>5,624</u>   | <u>4,631,448</u> |
| <b>Expenditures</b>  |  |  |  |  |                  |
| <b>Instruction:</b>  |  |  |  |  |                  |
| Salaries of teachers   | 275,763  | 3,850  | 23,081   | -  | 302,694          |
| Other salaries for instruction   | -  | -  | -  | -  | -                |
| Purchased prof. and technical services   | 194,006  | -  | 47,655   | -  | 241,661          |
| Purch Prof-Educational Services  | -  | -  | -  | -  | -                |
| Other purchased services   | 28,722   | -  | -  | -  | 28,722           |
| General supplies   | 196,164  | 53,654   | 16,946   | 5,624  | 272,388          |
| Textbooks  | -  | -  | -  | -  | -                |
| Other objects  | -  | -  | -  | -  | -                |
| <b>Total instruction</b>   | <u>694,655</u>                                   | <u>57,504</u>  | <u>87,682</u>  | <u>5,624</u>   | <u>845,465</u>   |
| <b>Support services:</b>   |  |  |  |  |                  |
| Salaries of Teachers   | 565,308  | -  | -  | -  | 565,308          |
| 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  | 159,822  | 985  | 2,723  | -  | 163,530          |
| Purchased professional - education services  | 116,082  | 43,950   | 10,000   | -  | 170,032          |
| 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   | 4,876  | -  | 4,763  | -  | 9,639            |
| Supplies and Materials   | 23,921   | -  | 658  | -  | 24,579           |
| Other objects  | 23,062   | -  | 766  | -  | 23,828           |
| Rental of land and building  | -  | -  | -  | -  | -                |
| <b>Total support services</b>  | <u>893,071</u>                                   | <u>44,935</u>  | <u>18,910</u>  | <u>-</u>   | <u>956,916</u>   |
| <b>Facilities acquisition and construction services:</b>                                     |  |  |  |  |                  |
| Instructional equipment  | -  | -  | -  | -  | -                |
| Non-Instructional equipment  | -  | -  | -  | -  | -                |
| Construction services  | -  | -  | -  | -  | -                |
| <b>Total Facilities acquisition and construction services</b>                                | <u>-</u>   | <u>-</u>   | <u>-</u>   | <u>-</u>   | <u>-</u>         |
| <b>Transfer of Funds to School Based Budgets</b>   | <u>2,829,067</u>                                 | <u>-</u>   | <u>-</u>   | <u>-</u>   | <u>2,829,067</u> |
| <b>Total Transfers</b>   | <u>2,829,067</u>                                 | <u>-</u>   | <u>-</u>   | <u>-</u>   | <u>2,829,067</u> |
| <b>Total Expenditures</b>  | <u>4,416,793</u>                                 | <u>102,439</u>                                       | <u>106,592</u>   | <u>5,624</u>   | <u>4,631,448</u> |
| <b>Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures</b> |  |  |  |  |                  |
|  | -  | -  | -  | -  | -                |
| <b>Other Financing Sources</b>   |  |  |  |  |                  |
| 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, 2017

|   | 255<br><u>IDEA Part B</u><br>Basic<br><u>16/17 Grant</u> | 257<br><u>IDEA</u><br>Preschool<br><u>16/17 Grant</u> | 271<br><u>Title II</u><br>Part A<br>Reg.<br><u>2016/2017</u> | 295<br><u>Race</u><br>to the<br>Top<br><u>2016/2017</u> | <u>Sub-total</u> |
|---|--|---|--|---|------------------|
| <b>Revenues</b>   |  |   |  |   |                  |
| Federal sources   | \$ 2,342,819   | \$ 72,847   | \$ 937,224   | \$ 58,060   | \$ 3,410,950     |
| State sources   | -  | -   | -  | -   | -                |
| Other Local   | -  | -   | -  | -   | -                |
| <b>Total Revenue</b>  | <u>2,342,819</u>   | <u>72,847</u>   | <u>937,224</u>   | <u>58,060</u>   | <u>3,410,950</u> |
| <b>Expenditures</b>   |  |   |  |   |                  |
| <b>Instruction:</b>   |  |   |  |   |                  |
| Salaries of teachers  |  |   |  |   | -                |
| Other salaries for instruction  |  |   |  |   | -                |
| Purchased prof. and technical services  | 200,000  |   |  |   | 200,000          |
| Purch Prof-Educational Services   |  |   |  |   | -                |
| Other purchased services  | 636,758  |   |  | 30,444  | 667,202          |
| General supplies  | 19,047   | 377   |  |   | 19,424           |
| Textbooks   |  |   |  |   | -                |
| Other objects   | -  | -   | -  | -   | -                |
| <b>Total instruction</b>  | <u>855,805</u>   | <u>377</u>  | <u>-</u>   | <u>30,444</u>   | <u>886,626</u>   |
| <b>Support services:</b>  |  |   |  |   |                  |
| Salaries of Teachers  |  |   | 375,360  | 24,578  | 399,938          |
| Salaries of Supervisors of Instruction  |  |   |  |   | -                |
| Salaries of Program Directors   |  |   |  |   | -                |
| Salaries of other professional staff  | 128,573  |   |  |   | 128,573          |
| Salaries of secretarial and clerical assistants                                       | 62,635   |   |  |   | 62,635           |
| Other salaries  | 3,627  |   |  |   | 3,627            |
| Salary of Community Parent Involvement Spec   |  |   |  |   | -                |
| Salaries of Master Teachers   |  |   |  |   | -                |
| Personal services - employee benefits   | 65,891   | 72,470  | 70,319   | 3,038   | 211,718          |
| Purchased professional - education services   |  |   | 390,216  |   | 390,216          |
| Purchased Ed Svcs -Contracted Prek  |  |   |  |   | -                |
| Purchased Ed Svcs -Head Start   |  |   |  |   | -                |
| Other purchased professional Ed. Services   | 1,212,886  |   |  |   | 1,212,886        |
| Other purchased professional services   |  |   |  |   | -                |
| Cleaning, Repair & Maintenance  |  |   |  |   | -                |
| Rentals   |  |   |  |   | -                |
| Purchased technical services  |  |   |  |   | -                |
| Other purchased services  |  |   |  |   | -                |
| Contracted Srv - Transportation   |  |   |  |   | -                |
| Travel  |  |   |  |   | -                |
| Miscellaneous Purchased Services  | 1,200  |   | 45,441   |   | 46,641           |
| Supplies and Materials  | 12,202   |   | 45,653   |   | 57,855           |
| Other objects   |  |   |  |   | -                |
| Rental of land and building   | -  | -   | -  | -   | -                |
| <b>Total support services</b>   | <u>1,487,014</u>   | <u>72,470</u>   | <u>926,989</u>   | <u>27,616</u>   | <u>2,514,089</u> |
| <b>Facilities acquisition and construction services:</b>                              |  |   |  |   |                  |
| Instructional equipment   |  |   |  |   | -                |
| Non-Instructional equipment   |  |   | 10,235   |   | 10,235           |
| Construction services   |  |   |  |   | -                |
| <b>Total Facilities acquisition and construction services</b>                         | <u>-</u>   | <u>-</u>  | <u>10,235</u>  | <u>-</u>  | <u>10,235</u>    |
| Transfer of Funds to School Based Budgets   | -  | -   | -  | -   | -                |
| <b>Total Transfers</b>  | <u>-</u>   | <u>-</u>  | <u>-</u>   | <u>-</u>  | <u>-</u>         |
| <b>Total Expenditures</b>   | <u>2,342,819</u>   | <u>72,847</u>   | <u>937,224</u>   | <u>58,060</u>   | <u>3,410,950</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures | -  | -   | -  | -   | -                |
| <b>Other Financing Sources</b>  |  |   |  |   |                  |
| 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, 2017

|  | 361<br>Carl D. Perkins<br>Voc & Tech Ed.<br>FY2017 | 511<br>Nonpublic<br>Security | 501<br>NJ<br>Nonpublic<br>Textbooks | 502<br>Chapter 192<br>Compensatory<br>Education | Sub-total      |
|--|--|------------------------------|-------------------------------------|---|----------------|
| <b>Revenues</b>  |  |                              |                                     |   |                |
| Federal sources  | \$ 84,969  |                              |                                     |   | \$ 84,969      |
| State sources  |  | \$ 30,060                    | \$ 38,535                           | \$ 161,677                                      | 230,272        |
| Other Local  | -  | -                            | -                                   | -   | -              |
| <b>Total Revenue</b>   | <u>84,969</u>                                      | <u>30,060</u>                | <u>38,535</u>                       | <u>161,677</u>                                  | <u>315,241</u> |
| <b>Expenditures</b>  |  |                              |                                     |   |                |
| <b>Instruction:</b>  |  |                              |                                     |   |                |
| Salaries of teachers   |  |                              |                                     |   | -              |
| Other salaries for instruction   |  |                              |                                     |   | -              |
| Purchased prof. and technical services   |  |                              |                                     |   | -              |
| Purch Prof-Educational Services  |  |                              |                                     |   | -              |
| Other purchased services   | 7,500  |                              |                                     |   | 7,500          |
| General supplies   | 36,660   | 30,060                       |                                     |   | 66,720         |
| Textbooks  |  |                              | 38,535                              |   | 38,535         |
| Other objects  | -  | -                            | -                                   | -   | -              |
| <b>Total instruction</b>   | <u>44,160</u>                                      | <u>30,060</u>                | <u>38,535</u>                       | <u>-</u>  | <u>112,755</u> |
| <b>Support services:</b>   |  |                              |                                     |   |                |
| 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  | 19,400   |                              |                                     | 161,677   | 181,077        |
| 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   | 5,109  |                              |                                     |   | 5,109          |
| Other objects  |  |                              |                                     |   | -              |
| Rental of land and building  | -  | -                            | -                                   | -   | -              |
| <b>Total support services</b>  | <u>24,509</u>                                      | <u>-</u>                     | <u>-</u>                            | <u>161,677</u>                                  | <u>186,186</u> |
| <b>Facilities acquisition and construction services:</b>                                     |  |                              |                                     |   |                |
| Instructional equipment  | 16,300   |                              |                                     |   | 16,300         |
| Non-Instructional equipment  |  |                              |                                     |   | -              |
| Construction services  |  |                              |                                     |   | -              |
| <b>Total Facilities acquisition and construction services</b>                                | <u>16,300</u>                                      | <u>-</u>                     | <u>-</u>                            | <u>-</u>  | <u>16,300</u>  |
| Transfer of Funds to School Based Budgets  |  |                              |                                     |   | -              |
| <b>Total Transfers</b>   | <u>-</u>   | <u>-</u>                     | <u>-</u>                            | <u>-</u>  | <u>-</u>       |
| <b>Total Expenditures</b>  | <u>84,969</u>                                      | <u>30,060</u>                | <u>38,535</u>                       | <u>161,677</u>                                  | <u>315,241</u> |
| <b>Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures</b> |  |                              |                                     |   |                |
| 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, 2017

|  | 503<br>Chapter 192<br>English as<br>a Second<br>Language | 505<br>Chapter 192<br>Transportation<br>FY 2017 | 506<br>Chapter 193<br>Supplemental<br>Instruction | 507<br>Chapter 193<br>Exam and<br>Class | 508<br>Chapter 193<br>Corrective<br>Speech | 508<br>Chapter 192/193<br>Home<br>Instruction | Sub-total  |
|--|--|---|---|---|--|---|------------|
| <b>Revenues</b>  |  |   |   |   |  |   |            |
| Federal sources  |  |   |   |   |  |   | -          |
| State sources  | \$ -   | \$ 22,707                                       | \$ 30,403   | \$ 47,536                               | \$ 9,507                                   | \$ 1,596                                      | \$ 111,749 |
| Other Local  | -  | -   | -   | -                                       | -  | -   | -          |
| <b>Total Revenue</b>   | -  | 22,707  | 30,403  | 47,536                                  | 9,507                                      | 1,596   | 111,749    |
| <b>Expenditures</b>  |  |   |   |   |  |   |            |
| <b>Instruction:</b>  |  |   |   |   |  |   |            |
| Salaries of teachers   |  |   |   |   |  |   | -          |
| Other salaries for instruction   |  |   |   |   |  |   | -          |
| Purchased prof. and technical services   |  |   |   |   |  |   | -          |
| Purch Prof-Educational Services  |  |   |   |   |  | 1,596   | 1,596      |
| Other purchased services   |  |   |   |   |  |   | -          |
| General supplies   |  |   |   |   |  |   | -          |
| Textbooks  |  |   |   |   |  |   | -          |
| Other objects  |  |   |   |   |  |   | -          |
| <b>Total instruction</b>   |  |   |   |   |  | 1,596   | 1,596      |
| <b>Support services:</b>   |  |   |   |   |  |   |            |
| 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  |  | 22,707  | 30,403  | 47,536                                  | 9,507                                      |   | 110,153    |
| 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  |  |   |   |   |  |   | -          |
| <b>Total support services</b>  |  | 22,707  | 30,403  | 47,536                                  | 9,507                                      |   | 110,153    |
| <b>Facilities acquisition and construction services:</b>                                     |  |   |   |   |  |   |            |
| Instructional equipment  |  |   |   |   |  |   | -          |
| Non-Instructional equipment  |  |   |   |   |  |   | -          |
| Construction services  |  |   |   |   |  |   | -          |
| <b>Total Facilities acquisition and construction services</b>                                |  |   |   |   |  |   |            |
| Transfer of Funds to School Based Budgets  |  |   |   |   |  |   | -          |
| <b>Total Transfers</b>   |  |   |   |   |  |   |            |
| <b>Total Expenditures</b>  |  | 22,707  | 30,403  | 47,536                                  | 9,507                                      | 1,596   | 111,749    |
| <b>Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures</b> |  |   |   |   |  |   |            |
| <b>Other Financing Sources</b>   |  |   |   |   |  |   |            |
| 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, 2017

|  | 509<br>Nonpublic<br>Nursing<br>Aid | 510<br>Nonpublic<br>Technology<br>Aid | 618<br>Adult<br>Education | 218<br>Preschool<br>Education<br>Aid | Others        | Sub-total         | 2017              |
|--|------------------------------------|---------------------------------------|---------------------------|--------------------------------------|---------------|-------------------|-------------------|
| <b>Revenues</b>  |                                    |                                       |                           |                                      |               |                   |                   |
| Federal sources  |                                    |                                       | \$ 71,499                 |                                      |               | \$ 71,499         | \$ 8,198,866      |
| State sources  | \$ 63,090                          | \$ 17,467                             |                           | \$ 19,789,095                        |               | 19,869,652        | 20,211,673        |
| Other Local  | -                                  | -                                     | -                         | -                                    | \$ 53,442     | 53,442            | 53,442            |
| <b>Total Revenue</b>   | <u>63,090</u>                      | <u>17,467</u>                         | <u>71,499</u>             | <u>19,789,095</u>                    | <u>53,442</u> | <u>19,994,593</u> | <u>28,463,981</u> |
| <b>Expenditures</b>  |                                    |                                       |                           |                                      |               |                   |                   |
| <b>Instruction:</b>  |                                    |                                       |                           |                                      |               |                   |                   |
| Salaries of teachers   |                                    |                                       | 45,311                    | 3,533,306                            |               | 3,578,617         | 3,881,311         |
| Other salaries for instruction   |                                    |                                       |                           | 985,208                              |               | 985,208           | 985,208           |
| Purchased prof. and technical services   |                                    |                                       |                           |                                      |               | -                 | 441,661           |
| Purch Prof-Educational Services  |                                    |                                       |                           |                                      |               | -                 | -                 |
| Other purchased services   |                                    |                                       |                           | 11,558                               | 9,057         | 20,615            | 725,635           |
| General supplies   |                                    | 17,467                                |                           | 71,605                               | 25,589        | 114,661           | 473,193           |
| Textbooks  |                                    |                                       | 849                       |                                      |               | 849               | 39,384            |
| Other objects  | -                                  | -                                     | -                         | -                                    | 13,890        | 13,890            | 13,890            |
| <b>Total instruction</b>   | <u>-</u>                           | <u>17,467</u>                         | <u>46,160</u>             | <u>4,601,677</u>                     | <u>48,536</u> | <u>4,713,840</u>  | <u>6,560,282</u>  |
| <b>Support services:</b>   |                                    |                                       |                           |                                      |               |                   |                   |
| Salaries of Teachers   |                                    |                                       |                           |                                      |               | -                 | 965,246           |
| Salaries of Supervisors of Instruction   |                                    |                                       |                           | 246,653                              |               | 246,653           | 246,653           |
| Salaries of Program Directors  |                                    |                                       |                           |                                      |               | -                 | -                 |
| Salaries of other professional staff   |                                    |                                       |                           | 1,196,958                            |               | 1,196,958         | 1,325,531         |
| Salaries of secretarial and clerical assistants  |                                    |                                       | 23,185                    | 250,624                              |               | 273,809           | 336,444           |
| Other salaries   |                                    |                                       |                           | 131,671                              |               | 131,671           | 135,298           |
| Salary of Community Parent Involvement Spec  |                                    |                                       |                           | 118,070                              |               | 118,070           | 118,070           |
| Salaries of Master Teachers  |                                    |                                       |                           | 594,575                              |               | 594,575           | 594,575           |
| Personal services - employee benefits  |                                    |                                       |                           | 1,436,207                            |               | 1,436,207         | 1,811,455         |
| Purchased professional - education services  |                                    |                                       |                           |                                      |               | -                 | 851,478           |
| Purchased Ed Svcs -Contracted Prek   |                                    |                                       |                           | 9,496,728                            |               | 9,496,728         | 9,496,728         |
| Purchased Ed Svcs -Head Start  |                                    |                                       |                           | 1,491,442                            |               | 1,491,442         | 1,491,442         |
| Other purchased professional Ed. Services  | 63,090                             |                                       |                           | 117,612                              |               | 180,702           | 1,393,588         |
| Other purchased professional services  |                                    |                                       |                           | 108,205                              |               | 108,205           | 108,205           |
| Cleaning, Repair & Maintenance   |                                    |                                       |                           |                                      |               | -                 | -                 |
| Rentals  |                                    |                                       |                           | 4,074                                |               | 4,074             | 4,074             |
| Purchased technical services   |                                    |                                       |                           |                                      |               | -                 | -                 |
| Other purchased services   |                                    |                                       |                           |                                      |               | -                 | -                 |
| Contracted Srv - Transportation  |                                    |                                       |                           | 9,702                                | 312           | 10,014            | 10,014            |
| Travel   |                                    |                                       |                           | 14,358                               |               | 14,358            | 14,358            |
| Miscellaneous Purchased Services   |                                    |                                       |                           | 41,046                               | 3,184         | 44,230            | 100,510           |
| Supplies and Materials   |                                    |                                       | 2,154                     | 47,947                               | 1,410         | 51,511            | 139,054           |
| Other objects  |                                    |                                       |                           | 27,554                               |               | 27,554            | 51,382            |
| Rental of land and building  | -                                  | -                                     | -                         | -                                    | -             | -                 | -                 |
| <b>Total support services</b>  | <u>63,090</u>                      | <u>-</u>                              | <u>25,339</u>             | <u>15,333,426</u>                    | <u>4,906</u>  | <u>15,426,761</u> | <u>19,194,105</u> |
| <b>Facilities acquisition and construction services:</b>                                     |                                    |                                       |                           |                                      |               |                   |                   |
| Instructional equipment  |                                    |                                       |                           |                                      |               | -                 | 16,300            |
| Non-Instructional equipment  |                                    |                                       |                           |                                      |               | -                 | 10,235            |
| Construction services  | -                                  | -                                     | -                         | -                                    | -             | -                 | -                 |
| <b>Total Facilities acquisition and construction services</b>                                | <u>-</u>                           | <u>-</u>                              | <u>-</u>                  | <u>-</u>                             | <u>-</u>      | <u>-</u>          | <u>26,535</u>     |
| Transfer of Funds to School Based Budgets  | -                                  | -                                     | -                         | -                                    | -             | -                 | 2,829,067         |
| <b>Total Transfers</b>   | <u>-</u>                           | <u>-</u>                              | <u>-</u>                  | <u>-</u>                             | <u>-</u>      | <u>-</u>          | <u>2,829,067</u>  |
| <b>Total Expenditures</b>  | <u>63,090</u>                      | <u>17,467</u>                         | <u>71,499</u>             | <u>19,935,103</u>                    | <u>53,442</u> | <u>20,140,601</u> | <u>28,609,989</u> |
| <b>Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures</b> | <u>-</u>                           | <u>-</u>                              | <u>-</u>                  | <u>(146,008)</u>                     | <u>-</u>      | <u>(146,008)</u>  | <u>(146,008)</u>  |
| <b>Other Financing Sources</b>   |                                    |                                       |                           |                                      |               |                   |                   |
| Transfer In - General Fund   | \$ -                               | \$ -                                  | \$ -                      | \$ 146,008                           | \$ -          | \$ 146,008        | \$ 146,008        |

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, 2017

| EXPENDITURES  | <u>Original<br/>Budget</u> | <u>Budget<br/>Transfers</u> | <u>Final<br/>Budgeted</u> | <u>Actual</u>        | <u>Variance</u>     |
|---|----------------------------|-----------------------------|---------------------------|----------------------|---------------------|
| Instruction   |                            |                             |                           |                      |                     |
| Salaries of Teachers                                      | \$ 3,533,656               | \$ -                        | \$ 3,533,656              | \$ 3,533,306         | \$ 350              |
| Other Salaries for Instruction                            | 1,119,196                  | -                           | 1,119,196                 | 985,208              | 133,988             |
| Other Purchased Services                                  | 16,400                     | -                           | 16,400                    | 11,558               | 4,842               |
| General Supplies  | 95,625                     | -                           | 95,625                    | 71,605               | 24,020              |
| Other Objects   | -                          | -                           | -                         | -                    | -                   |
| <b>Total Instruction</b>                                  | <u>4,764,877</u>           | <u>-</u>                    | <u>4,764,877</u>          | <u>4,601,677</u>     | <u>163,200</u>      |
| Support Services:   |                            |                             |                           |                      |                     |
| Salaries of Supervisors of Instruction                    | 239,042                    | -                           | 239,042                   | 246,653              | (7,611)             |
| Salaries of Program Directors                             | -                          | -                           | -                         | -                    | -                   |
| Salaries of Other Professional Staff                      | 1,188,417                  | -                           | 1,188,417                 | 1,196,958            | (8,541)             |
| Salaries of Secr. And Clerical Assistants                 | 218,481                    | -                           | 218,481                   | 250,624              | (32,143)            |
| Other Salaries  | 177,507                    | -                           | 177,507                   | 131,671              | 45,836              |
| Salaries of Community Parent Involvement Spec             | 106,251                    | -                           | 106,251                   | 118,070              | (11,819)            |
| Salaries of Master Teachers                               | 509,861                    | -                           | 509,861                   | 594,575              | (84,714)            |
| Personal Services - Employee Benefits                     | 1,698,530                  | -                           | 1,698,530                 | 1,436,207            | 262,323             |
| Purchased Ed Services - Pre-K                             | 9,935,422                  | -                           | 9,935,422                 | 9,496,728            | 438,694             |
| Purchased Ed Services - Head Start                        | 1,633,247                  | -                           | 1,633,247                 | 1,491,442            | 141,805             |
| Purchased Professional - Ed. Services                     | 281,452                    | -                           | 281,452                   | 117,612              | 163,840             |
| Other Purchased Prof. Services and Tech                   | 185,110                    | -                           | 185,110                   | 108,205              | 76,905              |
| Cleaning Repairs and Maintenance Services                 | -                          | -                           | -                         | -                    | -                   |
| Rentals   | 10,000                     | -                           | 10,000                    | 4,074                | 5,926               |
| Contr. Serv. - Trans.                                     | 14,350                     | -                           | 14,350                    | 9,702                | 4,648               |
| Travel  | 25,700                     | -                           | 25,700                    | 14,358               | 11,342              |
| Miscellaneous Purchased Services                          | 64,500                     | -                           | 64,500                    | 41,046               | 23,454              |
| Supplies and Materials                                    | 73,356                     | -                           | 73,356                    | 47,947               | 25,409              |
| Other Objects   | 34,500                     | -                           | 34,500                    | 27,554               | 6,946               |
| <b>Total Support Services</b>                             | <u>16,395,726</u>          | <u>-</u>                    | <u>16,395,726</u>         | <u>15,333,426</u>    | <u>1,062,300</u>    |
| Facilities Acquisition and Const. Serv:                   |                            |                             |                           |                      |                     |
| Instructional Equipment                                   | -                          | -                           | -                         | -                    | -                   |
| Non Instructional Equipment                               | -                          | -                           | -                         | -                    | -                   |
| <b>Total Facilities and Acquisition and Constr. Serv.</b> | <u>-</u>                   | <u>-</u>                    | <u>-</u>                  | <u>-</u>             | <u>-</u>            |
| <b>Total Expenditures</b>                                 | <u>\$ 21,160,603</u>       | <u>\$ -</u>                 | <u>\$ 21,160,603</u>      | <u>\$ 19,935,103</u> | <u>\$ 1,225,500</u> |

Calculation of Budget & Carryover

|   |                     |
|---|---------------------|
| Total 2016-2017 Preschool Education Aid Allocation  | \$ 19,450,500       |
| Add: Actual ECPA/PEA Carryover (June 30, 2016)  | 3,052,801           |
| Prior Year Adjustment   | 296,078             |
| Add: Budgeted Transfer from General Fund  | 146,008             |
| Total Funds Available for 2016-2017 Budget  | 22,945,387          |
| Less: 2016-2017 Budgeted Preschool Education Aid (Including<br>Prior Year Budgeted Carryover) | (21,160,603)        |
| Available & Unbudgeted Preschool Education Aid Funds as of June 30, 2016                      | 1,784,784           |
| Add: June 30, 2017 Unexpended Preschool Education Aid   | 1,225,500           |
| 2016-2017 Actual Carryover- Preschool Education Aid   | <u>\$ 3,010,284</u> |
| 2016-2017 Preschool Education Aid Carryover Budgeted in 2017-2018                             | <u>\$ 1,298,197</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, 2017**

| <b>EXPENDITURES</b>                                      | <b>Original<br/>Budget</b> | <b>Budget<br/>Transfers</b> | <b>Final<br/>Budgeted</b> | <b>Actual</b>        | <b>Variance</b>     |
|--|----------------------------|-----------------------------|---------------------------|----------------------|---------------------|
| <b>Instruction</b>                                       |                            |                             |                           |                      |                     |
| Salaries of Teachers                                     | \$ 3,533,656               | \$ -                        | \$ 3,533,656              | \$ 3,533,306         | \$ 350              |
| Other Salaries for Instruction                           | 1,119,196                  | -                           | 1,119,196                 | 985,208              | 133,988             |
| Other Purchased Services                                 | 16,400                     | -                           | 16,400                    | 11,558               | 4,842               |
| General Supplies   | 95,625                     | -                           | 95,625                    | 71,605               | 24,020              |
| Other Objects  | -                          | -                           | -                         | -                    | -                   |
| <b>Total Instruction</b>                                 | <b>4,764,877</b>           | <b>-</b>                    | <b>4,764,877</b>          | <b>4,601,677</b>     | <b>163,200</b>      |
| <b>Support Services:</b>                                 |                            |                             |                           |                      |                     |
| Salaries of Supervisors of Instruction                   | 239,042                    | -                           | 239,042                   | 246,653              | (7,611)             |
| Salaries of Program Directors                            | -                          | -                           | -                         | -                    | -                   |
| Salaries of Other Professional Staff                     | 1,188,417                  | -                           | 1,188,417                 | 1,196,958            | (8,541)             |
| Salaries of Secr. And Clerical Assistants                | 218,481                    | -                           | 218,481                   | 250,624              | (32,143)            |
| Other Salaries   | 177,507                    | -                           | 177,507                   | 131,671              | 45,836              |
| Salaries of Community Parent Involvement Spec            | 106,251                    | -                           | 106,251                   | 118,070              | (11,819)            |
| Salaries of Master Teachers                              | 509,861                    | -                           | 509,861                   | 594,575              | (84,714)            |
| Personal Services - Employee Benefits                    | 1,698,530                  | -                           | 1,698,530                 | 1,436,207            | 262,323             |
| Purchased Ed. Services - Pre-K                           | 9,935,422                  | -                           | 9,935,422                 | 9,496,728            | 438,694             |
| Purchased Ed. Services - Head Start                      | 1,633,247                  | -                           | 1,633,247                 | 1,491,442            | 141,805             |
| Purchased Professional - Ed. Services                    | 281,452                    | -                           | 281,452                   | 117,612              | 163,840             |
| Other Purchased Prof. Services and Tech                  | 185,110                    | -                           | 185,110                   | 108,205              | 76,905              |
| Cleaning Repairs and Maintenance Services                | -                          | -                           | -                         | -                    | -                   |
| Rentals  | 10,000                     | -                           | 10,000                    | 4,074                | 5,926               |
| Contr. Serv. - Trans.                                    | 14,350                     | -                           | 14,350                    | 9,702                | 4,648               |
| Travel   | 25,700                     | -                           | 25,700                    | 14,358               | 11,342              |
| Miscellaneous Purchased Services                         | 64,500                     | -                           | 64,500                    | 41,046               | 23,454              |
| Supplies and Materials                                   | 73,356                     | -                           | 73,356                    | 47,947               | 25,409              |
| Other Objects  | 34,500                     | -                           | 34,500                    | 27,554               | 6,946               |
| <b>Total Support Services</b>                            | <b>16,395,726</b>          | <b>-</b>                    | <b>16,395,726</b>         | <b>15,333,426</b>    | <b>1,062,300</b>    |
| <b>Facilities Acquisition and Const. Serv:</b>           |                            |                             |                           |                      |                     |
| Instructional Equipment                                  | -                          | -                           | -                         | -                    | -                   |
| Non Instructional Equipment                              | -                          | -                           | -                         | -                    | -                   |
| <b>Total Facilities and Acquisition and Constr. Serv</b> | <b>-</b>                   | <b>-</b>                    | <b>-</b>                  | <b>-</b>             | <b>-</b>            |
| <b>Total Expenditures</b>                                | <b>\$ 21,160,603</b>       | <b>\$ -</b>                 | <b>\$ 21,160,603</b>      | <b>\$ 19,935,103</b> | <b>\$ 1,225,500</b> |



**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, 2017**

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, 2017**

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, 2017**

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, 2017**

**Revenues and Other Financing Sources**

## Revenues

|  |                  |
|--|------------------|
| Miscellaneous                              | \$ 310,530       |
| State Sources- On-Behalf SDA Contributions | <u>1,745,619</u> |
| Total Revenues                             | <u>2,056,149</u> |

**Expenditures and Other Financing Uses**

## Expenditures

|   |                  |
|---|------------------|
| Purchased Professional and Technical Services | -                |
| Construction Services                         | -                |
| On-Behalf SDA Construction Services           | 1,745,619        |
| Other Financing Uses                          |                  |
| Transfers Out - Debt Service Fund             | <u>310,530</u>   |
| Total Expenditures and Other Financing Uses   | <u>2,056,149</u> |

Excess (Deficiency) of Revenues and Other Financing Sources over (under) Expenditures  
and Other Financing Uses

-

Fund Balance- Beginning of Year 5,936,883

Fund Balance- End of Year \$ 5,936,883

**PROPRIETARY FUNDS**

**EXHIBIT G-1**

**EAST ORANGE BOARD OF EDUCATION  
ENTERPRISE FUNDS  
COMBINING STATEMENT OF NET POSITION  
AS OF JUNE 30, 2017**

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B- 4

**EXHIBIT G-2**

**COMBINING STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN NET POSITION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B- 5

**EXHIBIT G-3**

**COMBINING STATEMENT OF CASH FLOWS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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, 2017**

|                                     | <u>Student<br/>Activity</u> | <u>General School<br/>Activity</u> | <u>Payroll</u>      | <u>Total<br/>Agency Funds</u> |
|-------------------------------------|-----------------------------|------------------------------------|---------------------|-------------------------------|
| <b>ASSETS</b>                       |                             |                                    |                     |                               |
| Cash                                | \$ 79,750                   | \$ 25,904                          | \$ 3,639,489        | \$ 3,745,143                  |
| Due from Other Funds                | -                           | -                                  | 138,609             | 138,609                       |
|                                     | <u>79,750</u>               | <u>25,904</u>                      | <u>3,778,098</u>    | <u>3,883,752</u>              |
| <b>Total Assets</b>                 | <u>\$ 79,750</u>            | <u>\$ 25,904</u>                   | <u>\$ 3,778,098</u> | <u>\$ 3,883,752</u>           |
| <b>LIABILITIES</b>                  |                             |                                    |                     |                               |
| Payroll Deductions and Withholdings |                             |                                    | \$ 2,689,800        | \$ 2,689,800                  |
| Due to Other Funds                  |                             |                                    | 1,088,298           | 1,088,298                     |
| Due to Student Groups               | \$ 79,750                   | \$ 25,904                          | -                   | 105,654                       |
|                                     | <u>79,750</u>               | <u>25,904</u>                      | <u>3,778,098</u>    | <u>3,883,752</u>              |
| <b>Total Liabilities</b>            | <u>\$ 79,750</u>            | <u>\$ 25,904</u>                   | <u>\$ 3,778,098</u> | <u>\$ 3,883,752</u>           |

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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, 2017

| <u>School</u>                           | <u>Balance</u><br><u>July 1, 2016</u> | <u>Cash</u><br><u>Receipts</u> | <u>Cash</u><br><u>Disbursements</u> | <u>Balance,</u><br><u>June 30, 2017</u> |
|---|---------------------------------------|--------------------------------|-------------------------------------|---|
| <b>SENIOR HIGH SCHOOLS</b>              |                                       |                                |                                     |   |
| East Orange Campus 9 STEM Academy       | \$ 4,504                              | \$ 21,620                      | \$ 23,301                           | \$ 2,823                                |
| East Orange Campus High School          | 26,042                                | 60,912                         | 54,029                              | 32,925                                  |
| East Orange Campus High School Athletic | <u>11,199</u>                         | <u>69,675</u>                  | <u>74,270</u>                       | <u>6,604</u>                            |
| Total Senior High Schools               | <u>41,745</u>                         | <u>152,207</u>                 | <u>151,600</u>                      | <u>42,352</u>                           |
| <b>JUNIOR HIGH SCHOOLS</b>              |                                       |                                |                                     |   |
| John L. Costley School                  | 5,440                                 | 3,438                          | 3,293                               | 5,585                                   |
| Patrick Francis Healy School            | -                                     | -                              | -                                   | -                                       |
| Cicely Tyson School                     | <u>30,155</u>                         | <u>57,994</u>                  | <u>56,336</u>                       | <u>31,813</u>                           |
| Total Junior High Schools               | <u>35,595</u>                         | <u>61,432</u>                  | <u>59,629</u>                       | <u>37,398</u>                           |
| Total All Schools                       | <u>\$ 77,340</u>                      | <u>\$ 213,639</u>              | <u>\$ 211,229</u>                   | <u>\$ 79,750</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, 2017

| <u>School</u>                                     | <u>Balance<br/>July 1, 2016</u> | <u>Cash<br/>Receipts</u> | <u>Cash<br/>Disbursements</u> | <u>Balance,<br/>June 30, 2017</u> |
|---|---------------------------------|--------------------------|-------------------------------|-----------------------------------|
| <b>JUNIOR HIGH SCHOOLS</b>                        |                                 |                          |                               |                                   |
| Sojourner Truth School                            | \$ 92                           | \$ 12,869                | \$ 10,906                     | \$ 2,055                          |
| John L. Costley School                            | 825                             | 3                        | -                             | 828                               |
| <b>Total Junior High Schools</b>                  | <u>917</u>                      | <u>12,872</u>            | <u>10,906</u>                 | <u>2,883</u>                      |
| <b>ELEMENTARY SCHOOLS</b>                         |                                 |                          |                               |                                   |
| Dr John Howard Jr. Unique School<br>of Excellence | 148                             |                          |                               | 148                               |
| Langston Hughes School                            | 7,914                           | 14,655                   | 20,503                        | 2,066                             |
| Mildred Barry-Garvin School                       | 3,414                           | 2,678                    | 3,210                         | 2,882                             |
| Gordon Parks Academy                              | 409                             |                          |                               | 409                               |
| Tyson Elementary/Washington Academy               | 6,399                           | 252                      | 1,750                         | 4,901                             |
| Johnnie L. Cochran Jr. Academy                    | 6,624                           | 7,381                    | 3,661                         | 10,344                            |
| Banneker School                                   | 2,537                           | 1,267                    | 1,536                         | 2,268                             |
| Fresh Start High School                           | 24                              | 1,634                    | 1,655                         | 3                                 |
| <b>Total Elementary Schools</b>                   | <u>27,469</u>                   | <u>27,867</u>            | <u>32,315</u>                 | <u>23,021</u>                     |
| <b>Total All Schools</b>                          | <u>\$ 28,386</u>                | <u>\$ 40,739</u>         | <u>\$ 43,221</u>              | <u>\$ 25,904</u>                  |

EAST ORANGE BOARD OF EDUCATION  
PAYROLL AGENCY FUND  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

|                                     | Balance,<br>July 1,<br><u>2016</u> | <u>Additions</u>      | <u>Deletions</u>      | Balance,<br>June 30,<br><u>2017</u> |
|-------------------------------------|------------------------------------|-----------------------|-----------------------|-------------------------------------|
| <b>ASSETS</b>                       |                                    |                       |                       |                                     |
| Cash and cash equivalents           | \$ 2,869,250                       | \$ 147,753,734        | \$ 146,983,495        | \$ 3,639,489                        |
| Due from Other Funds                | <u>153,093</u>                     | <u>-</u>              | <u>14,484</u>         | <u>138,609</u>                      |
| Total Assets                        | <u>\$ 3,022,343</u>                | <u>\$ 147,753,734</u> | <u>\$ 146,997,979</u> | <u>\$ 3,778,098</u>                 |
| <b>LIABILITIES</b>                  |                                    |                       |                       |                                     |
| Payroll Deductions and Withholdings | \$ 2,111,323                       | \$ 147,576,456        | \$ 146,997,979        | \$ 2,689,800                        |
| Due to Other Funds                  | <u>911,020</u>                     | <u>177,278</u>        | <u>-</u>              | <u>1,088,298</u>                    |
| Total Liabilities                   | <u>\$ 3,022,343</u>                | <u>\$ 147,753,734</u> | <u>\$ 146,997,979</u> | <u>\$ 3,778,098</u>                 |

**LONG-TERM DEBT**

EAST ORANGE BOARD OF EDUCATION  
 SCHEDULE OF SERIAL BONDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

NOT APPLICABLE

SCHEDULE OF CAPITAL LEASES PAYABLE  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

| <u>Series</u>   | <u>Interest Rate Payable</u> | <u>Amount of Original Issue</u> | <u>Balance July 1, 2016</u> | <u>Additions/ Accretion</u> | <u>Payments</u>     | <u>Balance June 30, 2017</u> |
|---|------------------------------|---------------------------------|-----------------------------|-----------------------------|---------------------|------------------------------|
| Certificate of Participation<br>Upsala College High School<br>Complex - 1998 Cert. of Part. | 4.350%-5.375%                | \$ 64,965,476                   | \$ 47,526,716               | \$ 4,110,210                | \$ 5,690,000        | \$ 45,946,926                |
| Equipment Lease - 2012/2013   | 2.00%                        | 2,850,000                       | 579,415                     | -                           | 579,415             | -                            |
|   |                              |                                 | <u>\$ 48,106,131</u>        | <u>\$ 4,110,210</u>         | <u>\$ 6,269,415</u> | <u>\$ 45,946,926</u>         |

EAST ORANGE BOARD OF EDUCATION  
 DEBT SERVICE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

|   | <u>Original<br/>Budget</u> | <u>Budget<br/>Transfers</u> | <u>Final<br/>Budget</u> | <u>Actual</u> | <u>Variance<br/>Final to Actual</u> |
|---|----------------------------|-----------------------------|-------------------------|---------------|-------------------------------------|
| REVENUES  |                            |                             |                         |               |                                     |
| Local Sources   |                            |                             |                         |               |                                     |
| Property Tax Levy   | \$ 1,697,320               |                             | \$ 1,697,320            | \$ 1,697,320  |                                     |
| State Sources   |                            |                             |                         |               |                                     |
| Intergovernmental<br>State  | 3,495,837                  | -                           | 3,495,837               | 3,495,837     | -                                   |
| Total Revenues  | 5,193,157                  | -                           | 5,193,157               | 5,193,157     | -                                   |
| EXPENDITURES:   |                            |                             |                         |               |                                     |
| Regular Debt Service:   |                            |                             |                         |               |                                     |
| Redemption of Principal   | 5,690,000                  | \$ (3,539,066)              | 2,150,934               | 2,150,934     |                                     |
| Interest  | -                          | 3,539,066                   | 3,539,066               | 3,539,066     | -                                   |
| Total Expenditures  | 5,690,000                  | -                           | 5,690,000               | 5,690,000     | -                                   |
| Excess (Deficiency) of Revenues Over (Under) Expenditures   | (496,843)                  | -                           | (496,843)               | (496,843)     | -                                   |
| Other Financing Sources/(Uses)  |                            |                             |                         |               |                                     |
| Transfer In - Capital Projects Fund   | -                          | -                           | -                       | 310,530       | \$ 310,530                          |
| Total Other Financing Sources/(Uses)  | -                          | -                           | -                       | 310,530       | 310,530                             |
| Excess (Deficiency) of Revenues and Other Financing Sources Over<br>(Under) Expenses and Other Financing Uses | (496,843)                  | -                           | (496,843)               | (186,313)     | 310,530                             |
| Fund Balance, July 1  | -                          | -                           | -                       | (3,658)       | (3,658.00)                          |
| Fund Balance, June 30   | \$ (496,843)               | \$ -                        | \$ (496,843)            | \$ (189,971)  | \$ 306,872                          |

## 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, |                       |                       |                       |                       |                       |                       |                       |                       |                       |
|--|-----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|  | 2008                        | 2009                  | 2010                  | 2011                  | 2012                  | 2013                  | 2014                  | 2015                  | 2016                  | 2017                  |
| <b>Governmental Activities</b>                     |                             |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Net Investment in Capital Assets                   | \$ 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        | \$ 255,029,675        |
| Restricted   | 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             | 6,442,880             |
| Unrestricted                                       | 4,212,576                   | 9,056,613             | (669,705)             | 9,313,041             | 17,076,634            | 12,760,187            | 1,255,351             | (64,255,688)          | (72,293,228)          | (90,053,685)          |
| <b>Total Governmental Activities Net Position</b>  | <b>\$ 215,883,216</b>       | <b>\$ 297,779,617</b> | <b>\$ 301,093,112</b> | <b>\$ 306,639,142</b> | <b>\$ 315,977,273</b> | <b>\$ 303,778,822</b> | <b>\$ 291,633,878</b> | <b>\$ 213,404,779</b> | <b>\$ 196,147,437</b> | <b>\$ 171,418,870</b> |
| <b>Business-Type Activities</b>                    |                             |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Net Investment in Capital Assets                   | \$ 10,224                   | \$ -                  | \$ -                  | \$ 34,744             | \$ 31,187             | \$ 27,630             |                       |                       |                       |                       |
| Restricted   |                             |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Unrestricted (Deficit)                             | (221,241)                   | (433,665)             | (327,852)             | (450,144)             | (578,146)             | 232,471               | \$ 699,662            | \$ 761,715            | \$ 712,068            | \$ 666,515            |
| <b>Total Business-Type Activities Net Position</b> | <b>\$ (211,017)</b>         | <b>\$ (433,665)</b>   | <b>\$ (327,852)</b>   | <b>\$ (415,400)</b>   | <b>\$ (546,959)</b>   | <b>\$ 260,101</b>     | <b>\$ 699,662</b>     | <b>\$ 761,715</b>     | <b>\$ 712,068</b>     | <b>\$ 666,515</b>     |
| <b>District-Wide</b>                               |                             |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Net Investment in Capital Assets                   | \$ 208,749,234              | \$ 284,654,123        | \$ 296,529,533        | \$ 293,475,226        | \$ 291,106,701        | \$ 285,362,379        | \$ 280,299,345        | \$ 270,560,146        | \$ 261,826,434        | \$ 255,029,675        |
| Restricted   | 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             | 6,442,880             |
| Unrestricted                                       | 3,991,335                   | 8,622,948             | (997,557)             | 8,862,897             | 16,498,488            | 12,992,658            | 1,955,013             | (63,493,973)          | (71,581,160)          | (89,387,170)          |
| <b>Total District Net Position</b>                 | <b>\$ 215,672,199</b>       | <b>\$ 297,345,952</b> | <b>\$ 300,765,260</b> | <b>\$ 306,223,742</b> | <b>\$ 315,430,314</b> | <b>\$ 304,038,923</b> | <b>\$ 292,333,540</b> | <b>\$ 214,166,494</b> | <b>\$ 196,859,505</b> | <b>\$ 172,085,385</b> |

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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|   | 2008                  | 2009                  | 2010                  | 2011                  | Fiscal Year Ending June 30, |                       | 2014                  | 2015                  | 2016                  | 2017                  |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|   |                       |                       |                       |                       | 2012                        | 2013                  |                       |                       |                       |                       |
| <b>Expenses</b>                                       |                       |                       |                       |                       |                             |                       |                       |                       |                       |                       |
| <b>Governmental Activities</b>                        |                       |                       |                       |                       |                             |                       |                       |                       |                       |                       |
| <b>Instruction</b>                                    |                       |                       |                       |                       |                             |                       |                       |                       |                       |                       |
| Regular   | \$ 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        | \$ 157,782,758        |
| Special Education                                     | 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            | 37,315,910            |
| Other Special Education                               |                       |                       |                       |                       |                             |                       |                       |                       |                       |                       |
| Other Instruction                                     | 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             | 9,810,231             |
| School Sponsored Activities And Athletics             | 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             | 1,724,759             |
| Community Services                                    | 132,778               | 116,348               | 3,420                 | 3,887                 | 17,612                      | 58,158                | 11,982                | 6,604                 | 580                   | 265                   |
| <b>Support Services:</b>                              |                       |                       |                       |                       |                             |                       |                       |                       |                       |                       |
| Student & Instruction Related Services                | 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            | 60,097,224            |
| General Administration                                | 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             | 2,741,325             |
| School Administrative Services                        | 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            | 15,628,920            |
| Central Services/Business Services                    | 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             | 5,110,719             |
| Administrative Information Technology                 | 753,662               | 726,717               | 737,636               | 653,159               | 715,261                     | 898,180               | 1,001,033             | 1,130,778             | 1,242,712             | 1,129,749             |
| Plant Operations And Maintenance                      | 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            | 30,804,341            |
| Pupil Transportation                                  | 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             | 6,372,956             |
| Unallocated Benefits                                  |                       |                       |                       |                       |                             |                       |                       |                       |                       |                       |
| Interest on Long-Term Debt                            | 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             | 4,114,266             |
| Unallocated Depreciation                              | -                     | -                     | -                     | -                     | -                           | -                     | -                     | -                     | -                     | -                     |
| <b>Total Governmental Activities Expenses</b>         | <b>238,526,020</b>    | <b>235,298,528</b>    | <b>255,309,178</b>    | <b>240,936,336</b>    | <b>250,279,726</b>          | <b>267,678,167</b>    | <b>267,097,665</b>    | <b>285,708,528</b>    | <b>300,404,682</b>    | <b>332,633,423</b>    |
| <b>Business-Type Activities:</b>                      |                       |                       |                       |                       |                             |                       |                       |                       |                       |                       |
| Food Service  | 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             | 6,645,920             |
| <b>Total Business-Type Activities Expense</b>         | <b>4,864,184</b>      | <b>4,964,730</b>      | <b>5,495,998</b>      | <b>5,444,750</b>      | <b>5,917,764</b>            | <b>5,543,495</b>      | <b>5,711,216</b>      | <b>6,111,841</b>      | <b>6,446,231</b>      | <b>6,645,920</b>      |
| <b>Total District Expenses</b>                        | <b>\$ 243,390,204</b> | <b>\$ 240,263,258</b> | <b>\$ 260,805,176</b> | <b>\$ 246,381,086</b> | <b>\$ 256,197,490</b>       | <b>\$ 273,221,662</b> | <b>\$ 272,808,881</b> | <b>\$ 291,820,369</b> | <b>\$ 306,850,913</b> | <b>\$ 339,279,343</b> |
| <b>Program Revenues</b>                               |                       |                       |                       |                       |                             |                       |                       |                       |                       |                       |
| <b>Governmental Activities:</b>                       |                       |                       |                       |                       |                             |                       |                       |                       |                       |                       |
| <b>Charges For Services:</b>                          |                       |                       |                       |                       |                             |                       |                       |                       |                       |                       |
| Instruction (Tuition)                                 |                       |                       |                       |                       |                             |                       |                       |                       |                       |                       |
| Operating Grants And Contributions                    | \$ 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         | \$ 109,646,796        |
| Capital Grants And Contributions                      | 49,631,657            | 80,235,944            | 19,647,254            | 2,993,526             | 1,657,240                   | 1,506,379             | 324,787               | 33,889                | 449,138               | 1,745,619             |
| <b>Total Governmental Activities Program Revenues</b> | <b>98,670,905</b>     | <b>126,167,770</b>    | <b>95,874,691</b>     | <b>59,283,415</b>     | <b>63,502,088</b>           | <b>61,236,166</b>     | <b>59,375,787</b>     | <b>80,406,275</b>     | <b>91,109,982</b>     | <b>111,392,415</b>    |

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

|   | Fiscal Year Ending June 30, |                         |                         |                         |                         |                         |                         |                         |                         |                         |
|---|-----------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
|   | 2008                        | 2009                    | 2010                    | 2011                    | 2012                    | 2013                    | 2014                    | 2015                    | 2016                    | 2017                    |
| <b>Business-Type Activities:</b>                          |                             |                         |                         |                         |                         |                         |                         |                         |                         |                         |
| Charges For Services                                      |                             |                         |                         |                         |                         |                         |                         |                         |                         |                         |
| Food Service  | \$ 340,830                  | \$ 439,953              | \$ 346,949              | \$ 432,258              | \$ 524,966              | \$ 862,853              | \$ 636,297              | \$ 593,917              | \$ 524,960              | \$ 738,622              |
| Operating Grants And Contributions                        | 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               | 5,861,140               |
| Capital Grants And Contributions                          | -                           | -                       | -                       | -                       | -                       | -                       | -                       | -                       | -                       | -                       |
| <b>Total Business Type Activities Program Revenues</b>    | <u>4,164,472</u>            | <u>4,442,082</u>        | <u>5,300,954</u>        | <u>5,056,517</u>        | <u>5,409,161</u>        | <u>6,050,120</u>        | <u>5,877,953</u>        | <u>6,173,362</u>        | <u>6,396,060</u>        | <u>6,599,762</u>        |
| <b>Total District Program Revenues</b>                    | <u>\$ 102,835,377</u>       | <u>\$ 130,609,852</u>   | <u>\$ 101,175,645</u>   | <u>\$ 64,339,932</u>    | <u>\$ 68,911,249</u>    | <u>\$ 67,286,286</u>    | <u>\$ 65,253,740</u>    | <u>\$ 86,579,637</u>    | <u>\$ 97,506,042</u>    | <u>\$ 117,992,177</u>   |
| <b>Net (Expense)/Revenue</b>                              |                             |                         |                         |                         |                         |                         |                         |                         |                         |                         |
| Governmental Activities                                   | \$ (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)        | \$ (221,241,008)        |
| Business-Type Activities                                  | (699,712)                   | (522,648)               | (195,044)               | (388,233)               | (508,603)               | 506,625                 | 166,737                 | 61,521                  | (50,171)                | (46,158)                |
| <b>Total District-Wide Net Expense</b>                    | <u>\$ (140,554,827)</u>     | <u>\$ (109,653,406)</u> | <u>\$ (159,629,531)</u> | <u>\$ (182,041,154)</u> | <u>\$ (187,286,241)</u> | <u>\$ (205,935,376)</u> | <u>\$ (207,555,141)</u> | <u>\$ (205,240,732)</u> | <u>\$ (209,344,871)</u> | <u>\$ (221,287,166)</u> |
| <b>General Revenues and Other Changes in Net Position</b> |                             |                         |                         |                         |                         |                         |                         |                         |                         |                         |
| Governmental Activities:                                  |                             |                         |                         |                         |                         |                         |                         |                         |                         |                         |
| Property Taxes Levied For General Purposes, Net           | \$ 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           | \$ 21,058,051           |
| Taxes Levied for Debt Service                             | 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               | 1,697,320               |
| Federal and state aid for School Based Budgets            | 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               | 2,829,067               |
| Federal and State Aid - Unrestricted                      | 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             | 166,599,457             |
| Federal and State Aid - Restricted for Debt Service       | 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               | 1,328,418               |
| Miscellaneous Income                                      | 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               | 3,000,128               |
| Loss on Disposal of Capital Assets                        | -                           | -                       | -                       | (10,893)                | -                       | -                       | -                       | -                       | (5,165)                 | -                       |
| Transfers   | (900,000)                   | (300,000)               | (300,000)               | (300,000)               | (376,106)               | (300,000)               | (300,000)               | -                       | -                       | -                       |
| <b>Total Governmental Activities</b>                      | <u>195,543,628</u>          | <u>191,027,159</u>      | <u>162,747,982</u>      | <u>187,198,951</u>      | <u>196,115,769</u>      | <u>194,331,303</u>      | <u>195,576,934</u>      | <u>191,894,044</u>      | <u>192,037,358</u>      | <u>196,512,441</u>      |
| Business-Type Activities:                                 |                             |                         |                         |                         |                         |                         |                         |                         |                         |                         |
| Transfers/Miscellaneous Income                            | 900,000                     | 300,000                 | 300,857                 | 300,685                 | 377,044                 | 300,435                 | 272,824                 | 532                     | 524                     | 605                     |
| <b>Total Business-Type Activities</b>                     | <u>900,000</u>              | <u>300,000</u>          | <u>300,857</u>          | <u>300,685</u>          | <u>377,044</u>          | <u>300,435</u>          | <u>272,824</u>          | <u>532</u>              | <u>524</u>              | <u>605</u>              |
| <b>Total District-Wide</b>                                | <u>\$ 196,443,628</u>       | <u>\$ 191,327,159</u>   | <u>\$ 163,048,839</u>   | <u>\$ 187,499,636</u>   | <u>\$ 196,492,813</u>   | <u>\$ 194,631,738</u>   | <u>\$ 195,849,758</u>   | <u>\$ 191,894,576</u>   | <u>\$ 192,037,882</u>   | <u>\$ 196,513,046</u>   |
| <b>Change in Net Position</b>                             |                             |                         |                         |                         |                         |                         |                         |                         |                         |                         |
| Governmental Activities                                   | \$ 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)         | \$ (24,728,567)         |
| Business-Type Activities                                  | 200,288                     | (222,648)               | 105,813                 | (87,548)                | (131,559)               | 807,060                 | 439,561                 | 62,053                  | (49,647)                | (45,553)                |
| <b>Total District</b>                                     | <u>\$ 55,888,801</u>        | <u>\$ 81,673,753</u>    | <u>\$ 3,419,308</u>     | <u>\$ 5,458,482</u>     | <u>\$ 9,206,572</u>     | <u>\$ (11,303,638)</u>  | <u>\$ (11,705,383)</u>  | <u>\$ (13,346,156)</u>  | <u>\$ (17,306,989)</u>  | <u>\$ (24,774,120)</u>  |

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

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

|   | Fiscal Year Ending June 30, |                      |                     |                      |                      |                      |                      |                      |                     |                       |
|---|-----------------------------|----------------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|-----------------------|
|   | 2008                        | 2009                 | 2010                | 2011                 | 2012                 | 2013                 | 2014                 | 2015                 | 2016                | 2017                  |
| <b>General Fund</b>                       |                             |                      |                     |                      |                      |                      |                      |                      |                     |                       |
| Reserved                                  | \$ 11,772,527               | \$ 30,039,459        | \$ 20,623,006       |                      |                      |                      |                      |                      |                     |                       |
| Unreserved                                | (1,335,238)                 | (13,363,817)         | (14,944,520)        |                      |                      |                      |                      |                      |                     |                       |
| Nonspendable                              |                             |                      |                     | \$ 308,373           | \$ 439,660           | \$ 256,282           | \$ 261,430           | \$ 255,988           | \$ 242,581          | \$ 225,814            |
| Restricted                                |                             |                      |                     | 15,109,857           | 25,867,456           | 25,985,164           | 24,132,718           | 16,961,881           | 10,482,052          | 6,442,290             |
| Assigned                                  |                             |                      |                     | 6,899,255            | 11,405,810           | 7,482,274            | 2,876,757            | 7,721,313            | 10,301,713          | 8,752,330             |
| Unassigned                                | -                           | -                    | -                   | (13,010,267)         | (14,537,521)         | (13,886,008)         | (14,051,192)         | (14,287,314)         | (14,733,890)        | (16,771,356)          |
| <b>Total General Fund</b>                 | <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> | <u>\$ (1,350,922)</u> |
| <b>All Other Governmental Funds</b>       |                             |                      |                     |                      |                      |                      |                      |                      |                     |                       |
| Reserved                                  | \$ 5,931,196                | \$ 5,935,758         | \$ 6,077,621        |                      |                      |                      |                      |                      |                     |                       |
| Unreserved                                | 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         | \$ 5,936,883        | \$ 5,936,883          |
| Assigned                                  |                             |                      |                     |                      |                      |                      |                      |                      |                     |                       |
| Unassigned                                | -                           | -                    | -                   | -                    | -                    | -                    | -                    | -                    | (3,658)             | (189,971)             |
| <b>Total All Other Governmental Funds</b> | <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> | <u>\$ 5,746,912</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, |                     |                        |                     |                      |                       |                       |                       |                       |                       |
|--|-----------------------------|---------------------|------------------------|---------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|  | 2008                        | 2009                | 2010                   | 2011                | 2012                 | 2013                  | 2014                  | 2015                  | 2016                  | 2017                  |
| <b>Revenues</b>  |                             |                     |                        |                     |                      |                       |                       |                       |                       |                       |
| Tax Levy   | \$ 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         | \$ 22,755,371         |
| Tuition Charges  |                             |                     |                        |                     |                      |                       |                       |                       |                       |                       |
| Miscellaneous  | 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             | 3,045,949             |
| State Sources  | 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           | 228,861,574           |
| Federal Sources  | 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             | 8,879,777             |
| <b>Total Revenue</b>   | <b>246,314,533</b>          | <b>317,494,929</b>  | <b>259,022,673</b>     | <b>246,793,259</b>  | <b>259,993,963</b>   | <b>255,867,469</b>    | <b>255,252,721</b>    | <b>251,724,486</b>    | <b>255,219,145</b>    | <b>263,542,671</b>    |
| <b>Expenditures</b>  |                             |                     |                        |                     |                      |                       |                       |                       |                       |                       |
| <b>Instruction</b>   |                             |                     |                        |                     |                      |                       |                       |                       |                       |                       |
| Regular Instruction  | 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           | 119,772,615           |
| Special Education Instruction                                  | 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            | 31,869,470            |
| Other Special Instruction                                      |                             |                     |                        |                     |                      |                       |                       |                       |                       |                       |
| Other Instruction  | 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             | 7,714,347             |
| School Sponsored Activities and Athletics                      | 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             | 1,502,772             |
| Community Services   | 132,778                     | 116,348             | 3,420                  | 3,887               | 17,612               | 58,158                | 11,982                | 6,604                 | 580                   | 265                   |
| <b>Support Services:</b>                                       |                             |                     |                        |                     |                      |                       |                       |                       |                       |                       |
| Student and Inst. Related Services                             | 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            | 48,175,555            |
| General Administration   | 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             | 2,610,533             |
| School Administrative Services                                 | 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            | 12,174,172            |
| Central Services/Business Services                             | 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             | 4,388,363             |
| Admin. Information Technology                                  | 761,881                     | 724,872             | 737,997                | 654,116             | 715,171              | 897,419               | 1,000,954             | 1,113,573             | 1,191,576             | 1,010,468             |
| Plant Operations And Maintenance                               | 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            | 27,341,822            |
| Pupil Transportation   | 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             | 6,372,956             |
| Employee Benefits  |                             |                     |                        |                     |                      |                       |                       |                       |                       |                       |
| Capital Outlay   | 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               | 2,159,875             |
| <b>Debt Service:</b>   |                             |                     |                        |                     |                      |                       |                       |                       |                       |                       |
| Principal  | 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             | 2,730,349             |
| Interest and Other Charges                                     | 1,651,455                   | 1,655,320           | 1,421,242              | 923,212             | 617,961              | 300,484               | 144,366               | 3,304,907             | 3,432,938             | 3,548,800             |
| Cost of Issuance   |                             |                     | 265,751                |                     |                      |                       |                       |                       |                       |                       |
| Advance Refunding Escrow                                       |                             |                     | 25,447                 |                     |                      |                       |                       |                       |                       |                       |
| <b>Total Expenditures</b>                                      | <b>240,528,723</b>          | <b>311,933,563</b>  | <b>269,049,018</b>     | <b>238,387,464</b>  | <b>248,183,001</b>   | <b>263,851,210</b>    | <b>262,020,768</b>    | <b>254,636,793</b>    | <b>259,932,916</b>    | <b>271,372,362</b>    |
| <b>Excess (Deficiency) of Revenues</b>                         |                             |                     |                        |                     |                      |                       |                       |                       |                       |                       |
| Over (Under) Expenditures                                      | 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)           | (7,829,691)           |
| <b>Other Financing Sources (Uses)</b>                          |                             |                     |                        |                     |                      |                       |                       |                       |                       |                       |
| 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   | 9,013,950                   | 5,204,765           | 2,997,264              | 8,148,894           | 4,497,542            | 3,507,388             | 3,548,393             | 2,987,451             | 3,156,016             | 3,285,605             |
| Transfers Out  | (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)           | (3,285,605)           |
| <b>Total Other Financing Sources (Uses)</b>                    | <b>1,062,175</b>            | <b>(300,000)</b>    | <b>(8,802)</b>         | <b>(300,000)</b>    | <b>(376,106)</b>     | <b>2,550,000</b>      | <b>(300,000)</b>      | <b>-</b>              | <b>-</b>              | <b>-</b>              |
| <b>Net Change in Fund Balances</b>                             | <b>\$ 6,847,985</b>         | <b>\$ 5,261,366</b> | <b>\$ (10,035,147)</b> | <b>\$ 8,105,795</b> | <b>\$ 11,434,856</b> | <b>\$ (5,433,741)</b> | <b>\$ (7,068,047)</b> | <b>\$ (2,912,307)</b> | <b>\$ (4,713,771)</b> | <b>\$ (7,829,691)</b> |
| <b>Debt Service as a Percentage of Noncapital Expenditures</b> | 1.29%                       | 2.21%               | 2.20%                  | 2.21%               | 2.25%                | 2.46%                 | 2.36%                 | 1.17%                 | 1.10%                 | 1.01%                 |

\* 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>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>       | <u>2017</u>         |
|---|---------------------|---------------------|-------------------|-------------------|-------------------|---------------------|---------------------|-------------------|-------------------|---------------------|
| Refund of Prior Year Expenditures       | \$ 217,803          | \$ 206,747          | \$ 397,056        | \$ 405,594        | \$ 66,309         | \$ 168,895          | \$ 420,609          | \$ 175,279        | \$ 185,703        | \$ 275,153          |
| Interest on Investments                 | 833,105             | 369,278             | 123,110           | 40,253            | 37,062            | 35,457              | 115,006             | 115,713           | 65,578            | 77,434              |
| Rental                                  | 44,438              | 50,587              | 43,864            | 28,063            | 23,487            | 85,533              | 64,256              | 62,816            | 133,362           | 199,774             |
| Rentals-Robeson                         |                     |                     | 8,555             | 4,435             | 4,500             | 18,327              | 16,264              |                   |                   |                     |
| Game Receipts                           | 14,446              | 10,884              | 15,359            | 19,608            | 8,920             | 9,462               | 17,225              | 17,626            | 15,764            | 8,824               |
| Canc. Acct. Pay./Acc S&W/Other Liab.    | 170,535             | 1,455,087           |                   | 170,852           | 402,698           | 1,411,860           | 1,685,808           |                   | 162,145           | 585,000             |
| Cancelled Claims and Judgements Payable | 301,274             | 565,648             | 40,349            | 125,662           | 415,023           |                     |                     |                   |                   |                     |
| Sale of Property                        |                     |                     |                   |                   |                   |                     |                     |                   |                   | 1,506,008           |
| Business Personal Property Tax          |                     |                     |                   |                   |                   |                     |                     |                   | 120,028           | -                   |
| Miscellaneous                           | <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>    | <u>37,405</u>       |
| Total                                   | <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> | <u>\$ 2,689,598</u> |

Source: School District's records

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

| Fiscal<br>Year<br>Ended<br>June 30, | Vacant Land   | Residential      | Commercial     | Industrial    | Apartment      | Total Assessed<br>Value | Public<br>Utilities | Net Valuation<br>Taxable | Estimated Actual<br>(County<br>Equalized) Value | Total<br>Direct<br>School<br>Tax Rate <sup>a</sup> |
|-------------------------------------|---------------|------------------|----------------|---------------|----------------|-------------------------|---------------------|--------------------------|---|--|
| 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   |
| 2017                                | 20,265,000    | 1,459,344,450    | 353,213,300    | 23,255,400    | 608,405,100    | 2,464,483,250           | 7,948,986           | 2,472,432,236            | 2,729,845,146                                   | 0.92   |

(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)**

| <u>Assessment<br/>Year</u> | <u>Total Direct<br/>School Tax<br/>Rate</u>      | <u>Overlapping Rates</u>       |                            | <u>Total</u> |
|----------------------------|--|--------------------------------|----------------------------|--------------|
|                            | <u>East Orange<br/>Local School<br/>District</u> | <u>City of<br/>East Orange</u> | <u>County of<br/>Essex</u> |              |
| 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        |
| 2017                       | 0.924  | 3.708                          | 0.552                      | 5.184        |

Source: Tax Duplicate, City of East Orange

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

| Taxpayer                           | 2017                   |  | 2008                   |  |
|------------------------------------|------------------------|--|------------------------|--|
|                                    | Taxable Assessed Value | % of Total District Net Assessed Value | Taxable Assessed Value | % of Total District Net Assessed Value |
| Harrison, LLC                      | \$ 24,120,600          | 0.98%                                  |                        |  |
| Harrison Park Owners               | 22,983,400             | 0.93%                                  |                        |  |
| South Munn, LLC                    | 19,903,600             | 0.81%                                  |                        |  |
| Prospect EOGH Hospital Properties  | 19,694,100             | 0.80%                                  |                        |  |
| Main Street Realty, LLC            | 19,379,200             | 0.78%                                  |                        |  |
| Prospect Holdings, LLC             | 19,152,200             | 0.77%                                  |                        |  |
| LLC NJ Limited Liability Co.       | 18,854,800             | 0.76%                                  |                        |  |
| Mod Rehab Housing Assoc.           | 12,386,200             | 0.50%                                  |                        |  |
| South Harrison Street, LLC         | 12,170,000             | 0.49%                                  |                        |  |
| Lighthouse Arlington, LLC          | 11,953,500             | 0.48%                                  |                        |  |
| Harrison Park Towers               |                        |  | \$ 40,574,900          | 1.15%                                  |
| LC E Orange Shop. Ctr LLC          |                        |  | 26,946,400             | 0.77%                                  |
| Apple Crescent Apartments          |                        |  | 20,000,000             | 0.57%                                  |
| 175 Executive House, LLC           |                        |  | 17,191,800             | 0.49%                                  |
| Grove Street Housing               |                        |  | 16,547,700             | 0.47%                                  |
| Normal Village/Goodlife Properties |                        |  | 15,735,000             | 0.45%                                  |
| Evergreen Equities                 |                        |  | 14,788,500             | 0.42%                                  |
| Mod Rehab Housing Association      |                        |  | 14,065,500             | 0.40%                                  |
| AH Limited Partnership             |                        |  | 13,000,000             | 0.37%                                  |
| Bayville Holding II, LLC           |                        |  | 13,000,000             | 0.37%                                  |
|                                    | <u>\$ 180,597,600</u>  | <u>7.30%</u>                           | <u>\$ 191,849,800</u>  | <u>5.45%</u>                           |

The District undertook a revaluation of real property effective 2014.

Source: Municipal Tax Assessor



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

| Fiscal<br>Year<br>Ended<br>June 30, | Taxes Levied for<br>the Fiscal Year | Collected within the Fiscal Year<br>of the Levy |                       | Collections in<br>Subsequent<br>Years |
|-------------------------------------|-------------------------------------|---|-----------------------|---------------------------------------|
|                                     |                                     | Amount  | Percentage<br>of Levy |                                       |
| 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%               |                                       |
| 2017                                | 22,755,371                          | 22,755,371                                      | 100.00%               |                                       |

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

Governmental Activities

| Fiscal Year Ended June 30, | General Obligation Bonds (Type 1 School Debt) | Certificates of Participation | Certificates of Participation - Refunding | Sale/Lease Back Contract | Capital Leases | Total District | Population | Per Capita |
|----------------------------|---|-------------------------------|---|--------------------------|----------------|----------------|------------|------------|
| 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     | 64,789     | 743        |
| 2017                       |   | 45,946,926                    |   |                          | -              | 45,946,926     | 64,789 E   | 709        |

Source: District records

(E) Estimate

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

| <u>General Bonded Debt Outstanding</u> |   |                   |   |   |                   |
|--|---|-------------------|---|---|-------------------|
| Fiscal<br>Year<br>Ended<br>June 30,    | General<br>Obligation<br>Bonds<br>(Type I<br>School Debt) | <u>Deductions</u> | Net General<br>Bonded Debt<br>Outstanding | Percentage of<br>Actual Taxable<br>Value of<br>Property | <u>Per Capita</u> |
| 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%   | -                 |
| 2017                                   |   |                   |   | 0.00%   | -                 |

Source: District records

**EAST ORANGE BOARD OF EDUCATION  
COMPUTATION OF DIRECT AND OVERLAPPING DEBT  
FOR FISCAL YEAR ENDED DECEMBER 31, 2016  
(Unaudited)**

|  | <u>Total Debt</u>     |
|--|-----------------------|
| <b>Municipal Debt:</b>                                   |                       |
| East Orange Board of Education                           | -                     |
| City of East Orange                                      | \$ 122,233,384        |
|  | 122,233,384           |
| <b>Overlapping Debt Apportioned to the Municipality:</b> |                       |
| Essex County:  |                       |
| County of Essex (A)                                      | 13,808,185            |
| Essex County Utilities Authority (B)                     | 1,646,304             |
|  | 15,454,489            |
| <b>Total Direct and Overlapping Debt</b>                 | <b>\$ 137,687,873</b> |

- (A) The debt for this entity was apportioned to the City of East Orange by dividing the Municipality's 2016 equalized value by the total 2016 equalized value for Essex County.
- (B) Overlapping debt was computed based upon municipal flow to the Commission.

Sources: City of East Orange 2016 Annual Debt Statement  
County of Essex 2016 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

|      |                        |
|------|------------------------|
| 2014 | 2,789,405,784          |
| 2015 | 2,702,661,881          |
| 2016 | 2,702,875,273          |
|      | <u>\$8,194,942,938</u> |

|   |                        |
|---|------------------------|
| Average equalized valuation of taxable property | <u>\$2,731,647,646</u> |
| Debt limit (4 %)                                | 109,265,906            |
| Total Net Debt Applicable to Limit              | -                      |
| Legal debt margin                               | <u>\$ 109,265,906</u>  |

Fiscal Year

|   | <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>           | <u>2017</u>           |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Debt Limit  | \$ 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        | \$ 109,265,906        |
| Total Net Debt Applicable to Limit                                      | <u>377,900</u>        | <u>188,950</u>        |                       | -                     |                       |                       |                       |                       |                       |                       |
| Legal Debt Margin   | <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> | <u>\$ 109,265,906</u> |
| Total Net Debt Applicable to the Limit<br>as a Percentage of Debt Limit | 0.35%                 | 0.15%                 | 0.00%                 | 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.

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

| <u>Year</u> | <u>Unemployment<br/>Rate</u> | <u>County<br/>Per<br/>Capita<br/>Income(1)</u> | <u>School<br/>District<br/>Population</u> |
|-------------|------------------------------|--|---|
| 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%                        | 60,030   | 64,949                                    |
| 2016        | 7.70%                        | N/A  | 64,789                                    |
| 2017        | N/A                          | N/A  | 64,789 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>2017</u>      |   | <u>2008</u>      |   |
|-----------------|------------------|---|------------------|---|
|                 | <u>Employees</u> | <u>Percentage of<br/>Total Municipal<br/>Employment</u> | <u>Employees</u> | <u>Percentage of<br/>Total Municipal<br/>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>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>  | <u>2017</u> |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------|
| Instruction                              | 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 | 359          | 358          | 351          | 299          | 261          | 285          | 305          | 301          | 317          | -           |
| General Administration                   | 9            | 9            | 9            | 9            | 5            | 8            | 7            | 8            | 7            | -           |
| School Administrative Services           | 136          | 136          | 123          | 114          | 101          | 101          | 94           | 96           | 101          | -           |
| Central Services                         | 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         | 281          | 316          | 313          | 294          | 278          | 279          | 305          | 324          | 334          | -           |
| Pupil Transportation                     | 1            | 1            | 1            | 1            | -            | -            | -            | -            | -            | -           |
| <b>Total</b>                             | <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> | <u>-</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 | Pupil/Teacher Ratio |            |               | Senior High School | Average Daily Enrollment (ADE) | % Change in Average Daily Enrollment |
|-------------|------------|----------------------------|----------------|-------------------|---------------------|------------|---------------|--------------------|--------------------------------|--------------------------------------|
|             |            |                            |                |                   | Teaching Staff      | Elementary | Middle School |                    |                                |                                      |
| 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         | -5.84%            |                     | 1:21       | 1:23          | 1:23               | 9,465                          | -0.09%                               |
| 2016        | 10,371     | 252,747,378                | 24,371         | -3.47%            |                     |            |               |                    | N/A                            |                                      |
| 2017        | 9,863      | 262,933,338                | 26,659         | 9.39%             |                     |            |               |                    |                                |                                      |

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)**

|                                    | 2008    | 2009    | 2010    | 2011    | 2012    | 2013    | 2014    | 2015    | 2016    | 2017    |
|------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| <b>District Building</b>           |         |         |         |         |         |         |         |         |         |         |
| <b>Elementary</b>                  |         |         |         |         |         |         |         |         |         |         |
| <b>Athea Gibson</b>                |         |         |         |         |         |         |         |         |         |         |
| 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                         | 188     | 183     | 179     | 171     |         |         |         | 129     |         |         |
| <b>Wahlstrom</b>                   |         |         |         |         |         |         |         |         |         |         |
| 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                         | 168     | 172     | 158     | 170     |         |         |         | 146     |         |         |
| <b>Mildred Barry Garvin</b>        |         |         |         |         |         |         |         |         |         |         |
| 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                         | 222     | 337     | 354     | 355     |         |         |         | 267     |         |         |
| <b>George Washington Carver</b>    |         |         |         |         |         |         |         |         |         |         |
| 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                         | 491     | 504     | 507     | 416     |         |         |         | 381     |         |         |
| <b>Johnnie L. Cochran</b>          |         |         |         |         |         |         |         |         |         |         |
| 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                         | 272     | 261     | 250     | 255     |         |         |         | 215     |         |         |
| <b>Banneker</b>                    |         |         |         |         |         |         |         |         |         |         |
| 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                         | 313     | 307     | 297     | 502     |         |         |         | 421     |         |         |
| <b>Whitney Houston</b>             |         |         |         |         |         |         |         |         |         |         |
| 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                         | 596     | 564     | 549     | 430     |         |         |         | 371     |         |         |
| <b>John Howard</b>                 |         |         |         |         |         |         |         |         |         |         |
| 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                         | 779     | 751     | 758     | 711     |         |         |         | 634     |         |         |
| <b>Langston Hughes</b>             |         |         |         |         |         |         |         |         |         |         |
| Square Feet                        | 92,440  | 92,440  | 92,440  | 92,440  | 92,440  | 92,440  | 92,440  | 92,440  | 92,440  | 92,440  |
| Capacity (students)                | 565     | 565     | 565     | 565     | 565     | 565     | 565     | 565     | 565     | 565     |
| Enrollment                         | 540     | 556     | 533     | 569     |         |         |         | 592     |         |         |
| <b>J. Garfield Jackson Academy</b> |         |         |         |         |         |         |         |         |         |         |
| 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                         | 291     | 267     | 264     | 288     |         |         |         | 267     |         |         |

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

|   | 2008    | 2009    | 2010    | 2011    | 2012    | 2013    | 2014    | 2015    | 2016    | 2017    |
|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| <b>District Building (Continued)</b>      |         |         |         |         |         |         |         |         |         |         |
| <b>Elementary (Continued)</b>             |         |         |         |         |         |         |         |         |         |         |
| <b>Ecole Toussaint Louverture</b>         |         |         |         |         |         |         |         |         |         |         |
| 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                                | 370     | 325     | 315     | 306     |         |         |         | 294     |         |         |
| <b>Gordon Parks</b>                       |         |         |         |         |         |         |         |         |         |         |
| 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                                | 363     | 350     | 327     | 316     |         |         |         | 302     |         |         |
| <b>Dionne Warwick</b>                     |         |         |         |         |         |         |         |         |         |         |
| 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                                | 539     | 525     | 465     | 462     |         |         |         | 486     |         |         |
| <b>Washington Academy</b>                 |         |         |         |         |         |         |         |         |         |         |
| 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                                | 454     | 407     | 512     | 517     |         |         |         | 500     |         |         |
| <b>Middle School</b>                      |         |         |         |         |         |         |         |         |         |         |
| <b>John Costley</b>                       |         |         |         |         |         |         |         |         |         |         |
| 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                                | 551     | 484     | 525     | 442     |         |         |         | 365     |         |         |
| <b>Sojourner Truth</b>                    |         |         |         |         |         |         |         |         |         |         |
| 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                                | 444     | 395     | 442     | 450     |         |         |         | 365     |         |         |
| <b>Patrick Healy</b>                      |         |         |         |         |         |         |         |         |         |         |
| 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                                | 314     | 411     | 386     | 409     |         |         |         | 379     |         |         |
| <b>High School</b>                        |         |         |         |         |         |         |         |         |         |         |
| <b>Cicely Tyson</b>                       |         |         |         |         |         |         |         |         |         |         |
| 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                                | 659     | 638     | 800     | 866     |         |         |         | 748     |         |         |
| <b>East Orange Campus "9" High School</b> |         |         |         |         |         |         |         |         |         |         |
| 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                                | 635     | 618     | 565     | 360     |         |         |         | 647     |         |         |
| <b>East Orange Campus</b>                 |         |         |         |         |         |         |         |         |         |         |
| 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                                | 1,700   | 1,583   | 1,558   | 1,688   |         |         |         | 1,540   |         |         |

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

|                                      | 2008    | 2009    | 2010    | 2011    | 2012    | 2013    | 2014    | 2015    | 2016    | 2017    |
|--------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| <b>District Building (Continued)</b> |         |         |         |         |         |         |         |         |         |         |
| <b>Other</b>                         |         |         |         |         |         |         |         |         |         |         |
| Glenwood<br>Square Feet              | 120,940 | 120,940 | 120,940 | 120,940 | 120,940 | 120,940 | 120,940 | 120,940 | 120,940 | 120,940 |
| Edmonson Center<br>Square Feet       | 136,761 | 136,761 | 136,761 | 136,761 | 136,761 | 136,761 | 136,761 | 136,761 | 136,761 | 136,761 |
| Service Center<br>Square Feet        | 36,973  | 36,973  | 36,973  | 36,973  | 36,973  | 36,973  | 36,973  | 36,973  | 36,973  | 36,973  |
| Central Office<br>Square Feet        | 30,607  | 30,607  | 30,607  | 30,607  | 30,607  | 30,607  | 30,607  | 30,607  | 30,607  | 30,607  |
| Dantzler Building<br>Square Feet     | 33,750  | 33,750  | 33,750  | 33,750  | 33,750  | 33,750  | 33,750  | 33,750  | 33,750  | 33,750  |
| Robeson Stadium<br>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

| <u>School Facilities</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>         | <u>2017</u>         |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Campus 9 (C.J. Scott)         | \$ 199,653          | \$ 279,989          | \$ 318,101          | \$ 270,921          | \$ 444,309          | \$ 100,119          | \$ 112,423          | \$ 85,478           | \$ 94,295           | \$ 75,941           |
| East Orange Campus            | 52,654              | 375,766             | 426,916             | 363,597             | 596,296             | 115,864             | 130,103             | 98,921              | 109,124             | 87,884              |
| Howard School                 | 40,397              | 187,883             | 213,458             | 181,798             | 298,148             | 264,245             | 296,720             | 225,604             | 248,875             | 200,433             |
| George Washington Carver      | 29,253              | 214,247             | 243,410             | 207,308             | 339,984             | 265,087             | 297,666             | 226,323             | 249,668             | 201,072             |
| Costley Middle School         | 184,238             | 240,277             | 272,983             | 232,495             | 381,290             | 301,257             | 338,281             | 257,204             | 283,733             | 228,507             |
| Langston Hughes               | 28,778              | 191,554             | 217,628             | 185,350             | 303,973             | 164,591             | 184,819             | 140,523             | 155,017             | 124,844             |
| Whitney Houston               | 35,015              | 193,556             | 219,903             | 187,288             | 307,151             | 186,080             | 208,949             | 158,870             | 175,257             | 141,144             |
| Fourth Avenue School          | 29,203              | 93,775              | 106,539             | 90,738              | 148,809             | 153,792             | 172,693             | 131,303             | 144,847             | 116,653             |
| Patrick Healy Middle          | 12,287              | 150,173             | 170,615             | 145,310             | 238,306             | 211,656             | 237,668             | 180,705             | 199,344             | 160,543             |
| M.B. Garvin School            | 60,936              | 71,416              | 81,137              | 69,103              | 113,328             | 328,929             | 369,354             | 280,830             | 309,797             | 249,497             |
| Dionne Warwick Institute      | 108,421             | 185,881             | 211,183             | 179,861             | 294,970             | 109,829             | 123,327             | 93,769              | 103,441             | 83,307              |
| Ecole T. Louverture           | 32,797              | 112,796             | 128,151             | 109,144             | 178,995             | 273,958             | 307,627             | 233,897             | 258,022             | 207,800             |
| Gordon Parks Academy          | 31,111              | 93,775              | 106,539             | 90,738              | 148,809             | 119,110             | 133,748             | 101,692             | 112,181             | 90,346              |
| Sojourner Trust Middle School | 6,841               | 210,242             | 238,860             | 203,433             | 333,629             | 301,089             | 338,093             | 257,061             | 283,576             | 228,380             |
| Washington Academy            | 33,401              | 116,467             | 132,321             | 112,696             | 184,820             | 315,202             | 353,939             | 269,110             | 296,867             | 239,084             |
| Tyson School                  | 37,620              | 159,517             | 181,231             | 154,351             | 253,134             | 210,528             | 236,402             | 179,743             | 198,283             | 159,688             |
| J. Garfield Jackson Academy   | 30,514              | 65,742              | 74,691              | 63,613              | 104,325             | 236,560             | 265,633             | 201,968             | 222,800             | 179,433             |
| J.L. Cochran Academy          | 61,431              | 93,775              | 106,539             | 90,738              | 148,809             | 168,457             | 189,160             | 143,823             | 158,658             | 127,776             |
| B.L. Edmonson                 | 26,971              | 33,705              | 38,293              | 32,614              | 53,487              | 243,505             | 273,432             | 207,898             | 229,342             | 184,702             |
| Althea Gibson                 | 22,699              | 43,050              | 48,910              | 41,655              | 68,315              | 117,835             | 132,316             | 100,604             | 110,981             | 89,379              |
| Wahlstrom                     | 33,263              | 75,086              | 85,307              | 72,655              | 119,153             | 165,818             | 186,197             | 141,570             | 156,173             | 125,775             |
| Service Building              | 1,119,910           | 26,364              | 29,952              | 25,510              | 41,836              | 65,831              | 73,922              | 56,205              | 62,002              | 49,934              |
| Central Office                | 35,008              | 41,381              | 47,014              | 40,041              | 65,667              | 54,496              | 61,194              | 46,527              | 51,326              | 41,336              |
| Dantzler                      | 12,718              | 9,344               | 10,616              | 9,041               | 14,828              | 60,092              | 67,478              | 51,305              | 56,597              | 45,581              |
| Robeson                       | 67,600              | 33,705              | 38,293              | 32,614              | 53,487              | 241,321             | 270,979             | 206,032             | 227,284             | 183,045             |
| Glenwood Campus               | 42,121              | 37,710              | 42,843              | 36,489              | 59,841              | 215,336             | 241,800             | 183,847             | 202,810             | 163,335             |
| <b>Total</b>                  | <b>\$ 2,374,840</b> | <b>\$ 3,337,174</b> | <b>\$ 3,791,435</b> | <b>\$ 3,229,101</b> | <b>\$ 5,295,699</b> | <b>\$ 4,990,586</b> | <b>\$ 5,603,923</b> | <b>\$ 4,260,812</b> | <b>\$ 4,700,300</b> | <b>\$ 3,785,419</b> |

Note:

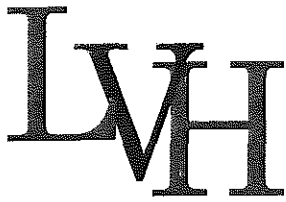
Beginning in fiscal year 2001, the New Jersey State Department of Education required Districts to report maintenance expenditures by location, therefore, ten years of data is not required or available.

**EAST ORANGE BOARD OF EDUCATION  
INSURANCE SCHEDULE  
AS OF JUNE 30, 2017  
(Unaudited)**

|   | <u>Coverage</u> | <u>Deductible</u> |
|---|-----------------|-------------------|
| School Package Policy - NJSIG                 |                 |                   |
| Property-Blanket Building & Contents          | \$ 450,000,000  | \$ 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 - NJSIG                    |                 |                   |
| Property Damage                               | 100,000,000     | 5,000             |
| Employee Dishonesty                           | 500,000         | 1,000             |
| School Board Legal Liability - NJSIG          | 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  
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MARK SACO, CPA  
SHERYL M. NICOLosi, CPA, PSA

## 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, 2017 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 9, 2017.

#### **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 2017-001 through 2017-003 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 2017-001 through 2017-003.


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 9, 2017.

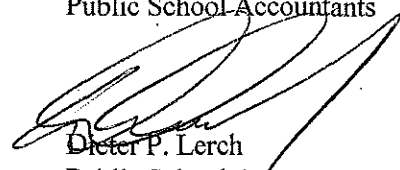
### **East Orange Board of Education's Responses to Findings**

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 9, 2017



# LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS  
REGISTERED MUNICIPAL ACCOUNTANTS

EXHIBIT K-2

DIETER P. LERCH, CPA, RMA, PSA  
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SHERYL M. NICOLosi, CPA, PSA

**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, 2017. 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, regulations, 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 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, 2017.

### ***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 2017-004 and 2017-005. 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.

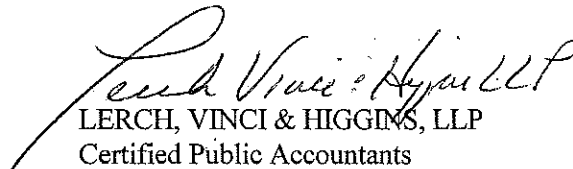
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material 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 2017-004 and 2017-005 that we consider to be significant deficiencies.


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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of U.S. 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, 2017 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 9, 2017, 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 9, 2017

EAST ORANGE BOARD OF EDUCATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

| Federal Grant/ C.F.D.A. No. | Federal Grant/ Pass-Through Grant/ Program Title                        | FAR Number    | Grant or State Project Number | Grant Period    | Award Amount | June 30, 2016 (Accounts Receivable) | Due To Grantor at June 30, 2016 | Acct. Rec. Carryover Walkover Amount | Deferred Rev. Walkover Amount | Cash Received | Budgetary Expenditures | Repayment of Prior Years' Balances | Canceled Encumbrances | Adjustments | June 30, 2017 (Accounts Receivable) | Deferred Revenue | Due To Grantor at June 30, 2017 | Memo GAAP Reconcilable |
|-----------------------------|---|---------------|-------------------------------|-----------------|--------------|-------------------------------------|---------------------------------|--------------------------------------|-------------------------------|---------------|------------------------|------------------------------------|-----------------------|-------------|-------------------------------------|------------------|---------------------------------|------------------------|
| 10-555                      | U.S. Dept of Agriculture: Passed-Through State Department of Education: |               |                               |                 |              |                                     |                                 |                                      |                               |               |                        |                                    |                       |             |                                     |                  |                                 |                        |
|                             | Food Service Fund:  |               |                               |                 |              |                                     |                                 |                                      |                               |               |                        |                                    |                       |             |                                     |                  |                                 |                        |
|                             | National School Lunch   |               |                               |                 |              |                                     |                                 |                                      |                               |               |                        |                                    |                       |             |                                     |                  |                                 |                        |
|                             | Cash Assistance   |               |                               |                 |              |                                     |                                 |                                      |                               |               |                        |                                    |                       |             |                                     |                  |                                 |                        |
| 10-555                      | Cash Assistance - PB  | 171N130AN1099 |                               | 7/1/15-6/30/17  | 3,491,322    | (715,273)                           |                                 |                                      |                               | 2,899,064     | 3,520,344              |                                    |                       |             | (711,280)                           |                  |                                 | (711,280)              |
| 10-555                      | Cash Assistance - PB  | 171N130AN1099 |                               | 7/1/15-6/30/16  | 75,100       | (15,389)                            |                                 |                                      |                               | 71,100        | 75,100                 |                                    |                       |             | (14,252)                            |                  |                                 | (14,252)               |
| 10-555                      | Cash Assistance - PB  | 171N130AN1099 |                               | 7/1/15-6/30/16  | 423,065      |                                     |                                 |                                      |                               | 423,065       | 411,760                |                                    |                       |             |                                     | 11,305           |                                 |                        |
| 10-555                      | Non-Cash Assistance   | 171N130AN1099 |                               | 7/1/15-6/30/16  |              |                                     |                                 |                                      |                               |               | 1,503,446              |                                    |                       |             | (302,213)                           |                  |                                 | (302,213)              |
| 10-553                      | School Breakfast  | 171N130AN1099 |                               | 7/1/15-6/30/17  | 1,503,446    |                                     |                                 |                                      |                               | 1,503,446     | 1,503,446              |                                    |                       |             |                                     |                  |                                 |                        |
| 10-553                      | School Breakfast  | 171N130AN1099 |                               | 7/1/15-6/30/16  | 1,448,720    | (299,559)                           |                                 |                                      |                               | 2,999,959     | 2,999,959              |                                    |                       |             | (50,346)                            |                  |                                 | (50,346)               |
| 10-582                      | Fresh Fruit and Vegetable Program                                       | 171N130AN1603 |                               | 7/1/15-6/30/17  | 222,834      | (94,839)                            |                                 |                                      |                               | 172,478       | 222,834                |                                    |                       |             |                                     |                  |                                 |                        |
| 10-582                      | Fresh Fruit and Vegetable Program                                       | 171N130AN1603 |                               | 7/1/15-6/30/16  | 272,430      |                                     |                                 |                                      |                               | 94,839        | 272,430                |                                    |                       |             |                                     |                  |                                 |                        |
| 10-556                      | After School Snack  | 171N130AN1099 |                               | 7/1/15-6/30/17  | 42,717       | (943)                               |                                 |                                      |                               | 941           | 42,717                 |                                    |                       |             | (1,457)                             |                  |                                 | (1,457)                |
| 10-556                      | After School Snack  | 171N130AN1099 |                               | 7/1/15-6/30/16  | 39,084       |                                     |                                 |                                      |                               |               |                        |                                    |                       |             |                                     |                  |                                 |                        |
|                             | Total U.S. Department of Agriculture/Child Nutrition Cluster            |               |                               |                 |              |                                     |                                 |                                      |                               | 5,834,349     | 5,782,866              |                                    |                       |             | (1,079,538)                         | 11,305           |                                 | (1,079,538)            |
| 93-778                      | U.S. Dept. of Health and Human Services                                 |               |                               |                 |              |                                     |                                 |                                      |                               |               |                        |                                    |                       |             |                                     |                  |                                 |                        |
|                             | General Fund:   |               |                               |                 |              |                                     |                                 |                                      |                               |               |                        |                                    |                       |             |                                     |                  |                                 |                        |
|                             | Medical Assistance Program  |               |                               |                 |              |                                     |                                 |                                      |                               |               |                        |                                    |                       |             |                                     |                  |                                 |                        |
| 93-778                      | Medical Assistance Program  | 176SN36AP     |                               | 7/1/15-6/30/17  | 571,388      | (66,031)                            |                                 |                                      |                               | 571,388       | 571,388                |                                    |                       |             |                                     |                  |                                 |                        |
| 93-778                      | Medical Assistance Program  | 176SN36AP     |                               | 7/1/15-6/30/16  | 556,376      |                                     |                                 |                                      |                               | 66,031        | 556,376                |                                    |                       |             |                                     |                  |                                 |                        |
|                             | Total General Fund  |               |                               |                 |              |                                     |                                 |                                      |                               | 642,311       | 571,388                |                                    |                       |             | (68,822)                            |                  |                                 |                        |
| U.S. Dept of Education:     |   |               |                               |                 |              |                                     |                                 |                                      |                               |               |                        |                                    |                       |             |                                     |                  |                                 |                        |
|                             | Passed-Through State Department of Education:                           |               |                               |                 |              |                                     |                                 |                                      |                               |               |                        |                                    |                       |             |                                     |                  |                                 |                        |
|                             | Special Revenue Fund  |               |                               |                 |              |                                     |                                 |                                      |                               |               |                        |                                    |                       |             |                                     |                  |                                 |                        |
| 84-010                      | Title I FY 2017 A & D (231)   | S010A16030    | NCLB-1210-17                  | 9/01/16-8/31/17 | 3,897,450    | (679,883)                           |                                 | 427,430                              |                               | 3,320,581     | 4,416,793              |                                    |                       |             | (1,074,295)                         | 106,552          | 18,485                          | (967,747)              |
| 84-010                      | Title I FY 2016 A & D (231)   | S010A15030    | NCLB-1210-16                  | 9/01/15-8/31/16 | 4,155,049    |                                     |                                 | 427,430                              |                               | 292,553       | 4,155,049              |                                    |                       |             |                                     |                  | 15,609                          |                        |
| 84-010                      | Title I FY 2015 A & D (231)   | S010A14030    | NCLB-1210-15                  | 9/01/14-8/31/15 | 3,892,343    |                                     |                                 |                                      |                               |               | 3,892,343              |                                    |                       |             |                                     |                  |                                 |                        |
| 84-010                      | Title I (SEA) FY 2017 (236)   | S010A16030    | NCLB-1210-17                  | 9/01/16-8/31/17 | 69,400       | (57,916)                            |                                 | (44,000)                             |                               | 2,090         | 102,439                |                                    |                       |             | (111,510)                           | 10,961           | 285                             | (100,349)              |
| 84-010                      | Title I (SEA) FY 2016 (236)   | S010A15030    | NCLB-1210-16                  | 9/01/15-8/31/16 | 44,000       |                                     |                                 | 44,000                               |                               | 13,916        | 44,000                 |                                    |                       |             |                                     |                  |                                 |                        |
|                             | Total Title I - Charter   |               |                               |                 |              |                                     |                                 |                                      |                               | 3,389,140     | 4,319,232              |                                    |                       |             | (1,185,699)                         | 117,313          | 34,379                          | (1,068,096)            |
| 84-027                      | ID.E.A. Part B, Basic FY 2017 (255)                                     | H027A16010    | FT-1210-17                    | 9/01/16-6/30/17 | 2,453,556    | (1,208,202)                         |                                 | (188,879)                            |                               | 1,941,211     | 2,342,819              |                                    |                       |             | (681,224)                           | 575,732          | 20,134                          | (107,472)              |
| 84-048                      | ID.E.A. Part B, Basic FY 2016 (255)                                     | H027A15010    | FT-1210-16                    | 9/01/15-6/30/16 | 2,881,508    |                                     |                                 | 188,879                              |                               | 1,039,323     | 2,881,508              |                                    |                       |             |                                     |                  | 395                             |                        |
| 84-027                      | ID.E.A. Part B, Basic FY 2015 (255)                                     | H027A14010    | FT-1210-15                    | 9/01/14-6/30/15 | 2,534,617    |                                     |                                 |                                      |                               |               | 2,534,617              |                                    |                       |             |                                     |                  |                                 |                        |
| 84-173                      | ID.E.A. Part B Preschool FY 2017 (257)                                  | H173A16014    | FT-1210-17                    | 9/01/16-6/30/17 | 75,570       | (5,315)                             |                                 | (4,894)                              |                               | 54,736        | 72,847                 |                                    |                       |             | (63,728)                            | 7,617            | 83                              | (18,111)               |
| 84-173                      | ID.E.A. Part B Preschool FY 2016 (257)                                  | H173A15014    | FT-1210-16                    | 9/01/15-6/30/16 | 75,769       |                                     |                                 | 4,894                                |                               | 63            | 75,769                 |                                    |                       |             |                                     |                  |                                 |                        |
|                             | Total IDEA - Charter  |               |                               |                 |              |                                     |                                 |                                      |                               | 3,095,891     | 2,415,666              |                                    |                       |             | (708,252)                           | 593,369          | 20,612                          | (125,383)              |
| 84-365                      | Title III FY 2017 (241)   | S365A16030    | NCLB-1210-17                  | 9/01/16-6/30/17 | 91,344       | (46,602)                            |                                 | (45,941)                             |                               | 70,736        | 106,592                |                                    |                       |             | (66,349)                            | 30,693           |                                 | (35,656)               |
| 84-365                      | Title III FY 2016 (241)   | S365A15030    | NCLB-1210-16                  | 9/01/15-6/30/16 | 88,866       |                                     |                                 | 45,941                               |                               | 61            | 88,866                 |                                    |                       |             |                                     |                  |                                 |                        |
| 84-365                      | Title III Migrant FY 2017 (296)   | S365A16030    | NCLB-1210-17                  | 9/01/16-6/30/17 | 30,265       |                                     |                                 |                                      |                               |               | 30,265                 |                                    |                       |             |                                     |                  |                                 |                        |
|                             | Total Title III - Charter   |               |                               |                 |              |                                     |                                 |                                      |                               | 71,397        | 112,216                |                                    |                       |             | (104,314)                           | 63,334           |                                 | (41,680)               |
| 84-048                      | Cari Perkins Vocational FY 2017 (361)                                   | V048A16030    | PERK-1210-17                  | 7/1/16-6/30/17  | 88,271       | (21,942)                            |                                 |                                      |                               | 72,156        | 84,969                 |                                    |                       |             | (16,115)                            | 3,302            | 276                             | (12,811)               |
| 84-048                      | Cari Perkins Vocational FY 2016 (361)                                   | V048A15030    | PERK-1210-16                  | 7/1/15-6/30/16  | 97,617       |                                     |                                 |                                      |                               |               | 97,617                 |                                    |                       |             |                                     |                  |                                 |                        |
| 84-048                      | Cari Perkins Vocational FY 2015 (361)                                   | V048A14030    | PERK-1210-15                  | 7/1/14-6/30/15  | 128,768      |                                     |                                 |                                      |                               |               | 128,768                |                                    |                       |             |                                     |                  |                                 |                        |
| 84-048                      | Adult Basic Education-ABE SKILLS (618)                                  | V048A16030    | 1210-17                       | 7/1/16-6/30/17  | 69,000       | (18,598)                            |                                 |                                      |                               | 33,700        | 69,000                 |                                    |                       |             | (35,300)                            |                  |                                 | (35,300)               |
| 84-048                      | Adult Basic Education-ABE SKILLS (618)                                  | V048A15030    | 1210-16                       | 7/1/15-6/30/16  | 74,000       |                                     |                                 |                                      |                               | 12,131        | 74,000                 |                                    |                       |             |                                     |                  |                                 |                        |
| 84-048                      | Adult Basic Education-ABE SKILLS (618)                                  | V048A14030    | 1210-15                       | 7/1/14-6/30/15  | 69,400       |                                     |                                 |                                      |                               | 2,999         | 69,400                 |                                    |                       |             | (13,569)                            |                  |                                 |                        |
|                             | Total Title III - Cluster   |               |                               |                 |              |                                     |                                 |                                      |                               | 117,287       | 156,468                |                                    |                       |             | (23,141)                            | 3,302            | 276                             | (48,113)               |
| 84-290A                     | Title IV FY 2006 (260)  |               | NCLB-1210-08                  | 9/01/07-8/31/08 | 30,435       |                                     |                                 |                                      |                               |               |                        |                                    |                       |             | (33,587)                            |                  |                                 |                        |
| 84-370A                     | Title II, Use Mathematics FY 2017 (271)                                 | S370A16030    | NCLB-1210-17                  | 9/01/16-6/30/17 | 730,549      | (443,428)                           |                                 | (194,998)                            |                               | 585,918       | 937,224                |                                    |                       |             | (338,029)                           | 64,137           | 24,657                          | (274,492)              |
| 84-370A                     | Title II, Use Mathematics FY 2016 (271)                                 | S370A15030    | NCLB-1210-16                  | 9/01/15-6/30/16 | 770,459      |                                     |                                 | 194,998                              |                               | 248,430       | 770,459                |                                    |                       |             |                                     |                  | 6,200                           |                        |
| 84-370A                     | Title II, Use Mathematics FY 2015 (271)                                 | S370A14030    | NCLB-1210-15                  | 9/01/14-6/30/15 | 788,637      |                                     |                                 |                                      |                               |               | 788,637                |                                    |                       |             |                                     |                  |                                 |                        |
|                             | Base to the Top 3 (255)   |               |                               |                 |              |                                     |                                 |                                      |                               |               |                        |                                    |                       |             |                                     |                  |                                 |                        |
| 84-413                      | NJ Reading First Grant FY 2012 (457)                                    | B413A12008    | 1210-11                       | 7/1/12-11/30/15 | 371,187      |                                     |                                 |                                      |                               | 58,060        | 371,187                |                                    |                       |             |                                     |                  |                                 |                        |
| 84-370A                     | NJ Reading First Grant FY 2013 (457)                                    |               |                               | 7/01/10-6/30/11 | 280,821      |                                     |                                 |                                      |                               |               |                        |                                    |                       |             |                                     |                  |                                 |                        |
|                             | Total Special Revenue   |               |                               |                 |              |                                     |                                 |                                      |                               | 7,707,833     | 8,188,656              |                                    |                       |             | (2,389,413)                         | 831,653          | 36,124                          | (1,527,861)            |
|                             | Total Federal Assistance  |               |                               |                 |              |                                     |                                 |                                      |                               | 14,184,483    | 14,524,120             |                                    |                       |             | (48,287)                            | 942,960          | 86,124                          | (2,637,922)            |

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

EAST ORANGE BOARD OF EDUCATION  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

| State Department of Education Title                         | Grant or State Project Number | Grant Period   | June 30, 2016  |                       |                  | Carryover/ Walkover Amount | Interfund Transfers | Cash Received  | Budgetary Expenditures | Repayment of Prior Years' Balance | Adjustments (1) | (Accounts Receivable) | Deferred Revenue | Due To Grantor at June 30, 2017 | Cumulative Total Expenditures |
|---|-------------------------------|----------------|----------------|-----------------------|------------------|----------------------------|---------------------|----------------|------------------------|-----------------------------------|-----------------|-----------------------|------------------|---------------------------------|-------------------------------|
|   |                               |                | Award Amount   | (Accounts Receivable) | Deferred Revenue |                            |                     |                |                        |                                   |                 |                       |                  |                                 |                               |
| State Department of Education:                              |                               |                |                |                       |                  |                            |                     |                |                        |                                   |                 |                       |                  |                                 |                               |
| General Fund  |                               |                |                |                       |                  |                            |                     |                |                        |                                   |                 |                       |                  |                                 |                               |
| Equalization Aid  | 17-495-034-5120-078           | 7/1/16-6/30/17 | \$ 134,162,325 |                       |                  |                            | \$ 120,824,808      | \$ 134,162,325 |                        |                                   | \$ (13,337,517) |                       |                  | \$ 134,162,325                  |                               |
| Equalization Aid  | 17-495-034-5120-078           | 7/1/16-6/30/17 | 134,123,318    | (13,333,814)          |                  |                            | 13,323,814          |                |                        |                                   |                 |                       |                  | 6,445,125                       |                               |
| Categorical Special Education Aid                           | 17-495-034-5120-089           | 7/1/16-6/30/17 | 6,445,125      | (653,009)             |                  |                            | 5,804,394           | 6,445,125      |                        |                                   | (640,711)       |                       |                  | 6,445,125                       |                               |
| Categorical Special Education Aid                           | 17-495-034-5120-084           | 7/1/16-6/30/17 | 3,875,263      | (385,253)             |                  |                            | 3,490,010           | 3,875,263      |                        |                                   | (385,253)       |                       |                  | 3,875,263                       |                               |
| Security Aid  | 17-495-034-5120-084           | 7/1/16-6/30/17 | 3,855,812      | (383,434)             |                  |                            | 3,472,378           | 3,855,812      |                        |                                   | (383,434)       |                       |                  | 3,855,812                       |                               |
| Adjustment Aid  | 17-495-034-5120-085           | 7/1/16-6/30/17 | 32,347,230     | (3,220,677)           |                  |                            | 29,126,553          | 32,347,230     |                        |                                   | (3,220,677)     |                       |                  | 32,347,230                      |                               |
| PARCC Readiness Aid   | 17-495-034-5120-098           | 7/1/16-6/30/17 | 98,680         | (9,810)               |                  |                            | 88,870              | 98,680         |                        |                                   | (9,810)         |                       |                  | 98,680                          |                               |
| PARCC Readiness Aid   | 17-495-034-5120-098           | 7/1/16-6/30/17 | 98,680         | (9,810)               |                  |                            | 88,870              | 98,680         |                        |                                   | (9,810)         |                       |                  | 98,680                          |                               |
| Per Pupil Growth Aid  | 17-495-034-5120-097           | 7/1/16-6/30/17 | 98,680         | (9,810)               |                  |                            | 88,870              | 98,680         |                        |                                   | (9,810)         |                       |                  | 98,680                          |                               |
| Professional Learning Community Aid                         | 17-495-034-5120-101           | 7/1/16-6/30/17 | 97,490         |                       |                  |                            | 87,798              | 97,490         |                        |                                   | (9,692)         |                       |                  | 97,490                          |                               |
| Total State Aid Public Cluster                              |                               |                |                | (17,580,540)          |                  |                            | 177,096,776         | 177,124,793    |                        |                                   | (17,608,557)    |                       |                  | 177,124,793                     |                               |
| Transportation Aid  | 17-495-034-5120-014           | 7/1/16-6/30/17 | 1,172,856      | (117,253)             |                  |                            | 1,056,258           | 1,172,856      |                        |                                   | (116,598)       |                       |                  | 1,172,856                       |                               |
| Transportation Aid  | 17-495-034-5120-014           | 7/1/16-6/30/17 | 1,185,056      | (117,253)             |                  |                            | 1,067,803           | 1,185,056      |                        |                                   | (116,598)       |                       |                  | 1,185,056                       |                               |
| Extracurricular Aid   | 17-100-034-5120-044           | 7/1/16-6/30/17 | 665,735        | (545,755)             |                  |                            | 545,735             | 665,735        |                        |                                   | (665,735)       |                       |                  | 665,735                         |                               |
| Extracurricular Aid   | 17-100-034-5120-044           | 7/1/16-6/30/17 | 6,370,578      | (6,370,578)           |                  |                            | 5,737,618           | 6,370,578      |                        |                                   | (632,960)       |                       |                  | 6,370,578                       |                               |
| TPAF Social Security  | 17-495-034-5094-003           | 7/1/16-6/30/17 | 6,331,965      | (6,331,965)           |                  |                            | 307,325             | 6,331,965      |                        |                                   |                 |                       |                  | 6,331,965                       |                               |
| TPAF - On Behalf Pension                                    | 17-100-034-5094-002           | 7/1/16-6/30/17 | 9,599,932      |                       |                  |                            | 9,599,932           | 9,599,932      |                        |                                   |                 |                       |                  | 9,599,932                       |                               |
| Normal Contribution   | 17-100-034-5094-004           | 7/1/16-6/30/17 | 347,828        |                       |                  |                            | 347,828             | 347,828        |                        |                                   |                 |                       |                  | 347,828                         |                               |
| NCCU Premium Contribution                                   | 17-100-034-5094-001           | 7/1/16-6/30/17 | 8,288,746      |                       |                  |                            | 8,288,746           | 8,288,746      |                        |                                   |                 |                       |                  | 8,288,746                       |                               |
| Post Retirement Medical Contribution                        | 17-100-034-5094-005           | 7/1/16-6/30/17 | 16,780         |                       |                  |                            | 16,780              | 16,780         |                        |                                   |                 |                       |                  | 16,780                          |                               |
| Long Term Disability Contribution                           |                               |                |                |                       |                  |                            |                     |                |                        |                                   |                 |                       |                  |                                 |                               |
| Total General Fund  |                               |                |                | (18,551,123)          |                  |                            | 203,114,521         | 203,587,248    |                        |                                   | (19,023,850)    |                       |                  | 203,587,248                     |                               |
| Total State Dept. of Education - Food Programs:             |                               |                |                |                       |                  |                            |                     |                |                        |                                   |                 |                       |                  |                                 |                               |
| National School Lunch (State)                               | 17-100-010-3350-023           | 7/1/16-6/30/17 | 72,273         |                       |                  |                            | 52,717              | 72,273         |                        |                                   | (19,556)        |                       |                  | 72,273                          |                               |
| National School Lunch (State)                               | 16-100-010-3350-023           | 7/1/16-6/30/16 | 72,306         | (18,590)              |                  |                            | 18,590              |                |                        |                                   |                 |                       |                  | 72,306                          |                               |
| Total State Dept. of Education - Food Program               |                               |                |                | (18,590)              |                  |                            | 71,307              | 72,273         |                        |                                   | (19,556)        |                       |                  | 72,273                          |                               |
| State Department of Education:                              |                               |                |                |                       |                  |                            |                     |                |                        |                                   |                 |                       |                  |                                 |                               |
| Special Revenue   |                               |                |                |                       |                  |                            |                     |                |                        |                                   |                 |                       |                  |                                 |                               |
| Preschool Education Aid (218)                               | 17-495-034-5120-086           | 7/1/16-6/30/17 | 19,450,500     | (1,918,385)           |                  |                            | \$ 3,052,801        | 19,789,095     |                        | \$ 296,078                        | (1,945,050)     | \$ 3,010,284          |                  | \$ 19,789,095                   |                               |
| Preschool Education Aid (218)                               | 16-495-034-5120-086           | 7/1/16-6/30/16 | 19,183,823     | (1,918,385)           |                  |                            | 1,918,385           |                |                        |                                   |                 |                       |                  | 19,183,823                      |                               |
| NJ Non-public Aid Auxiliary Services-Ch.192:                |                               |                |                |                       |                  |                            |                     |                |                        |                                   |                 |                       |                  |                                 |                               |
| Compensatory Education (502)                                | 17-100-034-5120-067           | 7/1/16-6/30/17 | 212,305        |                       |                  |                            | 212,305             | 161,677        | \$ 45,270              |                                   |                 |                       | \$ 50,628        | 161,677                         |                               |
| Compensatory Education (502)                                | 16-100-034-5120-067           | 7/1/16-6/30/16 | 252,117        |                       |                  |                            | 3,654               |                |                        |                                   |                 |                       |                  | 252,117                         |                               |
| English as a Second Language (503)                          | 17-100-034-5120-067           | 7/1/16-6/30/17 | 3,654          |                       |                  |                            | 3,654               | 2,243          |                        |                                   |                 |                       |                  | 3,654                           |                               |
| English as a Second Language (503)                          | 16-100-034-5120-067           | 7/1/16-6/30/16 | 3,451          |                       |                  |                            | 22,707              | 2,243          |                        |                                   |                 |                       |                  | 3,451                           |                               |
| Transportation (505)  | 17-100-034-5120-068           | 7/1/16-6/30/17 | 22,707         |                       |                  |                            | 22,707              | 1,596          |                        |                                   |                 |                       |                  | 22,707                          |                               |
| Transportation (505)  | 16-100-034-5120-068           | 7/1/16-6/30/16 | 4,501          |                       |                  |                            | 4,501               |                |                        |                                   |                 |                       |                  | 4,501                           |                               |
| Nonpublic Home Instruction                                  | 16-100-034-5120-067           | 7/1/16-6/30/16 | 4,501          | (4,501)               |                  |                            | 243,167             | 185,980        |                        |                                   | (1,596)         |                       |                  | 185,980                         |                               |
| Nonpublic Home Instruction                                  | 16-100-034-5120-067           | 7/1/16-6/30/16 | 4,501          | (4,501)               |                  |                            | 243,167             | 185,980        |                        |                                   | (1,596)         |                       |                  | 185,980                         |                               |
| Total Non Public Aux Service Aid (Chap 193) Cluster         |                               |                |                | (4,501)               |                  |                            | 243,167             | 185,980        |                        |                                   | (1,596)         |                       |                  | 185,980                         |                               |
| NJ Non-public Aid Handicapped Services-Ch.193:              |                               |                |                |                       |                  |                            |                     |                |                        |                                   |                 |                       |                  |                                 |                               |
| Supplemental Instruction (506)                              | 17-100-034-5120-066           | 7/1/16-6/30/17 | 51,006         |                       |                  |                            | 51,006              | 30,403         |                        |                                   |                 |                       |                  | 30,403                          |                               |
| Supplemental Instruction (506)                              | 16-100-034-5120-066           | 7/1/16-6/30/16 | 44,554         |                       |                  |                            | 56,193              | 47,536         |                        |                                   |                 |                       |                  | 47,536                          |                               |
| Examination & Classification (507)                          | 17-100-034-5120-066           | 7/1/16-6/30/17 | 96,193         |                       |                  |                            | 23,855              | 9,507          |                        |                                   |                 |                       |                  | 9,507                           |                               |
| Examination & Classification (507)                          | 16-100-034-5120-066           | 7/1/16-6/30/16 | 23,855         |                       |                  |                            | 131,054             | 87,446         |                        |                                   |                 |                       |                  | 87,446                          |                               |
| Connective Speech (508)                                     | 17-100-034-5120-066           | 7/1/16-6/30/17 | 23,409         |                       |                  |                            | 131,054             | 87,446         |                        |                                   |                 |                       |                  | 87,446                          |                               |
| Connective Speech (508)                                     | 16-100-034-5120-066           | 7/1/16-6/30/16 | 40,406         |                       |                  |                            | 40,406              | 38,335         |                        |                                   |                 |                       |                  | 38,335                          |                               |
| Total Non Public Handicapped Service Aid (Chap 193) Cluster |                               |                |                |                       |                  |                            |                     |                |                        |                                   |                 |                       |                  |                                 |                               |
| NJ Non-public Tuition FY 2017 (501)                         | 16-100-034-5120-064           | 7/1/16-6/30/17 | 41,112         |                       |                  |                            | 63,090              | 63,090         |                        |                                   |                 |                       |                  | 63,090                          |                               |
| NJ Non-public Tuition FY 2016 (501)                         | 17-100-034-5120-070           | 7/1/16-6/30/17 | 63,090         |                       |                  |                            | 18,226              | 17,467         |                        |                                   |                 |                       |                  | 17,467                          |                               |
| Manning Services (509)                                      | 17-100-034-5120-373           | 7/1/16-6/30/17 | 18,226         |                       |                  |                            | 35,050              | 30,060         |                        |                                   |                 |                       |                  | 30,060                          |                               |
| Technology (510)  | 16-100-034-5120-373           | 7/1/16-6/30/16 | 19,942         |                       |                  |                            | 1,500               |                |                        |                                   |                 |                       |                  | 1,500                           |                               |
| Technology (510)  | 17-100-034-5120-509           | 7/1/16-6/30/17 | 35,050         |                       |                  |                            | 6,776               | 6,776          |                        |                                   |                 |                       |                  | 6,776                           |                               |
| Security  | 16-100-034-5120-509           | 7/1/16-6/30/16 | 20,125         |                       |                  |                            | 1,500               |                |                        |                                   |                 |                       |                  | 1,500                           |                               |
| Bullying Grant (529)  |                               |                | 1,500          |                       |                  |                            | 1,500               |                |                        |                                   |                 |                       |                  | 1,500                           |                               |
| HIV Assistance Grant 16/17                                  |                               |                |                |                       |                  |                            | 1,250               |                |                        |                                   |                 |                       |                  | 1,250                           |                               |
| HIV Assistance Grant 15/16                                  |                               |                |                |                       |                  |                            | 1,250               |                |                        |                                   |                 |                       |                  | 1,250                           |                               |
| HIV Assistance Grant 12/13                                  |                               |                |                |                       |                  |                            | 1,875               |                |                        |                                   |                 |                       |                  | 1,875                           |                               |
| HIV Assistance Grant 11/12                                  |                               |                |                |                       |                  |                            | 3,024,185           |                |                        |                                   |                 |                       |                  | 3,024,185                       |                               |
| Total State Dept. of Educ. - Special Rev                    |                               |                |                | (1,922,886)           |                  |                            | 19,956,328          | 20,211,673     |                        | 296,078                           | (1,946,646)     |                       | 105,510          | 20,211,673                      |                               |

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, 2017

| Grant or State<br>Project Number  | Grant Period   | Award<br>Amount | June 30, 2016                            |                     |                          | Carryover/<br>W/forward<br>Amount | Interfund<br>Transfers | Cash<br>Received | Budgetary<br>Expenditures | Reversion<br>of Prior<br>Year's<br>Balances | (1)<br>Adjustments | (Accounts<br>Receivable) | June 30, 2017<br>Deferred<br>Revenue | Due To<br>Grantor<br>at June<br>30, 2017 | Cumulative<br>Total<br>Expenditures |
|---|----------------|-----------------|--|---------------------|--------------------------|-----------------------------------|------------------------|------------------|---------------------------|---|--------------------|--------------------------|--------------------------------------|--|-------------------------------------|
|   |                |                 | Due To<br>Grantor<br>at June<br>30, 2016 | Deferred<br>Revenue | (Accounts<br>Receivable) |                                   |                        |                  |                           |   |                    |                          |                                      |  |                                     |
| <b>Capital Projects Fund</b>  |                |                 |  |                     |                          |                                   |                        |                  |                           |   |                    |                          |                                      |  |                                     |
| Economic Development Authority (EDA*)<br>Educational Facilities Construction and<br>Financing Act of 2000 |                |                 |  |                     |                          |                                   |                        |                  |                           |   |                    |                          |                                      |  |                                     |
| 1700  | 7/1/16-6/30/17 | \$ 1,745,619    |  |                     |                          |                                   | \$ 1,745,619           | \$ 1,745,619     |                           |   |                    |                          |                                      |  | \$ 1,745,619                        |
| Debt Services Fund  |                |                 |  |                     |                          |                                   |                        |                  |                           |   |                    |                          |                                      |  |                                     |
| Debt Service Aids-Type II   |                |                 |  |                     |                          |                                   |                        |                  |                           |   |                    |                          |                                      |  |                                     |
| 17-495-34-5120-075  | 7/1/16-6/30/17 | 1,495,837       |  |                     |                          |                                   | 1,495,837              | 3,495,837        |                           |   |                    |                          |                                      |  | 3,495,837                           |
| Total State Financial Assistances Subject to Single Audit Determination                                   |                |                 | \$ (20,492,299)                          | \$ 3,065,202        | \$ 84,199                |                                   | \$ 228,383,612         | \$ 229,112,650   | \$ 84,199                 | \$ 296,078                                  | \$ (20,990,052)    | \$ 3,024,185             | \$ 105,510                           | \$ (654,112)                             | \$ 229,112,650                      |
| <b>State Financial Assistance</b>   |                |                 |  |                     |                          |                                   |                        |                  |                           |   |                    |                          |                                      |  |                                     |
| Not Subject to Single Audit Determination   |                |                 |  |                     |                          |                                   |                        |                  |                           |   |                    |                          |                                      |  |                                     |
| General Fund  |                |                 |  |                     |                          |                                   |                        |                  |                           |   |                    |                          |                                      |  |                                     |
| Normal Contribution   | 7/1/16-6/30/17 | 9,599,932       |  |                     |                          |                                   |                        | (9,599,932)      |                           |   |                    |                          |                                      |  | (9,599,932)                         |
| NCGI Premium Contribution   | 7/1/16-6/30/17 | 347,828         |  |                     |                          |                                   |                        | (347,828)        |                           |   |                    |                          |                                      |  | (347,828)                           |
| Post Retirement Medical Contribution  | 7/1/16-6/30/17 | 8,288,746       |  |                     |                          |                                   |                        | (8,288,746)      |                           |   |                    |                          |                                      |  | (8,288,746)                         |
| Long Term Disability Contribution   | 7/1/16-6/30/17 | 16,780          |  |                     |                          |                                   |                        | (16,780)         |                           |   |                    |                          |                                      |  | (16,780)                            |
| Capital Projects Fund   |                |                 |  |                     |                          |                                   |                        |                  |                           |   |                    |                          |                                      |  |                                     |
| Economic Development Authority (EDA*)<br>Educational Facilities Construction and<br>Financing Act of 2000 |                |                 |  |                     |                          |                                   |                        |                  |                           |   |                    |                          |                                      |  |                                     |
| On-Behalf Contribution  | 7/1/16-6/30/17 | 1,745,619       |  |                     |                          |                                   |                        | (1,745,619)      |                           |   |                    |                          |                                      |  | (1,745,619)                         |
| Total State Financial Assistances Utilized for Calculation to Determine Major Programs                    |                |                 | \$ (20,492,299)                          | \$ 3,065,202        | \$ 84,199                |                                   | \$ 228,383,612         | \$ 229,113,745   | \$ 84,199                 | \$ 296,078                                  | \$ (20,990,052)    | \$ 3,024,185             | \$ 105,510                           | \$ (654,112)                             | \$ 229,113,745                      |

Total State Financial Assistances Utilized for Calculation to Determine Major Programs

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

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE SCHEDULES OF EXPENDITURES OF  
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**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 Title 2 U.S. Code of Federal Regulations Part 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 a decrease of \$147,092 for the general fund and an increase of \$65,299 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               | \$ 576,280           | \$ 203,440,156        | \$ 204,016,436        |
| Special Revenue Fund       | 8,303,497            | 20,179,962            | 28,483,459            |
| Capital Projects Fund      |                      | 1,745,619             | 1,745,619             |
| Debt Service Fund          |                      | 3,495,837             | 3,495,837             |
| Food Service Fund          | <u>5,787,867</u>     | <u>73,273</u>         | <u>5,861,140</u>      |
| Total Financial Assistance | <u>\$ 14,667,644</u> | <u>\$ 228,934,847</u> | <u>\$ 243,602,491</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, 2017**

**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 \$6,370,578 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, 2017. The amount reported as TPAF Pension System Contributions in the amount of \$9,947,760 , TPAF Post-Retirement Medical Benefits Contributions in the amount of \$8,288,746 and TPAF Long-Term Disability Insurance in the amount of \$16,780 represents the amount paid by the State on behalf of the District for the fiscal year ended June 30, 2017. The School Development Authority’s (“SDA”) Educational Facilities Construction and Financing Act on-behalf payments totaling \$1,745,619 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, 2017.

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

On-behalf State Programs for TPAF Pension, Post-Retirement Medical Benefits and Long-Term Disability Insurance 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>\$2,829,067</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, 2017**

*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?                      yes       X       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))?                      yes       X       no

Identification of major programs:

| <u>CFDA Number(s)</u> | <u>FAIN Numbers</u> | <u>Name of Federal Program or Cluster</u> |
|-----------------------|---------------------|---|
| 84.010                | S010A160030         | Title I                                   |
| 84.010                | N/A                 | Title I SIA                               |
| 84.367A               | S367A160029         | Title IIA                                 |
| 84.027                | H027A160100         | IDEA Part B Basic                         |
| 84.173                | H173A160114         | IDEA Preschool                            |
| 10.555                | 171NJ304N1099       | National School Lunch Program             |
| 10.553                | 171NJ304N1099       | School Breakfast                          |
| 10.555                | 171NJ304N1099       | After School Snack                        |
| 10.582                | 171NJ304L1603       | Fresh Fruit and Vegetable                 |

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  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

*Part 2 – Schedule of Financial Statement Findings*

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the basic financial statements that are required to be reported in accordance with paragraphs 5.18 of *Government Auditing Standards*.

**Finding 2017-001**

The District ended the fiscal year with a Debt Service Fund operating deficit in the amount of \$189,186 at June 30, 2017.

**Criteria or specific requirement**

GAAP Technical Systems Manual

**Condition**

The Debt Service Fund expenditures exceeded revenues resulting in an operating deficit at June 30, 2017.

**Context**

See Finding 2017-001

**Effect**

An operating deficit exists in the Debt Service Fund as of June 30, 2017.

**Cause**

Unknown.

**Recommendation**

Efforts be made to eliminate the Debt Service operating deficit in the amount of \$189,186.

**View of Responsible Officials and Planned Corrective Action**

Management has reviewed this finding and has indicated that corrective action will be taken.

**EAST ORANGE BOARD OF EDUCATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

*Part 2 – Schedule of Financial Statement Findings*

This section identifies the significant deficiencies, material weaknesses and instances of non compliance of related to the basic financial statements that are required to be reported in accordance with paragraphs 5.18 of Government Auditing Standards.

**Finding 2017-002**

Our audit of year end accounts payable and encumbrances payable revealed the following:

- Unrecorded accounts payable for services rendered during 2016/2017.
- Purchase orders classified as encumbrances were determined to be invalid at year end.

**Criteria or specific requirement**

Internal controls over year end closing procedures – accounts payable and encumbrances payable.

**Condition**

Certain charges for services rendered in the General Fund and Food Service Enterprise Fund were unrecorded at year end. In addition, certain purchase orders classified as encumbrances payable were determined invalid at year end.

**Context**

Accounts payable totaling \$938K were unrecorded in the General Fund consisting of communications/telephone (\$284K), tuition (\$230K), transportation (\$54K), home instruction (\$136K), water utility charges (\$201K) and sanitation fees (\$33K). In the Food Service Fund invoices were unrecorded in the amount of \$540K. In addition, certain encumbrances were deemed invalid in the General and Special Revenue Funds in the aggregate amount of \$720K.

**Effect**

The financial statement account balances for accounts payable and encumbrances payable may be misstated at year end. However, audit adjustments were made to properly reflect the financial account balances.

**Cause**

Purchase orders were not reviewed to ensure that services were accrued and or properly classified at year end.

**Recommendation**

Internal controls be enhanced to ensure that vendor invoices for services rendered are properly accrued as accounts payable at year end. Furthermore, purchase orders be reviewed and cancelled when no longer valid.

**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, 2017**

*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 2017-003**

Our audit with respect to school purchasing revealed the following:

- a) Vendor invoices for alarm maintenance and electrical services were not itemized to include hourly rates and number of hours to be charged.
- b) Cooperative bid rates were not available to support amounts charged per vendor invoices.

**Criteria or specific requirement:**

Internal control procedures related to purchasing in accordance with the Public School Contracts Law.

**Condition:**

- a) Vendor invoices were not detailed as to the number of hours worked and the corresponding hourly rates.
- b) Supporting cooperative bid rates were not retained on file to support amounts charged per the vendor invoice for pool cleaning services, asbestos remediation, custodial supplies and pavement maintenance.

**Context:**

See Condition.

**Effect:**

Noncompliance with requirements of the Public School Contracts Law. Furthermore, charges for services may not be in accordance with the cooperative bid.

**Cause:**

Unknown.

**Recommendation:**

It is recommended that with respect to school purchasing:

- a) Invoices for alarm maintenance and electrical services be itemized as to the hourly rates and time charged.
- b) Cooperative bid rate documentation be made available to support amounts charged per vendor invoice.

**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, 2017

*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**

There are none.

**EAST ORANGE BOARD OF EDUCATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

*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 2017-004**

Our audit with respect school purchasing revealed the following:

- a) Vendor invoices for alarm maintenance and electrical services were not itemized to include hourly rates and number of hours to be charged.
- b) Cooperative bid rates were not available to support amounts charged per vendor invoices.

**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 | Prof. Learn Com. Aid    | 495-034-5120-101 |

**Criteria or specific requirement:**

State of Grant Compliance Supplements – State Aid Public and Preschool Education Aid.  
NJSA 18A:18A – Public School Contracts Law

**Condition:**

- a) Vendor invoices were not detailed as to the number of hours worked and the corresponding hourly rates.
- b) Supporting cooperative bid rates were not retained on file to support amounts charged per the vendor invoices for pool cleaning services, asbestos remediation, custodial supplies and pavement maintenance.

**Questioned Costs**

Unknown.

**Context:**

See Condition.

**Effect:**

Noncompliance with requirements of the Public School Contracts Law and State Grant Compliance Supplement. Furthermore, charges for services may not be in accordance with the cooperative bid.

**Cause:**

See Condition.



**EAST ORANGE BOARD OF EDUCATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

*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 2017-004 (Continued)**

**Recommendation:**

It is recommended that with respect to school purchasing:

- a) Invoices for alarm maintenance and electrical services be itemized as to the hourly rates and time charged.
- b) Cooperative bid rates documentation be made available to support amounts charged per vendor invoice.

**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, 2017**

*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 2017-005**

Our audit of the Early Childhood Preschool providers revealed that 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:**

Independent audit reports were not filed by Harambee Family Academy, The Little Ones, Sarah Ward Nursery, Three Stages Learning Center and Zaides of the Oranges.

**Questioned Costs:**

Unknown.

**Context:**

See Condition and Finding.

**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, 2017**

*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 2017-005 (Continued)**

**Recommendation:**

Third party preschool providers for early childhood services file 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, 2017**

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**

**2016-001**

**Condition:**

Certain charges for transportation, home instruction, and water utility charges in the General Fund were unrecorded at year end.

**Status**

See Finding 2017-002

**2016-002 and 2016-005**

**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.

**Status**

See Finding 2017-003 and 2017-004

**2016-003**

**Condition:**

Expenditures reported on the final report submitted to the Department of Education were not in agreement with the District records.

**Status:**

Corrective action has been 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 (Continued)**

**2016-004**

**Condition:**

Encumbrances payable for 2015/16 tuition charges due to the Essex County College were not paid until November, 2016.

**Status**

Corrective action has been taken.

**2016-006**

**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.

**Status**

See Finding 2017-005