# COMPREHENSIVE ANNUAL FINANCIAL REPORT



"RISING TO A STANDARD OF EXCELLENCE"

# FOR THE FISCAL YEAR ENDED JUNE 30, 2021

(A Component Unit of the City of East Orange) 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, 2021

Prepared by

**East Orange Board of Education Finance Department** 

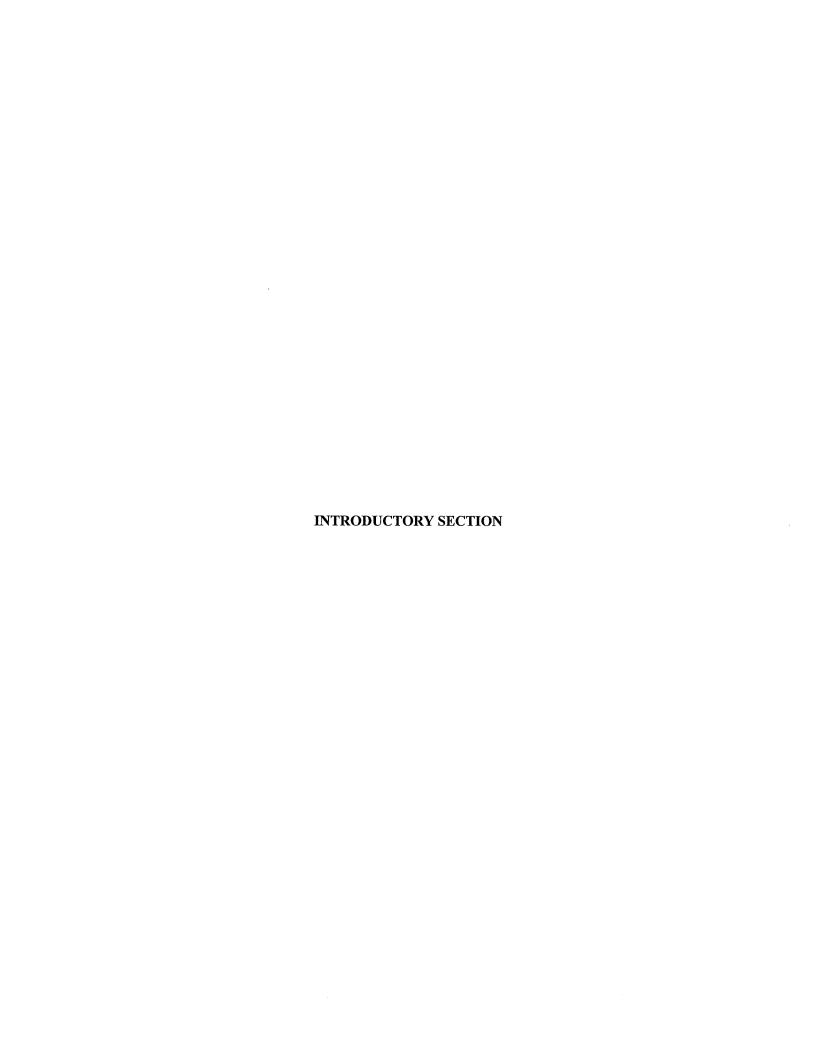
			Page
ı		INTRODUCTORY SECTION	
Organ Roste	r of Tran nizationa er of Offi ultants a	l Chart	i-vii viii ix x
		FINANCIAL SECTION	
Indep	endent A	Auditor's Report	1-3
Requ	ired Su	pplementary Information – Part I	
Mana	igement'	s Discussion and Analysis	4-21
Basic	Financi	al Statements	
A.	Distri	ct-wide Financial Statements:	
	A-1 A-2	Statement of Net Position Statement of Activities	22 23-24
B.	Fund	Financial Statements:	
	Government B-1 B-2 B-3	rnmental Funds: Balance Sheet Statement of Revenues, Expenditures, and Changes in Fund Balances Reconciliation of the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances with the District-Wide Statements	25 26 27
	Propr	ietary Funds:	
	B-4 B-5 B-6	Statement of Net Position Statement of Revenues, Expenses, and Changes in Fund Net Position Statement of Cash Flows	28 29 30
	Fiduc	iary Funds: Not Applicable	
	Notes	to the Basic Financial Statements	31-81
Requ	ired Su	pplementary Information – Part II	
C.	Budg	etary Comparison Schedules	
	C-1 C-1a C-2	Budgetary Comparison Schedule – General Fund Combining Budgetary Comparison Schedule Budgetary Comparison Schedule – Special Revenue Fund	82-91 92-99 100

С.	Budge	tary Comparison Schedules	Page
Notes	to the R	tequired Supplementary Information – Part II	
	C-3	Budgetary Comparison Schedule – Note to Required Supplementary Information	101
Requi	red Sup	plementary Information – Part III	
L.	Schedu	ıles Related to Accounting and Reporting for Pensions and Other Post Employment Benefits	S
	L-1	Required Supplementary Information – Schedule of the District's Proportionate	
	L-2	Share of the Net Pension Liability – Public Employees Retirement System Required Supplementary Information – Schedule of District Contributions –	102
	L-3	Public Employees Retirement System Required Supplementary Information – Schedule of the District's Proportionate	103
		Share of the Net Pension Liability – Teachers Pension and Annuity Fund	104
	L-4	Required Supplementary Information – Schedule of the District's Proportionate Share of the Net Pension Liability – Employees' Pension Fund of Essex County	105
	L-5	Required Supplementary Information – Schedule of the District's Proportionate Share of the Net Pension Liability – Employees Pension Fund of Essex County	106
	L-6	Notes to Required Supplementary Information – Net Pension Liability	107
	L-7	Required Supplementary Information – Schedule of Changes in District's Proportionate Share of Total OPEB Liability	108
	L-8	Notes to Required Supplementary Information – OPEB Liability	108
Other	Supple	mentary Information	
D.	School	Level Schedules	
	D-1	Combining Balance Sheet	110
	D-2	Blended Resource Fund 15 – Schedule of Expenditures Allocated by Resource Type – Actual	111-131
	D-3	Blended Resource Fund 15 – Schedule of Blended Expenditures – Budget and Actual	132-215
E.	Specia	l Revenue Fund:	
	E-1	Combined Schedule of Program Revenues and Expenditures –	
	E-2	Budgetary Basis Schedule of Preschool Education Aid Expenditures – Preschool – All Programs -	216-220
		Budgetary Basis	221
	E-2a	Schedule of Preschool Education Aid Expenditures – Preschool – Full Day 3 Yr & 4 Yr – Regular – Budgetary Basis	222
	E-2b	Schedule of Preschool Education Aid Expenditures – Preschool – Special Education	
	E-2c	Inclusion Classroom Costs – Budgetary Basis – N/A Schedule of Preschool Education Aid Expenditures – Preschool – Special Education	223
		Self Contained & Other Special Education Costs – Budgetary Basis – N/A	223
	E-2d	Schedule of Preschool Education Aid Expenditures – Other Preschool Costs – Budgetary Basis – N/A	223
F.	Capita	l Projects Fund:	
	F-1	Summary Schedule of Project Expenditures	224
	F-2	Summary Schedule of Revenues, Expenditures and Changes in Fund Balance	225
	F-2a-	Summary Schedule of Revenues, Expenditures and Changes in	
	F-2b	Fund Balance	226-227

			Page
G.	Propr	ietary Funds:	
	Enter	prise Fund:	
	G-1	Combining Statement of Net Position (Not Applicable)	228
	G-2	Combining Statement of Revenues, Expenses and Changes in	
		Net Position (Not Applicable)	228
	G-3	Combining Statement of Cash Flows (Not Applicable)	228
Н.	Fiduc	iary Funds: Not Applicable	
I.	Long	-Term Debt:	
	I-1	Schedule of Serial Bonds (Not Applicable)	229
	I-2	Schedule of Capital Lease/Interlocal Agreement Payable	229
	I-3	Debt Service Fund - Budgetary Comparison Schedule	230
		STATISTICAL SECTION (Unaudited)	
	J-1	Net Position by Component	231
	J-2	Changes in Net Position	232-233
	J-3	Fund Balances – Governmental Funds	234
	J-4	Changes in Fund Balances - Governmental Funds	235
	J-5	General Fund Other Local Revenue by Source	236
	J-6	Assessed Value and Actual Value of Taxable Property	237
	J-7	Property Tax Rates - Direct and Overlapping Governments	238
	J-8	Principal Property Taxpayers	239
	J-9	Property Tax Levies and Collections	240
	J-10	Ratios of Outstanding Debt by Type	241
	J-11	Ratios of Net General Bonded Debt Outstanding	242
	J-12	Computation of Direct and Overlapping Debt	243
	J-13	Legal Debt Margin Information	244
	J-14	Demographic Statistics	245
	J-15	Principal Employers	246
	J-16	Full-Time Equivalent District Employees by Function/Program	247
	J-17	Operating Statistics	248
	J-18	School Building Information	249-251
	J-19	Schedule of Required Maintenance for School Facilities	252
	J-20	Schedule of Insurance	253

Page

SINGLE AUDIT SECTION K-1 Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards – Independent Auditor's Report 254-255 Report on Compliance for each Major Federal and State Program; Report on Internal K-2 Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by U.S. Uniform Guidance and Schedule of Expenditures of State Financial Assistance Required by New Jersey OMB Circular 15-08 – Independent Auditor's Report 256-258 K-3 Schedule of Expenditures of Federal Awards 259 K-4 Schedule of Expenditures of State Financial Assistance 260-261 Notes to the Schedules of Expenditures of Federal Awards and K-5 State Financial Assistance 262-263 K-6 Schedule of Findings and Questioned Costs - Part 1 - Summary of Auditor's Results 264-265 K-6 Schedule of Findings and Questioned Costs – Part 2 – Schedule of **Financial Statement Findings** 266-268 Schedule of Findings and Questioned Costs – Part 3 – Schedule of Federal and State K-6 269-272 Award Findings and Questioned Costs 273 K-7 Summary Schedule of Prior Year Findings



### EAST ORANGE SCHOOL DISTRICT DIVISION OF BUSINESS SERVICES

199 Fourth Avenue

East Orange, New Jersey 07017-1026

Phone (862) 233-7300

Fax (973) 678-4987

www.eastorange.k12.nj.us

**Board Members** 

Ms. Terry S. Tucker, President

Ms. Darlene Clovis, Vice President

Mr. Cameron B. Jones, Sr.

Ms. Andrea McPhatter

Mrs. Tashia Owens Muhammad

Mr. Wayne R. Stackhouse, Jr.

Ms. Felecia Williams Ware

**Superintendent of Schools** 

Mr. AbdulSaleem Hasan, Ed.S.

abdulsaleem.hasan@eastorange.k12.nj.us

School Business Administrator/Board Secretary

Mrs. Christina Hunt, MS, MBA, QPA

christina.hunt@eastorange.k12.nj.us

**Assistant School Business Administrator** 

Ms. Tia Patterson, MBA, QPA

tia.patterson@eastorange.k12.nj.us

February 23, 2022

Ms. Terry S. Tucker, 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, 2021 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) Statements. 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 pursuant to 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 2020-2021 fiscal year with an average daily enrollment of 9,702 students. The following details the changes in the student resident enrollment of the District excluded Pre-k, students over the last ten years.

Fiscal	Student	Percent
Year	Enrollment	Change
2020-21	9702	4.2
2019-20	9311	(6.0)
2018-19	9870	(0.9)
2017-18	9959	1.0
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)

**October 15 Enrollment** 

### 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), 10 elementary schools, two Early Childhood Centers for Preschool and Kindergarten, as well as, 2 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 INITIATIVES TO IMPROVE INSTRUCTION

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.

As required, our students in grades 3-11 participated in the NJ Student Learning Assessment [NJSLA], as well as the state assessments for Science in grades 5, 8, and high school. As required, the district and school level results were shared during a public Board of Education meeting in September.

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

#### **Mathematics:**

- A continued focus on identified standards including Reasoning and Modeling through revised district curricula utilizing HMH into Math, Illustrative Mathematics, Engage NY, Alek and other digital, blended learning tools.
- 24 Math Competition

### **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 our new reading textbook, novels, Newsela, Amira, intervention materials 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 NJSLA, district benchmarks/Linkit, 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 curriculum, 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 LinkIt, BeAble, Newsela, and Freckles solutions to increase student achievement in literacy;
- 12. Provide professional development to ELL and SPED teachers on using tools such as Newsela, Learning Alley 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. Purchase textbooks and online materials for English Language Learners;
- 16. Examine and provide professional development on best practices for English Language Learners, such as Sheltered Instruction Observation Protocol;
- 17. Develop initiatives that move learning and practices that are consistent with Future Ready Initiatives including purchasing additional technology, professional development to support technology integration, additional courses during and after school;
- 18. Provide professional materials and systems to support Professional Learning Communities ex. District-wide book study, Data Analysis Protocol, professional memberships and journals;
- 19. Provide extended opportunities for parental and community trainings on standards, curriculum, programs and materials

#### 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 reappropriations of fund balance in the subsequent year. Those amounts to be re-appropriated are reported as reservations of fund balance at June 30, 2021.

Page 6

#### 6. ACCOUNTING SYSTEM AND REPORTS

The District's accounting records reflect GAAP, as promulgated by the GASB. Under this model, the District's basic financial statements include 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.

#### 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 Pillar 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.

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.

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 during 2015 through 2020 by US News. Lastly, as a special guest of President Obama at the 2015 Kennedy Center Honors the 38th Annual National Celebration of the Arts, the Tyson High School choir performed "Blessed Assurance" with Ms. CeCe Winans to honor the school matriarch Cicely L. Tyson.

Finally, all three high schools offer 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.

#### 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 2020 – 2021.

#### 11. ACKNOWLEDGMENTS

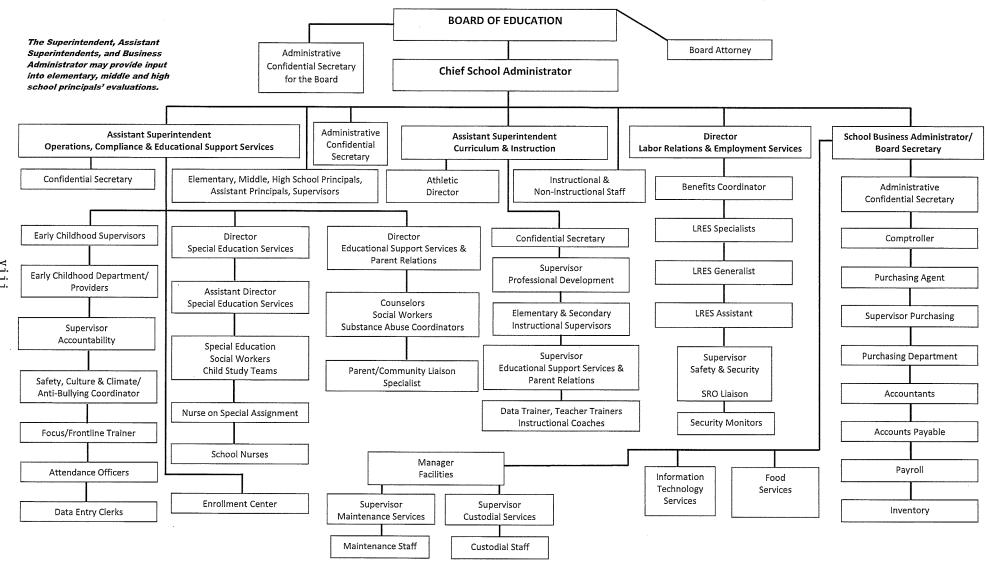
We would like to express our appreciation to the members of the Board of Education of the City of East Orange for their concern in providing fiscal accountability to the citizens and taxpayers of the school District and hereby, contributing their full support to the development and maintenance of our 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,

AbdulSaleem Hasan Superintendent of Schools Christina Hunt

School Business Administrator/Board Secretary

### EAST ORANGE SCHOOL DISTRICT ORGANZATIONAL CHART



# EAST ORANGE BOARD OF EDUCATION COUNTY OF ESSEX, NEW JERSEY

### ROSTER OF OFFICIALS JUNE 30, 2021

### MEMBERS OF THE BOARD OF EDUCATION

	Official Title	Term Expires
Mo Torry C Tucker	President	2023
Ms. Terry S. Tucker Ms. Darlene Clovis	Vice President	2023
Mr. Cameron B. Jones, Sr.	Board Member	2023
Ms. Andrea McPhatter	Board Member	2024
Mrs. Tashia Owens Muhammad	Board Member	2024
Mr. Wayne R. Stackhouse, Jr.	Board Member	2022
Mrs. Felecia Williams Ware	Board Member	2024

### **OTHER OFFICIALS**

Mr. AbdulSaleem Hasan, Superintendent of Schools

Dr. Deborah Harvest, Assistant Superintendent, Division of Operation, Compliance & Student Support Services

Ms. Anita Champagne, Assistant Superintendent, Division of Curriculum Services

Mrs. Christina Hunt, School Business Administrator/Board Secretary

Ms. Tia Patterson, 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**

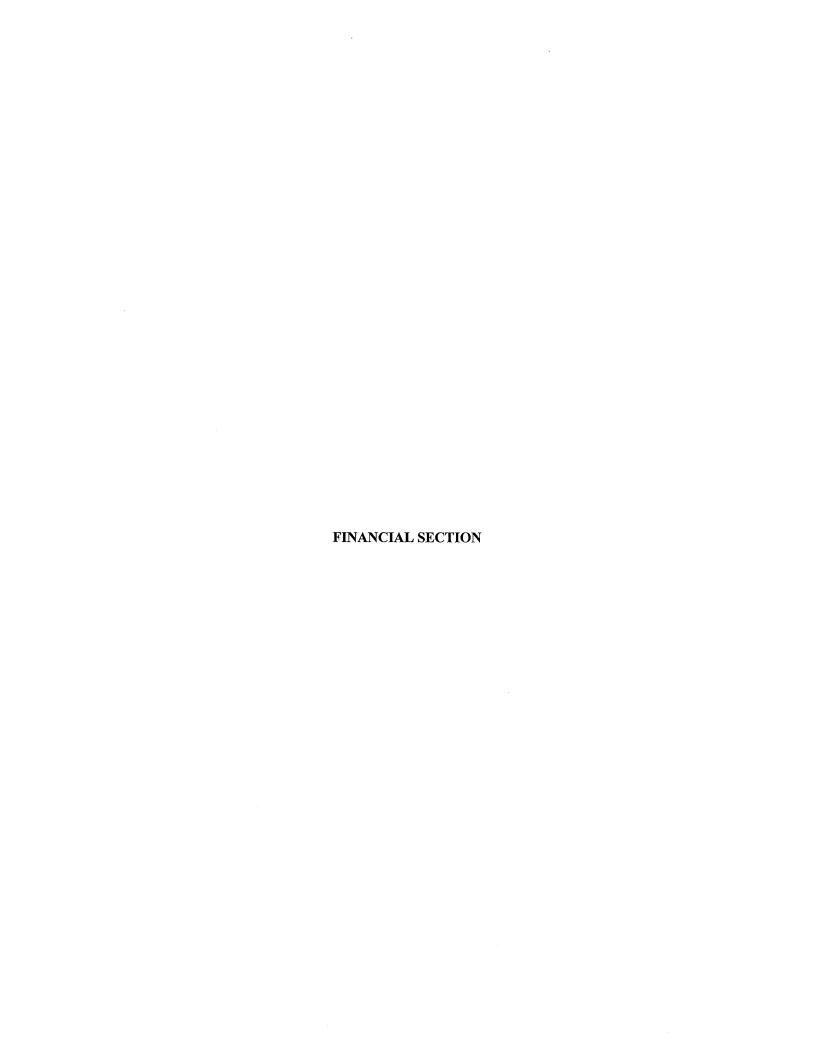
Souder, Shabazz & Woolridge Law Group, LLP 17 Academy Street, Suite 1200 Newark, NJ 07102

### Official Depository

PNC Bank Pittsburgh, PA 15230

### Official Newspapers

The Star Ledger
The East Orange Record
The New York Times



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
JULIUS B. CONSONI, CPA, PSA
ANDREW D. PARENTE, CPA, RMA, PSA

#### INDEPENDENT AUDITOR'S REPORT

ELIZABETH A. SHICK, CPA, RMA, PSA
ROBERT W. HAAG, CPA, PSA
RALPH M. PICONE, III, CPA, RMA, PSA
DEBRA GOLLE, CPA
MARK SACO, CPA
ROBERT LERCH, CPA
CHRISTOPHER M. VINCI, CPA, PSA
CHRISTINA CUIFFO, CPA

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 and each major fund of the East Orange Board of Education, a component unit of the City of East Orange, as of and for the fiscal year ended June 30, 2021 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 <u>Government Auditing Standards</u>, 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 and each major fund of the East Orange Board of Education as of June 30, 2021, 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.

### **Emphasis of Matter**

### Adoption of New Accounting Pronouncement

As discussed in Note 1 to the financial statements, in the fiscal year ended June 30, 2021, the East Orange Board of Education adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 84, <u>Fiduciary Activities</u> which provided guidance on identifying fiduciary activities and how they should be reported. The adoption of this standard resulted in a change to how previously reported fiduciary fund activities are currently reported in the financial statements. Our opinion is not modified with respect to this matter.

#### 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, pension information and other postemployment benefits 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, financial schedules, statistical section, schedule of expenditures of federal awards as required by Title 2 U.S. <u>Code of Federal Regulations</u> Part 200, <u>Uniform Administrative Requirements</u>, <u>Cost Principles</u>, and <u>Audit Requirements for Federal Awards</u> (Uniform Guidance) and schedule of expenditures of state financial assistance as required by New Jersey OMB Circular 15-08, <u>Single Audit Policy for Recipients of Federal Grants</u>, <u>State Grants and State Aid</u>, 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 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 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 <u>Government Auditing Standards</u>, we have also issued our report dated February 23, 2022 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 solely 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 <u>Government Auditing Standards</u> 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 February 23, 2022 MANAGEMENT'S DISCUSSION AND ANALYSIS

### Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021

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, 2021. 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. Certain comparative information between the current year (2020-2021) and the prior year (2019-2020) is required to be presented in the MD&A.

#### FINANCIAL HIGHLIGHTS

Key financial highlights for the 2020-2021 fiscal year include the following:

- The assets and deferred outflows of resources of the East Orange Board of Education exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$183,125,512 (net position).
- The District's total net position increased \$5,207,285.
- Overall district revenues were \$309,556,628. General revenues accounted for \$190,355,657 or 62% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$119,200,971 or 38% of total revenues.
- The school district had \$301,114,190 in expenses for governmental activities; only \$115,425,411 of these expenses were offset by program specific charges, grants or contributions. General revenues (predominantly unrestricted State aid) of \$190,355,657 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 \$20,152,914 a decrease of \$7,240,872 when compared to the previous year ending fund balance.
- The General Fund unassigned fund deficit at June 30, 2021 was \$10,714,460 a decrease in the deficit of \$4,476,824 when compared with the beginning deficit at July 1, 2020 of \$15,191,284.

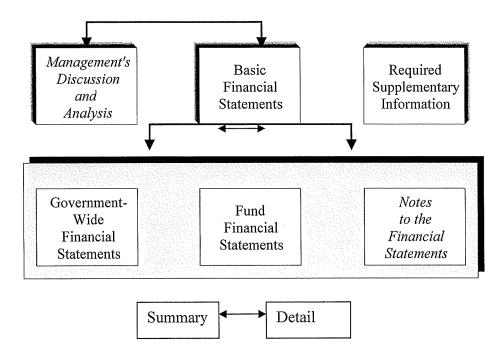
### Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021

#### 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.

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.



### Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021

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	Fund Financial Statements						
	Statements	Governmental Funds	Proprietary Funds					
Scope			Activities the district operates similar to private businesses: Enterprise Fund					
Required financial statements	Statements of Net Position Statement of Activities	Expenditures and Changes	Statement of Net Position Statement of Revenue, Expenses, and Changes in Fund Net Position Statement of Cash Flows					
Accounting Basis and Measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial 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 longterm	General assets expected to be used up and liabilities that come due during the year or soon there after; no capital assets or long- term liabilities included	All assets, liabilities, and deferred outflows/inflows, both financial and capital, and short-term and long-term					
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.					

### Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021

#### 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).

### Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021

### Fund financial statements (continued)

The District has two 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 for the operation of the Food Service (Cafeteria) program.

#### 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.

### Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021

### 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 \$183,125,512 as of June 30, 2021 and 177,918,227 as of June 30, 2020.

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, 2021 and 2020

	Governmen	tal Activities	Business-Ty	pe Activities	Total			
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>		
Assets								
Current Assets	\$ 33,286,985	\$ 48,819,348	\$ 1,579,617	\$ 608,979	\$ 34,866,602	\$ 49,428,327		
Capital Assets	305,186,872	301,649,807	6,262	8,657	305,193,134	301,658,464		
Total Assets	338,473,857	350,469,155	1,585,879	617,636	340,059,736	351,086,791		
Deferred Outflows of Resources	4,815,288	7,914,208	mi .	-	4,815,288	7,914,208		
Total Assets and Deferred								
Outflows of Resources	343,289,145	358,383,363	1,585,879	617,636	344,875,024	359,000,999		
Liabilities								
Non-Current Liabilities	122,300,851	134,162,288			122,300,851	134,162,288		
Current Liabilities	13,386,002	21,673,924	427,476	663	13,813,478	21,674,587		
Total Liabilities	135,686,853	155,836,212	427,476	663	136,114,329	155,836,875		
Deferred Inflows of Resources	25,622,014	25,233,751	13,169	12,146	25,635,183	25,245,897		
Total Liabilities and Deferred								
Inflows of Resources	161,308,867	181,069,963	440,645	12,809	161,749,512	181,082,772		
Net Position								
Net Investment in Capital Assets	252,371,428	259,307,518	6,262	8,657	252,377,690	259,316,175		
Restricted	7,921,450	10,234,135	0,202	0,037	7,921,450	10,234,135		
Unrestricted	(78,312,600)	(92,228,253)	1,138,972	596,170	(77,173,628)	(91,632,083)		
Total Net Position	\$ 181,980,278	\$ 177,313,400	\$ 1,145,234	\$ 604,827	\$ 183,125,512	\$ 177,918,227		
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A small portion of the District's Net Position, five 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 negative position and is a result of how the district expenses its long-term liabilities for governmental activities such as Certificates of Participation, interlocal agreements, 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, interlocal agreements, net pension liability and compensated absences for governmental activities are due and payable.

### Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021

### Change in Net Position For The Fiscal Years Ended June 30, 2021 and 2020

		Governmental Activities		<u>Activities</u>	Business-Type Activities			<u>Total</u>			
Revenues		<u>2021</u>		<u>2020</u>		<u>2021</u>	<u>2020</u>		<u>2021</u>		<u>2020</u>
Program Revenues											
Charges for Services	\$	1,509	\$	12,160	\$	22,374	\$ 531,569	\$	23,883	\$	543,729
Operating Grants and Contributions		113,962,190		92,185,383		3,753,186	4,739,911		117,715,376		96,925,294
Capital Grants and Contributions		1,461,712		8,876,510					1,461,712		8,876,510
General Revenues											
Property Taxes		24,674,822		24,227,937					24,674,822		24,227,937
State and Federal Aid		163,216,303		164,374,449					163,216,303		164,374,449
Other		2,464,532		1,771,461		-	10,324		2,464,532		1,781,785
Total Revenues		305,781,068		291,447,900		3,775,560	5,281,804		309,556,628		296,729,704
Expenses											
Instruction											
Regular		148,183,280		138,070,765					148,183,280		138,070,765
Special Education		29,319,708		30,891,738					29,319,708		30,891,738
Other Instruction		7,826,588		8,699,379					7,826,588		8,699,379
School Sponsored Activities and Athletics		2,216,183		1,532,335					2,216,183		1,532,335
Community Services									-		-
Support Services											
Student and Instruction Related Services		59,075,646		53,780,965					59,075,646		53,780,965
General Administrative Services		2,754,730		2,876,751					2,754,730		2,876,751
School Administrative Services		16,838,267		15,535,702					16,838,267		15,535,702
Central Services		3,933,696		4,997,151					3,933,696		4,997,151
Admin. Info. Technology		601,801		856,501					601,801		856,501
Plant Operations and Maintenance		24,707,698		24,625,386					24,707,698		24,625,386
Pupil Transportation		1,806,173		7,790,088					1,806,173		7,790,088
Interest on Long-Term Debt		3,850,420		3,929,828					3,850,420		3,929,828
Food Services			_	-		3,235,153	5,484,701		3,235,153		5,484,701
Total Expenses		301,114,190		293,586,589		3,235,153	5,484,701		304,349,343		299,071,290
Change in Net Position		4,666,878		(2,138,689)		540,407	(202,897)		5,207,285		(2,341,586)
Net Position, Beginning of Year		177,313,400		177,527,746		604,827	807,724		177,918,227		178,335,470
Prior Period Adjustment		-		1,924,343		-	_		_		1,924,343
Net Position, End of Year	 \$	181,980,278	- -	177,313,400	 \$	1,145,234	\$ 604,827	- s	183,125,512	-	177,918,227
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### Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021

Governmental Activities. The District's total governmental activities' revenues, which includes State and Federal grants, were \$305,781,068 and \$291,447,900 for the fiscal years ended June 30, 2021 and June 30, 2020, respectively. Property taxes of \$24,674,822 and \$24,227,937 represented 8% and 8% of the revenues for the fiscal years ended June 30, 2021 and 2020, respectively. Another significant portion of revenue came from unrestricted State aid and Federal aid of \$163,216,303 and \$164,374,449 which represented 54% and 56% of the revenues for the fiscal years ended June 30, 2021 and 2020, respectively. Revenues from operating grants and contributions of \$113,962,190 and \$92,185,383 represented 36% and 32% of the revenues for the fiscal years ended June 30, 2021 and 2020, respectively. Capital grants and contributions of \$1,461,712 and \$8,876,510 represented 1% and 3% of the revenues for the fiscal year ended June 30, 2021 and 2020, 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 \$301,114,190 and \$293,586,589 for the fiscal years ended June 30, 2021 and 2020. The District's expenses are predominantly related to educating and caring for students. Instruction totaled \$187,545,759 and \$179,194,217 (63% and 61%) of total expenditures for the fiscal years ended June 30, 2021 and 2020, respectively. Student support services, totaled \$109,718,011 and \$110,462,544 (36% and 37%) of total expenditures and interest on long-term debt totaled \$3,850,420 and \$3,929,828 (1% and 2%) of total expenditures for the fiscal years ended June 30, 2021 and 2020, respectively.

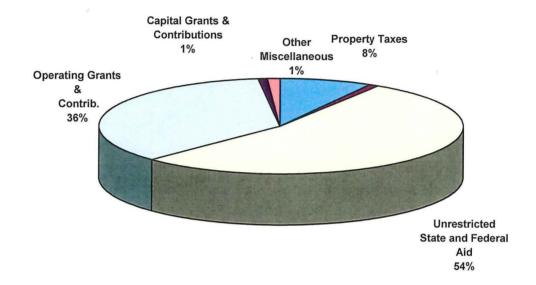
Total governmental activities revenues for the fiscal year ended June 30, 2021 surpassed expenses increasing net position by \$4,666,878 over the previous year from \$177,313,400 at June 30, 2020 to \$181,980,278 at June 30, 2021.

The cost of all *governmental* activities this year was \$301,114,190 an increase of \$7,527,601 or 3% over the previous year. The cost of governmental activities were funded by the following program and general revenues:

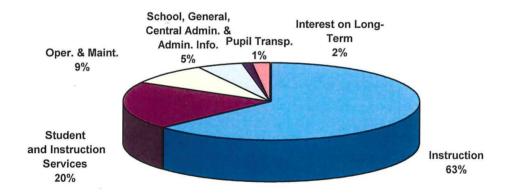
- The federal and state governments subsidized certain programs with operating grants and contributions of \$113,962,190 (exclusive of capital projects), an increase of \$21,776,807. The state contributions from the Educational Facilities Construction and Financing Aid Program which financed capital project costs decreased \$7,414,798 from the previous year and the District realized decreases from Federal and State sources for unrestricted formula aid of \$1,158,146.
- The increase in Federal and State grants and contributions was primarily the result of increased accruals for TPAF and PERS OPEB contributions as a result of the implementation of GASB 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pension.
- District's costs in the amount of \$24,674,822 were provided from property taxes. The property taxes levied in 2021 increased \$446,885.
- Other general revenues totaling \$2,464,532 were provided from miscellaneous local sources.

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021

### **Revenues by Source-Governmental Activities**



### **Expenditures by Type-Governmental Activities**



Expenses increased in 2021 by \$7,527,601 from 2020. Instruction related expenses increased \$8,351,542 and support services expenses decreased \$744,533. The increase in expenses was primarily the result of increased accruals for TPAF net pension liabilities due to the implementation of GASB 68, Accounting and Financial Reporting of Pensions and increased accruals for TPAF and PERS OPEB contributions as a result of the implementation of GASB 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions. Interest on long-term debt decreased by \$79,408 from 2021 to 2020 primarily due to the decreased adjustment required for accreted interest for the 1998 Capital Appreciation Certificates.

# Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021

**Net Cost of Governmental Activities.** The District's total cost of services were \$301,114,190 and \$293,586,589 for the fiscal years ended June 30, 2021 and 2020, respectively. After applying program revenues, derived from charges for services and operating grants and contributions of \$113,963,699 and \$92,197,543 and capital grants and contribution of \$1,461,712 and \$8,876,510, the net cost of services of the District were \$185,688,779 and \$192,512,536 for the fiscal years ended June 30, 2021 and 2020, respectively.

#### **Net Cost of Governmental Activities**

						Net Cost of (Revenue			
		Total Cost	Services		from) S	erv	<u>ices</u>		
		<u>2021</u> <u>2020</u>				<u>2021</u>	<u>2020</u>		
Instruction									
Regular	\$	148,183,280	\$	138,070,765	\$	89,431,263	\$	90,634,296	
Special Education		29,319,708		30,891,738		14,673,166		17,386,946	
Other Instruction		7,826,588		8,699,379		5,940,366		5,878,987	
School Sponsored Activities and Athletics		2,216,183		1,532,335		1,930,775		1,525,955	
Community Services									
Support Services									
Student and Instruction Related Services		59,075,646		53,780,965		34,852,191		36,313,872	
General Administrative Services		2,754,730		2,876,751		2,718,605		2,873,154	
School Administrative Services		16,838,267		15,535,702		12,046,765		12,268,626	
Central Services		3,933,696		4,997,151		3,562,932		4,974,941	
Admin. Info. Technology		601,801		856,501		601,801		853,486	
Plant Operations and Maintenance		24,707,698		24,625,386		17,894,140		11,636,994	
Pupil Transportation		1,806,173		7,790,088		633,442		6,612,620	
Interest on Long-Term Debt	<del></del>	3,850,420		3,929,828		1,403,333		1,552,659	
Total	\$	301,114,190	\$	293,586,589	\$	185,688,779	\$	192,512,536	

**Business-Type Activities** – The District's total business-type activities revenues were \$3,775,560 and \$5,281,804 for the years ended June 30, 2021 and June 30, 2020. Charges for services accounted for 1% and 10% of total revenues and operating grants and contributions accounted for 99% and 90% of total revenue for the fiscal years ended June 30, 2021 and 2020.

The total cost of all business-type activities programs and services were \$3,235,153 and \$5,484,701 for the years ended June 30, 2021 and 2020 which represented a decrease of \$2,249,548 over the previous year. The District's expenses are related to Food Service programs provided to all students, teachers and administrators within the District. The decrease in expenses was due to school closings as the result of Covid-19.

# Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021

### **Business-Type Activities (Continued)**

The business-type activities revenues for the fiscal year ended June 30, 2021 were more than expenses increasing net position by \$540,407 from the previous year from \$604,827 at June 30, 2020 to a net position of \$1,145,234 at June 30, 2021.

- Some of the cost was paid by users of the District's food service program for a total of \$22,374 a decrease of \$509,195. This decrease was due to school closing's as the result of Covid-19.
- The Federal and State governments subsidized the food service program with grants and contributions of \$3,753,186 in 2021 and \$4,739,911 in 2020, a decrease of \$986,725. This decrease again was due to school closing as the result of Covid-19.

#### 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 \$20,152,914 for the fiscal year ended June 30, 2021 compared to \$27,393,786 for the fiscal year ended June 30, 2020. This decrease was primarily the result of the change in fund balance of the General Fund which increased \$7,336,163 from the previous year and change in the Capital Projects Fund which decreased \$14,581,258, primarily as a result of the expenditures related to the equipment lease and the ESIP project. Unassigned fund balance of the General Fund remained in a deficit position at June 30, 2021 of \$10,714,460 a deficit decrease of \$4,476,824 from the previous year. The General Fund deficit is the result of the State's deferral of certain state aid payments in the amount of \$19,081,691 which are budgeted for the current fiscal year (2020/2021) by the District but provided for and recorded as a payable in the subsequent fiscal year by the State in their 2021/2022 fiscal year budget. A portion of fund balance was designated for use in the District's 2021/2022 General Fund budget in the amount of \$8,154,033. The remainder of the General Fund fund balance is 1) to liquidate contracts and purchase orders of the prior period \$4,402,099; 2) capital reserves \$3,915,262; \$1,872,833 which was designated for use in the 2021/2022 General Fund budget; 3) maintenance reserve of \$1,774,557; \$1,000,000 which was designated for use in the 2021/2022 General Fund budget; 4) reserve for register audit recoveries \$501,776; 5) reserve for unemployment compensation claims \$1,723,549; and 6) reserve for excess surplus \$1,941,915.

### Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021

### **Governmental Funds (Continued)**

Revenues for the District's governmental funds were \$278,697,070 and \$277,780,933, while total expenditures were \$285,937,942 and \$286,324,892 for the fiscal years ended June 30, 2021 and 2020.

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

The following schedule presents a summary of General Fund Revenues.

		June	30		Amount of Increase	Percent	
		2021		2020	•	(Decrease)	<u>Change</u>
Local Sources							
Property Tax Levy	\$	22,791,159	\$	22,344,274	\$	446,885	2%
Miscellaneous		2,111,053		1,145,406		965,647	84%
State Sources		214,762,206		209,246,459		5,515,747	3%
Federal Sources		212,807		451,941		(239,134)	-53%
Total General Fund Revenues	<u>\$</u>	239,877,225	<u>\$</u>	233,188,080	\$	6,689,145	

The General Fund revenues increased \$6,689,145 or 3% over the previous year. Local property taxes increased \$446,885. State aid revenues increased \$5,515,747 and Federal aid revenues decreased \$239,134. The increase in State aid was primarily the result of an increase in on behalf TPAF contributions and the decrease in Federal aid was primarily due to the decreased receipts of the SEMI/ARRA medical assistance program aid in 2021. Miscellaneous revenues increased \$965,647. The increase was primarily from refunds of prior year expenditures and cancelled prior year accounts payable.

In addition to the revenues previously noted, transfers in from the Special Revenue Fund for contributions to School Based Budget programs were \$3,628,114 and \$3,405,504 for the fiscal years ended June 30, 2021 and 2020.

# Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021

#### General Fund (Continued)

The following schedule presents a summary of General Fund expenditures.

	June	e 30,	Amount of Increase	Percent
	2021	2020	(Decrease)	Change
Instruction	\$ 141,417,849	\$ 140,795,389	\$ 622,460	0%
Support Services	92,275,414	97,969,870	(5,694,456)	-6%
Debt Service	1,899,360	-	1,899,360	#DIV/0!
Capital Outlay	200,453	209,805	(9,352)	-4%
Total Expenditures	\$ 235,793,076	\$ 238,975,064	\$ (3,181,988)	-1%

Total General Fund expenditures decreased \$3,181,988 or 1% from the previous year. The net decrease in 2020/2021 can be attributed to decreased expenditures for transportation and increased on behalf contributions paid by the State.

In Fiscal Year 2021 General Fund revenues and other financing sources were more than expenses and other financing uses increasing fund balance by \$7,336,163 from the previous year. After deducting restricted and assigned fund balance, the unassigned fund deficit decreased \$4,476,824 from \$15,191,284 at June 30, 2020 to \$10,714,460 at June 30, 2021. As discussed earlier the deficit is the result of the State deferral of certain state aid payments at year end totaling \$19,081,691 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 \$31,623,645 and \$29,698,627 for the years ended June 30, 2021 and 2020. State sources accounted for the majority of Special Revenue Fund's revenue which represented 59% and 64% of the total revenues for the years ended June 30, 2021 and 2020.

### Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021

### **Special Revenue Fund (Continued)**

Total Special Revenue Fund revenues increased \$1,925,018 or 7% from the previous year. State sources decreased \$356,994 or 2%, while Federal sources increased \$2,188,534 or 21%. The local grants increased \$93,478.

Expenditures of the Special Revenue Fund were \$28,367,410 and \$26,293,123 for the fiscal years ended June 30, 2021 and 2020. Instructional expenditures were \$18,309,446 and \$18,241,189 or 65% and 69% and expenditures for the support services were \$9,609,652 and \$7,920,919 or 34% and 30% of total expended for the fiscal years ended June 30, 2021 and 2020. In addition the Special Revenue Fund contributed \$3,628,114 and \$3,405,504 in 2021 and 2020 to the General Fund as a contribution for School Based Budget expenditures.

Total Special Revenue Fund expenditures increased \$2,074,287 or 8% from the previous year. Instructional expenditures increased \$68,257 or 1% while support services expenditures increased \$1,688,733 or 22%. Capital outlay expenditures increased \$317,297.

Capital Projects Fund — The Capital Projects Fund includes all revenue sources utilized for major capital projects of the District. The capital projects fund expenditures and other financing uses exceeded revenues and other financing sources by \$14,581,258 resulting in a fund balance of \$8,277,217 at June 30, 2021. As previously stated, this increase was the result of expenses related to the equipment lease and the ESIP project. Of the fund balance at June 30, 2021 \$5,936,293 was restricted for the payment of 1998 capital lease obligations. The remaining restricted fund balance of \$2,340,924 was restricted and available to fund capital improvement projects, primarily the energy savings program and the equipment lease.

Revenues of the Capital Projects Fund were \$1,816,699 and \$9,514,726 for the years ended June 30, 2021 and 2020. State sources which represent 81% and 98% 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 \$16,087,456 and \$15,366,705 for the years ended June 30, 2021 and 2020. The increase in expenditures during the year represented the decreased activity from various improvements and renovations completed by the SDA in the amount of \$1,461,712 and \$11,411,987 which represented expenditures to Honeywell for the energy savings improvement program and \$2,848,157 for expenditures related to the equipment lease.

**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 revenues and other financing sources exceeded the expenditures by \$2 resulting in a fund balance of \$4,938 compared to a fund balance of \$4,936 in the previous year.

# Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021

#### **Debt Service Fund (Continued)**

Revenues of the Debt Service Fund were \$5,379,501 and \$5,379,500 for the years ended June 30, 2021 and 2020. Local property taxes represented 35% while state sources represented the remaining 61% of the total revenue. Transfers in from the Capital Projects Fund were \$310,501 and \$312,980 for the fiscal years ended June 30, 2021 and 2020 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 fiscal years ended June 30, 2021 and 2020. 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 revenues and other financing sources exceeded budgetary expenditures and other financing uses resulting in an increase in budgetary fund balance of \$7,991,462 over the previous year. After deducting restricted and assigned fund balance of \$9,857,059 the unassigned fund balance increased from \$3,235,108 at June 30, 2020 to a fund balance of \$8,367,231 at June 30, 2021 which represented an increase of \$5,132,123.

# Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021

#### **CAPITAL ASSETS**

The District's investment in capital assets for its governmental and business type activities as of June 30, 2021 and 2020 amounted to \$305,186,872 and \$301,658,464 (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 2020-2021 and 2019-2020 amounted to \$12,833,556 and \$11,276,217 for governmental activities and \$2,395 in 2020/2021 for business-type activities.

# Capital Assets at June 30, 2021 and 2020 (Net of Accumulated Depreciation)

	Governmental Activities		Business-Type Activities			<u>Total</u>					
		<u>2021</u>	<u>2020</u>		<u>2021</u>		<u>2020</u>		<u>2021</u>		<u>2020</u>
		÷	±								
Land	\$	2,645,706	\$ 2,645,706					\$	2,645,706	\$	2,645,706
Construction in Progress		16,581,255	35,440,932						16,581,255		35,440,932
Building and Building Improvements		279,603,849	259,138,823						279,603,849		259,138,823
Machinery and Equipment		6,293,223	4,344,492	\$	6,262	\$	8,657		6,299,485		4,353,149
Vehicles		62,839	 79,854		-	********	-		62,839	*******	79,854
Total Net Position	<u>\$</u>	305,186,872	\$ 301,649,807	\$	6,262	\$	8,657	\$	305,193,134	<u>\$</u>	301,658,464

Additional information on the District's capital assets is presented in Note 4 of this report.

# Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021

#### LONG TERM LIABILITIES

At June 30, 2021 and 2020, the District's long-term liabilities consisted of Certificate of Participation payable of \$36,834,379 and \$39,392,136, capital leases of \$5,872,944 and \$7,306,500, interlocal agreement payable to the City of \$18,383,970 and \$18,500,766, net pension liability of \$58,057,985 and \$64,751,807 compensated absences payable of \$2,219,453 and \$1,893,682 and liabilities for claims and judgements and accrued liability for insurance claims in the aggregate amount of \$932,120 and \$2,317,397.

#### Outstanding Long-Term Debt at June 30, 2021 and 2020

	<u>2021</u>		<u>2020</u>
Certificates of Participation	\$ 36,834,379	\$	39,392,136
Capital Leases	5,872,944		7,306,500
Interlocal Agree. Payable (Inc. Unamortized Prem.)	18,383,970		18,500,766
Claims and Judgements Payable	932,120		974,703
Accrued Liability for Insurance Claims	_		1,342,694
Net Pension Liability	58,057,985		64,751,807
Compensated Absences Payable	 2,219,453		1,893,682
Total Expenditures	\$ 122,300,851	<u>\$</u>	134,162,288

Certificates of Participation included capital appreciation debt which increased \$3,132,243 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 4 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 2021-2022 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 2021-2022. Budgeted expenditures in the General Fund decreased by \$3,800,961 to \$210,630,034 in fiscal year 2021-2022.

# Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021

# CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

BASIC FINANCIAL STATEMENTS



# EAST ORANGE BOARD OF EDUCATION STATEMENT OF NET POSITION JUNE 30, 2021

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Cash Equivalents Receivables, net Inventory	\$ 17,411,411 7,378,899	\$ 470,938 1,294,421 33,716	\$ 17,882,349 8,673,320 33,716
Internal Balances	219,458	(219,458)	55,710
Restricted Assets:			
Cash and Cash Equivalents Investments with Fiscal Agent	2,580,217 5,697,000		2,580,217 5,697,000
Capital Assets:	3,077,000		3,077,000
Not Being Depreciated	19,226,961	6,262	19,233,223
Being Depreciated, Net	285,959,911		285,959,911
Total Assets	338,473,857	1,585,879	340,059,736
DEFERRED OUTFLOWS OF RESOURCES			•
Deferred Outflows on Net Pension Liability	4,815,288		4,815,288
Total Assets and Deferred Outflows of Resources	343,289,145	1,585,879	344,875,024
LIABILITIES			
Accounts Payable and Other			
Current Liabilities	10,704,110	427,476	11,131,586
Payable to Other Governments	195,002		195,002
Accrued Interest	251,931		251,931
Unearned Revenue Noncurrent Liabilities:	2,234,959		2,234,959
Due Within One Year	7,119,833		7,119,833
Due Beyond One Year	115,181,018		115,181,018
Total Liabilities	135,686,853	427,476	136,114,329
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows of Resources on Net Pension Liability Deferred Commodities Revenue	25,622,014	13,169	25,622,014 13,169
Deterred Commodities Revenue		13,109	13,109
Total Deferred Inflows of Resources	25,622,014	13,169	25,635,183
Total Liabilities and Deferred Inflows of Resources	161,308,867	440,645	161,749,512
NET POSITION			
Net Investment in Capital Assets	252,371,428	6,262	252,377,690
Restricted for:	2.017.720		2.017.720
Capital Projects Debt Service	3,916,630 4,938		3,916,630 4,938
Maintenance Reserve	1,774,557		1,774,557
Other Purposes	2,225,325		2,225,325
Unrestricted	(78,312,600)	1,138,972	(77,173,628)
Total Net Position	\$ 181,980,278	\$ 1,145,234	\$ 183,125,512

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

Net (Expense) Revenue and

# 23

#### EAST ORANGE BOARD OF EDUCATION STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2021

**Program Revenues** Changes in Net Position Operating Capital Grants and Charges for Grants and Governmental Business-type Functions/Programs Contributions Expenses Services Contributions Activities Activities Total Governmental Activities: Instruction: 148,183,280 58,752,017 \$ Regular (89,431,263) (89,431,263) 29,319,708 Special Education 14,646,542 (14,673,166)(14,673,166)Other Instruction 7,826,588 1,886,222 (5,940,366)(5,940,366)School Sponsored Activities and Athletics 2,216,183 285,408 (1,930,775)(1,930,775)Support Services: Student & Instruction Related Services 59,075,646 24,223,455 (34,852,191)(34,852,191)General Administrative Services 2,754,730 36,125 (2,718,605)(2,718,605)School Administrative Services 16,838,267 4,791,502 (12,046,765)(12,046,765)Central Services 3,933,696 370,764 (3,562,932)(3,562,932)Admin Info Technology 601,801 (601,801)(601,801)Plant Operations and Maintenance 24,707,698 \$ 1,509 5,350,337 \$ 1,461,712 (17,894,140)(17,894,140)Pupil Transportation 1,806,173 1,172,731 (633,442)(633,442)Interest on long-term debt 3,850,420 2,447,087 (1,403,333)(1,403,333)Total Governmental Activities 301,114,190 1,509 113,962,190 1,461,712 (185,688,779)(185,688,779)Business-Type Activities: Food Service 22,374 3,753,186 3,235,153 540,407 540,407 Total Business-Type Activities 3,235,153 22,374 3,753,186 540,407 540,407 Total Primary Government 304,349,343 23,883 \$ 117,715,376 1,461,712 (185,688,779)540,407 (185, 148, 372)

#### 5

## EAST ORANGE BOARD OF EDUCATION STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Net (Expense) Revenue and Changes in Net Position

	G	overnmental <u>Activities</u>	isiness-type <u>Activities</u>		<u>Total</u>
General Revenues/(Expenses):					
Taxes	\$	22 701 150		\$	22,791,159
Property Taxes, levied for general purposes,net Property Taxes, levied for debt service,net	D.	22,791,159 1,883,663		Φ	1,883,663
Federal and State Aid for School Based Budgets		3,628,114			3,628,114
State Aid - Unrestricted		158,539,438			158,539,438
State Aid - Restricted for Debt Service Principal		1,048,751			1,048,751
Miscellaneous Income		2,464,532	 -		2,464,532
Total General Revenues		190,355,657	 -		190,355,657
Change in Net Position		4,666,878	\$ 540,407		5,207,285
Net Position, Beginning of Year (Restated)		177,313,400	 604,827		177,918,227
Net Position, End of Year	<u>\$</u>	181,980,278	\$ 1,145,234	\$	183,125,512

FUND FINANCIAL STATEMENTS

# EAST ORANGE BOARD OF EDUCATION GOVERNMENTAL FUNDS

# BALANCE SHEET JUNE 30, 2021

	General <u>Fund</u>	Special Revenue <u>Fund</u>	Capital Projects <u>Fund</u>	Debt Service <u>Fund</u>	Total Governmental <u>Funds</u>
ASSETS Cash and Cash Equivalents	\$ 17,268,296	\$ 138,177		\$ 4,938	\$ 17,411,411
Receivables, Net Receivables From Other Governments	1,260,101	6,118,798		, ,,,,,	7,378,899
Due from Other Funds Restricted Assets: Cash and Cash Equivalents	2,582,596	662	\$ 2,580,217		2,583,258 2,580,217
Investments with Fiscal Agent	-	_	5,697,000	44	5,697,000
Total Assets	\$ 21,110,993	\$ 6,257,637	\$ 8,277,217	\$ 4,938	\$ 35,650,785
LIABILITIES AND FUND BALANCES					
Liabilities: Accounts Payable	\$ 2,302,392	\$ 28,352			\$ 2,330,744
Payroll Deductions and Withholdings Payable	3,110,338	ų 20,552			3,110,338
Payable to State Government		195,002			195,002
Due to Other Funds		2,363,800			2,363,800
Claims and Judgements Payable Accrued Liabilities for Insurance Claims	2,434,802				2,434,802
Other Liabilities	1,531,541	1,296,685			1,531,541 1,296,685
Unearned Revenue	-	2,234,959	_		2,234,959
***************************************					2,22 1,222
Total Liabilities	9,379,073	6,118,798			15,497,871
Fund Balances Restricted Fund Balance					
Excess Surplus	1,941,915				1,941,915
Capital Reserve	2,042,429				2,042,429
Capital Reserve - Designated for Subsequent Year's Expenditures	1,872,833				1,872,833
Capital Lease Obligations			\$ 5,936,293		5,936,293
Capital Projects			2,340,924		2,340,924
Debt Service	774 567			\$ 4,938	4,938
Maintenance Reserve  Maintenance Reserve - Designated for Subsequent Year's Expenditures	774,557 1,000,000				774,557
Register Audit Recoveries	501,776				1,000,000 501,776
Unemployment Compensation Reserve	1,723,549				1,723,549
Student Activities	1,725,515	128,489			128,489
Robeson Turf Field		10,350			10,350
Assigned Fund Balance					
Year End Encumbrances	4,402,099				4,402,099
SEMI	33,189				33,189
Designated for Subsequent Year's Expenditures	8,154,033				8,154,033
Unassigned Fund Balance	(10,714,460)	-	-		(10,714,460)
Total Fund Balances	11,731,920	138,839	8,277,217	4,938	20,152,914
Total Liabilities and Fund Balances	\$ 21,110,993	\$ 6,257,637	\$ 8,277,217	\$ 4,938	
		d for <i>governmental</i> l) are different beca		tement of	
	Capital assets u	sed in governmenta	al activities are not	financial resources	and
	therefore are r	not reported in the f and the accumulat	unds. The cost of the	he assets is	305,186,872
		s financed capital asigations. The interes	-		(251,931)
	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)				(20,806,726)
	due and payal	ilities, including cerole in the current pen the funds. (See no	riod and therefore a		(122,300,851)
	Net Position of C	overnmental Activ	ities		\$ 181,980,278

# EAST ORANGE BOARD OF EDUCATION GOVERNMENTAL FUNDS

# STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES FOR THE FISCAL YEAR ENDED JUNE 30, 2021

REVENUES	,	General <u>Fund</u>		Special Revenue <u>Fund</u>	Capital Projects <u>Fund</u>	Debt Service <u>Fund</u>	Total Governmental <u>Funds</u>
Local Sources:							
Property Tax Levy	\$	22,791,159				\$ 1,883,663	\$ 24,674,822
Miscellaneous		2,111,053	\$	149,283	\$ 354,987		2,615,323
Total - Local Sources		24,902,212		149,283	354,987	1,883,663	27,290,145
State Sources	2	214,762,206		18,659,396	1,461,712	3,495,838	238,379,152
Federal Sources		212,807		12,814,966			13,027,773
Total Revenues		239,877,225	***************************************	31,623,645	1,816,699	5,379,501	278,697,070
EXPENDITURES							
Current:							
Instruction							
Regular Instruction		105,606,257		17,093,063			122,699,320
Special Education Instruction		27,083,323		342,719			27,426,042
Other Instruction		6,676,321		751,402			7,427,723
School Spons. Activities and Athletics Community Services Support Services		2,051,948		122,262			2,174,210
Student & Instruction Related Services		44,179,835		9,609,652			53,789,487
General Administrative Services		2,745,437		2,002,022			2,745,437
School Administrative Services		15,006,851					15,006,851
Central Services		4,445,110					4,445,110
Admin Info Technology		722,767					722,767
Plant Operations and Maintenance		23,369,241					23,369,241
Pupil Transportation		1,806,173					1,806,173
Debt Service:		1,000,175					1,000,175
Principal		1,433,556				1,732,690	3,166,246
Interest		465,804			365,600	3,957,310	4,788,714
Capital Outlay		200,453		448,312	15,721,856	- ) )-	16,370,621
Total Expenditures		235,793,076		28,367,410	16,087,456	5,690,000	285,937,942
Excess (Deficiency) of Revenues							
Over (Under) Expenditures		4,084,149		3,256,235	(14,270,757)	(310,499)	(7,240,872)
OTHER FINANCING SOURCES (USES)							
Transfers In		3,628,114		376,100		310,501	4,314,715
Transfers Out		(376,100)		(3,628,114)	(310,501)	-	(4,314,715)
Total Other Financing Sources and Uses		3,252,014		(3,252,014)	(310,501)	310,501	-
Net Change in Fund Balances		7,336,163		4,221	(14,581,258)	2	(7,240,872)
Fund Balance, Beginning of Year (Restated)		4,395,757		134,618	22,858,475	4,936	27,393,786
Fund Balance, End of Year	\$	11,731,920	\$	138,839	\$ 8,277,217	\$ 4,938	\$ 20,152,914

# 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, 2021

Total net change in fund balances - governmental funds (Exhibit B-2)

\$ (7,240,872)

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
 \$ 16,370,621

 Depreciation Expense
 (12,833,556)

3,537,065

In the statement of activities, interest on debt in the statement of activities is accrued, regardless of when due. In the governmental funds, interest is reported when due.

Accrued Interest (3,569)

The issuance of long-term debt (e.g. interlocal agreements, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also governmental funds report the effect of premiums related to ESIP bonds when they are issued, whereas these amounts are expensed and or deferred and amortized in the statement of activities.

Debt Issued

Amortization of Premium on Energy Savings Proc.

116,796

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 Participation5,690,000Capital Leases1,433,556

7,123,556

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.

Accreted Value of Capital

Appreciation Certificates

(3,132,243)

In the statement of activities, certain operating benefits/(expenses) - compensated absences net pension expenses 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/Accrued Liab. For Ins. Claims1,385,277Pension Expense (PERS)2,840,741Pension Expense (ECPF)365,898Compensated Absences(325,771)

4,266,145

Change in net position of governmental activities (Exhibit A-2)

\$ 4,666,878

# EAST ORANGE BOARD OF EDUCATION PROPRIETARY FUND STATEMENT OF NET POSITION JUNE 30, 2021

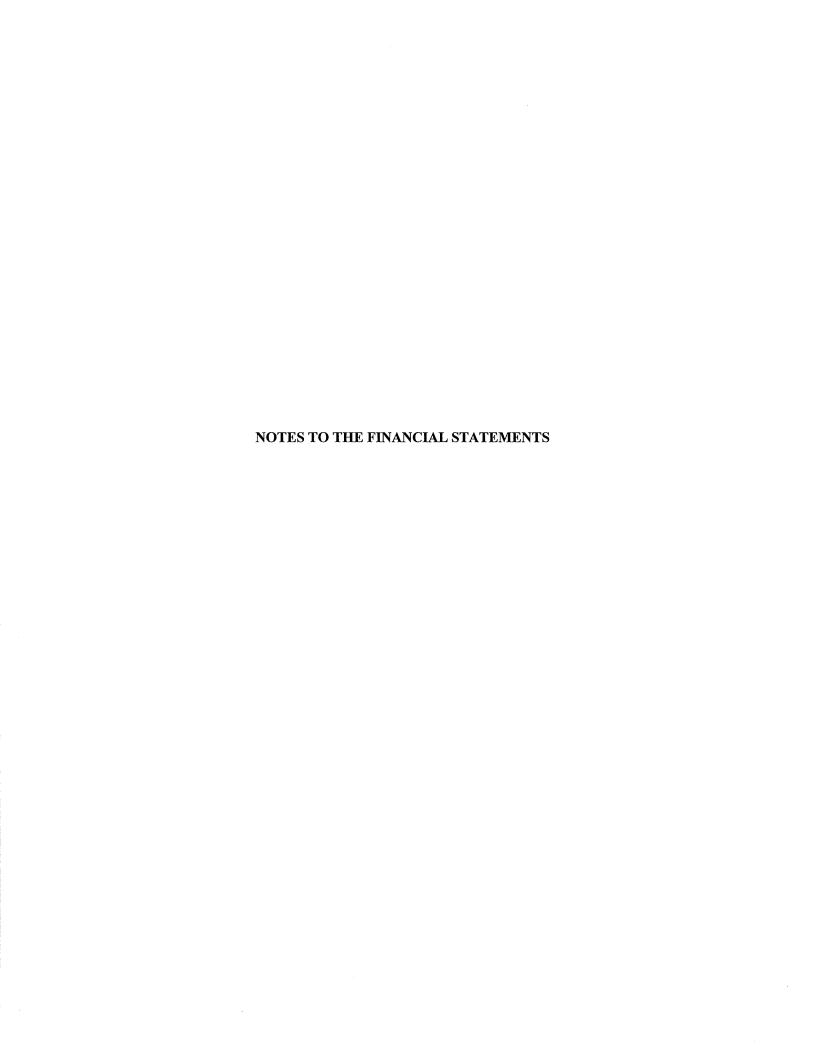
	Business-Type Activities Enterprise Fund <u>Food Services</u>
ASSETS	
Current Assets Cash	\$ 470,938
Intergovernmental Receivable Federal	1,244,962
State	49,459
Inventories	33,716
Total Current Assets	1,799,075
Capital Assets	
Furniture, Machinery & Equipment	128,647
Less: Accumulated Depreciation	(122,385)
Total Capital Assets, Net	6,262
Total Assets	\$ 1,805,337
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 427,476
Due to Other Funds	219,458
Total Current Liabilities	646,934
DEFERRED INFLOW OF RESOURCES	
Deferred Commodities Revenue	13,169
Total Liabilities and Deferred Inflows of Resources	660,103
NET POSITION	
Invested in Capital Assets	6,262
Unrestricted	1,138,972
Total Net Position	\$ 1,145,234

# EAST ORANGE BOARD OF EDUCATION PROPRIETARY FUND STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Business-Type Activities Enterprise Fund <u>Food Services</u>
OPERATING REVENUES	
Charges for Services	
Daily Sales - Non Reimbursable Programs	\$ 21,374
Other	1,000
Total Operating Revenues	22,374
OPERATING EXPENSES	
Salaries and Employee Benefits	1,304,138
Cost of Sales - Reimbursable Programs	1,176,567
Cost of Sales - Non Reimbursable Programs	5,935
Repair and Maintenance Services	140,000
Management and Administrative Fees	245,495
Insurance	72,380
General Supplies	227,152
Miscellaneous Expenditures	61,091
Depreciation	2,395
Total Operating Expenses	3,235,153
Operating (Loss)	(3,212,779)
NONOPERATING REVENUES/(EXPENSES)	
State Sources	
School Lunch Program	109,594
Federal Sources	
School Breakfast Program	1,167,587
National School Lunch Program	1,842,282
National School Lunch Program - PB	36,533
Fresh Fruits and Vegetables Program	150,391
After School Snack Program	156,455
Food Distribution Program	290,344
Total Nonoperating Revenues	3,753,186
Change in Net Position	540,407
Total Net Position - Beginning of Year	604,827
Total Net Position - End of Year	\$ 1,145,234

# EAST ORANGE BOARD OF EDUCATION PROPRIETARY FUND STATEMENT OF CASH FLOWS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Business-Type Activities Enterprise Fund Food Services
Cash Flows from Operating Activities Cash Received from Customers Cash Payments for Employees' Salaries and Benefits Cash Payments to Suppliers for Goods and Services	\$ 22,374 (1,304,138) (1,082,977)
Net Cash (Used) for Operating Activities	(2,364,741)
Cash Flows from Noncapital Financing Activities Cash Received from State and Federal Subsidy Reimbursements	2,661,768
Net Cash Provided by (Used for) Noncapital Financing Activities	2,661,768
Net Increase in Cash and Cash Equivalents	297,027
Cash, Beginning of Year	173,911
Cash, End of Year	\$ 470,938
Reconciliation of Operating (Loss) to Net Cash (Used) for Operating Activities Operating (Loss) Adjustments to Reconcile Operating (Loss) to	\$ (3,212,779)
Net Cash (Used) for Operating Activities Depreciation Expense Non Cash Federal Assistance - Food Distribution Program Changes in Assets and Liabilities:	2,395 290,344
(Increase)/Decrease in Inventory Increase/(Decrease) in Accounts Payable Increase/(Decrease) in Due to Other Funds Increase/(Decrease) in Deferred Commodities Revenue	12,336 427,476 114,464 1,023
Total Adjustments	848,038
Net Cash (Used) for Operating Activities	\$ (2,364,741)
Non Cash Investing, Capital and Financing Activities Value Received Food Distribution Program	\$ 303,513



#### 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. A Business Administrator/Board Secretary is also appointed by the Board and oversees the business functions 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 currently operates a Pre-Kindergarten through grade twelve (12) school district.

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 school bonds and notes. Such debt is issued by the City of the District. The Superintendent is the Chief Administrative Officer of the District who is responsible for general supervision of all schools, planning and operational functions of the District. The Business Administrator/Board Secretary is the Chief Financial Officer and is responsible for budgeting, financial accounting and reporting and reports through the Superintendent to the Board.

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

Component units are legally separate organizations for which the District is financially accountable. The District is financially accountable for an organization if the District appoints a voting majority of the organization's governing board and (1) the District is able to significantly influence the programs or services performed or provided by the organization; or (2) the District is legally entitled to or can otherwise access the organization's resources; the District is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the District is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the District in that the District approves the budget, the issuance of debt or the levying of taxes. Based on the foregoing criteria, the District has no component units. Furthermore, the District is not includable in any other reporting entity as a component unit. However, based on such criteria, the District is considered a component unit of the City of East Orange.

#### **B.** New Accounting Standards

During fiscal year 2021, the District adopted the following GASB statement:

• GASB No. 84, *Fiduciary Activities*. 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. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

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

# B. New Accounting Standards (Continued)

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

- GASB No. 87, *Leases*, implementation postponed will be effective beginning with the fiscal year ending June 30, 2022. 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.
- GASB No. 89, Accounting for Interest Costs Incurred Before the End of a Construction Period, implementation postponed will be effective beginning with the fiscal year ending June 30, 2022. The objectives of this Statement is to improve financial reporting by providing users of financial statements with more relevant information about capital assets and the cost of borrowing for a reporting period. The resulting information also will enhance the comparability of information about capital assets and the cost of borrowing for a reporting period for both governmental activities and business-type activities.
- GASB No. 92, *Omnibus 2020*, implementation postponed will be effective beginning with the fiscal year ending June 30, 2022 except requirements related to GASB No. 87 and Implementation Guide No. 2019-3 are effective upon issuance. The objective of this Statement is to enhance comparability in the application of accounting and financial reporting requirements and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics.
- GASB No. 96, Subscription Based Information Technology Arrangements, will be effective beginning with the fiscal year ending June 30, 2023. The objective of this Statement will be to improve financial reporting by establishing a definition for subscription-based information technology arrangements (SBITAs) and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. That definition and uniform guidance will result in greater consistency in practice. Establishing the capitalization criteria for implementation costs also will reduce diversity and improve comparability in financial reporting by governments. This Statement also will enhance the relevance and reliability or a government's financial statements by requiring a government to report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement. The disclosures will allow users to understand the scale and important aspects of a government's SBITA activities and evaluate a government's obligations and assets resulting from SBITAs.
- GASB No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans An Amendment of GASB Statements No. 14 and No.84, and a Supersession of GASB Statement No. 32, the section that maybe applicable to the District will be effective beginning with the fiscal year ending June 30, 2022. The objective of this Statement is to provide more consistent financial reporting of defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans, while mitigating the costs associated with reporting those plans. The requirements also will enhance the relevance, consistency, and comparability of (1) the information related to Section 457 plans that meet the definition of a pension plan and the benefits provided through those plans and (2) investment information for all Section 457 plans.

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

## 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. Currently the District has no fiduciary funds.

#### **District-Wide Financial Statements**

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

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 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.

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

#### C. Basis of Presentation - Financial Statements (Continued)

#### **Fund Financial Statements (Continued)**

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, student activity funds derived from athletic events or other activities of pupil organizations and private donations for scholarship awards.

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.

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

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

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. All assets, all liabilities and all deferred outflows/inflows of resources associated with these operations 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.

# NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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 inventory 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 interlocal and/or Lease-Purchase Agreements for capital projects and the repayment of certificates of participation, principal and interest.

#### 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.

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:

Assets	Years
Buildings and Building Improvements Equipment Computer Equipment Vehicles	20-40 7 5 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 a future period(s) 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 one item that qualifies for reporting in this category is the 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 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 a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Board has two types which arise only under the accrual basis of accounting that qualify for reporting in this category. Accordingly, one item that qualifies for reporting in this category 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 that qualifies for reporting in this category 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 inventory at year end. This amount is deferred and recognized as an inflow of resources in the period the commodities are consumed.

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

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

# 9. Long-Term Obligations

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

#### 10. Net Position/Fund Balance

## **District-Wide Statements**

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

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

#### **Governmental Fund Statements**

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

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

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

# **Governmental Fund Statements** (Continued)

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

<u>Excess Surplus</u> – This restriction was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2021 audited excess surplus that is required to be appropriated in the 2022/2023 original budget certified for taxes.

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

<u>Capital Reserve - Designated for Subsequent Year's Expenditures</u> – This designation was created to dedicate the portion of capital reserve fund balance appropriated in the adopted 2021/2022 District budget certified for taxes.

<u>Capital Lease Obligations</u> – 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.

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

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

<u>Maintenance Reserve</u> – This restriction was created by the Board in accordance with NJAC 6A:23A-14.2 to accumulate funds for the required maintenance of school facilities in accordance with the EFCA (NJSA 18A:7G-9) for a thorough and efficient education. (See Note 3).

<u>Maintenance Reserve - Designated for Subsequent Year's Expenditures</u> – This designation was created to dedicate the portion of maintenance reserve fund balance appropriated in the adopted 2021/2022 District budget certified for taxes

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

<u>Unemployment Compensation Reserve</u> – This restriction was created in accordance with R.S. 43:21-7.3 to reserve funds for unemployment compensation claims reimbursable to the State under the District's election for payment in lieu of contributions (benefit reimbursement method). (See Note 5).

<u>Student Activities</u> – This restriction was created in accordance with NJAC 6A:23A-16.12 to represent the accumulation of funds derived from athletic events and other student organizations reserved for the payment of student group activities.

<u>Robeson Turf Field</u> – This restriction was created to represent the accumulation of donor restricted funds specifically earmarked for improvements to the athletic turf field.

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

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

#### 10. Net Position/Fund Balance (Continued)

# **Governmental Fund Statements** (Continued)

<u>Assigned Fund Balance</u> – 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.

<u>Year-End Encumbrances</u> – 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.

<u>FFCRA/SEMI</u> - Represents fund balance assigned specifically for the Family First Coronavirus Response Act in the General Fund that was not appropriated in the 2020/2021 school year. These funds are available for appropriation in subsequent year's budgets.

<u>Designated for Subsequent Year's Expenditures</u> – This designation was created to dedicate the portion of fund balance appropriated in the adopted 2021/2022 District budget certified for taxes.

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

In the general operating fund and other governmental funds (special revenue, capital projects and debt service fund types), it is the District's policy to consider restricted resources to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted (i.e., committed, assigned or unassigned) fund balances are available, followed by committed and then assigned fund balances. Unassigned amounts are used only after the other resources have been used.

#### 11. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The Board of Trustees is the highest level of decision-making authority for the government that can, by adoption of a resolution or formal Board action prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation. The District has no committed fund balances at year end.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The Board has authorized the School Business Administrator/Board Secretary to assign fund balance. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

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

#### F. Revenues and Expenditures/Expenses

#### 1. Program Revenues

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

# 2. Property Taxes

Property taxes are levied pursuant to law and are collected by the municipality and are transferred to the District as requested. Property tax revenues are recognized in the year they are levied and become available. Property taxes collected in advance of the year-end for which they are levied and transferred to the District are reported as deferred inflows of resources. The tax bills are mailed annually in June by the municipal tax collector and are levied and due in four quarterly installments on August 1, November 1, February 1 and May 1 of the fiscal year. When unpaid, taxes or any other municipal lien, or part thereof, on real property, remains in arrears on April 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

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

<u>Tuition Expenditures</u> - Tuition charges for the fiscal years 2019-2020 and 2020-2021 were based on rates established by the receiving district. These rates are subject to change when the actual costs have been certified by the State Department of Education.

## 4. Proprietary Funds, Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the food service enterprise fund are charges to customers for sales and services. Operating expenses for enterprise 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 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 \$(20,806,726) difference are as follows:

Deferred Outflows on Net Pension Liability	\$ 4,815,288
Deferred Inflows on Net Pension Liability	_(25,622,014)
Net adjustment to increase fund balance - total governmental funds to arrive at net position - governmental activities	\$ (20,806,726)

# B. 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 "long-term liabilities, including certificates of participation, are not due and payable in the current period and therefore are not reported in the funds." The details of this \$(122,300,851) difference are as follows:

Certificates of Participation	\$	(36,834,379)
Capital Leases		(5,872,944)
Claims and Judgements Payable		(932,120)
Net Pension Liability		(58,057,985)
Compensated Absences		(2,219,453)
Interlocal Agreement Payable - (Including Unamortized Premium)		(18,383,970)
Net adjustment to decrease fund balance - total governmental		
funds to arrive at net position - governmental activities	<u>\$</u>	(122,300,851)

#### 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 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 2020/2021. Also, during 2020/2021 the Board increased (net) the original budget by \$3,026,199. The increase was funded by the additional appropriation of maintenance reserve, grant awards, student activity revenues, and the reappropriation of prior year general fund encumbrances.

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

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

# **B.** Excess Expenditures Over Appropriations

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

General Fund	Modified <u>Budget</u>		Actual	Unfavorable <u>Variance</u>		
Unallocated Benefits						
Social Security Contributions	\$	3,059,819	\$	3,465,972	\$	406,153
Workmen's Compensation		610,000		641,285		31,285

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

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

# C. 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, 2021 is as follows:

Balance, July 1, 2020	\$ 5,741,312
Increased by: Unexpended Capital Reserve Funds	 3,607,507
Degreesed by	9,348,819
Decreased by: Withdrawals Approved by Board Resolution	 5,433,557
Balance, June 30, 2021	\$ 3,915,262

\$1,872,833 of the capital reserve balance at June 30, 2021 was designated and appropriated for use in the 2021/2022 original budget certified for taxes.

#### D. 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.

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

#### D. Maintenance Reserve (Continued)

The activity of the maintenance reserve for the fiscal year ended June 30, 2021 is as follows:

Balance, July 1, 2020

\$1,809,519

Increased by:

Deposits Approved by Board Resolution

1,000,000

2,809,519

Decreased by:

Withdrawals Approved in District Budget

\$ 1,000,000

Withdrawal Approved by Board Resolution

34,962

1,034,962

Balance, June 30, 2021

\$ 1,774,557

\$1,000,000 of the maintenance reserve balance at June 30, 2021 was designated and appropriated for use in the 2021/2022 original budget certified for taxes.

#### E. Calculation of Excess Surplus

In accordance with N.J.S.A. 18A:7F-7, as amended, the restricted fund balance for Excess Surplus is a required calculation pursuant to the New Jersey Comprehensive Educational Improvement and Financing Act of 1996 (CEIFA). New Jersey school districts are required to restrict General Fund fund balance in excess of 4% of budget expenditures at the fiscal year end of June 30 if they did not appropriate a required minimum amount as budgeted fund balance in their subsequent year's budget. The excess fund balance at June 30, 2021 is \$1,941,915. This amount of \$1,941,915 will be appropriated in the 2022/2023 original budget certified for taxes.

## NOTE 4 DETAILED NOTES ON ALL FUNDS

#### A. Cash Deposits and Investments

## **Cash Deposits**

The Board's deposits are insured through either the Federal Deposit Insurance Corporation (FDIC), 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 and NCUSIF.

# NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

## A. Cash Deposits and Investments (Continued)

#### **Cash Deposits (Continued)**

Bank balances are insured up to \$250,000 in the aggregate by the FDIC for each bank. 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, 2021, the book value of the Board's deposits were \$20,462,566 and bank and brokerage firm balances of the Board's deposits amounted to \$29,975,209. 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	\$ 29,364,257
Uninsured and Collateralized	 610,952
	\$ 29,975,209

<u>Custodial Credit Risk – Deposits</u> – 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, 2021 none of the Board's bank balances were exposed to custodial credit risk.

#### **Depository Account**

Uninsured and Collateralized

Collateral held by pledging financial institution's trust department
but not in the Board's name

\$ 610,952

#### **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; any obligation that a federal agency or a federal instrumentality has issued in accordance with an act of Congress, which security has a maturity date not greater than 397 days from the date of purchase, provided that such obligations bear a fixed rate of interest not dependent on any index or other external factor; 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; Bonds or other obligations, having a maturity date of not more than 397 days from the date of purchase, issued by New Jersey school districts, municipalities, counties, and entities subject to the "Local Authorities Fiscal Control Law," (C.40A:5A-1 et seq.); Other bonds or obligations having a maturity date not more than 397 days from the date of purchase may be approved by the Division of Investment in the Department of the Treasury for investment by school districts; Local Government investment pools; deposits with the State of New Jersey Cash Management Fund established pursuant to section 1 of P.L. 1977, c.281 (C.52:18A-90.4); and agreements for the repurchase of fully collateralized securities, if transacted in accordance with the above statute.

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

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

## **Investments** (Continued)

As of June 30, 2021, the Board had the following investments:

Investment Type:	Fair <u>Value</u>
U.S. Government Securities	\$ 5,697,000

<u>Custodial Credit Risk – Investments</u> – 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, 2021, the Board's investments were exposed to custodial credit risk as follows:

	Fair
	<u>Value</u>
Uninsured and Collateralized	
Collateral held by pledging financial institution's trust department or agent	
but not in the Board's name	\$ 5,697,000

<u>Interest Rate Risk</u> – Interest rate risk is the risk that changes in the market interest rate will adversely affect the fair value of an investment. 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.

<u>Credit Risk</u> – Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. 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.

<u>Concentration of Credit Risk</u> – The concentration of credit risk is the risk of loss that may be caused by the Board's investment in a single issuer. The Board places no limit in the amount the District may invest in any one issuer.

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

# NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

# B. Receivables

Receivables as of June 30, 2021 for the district's individual major funds, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General</u>	Special <u>Revenue</u>	Food <u>Service</u>	<u>Total</u>
Receivables:				
Intergovernmental	\$ 1,260,101	\$ 6,118,798	\$ 1,294,421	\$ 8,673,320
Accounts	~	-	_	-
Gross Receivables Less: Allowance for	1,260,101	6,118,798	1,294,421	8,673,320
Uncollectibles	_	-	-	-
Net Total Receivables	\$ 1,260,101	\$ 6,118,798	\$ 1,294,421	\$ 8,673,320

# 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:

C		Unearned
Special Revenue Fund		
Unencumbered grant draw downs	\$	772,658
Grant draw downs reserved for encumbrances		1,462,301
Total unearned revenue for governmental funds	\$_	2,234,959

# NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

# D. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2021 was as follows:

	Balance, July 1, 2020	Increases	Decreases	<u>Transfers</u>	Balance, June 30, 2021
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 2,645,706				\$ 2,645,706
Construction in progress	35,440,932	\$ 11,411,987		\$ (30,271,664)	16,581,255
Total capital assets, not being depreciated	38,086,638	11,411,987	-	(30,271,664)	19,226,961
Capital assets, being depreciated:					
Buildings and Land/Building Improvements	414,749,619	1,461,712		30,271,664	446,482,995
Machinery and equipment	13,440,870	3,496,922			16,937,792
Vehicles	816,876		p.s.		816,876
Total capital assets being depreciated	429,007,365	4,958,634	-	30,271,664	464,237,663
Less accumulated depreciation for:					
Buildings and Land/Building Improvements	(155,610,796)	(11,268,350)			(166,879,146)
Machinery and equipment	(9,096,348)	(1,548,221)			(10,644,569)
Vehicles	(737,052)	(16,985)	-	_	(754,037)
Total accumulated depreciation	(165,444,196)	(12,833,556)	-	-	(178,277,752)
Total capital assets, being depreciated, net	263,563,169	(7,874,922)		30,271,664	285,959,911
Government activities capital assets, net	\$ 301,649,807	\$ 3,537,065	\$ -	\$ -	\$ 305,186,872
	Balance,			Balance,	
	<u>July 1, 2020</u>	<u>Increases</u>	<u>Decreases</u>	June 30, 2021	
Business-type activities: Capital assets, being depreciated:					
Machinery and equipment	\$ 128,647			\$ 128,647	
Total capital assets being depreciated	128,647			128,647	
Less accumulated depreciation for:					
Machinery and equipment	(119,990)	\$ (2,395)		(122,385)	
Total accumulated depreciation	(119,990)	(2,395)	-	(122,385)	
Total capital assets, being depreciated, net	8,657	(2,395)	-	6,262	
Business-type activities capital assets, net	\$ 8,657	\$ (2,395)	) \$ -	\$ 6,262	

# NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

# D. Capital Assets (Continued)

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

# Governmental activities:

Instruction	
Regular	\$ 12,044,221
Total Instruction	12,044,221
	<u></u>
Support Services	
Student and Instruction Related Services	338,287
School Administration	169,143
Operations and Maintenance of Plant	281,905
•	
Total Support Services	789,335
r r r r r r r r r r r r r r r r r r r	
Total Governmental Activities	\$ 12,833,556
Total Governmental retrythes	Ψ 12,033,330
Desciones Tono Astinition.	
Business-Type Activities: Food Service Fund	\$ 2,395
TOOK POLYTOO LANK	φ 2,393

# **Construction and Other Significant Commitments**

The District has the following active construction projects as of June 30, 2021:

Project	Remaining Commitment		
Energy Savings Improvement Program	\$ 1,110,947		

# NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

# E. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2021, is as follows:

# **Due To/From Other Funds**

Receivable Fund	Payable Fund	Amount			
General Fund	Food Service Enterprise Fund	\$	218,796		
General Fund	Special Revenue		2,363,800		
Special Revenue Fund	Food Service Enterprise Fund	position and a	662		
Total		<u>\$</u>	2,583,258		

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

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

## **Interfund Transfers**

	Transfer In:										
Transfer Out:		General	Special <u>Revenue</u>			Debt <u>Service</u>	<u>Total</u>				
General Fund			\$	376,100			\$	376,100			
Special Revenue Fund	\$	3,628,114		•				3,628,114			
Capital Projects Fund		-		-	\$	310,501		310,501			
Total transfers out	\$	3,628,114	\$	376,100	\$	310,501	\$	4,314,715			

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

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

## F. Leases

## Capital Leases

The District is leasing computer equipment totaling \$7,306,500 under capital leases. The lease is for a term of 5 years.

The capital assets acquired through capital leases are as follows:

Governmental <u>Activities</u>

Computer Equipment

\$ 6,110,474

The unexpended proceeds from capital leases in the amount of \$1,228,609 at June 30, 2021 are held with the Fiscal Agent.

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2021 were as follows:

Fiscal Year	Go	vernmental
Ended	4	<u>Activities</u>
<u>June 30,</u>		
2022	\$	1,533,760
2023		1,533,760
2024		1,533,760
2025		1,533,760
Total minimum lease payments		6,135,040
Less: amount representing interest		262,096
Present value of minimum sale/leaseback payments	\$	5,872,944

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

## F. Leases (Continued)

## **Lease Purchase Agreements**

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

<u>Series</u>	Date of Issuance	Certificates <u>Issued</u>	Lessor	Agent
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, 2021:

Reserve Deposit \$5,697,000

The reserve requirement states that reserve deposits will be funded to the extent of the reserve account requirement. The balance in the reserve account was sufficient to meet the reserve requirement at June 30, 2021.

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

## F. Leases (Continued)

## **Lease Purchase Agreements (Continued)**

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

#### **Governmental Activities:**

	Capit	al Appreciation			
Year Ended	Certificates				
<u>June 30,</u>		<u>Principal</u>			
2022	\$	5,690,000			
2023		5,690,000			
2024		5,690,000			
2025		5,690,000			
2026		5,690,000			
2027-2028		17,080,000			
		45,530,000			
Less:					
Unaccreted Value of Capital					
Appreciation Certificates					
at June 30, 2021		(8,695,621)			
	\$	36,834,379			

## G. Interlocal Agreement

The District has entered into an interlocal agreement with the City for the financing related to the Energy Savings Improvement Program (ESIP). The agreement is for a term of 22 years.

The proceeds from interlocal agreement were allocated as follows:

Construction	\$17,297,479
Costs of Issuance	240,351
Capitalized Interest	1,076,489

The unexpended proceeds from the interlocal agreement, including interest earned on balances which remain on deposit are held with the respective agent. The following is a summary of balances by account type as of June 30, 2021:

Construction/Escrow \$1,110,947

# NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

# G. Interlocal Agreement (Continued)

The Board's schedule of principal and interest for long-term debt issued and outstanding is as follows:

# **Governmental Activities:**

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

Fiscal	
Year Ending	Interlocal
<u>June 30,</u>	<u>Agreement</u>
2022	\$ 1,247,950
2023	1,275,075
2024	1,426,200
2025	1,402,325
2026	1,397,200
2027-2031	5,294,000
2032-2036	5,906,000
2037-2041	6,575,400
Total	24,524,150
Less:	
Amount Representing Interest	7,944,150
	\$ 16,580,000

# **Statutory Borrowing Power**

The Board's remaining borrowing power under N.J.S. 18A:24-19, as amended, at June 30, 2021 was as follows:

4% of Equalized Valuation Basis (Municipal) Less: Net Debt (Type I School Debt)	\$ 133,557,408 16,580,000
Remaining Borrowing Power	\$ 116,977,408

# NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

## H. Other Long-Term Liabilities

# **Changes in Long-Term Liabilities**

Long-term liability activity for the fiscal year ended June 30, 2021, was as follows:

	ĵ	Balance, July 1, 2020	<u>.e</u>	Additions	<u>]</u>	Reductions	<u>J</u> 1	Balance, une 30, 2021		Due Within One Year
Governmental Activities:										
Interlocal Agreement Payable	\$	16,580,000					\$	16,580,000		
Deferred Amounts: Add: Original Issue Preimum	_	1,920,766			<u>\$</u>	116,796	***************************************	1,803,970	***********	
Total Interlocal Agreement Payable		18,500,766	M			116,796	_	18,383,970		
Certificate of Participation		39,392,136	<b>\$</b> ·	3,132,243	\$	5,690,000	\$	36,834,379	\$	5,690,000
Capital Leases		7,306,500				1,433,556		5,872,944		1,429,833
Claims and Judgements Payable		974,703				42,583		932,120		
Accrued Liability for Insurance Claims		1,342,694				1,342,694		-		
Net Pension Liability		64,751,807				6,693,822		58,057,985		
Compensated Absences Payable		1,893,682		325,771		-	**********	2,219,453		_
Governmental Activity  Long-Term Liabilities	\$	134,162,288	\$	3,458,014	\$	15,202,655	\$	122,300,851	\$	7,119,833

For the governmental activities, the liabilities for compensated absences, claims and judgements, insurance claims and net pension liability are generally liquidated by the general fund.

#### 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, 2021, 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 \$4,898,463 reported at June 30, 2021 is based on the requirements of the Governmental Accounting Standards Board 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 plan for the fiscal years ended June 30, 2021 and 2020 are as follows:

	Year Ended					
	June 30, 2021			ne 30, 2020		
<b>Governmental Activities</b>						
Unpaid Claims, beginning of fiscal year	\$	6,470,895	\$	6,588,595		
Incurred claims (Includes IBNR)		675,480		1,013,235		
Claim payments/adjustments (Includes IBNR)		(2,247,912)	***************************************	(1,130,935)		
Total Governmental Activities	\$	4,898,463	\$	6,470,895		
Analysis of Claims Liability						
General Fund	\$	3,966,343	\$	4,153,498		
Long-Term Liabilities		932,120		2,317,397		
-						
Total Governmental Activities	\$	4,898,463	\$	6,470,895		

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

The relationship between the Board and the insurance group 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 group, to report claims on a timely basis, cooperate with the management of the group, its claims administrator and attorneys in claims investigation and settlement, and to follow risk management procedures as outlined by the group. Members have a contractual obligation to fund any deficit of the funds attributable to a membership year during which they were a member.

#### 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, interest earnings, reimbursements to the State for benefits paid and the ending balance of the District's restricted fund balance for unemployment compensation claims in the General Fund for the current and previous two years:

Year Ended June 30,	District <u>stributions</u>	Employee Contributions		Amount cimbursed	Ending Balance
2021		\$	244,403	\$ 310,790	\$ 1,723,549
2020	\$ 200,000		250,308	362,700	1,789,725
2019	450,000		246,784	343,348	1,697,729

## B. 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, 2021, 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, 2021, the District has not estimated its arbitrage earnings due to the IRS, if any.

## NOTE 5 OTHER INFORMATION (Continued)

#### D. Employee Retirement Systems and Pension Plans

#### Plan Descriptions and Benefits Provided

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

**Public Employees' Retirement System (PERS)** – Established in January 1955, under the provisions of N.J.S.A. 43:15A to provide coverage, 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. PERS is a cost sharing multiple employer defined benefit pension plan. For additional information about PERS, please refer to the State Division of Pension and Benefits (Division's) Comprehensive Annual Financial Report (CAFR) which can be found at www.state.nj.us/treasury/pensions.

The vesting and benefit provisions are set by N.J.S.A. 43:15A. PERS provides retirement, death, and disability benefits. All benefits vest after ten years of service, except for medical benefits, which vest after 25 years of service or under the disability provisions of PERS.

The following represents the membership tiers for PERS:

Tier	Definition		
1	Members who were enrolled prior to July 1, 2007		
2	Members who were eligible to enroll on or after July 1, 2007 and prior to November 2, 2008		
3	Members who were eligible to enroll on or after November 2, 2008 and prior to May 22, 2010		
4	Members who were eligible to enroll on or after May 22, 2010 and prior to June 28, 2011		
5	Members who were eligible to enroll on or after June 28, 2011		

Service retirement benefits of 1/55<sup>th</sup> of final average salary for each year of service credit is available to tier 1 and 2 members upon reaching age 60 and to tier 3 members upon reaching age 62. Service retirement benefits of 1/60<sup>th</sup> of final average salary for each year of service credit is available to tier 4 members upon reached age 62 and tier 5 members upon reaching age 65. Early retirement benefits are available to tier 1 and 2 members before reaching age 60, tier 3 and 4 members with 25 or more years of service credit before age 62, and tier 5 members with 30 or more years of service credit before age 65. Benefits are reduced by a fraction of a percent for each month that a member retires prior to the age at which a member can receive full early retirement benefits in accordance with their respective tier. Tier 1 members can receive an unreduced benefit from age 55 to age 60 if they have at least 25 years of service. Deferred retirement is available to members who have at least ten years of service credit and have not reached the service retirement age for the respective tier.

Teachers' Pension and Annuity Fund (TPAF) – Established in January 1955, under the provisions of N.J.S.A. 18A:66 to provide coverage to substantially all full time certified teachers or professional staff of the public school systems in the State. Membership is mandatory for such employees. TPAF is a cost sharing multiple- employer defined benefit pension plan with a special funding situation, which the State is responsible to fund 100% of local employer contributions, excluding any local employer early retirement incentive (ERI) contributions. For additional information about TPAF, please refer to the State Division of Pension and Benefits (Division's) Comprehensive Annual Financial Report (CAFR) which can be found at www.state.nj.us/treasury/pensions.

## NOTE 5 OTHER INFORMATION (Continued)

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

## Teachers' Pension and Annuity Fund (TPAF) (Continued)

The vesting and benefit provisions are set by N.J.S.A. 18A:66. TPAF provides retirement, death, and disability benefits. All benefits vest after ten years of service, except for medical benefits, which vest after 25 years of service or under the disability provisions of TPAF. Members are always fully vested for their own contributions and, after three years of service credit, become vested for 2% of related interest earned on the contributions. In the case of death before retirement, members' beneficiaries are entitled to full interest credited to the members' accounts.

The following represent the membership tiers for TPAF:

Tier	Definition		
1	Members who were enrolled prior to July 1, 2007		
2	Members who were eligible to enroll on or after July 1, 2007 and prior to November 2, 2008		
3	Members who were eligible to enroll on or after November 2, 2008 and prior to May 22, 2010		
4	Members who were eligible to enroll on or after May 22, 2010 and prior to June 28, 2011		
5	Members who were eligible to enroll on or after June 28, 2011		

Service retirement benefits of 1/55<sup>th</sup> of final average salary for each year of service credit is available to tier 1 and 2 members upon reaching age 60 and to tier 3 members upon reaching age 62. Service retirement benefits of 1/60<sup>th</sup> of final average salary for each year of service credit is available to tier 4 members upon reached age 62 and tier 5 members upon reaching age 65. Early retirement benefits are available to tier 1 and 2 members before reaching age 60, tier 3 and 4 members with 25 or more years of service credit before age 62, and tier 5 members with 30 or more years of service credit before age 65. Benefits are reduced by a fraction of a percent for each month that a member retires prior to the retirement for his/her respective tier. Deferred retirement is available to members who have at least ten years of service credit and have not reached the service retirement age for the respective tier.

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 and certain appointed officials, effective July 1, 2007 and employees enrolled in PERS or TPAF on or after July 1, 2007 who earn in excess of established annual maximum compensation limits (equivalent to annual maximum wage for social security deductions). This provision was extended by Chapter 1, P.L. 2010, effective May 21, 2010, to new employees (Tier 2) of the PFRS and new employees who would otherwise be eligible to participate in PERS or TPAF on or after November 2, 2008 and do not earn the minimum salary required or do not work the minimum required hours but earn a base salary of at least \$5,000 are eligible for participation in the DCRP. Membership is mandatory for such individuals with vesting occurring after one (1) year of membership. DCRP is a defined contribution pension plan.

## NOTE 5 OTHER INFORMATION (Continued)

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

#### 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 ("Division"), 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 <a href="https://www.state.nj.us/treasury/pensions">www.state.nj.us/treasury/pensions</a>.

#### **Plan Amendments**

The authority to amend the provisions of the above plans rests with legislation passed by the State of New Jersey. Pension reforms enacted pursuant to Chapter 78, P.L. 2011 included provisions creating special Pension Plan Design Committees for TPAF and PERS, once a Target Funded Ratio (TFR) is met. The Pension Plan Design Committees will have the discretionary authority to modify certain plan design features, including member contribution rate; formula for calculation of final compensation of final salary; fraction used to calculate a retirement allowance; age at which a member may be eligible and the benefits for service or early retirement; and benefits provided for disability retirement. The committees will also have the authority to reactivate the cost of living adjustment (COLA) on pensions. However, modifications can only be made to the extent that the resulting impact does not cause the funded ratio to drop below the TFR in any one year of a 30-year projection period.

## Measurement Focus and Basis of Accounting

The financial statements of the retirement systems are prepared in accordance with U.S. generally accepted accounting principles as applicable to governmental organizations. In doing so, the Division adheres to reporting requirements established by the Governmental Accounting Standards Board (GASB).

The accrual basis of accounting is used for measuring financial position and changes in net position of the pension trust funds. Under this method, contributions are recorded in the accounting period in which they are legally due from the employer or plan member, and deductions are recorded at the time the liabilities are due and payable in accordance with the terms of each plan. The accounts of the Division are organized and operated on the basis of funds. All funds are accounted for using an economic resources measurement focus.

#### NOTE 5 OTHER INFORMATION (Continued)

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

#### **Investment Valuation**

The Division of Investment, Department of the Treasury, State of New Jersey (Division of Investment) manages and invests certain assets of the retirement systems. Prudential retirement is the third-party administrator for the DCRP and provides record keeping, administrative services and investment options. Investment transactions are accounted for on a trade or investment date basis. Interest and dividend income is recorded on the accrual basis, with dividends accruing on the exdividend date. The net increase or decrease in the fair value of investments includes the net realized and unrealized gains or losses on investments.

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 <a href="https://www.state.nj.us/treasury/doinvest.">www.state.nj.us/treasury/doinvest.</a>

#### **Collective Net Pension Liability**

The collective net pension liability of the participating employers for local PERS at June 30, 2020 is \$16.4 billion and the plan fiduciary net position as a percentage of the total pension liability is 58.32%. The collective net pension liability of the State funded TPAF at June 30, 2020 is \$66.0 billion and the plan fiduciary net position as a percentage of total pension liability is 24.60%.

The total pension liabilities were determined based on actuarial valuations as of July 1, 2019 which were rolled forward to June 30, 2020.

#### **Actuarial Methods and Assumptions**

In the July 1, 2019 PERS and TPAF actuarial valuation, the actuarial assumptions and methods used in these valuations were described in the Actuarial Assumptions and Methods section of the Actuary's report and are included here in this note to the financial statements. The pension systems selected economic and demographic assumptions and prescribed them for use for purposes of compliance with GASB Statement No. 68. The Actuary provided guidance with respect to these assumptions, and it is their belief that the assumptions represent reasonable expectations of anticipated plan experience.

## **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 members 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 7.50% for PERS, 7.50% for TPAF and 5.50% for DCRP of the employee's annual compensation for fiscal year 2021.

## NOTE 5 OTHER INFORMATION (Continued)

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

## **Employer and Employee Pension Contributions (Continued)**

PERS employers' and TPAF State's nonemployer contributions are based on actuarially determined amounts, which include the normal cost and unfunded accrued liability. For the fiscal year ended June 30, 2021 for TPAF, which is a cost sharing multiple employer defined benefit pension plan with a special funding situation, the State's annual pension contribution was less than the actuarial determined amount. For local PERS, which is a cost sharing multiple employer defined benefit pension plan, the annual pension contributions were equal to the actuarial determined amounts. TPAF nonemployer 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. All PERS and DCRP contributions made by the Board for fiscal years 2021, 2020 and 2019 were equal to the required contributions.

During the fiscal years ended June 30, 2021, 2020 and 2019 the Board was required to contribute for PERS and DCRP and the State of New Jersey, as a nonemployer contributing entity, contributed for TPAF, respectively for normal cost pension and unfunded accrued liability contributions (including non-contributory group life insurance (NCGI)) the following amounts:

Year Ended		On-behalf	
<u>June 30.</u>	PERS	<u>TPAF</u>	<u>DCRP</u>
2021	\$ 3,774,526	\$ 24,340,373	\$ 14,988
2020	3,370,513	19,157,779	37,650
2019	3,454,341	17,659,266	48,072

In addition for fiscal years 2021, 2020 and 2019 the District contributed \$-0-, \$19,027 and \$22,759, respectively for PERS and the State contributed \$8,378, \$10,181 and \$11,861, respectively 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 Statement No. 85, *Omnibus 2017* (GASB No. 85). 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 \$6,724,840 during the fiscal year ended June 30, 2021 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 both a revenue and expense/expenditure in accordance with GASB No. 85.

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

# **Public Employees Retirement System (PERS)**

GASB Statement No. 68, Accounting and Financial Reporting for Pensions, (GASB No. 68) requires participating employers in PERS to recognize their proportionate share of the collective net pension liability, collective deferred outflows of resources, collective deferred inflows of resources and collective pension expense. The employer allocation percentages presented are based on the ratio of the contributions as an individual employer to total contributions to the PERS during the measurement period July 1, 2019 through June 30, 2020. Employer allocation percentages have been rounded for presentation purposes.

#### 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)

Although the NJ Division of Pensions and Benefits ("Division") administers one cost-sharing multiple employer defined benefit pension plan, separate (sub) actuarial valuations are prepared to determine the actuarial determined contribution rate by group. Following this method, the measurement of the collective net pension liability, deferred outflows of resources, deferred inflows of resources and pension expense are determined separately for each individual employer of the State and local groups of the plan.

To facilitate the separate (sub) actuarial valuations, the Division maintains separate accounts to identify additions, deductions, and fiduciary net position applicable to each group. The allocation percentages are presented for each group. The allocation percentages for each group as of June 30, 2020 are based on the ratio of each employer's contribution to total employer contributions of the group for the fiscal year ended June 30, 2020.

At June 30, 2021, the District reported in the statement of net position (accrual basis) a liability of \$56,266,381 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2020 and was determined by an actuarial valuation as of July 1, 2019. The District's proportionate share of the net pension liability was based on the ratio of the District's share of contributions to the pension plan relative to the total contributions of all participating governmental entities, for the year ended June 30, 2020. At June 30, 2020, the District's proportionate share was .34504 percent, which was a decrease of .00147 percent from its proportionate share measured as of June 30, 2019 of .34651 percent.

For the fiscal year ended June 30, 2021, the District recognized in the district-wide statement of activities (accrual basis) pension expense of \$933,785 for PERS. The pension contribution made by the District during the current 2020/2021 fiscal year is the contribution that is applied to the net pension liability reported at the end of the current fiscal year of June 30, 2021 with a measurement date of the prior fiscal year end of June 30, 2020. Since the State of New Jersey applies the current year pension contribution towards the calculation of the net pension liability reported at the end of the current fiscal year, which has a measurement date of the preceding fiscal year end, there is no deferred outflows of resources reported as of June 30, 2021 for contributions made subsequent to the measurement date. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to PERS pension from the following sources:

	2020			
	Deferred Outflows of Resources		Deferred Inflows <u>of Resources</u>	
Difference Between Expected and				
Actual Experience	\$	1,024,518	\$	198,982
Changes of Assumptions		1,825,345		23,559,266
Net Difference Between Projected and Actual				
Earnings on Pension Plan Investments		1,923,230		
Changes in Proportion and Differences Between				
District Contributions and Proportionate Share				
of Contributions		42,195		1,613,766
Total	\$	4,815,288	<u>\$</u>	25,372,014

## NOTE 5 OTHER INFORMATION (Continued)

## D. <u>Employee Retirement Systems and Pension Plans</u> (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)

At June 30, 2021, the amounts reported as deferred outflows of resources and deferred inflows of resources related to PERS pension will be recognized in pension expense/(benefit) as follows:

Year		
Ending		
<u>June 30</u> ,		<u>Total</u>
2022	Ф	(4.002.000)
2022	\$	(4,923,028)
2023		(4,923,028)
2024		(4,923,028)
2025		(4,923,030)
2026		(864,612)
Thereafter		-
	\$	(20,556,726)

#### Actuarial Assumptions

The District's total pension liability for the June 30, 2020 measurement date was determined by an actuarial valuation as of July 1, 2019, which was rolled forward to June 30, 2020. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

	PERS
Inflation Rate:	2.75%
Wage	3.25%
Salary Increases:	,
Through 2026	2.00-6.00% Based on Years of Service
Thereafter	3.00%-7.00% Based on Years of Service
Investment Rate of Return	7.00%
Mortality Rate Table	Pub-2010

## 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 (Continued)

Assumptions for mortality improvements are based on Society of Actuaries Scale MP-2020.

The actuarial assumptions used in the July 1, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2014 to June 30, 2018.

## Long-Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7% at June 30, 2020) is determined by the State Treasurer, after consultation with the Directors of the Division of Investment and Division of Pensions and Benefits, the board of trustees and actuaries. 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 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 PERS's target asset allocation as of June 30, 2020 are summarized in the following table:

		Long-Term
	Target	<b>Expected Real</b>
Asset Class	<b>Allocation</b>	Rate of Return
Risk Mitigation Strategies	3.00%	3.40%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	1.94%
Investment Grade Credit	8.00%	2.67%
US Equity	27.00%	7.71%
Non-US Developed Markets Equity	13.50%	8.57%
Emerging Markets Equity	5.50%	10.23%
High Yield	2.00%	5.95%
Real Assets	3.00%	9.73%
Private Credit	8.00%	7.59%
Real Estate	8.00%	9.56%
Private Equity	13.00%	11.42%

#### Discount Rate

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

#### Fiscal

<u>Year</u>	Measurement Date	<u>Discount Rate</u>
2021	June 30, 2020	7.00%
2020	June 30, 2019	6.28%

## 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)

There was no crossover period for the PERS defined benefit plan. Therefore the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

#### 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 7.00%, 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 (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1%	Current	1%
	<b>Decrease</b> <u>6.00%</u>	Discount Rate 7.00%	Increase 8.00%
District's Proportionate Share of the PERS Net Pension Liability	\$ 70,829,987	\$ 56,266,381	\$ 43,908,763

The sensitivity analysis was based on the proportionate share of the District's net pension liability as of the measurement date of June 30, 2020. A sensitivity analysis specific to the District's net pension liability at June 30, 2020 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 <a href="https://www.state.nj.us/treasury/pensions">www.state.nj.us/treasury/pensions</a>.

## 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)

## 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 New Jersey laws. The ECPF became effective April 16, 1929.

Pursuant to New Jersey Public Law enacted in 1980, members were given the option to transfer their membership in the plan to the New Jersey Public Employees Retirement System (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

Participants are eligible for retirement benefits on or after their normal retirement age (defined as the 60<sup>th</sup> birthday or 5<sup>th</sup> anniversary of joining the Plan, if later), which is equal to 2% of the member's average compensation during the highest three consecutive years of service from the date of hire multiplied by the number of years of credited service. The maximum monthly benefit is the lesser of \$15,457 and 100% of the highest three year average salary, subject to service requirements. Normally, benefits are calculated with payments guaranteed for 10 years.

Participants' beneficiaries will be entitled to death benefits equal to the actuarial equivalent to the participant's retirement benefit earned to the date of death.

#### Contributions

The Plan's contractually required contribution rate for the fiscal year ended June 30, 2020 was 123.81% of covered payroll, actuarially determined as an amount that is expected to finance costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Plan provisions and contribution requirements are established by contractually required provision. District contributions to the Plan amounted to \$326,245 for fiscal year 2021.

At June 30, 2021, the District reported in the statement of net position (accrual basis) a liability of \$1,791,604 for its proportionate share of the ECPF net pension liability. The net pension liability was measured as of June 30, 2020, 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, 2020, the District's proportionate share was 6.7316 percent, which was a decrease of .2098 percent from its proportionate share measured as of June 30, 2019 of 6.9414.

#### 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)

For the year ended June 30, 2021, the District recognized in the district wide statement of activities (accrual basis) a pension benefit of \$39,653 for ECPF. At June 30, 2021, the District reported deferred inflows of resources related to ECPF from the following sources in the amount of \$250,000.

Deferred Inflows of Resources

Net Difference Between Projected and Actual On Pension Plan Investments

(250,000)

## Actuarial Assumptions

The District's total pension liability was determined by an actuarial valuation as of June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement:

Salary Increases	3.00%
Investment Rate of Return	3.00%
Cost-of-living adjustments	2.00%

#### • Mortality rates:

Active members, inactive members and healthy retirees:

110% of PubG-2010 mortality tables with MP-2019 mortality projection, in 2020.

#### Disabled retirees:

110% of PubNS-2010 mortality tables with MP-2019 mortality projection, in 2020.

#### Long-Term Rate of Return

The long-term expected rate of return on 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 Plan 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 assets allocation percentage and by adding expected inflation. Best estimates or arithmetic real rates of return for each major asset class included in the Plan's target asset allocation as of June 30, 2020 and 2019 are summarized in the following table:

Asset Class	Real Rate of Return*		
	2020	2019	
U.S. Fixed Income	1.15%	1.96%	
U.S. Large Cap Equity	6.40%	6.41%	
U.S. Small Cap Equity	6.40%	6.41%	

<sup>\*</sup> Net of 2% inflation assumption.

## 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)

Discount Rate

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

<u>Year</u>	Measurement Date	Discount Rate
2021	June 30, 2020	6.00%
2020	June 30, 2019	6.00%

## 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 6.00% 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 (5.0 percent) or 1-percentage-point higher (7.0 percent) than the current rate:

	Decrease <u>(5.0%)</u>		Discount Rate (6.0%)		Increase <u>(7.0%)</u>	
District's Proportionate Share of						
the Net Pension Liability	\$	2,510,938	\$	1,791,604	\$	1,167,266

#### **Teachers Pension and Annuity Fund (TPAF)**

GASB No. 68, requires participating employers in TPAF to recognize their proportionate share of the collective net pension liability, collective deferred outflows of resources, collective deferred inflows of resources and collective pension expense. The non-employer allocation percentages presented are based on the ratio of the State's contributions made as an employee and non-employer adjusted for unpaid early retirement incentives to total contributions to TPAF during the measurement period July 1, 2019 through June 30, 2020. Non-employer allocation percentages have been rounded for presentation purposes.

The contribution policy for TPAF is set by N.J.S.A. 18A:66 and requires contributions by active members and non-employer contributions by the State. State legislation has modified the amount that is contributed by the State. The State's pension contribution is based on an actuarially determined amount, which includes the employer portion of the normal cost and an amortization of the unfunded accrued liability. For the fiscal year ended June 30, 2020, the State's pension contribution was less than the actuarial determined amount.

## NOTE 5 OTHER INFORMATION (Continued)

### **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)

In accordance with GASB No. 68, the District is not required to recognize a net pension liability for TPAF. The State of New Jersey, as a nonemployer contributing entity, 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, 2021, the District recognized in the district-wide statement of activities (accrual basis) pension expense of \$35,135,301 for TPAF. This amount has been included in the district-wide statement of activities (accrual basis) as both a revenue and expense in accordance with GASB No. 85.

At June 30, 2021 the State's proportionate share of the net pension liability attributable to the District is \$565,019,225. The net pension liability was measured as of June 30, 2020 and was determined by an actuarial valuation as of July 1, 2019. The nonemployer allocation percentages are based on the ratio of the State's contributions made as a nonemployer attributable to the District adjusted for unpaid early retirement incentives relative to total contributions to TPAF during the year ended June 30, 2020. At June 30, 2020, the State's share of the net pension liability attributable to the District was .85806 percent, which was a decrease of .02142 percent from its proportionate share measured as of June 30, 2019 of .87948 percent.

#### **Actuarial Assumptions**

The total pension liability for the June 30, 2020 measurement date was determined by an actuarial valuation as of July 1, 2019, which was rolled forward to June 30, 2020. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

	<b>TPAF</b>
Inflation Rate: Price Wage	2.75% 3.25%
Salary Increases:	
Through 2026	1.55-4.55% Based on Years of Service
Thereafter	2.75%-5.65% Based on Years of Service
Investment Rate of Return	7.00%
Mortality Rate Table	Pub-2010

Assumptions for mortality improvements are based on Society of Actuaries Scale MP-2020.

The actuarial assumptions used in the July 1, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2015 to June 30, 2018.

## 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**

In accordance with State statute, the long-term expected rate of return on plan investments (7% at June 30, 2020) is determined by the State Treasurer, after consultation with the Directors of the Division of Investment and Division of Pensions and Benefits, the board of trustees and actuaries. 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 TPAF's target asset allocation as of June 30, 2020 are summarized in the following table:

Asset Class	Target <u>Allocation</u>	Long-Term Expected Real Rate of Return
Risk Mitigation Strategies	3.00%	3.40%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	1.94%
Investment Grade Credit	8.00%	2.67%
US Equity	27.00%	7.71%
Non-US Developed Markets Equity	13.50%	8.57%
Emerging Markets Equity	5.50%	10.23%
High Yield	2.00%	5.95%
Real Assets	3.00%	9.73%
Private Credit	8.00%	7.59%
Real Estate	8.00%	9.56%
Private Equity	13.00%	11.42%

## NOTE 5 OTHER INFORMATION (Continued)

## D. <u>Employee Retirement Systems and Pension Plans</u> (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:

Fiscal <u>Year</u>	Measurement Date	Discount Rate
2021	June 30, 2020	5.40%
2020	June 30, 2019	5.60%

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, 2062

Municipal Bond Rate \*

From July 1, 2062 and Thereafter

#### 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 5.40%, 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 (4.40 percent) or 1-percentage-point higher (6.40 percent) than the current rate:

	1%		Current		1%
	Decrease	D	iscount Rate		Increase
	<u>(4.40%)</u>		<u>(5.40%)</u>		<u>(6.40%)</u>
State's Proportionate Share of					
the TPAF Net Pension Liability					
Attributable to the District	\$ 663,681,252	\$	565,019,225	<u>\$</u>	483,096,972

The sensitivity analysis was based on the State's proportionate share of the net pension liability attributable to the District as of the measurement date of June 30, 2020. A sensitivity analysis specific to the State's proportionate share of the net pension liability attributable to the District at June 30, 2020 was not provided by the pension system.

<sup>\*</sup> The municipal bond return rate used is 2.21% as of the measurement date of June 30, 2020. 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.

## NOTE 5 OTHER INFORMATION (Continued)

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

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

Teachers Pension and Annuity Fund (TPAF) (Continued)

## Pension Plan Fiduciary Net Position

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

#### E. Post-Retirement Medical Benefits

The State of New Jersey sponsors and administers the post-retirement health benefit program plan for school districts.

As a result of implementing GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other than Pension Plans, the post-retirement health benefit program plan is reported in an Agency Fund in the New Jersey Comprehensive Annual Financial Report for the fiscal year ended June 30, 2020. In addition, the plan is administered on a pay-as-you-go basis. Therefore, the plan has no assets accumulated in a trust. In accordance with GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pension (GASB No. 75), the plan is classified as a multiple-employer defined benefit OPEB plan with a special funding situation that is not administered through a trust that meets the criteria in paragraph 4 of GASB No. 75.

## Plan Description and Benefits Provided

The State of New Jersey sponsors and administers the following post-retirement health benefit program plan covering certain local school district employees, including those Board employees and retirees eligible for coverage.

State Health Benefit Program Fund – Local Education Retired Employees Plan (including Prescription Drug Program Fund) – N.J.S.A. 52:14-17.32f provides medical coverage, prescription drug benefits and Medicare Part B reimbursement to qualified retired education employees and their covered dependents. The State of New Jersey provides employer-paid coverage to members of the TPAF who retire from a board of education or county college with 25 years of service or on a disability retirement. Under the provisions of Chapter 126, P.L. 1992, the State also provides employer-paid coverage to members of the PERS and Alternate Benefits Program (ABP) who retire from a board of education or county college with 25 years of service or on a disability retirement if the member's employer does not provide this coverage. Certain local participating employers also provide post-retirement medical coverage to their employees. Retirees who are not eligible for employer paid health coverage at retirement can continue in the program if their employer participates in this program or if they are participating in the health benefits plan of their former employer and are enrolled in Medicare Parts A and B by paying the cost of the insurance for themselves and their covered dependents.

Pursuant to Chapter 78, P.L. 2011, future retirees eligible for postretirement medical coverage who have less than 20 years of creditable service on June 28, 2011 will be required to pay a percentage of the cost of their health care coverage in retirement provided they retire with 25 or more years of pension service credit. The percentage of the premium for which the retiree will be responsible will be determined based on the retiree's annual retirement benefit and level of coverage.

## NOTE 5 OTHER INFORMATION (Continued)

## E. <u>Post-Retirement Medical Benefits</u> (Continued)

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 <a href="https://www.state.nj.us/treasury/pensions">www.state.nj.us/treasury/pensions</a>.

## Plan Membership

Membership of the defined benefit OPEB plan consisted of the following at June 30, 2019:

Active Plan Members Inactive Plan Members or Beneficiaries Currently Receiving Benefits	216,804 149,304
Total	366,108

#### Measurement Focus and Basis of Accounting

The financial statements of the post-employment health benefit plans are prepared in accordance with U.S. generally accepted accounting principles as applicable to governmental organizations. In doing so, the Division adheres to reporting requirements established by the Governmental Accounting Standards Board (GASB).

The accrual basis of accounting is used for measuring financial position and changes in net position of the post-employment health benefit plans. Under this method, contributions are recorded in the accounting period in which they are legally due from the employer or plan member, and deductions are recorded at the time the liabilities are due and payable in accordance with the terms of each plan. The accounts of the Division are organized and operated on the basis of funds. All funds are accounted for using an economic resources measurement focus.

## **Investment Valuation**

Investments are reported at fair value. Investments that do not have an established market are reported at estimated fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

# Collective Net OPEB Liability

The collective net OPEB liability of the State, as the non-employer contributing entity, of the plan at June 30, 2020 is \$67.8 billion, and the plan fiduciary net position as a percentage of the total OPEB liability is zero percent.

The total OPEB liabilities were determined based on actuarial valuations as of June 30, 2019 which were rolled forward to June 30, 2020.

## NOTE 5 OTHER INFORMATION (Continued)

#### E Post-Retirement Medical Benefits (Continued)

#### **Actuarial Methods and Assumptions**

In the June 30, 2019 OPEB actuarial valuation, the actuarial assumptions and methods used in these valuations were described in the Actuarial Assumptions and Methods section of the Actuary's report and are included here in this note to the financial statements. The Plan selected economic and demographic assumptions and prescribed them for use for purposes of compliance with GASB Statement No. 75. The Actuary provided guidance with respect to these assumptions, and it is their belief that the assumptions represent reasonable expectations of anticipated plan experience.

#### **Post-Retirement Medical Benefits Contributions**

The funding policy of the OPEB plan is pay as you go basis; therefore, there is no prefunding of the liability. Contributions to pay for the health benefit premiums of participating employees in the OPEB plan are made by the State, as a non-employer contributing entity, under a special funding situation in accordance with State statutes as previously disclosed. The State as a non-employer contributing entity made contributions of \$1.18 billion to the OPEB plan in fiscal year 2020.

The State sets the contribution rate based on a pay as you go basis rather than the actuarial determined contribution an amount actuarially determined in accordance with the parameters of GASB Statement 75. The actuarial determined contribution represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and any unfunded actuarial liabilities (or funding excess) of the plan using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEB through the Plan. The State's contributions, as a nonemployer contributing entity, to the State Health Benefits Program Fund – Local Education Retired Employees Plan for retirees' post-retirement benefits on behalf of the School District for the fiscal years ended June 30, 2021, 2020 and 2019 were \$7,627,894, \$7,107,187 and \$8,010,216, respectively, which equaled the required contributions for each year. The State's contributions to the State Health Benefits Program Fund – Local Education Retired Employees Plan for PERS retirees' post-retirement benefits on behalf of the School District was not determined or made available by the State of New Jersey. The on-behalf OPEB contributions are recognized in the governmental fund financial statements (modified accrual basis) as both a revenue and expenditure in accordance with GASB No. 85.

# OPEB Liabilities, OPEB Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

GASB Statement No. 75 requires participating employers in the State Health Benefit Program Fund – Local Education Retired Employees Plan to recognize their proportionate share of the collective OPEB liability, collective deferred outflows of resources, collective deferred inflows of resources and collective OPEB expense. The nonemployer allocation percentages presented are based on the ratio of the State's contributions made as a nonemployer toward the actuarially determined contribution amount to total contributions to the plan during the measurement period July 1, 2019 through June 30, 2020. Nonemployer allocation percentages have been rounded for presentation purposes.

In accordance with GASB No. 75, the District is not required to recognize an OPEB liability for the post-employment health benefit plan. The State of New Jersey, as a nonemployer contributing entity, is the only entity that has a legal obligation to make employer contributions to the plan on behalf of the District. Accordingly, the District's proportionate share percentage determined under Statement No. 75 is zero percent and the State's proportionate share is 100% of the OPEB liability attributable to the District. Therefore, in addition, the District does not recognize any portion of the collective deferred outflows of resources and deferred inflows of resources related to the plan.

For the fiscal year ended June 30, 2021, the District recognized in the district-wide statement of activities (accrual basis) OPEB expense of \$23,916,964. This amount has been included in the district-wide statement of activities (accrual basis) as both a revenue and expense in accordance with GASB No. 85.

At June 30, 2021 the State's proportionate share of the OPEB liability attributable to the District is \$502,913,272. The nonemployer allocation percentages are based on the ratio of the State's proportionate share of the OPEB liability attributable to the District at June 30, 2020 to the total OPEB liability of the State Health Benefit Program Fund – Local Education Retired Employees Plan at June 30, 2020. At June 30, 2020, the state's share of the OPEB liability attributable to the District was .74165 percent, which was an increase of .06767 percent from its proportionate share measured as of June 30, 2019 of .67398 percent.

## NOTE 5 OTHER INFORMATION (Continued)

## G. Post-Retirement Medical Benefits (Continued)

# OPEB Liabilities, OPEB Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

#### **Actuarial Assumptions**

The OPEB liability for the June 30, 2020 measurement date was determined by an actuarial valuation as of June 30, 2019, which was rolled forward to June 30, 2020. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

Inflation Rate 2.50%

Salary Increases\*

PERS:

Initial Fiscal Year Applied Through 2026

Rate 2.00% to 6.00% Rate Thereafter 3.00% to 7.00%

TPAF:

Initial Fiscal Year Applied Through 2026

Rate 1.55% to 4.45% Rate Thereafter 1.55% to 4.45%

Mortality:

PERS Pre-retirement and Post-retirement based on Pub-2010

Healthy "General" classification headcount-weighted

mortality table with fully generational mortality improvement

projections from the central year using Scale MP-2020.

TPAF Pre-retirement and Post-retirement based on Pub-2010

Healthy "Teachers" and "General" classifications respectively, headcount-weighted mortality tables with fully generational mortality improvement projections from the central year using

Scale MP-2020.

For the June 30, 2020 measurement date healthcare cost trend rates for pre-Medicare medical benefits, the trend is initially 5.6% and decreases to a 4.5% long-term trend rate after seven years. For post-65 medical benefits, the actual fully-insured Medicare Advantage trend rates for fiscal year 2021 are reflected. The assumed post-65 medical trend is 4.5% for all future years. For prescription drug benefits, the initial trend rate is 7.0% and decreases to a 4.5% long-term trend rate after seven years. For the Medicare Part B reimbursement, the trend rate is 5.0%.

<sup>\*</sup>Salary increases are based on the defined benefit pension plan that the member is enrolled in and the members years of service.

## NOTE 5 OTHER INFORMATION (Continued)

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

OPEB Liabilities, OPEB Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

## **Actuarial Assumptions (Continued)**

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the TPAF and PERS actuarial experience studies for the period July 1, 2015 to June 30, 2018 and July 1, 2014 to June 30, 2018, respectively.

100% of active members are considered to participate in the plan upon retirement.

#### **Discount Rate**

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

Fiscal <u>Year</u>	Measurement Date	Discount Rate
2021	June 30, 2020	2.21%
2020	June 30, 2019	3.50%

The discount rate represents the municipal bond return rate as chosen by the Division. 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. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

## NOTE 5 OTHER INFORMATION (Continued)

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

OPEB Liabilities, OPEB Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

## Changes in the Total OPEB Liability

The change in the State's proportionate share of the OPEB liability attributable to the District for the fiscal year ended June 30, 2021 (measurement date June 30, 2020) is as follows:

	Total OPEB Liability (State Share 100%)		
Balance, June 30, 2019 Measurement Date	\$	310,775,679	
Changes Recognized for the Fiscal Year:			
Service Cost		13,775,859	
Interest on the Total OPEB Liability		11,212,008	
Differences Between Expected and Actual Experience		83,774,686	
Changes of Assumptions		91,864,973	
Gross Benefit Payments		(8,755,306)	
Contributions from the Member		265,373	
Net Changes	\$	192,137,593	
Balance, June 30, 2020 Measurement Date	\$	502,913,272	

Changes of assumptions and other inputs reflect a change in the discount rate from 3.50% percent in 2019 to 2.21% percent in 2020.

The change in the total OPEB liability was based on the State's proportionate share of the OPEB liability attributable to the District at June 30, 2020.

#### NOTE 5 OTHER INFORMATION (Continued)

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

OPEB Liabilities, OPEB Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

## Sensitivity of OPEB Liability

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the State's proportionate share of the OPEB liability attributable to the District calculated using the discount rate of 2.21%, as well as what the State's proportionate share of the OPEB liability attributable to the District that would be if it were calculated using a discount rate that is 1-percentage-point lower (1.21 percent) or 1-percentage-point higher (3.21 percent) than the current rate:

	1%	Current	1%
	<b>Decrease</b> (1.21%)	Discount Rate (2.21%)	Increase (3.21%)
State's Proportionate Share of			
the OPEB Liability Attributable to the District	\$ 606,287,908	\$ 502,913,272	\$ 422,084,263

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the State's proportionate share of the OPEB liability attributable to the District calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	Healthcare				
	1% <u>Decrease</u>	Cost Trend <u>Rates</u>	1% <u>Increase</u>		
Total OPEB Liability (School Retirees)	\$ 405,968,553	\$ 502,913,272	\$ 618,352,886		

The sensitivity analyses were based on the State's proportionate share of the OPEB liability attributable to the District at June 30, 2020. Sensitivity analyses specific to the State's proportionate share of the OPEB liability attributable to the District at June 30, 2020 were not provided by the pension system.

#### 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 city having entered into a tax abatement agreement is indeterminate.

#### NOTE 6 RESTATEMENT

On July 1, 2020, the East Orange Board of Education implemented GASB Statement No. 84 "Fiduciary Activities". The East Orange Board of Education has determined that the effect of implementing this accounting change on the financial statements previously reported as of and for the fiscal year ended June 30, 2020 are as follows:

## **Governmental Activities**

The financial statements of the governmental activities as of June 30, 2020 have been restated to reflect the reclassification of certain activities related to unemployment compensation, student activities, turf field and payroll related activities which were previously reported as fiduciary activities to governmental activities. The effect of this restatement is to increase net position of governmental activities by \$1,924,343 from \$175,389,057 as previously reported to \$177,313,400 as of June 30, 2020.

#### **Governmental Funds**

The financial statements of the governmental funds as of June 30, 2020 have been restated to reflect the reclassification of certain activities related to unemployment compensation, student activities, turf field and payroll activities previously reported as fiduciary funds to governmental funds. The effect of this restatement is to increase fund balances of governmental funds by \$1,924,343 from \$25,469,443 as previously reported to \$27,393,786 as of June 30, 2020. General Fund fund balance increased \$1,789,725 from \$2,606,032 as previously reported to \$4,395,757 as of June 30, 2020. Special Revenue Fund fund balance increased \$134,618 from \$-0- as previously reported to \$134,618 as of June 30, 2020.

#### **Fiduciary Funds**

The financial statements of the fiduciary funds as of June 30, 2020 have been restated to reflect the reclassification of certain activities to governmental funds as noted above. The effect of this restatement is to decrease total fiduciary net position by \$1,800,075 from \$1,800,075 as previously reported to \$-0- as of June 30, 2020.

## NOTE 7 INFECTIOUS DISEASE OUTBREAK - COVID-19 PANDEMIC

The outbreak of COVID-19, a respiratory disease caused by a new strain of coronavirus, has been characterized as a pandemic (the "Pandemic") by the World Health Organization and has been affecting many parts of the world, including the United States and the State of New Jersey. On January 31, 2020, the Secretary of the United States Health and Human Services Department declared a public health emergency for the United States and on March 13, 2020, the President of the United States declared the outbreak of COVID-19 in the United States a national emergency. Subsequently, the President's Coronavirus Guidelines for America and the United States Centers for Disease Control and Prevention called upon Americans to take actions to slow the spread of COVID-19 in the United States.

Governor Phil Murphy (the "Governor") of the State of New Jersey (the "State") declared a state of emergency and a public health emergency on March 9, 2020 due to the outbreak of COVID-19, which spread to the State and to all counties within the State. The Governor also instituted mandatory measures via various executive orders to contain the spread of the virus. These measure, which altered the behaviors of businesses and people, had negative impacts on regional, state and local economies. The Governor, pursuant to various executive orders, then implemented a multi-stage approach to restarting New Jersey's economy. The declaration of the state of emergency and of a public health emergency was terminated by the Governor, by executive order, on June 4, 2021. Also, on June 4, 2021, the Governor signed into law Assembly Bill No. 5820 which terminates most of the governor's pandemic-related executive orders in early July. The remaining executive orders (dealing with coronavirus testing and vaccinations, moratoriums on evictions and utility shutoffs and various other matters) will terminate on January 1, 2022. In the event of substantial increases in COVID-19 hospitalizations, spot positivity or rates of transmission, the Governor is empowered to impose more restrictive measures than currently in place.

## NOTE 7 INFECTIOUS DISEASE OUTBREAK – COVID-19 PANDEMIC (Continued)

Recently, the United States Congress has passed relief and stimulus legislations including the American Rescue Plan Act signed into law by President Biden on March 12, 2021, comprising of \$1.9 trillion in funding to address the COVID-19 Pandemic. This legislation is intended to address the financial impact of the pandemic on the U.S. economy and alleviate the health effects of the COVID-19 pandemic. The Plan provides funding for state and local governments to offset costs to safely reopen schools during the COVID-19 pandemic and to subsidize COVID-19 testing and vaccination programs. In addition, the Plan includes \$350 billion in relief funds to public entities, such as the School District. It is too early to predict if the legislation will have its intended affect.

The largest portion of the School District's revenues is derived from local tax revenues levied by the Borough. In that regard, under applicable State statutes, the Borough annually is required to pay 100% of the amount levied for operations and debt service to the School District regardless of delinquencies in applicable property tax collections. The ability of the Borough to fully collect property taxes on a timely basis may be affected by the economic impact of the Pandemic; however, the District does not anticipate an interruption in the timely collection of property taxes from the Borough.

Because of the evolving nature of the outbreak and federal, state and local responses thereto, the Board cannot predict how the outbreak will impact the financial condition or operations of the School District, or if there will be any impact on the assessed values of property within the School District or deferral of tax payments to municipalities. The Board cannot predict costs associated with this or any other potential infectious disease outbreak, including whether there will be any reduction in State funding or an increase in operational costs incurred to clean, sanitize and maintain it facilities either before or after an outbreak of an infectious disease.

#### NOTE 8 CONTINGENT LIABILITY

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. In addition the District is involved in the following matter that may have a material impact depending on the outcome.

• East Orange Board of Education – and – East Orange Ed. Supp. Prof. Ass'n & Maint. Assn. [Docket No. AR-2021-341]. On January 16, 2022, an Arbitrator issued an opinion in the above-referenced matter. The matter generally alleged that members of the East Orange Educational Support Professionals Association (EOESPA) and East Orange Maintenance Association (EOMA) were due additional pay for work performed during the COVID-19 pandemic. The Arbitrator found that security employees are due an additional ½ time for the period of March 9, 2020 through July 4, 2020, custodians are due 1 ½ times their pay (in addition to the straight time already paid) for the period of, and that maintenance employees are not due any additional compensation for that period.

The attorney's office if preparing a motion to vacate the Arbitrator's decision in part and affirm in part. The potential cost exposure if adversely decided has not been determined but may be material.



BUDGETARY COMPARISON SCHEDULE

#### EAST ORANGE BOARD OF EDUCATION GENERAL FUND BUDGETARY COMPARISON SCHEDULE FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	<u>Actual</u>	Final to Actual <u>Variance</u>
Local Sources:					
Local Tax Levy	\$ 22,791,159	-	\$ 22,791,159	\$ 22,791,159	•
Miscellaneous	413,420	-	413,420	2,111,053	\$ 1,697,633
Total - Local Sources	23,204,579	-	23,204,579	24,902,212	1,697,633
State Sources:					
Categorical Special Education Aid	7,715,286	-	7,715,286	7,715,286	-
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	4,014,478		4,014,478	4,014,478	-
Adjustment Aid	28,022,427		28,022,427	28,022,427	-
Extraordinary Aid	1,015,000	-	1,015,000	1,628,648	613,648
Emergency Aid	-	-	-	-	-
TPAF Pension Normal Contrib (On-Behalf - Non-Bud.)	•	-	-	23,885,911	23,885,911
TPAF NCGI Premium Contri. (On-Behalf - Non-Bud.)	-	-	-	454,462	454,462
TPAF Post Retire. Contri. (On-Behalf - Non-Budgeted)	-		-	7,627,894	7,627,894
TPAF - Long Term Disab Ins (On-Behalf - Non-Budgeted)				8,378	8,378
TPAF Social Security (Reimbursed - Non-Budgeted)				6,724,840	6,724,840
Total State Sources	176,102,372		176,102,372	215,417,505	39,315,133
Federal Sources:					
Medical Assistance Program	442,499		442,499	212,807	(229,692)
Total - Federal Sources	442,499		442,499	212,807	(229,692)
Total Revenues	199,749,450	_	199,749,450	240,532,524	40,783,074
Total Rovellads				210,002,021	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
EXPENDITURES:					
Current Expense: Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	3,555,090	\$ 27,223	3,582,313	3,297,375	284,938
Grades 1-5 - Salaries of Teachers	22,300,333	(718,172)	21,582,161	21,266,740	315,421
Grades 6-8 - Salaries of Teachers	8,866,230	287,082	9,153,312	8,361,591	791,721
Grades 9-12 - Salaries of Teachers	8,871,260	6,379,577	15,250,837	15,068,654	182,183
Regular Programs - Home Instruction:					
Salaries of Teachers	-		-	-	•
Other Purchased Services (400-500 series)	375,000	12,535	387,535	22,380	365,155
Regular Programs - Undistributed Instruction	1,099,823	(50,007)	1,049,816	951,270	98,546
Other Salaries for Instruction Unused Vacation Payment to Terminated/Retired Staff	1,099,623	(30,007)	1,049,610	931,270	70,340
Purchased Professional-Educational Services	96,645	(3,280)	93,365	55,600	37,765
Purchased Technical Services	145,646	(7,060)	138,586	123,099	15,487
Other Purchased Services (400-500 series)	2,503,898	321,528	2,825,426	1,393,276	1,432,150
General Supplies	1,233,538	(238,805)	994,733	821,197	173,536
Textbooks	343,795	161,861	505,656	480,338	25,318
Other Objects	201,433	(41,450)	159,983	36,062	123,921
TOTAL REGULAR PROGRAMS - INSTRUCTION	49,592,691	6,131,032	55,723,723	51,877,582	3,846,141
TOTAL REGULAR I ROGRAMS - INSTRUCTION	43,332,031	0,131,032	33,143,123	31,017,302	

#### EAST ORANGE BOARD OF EDUCATION GENERAL FUND BUDGETARY COMPARISON SCHEDULE FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	<u>Actual</u>	Final to Actual <u>Variance</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	\$ 1,490,857	\$ (163,440)	\$ 1,327,417	\$ 1,221,826	\$ 105,591
Other Salaries for Instruction Other Purchased Services	546,884	(36,155)	510,729	470,765	39,964
General Supplies	28,679	(1,331)	27,348	12,740	14,608
Textbooks	907	(1,551)	907	12,740	907
Other Objects	-			•	
Total Cognitive - Mild	2,067,327	(200,926)	1,866,401	1,705,331	161,070
Learning and/or Language Disabilities:					
Salaries of Teachers	2,736,674	366,665	3,103,339	3,059,721	43.618
Other Salaries for Instruction	1,014,712	(93,285)	921,427	849,302	72,125
Purchased Professional-Educational Services	• •	•	-	-	•
General Supplies	58,015	(3,337)	54,678	28,592	26,086
Textbooks	2,167	-	2,167	•	2,167
Other Objects	1,350	*	1,350	•	1,350
Total Learning and/or Language Disabilities	3,812,918	270,043	4,082,961	3,937,615	145,346
Behavioral Disabilities:					
Salaries of Teachers	1,009,490	(15,910)	993,580	776,610	216,970
Other Salaries for Instruction	528,552	(29,922)	498,630	462,531	36,099
Purchased Professional-Educational Services	-	- (1.50.4)	-	- 01.745	
General Supplies Textbooks	29,171 1,036	(1,734)	27,437 1,036	21,745	5,692 1,036
Other Objects	1,030		-	-	1,050
Total Behavioral Disabilities	1,568,249	(47,566)	1,520,683	1,260,886	259,797
Multiple Disabilities:					
Salaries of Teachers			-	_	-
Other Salaries for Instruction	•		-	-	-
Other Objects	-				
Total Multiple Disabilities				***************************************	
Resource Room/Resource Center;					
Salaries of Teachers	920,564	(392,326)	528,238	52,318	475,920
Other Salaries for Instruction	2,175,666	(217,562)	1,958,104	1,742,103	216,001
General Supplies	6,494 900	(4,694)	1,800 900	-	1,800 900
Textbooks Other Objects	630	-	630	-	630
Total Resource Room/Resource Center	3,104,254	(614,582)	2,489,672	1,794,421	695,251
Autism:					
Autism: Salaries of Teachers	1,122,563	70,721	1,193,284	1,031,884	161,400
Other Salaries for Instruction	756,751	(71,332)	685,419	646,531	38,888
General Supplies	45,172	•	45,172	11,023	34,149
1 extbooks	7,716	-	7,716		7,716
Total Autism	1,932,202	(611)	1,931,591	1,689,438	242,153

	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	<u>Actual</u>	Final to Actual <u>Variance</u>
SPECIAL EDUCATION - INSTRUCTION (Continued)					
Preschool Disabilities - Full-Time:	<b>A 40.4000</b>	0.000			
Salaries of Teachers Other Salaries for Instruction	\$ 594,928	, , ,	\$ 559,742	\$ 553,561	\$ 6,181
General Supplies	448,658 22,589	(82,827)	365,831 17,811	348,214 8,517	17,617
Other Objects		(4,778)			9,294
Total Preschool Disabilities - Full-Time	1,066,175	(122,791)	943,384	910,292	33,092
TOTAL SPECIAL EDUCATION - INSTRUCTION	13,551,125	(716,433)	12,834,692	11,297,983	1,536,709
Bilingual Education - Instruction	*****				
Salaries of Teachers	1,616,394	(19,217)	1,597,177	1,499,846	97,331
Other Salaries for Instruction	409,998	(32,926)	377,072	347,712	29,360
Other Purchased Services	•	(,,		•	-
General Supplies	52,642	(3,409)	49,233	33,257	15,976
Textbooks	5,697		5,697	1,877	3,820
Total Bilingual Education - Instruction	2,084,731	(55,552)	2,029,179	1,882,692	146,487
School-Spon. Cocurricular Actvts Inst.					
Salaries	1,068,770	(91,241)	977,529	841,648	135,881
Purchased Services (300-500 series)	50,290	(4,464)	45,826	35,326	10,500
Supplies and Materials Other Objects	18,121 5,000	(8,837) (4,509)	9,284 491	4,284	5,000 491
Transfers to Cover Deficit (Agency Funds)		(4,309)	491	<u> </u>	491
Total School-Spon. Cocurricular Actvts Inst.	1,142,181	(109,051)	1,033,130	881,258	151,872
School-Spon. Cocurricular Athletics - Inst.					
Salaries	527,129	(134,739)	392,390	392,390	04.754
Purchased Services (300-500 series) Supplies and Materials	391,701 51,178	(139,269) 34,166	252,432 85,344	157,678 77,464	94,754 7,880
Transfers to Cover Deficit (Agency Funds)	51,176				7,880
Total School-Spon. Cocurricular Athletics - Inst.	970,008	(239,842)	730,166	627,532	102,634
Alternative Education Program - Instruction					
Salaries of Teachers	1,475,312	257,844	1,733,156	1,733,156	_
Other Salaries of Instruction		· •	-		-
Purchased Professional and Technical Services	33,210	•	33,210	5,674	27,536
Other Purchased Services (400-500 series)	10,756	(4,098)	6,658	6,179	479
Supplies and Materials	96,501	(30,188)	66,313	51,859	14,454
Textbooks Other Objects	3,460 8,475	(2,700)	3,460 5,775	4,232	3,460 1,543
Total Alternative Education Program - Inst.	1,627,714	220,858	1,848,572	1,801,100	47,472
Alternative Education Program - Support Services					
Salaries	521,557	38,603	560,160	453,492	106,668
Salaries of Principals/Assistant Principals	•	•		-	•
Salaries of Secretarial/Clerical Assistants	•	-	•	•	-
Purchased Services (400-500 series)	42,584	-	42,584	2,098	40,486
Supplies and Materials	9,679	(6,710)	2,969	1,350	1,619
Other Objects		-	*		
Total Alternative Education Program - Support Services	573,820	31,893	605,713	456,940	148,773

	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	<u>Actual</u>	Final to Actual <u>Variance</u>
Community Services Programs/Operations					
Salaries	•	-	•	•	-
Purchased Services (300-500 series)	\$ 400	\$ (400)		-	
Supplies and Materials	1,000	-	\$ 1,000		\$ 1,000
Total Community Services Programs/Operations	1,400	(400)	1,000	-	1,000
Total Instruction	69,543,670	5,262,505	74,806,175	\$ 68,825,087	5,981,088
Undistributed Expenditures - Instruction:					
Tuition to Other LEAs Within the State - Regular	700,000	209,557	909,557	247,207	662,350
Tuition to Other LEAs Within the State- Special	1,360,243	(491,035)	869,208	789,622	79,586
Tuition to County Voc. School Dist Regular	1,254,817	190,443	1,445,260	1,442,260	3,000
Tuition to County Voc. School Dist Special	500,889	(73,001)	427,888	416,053	11,835
Tuition to CSSD & Regional Day Schools	824,839	50,457	875,296	853,704	21,592
Tuition to Private Schools for the Disabled - Within State	7,862,207	(102,539)	7,759,668	7,279,108	480,560
Tuition - State Facilities	144,371	•	144,371	17,771	126,600
Tuition - Other			-	-	
Total Undistributed Expenditures - Instruction:	12,647,366	(216,118)	12,431,248	11,045,725	1,385,523
Vivilia Danieri I. Attend 9. Carlal Wards					
Undist. Expend Attend. & Social Work Salaries	1 970 620	(94.700)	1 706 020	1,646,495	139,425
	1,870,620	(84,700)	1,785,920	9,022	3,236
Other Purchased Services (400-500 series) Supplies and Materials	15,000	(2,742)	12,258 17,835	7,919	9,916
Other Objects	6,616	11,219			<del></del>
Total Undist. Expend Attend. & Social Work	1,892,236	(76,223)	1,816,013	1,663,436	152,577
TT I' m I TT MO I	1				
Undist. Expend Health Services		(205.010)	2 107 020	2 004 004	00.746
Salaries	2,584,949	(397,919)	2,187,030	2,094,284	92,746
Salaries of Social Service Coordinators	1000	-	15.000	•	16.000
Purchased Professional and Technical Services	15,000	(111.021)	15,000	45,503	15,000 17,339
Other Purchased Services (400-500 series) Supplies and Materials	174,663 69,471	(111,821) (1,660)	62,842 67,811	39,457	28,354
Other Objects	09,471	(1,000)	07,811	39,437	28,334
- ····· · · · · · ·					
Total Undist. Expend Health Services	2,844,083	(511,400)	2,332,683	2,179,244	153,439
Undist. Expend Speech, OT, PT & Related Serv.					
Salaries	1,073,365	(6,156)	1,067,209	1,064,059	3,150
Purchased Professional - Educational Services	92,867	(90,167)	2,700	2,700	
Total Undist. Expend Speech, OT, PT & Related Serv.	1,166,232	(96,323)	1,069,909	1,066,759	3,150
Undist, Expend Other Supp. Serv. Students - Extra Serv.					
Salaries	931.303	_	931,303	882,829	48,474
Purchased Professional - Educational Services	516,573	716,297	1,232,870	1,102,706	130,164
Total Undist. Expend Other Supp. Serv. Students - Extra Serv.	1,447,876	716,297	2,164,173	1,985,535	178,638
Guidance					
Salaries of Other Professional Staff	4,528,274	94,445	4,622,719	4,529,692	93,027
Salaries of Secretarial and Clerical Assistants	464,921	32,365	497,286	490,573	6,713
Other Salaries	-	-			-
Purchased Professional - Educational Services	37,600	-	37,600	-	37,600
Other Purchased Services (400-500 series)	27,347	(12,245)	15,102	12,517	2,585
Supplies and Materials	11,068	(264)	10,804	8,193	2,611
Other Objects	600		600	-	600
Total Cuidana	E 0.60 010	114 201	£ 10A 111	5 040 075	1/2 124
Total Guidance	5,069,810	114,301	5,184,111	5,040,975	143,136

	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	<u>Actual</u>	Final to Actual <u>Variance</u>
Child Study Team					
•	\$ 5,191,456	\$ (447,576)	\$ 4,743,880	\$ 4,743,880	_
Salaries of Secretarial and Clerical Assistants	357,383	(25,000)	332,383	250,504	\$ 81,879
Purchased Professional and Educational Services	15,000	6,875	21,875	500	21,375
Other Purchased Prof. and Tech. Services	25,000	675	25,675	24,451	1,224
Other Purchased Services	•	-	•	-	´-
Mis. Purchase Serv. (400-500 series other than Residential Costs)	90,000	34,414	124,414	42,502	81,912
Supplies and Materials	20,323	(1,279)	19,044	7,730	11,314
Other Objects	500		500		500
Total Child Study Team	5,699,662	(431,891)	5,267,771	5,069,567	198,204
Undist, Expend Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	139,107	524	139,631	139,631	
Salaries of Other Professional Staff	5,405,424	277,941	5,683,365	5,557,951	125,414
Salaries of Secr and Clerical Assist.	687,423	(205,694)	481,729	461,019	20,710
Other Salaries	141,091	(203,034)	141,091	96,029	45,062
Salaries of Facilitators, Math and Literacy Coaches	141,051		141,071	70,027	45,002
Purchased Prof- Educational Services	170,853	(3,417)	167,436	86,441	80,995
Other Purch Prof. and Technical Services	38,000	9,000	47,000	45,410	1,590
Other Purch Services (400-500)	507,738	(104,344)	403,394	278,883	124,511
Supplies and Materials	261,728	76,939	338,667	262,913	75,754
Other Objects	19,519	51,290	70,809	42,550	28,259
Other Gojects	17,517	31,250	70,000	-72,550	20,237
Total Undist. Expend Improvement of Inst. Serv.	7,370,883	102,239	7,473,122	6,970,827	502,295
Undist, Expend Edu, Media Serv./Sch. Library	2 400 400	161 106	0.001.001	2 425 107	106 101
Salaries	3,400,496	151,125	3,551,621	3,425,197	126,424
Purchased Professional and Technical Services	9,690	(920)	8,770	4,748	4,022
Other Purchased Services (400-500 series)	63,143	(2,440)	60,703	35,493	25,210
Supplies and Materials Other Objects	190,950	(21,061)	169,889	97,423	72,466
Total Undist. Expend Edu. Media Serv./Sch. Library	3,664,279	126,704	3,790,983	3,562,861	228,122
Undist. Expend Instructional Staff Training Serv.					
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assist	79,585	8,805	88,390	88,390	-
Other Salaries	6,369	11,339	17,708	16,773	935
Purchased Professional - Educational Service	77,016	(2,500)	74,516	36,050	38,466
Other Purchased Professional and Technical Services	7,500		7,500	7,500	
Other Purchased Services (400-500 series)	81,645	(3,160)	78,485	25,646	52,839
Supplies and Materials	52,256	18,672	70,928	40,509	30,419
Other Objects	4,000		4,000	470	3,530
Total Undist. Expend Instructional Staff Training Serv.	308,371	33,156	341,527	215,338	126,189
•	300,371		311,321	210,000	
Undist, Expend, - Supp. Serv General Admin.	627,196	(220 074)	200 220	272 252	15.067
Salaries		(338,876)	288,320	273,253	15,067
Legal Services	390,000	247,616	637,616	529,913	107,703
Audit Fees	150,000	5,267	155,267	117,625	37,642
Expenditure & Internal Control Audit Fees	30,000	-	30,000	22,651	7,349
Architectural/Engineering Services Other Purchased Professional Services		(146,291)			44,985
Purchased Technical Services	294,736	(140,231)	148,445	103,460	44,565
	-	CE 700	922 520	740 426	
Communications/Telephone	766,738	65,792	832,530	749,426	83,104
BOE Other Purchased Services	30,138	(15,000)	30,138	6,706	23,432
Purchased Services (400-500 series)	329,266	(15,263)	314,003	274,843	39,160
General Supplies	30,108	23,065	53,173	45,479	7,694
BOE In-House Training/Meeting Supplies	11,489	(171)	11,318	6,777	4,541
Judgements Against The School District	277,887	185,887	463,774	438,569	25,205
Miscellaneous Expenditures	24,691	2,600	27,291	21,271	6,020
BOE Memberships and Dues	37,000		37,000	35,193	1,807
Total Undist. Expend Supp. Serv General Admin.	2,999,249	29,626	3,028,875	2,625,166	403,709

	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	<u>Actual</u>	Final to Actual <u>Variance</u>
Undist. Expend Support Serv School Admin.					
Salaries of Principals/Assistant Principals	\$ 5,413,407	\$ 305,517	\$ 5,718,924	\$ 5,495,550	\$ 223,374
Salaries of Other Professional Staff	1,078,427	(207,863)	870,564	868,387	2,177
Salaries of Secretarial and Clerical Assistants	2,588,430	188,835	2,777,265	2,720,429	56,836
Other Salaries	16,076	53,954	70,030	67,030	3,000
Purchased Professional and Technical Services	11,960	(4,960)	7,000	-	7,000
Other Purchased Services (400-500 series)	267,153	(29,676)	237,477	125,472	112,005
Supplies and Materials	310,781	30,691	341,472	259,306	82,166
Other Objects	13,934	(4,733)	9,201	7,161	2,040
Total Undist. Expend Support Serv School Admin.	9,700,168	331,765	10,031,933	9,543,335	488,598
Undist. Expend Support Serv Central Services					
Salaries	2,228,611	949,140	3,177,751	2,804,458	373,293
Purchased Professional Services	155,000	109,135	264,135	173,925	90,210
Purchased Technical Services	-	-	-	******	-
Misc. Purchased Services (400-500 Series)	143,600	28,410	172,010	131,808	40,202
Sale/Leaseback Payments Supplies and Materials	55,978	(11,388)	44,590	36,795	- 7,795
Miscellaneous Expenditures	18,590	2,704	21,294	12,017	9,277
141130011ditioodis Experiations	10,550	2,704	21,27	12,017	5,211
Total Undist. Expend Support Serv Central Services	2,601,779	1,078,001	3,679,780	3,159,003	520,777
Undist. Expend Supp. Serv Admin. Info. Technology					
Salaries	397,956	91,005	488,961	488,961	-
Purchased Technical Services	- 0.150	-	- 0.000	4.150	
Other Purchased Services (400-500 series)	9,150	226	9,376	4,150	5,226 559
Supplies and Materials Other Objects	15,000	-	15,000	14,441	559
Other Cojects		-			
Total Undist. Expend Supp. Serv Admin. Info. Technology	422,106	91,231	513,337	507,552	5,785
Undist. ExpendRequired Maintenance for School Facilities					
Salaries	2,260,697	-	2,260,697	1,704,767	555,930
Cleaning, Repair, and Maintenance Services	2,208,968	892,011	3,100,979	2,513,241	587,738
Lead Testing of Drinking Water	-	-	-	-	-
General Supplies	372,100	(17,600)	354,500	291,293	63,207
Total Undist. ExpendRequired Maintenance for School Facilities	4,841,765	874,411	5,716,176	4,509,301	1,206,875
Undist. Expend Custodial Services					
Salaries	5,552,026	372,263	5,924,289	5,117,452	806,837
Purchased Professional and Technical Services	6,500	82,968	89,468	34,748	54,720
Cleaning, Repair and Maintenance Services	576,000	(8,333)	567,667	225,576	342,091
Rental of Land, Building & Other than Lease Purchases	96,000	•	96,000	96,000	· -
Lease Purchase Payments-Energy Savings Improvement Pgm.	•	-	-	-	-
Other Purchased Property Services	456,674	(215)	456,459	353,247	103,212
Insurance	2,413,000	(32,084)	2,380,916	2,219,340	161,576
Miscellaneous Purchased Services	142,000	(50,000)	92,000	82,332	9,668
General Supplies	400,991	427,724	828,715	430,449	398,266
Energy (Gasoline)	744 400	20,000	764,400	708,904	- 88 404
Energy (Natural Gas) Energy (Electricity)	744,400 2,250,000	20,000	2,250,000	1,832,916	55,496 417,084
Energy (Oil)	100,000	3,985	103,985	83,580	20,405
Interest-Energy Savings Improvement Program Bonds	465,805		465,805	465,804	1
Total Undist. Expend Custodial Services	13,203,396	816,308	14,019,704	11,650,348	2,369,356

	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	<u>Actual</u>	Final to Actual <u>Variance</u>
Undist. Expend Care & Upkeep of Grounds					
	\$ 336,113	_	\$ 336,113	\$ 275,025	\$ 61,088
Cleaning, Repair and Maintenance Services	13,800	\$ 34,761	48,561	42,985	5,576
General Supplies	5,000	ψ 5 <del>1</del> ,701	5,000	42,763	5,000
Other Objects	5,000	_	5,000	_	5,000
·		***************************************			
Total Undist. Expend Care & Upkeep of Grounds	359,913	34,761	394,674	318,010	76,664
Undist, Expend Security					
Salaries	3,277,020	(235,756)	3,041,264	2,521,455	519,809
Purchased Professional and Technical Services	15,000	` •	15,000	575	14,425
Cleaning, Repair and Maintenance Services	960,000	(413,498)	546,502	1,153	545,349
General Supplies	106,800	68,430	175,230	134,762	40,468
Other Objects		*			
Total Undist. Expend Security	4,358,820	(580,824)	3,777,996	2,657,945	1,120,051
TI TAR I OLI AMERICA O					
Undist, Expend Student Transportation Serv.					
Contract Services (Between Home & School)-Vendors	445.014	(000.051)		-	
Contract Services (Other than Between Home & School)-Vendor Contr Serv (Regular Students) - ESCs & CTSA	447,214	(232,371)	214,843	21,333	193,510
Contr Serv (Regular Students) - ESCs & CTSA  Contr Serv (Spl. Ed. Students) - ESCs & CTSA	1,433,857	9,000	1,442,857	182,792	1,260,065
Misc. Purchased Serv Transportation	4,965,984	(1,743,373)	3,222,611	1,563,821	1,658,790
Misc. Furchased Serv Transportation	100,000	(11,323)	88,677	38,227	50,450
Total Undist. Expend Student Transportation Serv.	6,947,055	(1,978,067)	4,968,988	1,806,173	3,162,815
UNALLOCATED BENEFITS					
Social Security Contributions	3,930,000	(870,181)	3,059,819	3,465,972	(406,153)
Other Retirement Contributions - PERS	3,600,985	192,990	3,793,975	3,793,975	(400,133)
Other Retirement Contributions - ERIP	3,000,505	172,770	3,170,710	5,755,575	_
Other Retirement Contributions - Regular	290,000	55,208	345,208	326,245	18,963
Unemployment Compensation	100,000	33,200	100,000	77,242	22,758
Workmen's Compensation	1,600,000	(990,000)	610,000	641,285	(31,285)
Health Benefits	24,867,319	(18,910)	24,848,409	24,847,985	424
Tuition Reimbursement	152,500	(45,962)	106,538	106,538	12.1
Other Employee Benefits	423,504	(290,754)	132,750	113,750	19,000
TOTAL VIVA COATED DO DO DO					
TOTAL UNALLOCATED BENEFITS	34,964,308	(1,967,609)	32,996,699	33,372,992	(376,293)
Interest on Maintenance Reserve	1		1		1
On Behalf TPAF Pension Contribution (Non Budgeted)					
Normal Pension Cost Contribution				23,885,911	(23,885,911)
NCGI Premium Pension Contribution				454,462	(454,462)
Post Retirement Medical Contribution	_	_	_	7,627,894	(7,627,894)
Long Term Disab Insurance				8,378	(8,378)
On Behalf TPAF Social Security Contribution	_	_	_	0,570	(6,576)
(Non Budgeted)				6,724,840	(6,724,840)
m. 10. p. 1400 . " . "					
Total On Behalf Contributions		-	-	38,701,485	(38,701,485)
Total Undistributed Expenditures	122,509,358	(1,509,655)	120,999,703	147,651,577	(26,651,874)
Total Expenditures - Current Expense	192,053,028	3,752,850	195,805,878	216,476,664	(20,670,786)

		Priginal Budget		<u>Adjustments</u>		Final <u>Budget</u>		Actual		Final to Actual <u>Variance</u>
CAPITAL OUTLAY										
Equipment										
Regular Programs - Instruction: Preschool										
Grades 1-5	\$	61,319	\$	42,352	\$	103,671	\$	61,424	\$	42,247
Grades 6-8	Ψ	75,900	Ψ	(29,100)	Ψ	46,800	Ψ	5,285	Ψ	41,515
Grades 9-12		15,000		24,857		39,857		34,664		5,193
Special Education - Instruction:		•		•		•		,		.,
Learning and/or Language Disabilities		-		-		-				-
Resource Room/Resource Center		-		-		-		-		-
Bilingual Education		-		-		-		-		-
School Sponsored and Other Instructional Programs		15,541		-		15,541		2,699		12,842
At Risk Programs Programs		11,700		11,517		23,217		22,856		361
Undistributed Expenditures - Instruction		150,000		-		150,000		1,847		148,153
Undist.ExpendSupport ServStudents - Reg.		2,300		-		2,300		2,200		100
Undist ExpendSupport ServRelated and Extraordinary		-		-		-		-		-
Undist. Expend Support Serv Students - Special		-		•				-		-
Undist.ExpendSupport Serv Inst. Staff		-		2,699		2,699		2,699		-
Undist. Expend Support Serv Child Study Team Undistributed Expenditures - General Admin.		-		10.526		10.526		10.526		-
Undistributed Expenditures - School Admin.		•		10,536		10,536		10,536		-
Undistributed Expenditures - School Admin. Undistributed Expenditures - Athletics		-		3,559		3,559		3,559		-
Undistributed Expenditures - Atmetics  Undistributed Expenditures - Central Services		2,400		(2,400)		2,229		3,339		-
Undistributed Expenditures - Central Services  Undistributed Expenditures - Admin. Info. Technology		2,400		12,991		12,991		12,991		
Undistributed Expenditures - Operation of Plant Services		_		12,551		12,551		12,991		-
Undistributed Expenditures - Required Maintenance of School		43,000		_		43,000		9,076		33,924
Undistributed Expenditures - Business/Other Support Serv.		-		2,712		2,712		-		2,712
Undistributed Expenditures - Alternative Education Programs		-		-,		-,		_		,
Special Schools (All Programs)		_		-		-		-		-
• • • • • • • • • • • • • • • • • • • •										
Total Equipment		377,160		79,723		456,883		169,836		287,047
• •										
Facilities Acquisition and Construction Services										
Architectural/Engineering Services		50,000		-		50,000		_		50,000
Construction Services		3,950,000		-		3,950,000		396,217		3,553,783
Lease Purchase Agreements - Principal		1,433,557		-		1,433,557		1,429,833		3,724
									-	
Total Facilities Acquisition and Construction Services		5,433,557		-		5,433,557		1,826,050		3,607,507
	****		-							
Interest Deposit to Capital Reserve		1		-		1		_		1
TOTAL CAPITAL OUTLAY		5,810,718		79,723		5,890,441		1,995,886		3,894,555
		3,010,710		,,,,,,,		5,050,.11		1,222,000	_	2,02 1,000

	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	<u>Actual</u>	Final to Actual <u>Variance</u>
SPECIAL SCHOOLS					
Summer School - Instruction Salaries of Teachers Other Salaries for Instruction General Supplies	\$ 50,000 - 5,520	\$ 104,874 - (900)	\$ 154,874 - 4,620	\$ 153,033 - 1,844	\$ 1,841 - 2,776
Total Summer School - Instruction	55,520	103,974	159,494	154,877	4,617
Summer School - Support Services Salaries Other Purchased Services (400-500 series) Supplies and Materials	100,000	60,384	160,384	146,786	13,598
Total Summer School - Support Services	100,000	60,384	160,384	146,786	13,598
Total Summer School	155,520	164,358	319,878	301,663	18,215
Adult Education-Local-Instruction Salaries of Teachers Other Purchased Services General Supplies Textbooks Other Objects	9,000 1,800 12,600 2,086	669 - 5,978 (669)	9,669 1,800 18,578 1,417	9,669 - 11,634 -	1,800 6,944 1,417
Total Adult Education-Local-Instruction	25,486	5,978	31,464	21,303	10,161
Adult Education-Local -Support Serv. Salaries Purchased Professional-Educational Services Other Purchased Services Supplies and Materials	4,250 - 7,622 10,992	2,625 - (1,907)	6,875 - 5,715 10,992	6,875 - 825 - -,486	- 4,890 3,506
Total Adult Education-Local -Support Serv.	22,864	718	23,582	15,186	8,396
Total Adult Education-Local	48,350	6,696	55,046	36,489	18,557
TOTAL SPECIAL SCHOOLS	203,870	171,054	374,924	338,152	36,772
CHARTER SCHOOLS Transfer of Funds to Charter Schools	15,900,000	1,220,111	17,120,111	16,982,374	137,737
Total Transfer to Charter Schools	15,900,000	1,220,111	17,120,111	16,982,374	137,737
Total Expenditures - General Fund	213,967,616	5,223,738	219,191,354	235,793,076	(16,601,722)

•	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	Actual	Final to Actual <u>Variance</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (14,218,166)	\$ (5,223,738)	\$ (19,441,904)	\$ 4,739,448	\$ 24,181,352
Other Financing Sources (Uses): Operating Transfer In: Contribution to School Based Budgets - General Fund Contribution to School Based Budgets -	109,701,964	1,081,251	110,783,215	104,460,663	(6,322,552)
Special Revenue Fund Operating Transfers Out:	3,428,080	422,530	3,850,610	3,628,114	(222,496)
Contribution to School Based Budgets Transfer to Special Revenue Fund	(109,701,964) (376,100)	(1,081,251)	(110,783,215) (376,100)	(104,460,663) (376,100)	6,322,552
Total Other Financing Sources:	3,051,980	422,530	3,474,510	3,252,014	(222,496)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expend. and Other Financing Sources (Uses)	(11,166,186)	(4,801,208)	(15,967,394)	7,991,462	23,958,856
Fund Balance, Beginning of Year (Restated)	22,822,149		22,822,149	22,822,149	
Fund Balance, End of Year	\$ 11,655,963	\$ (4,801,208)	\$ 6,854,755	\$ 30,813,611	\$ 23,958,856
Recapitulation: Restricted Fund Balance Excess Surplus Capital Reserve				\$ 1,941,915 2,042,429	
Capital Reserve - Designated for Subsequent Years Expenditures Maintenance Reserve				1,872,833 774,557	
Maintenance Reserve - Designated for Subsequent Years Expenditures Register Audit Recoveries Unemployment Compensation Reserve				1,000,000 501,776 1,723,549	
Assigned Fund Balance Year End Encumbrances SEMI				4,402,099 33,189	
Designated for Subsequent Years Expenditures Unassigned Fund Balance				8,154,033 8,367,231	
				30,813,611	
Reconciliation to Governmental Fund Statements (GAAP): Less State Aid Revenue not recognized on GAAP basis				(19,081,691)	
Fund Balance per Governmental Funds (GAAP)				\$ 11,731,920	

		ORIGINAL BUDGET		A	DJUSTMENTS			FINAL BUDGET		ACTUAL			
		Operating Funds	Blended Resource	Total General Fund	Operating <u>Funds</u>	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating <u>Funds</u>	Blended Resource	Total General Fund
	Local Sources;												
	Local Tax Levy	S 22,791,159	-	\$ 22,791,159	-			\$ 22,791,159	- :	22,791,159	\$ 22,791,159	_	\$ 22,791,159
	Miscellaneous	413,420		413,420				413,420		413,420	2,111,053		2,111,053
	Total - Local Sources	23,204,579	-	23,204,579			•	23,204,579		23,204,579	24,902,212	-	24,902,212
	State Sources:												
	Categorical Special Education Aid	7,715,286	_	7,715,286	_		_	7,715,286		7,715,286	7,715,286	_	7,715,286
	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	4,014,478	-	4,014,478	-	-	-	4,014,478		4,014,478	4,014,478		4,014,478
	Adjustment Aid	28,022,427	_	28,022,427	-	_	_	28,022,427	-	28,022,427	28,022,427	-	28,022,427
	Extraordinary Aid	1.015.000		1,015,000	_	-	_	1,015,000	_	1,015,000	1,628,648	•	1,628,648
	TPAF Normal Pension Contrib (On-Behalf - Non-Budgeted)	.,,		.,,	-			.,,	-	-,,	23,885,911		23,885,911
	TPAF NCGI Premium Pension Contrib (On-Behalf - Non-Budget)										454,462		454,462
	TPAF - Post Retirement Medical (On-Behalf - Non-Budgeted)				_						7,627,894		7,627,894
	TPAF - Long Term Disability Insurance (On-Behalf - Non-Budgeted)										8,378		8,378
	TPAF Social Security (Reimbursed - Non-Budgeted)									-	6,724,840		6,724,840
	m . 10 o	100 100 000		101 100 100				104 100 000			*** ***		
	Total State Sources	176,102,372		176,102,372				176,102,372	<del></del>	176,102,372	215,417,505		215,417,505
	Federal Sources:												
	Medical Assistance Program	442,499	_	442,499	_		_	442,499	_	442,499	212,807	_	212,807
	**************************************			18326							2123007		242,007
	Total - Federal Sources	442,499		442,499				442,499		442,499	212,807		212,807
	Total Revenues	199,749,450	-	199,749,450	-	-	-	199,749,450		199,749,450	240,532,524	_	240,532,524
92	Current Expense:  Regular Programs - Instruction Preschool/Kindergarten - Salaries of Teachers Grades 1-5 - Salaries of Teachers Grades 5-8 - Salaries of Teachers Grades 6-8 - Salaries of Teachers Grades 6-8 - Salaries of Teachers Grades 6-8 - Salaries of Teachers Grades 9-12 - Salaries of Teachers Grades of Teachers Other Purchased Services (400-500 series) Regular Programs - Undistributed Instruction Other Pauchase for Instruction Other Salaries for Instruction	2,623,562 53,196 375,000	3,555,090 19,676,771 8,866,230 8,818,064	3,555,090 22,300,333 8,866,230 8,871,260 - 375,000 1,099,823	\$ (1,361,313) 403,216 	27,223 S 643,141 287,082 5,976,361	27,223 (718,172) 287,082 6,379,577 - 12,535 (50,007)	1,262,249 456,412 387,535	3,582,313 20,319,912 9,153,312 14,794,425 - - 1,049,816	3,582,313 21,582,161 9,153,312 15,250,837 - 387,535	1,262,249 329,410 22,380	3,297,375 20,004,491 8,361,591 14,739,244 - - 951,270	\$ 3,297,375 21,266,740 8,361,591 15,068,654 - 22,380 951,270
	Unused Vacation Payment to Terminated/Retired Staff		1,177,020	-		(,,	(,,		4,000,000	-,0,010		721,270	
	Purchased Professional-Educational Services		96,645	96,645	-	(3,280)	(3,280)		93,365	93,365		55,600	55,600
	Purchased Technical Services	129,086	16,560	145,646	-	(7,060)	(7,060)	129,086	9,500	138,586	121,019	2,080	123,099
	Other Purchased Services (400-500 series)	1,704,075	799,823	2,503,898	360,227	(38,699)	321,528	2,064,302	761,124	2,825,426	928,240	465,036	1,393,276
	General Supplies	62,709	1,170,829	1,233,538	(3,550)	(235,255)	(238,805)	59,159	935,574	994,733	49,830	771,367	821,197
	Textbooks	260,000	83,795	343,795	181,510	(19,649)	161,861	441,510	64,146	505,656	441,510	38,828	480,338
	Other Objects		201,433	201,433		(41,450)	(41,450)		159,983	159,983		36,062	36,062
	TOTAL REGULAR PROGRAMS - INSTRUCTION	5,207,628	44,385,063	49,592,691	(407,375)	6,538,407	6,131,032	4,800,253	50,923,470	55,723,723	3,154,638	48,722,944	51,877,582
	SPECIAL EDUCATION - INSTRUCTION Cognitive - Mild:	12.000	1,478,257	1,490,857		(163,440)	(163,440)	12,600	1,314,817	1,327,417	3,255	1 210 571	1,221,826
	Salaries of Teachers	12,600 19,800	527,084		-		(36,155)	12,800	490,929	510,729	3,255 3,600	1,218,571	
	Other Salaries for Instruction Other Purchased Services	19,800	D27,084	546,884	-	(36,155)	(30,133)	19,800	490,929		3,000	467,165	470,765
			28,679	28,679	-	(1 221)	(1 221)		27,348	27,348		12.740	12 740
	General Supplies Textbooks		28,679 907	28,679 907	•	(1,331)	(1,331)		21,348 907	27,348 907		12,740	12,740
	Other Objects		907	907	-			_	30/	90/		•	-
	One Objects		<del></del>			<del></del>						<del></del> -	
	Total Cognitive - Mild	32,400	2,034,927	2,067,327		(200,926)	(200,926)	32,400	1,834,001	1,866,401	6,855	1,698,476	1,705,331

	ORIGINAL BUDGET			ADJUSTMENTS			FINAL BUDGET		ACTUAL			
	Operating <u>Funds</u>	Blended Resource	Total General <u>Fund</u>	Operating <u>Funds</u>	Blended <u>Resource</u>	Total General <u>Fund</u>	Operating <u>Funds</u>	Blended Resource	Total General <u>Fund</u>	Operating <u>Funds</u>	Blended Resource	Total General <u>Fund</u>
Learning and/or Language Disabilities: Salaries of Teachers Other Solaries for Instruction Purchased Professional-Educational Services	s 25,200 \$ 17,100	2,711,474 \$ 997,612	2,736,674 1,014,712	÷	\$ 366,665 \$ (93,285)	366,665 (93,285)	\$ 25,200 17,100	\$ 3,078,139 \$ 904,327	3,103,339 921,427	s 15,750 s	3,043,971 8 835,082	3,059,721 849,302
General Supplies Textbooks Other Objects		58,015 2,167 1,350	58,015 2,167 1,350		(3,337)	(3,337)		54,678 2,167 1,350	54,678 2,167 1,350		28,592	28,592
Total Learning and/or Language Disabilities	42,300	3,770,618	3,812,918		270,043	270,043	42,300	4,040,661	4,082,961	29,970	3,907,645	3,937,615
Behavioral Disabilities: Salaries of Teachers Other Salaries for Instruction Purchased Professional-Educational Services General Supplies Textbooks		1,009,490 528,552 - 29,171 1,036	1,009,490 528,552 - 29,171 1,036		(15,910) (29,922)  (1,734)	(15,910) (29,922) (1,734)		993,580 498,630 - 27,437 1,036	993,580 498,630 - 27,437 1,036	,	776,610 462,531 21,745	776,610 462,531 21,745
Other Objects							<del></del>			<del></del>		•
Total Belinvioral Disabilities		1,568,249	1,568,249		(47,566)	(47,566)		1,520,683	1,520,683		1,260,886	1,260,886
Multiple Disabilities; Salaries of Teuchers Other Salaries for Instruction Other Objects	-		-	-	· ·	-		-	· ·		-	-
Total Multiple Disabilities				<u> </u>								
Resource Room/Resource Center: Salaries of Tenchers Other Salaries for Instruction General Supplies Textbooks Other Objects	21,000	899,564 2,175,666 6,494 900 630	920,564 2,175,666 6,494 900 630	- - - -	(392,326) (217,562) (4,694)	(392,326) (217,562) (4,694)	21,000	507,238 1,958,104 1,800 900 630	528,238 1,958,104 1,800 900 630	18,917	33,401 1,742,103 - -	52,318 1,742,103 - -
○ Total Resource Room/Resource Center	21,000	3,083,254	3,104,254	<u> </u>	(614,582)	(614,582)	21,000	2,468,672	2,489,672	18,917	1,775,504	1,794,421
Autism: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks	222,942 95,309	899,621 661,442 45,172 7,716	1,122,563 756,751 45,172 7,716		70,721 (71,332) -	70,721 (71,332) -	222,942 95,309	970,342 590,110 45,172 7,716	1,193,284 685,419 45,172 7,716	214,993 75,261	816,891 571,270 11,023	1,031,884 646,531 11,023
Total Autism	318,251	1,613,951	1,932,202		(611)	(611)	318,251	1,613,340	1,931,591	290,254	1,399,184	1,689,438
Preschool Disabilities - Full-Time: Salaries of Teachers Other Salaries for Instruction General Supplies Other Objects	25,200 28,800	569,728 419,858 22,589	594,928 448,658 22,589	\$ (10,000)	(25,186) (82,827) (4,778)	(35,186) (82,827) (4,778)	15,200 28,800	544,542 337,031 17,811	559,742 365,831 17,811	12,458 26,718	541,103 321,496 8,517	553,561 348,214 8,517
Total Preschool Disabilities - Full-Time	54,000	1,012,175	1,066,175	(10,000)	(112,791)	(122,791)	44,000	899,384	943,384	39,176	871,116	910,292
TOTAL SPECIAL EDUCATION - INSTRUCTION	467,951	13,083,174	13,551,125	(10,000)	(706,433)	(716,433)	457,951	12,376,741	12,834,692	385,172	10,912,811	11,297,983

	0	RIGINAL BUDGET			DWOTMENTS			PINAL BUDGET			ACTUAL	
			Total		ADJUSTMENTS	Total		FINAL BUDGET	Total			Total
	Operating <u>Funds</u>	Blended Resource	General <u>Fund</u>	Operating Funds	Blended Resource	General <u>Fund</u>	Operating Funds	Blended Resource	General <u>Fund</u>	Operating <u>Funds</u>	Blended <u>Resource</u>	General Fund
Bilingual Education - Instruction												
Salaries of Teachers Other Salaries for Instruction		\$ 1,616,394 \$ 409,998	1,616,394 409,998	- S	(19,217) \$ (32,926)	(19,217) (32,926)		\$ 1,597,177 \$ 377,072	1,597,177 377,072	:	\$ 1,499,846 347,712	\$ 1,499,846 347,712
Other Purchased Services General Supplies Textbooks	<del>-</del>	52,642 5,697	52,642 5,697	-	(3,409)	(3,409)	-	49,233 5,697	49,233 5,697	<u>-</u>	33,257 1,877	33,257 1,877
Total Bilingual Education - Instruction		2,084,731	2,084,731		(55,552)	(55,552)	-	2,029,179	2,029,179		1,882,692	1,882,692
School-Spon, Cocurricular Actvts Inst.												
Salaries Purchased Services (300-500 series) Supplies and Materials Other Objects Transfers to Cover Deficit (Agency Funds)	s 671,581	397,189 50,290 18,121 5,000	1,068,770 50,290 18,121 5,000	\$ 60,338	(151,579) (4,464) (8,837) (4,509)	(91,241) 3 (4,464) (8,837) (4,509)	\$ 731,919 	245,610 45,826 9,284 491	977,529 45,826 9,284 491	\$ 723,611	118,037 35,326 4,284	841,648 35,326 4,284
Total School-Spon. Cocurricular Actvts Inst.	671,581	470,600	1,142,181	60,338	(169,389)	(109,051)	731,919	301,211	1,033,130	723,611	157,647	881,258
School-Spon, Cocurricular Athletics - Inst. Salaries		527,129	527,129	-	(134,739)	(134,739)		392,390	392,390		392,390	392,390
Purchased Services (300-500 series) Supplies and Materials		391,701 51,178	391,701 51,178	-	(139,269) 34,166	(139,269) 34,166		252,432 85,344	252,432 85,344		157,678 77,464	157,678 77,464
Transfers to Cover Deficit (Agency Funds)			<del></del>									
Total School-Spon. Cocurricular Athletics - Inst.		970,008	970,008		(239,842)	(239,842)	<u> </u>	730,166	730,166		627,532	627,532
Alternative Education Program - Instruction Salaries of Teachers Other Salaries for Instruction	1,475,312		1,475,312	257,844		257,844	1,733,156		1,733,156	1,733,156		1,733,156
Purchased Professional and Technical Services	33,210		33,210	-	-		33,210		33,210	5,674		5,674
Other Purchased Services (400-500 series) General Supplies	10,756 96,501		10,756 96,501	(4,098) (30,188)	•	(4,098) (30,188)	6,658 66,313		6,658 66,313	6,179 51,859		6,179 51,859
Textbooks	3,460		3,460	(30,100)	-	(30,100)	3,460		3,460	21,039		51,639
Other Objects	8,475		8,475	(2,700)		(2,700)	5,775		5,775	4,232	-	4,232
Total Alternative Education Program - Instruction	1,627,714		1,627,714	220,858		220,858	1,848,572		1,848,572	1,801,100		1,801,100
Alternative Education Program - Support Services Salaries	521,557		521,557	38,603	_	38,603	560,160		560,160	453,492		453,492
Salaries of Principals/Assistant Principals Salaries of Secretarial/Clerical Assistants	•		-	· ·	-	-	•		-			
Purchased Services (400-500 series) Supplies and Materials	42,584 9,679		42,584 9,679	(6,710)	:	(6,710)	42,584 2,969		42,584 2,969	2,098 1,350		2,098 1,350
Other Objects				(0,1.10)							<del></del> .	
Total Alternative Education Program - Support Services	573,820		573,820	31,893		31,893	605,713		605,713	456,940		456,940
Community Services Programs/Operations Purchased Services (300-500 series)	400	_	400	. (400)		(400)		_	-		_	-
Supplies and Materials	1,000		1,000				1,000		1,000		<del></del>	
Total Community Services Programs/Operations	1,400		1,400	(400)		(400)	1,000		1,000	<u> </u>		
Total Instruction	8,550,094	60,993,576	69,543,670	(104,686)	5,367,191	5,262,505	8,445,408	66,360,767	74,806,175	6,521,461	62,303,626	68,825,087
Undistributed Expenditures - Instruction:												
Tuition to Other LEAs Within the State - Regular Tuition to Other LEAs Within the State- Special	700,000 1,360,243	-	700,000 1,360,243	209,557 (491,035)	•	209,557 (491,035)	909,557 869,208	•	909,557 869,208	247,207 789,622	-	247,207 789,622
Tuition to County Voc. School Dist Regular	1,254,817	-	1,254,817	190,443	:	190,443	1,445,260	-	1,445,260	1,442,260		1,442,260
Tuition to County Voc. School Dist Special	500,889	-	500,889	(73,001)	-	(73,001)	427,888	-	427,888	416,053	-	416,053
Tuition to CSSD & Regional Day Schools	824,839	-	824,839	50,457	-	50,457	875,296 7,759,668	-	875,296 7,759,668	853,704 7,279,108	-	853,704 7,279,108
Tuition to Private Schools for the Disabled - Within State Tuition - State Facilities Tuition - Other	7,862,207 144,371		7,862,207 144,371	(102,539)	-	(102,539)	144,371	-	144,371	17,771		17,771
Total Undistributed Expenditures - Instruction:	12,647,366		12,647,366	(216,118)		(216,118)	12,431,248		12,431,248	11,045,725	•	11,045,725
Undist, Expend Attend. & Social Work												
Salaries .	697,836	1,172,784	1,870,620	29,153 1,138	(113,853)	(84,700) (2,742)	726,989 11,169	1,058,931 1,089	1,785,920 12,258	711,129	935,366	1,646,495 9,022
Other Purchased Services (400-500 series) Supplies and Materials Other Objects	10,031	4,969 6,616	15,000 6,616	10,978	(3,880) 241	11,219	10,978	6,857	17,835	9,022 4,552	3,367	9,022 7,919 -
Total Undist. Expend Attend. & Social Work	707,867	1,184,369	1,892,236	41,269	(117,492)	(76,223)	749,136	1,066,877	1,816,013	724,703	938,733	1,663,436

	ORIGINAL BUDGET			DJUSTMENTS			FINAL BUDGET		ACTUAL			
	Operating <u>Funds</u>	Blended Resource	Total General Fund	Operating <u>Funds</u>	Blended Resource	Total General Fund	Operating <u>Funds</u>	Blended Resource	Total General Fund	Operating <u>Funds</u>	Blended Resource	Total General Fund
Undist. Expend Health Services Salaries	\$ 443,847 \$	2,141,102	\$ 2,584,949	\$ (286,854) \$	(111,065) \$	(397,919)	e 156.007 <i>e</i>	2020027 #	2 107 070	\$ 149.201 \$	1045.000 #	2 004 004
Salaries of Social Service Coordinators	3 443,847 3	2,141,102	2,584,949	3 (280,834) 3	(111,065) 3	(397,919)	\$ 156,993 \$	2,030,037 \$	2,187,030	\$ 149,201 \$	1,945,083 \$	2,094,284
Purchased Professional and Technical Services	15,000	·	15,000	-	-	-	15,000	-	15,000		-	-
Other Purchased Services (400-500 series) Supplies and Materials	173,663	1,000	174,663	(111,821)	-	(111,821)	61,842	1,000	62,842	44,503	1,000	45,503
Other Objects	13,000	56,471	69,471	2,160	(3,820)	(1,660)	15,160	52,651	67,811	5,593	33,864	39,457
Total Undist. Expend Health Services	645,510	2,198,573	2,844,083	(396,515)	(114,885)	(511,400)	248,995	2,083,688	2,332,683	199,297	1,979,947	2,179,244
Undist, Expend Speech, OT, PT & Related Serv.												
Salaries Purchased Professional - Educational Services	1,073,365 92,867	<u> </u>	1,073,365 92,867	(6,156) (90,167)	<u> </u>	(6,156) (90,167)	1,067,209 2,700		1,067,209 2,700	1,064,059 2,700	<u> </u>	1,064,059 2,700
Total Undist. Expend Speech, OT, PT & Related Serv.	1,166,232	-	1,166,232	(96,323)		(96,323)	1,069,909		1,069,909	1,066,759		1,066,759
Undist. Expend Other Supp. Serv. Students - Extra Serv.												
Salaries Purchased Professional - Educational Services	931,303 516,573	:	931,303 516,573	716,297	- :	716,297	931,303 1,232,870	:	931,303 1,232,870	882,829 1,102,706	-	882,829 1,102,706
Total Undist, Expend Other Supp. Serv. Students - Extrn Serv.	1,447,876		1,447,876	716,297		716,297	2,164,173		2,164,173	1,985,535		1,985,535
•	1,447,670		1,447,870	710,297		718,297	2,104,173		2,104,173	1,983,333		1,983,535
Guidance Salaries of Other Professional Staff	671,758	3,856,516	4,528,274	72,407	22,038	94,445	744,165	3,878,554	4,622,719	744,165	3,785,527	4,529,692
Salaries of Secretarial and Clerical Assistants	126,448	338,473	464,921	627	31,738	32,365	127,075	370,211	497,286	127,075	363,498	490,573
Other Salaries	00.00	-		-	-	-	*****	-			-	-
Purchased Professional - Educational Services Other Purchased Services (400-500 series)	37,600 10,466	16,881	37,600 27,347	2,485	(14,730)	(12,245)	37,600 12,951	2,151	37,600 15,102	11,387	1,130	12,517
Supplies and Materials	8,100	2,968	11,068	(264)	- (14,750)	(264)	7,836	2,968	10,804	7,415	. 778	8,193
Other Objects	600		600			<u> </u>	600	-	600			
Total Guidance	854,972	4,214,838	5,069,810	75,255	39,046	114,301	930,227	4,253,884	5,184,111	890,042	4,150,933	5,040,975
Child Study Team Salaries of Other Professional Staff	5,191,456		5,191,456	(447,576)								
Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants	3,191,436 357,383	-	3,191,456	(447,576) (25,000)	-	(447,576) (25,000)	4,743,880 332,383	-	4,743,880 332,383	4,743,880 250,504	-	4,743,880 250,504
Purchased Professional and Educational Services	15,000	-	15,000	6,875	_	6,875	21,875	-	21,875	500	-	500
Other Purchased Prof. and Tech. Services	25,000	•	25,000	675		675	25,675	-	25,675	24,451	-	24,451
Misc Pur Scrv(400-500 series O/than Resid Costs) Supplies and Materials	90,000 20,323	-	90,000 20,323	34,414 (1,279)	-	34,414	124,414	-	124,414	42,502	-	42,502
Other Objects	500		500	(1,279)	<u>-</u>	(1,279)	19,044 500	<u> </u>	19,044 500	7,730	<u> </u>	7,730
Total Child Study Team	5,699,662		5,699,662	(431,891)		(431,891)	5,267,771		5,267,771	5,069,567		5,069,567
Undist. Expend Improvement of Inst. Serv.												
Salaries of Supervisor of Instruction Salaries of Other Professional Staff	139,107 1,670,669	3,734,755	139,107 5,405,424	524 300,353	(22,412)	524 277,941	139,631 1,971,022	3,712,343	139,631 5,683,365	139,631 1,971,022	3,586,929	139,631 5,557,951
Splaries of Other Professional Sunt Splaries of Secr and Clerical Assist.	582,055	105,368	687,423	(205,694)	(22,412)	(205,694)	376,361	105,368	481,729	376,361	3,386,929 84,658	461,019
Other Salaries	141,091	-	141,091	-	-	(===,0,1,)	141,091	-	141,091	96,029	-	96,029
Salaries of Facilitators, Math and Literacy Coaches	*** ***	F4 600	-	-		-		*****				
Purchased Prof. Educational Services Other Purch, Prof. and Technical Services	119,060 38,000	51,793	170,853 38,000	10,900 9,000	(14,317)	(3,417) 9,000	129,960 47,000	37,476	167,436 47,000	82,005 45,410	4,436	86,441 45,410
Other Purch Services (400-500)	502,713	5,025	507,738	(103,399)	(945)	(104,344)	399,314	4,080	403,394	277,925	958	278,883
Supplies and Materials	246,818	14,910	261,728	75,884	1,055	76,939	322,702	15,965	338,667	249,809	13,104	262,913
Other Objects	19,519		19,519	51,290		51,290	70,809		70,809	42,550		42,550
Total Undist, Expend Improvement of Inst. Serv.	3,459,032	3,911,851	7,370,883	138,858	(36,619)	102,239	3,597,890	3,875,232	7,473,122	3,280,742	3,690,085	6,970,827
Undist, Expend Edu. Medin Serv/Sch. Library Salaries		3,400,496	3,400,496	_	151,125	151,125		3,551,621	3,551,621		3,425,197	3,425,197
Salaries Purchased Professional and Technical Services		3,400,496 9,690	3,400,496 9,690	-	(920)	(920)		3,551,621 8,770	3,551,621 8,770		3,425,197 4,748	3,425,197 4,748
Other Purchased Services (400-500 series)		63,143	63,143	•	(2,440)	(2,440)		60,703	60,703.		35,493	35,493
Supplies and Materials Other Objects		190,950	190,950	-	(21,061)	(21,061)		169,889	169,889		97,423	97,423
Total Undist, Expend Edu, Media Serv./Sch. Library	-	3,664,279	3,664,279		126,704	126,704	<u> </u>	3,790,983	3,790,983		3,562,861	3,562,861
• • • • • • • • • • • • • • • • • • • •												

					2011 1120 1100 121	. L. D	-022						
		OI	UGINAL BUDGET		A	DJUSTMENTS			FINAL BUDGET			ACTUAL	
		Operating Funds	Blended Resource	Total General <u>Fund</u>	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General <u>Fund</u>	Operating Funds	Blended Resource	Total General <u>Fund</u>
	Undist. Expend Instructional Staff Training Serv.												
	Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assist	\$ 79,585	- ,	79,585	\$ 8,805	- s	8,805	s 88,390	- \$	88,390	\$ 88,390	-	\$ 88,390
	Other Salaries	6,369	_ `	6,369	11,339	- •	11,339	17,708	- 3	17,708	16,773		16,773
	Purchased Professional - Educational Service	38,187	38,829	77,016	- \$	(2,500)	(2,500)	38,187 \$	36,329	74,516	29,750	6,300	36,050
	Other Purchased Professional & Technical Services		7,500	7,500	-	-	_		7,500	7,500		7,500	7,500
	Other Purchased Services (400-500 series)	14,854	66,791	81,645	6,816	(9,976)	(3,160)	21,670	56,815	78,485	7,751	17,895	25,646
	Supplies and Materials Other Objects	29,417 4,000	22,839	52,256 4,000	24,753	(6,081)	18,672	54,170 4,000	16,758	70,928 4,000	38,409 470	2,100	40,509 470
	Total Undist, Expend Instructional Staff Training Serv.	172,412	135,959	308,371	51,713	(18,557)	33,156	224,125	117,402	341,527	181,543	33,795	215,338
	The Formand Common Common Administration												
	Undist, Expend Supp. Serv General Admin. Salaries	627,196		627,196	(338,876)		(338,876)	288,320		288,320	273,253	_	273,253
	Legal Services	390,000	-	390,000	247,616		247,616	637,616	-	637,616	529,913	_	529,913
	Audit Fees	150,000	-	150,000	5,267	-	5,267	155,267	-	155,267	117,625	-	117,625
	Expenditure & Internal Control Audit Fees		-	-	-	-	-		-	-		-	
	Architectural/Engineering Services	30,000	-	30,000	(146 001)	-	(146.201)	30,000	-	30,000	22,651	~	22,651
	Other Purchased Professional Services Purchased Technical Services	294,736	-	294,736	(146,291)	•	(146,291)	148,445		148,445	103,460	-	103,460
	Communications/Telephone	766,738	:	766,738	65,792	-	65,792	832,530		832,530	749,426	-	749,426
	BOE Other Purchased Services	30,138	-	30,138	-	-	-	30,138	-	30,138	6,706	_	6,706
	Misc. Purchased Services (400-500 series)	329,266		329,266	(15,263)	•	(15,263)	314,003	-	314,003	274,843	-	274,843
	General Supplies	30,108	-	30,108	23,065	•	23,065	53,173	-	53,173	45,479	-	45,479
	BOE In-House Training/Meeting Supplies	11,489	-	11,489	(171)	•	(171)	11,318	-	11,318	6,777	-	6,777
	Judgements Against The School Entity Miscellaneous Expenditures	277,887 24,691	-	277,887 24,691	185,887 2,600	-	185,887 2,600	463,774 27,291	-	463,774 27,291	438,569 21,271	-	438,569 21,271
	BOE Memberships and Dues	37,000		37,000	2,600		2,000	37,000		37,000	35,193	-	35,193
	Total Undist, Expend Supp. Serv General Admin.	2,999,249		2,999,249	29,626		29,626	3,028,875		3,028,875	2,625,166	-	2,625,166
	Undist, Expend Support Serv School Admin.												
	Salaries of Principals/Assistant Principals		5,413,407	5,413,407		305,517	305,517		5,718,924	5,718,924		5,495,550	5,495,550
	Salaries of Other Professional Staff	505,229	573,198	1,078,427	-	(207,863)	(207,863)	505,229	365,335	870,564	503,052	365,335	868,387
9	Salaries of Secretarial and Clerical Assistants	***,==*	2,588,430	2,588,430		188,835	188,835		2,777,265	2,777,265	,	2,720,429	2,720,429
ىر	Other Salaries		16,076	16,076	•	53,954	53,954		70,030	70,030		67,030	67,030
	Purchased Professional and Technical Services		11,960	11,960	•	(4,960)	(4,960)		7,000	7,000			
	Other Purchased Services (400-500 series)		267,153	267,153	-	(29,676)	(29,676)		237,477	237,477		125,472	125,472
	Supplies and Materials Other Objects		310,781 13,934	310,781 13,934	-	30,691 (4,733)	30,691 (4, <u>7</u> 33)		341,472 9,201	341,472 9,201		259,306 7,161	259,306 7,161
	Other Objects		13,934	13,934		(4,733)	(4,753)		9,201	9,201		7,101	7,101
	Total Undist. Expend Support Serv School Admin.	505,229	9,194,939	9,700,168		331,765	331,765	505,229	9,526,704	10,031,933	503,052	9,040,283	9,543,335
	Undist. Expend Support Serv Central Services												
	Salaries	2,228,611	-	2,228,611	949,140	-	949,140	3,177,751	-	3,177,751	2,804,458	-	2,804,458
	Purchased Professional Services	155,000		155,000	109,135	•	109,135	264,135	•	264,135	173,925	-	173,925
	Purchased Technical Services		-	•	-	-			-	•		-	
	Misc. Purchased Services (400-500 Series)	143,600		143,600	28,410	-	28,410	172,010	-	172,010	131,808	-	131,808
	Sale/Leaseback Payments		-	-	-	•	=		-	•		-	-
	Supplies and Materials Miscellaneous Expenditures	55,978 18,590		55,978 18,590	(11,388) 2,704	-	(11,388) 2,704	44,590 21,294		44,590 21,294	36,795 12,017	-	36,795 12,017
	Miscenaneous Expenditures	18,390		18,330									
•	Total Undist, Expend Support Serv Central Services	2,601,779	<u> </u>	2,601,779	1,078,001		1,078,001	3,679,780		3,679,780	3,159,003	-	3,159,003
	Undist. Expend Supp. Serv Admin. Info. Technology												
	Salaries	397,956	-	397,956	91,005	-	91,005	488,961	-	488,961	488,961	-	488,961
	Purchased Professional Services		-	-	•	-	•		-	-		-	-
	Purchased Technical Services Other Purchased Services (400-500 series)	9,150	_	9,150	226	•	226	9,376		9,376	4,150	-	4,150
	Supplies and Materials	15,000		15,000	-	-	-	15,000		15,000	14,441	-	14,441
	Other Objects												
	Total Undist, Expend Supp. Serv Admin. Info. Technology	422,106	· -	422,106	91,231		91,231	513,337		513,337	507,552		507,552
,	Lindiet Dynard Demired Maintenance for School Englisher												
	Undist, ExpendRequired Maintenance for School Facilities Salaries	2,260,697	-	2,260,697		_	_	2,260,697	_	2,260,697	1,704,767	-	1,704,767
	Cleaning, Repair, and Maintenance Services	2,208,968		2,208,968	892,011	•	892,011	3,100,979	-	3,100,979	2,513,241	-	2,513,241
	Lead Testing of Drinking Water			-	-	-	-	•		+			-
	General Supplies	372,100		372,100	(17,600)		(17,600)	354,500	<del> </del>	354,500	291,293		291,293
	Total Table Towns and Despited Maintenance Control of Table 1	4,841,765		4,841,765	874,411		874,411	5,716,176	_	5,716,176	4,509,301		4,509,301
	Total Undist, ExpendRequired Maintenance for School Facilities	4,841,765		4,891,705	874,411		8/4,411	3,/10,170	<del></del>	3,710,170	4,509,501		4,509,501

	ORIGINAL BUDGET			. ADJUSTMENTS				FINAL BUDGET		ACTUAL			
	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General <u>Fund</u>	Operating Funds	Blended Resource	Total General Fund	
Undist. Expend Custodial Services													
Salaries	\$ 5,533,570 \$	18,456 \$	5,552,026	\$ 390,719 \$	(18,456) \$	372,263		- !		\$ 5,117,452	-	\$ 5,117,452	
Purchased Professional and Technical Services	6,500	-	6,500	82,968	•	82,968	89,468	•	89,468	34,748	-	34,748	
Cleaning, Repair and Maintenance Services	576,000	•	576,000	(8,333)	-	(8,333)	567,667	-	567,667	225,576	-	225,576	
Rental of Land, Building & Other than Lease Purchases Other Purchased Property Services	96,000	-	96,000	-	-	(215)	96,000	•	96,000	96,000	-	96,000	
Insurance	456,674 2,413,000	•	456,674 2,413,000	(215) (32,084)	-	(215) (32,084)	456,459 2,380,916	-	456,459 2,380,916	353,247 2,219,340	-	353,247 2,219,340	
Miscellaneous Purchased Services	142,000		142,000	(50,000)	:	(50,000)	92,000	-	92,000	82,332	- :	82,332	
General Supplies	398,491	2,500	400,991	62,724	365,000	427,724	461,215	367,500	828,715	430,449	-	430,449	
Energy (Gasoline)			-	· <u>-</u>	-	-		· -		•		-	
Energy (Natural Gas)	744,400	-	744,400	20,000	-	20,000	764,400	_	764,400	708,904	-	708,904	
Energy (Electricity)	2,250,000	-	2,250,000		-		2,250,000	•	2,250,000	1,832,916	-	1,832,916	
Energy (Oil) Other Objects	100,000	-	100,000	3,985	-	3,985	103,985	-	103,985	83,580	•	83,580	
Interest-Energy Savings Improvement Program Bonds	465,805	•	465,805	-	-	-	465,805	•	465,805	465,804	-	465,804	
Interest theigy davings improvement I region bonds	405,805		405,803				403,803		403,803	400,004		403,004	
Total Undist, Expend Custodial Services	13,182,440	20,956	13,203,396	469,764	346,544	816,308	13,652,204	367,500	14,019,704	11,650,348		11,650,348	
Undistributed Expenditures - Care & Upkcep of Grounds													
Salaries	336,113	-	336,113	-	-	-	336,113	•	336,113	275,025	•	275,025	
Cleaning, Repair, and Maintenance Services	13,800	-	13,800	34,761	-	34,761	48,561	-	48,561	42,985	-	42,985	
General Supplies	5,000	•	5,000	-	-	-	5,000	-	5,000	-	-	-	
Other Objects	5,000	<del></del>	5,000		<del></del>		5,000		5,000				
Total Undist. Expend Care & Upkeep of Grounds	359,913		359,913	34,761		34,761	394,674		394,674	318,010		318,010	
Undistributed Expenditures - Security													
Salaries	1,442,519	1,834,501	3,277,020	565,687	(801,443)	(235,756)	2,008,206	1,033,058	3,041,264	2,008,206 \$	513,249	2,521,455	
Purchased Professional and Technical Services	15,000	-	15,000	-	(,,	-	15,000	.,,	15,000	575	-	575	
Cleaning, Repair and Maintenance Services	960,000	-	960,000	(413,498)	-	(413,498)	546,502	-	546,502	1,153	_	1,153	
General Supplies Other Objects	101,800	5,000	106,800	73,430	(5,000)	68,430 	175,230		175,230	134,762	-	134,762	
Total Undist, Expend Security	2,519,319	1,839,501	4,358,820	225,619	(806,443)	(580,824)	2,744,938	1,033,058	3,777,996	2,144,696	513,249	2,657,945	
Total Undist, Expend Oper, & Maint, Of Plant Serv.	20,903,437	1,860,457	22,763,894	1,604,555	(459,899)	1,144,656	_22,507,992	1,400,558	23,908,550	18,622,355	513,249	19,135,604	
7 ' '			Children										
Undist, Expend Student Transportation Serv.									-				
Contract Serv (Between Home & Sch) - Vend		-	-	-									
Contract Services (Other than Between Home & School)-Vendors Contr Serv (Regular Students) - ESCs & CTSA	1,433,857	447,214	447,214 1,433,857	9,000	(232,371)	(232,371) 9,000	1,442,857	214,843	214,843 1,442,857	182,792	21,333	21,333 182,792	
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	4,965,984		4,965,984	(1,743,373)	-	(1,743,373)	3,222,611	:	3,222,611	1,563,821		1,563,821	
Misc. Purchased Serv Transportation	100,000	-	100,000	(11,323)	-	(11,323)	88,677		88,677	38,227	-	38,227	
Total Undist, Expend Student Transportation Serv.	6,499,841	447,214	6,947,055	(1,745,696)	(232,371)	(1,978,067)	4,754,145	214,843	4,968,988	1,784,840	21,333	1,806,173	
UNALLOCATED BENEFITS													
Social Security Contributions	3,930,000	-	3,930,000	(870,181)	-	(870,181)	3,059,819	-	3,059,819	3,465,972	-	3,465,972	
Other Retirement Contributions - PERS	3,600,985		3,600,985	192,990	-	192,990	3,793,975	•	3,793,975	3,793,975	-	3,793,975	
Other Retirement Contributions - ERIP					•								
Other Retirement Contributions - Regular Unemployment Compensation	290,000 100,000	•	290,000 100,000	55,208	-	55,208	345,208 100,000		345,208	326,245		326,245	
Workmen's Compensation	1,600,000	•	1,600,000	(990,000)	-	(990,000)	610,000	-	100,000 610,000	77,242 641,285	•	77,242 641,285	
Health Benefits	3,118,319	21,749,000	24,867,319	(18,910)		(18,910)	3,099,409	21,749,000	24,848,409	3,098,985	21,749,000	24,847,985	
Tuition Reimbursement	152,500	-	152,500	(45,962)	_	(45,962)	106,538	-	106,538	106,538	21,745,000	106,538	
Other Employee Benefits	423,504		423,504	(290,754)		(290,754)	132,750		132,750	113,750		113,750	
TOTAL UNALLOCATED BENEFITS	13,215,308	21,749,000	34,964,308	(1,967,609)		(1,967,609)	11,247,699	21,749,000	32,996,699	11,623,992	21,749,000	33,372,992	
Interest on Maintenance Reserve	1		1	_	_		1	_	1	_	_		
				<del></del>					<u> </u>				
TPAF Normal Pension Contrib (On-Behalf - Non-Budgeted)										23,885,911		23,885,911	
TPAF NCGI Premium Pension Contrib (On-Behalf - Non-Budget)										454,462		454,462	
TPAF - Post Retirement Medical (On-Behalf - Non-Budgeted) TPAF - Long Term Disability Insurance (On-Behalf - Non-Budgeted)	-	•	-	-	-	-	-	-	-	7,627,894 8,378	-	7,627,894 8,378	
On Behalf TPAF Social Security Contribution (Non-Budgeted)	_		_	_			_		_	6,724,840	_	8,378 6,724,840	
our security value promised contribution (note-sunfecce)										· · · · · · · · · · · · · · · · · · ·		0,727,070	
Tetal On Behalf Contributions										38,701,485		38,701,485	
Total Undistributed Expenditures	73,947,879	48,561,479	122,509,358	(1,027,347)	(482,308)	(1,509,655)	72,920,532	48,079,171	120,999,703	101,971,358	45,680,219	147,651,577	
Total Expenditures - Current Expense	82,497,973	109,555,055	192,053,028	(1,132,033)	4,884,883	3,752,850	81,365,940	114,439,938	195,805,878	108,492,819	107,983,845	216,476,664	

		ORIGINAL BUDGET		AD		ADJUSTMENTS			FINAL BUDGET			ACTUAL	
		Operating <u>Funds</u>	Blended Resource	Total General <u>Fund</u>	Operating Funds	Blended Resource	Total General <u>Fund</u>	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund
	CAPITAL OUTLAY												
	Equipment Regular Programs - Instruction:	•											
	Preschool Grades 1-5		\$ 61,319 \$	61,319	- - s		42,352		S 103,671 S	103,671	3		
	Grades 6-8 Grades 9-12 Special Education - Instruction:		75,900 15,000	75,900 15,000		(29,100) 24,857	(29,100) 24,857		46,800 39,857	46,800 39,857		5,285 34,664	5,285 34,664
	Learning and/or Language Disabilities Resource Room/Resource Center		-		-	-			:	-		-	-
	Bilingual Education School Sponsored and Other Instructional Programs	\$ 15,541		15,541	-	-	-	\$ 15,541	-		S 2,699	-	2,699
	At Risk Programs Programs Undistributed Expenditures - Instruction	11,700 150,000	-	11,700 150,000	\$ 11,517 -	:	11,517	23,217 150,000	-	23,217 150,000	22,856 1,847	-	22,856 1,847
	Undist.ExpendSupport ServStudents - Reg. Undist.ExpendSupport ServRelated and Extraordinary	2,300	-	2,300	-	-	-	2,300	-	2,300	2,200	-	2,200
	Undist, Expend Support Serv Students - Special Undist.ExpendSupport Serv Inst. Staff		-	-	2,699	-	2,699	2,699	:	2,699	2,699	-	2,699
	Undist. Expend Support Serv Child Study Team Undistributed Expenditures - General Admin.		·-	-	10,536	-	10,536	10,536	-	10,536	10,536	-	10,536
	Undistributed Expenditures - School Admin.		-	Ţ	-	-	•	10,330	-	-	10,550		-
	Undistributed Expenditures - Athletics Undistributed Expenditures - Central Services	2,400	-	2,400	(2,400)	3,559	3,559 (2,400)		3,559	3,559		3,559	3,559
	Undistributed Expenditures - Admin, Info, Technology Undistributed Expenditures - Operation of Plant Services		-	-	12,991	:	12,991	12,991	-	12,991	12,991	-	12,991
	Undistributed Expenditures - Required Maintenance of School Undistributed Expenditures - Security	43,000	-	43,000	2,712	-	2,712	43,000 2,712	•	43,000 2,712	9,076	-	9,076
	Undistributed Expenditures - Alternative Education Programs Special Schools (All Programs)		-	-	2,1,2	-	-	2,712	-	-		-	-
	Total Equipment	224,941	152,219	377,160	38,055	41,668	79,723	262,996	193,887	456,883	64,904	104,932	169,836
	Facilities Acquisition and Construction Services												
	Architectural/Enginecting Services Construction Services	50,000 3,950,000		50,000 3,950,000	-	-	-	50,000 3,950,000	-	50,000 3,950,000	396.217	-	396,217
86	Lease Purchase Agreements - Principal	1,433,557		1,433,557				1,433,557		1,433,557	1,429,833	· · · ·	1,429,833
	Total Facilities Acquisition and Construction Services	5,433,557		5,433,557				5,433,557	<u> </u>	5,433,557	1,826,050		1,826,050
	Interest Deposit to Capital Reserve	<u>I</u>		1		<u> </u>		1		<u>I</u>	<u> </u>	<u> </u>	
	TOTAL CAPITAL OUTLAY	5,658,499	152,219	5,810,718	38,055	41,668	79,723	5,696,554	193,887	5,890,441	1,890,954	104,932	1,995,886
	SPECIAL SCHOOLS												
	Summer School - Instruction Salaries of Teachers	50,000		50,000	104,874		104,874	154,874		154,874	153,033		153,033
	Other Salaries for Instruction		:	-	-	-	-		:	-		-	-
	General Supplies	5,520		5,520	(900)		(900)	4,620		4,620	1,844	<del></del>	1,844
	Total Summer School - Instruction	55,520		55,520	103,974		103,974	159,494		159,494	154,877		154,877
	Summer School - Support Services Salaries	100,000	-	100,000	60,384	-	60,384	160,384	-	160,384	146,786	-	146,786
	Other Purchased Services Supplies and Materials	_	-	-		_	· -	_	_	-	_	_	:
	Total Summer School - Support Services	100,000		100,000	60,384		60,384	160,384		160,384	146,786		146,786
	Total Summer School	155,520		155,520	164,358	-	164,358	319,878	-	319,878	301,663		301,663
	Adult Education-Local-Instruction												
	Salaries of Teachers	9,000 1,800	-	9,000 1,800	669	•	669	9,669 1,800	-	9,669 1,800	9,669		9,669
	Other Purchased Services General Supplies	12,600	-	12,600	5,978	-	5,978	18,578	-	18,578	11,634		11,634
	Textbooks Other Objects	2,086	<u>-</u>	2,086	(669)		(669)	1,417	-	1,417			
	Total Adult Education-Local-Instruction	25,486		25,486	5,978		5,978	31,464	-	31,464	21,303		21,303
	Adult Education-Local -Support Serv. Salaries	4,250	-	4,250	2,625	_	2,625	6,875	-	6,875	6,875		6,875
	Purchased Professional-Educational Services	7,622	-	7,622	-	-	-	5,715	-	5,715	825		825
	Other Purchased Services Supplies and Materials	7,622 10,992		10,992	(1,907)	<u> </u>	(1,907)	5,715 10,992		10,992	7,486		7,486
	Total Adult Education-Local -Support Serv.	22,864		22,864	718		718	23,582		23,582	15,186		15,186
	Total Adult Education-Local	48,350		48,350	6,696	<u> </u>	6,696	55,046		55,046	36,489		36,489
	TOTAL SPECIAL SCHOOLS	203,870		203,870	171,054		171,054	374,924		374,924	338,152		338,152

		RIGINAL BUDGET			DJUSTMENTS			FINAL BUDGET		ACTUAL			
	Operating <u>Funds</u>	Blended <u>Resource</u>	Total General Fund	Operating Funds	Blended Resource	Total General <u>Fund</u>	Operating Funds	Blended Resource	Total General <u>Fund</u>	Operating <u>Funds</u>	Blended Resource	Total General <u>Fund</u>	
CHARTER SCHOOLS Transfer of Funds to Charter Schools	\$ 15,900,000	<u> </u>	15,900,000	\$ 1,220,111	<u>s</u>	1,220,111	\$ 17,120,111	<u> </u>	5 17,120,111	\$ 16,982,374		\$ 16,982,374	
Total Expenditures - General Fund	104,260,342	\$ 109,707,274	213,967,616	297,187 \$	4,926,551	5,223,738	104,557,529 \$	114,633,825	219,191,354	127,704,299	108,088,777	235,793,076	
Excess (Deficiency) of Revenues Over (Under) Expenditures	95,489,108	(109,707,274)	(14,218,166)	(297,187)	(4,926,551)	(5,223,738)	95,191,921	(114,633,825)	(19,441,904)	112,828,225	(108,088,777)	4,739,448	
Other Financing Sources: Operating Transfer In: Contribution to School Based Budgets - General Fund Contribution to School Based Budgets - Special Revenue Fund		109,701,964 3,428,080	109,701,964 3,428,080	-	1,081,251 422,530	1,081,251 422,530		110,783,215 3,850,610	110,783,215 3,850,610		104,460,663 3,628,114	104,460,663 3,628,114	
Operating Transfers Out: Contribution to School Based Budgets Transfer to Special Revenue	(376,100)	(109,701,964)	(109,701,964) (376,100)	(110,783,215)	109,701,964	(1,081,251)	(110,783,215) (376,100)		(110,783,215) (376,100)	(104,460,663) (376,100)		(104,460,663) (376,100)	
Total Other Financing Sources:	(376,100)	3,428,080	3,051,980	(110,783,215)	111,205,745	422,530	(111,159,315)	114,633,825	3,474,510	(104,836,763)	108,088,777	3,252,014	
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expend. and Other Financing Sources (Uses)	95,113,008	(106,279,194)	(11,166,186)	(111,080,402)	106,279,194	(4,801,208)	(15,967,394)	-	(15,967,394)	7,991,462	-	7,991,462	
Fund Balance, Beginning of Year (Restated)	22,822,149		22,822,149			<u> </u>	22,822,149		22,822,149	22,822,149		22,822,149	
Fund Balance, End of Year	\$ 117,935,157	\$ (106,279,194) \$	11,655,963	\$ (111,080,402) \$	106,279,194 \$	(4,801,208)	\$ 6,854,755 \$	s	6,854.755	\$ 30,813,611 \$		\$ 30,813,611	

	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REVENUES:			2.4824		
Local Sources	\$ 27,039	\$ 122,262	\$ 149,301	\$ 139,263	\$ (10,038)
State Sources	18,482,993	3,255,904	21,738,897	18,547,995	(3,190,902)
Federal Sources	20,709,533	(5,575,705)	15,133,828	11,207,076	(3,926,752)
Total Revenues	39,219,565	(2,197,539)	37,022,026	29,894,334	(7,127,692)
EXPENDITURES: Instruction					
Salaries of Teachers	5,283,597	(262,996)	5,020,601	4,403,872	616,729
Other Salaries for Instruction	1,452,636	-	1,452,636	1,268,898	183,738
Purchased Professional -Technical Services	820,047	59,171	879,218	545,754	333,464
Other Purchased Services (400-500 series)	2,775,640	(2,497,471)	278,169	5,065	273,104
General Supplies	866,982	471,345	1,338,327	790,349	547,978
Textbooks	32,989	-	32,989	21,204	11,785
Other Objects	7,300		7,300		7,300
Co-Curricuular Activities	-	122,262	122,262	122,262	-
Total Instruction	11,239,191	(2,107,689)	9,131,502	7,157,404	1,974,098
Support Services		(a. cm a. a.m.)			
Personnel Services Salaries	4,462,953	(2,675,537)	1,787,416	1,364,080	423,336
Salaries of Supervisors of Instruction Salaries of Other Professional Staff	261,814	25,436	287,250	283,595	3,655
Salaries of Other Professional Staff Salaries of Secretaries & Clerical Assistants	1,592,049 369,064	(33,719) (86,526)	1,558,330 282,538	1,228,096 136,991	330,234 145,547
Other Salaries	256,696	(23,629)	233,067	228,965	4,102
Salary of Community Parent Involvement Spec.	122,758	(23,029)	122,758	113,088	9,670
Salary of Master Teachers	620,053	-	620,053	615,708	4,345
Purchased Professional - Educational Services	1,438,115	432,309	1,870,424	1,722,346	148,078
Purchased Educational Services - Contracted Pre-K	6,896,015	86,625	6,982,640	6,572,354	410,286
Purchased Educational Services - Head Start	1,704,394	3,250	1,707,644	1,483,276	224,368
Other Purchased Professional - Ed Services	128,050	(128,050)	1,707,044	1,405,270	224,300
Other Purchased Professional Services	119,285	64,520	183,805		183,805
Rentals	10,000	-	10,000	_	10,000
Purchased Professional and Technical Services	688,516	(35,007)	653,509	607,790	45,719
Other Purchased Services	207,938	960,143	1,168,081	1,106,276	61,805
Travel	31,058	-	31,058	8,794	22,264
Miscellaneous Purchased Services	174,555	-	174,555	-	174,555
Supplies & Materials	1,965,488	(200,893)	1,764,595	1,442,347	322,248
Other Objects	25,565		25,565	20,062	5,503
Total Support Services	21,074,366	(1,611,078)	19,463,288	16,933,768	2,529,520
Unallocated Employee Benefits	2,852,063	506,993	3,359,056	1,903,331	1,455,725
Transportation Contracted Services	36,000	*	36,000	-	36,000
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Facilities Acquisition and Construction Services: Buildings	487,759		487,759		487,759
Instructional Equipment	102,106	164,895	267,001	219,600	47,401
Noninstructional Equipment	,	426,810	426,810	423,996	2,814
Total Facilities Acquisition and Construction Services	589,865	591,705	1,181,570	643,596	537,974
Total Expenditures	35,791,485	(2,620,069)	33,171,416	26,638,099	6,533,317
Other Financing Sources (Uses)				276 100	277 100
Transfer in from General Fund-Preschool Program	(2.420.000)	(422.520)	(2.050.610)	376,100	376,100
Transfer Out to School Based Budget (General Fund)	(3,428,080)	(422,530)	(3,850,610)	(3,628,114)	222,496
Total Other Financing Sources (Uses)	(3,428,080)	(422,530)	(3,850,610)	(3,252,014)	598,596
Total Outflows	39,219,565	(2,197,539)	37,022,026	29,890,113	7,131,913
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	•	-	-	4,221	4,221
Fund Balances, Beginning of Year (Restated)	134,618		134,618	134,618	
Fund Balances, End of Year	\$ 134,618	\$	\$ 134,618	\$ 138,839	\$ 4,221

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION - PART II
NOTES TO THE REQUIRED SUIT LEMENTARY INFORMATION - PART II
NOTES TO THE REQUIRED SUIT LEMENTARY 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, 2021

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

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

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

		General <u>Fund</u>		Special Revenue <u>Fund</u>
Sources/inflows of resources				
Actual amounts (budgetary basis) "revenue"				
from the budgetary comparison schedules (Exhibits C-1, C-2)	\$	240,532,524	\$	29,894,334
Difference - budget to GAAP:		•		
Grant accounting budgetary basis differs from GAAP in that				
encumbrances are recognized as expenditures, and the related				
revenue is recognized.				
Encumbrances, June 30, 2021				(772 (50)
				(772,658)
Encumbrances, June 30, 2020				2,501,969
State aid payment recognized for Budgetary purposes,				
not recognized for GAAP statements. June 30, 2021		(19,081,691)		
not recognized for Ordan Statements. Valid 50, 2021		(12,001,021)		
State aid payment recognized for GAAP purposes,				
not recognized for Budgetary statements. June 30, 2020		18,426,392		-
,				
Total revenues as reported on the statement of revenues, expenditures				
and changes in fund balances - governmental funds (Exhibit B-2)	\$	239,877,225	\$	31,623,645
(	<u>-</u>		<u> </u>	
Uses/outflows of resources				
Actual amounts (budgetary basis) "expenditures" from the				
budgetary comparison schedules (Exhibit C-1, C-2)	\$	235,793,076	\$	26,638,099
	·		·	, ,
Encumbrances for supplies and equipment ordered but				
not received are reported in the year the order is placed for				
budgetary purposes, but in the year the supplies are received				
for financial reporting purposes.				
toxy, mandetal reporting purposess				
Encumbrances, June 30, 2021				(772,658)
Encumbrances, June 30, 2020				2,501,969
Total expenditures as reported on the statement of revenues,				
expenditures, and changes in fund balances - governmental funds (Exhibit B-2)	\$	235,793,076	\$	28,367,410
50 - Transcript D	<del></del>		<del>-</del>	_5,507,120

REQUIRED SUPPLEMENTARY INFORMATION - PART III

and the state of t

PENSION INFORMATION
AND
OTHER POST-EMPLOYEMENT BENEFITS INFORMATION

## 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 Eight Fiscal Years \*

	2021	2020	2019	2018	2017	<u>2016</u>	2015	2014
District's Proportion of the Net Position Liability (Asset)	0.34504 %	0.34651 %	0.34728 %	6 0,34751 %	0.36814 %	0.36606 %	0.35785 %	0.33916 %
District's Proportionate Share of the Net Pension Liability (Asset)	\$ 56,266,381	\$ 62,435,390	\$ 68,378,235	\$ 80,894,974	\$ 109,031,603 \$	82,173,389 \$	66,999,607	64,820,790
District's Covered Payroll	24,308,594	24,118,100	23,436,678	23,496,414	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 Payroll	231%	259%	292%	344%	459%	308%	277%	271%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	58.32%	56.27%	53.60%	48.10%	40.14%	47.93%	52.08%	48.72%

<sup>\*</sup> 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 Eight Fiscal Years

	2021	2020	2019	2018	2017	2016	2015	2014
Contractually Required Contribution	\$ 3,774,526	\$ 3,370,513	\$ 3,454,341	\$ 3,219,317	\$ 3,270,476	\$ 3,147,144	\$ 2,985,648	\$ 2,301,966
Contributions in Relation to the Contractually Required Contributions	3,774,526	3,370,513	3,454,341	3,219,317	3,270,476	3,147,144	2,985,648	2,301,966
Contribution Deficiency (Excess)	-	•	-		-	-	-	•
District's Covered Payroll	24,308,594	24,308,594	24,118,100	23,436,678	23,496,414	23,777,728	26,707,543	24,182,544
Contributions as a Percentage of Covered Payroll	15,53%	13.98%	14.74%	13,70%	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 Eight Fiscal Years \*

	<u>2021</u>	2020	2019	2018	2017	<u>2016</u>	2015	2014
District's Proportion of the Net Position Liability (Asset)	0.00 %	0.00 %	0.00 %	0.00 %	6 0.00 %	0.00 %	0.00 %	6 0.00 %
District's Proportionate Share of the Net Pension Liability (Asset)					•		-	-
State's Proportionate Share of the Net Pension Liability (Asset) Associated with the District	\$ 565,019,225	\$ 539,743,527	<b>\$</b> 553,709,568	\$ 596,294,394	\$ 722,821,064	\$ 577,965,206	\$ 474,257,913	<u>\$ 457,143,804</u>
Total	565,019,225	539,743,527	553,709,568	596,294,394	722,821,064	577,965,206	474,257,913	457,143,804
District's Covered Payroll	87,844,412	89,661,280	92,311,802	90,510,517	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 Payroll		0%	0%	0%	0%	0%	0%	0%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	24.60%	26.95%	26.49%	25.41%	22.33%	28.71%	33.64%	33,76%

<sup>\*</sup> 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 Eight Fiscal Years\*

	2	:021	2020		2019		2018		2	2017	20	16	2	015	2	2014
District's Proportion of the Net Position Liability (Asset)		6.7316% 6.9414%		7.1694%		7.0066%			6.7556%	6	.7003%		N/A		N/A	
District's Proportionate Share of the Net Pension Liability (Asset)	<u>\$ 1</u>	,791,604	\$ 2,3	\$ 2,316,417		53,102	\$ 2,002,511		\$ 2,445,403		\$ 2,580,869		N/A			N/A
District's Covered Payroll	\$		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability		N/A		N/A		N/A		N/A		N/A		N/A		N/A		N/A

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 Eight Fiscal Years\*

		2021	2020		2019		2018		2017		2016		2015		 D14
Contractually Required Contribution	\$	326,245	\$	317,940	\$	243,749	\$	281,273	\$	288,881	\$	351,306		n/a	n/a
Contributions in Relation to the Contractually Required Contribution	1	326,245	_	317,940		243,749		281,273	_	288,881	_	351,306	Mathematica	n/a	 n/a
Contribution Deficiency (Excess)	\$		\$	-	\$		\$		\$	-	<u>\$</u>		\$	-	\$ 
District's Covered Payroll	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
Contributions as a Percentage of Covere Payroll		0%		0%		0%		0%		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, 2021

**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.

# EAST ORANGE BOARD OF EDUCATION REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF CHANGES IN THE DISTRICT'S PROPORTIONATE SHARE OF TOTAL OPEB LIABILITY

## Postemployment Health Benefit Plan

## Last Four Fiscal Years\*

	2021	2020	2019	2018
Total OPEB Liability				
Service Cost Interest on Total OPEB Liability Differences Between Expected and Actual Experience Changes of Assumptions Gross Benefit Payments Contribution from the Member Net Change in Total OPEB Liability Total OPEB Liability - Beginning Total OPEB Liability - Ending	\$ 13,775,859 11,212,008 83,774,686 91,864,973 (8,755,306) 265,373 192,137,593 310,775,679 \$ 502,913,272	\$ 14,577,610 13,823,769 (60,212,637) 4,633,691 (9,539,887) 282,789 (36,434,665) 347,210,344 \$ 310,775,679	\$ 16,731,431 15,133,508 (46,281,611) (39,844,125) (9,284,281) 320,880 (63,224,198) 410,434,542 \$ 347,210,344	\$ 20,380,892 12,946,310 (54,224,341) (9,582,435) 352,849 (30,126,725) 440,561,267 \$ 410,434,542
District's Proportionate Share of OPEB Liability State's Proportionate Share of OPEB Liability Total OPEB Liability - Ending District's Covered Payroll District's Proportionate Share of the	\$ - 502,913,272 \$ 502,913,272 \$ 112,153,006	\$ 310,775,679 \$ 310,775,679 \$ 113,779,380	\$ - 347,210,344 \$ 347,210,344 \$ 115,748,480	\$ - 410,434,542 \$ 410,434,542 \$ 114,006,931
Total OPEB Liability as a Percentage of its Covered Payroll	0%	0%	0%	0%

Note: No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75.

This schedule is presented to illustrate the requirement to show information for 10 years in accordance with GASB Statement No. 75. However, until a full 10-year trend is compiled, the District will only present information for those years for which information is available.

<sup>\*</sup>The amounts presented for each fiscal year were determined as of the previous fiscal year end.

# EAST ORANGE BOARD OF EDUCATION REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF CHANGES IN THE DISTRICT'S PROPORTIONATE SHARE OF THE OPEB LIABILITY AND SCHEDULE OF DISTRICT PROPORTIONATE SHARE OF THE OPEB LIABILITY NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE FISCAL YEAR ENDED JUNE 30, 2021

**Changes in Benefit Terms:** 

None.

**Changes of Assumptions** 

Assumptions used in calculating the OPEB liability

are presented in Note 5.

SCHOOL LEVEL SCHEDULES

(General Fund)

# EAST ORANGE BOARD OF EDUCATION GENERAL FUND COMBINING BALANCE SHEET AS OF JUNE 30, 2021

	Operating <u>Fund</u>		Blended Resource <u>Fund</u>		Total General <u>Fund</u>	
ASSETS						
Cash	\$	17,129,019	\$	139,277	\$ 17,268,296	
Receivables						
Intergovernmental						
State		1,022,775			1,022,775	
Other		237,326			237,326	
Due from Other Funds		2,582,596		-	2,582,596	
Total Assets	<u>\$</u>	20,971,716	\$	139,277	\$ 21,110,993	
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts Payable	\$	2,163,115	\$	139,277	\$ 2,302,392	
Payroll Deductions and Withholding Payable		3,110,338			3,110,338	
Claims and Judgements Payable		2,434,802			2,434,802	
Accrued Liabilities for Insurance Claims		1,531,541		-	1,531,541	
Total Liabilities		9,239,796	<u></u>	139,277	9,379,073	
Fund Balances						
Restricted Fund Balance						
Excess Surplus		1,941,915			1,941,915	
Capital Reserve		2,042,429			2,042,429	
Capital Reserve Desig. For Subsequent Year's Expenditures		1,872,833			1,872,833	
Maintenance Reserve		774,557			774,557	
Maintenance Reserve Desig. for Subsequent Year's Expenditures		1,000,000			1,000,000	
SEMI		33,189			33,189	
Register Audit Recoveries		501,776			501,776	
Unemployment Compensation Reserve		1,723,549			1,723,549	
Assigned Fund Balance			•			
Year End Encumbrances		4,402,099			4,402,099	
Designated for Subsequent Year's Expenditures		8,154,033			8,154,033	
Unassigned Fund Balance		(10,714,460)			(10,714,460)	
Total Fund Balances		11,731,920			11,731,920	
Total Liabilities and Fund Balances	\$	20,971,716	\$	139,277	\$ 21,110,993	

<u>Resources</u> General Fund Contribution to School Based Budgets General Fund Encumbrances at June 30, 2020	Resource Amount (Final Budget) \$ 110,659,622 123,593 110,783,215	District- wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources \$ 104,337,070	Total Surplus/ Carryover \$ 6,322,552
Combined General Fund Contribution & State Resources	110,783,215	96.64%	104,460,663	6,322,552
Restricted Federal Resources Title I, Part A of ESEA: Improving Basic Programs Title I, Reallocated of ESEA	3,850,610 - 3,850,610	3.36%	3,628,114	222,496 
Title I, Reallocated of ESEA	-		-	-
		0.00%		-
Restricted Federal Resources Total	3,850,610	3.36%	3,628,114	222,496
Totals	\$ 114,633,825	100.00%	\$ 108,088,777	\$ 6,545,048

# SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL-101

				1	Total		
					Expenditures located as a %		
	]	Resource	% of Total		of Total	Tota	l Surplus/
Resources		Amount	Resources		Resources	Ca	rryover
General Fund Contribution to School Based Budgets	\$	18,935,830		\$	18,915,006	\$	20,824
General Fund Encumbrances at June 30, 2020		30,757			30,757		-
		18,966,587			18,945,763		20,824
Combined General Fund Contribution & State Resources		18,966,587	96.86%		18,945,763		20,824
Restricted Federal Resources							
Title I, Part A of ESEA: Improving Basic Programs		614,590			613,915		675
		614,590	3.14%		613,915		675
Title I, Reallocated of ESEA					_		-
							-
		<b>1</b>	0.00%				44
Restricted Federal Resources Total		614,590	3.14%		613,915		675
Totals	\$	19,581,177	100.00%	\$	19,559,678	\$	21,499

SCHOOL: EAST ORANGE STEM ACADEMY - 102

			Total	
		0/ -£	Expenditures	
	Danauuaa	% of	Allocated as a	Total Committee
n	Resource	Total	% of Total	Total Surplus/
Resources	Amount	Resources	Resources	Carryover
General Fund Contribution to School Based Budgets	\$ 8,415,094		\$ 7,600,724	\$ 814,370
General Fund Encumbrances at June 30, 2020	39,282		39,282	
	8,454,376		7,640,006	814,370
Combined General Fund Contribution & State Resources	8,454,376	96.58%	7,640,006	814,370
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	299,054		270,248	28,806
	299,054	3.42%	270,248	28,806
Title I, Reallocated of ESEA			-	•
		0.000/		
		0.00%	-	
Restricted Federal Resources Total	299,054	3.42%	270,248	28,806
Totals	\$ 8,753,430	100.00%	\$ 7,910,254	\$ 843,176

SCHOOL: SOJOURNER TRUTH MIDDLE SCHOOL - 216

					Total		
		ž.		Ex	penditures		
				Allo	cated as a %		
	Resou	rce	% of Total		of Total	Tota	al Surplus/
Resources	Amou	nt	Resources	F	Resources	Ca	rryover
General Fund Contribution to School Based Budgets	\$ 5,11	7,037		\$	4,164,113	\$	952,924
General Fund Encumbrances at June 30, 2020		1,015			1,015		-
	5,11	8,052			4,165,128		952,924
Combined General Fund Contribution & State Resources	5,11	8,052	96.78%		4,165,128	<del></del>	952,924
Restricted Federal Resources							
Title I, Part A of ESEA: Improving Basic Programs	17	0,131			138,454		31,677
	17	0,131	3.22%		138,454		31,677
				,			
Title I, Reallocated of ESEA		-			-		-
		-			-		
			0.00%		-		***
Restricted Federal Resources Total	17	0,131	3.22%		138,454		31,677
Totals	\$ 5,28	8,183	100.00%		4,303,582	\$	984,601

SCHOOL: JOHN L. COSTLEY MIDDLE SCHOOL - 215

			Total	
			Expenditures	
Resources	Resource Amount	% of Total Resources	Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets General Fund Encumbrances at June 30, 2020	\$ 5,186,573 7,296		\$ 4,959,691 7,296	\$ 226,882
	5,193,869		4,966,987	226,882
Combined General Fund Contribution & State Resources	5,193,869	97.12%	4,966,987	226,882
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	154,236		147,499	6,737
	154,236	2.88%	147,499	6,737
Title I, Reallocated of ESEA	-		-	-
		M-100-100-100-100-100-100-100-100-100-10	ent	-
	<u> </u>	0.00%		_
Restricted Federal Resources Total	154,236	2.88%	147,499	6,737
Restricted Pederal Resources Total	134,230	2.00 /0	171,777	0,737
Totals	\$ 5,348,105	100.00%	\$ 5,114,486	\$ 233,619

SCHOOL: PATRICK HEALY MIDDLE SCHOOL - 217

			Total	
			Expenditures	
·			Allocated as a %	
	Resource	% of Total	of Total	Total Surplus/
Resources	Amount	Resources	Resources	Carryover
General Fund Contribution to School Based Budgets	\$ 4,971,675		\$ 4,124,627	\$ 847,048
General Fund Encumbrances at June 30, 2020	5,753		5,753	
,	4,977,428	*	4,130,380	847,048
Combined General Fund Contribution & State Resources	4,977,428	96.51%	4,130,380	847,048
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	180,138		149,483	30,655
	180,138	3.49%	149,483	30,655
Title I, Reallocated of ESEA	_		_	_
Trice i, iteanocated of Eddix	_		_	ن د
	-	0.00%	-	
Restricted Federal Resources Total	180,138	3.49%	149,483	30,655
Totals	\$ 5,157,566	100.00%	\$ 4,279,863	\$ 877,703

#### CICILY TYSON MIDDLE SCHOOL/HIGH SCHOOL - 203

			Total	
			Expenditures	
		% of	Allocated as a %	
	Resource	Total	of Total	Total Surplus/
Resources	Amount	Resources	Resources	Carryover
General Fund Contribution to School Based Budgets	\$ 11,081,228		\$ 10,628,812	\$ 452,416
General Fund Encumbrances at June 30, 2020	8,680		8,680	-
, in the second of the second	11,089,908		10,637,492	452,416
Combined General Fund Contribution & State Resources	11,089,908	97.26%	10,637,492	452,416
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	312,005		299,678	12,327
	312,005	2.74%	299,678	12,327
Title I, Reallocated of ESEA	-		~	-
•	-			-
		0.00%		
Restricted Federal Resources Total	312,005	2.74%	299,678	12,327
Totals	\$ 11,401,913	100.00%	\$ 10,937,170	\$ 464,743

SCHOOL: BOWSER SCHOOL - 304

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,735,621		\$ 6,206,322	\$ 529,299
General Fund Encumbrances at June 30, 2020	788		788_	
	6,736,409		6,207,110	529,299
Combined General Fund Contribution & State Resources	6,736,409	96.31%	6,207,110	529,299
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	258,434		238,128	20,306
	•			-
The second section of the s	258,434	3.69%	238,128	20,306
Title I, Reallocated of ESEA			-	-
	-	0.00%		
		0.0076		
Restricted Federal Resources Total	258,434	3.69%	238,128	20,306
Totals	\$ 6,994,843	100.00%	\$ 6,445,238	\$ 549,605

SCHOOL: LANGSTON HUGHES SCHOOL - 306

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,924,559		\$ 5,568,519	\$ 356,040
General Fund Encumbrances at June 30, 2020	2,403		2,403	
	5,926,962		5,570,922	356,040
Combined General Fund Contribution & State Resources	5,926,962	96.57%	5,570,922	356,040
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	210,750		198,090	12,660
,	· <u>-</u>		, <u>-</u>	, -
	210,750	3.43%	198,090	12,660
Title I, Reallocated of ESEA			-	
,	-		_	-
	-	0.00%	-	-
$\cdot$				
Restricted Federal Resources Total	210,750	3.43%	198,090	12,660
Totals	\$ 6,137,712	100.00%	\$ 5,769,012	\$ 368,700

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

Resources General Fund Contribution to School Based Budgets General Fund Encumbrances at June 30, 2020	Resource Amount \$ 5,212,163	% of Total Resources	Total Expenditures Allocated as a % of Total Resources \$ 5,068,438	Total Surplus/ Carryover \$ 143,725
Combined General Fund Contribution & State Resources	5,213,941	97.19%	5,070,216	143,725
Restricted Federal Resources Title I, Part A of ESEA: Improving Basic Programs  Title I, Reallocated of ESEA	150,704  150,704	0.00%	146,550 - 146,550 - - -	4,154
Restricted Federal Resources Total	150,704	2.81%	146,550	4,154
Totals	\$ 5,364,645	100.00%	\$ 5,216,766	\$ 147,879

#### SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL - 308

		% of		Expenditures		Total
	Resource	Total		ed as a % of		urplus/
Resources	Amount	Resources	Total	Resources	C2	irryover
General Fund Contribution to School Based Budgets	\$ 3,487,618		\$	3,143,567	\$	344,051
General Fund Encumbrances at June 30, 2020						-
	3,487,618			3,143,567		344,051
Combined General Fund Contribution & State Resources	3,487,618	95.67%		3,143,567		344,051
Restricted Federal Resources						
Title I, Part A of ESEA: Improving Basic Programs	157,768			142,204		15,564
	157,768	4.33%		142,204		15,564
Title I, Reallocated of ESEA	-			-		_
	-			-		-
	_	0.00%		_		-
Restricted Federal Resources Total	157,768	4.33%		142,204		15,564
Totals	\$ 3,645,386	100.00%	\$	3,285,771	\$	359,615

SCHOOL: DIONNE WARWICK INSTITUTE - 309

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,412,569		\$ 4,355,094	\$ 57,475
General Fund Encumbrances at June 30, 2020	1,453	-	1,453	-
	4,414,022		4,356,547	57,475
Combined General Fund Contribution & State Resources	4,414,022	95.38%	4,356,547	57,475
Restricted Federal Resources Title I, Part A of ESEA: Improving Basic Programs	213,694		210,912	2,782
	213,694	4.62%	210,912	2,782
Title I, Reallocated of ESEA	<u>.</u>		· -	-
		0.00%		
Destricted Federal Descriptor Tetal	212 604	4.620/	210.012	2 702
Restricted Federal Resources Total	213,694	4.62%	210,912	2,782
Totals	\$ 4,627,716	100.00%	\$ 4,567,459	\$ 60,257

#### SCHOOL: ECOLE TOUSSAINT L'OUVERTURE SCHOOL - 310

		% of	Total Expenditures	Total
	Resource	Total	Allocated as a % of	Surplus/
Resources	Amount	Resources	Total Resources	Carryover
General Fund Contribution to School Based Budgets	\$ 3,406,578		\$ 3,269,283	\$ 137,295
General Fund Encumbrances at June 30, 2020	878		878	
	3,407,456		3,270,161	137,295
Combined General Fund Contribution & State Resources	3,407,456	95.72%	3,270,161	137,295
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	152,470		146,327	6,143
	152,470	4.28%	146,327	6,143
Title I, Reallocated of ESEA			-	-
			**	
	-	0.00%		-
Restricted Federal Resources Total	152,470	4.28%	146,327	6,143
Totals	\$ 3,559,926	100.00%	\$ 3,416,488	\$ 143,438

SCHOOL: GORDON PARKS ACADEMY - 311

<u>Resources</u>	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets General Fund Encumbrances at June 30, 2020	\$ 3,552,532		\$ 3,332,762	\$ 219,770
General Fund Encumbrances at June 30, 2020	3,552,532		3,332,762	219,770
Combined General Fund Contribution & State Resources	3,552,532	96.37%	3,332,762	219,770
Restricted Federal Resources Title I, Part A of ESEA: Improving Basic Programs	133,632		125,365	8,267
	133,632	3.63%	125,365	8,267
Title I, Reallocated of ESEA		0.00%	<u>-</u>	-
•		0.0070		
Restricted Federal Resources Total	133,632	3.63%	125,365	8,267
Totals	\$ 3,686,164	100.00%	\$ 3,458,127	\$ 228,037

SCHOOL: WASHINGTON ACADEMY/TYSON ELEMENTARY SCHOOL - 312

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,973,587		\$ 4,972,808	\$ 779
General Fund Encumbrances at June 30, 2020	8,049		8,049	
	4,981,636		4,980,857	779
Combined General Fund Contribution & State Resources	4,981,636	95.89%	4,980,857	779
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	213,694		213,660	34
	· <u>-</u>			
	213,694	4.11%	213,660	34
Title I, Reallocated of ESEA	_		-	-
	**	0.00%	*	-
Restricted Federal Resources Total	213,694	4.11%	213,660	34
Totals	\$ 5,195,330	100.00%	\$ 5,194,517	<u>\$ 813</u>

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

Resources General Fund Contribution to School Based Budgets General Fund Encumbrances at June 30, 2020	Resource Amount \$ 2,973,437 218	% of Total Resources	Total Expenditures Allocated as a % of Total Resources \$ 2,772,767 218	Total Surplus/ Carryover \$ 200,670
Contrar Y and Entermotances at June 50, 2020	2,973,655		2,772,985	200,670
Combined General Fund Contribution & State Resources	2,973,655	97.28%	2,772,985	200,670
Restricted Federal Resources Title I, Part A of ESEA: Improving Basic Programs	83,005		77,404 -	5,601
	83,005	2.72%	77,404	5,601
Title I, Reallocated of ESEA	-		-	-
		0.00%		-
Restricted Federal Resources Total	83,005	2.72%	77,404	5,601
Totals	\$ 3,056,660	100.00%	\$ 2,850,389	\$ 206,271

SCHOOL: BANNEKER SCHOOL - 336

			Total Expenditures	Total
	Resource	% of Total	· Allocated as a % of	Surplus/
Resources	Amount	Resources	Total Resources	Carryover
General Fund Contribution to School Based Budgets	\$ 5,463,723		\$ 5,069,087	\$ 394,636
General Fund Encumbrances at June 30, 2020	2,781		2,781	-
	5,466,504		5,071,868	394,636
Combined General Fund Contribution & State Resources	5,466,504	96.13%	5,071,868	394,636
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	220,169		204,275	15,894
	220,169	3.87%	204,275	15,894
Title I, Reallocated of ESEA			_	_
Title i, iteamounted of Zidzix	-		_	_
	-	0.00%	-	_
Restricted Federal Resources Total	220,169	3.87%	204,275	15,894
Totals	\$ 5,686,673	100.00%	\$ 5,276,143	\$ 410,530

SCHOOL: SHEILA Y. OLIVER ACADEMY - 305

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,891,662	*	\$ 3,527,430	\$ 364,232
General Fund Encumbrances at June 30, 2020	2,118		2,118	· •
	3,893,780		3,529,548	364,232
Combined General Fund Contribution & State Resources	3,893,780	97.16%	3,529,548	364,232
		parameter and the second sections		
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	113,617		102,989	10,628
•	113,617	2.84%	102,989	10,628
Title I, Reallocated of ESEA			-	
	_		<u>.</u>	-
		0.00%	-	-
De Challedowl D	112 (17	2040/	103.000	10.000
Restricted Federal Resources Total	113,617	2.84%	102,989	10,628
Totals	\$ 4,007,397	100.00%	\$ 3,632,537	\$ 374,860
				2 77,1,000

#### SCHOOL: J. GARFIELD JACKSON SR. ACADEMY - 314

Resources General Fund Contribution to School Based Budgets	Resource Amount \$ 3,169,921	% of Total Resources	Total Expenditures Allocated as a % of Total Resources \$ 2,977,731	Total Surplus/ Carryover \$ 192,190	
General Fund Encumbrances at June 30, 2020	3,174,106		4,185 2,981,916	192,190	
Combined General Fund Contribution & State Resources	3,174,106	95.84%	2,981,916	192,190	
Restricted Federal Resources Title I, Part A of ESEA: Improving Basic Programs	137,756		129,415	8,341	
	137,756	4.16%	129,415	8,341	
Title I, Reallocated of ESEA			-	-	
	-	0.00%			
Restricted Federal Resources Total	137,756	4.16%	129,415	8,341	
Totals	\$ 3,311,862	100.00%	\$ 3,111,331	\$ 200,531	

#### EAST ORANGE BOARD OF EDUCATION BLENDED RESOURCE FUND 15

#### SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2021

SCHOOL: ALTHEA GIBSON ECE ACADEMY - 337

			Total	
		% of	Expenditures	
		Total	Allocated as	Total
	Resource	Resource	a % of Total	Surplus/
Resources	Amount	S	Resources	Carryover
General Fund Contribution to School Based Budgets	\$ 1,833,890		\$ 1,765,964	\$ 67,926
General Fund Encumbrances at June 30, 2020	4,864		4,864	
	1,838,754		1,770,828	67,926
Combined General Fund Contribution & State Resources	1,838,754	98.08%	1,770,828	67,926
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	35,910		34,665	1,245
	35,910	1.92%	34,665	1,245
Title I, Reallocated of ESEA			_	_
2, 2000.00000000000000000000000000000000			_	-
		0.00%	-	-
Restricted Federal Resources Total	35,910	1.92%	34,665	1,245
Totals	\$ 1,874,664	100.00%	\$ 1,805,493	\$ 69,171

#### SCHOOL: WAHLSTROM EARLY CHILDHOOD ACADEMY - 339

		% of		xpenditures	T	otal
	Resource	Total	Allocate	ed as a % of	Sur	plus/
Resources	Amount	Resources	Total Resources		Carryover	
General Fund Contribution to School Based Budgets	\$ 1,914,325		\$	1,914,325	\$	-
General Fund Encumbrances at June 30, 2020	1,295			1,295		_
	1,915,620			1,915,620		-
Combined General Fund Contribution & State Resources	1,915,620	98.01%		1,915,620		
Restricted Federal Resources						
Title I, Part A of ESEA: Improving Basic Programs	38,853			38,853		-
·				-		-
	38,853	1.99%		38,853		
Title I, Reallocated of ESEA				-		-
						-
	146	0.00%		per .		
Restricted Federal Resources Total	38,853	1.99%		38,853		-
Totals	\$ 1,954,473	100.00%	\$	1,954,473	\$	-

<u>Districtwide</u>	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	<u>Actual</u>	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction Preschool/Kindergarten - Salaries of Teachers	\$ 3,555,090	\$ 27,223	\$ 3,582,313	\$ 3,297,375	\$ 284,938
Grades 1-5 - Salaries of Teachers	19,676,771	643,141	20,319,912	20,004,491	315,421
Grades 6-8 - Salaries of Teachers	8,866,230	287,082	9,153,312	8,361,591	791,721
Grades 9-12 - Salaries of Teachers	8,818,064	5,976,361	14,794,425	14,739,244	55,181
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	1,099,823	(50,007)	1,049,816	951,270	/ 98,546
Purchased Professional-Educational Services	96,645	(3,280)	93,365	55,600	37,765
Purchased Technical Services	16,560	(7,060)	9,500	2,080	7,420
Other Purchased Services (400-500 series)	799,823	(38,699)	761,124	465,036	296,088
General Supplies	1,170,829	(235,255)	935,574	771,367	164,207
Textbooks Other Objects	83,795 201,433	(19,649) (41,450)	64,146 159,983	38,828 36,062	25,318 123,921
·					
TOTAL REGULAR PROGRAMS - INSTRUCTION	44,385,063	6,538,407	50,923,470	48,722,944	2,200,526
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	1,478,257	(163,440)	1,314,817	1,218,571	96,246
Other Salaries for Instruction	527,084	(36,155)	490,929	467,165	23,764
Other Purchased Services General Supplies	28,679	(1,331)	27,348	12,740	14.600
Textbooks	28,679 907	(1,331)	27,348 907	12,740	14,608 907
Other Objects	-	-	,	-	
Other Objects					
Total Cognitive - Mild	2,034,927	(200,926)	1,834,001	1,698,476	135,525
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction	-	-	_ ;		-
General Supplies	-		_	_	_
Textbooks	*			44	-
Total Cognitive - Moderate	· · · · · · · · · · · · · · · · · · ·		<u> </u>		
Learning and/or Language Disabilities:					
Salaries of Teachers	2,711,474	366,665	3,078,139	3,043,971	34,168
Other Salaries for Instruction	997,612	(93,285)	904,327	835,082	69,245
Purchased Professional-Educational Services	,		, <u>-</u>	´ -	, <u>-</u>
General Supplies	58,015	(3,337)	54,678	28,592	26,086
Textbooks	2,167	-	2,167	-	2,167
Other Objects	1,350		1,350		1,350
Total Learning and/or Language Disabilities	3,770,618	270,043	4,040,661	3,907,645	133,016
Visual Impairments					
Visual Impairments Other Salaries for Instruction					
Other Salaries for histraction					
Total Visual Impairments		**		_	
Behavioral Disabilities:					
Salaries of Teachers	1,009,490	(15,910)		776,610	216,970
Other Salaries for Instruction	528,552	(29,922)	498,630	462,531	36,099
Purchased Professional-Educational Services General Supplies	29,171	(1,734)	27,437	21,745	5,692
Textbooks	1,036	(1,734)	1,036	21,745	1,036
Other Objects		<del></del>		<u> </u>	-
Total Behavioral Disabilities	1,568,249	(47,566)	1,520,683	1,260,886	259,797
Multiple Disabilities:					
Salaries of Teachers	-			-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	•	•	-	-
Textbooks		-		-	
Total Multiple Disabilities	-	_	·	-	-
•		,			

<u>Districtwide</u>	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	<u>Actual</u>	Variance <u>Final to Actual</u>
Resource Room/Resource Center:					
Salaries of Teachers	\$ 899,564	\$ (392,326)	\$ 507,238	\$ 33,401	\$ 473,837
Other Salaries for Instruction	2,175,666	(217,562)	1,958,104	1,742,103	216,001
General Supplies	6,494	(4,694)	1,800	•	1,800 900
Textbooks	900	•	900	-	630
Other Objects	630		630		030
Total Resource Room/Resource Center	3,083,254	(614,582)	2,468,672	1,775,504	693,168
Autism:			252.542	01 ( 001	100 /61
Salaries of Teachers	899,621	70,721	970,342	816,891	153,451
Other Salaries for Instruction	661,442	(71,332)	590,110	571,270	18,840 34,149
General Supplies Textbooks	45,172 7,716	• -	45,172 7,716	11,023	7,716
Other Objects		<u>-</u> _			
Total Autism	1,613,951	(611)	1,613,340	1,399,184	214,156
D 1 172 1732 F.H.W.					
Preschool Disabilities - Full Time Salaries of Teachers	569,728	(25,186)	544,542	541,103	3,439
Other Salaries for Instruction	419,858	(82,827)	337,031	321,496	15,535
General Supplies	22,589	(4,778)	17,811	8,517	9,294
Textbooks	, <u>-</u>	-	,	· -	
Other Objects			*		
Total Preschool Disabilities - Full Time	1,012,175	(112,791)	899,384	871,116	28,268
TOTAL SPECIAL EDUCATION - INSTRUCTION	13,083,174	(706,433)	12,376,741	10,912,811	1,463,930
Bilingual Education - Instruction		-			
Salaries of Teachers	1,616,394	(19,217)	1,597,177	1,499,846	97,331
Other Salaries for Instruction	409,998	(32,926)	377,072	347,712	29,360
Other Purchased Services	-	-	-	-	
General Supplies	52,642	(3,409)	49,233	33,257	15,976
Textbooks	5,697	-	5,697	1,877	3,820
Other Objects	-	-			
Total Bilingual Education - Instruction	2,084,731	(55,552)	2,029,179	1,882,692	146,487
School-Spon, Cocurricular Actvts Inst.					
Salaries	397,189	(151,579)	245,610	118,037	127,573
Purchased Services (300-500 series)	50,290	(4,464)	45,826	35,326	10,500
Supplies and Materials	18,121	(8,837)	9,284	4,284	5,000
Other Objects	5,000	(4,509)	491	-	491
Transfers to Cover Deficit (Agency Funds)	**				
Total School-Spon. Cocurricular Actvts Inst.	470,600	(169,389)	301,211	157,647	143,564
School-Spon. Cocurricular Athletics - Inst.					
Salaries	527,129	(134,739)	392,390	392,390	-
Purchased Services (300-500 series)	391,701	(139,269)	252,432	157,678	94,754
Supplies and Materials	51,178	34,166	85,344	77,464	7,880
Total School-Spon. Cocurricular Athletics - Inst.	970,008	(239,842)	730,166	627,532	102,634
Total Instruction	60,993,576	5,367,191	66,360,767	62,303,626	4,057,141
Undistributed Expend Attend. & Social Work				•	
Salaries	1,172,784	(113,853)	1,058,931	935,366	123,565
Other Purchased Services (400-500 series)	4,969	(3,880)	1,089	-	1,089
Supplies and Materials Other Objects	6,616	241	6,857	3,367	3,490
Total Undistributed Expend Attend. & Social Work	1,184,369	(117,492)	1,066,877	938,733	128,144
Undistributed Expenditures - Health Services					
Salaries	2,141,102	(111,065)	2,030,037	1,945,083	84,954
Purchased Professional and Technical Services	±,1,1,10±	(-11,000)	-,-50,057	-,,	,,
Other Purchased Services	1,000	-	1,000	1,000	-
Supplies and Materials	56,471	(3,820)	52,651	33,864	18,787
Total Undistributed Expenditures - Health Services	2,198,573	(114,885)	2,083,688	1,979,947	103,741

<u>Districtwide</u>		Original <u>Budget</u>	Ad	<u>justments</u>		Final <u>Budget</u>			Variance Final to Actual	
Undist. Expend Guidance										
Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants	\$	3,856,516 338,473	\$	22,038 31,738	\$	3,878,554 370,211	\$	3,785,527 363,498	\$ 93,027 6,713	
Other Salaries		16 001		(14.720)		2 161		1 120	1.021	
Other Purchased Services (400-500 series) Supplies and Materials		16,881 2,968		(14,730)		2,151 2,968		1,130 778	1,021 2,190	
Other Objects		2,906		-		2,908		-	2,190	
Total Undist. Expend Guidance	<del></del>	4,214,838		39,046		4,253,884		4,150,933	102,951	
Undist, Expend Improvement of Inst. Serv.										
Salaries of Supervisor of Instruction	•	-						-	<u>.</u>	
Salaries of Other Professional Staff		3,734,755		(22,412)		3,712,343		3,586,929	125,414	
Salaries of Secr and Clerical Assist.		105,368		(14.217)		105,368		84,658	20,710	
Purchased Prof- Educational Services Other Purch Prof. and Technical Services		51,793		(14,317)		37,476		4,436	33,040	
Other Purch Services (400-500)		5,025		(945)		4,080		958	3,122	
Supplies and Materials		14,910		1,055		15,965		13,104	2,861	
	***************************************									
Total Undist. Expend Improvement of Inst. Serv.		3,911,851		(36,619)	_	3,875,232		3,690,085	185,147	
Undist. Expend Edu. Media Serv./Sch. Library										
Salaries		3,400,496		151,125		3,551,621		3,425,197	126,424	
Purchased Professional and Technical Services		9,690		(920)		8,770		4,748	4,022	
Other Purchased Services (400-500 series)		63,143		(2,440)		60,703		35,493	25,210	
Supplies and Materials Other Objects		190,950		(21,061)		169,889		97,423	72,466	
Other Objects		-		-			_		***************************************	
Total Undist. Expend Edu. Media Serv./Sch. Library		3,664,279		126,704	_	3,790,983		3,562,861	228,122	
Undist. Expend Instructional Staff Training Serv.										
Purchased Professional - Educational Service		38,829		(2,500)		36,329		6,300	30,029	
Other Purchased Professional & Technical Services		7,500		<u>.</u>		7,500		7,500	-	
Other Purchased Services (400-500 series)		66,791		(9,976)		56,815		17,895 2,100	38,920	
Supplies and Materials		22,839		(6,081)		16,758	-	2,100	14,658	
Total Undist. Expend Instructional Staff Training Serv.	***************************************	135,959		(18,557)		117,402		33,795	83,607	
Undist. Expend Support Serv School Admin.										
Salaries of Principals/Assistant Principals		5,413,407		305,517		5,718,924		5,495,550	223,374	
Salaries of Other Professional Staff		573,198		(207,863)		365,335		365,335	-	
Salaries of Secretarial and Clerical Assistants		2,588,430		188,835		2,777,265		2,720,429	56,836	
Other Salaries		16,076		53,954		70,030		67,030	3,000	
Purchased Professional and Technical Services		11,960		(4,960)		7,000		105 470	7,000	
Other Purchased Services (400-500 series) Supplies and Materials		267,153 310,781		(29,676) 30,691		237,477 341,472		125,472 259,306	112,005 82,166	
Other Objects		13,934		(4,733)		9,201		7,161	2,040	
Total Undist. Expend Support Serv School Admin.	-	9,194,939			_	9,526,704		9,040,283		
		9,194,939		331,765	_	9,320,704	-	9,040,263	486,421	
Undist, Expend Custodial Services Salaries		18,456		(10 456)						
General Supplies		2,500		(18,456) 365,000		367,500			367,500	
Total Undist. Expend Custodial Services		20,956		346,544		367,500			367,500	
Security			-							
Salaries		1,834,501		(801,443)		1,033,058		513,249	519,809	
Purchased Professional and Technical Services		1,634,301		(601,443)		1,055,056		313,249	5,19,809	
General Supplies		5,000		(5,000)	_	-		•		
Total Undist. Expend Security		1,839,501		(806,443)		1,033,058		513,249	519,809	
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		447,214		(232,371)		214,843		21,333	193,510	
Contr Serv (Regular Students) - ESCs & CTSA		-						_		
Total Indiat Evnand Student Transportation Com.		447 214		(222 271)		214 042		21 222	102 510	
Total Undist. Expend Student Transportation Serv.		447,214		(232,371)		214,843	_	21,333	193,510	

Districtwide	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	<u>Actual</u>	Variance <u>Final to Actual</u>	
UNALLOCATED BENEFITS Social Security Contributions Other Retirement Contributions - PERS Health Benefits	\$ 21,749,000		\$ 21,749,000	\$ 21,749,000	-	
TOTAL UNALLOCATED BENEFITS	21,749,000		21,749,000	21,749,000	<u></u>	
TOTAL UNDISTRIBUTED EXPENDITURES	48,561,479	\$ (482,308)	48,079,171	45,680,219	\$ 2,398,952	
TOTAL GENERAL CURRENT EXPENSE	109,555,055	4,884,883	114,439,938	107,983,845	6,456,093	
CAPITAL OUTLAY Equipment Regular Program - Instruction: Preschool Grades 1-5	61,319	42,352	103,671	61,424	42,247	
Grades 6-8 Grades 9-12 Special Education - Instruction:	75,900 15,000	(29,100) 24,857	46,800 39,857 -	5,285 34,664	41,515 5,193	
Resource Room/Resource Center Bilingual Education School Sponsored and Other Instructional Program Undistributed Expenditures - Instruction Undistributed Expenditures - Instructional Staff Undist.ExpendSupport ServStudents - Reg. Undist.ExpendSupport ServRelated and Extraordinary Undistributed Expenditures - Athletics Undistributed Expenditures - Security Undistributed Expenditures - School Admin. Undist. Expenditures - Required Maint. For School Fac.	-	3,559	3,559	3,559		
Total Equipment	152,219	41,668	193,887	104,932	88,955	
TOTAL CAPITAL OUTLAY	152,219	41,668	193,887	104,932	88,955	
Total Districtwide School Based Expenditures	109,707,274	4,926,551	114,633,825	108,088,777	6,545,048	
Other Financing Sources: Operating Transfer In	109,707,274	4,926,551	114,633,825	108,088,777	6,545,048	
Total Other Financing Sources:	109,707,274	4,926,551	114,633,825	108,088,777	6,545,048	
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)		<del>-</del>			-	
Fund Balance, July 1, 2020	-	-	-		-	
Fund Balance, June 30, 2021	\$ -	\$ -	\$ -	\$ -	\$ -	

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL		Original Budget	_A	djustments	Final Budget		Actual		Variance Final to Actual	
REGULAR PROGRAMS - INSTRUCTION									•	
Regular Programs - Instruction										
Preschool/Kindergarten - Salaries of Teachers				-				•	-	
Grades 1-5 - Salaries of Teachers				-					•	
Grades 6-8 - Salaries of Teachers	\$	2 602 622	\$	5 026 650	\$	0 510 202	\$	8,519,282	-	
Grades 9-12 - Salaries of Teachers Regular Programs - Undistributed Instruction	J	2,582,632	Ф	5,936,650	Þ	8,519,282	Þ	0,319,202	-	
Other Salaries for Instruction				_					_	
Purchased Professional-Educational Services		2,000		(2,000)						
Purchased Technical Services		,		•					-	
Other Purchased Services (400-500 series)		50,267		(2,660)		47,607		47,049	\$ 558	
General Supplies		141,627		(8,687)		132,940		131,387	1,553	
Textbooks		17,060		(17,060)		0.045		0.045	-	
Other Objects		20,000	_	(10,755)		9,245		9,245		
TOTAL REGULAR PROGRAMS - INSTRUCTION		2,813,586		5,895,488	National Control	8,709,074		8,706,963	2,111	
SPECIAL EDUCATION - INSTRUCTION										
Cognitive - Mild:										
Salaries of Teachers		673,175		(26,616)		646,559		646,559	-	
Other Salaries for Instruction		162,598		(36,155)		126,443		126,443	-	
Other Purchased Services		2.000		(1.221)		1.660		1.770	-	
General Supplies Textbooks		3,000		(1,331)		1,669		1,669	-	
Other Objects		2		-		_		_	-	
Other Objects					_					
Total Cognitive - Mild		838,773		(64,102)		774,671		774,671		
Cognitive - Moderate:										
Salaries of Teachers				-					-	
Other Salaries for Instruction				-					•	
General Supplies				-					-	
Textbooks		-	_			-				
Total Cognitive - Moderate	***************************************	-	_	-	_					
Learning and/or Language Disabilities:										
Salaries of Teachers		1,019,917		50,404		1,070,321		1,070,321		
Other Salaries for Instruction		362,845		(98,168)		264,677		264,677	-	
Purchased Professional-Educational Services		,							•	
General Supplies		11,402		(4,125)		7,277		7,277	-	
Textbooks				-					-	
Other Objects			_	-			-	-	-	
Total Learning and/or Language Disabilities		1,394,164		(51,889)		1,342,275		1,342,275		
Visual Impairments										
Other Salaries for Instruction				_		-			-	
Total Visual Impairments		-		-		_		-		
Total Tibua impuliiting	-						-			
Behavioral Disabilities:										
Salaries of Teachers				-					-	
Other Salaries for Instruction				•					-	
Purchased Professional-Educational Services						* 6 -			-	
General Supplies		1,600		(1,442)		158		158	-	
Textbooks Other Objects		_		-		_		_	-	
Other Objects	<del></del>				_					
Total Behavioral Disabilities		1,600	•	(1,442)		158	_	158		
Multiple Disabilities:										
Salaries of Teachers										
Other Salaries for Instruction				-					_	
General Supplies				-					-	
Textbooks				-					-	
Other Objects			_			-		-		
m - 13 ( 1) 1 m 1 1 m 1										
Total Multiple Disabilities				*	****			-		

Sensione Control Sension	SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Color Salaries for Instruction   Color Objects   Color Objec		0 110.50				
Content Supplies		,	` , ,	\$ . 210.210	g 210.210	
Total Resource Room/Resource Center		292,733	(73,443)	J 219,510	J 219,510	-
Total Resource Romo/Resource Cereter   410,322			-			-
Autism: Salaries of Teechers Other Salaries for Instruction Coltes Salaries for Instruction Coltes Objects  Total Autism  Preschool Disabilities - Full Time Salaries of Teechers Other Salaries for Instruction Total Preschool Disabilities - Full Time  Salaries of Teechers Other Salaries for Instruction Total Preschool Disabilities - Full Time  Salaries of Teechers  Salaries of Teechers  Salaries of Teechers  Salaries of Teechers  Other Salaries for Instruction  Salaries of Teechers  Other Salaries for Instruction  19774 (22,720) 88,808 88,008 98	Other Objects	-	-			-
Salaries of Teachers	Total Resource Room/Resource Center	410,322	(191,012)	219,310	219,310	-
Ones Salaries for Instruction						
General Supplies		-	-	-	-	-
Tecthools		-	-	-		-
Total Austims			-			•
Presence			<del>_</del>	-	_	
Salaries of Teachers	Total Autism		<u>-</u>	-	emission .	**************************************
Salaries of Teachers	Preschool Disabilities - Full Time					
Control Salaries für Instruction   Control Salaries für Instruction   Control Supplies		-	-	-	-	
Content Supplies		-	-	-	-	-
Textbooks		-	-	-	-	, -
Total Preschool Disabilities - Full Time		-	-			-
Bilingual Education - Instruction   Salaries of Teachers   334,719   (7,190)   327,529   327,5				-		_
Bilingual Education - Instruction   Salaries of Teachers   334,719   (7,190)   327,529   327,529   327,529   Other Salaries for Instruction   119,734   (32,926)   86,808   86,808   Other Purchased Services   18,000   (4,918)   3,082   3,082   3,082   Canal Supplies   19,000   (4,918)   3,082   Canal Supplies   19,000   (4,918)   3,082   Canal Supplies   C	Total Preschool Disabilities - Full Time	_	_	_	_	_
Bilingual Education - Instruction   Salaries of Teachers   334,719   (7,190)   327,529   327,529   327,529   Other Salaries for Instruction   119,734   (32,926)   86,808   86,808   General Supplies   8,000   (4,918)   3,082   3,082   Textbooks   7,000			-			
Salaries of Teachers	TOTAL SPECIAL EDUCATION - INSTRUCTION	2,644,859	(308,445)	2,336,414	2,336,414	-
Chief Parlames for Instruction						
Commercia Supplies   Services						-
Ceneral Supplies   8,000   (4,918)   3,082   3,082		119,734	(32,926)	86,808	86,808	-
Total Bilingual Education - Instruction		8 000	(4 918)	3.082	3.082	-
Total Bilingual Education - Instruction   462,453   (45,034)   417,419   417,419		0,000	(4,510)	5,002	5,002	-
School-Spon. Cocurricular Activits Inst.   Salaries   115,591   (95,971)   19,620   19,620   - 1,000   19,620   - 1,000   19,620   - 1,000   19,620   - 1,000   19,620   - 1,000   19,620   - 1,000   19,620   - 1,000   19,620   - 1,000   19,620   - 1,000   1,000   - 1,000   1,000   - 1,000	Other Objects					-
Salaries	Total Bilingual Education - Instruction	462,453	(45,034)	417,419	417,419	
Purchased Services (300-500 series)   22,120   (17,507)   4,613   4,113   5 500						
Supplies and Materials						
Other Objects         5,000         (4,509)         491         491           Transfers to Cover Deficit (Agency Funds)         -         -         -         -         -           Total School-Spon. Cocurricular Actives Inst.         155,832         (126,824)         29,008         28,017         991           School-Spon. Cocurricular Athletics - Inst.         527,129         (134,739)         392,390         392,390         -           Purchased Services (300-500 series)         199,947         (39,269)         160,678         157,678         3,000           Supplies and Materials         51,178         34,166         85,344         77,464         7,880           Total School-Spon. Cocurricular Athletics - Inst.         778,254         (139,842)         638,412         627,532         10,880           Total Instruction         6,854,984         5,275,343         12,130,327         12,116,345         13,982           Undistributed Expend Attend. & Social Work         381aries         -         -         -         -           Salaries         -         -         -         -         -         -         -           Other Purchased Services (400-500 series)         1,480         (1,480)         -         -         -         - </td <td>· · · · · · · · · · · · · · · · · · ·</td> <td></td> <td></td> <td></td> <td>,</td> <td>\$ 500</td>	· · · · · · · · · · · · · · · · · · ·				,	\$ 500
Transfers to Cover Deficit (Agency Funds)  Total School-Spon. Cocurricular Activts Inst.  Salaries  School-Spon. Cocurricular Athletics - Inst.  Salaries  Supplies and Materials  Total Instruction  Total Instruction  Attend. & Social Work  Salaries  Other Purchased Services (400-500 series)  Total Undistributed Expend Attend. & Social Work  Supplies and Materials  Total Undistributed Expend Attend. & Social Work  Supplies and Materials  Other Objects  Total Undistributed Expend Attend. & Social Work  Salaries  Other Purchased Services (400-500 series)  Total Undistributed Expend Attend. & Social Work  Supplies and Materials  Other Objects  Total Undistributed Expend Attend. & Social Work  Total Undistributed Expend Attend. & Social Work  Salaries  Other Objects  Total Undistributed Expend Attend. & Social Work  1,480  1,480  1,480  1,480					4,284	401
School-Spon. Cocurricular Athletics - Inst.   Salaries   527,129   (134,739)   392,390   392,3			(4,509)			491
Salaries         527,129         (134,739)         392,390         392,390           Purchased Services (300-500 series)         199,947         (39,269)         160,678         157,678         3,000           Supplies and Materials         51,178         34,166         85,344         77,464         7,880           Total School-Spon, Cocurricular Athletics - Inst.         778,254         (139,842)         638,412         627,532         10,880           Total Instruction         6,854,984         5,275,343         12,130,327         12,116,345         13,982           Undistributed Expend Attend. & Social Work         5,849,884         5,275,343         12,130,327         12,116,345         13,982           Undistributed Expend Attend. & Social Work         1,480         (1,480)         -         -         -         -           Supplies and Materials         -         -         -         -         -         -           Total Undistributed Expenditures - Health Services         233,384         (1,480)         -         -         -         -           Undistributed Expenditures - Health Services         233,384         (10,958)         222,426         222,426         -           Purchased Professional and Technical Services         1,000         -	Total School-Spon. Cocurricular Actvts Inst.	155,832	(126,824)	29,008	28,017	991
Salaries         527,129         (134,739)         392,390         392,390           Purchased Services (300-500 series)         199,947         (39,269)         160,678         157,678         3,000           Supplies and Materials         51,178         34,166         85,344         77,464         7,880           Total School-Spon, Cocurricular Athletics - Inst.         778,254         (139,842)         638,412         627,532         10,880           Total Instruction         6,854,984         5,275,343         12,130,327         12,116,345         13,982           Undistributed Expend Attend. & Social Work         5,849,884         5,275,343         12,130,327         12,116,345         13,982           Undistributed Expend Attend. & Social Work         1,480         (1,480)         -         -         -         -           Supplies and Materials         -         -         -         -         -         -           Total Undistributed Expenditures - Health Services         233,384         (1,480)         -         -         -         -           Undistributed Expenditures - Health Services         233,384         (10,958)         222,426         222,426         -           Purchased Professional and Technical Services         1,000         -	School-Spon, Cocurricular Athletics - Inst.					
Supplies and Materials         51,178         34,166         85,344         77,464         7,880           Total School-Spon. Cocurricular Athletics - Inst.         778,254         (139,842)         638,412         627,532         10,880           Total Instruction         6,854,984         5,275,343         12,130,327         12,116,345         13,982           Undistributed Expend Attend. & Social Work         -		527,129	(134,739)	392,390	392,390	
Total School-Spon. Cocurricular Athletics - Inst.         778,254         (139,842)         638,412         627,532         10,880           Total Instruction         6,854,984         5,275,343         12,130,327         12,116,345         13,982           Undistributed Expend Attend. & Social Work         -         -         -         -           Supplies and Materials         -         -         -         -           Other Objects         -         -         -         -           Total Undistributed Expend Attend. & Social Work         1,480         (1,480)         -         -         -           Undistributed Expenditures - Health Services         233,384         (10,958)         222,426         222,426         -           Salaries         233,384         (10,958)         222,426         222,426         -           Other Purchased Professional and Technical Services         -         -         -         -           Other Purchased Services (400-500 series)         1,000         -         1,000         1,000         -           Supplies and Materials         5,200         (1,964)         3,236         3,236         -	Purchased Services (300-500 series)					
Total Instruction 6,854,984 5,275,343 12,130,327 12,116,345 13,982  Undistributed Expend Attend. & Social Work Salaries Other Purchased Services (400-500 series) 1,480 (1,480) Supplies and Materials Other Objects	Supplies and Materials	51,178	34,166	85,344	77,464	7,880
Undistributed Expend Attend. & Social Work Salaries	Total School-Spon. Cocurricular Athletics - Inst.	778,254	(139,842)	638,412	627,532	10,880
Salaries       -<	Total Instruction	6,854,984	5,275,343	12,130,327	12,116,345	13,982
Other Purchased Services (400-500 series)         1,480         (1,480)         -           Supplies and Materials         -         -         -           Other Objects         -         -         -         -           Total Undistributed Expend Attend. & Social Work         1,480         (1,480)         -         -         -           Undistributed Expenditures - Health Services         233,384         (10,958)         222,426         222,426         -           Purchased Professional and Technical Services         -         -         -         -           Other Purchased Services (400-500 series)         1,000         -         1,000         1,000         -           Supplies and Materials         5,200         (1,964)         3,236         3,236         -					k.	
Supplies and Materials		1 490	(1 480)			• -
Total Undistributed Expend Attend. & Social Work         1,480         (1,480)         -         -         -           Undistributed Expenditures - Health Services         233,384         (10,958)         222,426         222,426         -           Salaries         2         -         -         -         -           Purchased Professional and Technical Services         -         -         -         -         -           Other Purchased Services (400-500 series)         1,000         -         1,000         1,000         -           Supplies and Materials         5,200         (1,964)         3,236         3,236         -	Supplies and Materials	1,400	(1,400)	_	_	-
Undistributed Expenditures - Health Services       233,384       (10,958)       222,426       222,426       -         Purchased Professional and Technical Services       -       -       -         Other Purchased Services (400-500 series)       1,000       -       1,000       1,000       -         Supplies and Materials       5,200       (1,964)       3,236       3,236       -	·	-		<u> </u>	-	
Salaries       233,384       (10,958)       222,426       222,426       -         Purchased Professional and Technical Services       -       -       -       -         Other Purchased Services (400-500 series)       1,000       -       1,000       1,000       -         Supplies and Materials       5,200       (1,964)       3,236       3,236       -	Total Undistributed Expend Attend. & Social Work	1,480	(1,480)			***************************************
Purchased Professional and Technical Services         - </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
Other Purchased Services (400-500 series)         1,000         -         1,000         1,000         -           Supplies and Materials         5,200         (1,964)         3,236         3,236         -		233,384	(10,958)	222,426	222,426	-
Supplies and Materials         5,200         (1,964)         3,236         3,236         -		1 000	- -	1 000	1 000	-
	·	•	(1.064)			-
Total Undistributed Expenditures - Health Services         239,584         (12,922)         226,662         226,662         -	oupplies and materials	5,200	(1,704)	3,230	3,230	
	Total Undistributed Expenditures - Health Services	239,584	(12,922)	226,662	226,662	

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend Guidance					
Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants	\$ 1,191,745 130,221	\$ 36,689 (2,813)	\$ 1,228,434 127,408	\$ 1,228,434 127,408	-
Other Salaries Other Purchased Services (400-500 series)	15,000	(14,730)	270	270	-
Supplies and Materials Other Objects	-	-	_		-
Total Undist, Expend Guidance	1,336,966	19,146	1,356,112	1,356,112	<del></del>
Undist. Expend Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction Salaries of Other Professional Staff		-			-
Salaries of Secr and Clerical Assist. Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500) Supplies and Materials		<u> </u>			<u> </u>
Total Undist. Expend Improvement of Inst. Serv.	•				_
Undist, Expend Edu. Media Serv./Sch. Library					
Salaries Purchased Professional and Technical Services	176,608 920	(2,744) (920)	173,864	173,864	-
Other Purchased Services (400-500 series)	8,770	(5,561)	3,209	3,209	-
Supplies and Materials Other Objects	5,560	(5,077)	483	483	
Total Undist, Expend Edu. Media Serv./Sch. Library	191,858	(14,302)	177,556	177,556	-
Undist. Expend Instructional Staff Training Serv.					
Purchased Professional - Educational Service Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	5,000	(4,077)	923		\$ 923
Supplies and Materials	7,450	(6,961)	489	489	***************************************
Total Undist. Expend Instructional Staff Training Serv.	12,450	(11,038)	1,412	489	923
Undist, Expend Support Serv School Admin. Salaries of Principals/Assistant Principals	615 721	100,080	715,801	715,801	
Salaries of Principals/Assistant Principals Salaries of Other Professional Staff	615,721 573,198	(207,863)	365,335	365,335	-
Salaries of Secretarial and Clerical Assistants	432,714	(4,453)	428,261	428,261	-
Other Salaries Purchased Professional and Technical Services	11,726 4,960	3,228 (4,960)	14,954	14,954	-
Other Purchased Services (400-500 series)	74,000	(22,697)	51,303	50,060	1,243
Supplies and Materials	35,566	40,627	76,193	70,842	5,351
Other Objects	5,501	(5,501)			-
Total Undist. Expend Support Serv School Admin.	1,753,386	(101,539)	1,651,847	1,645,253	6,594
Undist. Expend Custodial Services					
Salaries General Supplies					
Total Undist. Expend Custodial Services		**		Manage desired the control of the co	-
Security				ė	
Salaries Purchased Professional and Technical Services	595,535	(438,166)	157,369	157,369	-
General Supplies	5,000	(5,000)	-		
Total Undist. Expend Security	600,535	(443,166)	157,369	157,369	-
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	175,300	(153,967)	21,333	21,333	<u></u>
Total Undist. Expend Student Transportation Serv.	175,300	(153,967)	21,333	21,333	

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual	
UNALLOCATED BENEFITS Social Security Contributions Other Retirement Contributions - PERS Health Benefits	\$ 3,853,271	- -	\$ 3,853,271	\$ 3,853,271	-· -	
TOTAL UNALLOCATED BENEFITS	3,853,271	-	3,853,271	3,853,271	<u> </u>	
TOTAL UNDISTRIBUTED EXPENDITURES	8,164,830	\$ (719,268)	7,445,562	7,438,045	\$ 7,517	
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	15,019,814	4,556,075	19,575,889	19,554,390	21,499	
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	12,000	(10,271)	1,729	1,729	- - - - - -	
Undist ExpendSupport ServStudents - Reg. Undistributed Expenditures - Athletics Undist.ExpendSupport ServRelated and Extraordinary Undistributed Expenditures - Security Undistributed Expenditures - School Admin. Undist. Expenditures - Required Maint. For School Fac.		3,559 - - - -	3,559	3,559	- - - - -	
Total Equipment	12,000	(6,712)	5,288	5,288		
TOTAL CAPITAL OUTLAY	12,000	(6,712)	5,288	5,288	*	
TOTAL SCHOOL BASED EXPENDITURES	15,031,814	4,549,363	19,581,177	19,559,678	21,499	
Other Financing Sources: Operating Transfer In	15,031,814	4,549,363	19,581,177	19,559,678	21,499	
Total Other Financing Sources:	15,031,814	4,549,363	19,581,177	19,559,678	21,499	
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)		-		_		
Fund Balance, July 1, 2020	-	<u>-</u>				
Fund Balance, June 30, 2021	<u>\$ -</u>	\$ -	\$ -	\$ -	<u>\$</u>	

SCHOOL: EAST ORANGE STEM ACADEMY	Original <u>Budget</u>	<u>A</u>	.djustments	Final <u>Budget</u>		Actual	Variance Final to Actual	
REGULAR PROGRAMS - INSTRUCTION Regular Programs - Instruction								
Preschool/Kindergarten - Salaries of Teachers			-					-
Grades 1-5 - Salaries of Teachers	\$ 33,528	\$	(33,528)					-
Grades 6-8 - Salaries of Teachers								•
Grades 9-12 - Salaries of Teachers	3,732,280		(94,577)	\$ 3,637,703	\$	3,637,703		-
Regular Programs - Undistributed Instruction Other Salaries for Instruction			-					
Purchased Professional-Educational Services	37,136		-	37,136		34,629	\$	2,507
Purchased Technical Services	57,150			37,130		31,025	¥	
Other Purchased Services (400-500 series)	20,370		-	20,370		14,263		6,107
General Supplies	297,809		(200,000)	97,809		59,886		37,923
Textbooks	20,000		-	20,000		13,073		6,927
Other Objects	30,000		-	30,000	*******	-		30,000
TOTAL REGULAR PROGRAMS - INSTRUCTION	4,171,123		(328,105)	3,843,018		3,759,554		83,464
SPECIAL EDUCATION - INSTRUCTION								
Cognitive - Mild:							,	
Salaries of Teachers								-
Other Salaries for Instruction			-					-
Other Purchased Services			-	-		-		-
General Supplies			-					
Textbooks			-	-		-		-
Other Objects		_			_			-
Total Cognitive - Mild			<del>-</del>	-				-
Cognitive - Moderate:								
Salaries of Teachers			-					-
Other Salaries for Instruction			-					-
General Supplies			-			-		•
Textbooks			<del></del>			*		-
Total Cognitive - Moderate		*****	and the second s	-				•
Learning and/or Language Disabilities:			_					
Salaries of Teachers	-		-			-		
Other Salaries for Instruction	-							-
Purchased Professional-Educational Services			-					-
General Supplies			-					-
Textbooks Other Objects			-					•
Other Objects			<del></del>					
Total Learning and/or Language Disabilities	-							•
Visual Impairments								
Other Salaries for Instruction			-	-				· -
					2000			
Total Visual Impairments	•		<u>.</u>		_			
Behavioral Disabilities:			_					
Salaries of Teachers			-	_		-		
Other Salaries for Instruction	-		_	-		-		-
Purchased Professional-Educational Services			-					-
General Supplies			•					•
Textbooks			-					-
Other Objects	-					-		-
Total Behavioral Disabilities	-		<del>-</del>	_		-		
Multiple Disabilities:								
Salaries of Teachers			_					-
Other Salaries for Instruction			_					
General Supplies			-					-
Textbooks			-					-
Other Objects			-			-		-
Total Multiple Disabilities								
t of at transpic Disabilities	-	-	-		_	-		

SCHOOL: EAST ORANGE STEM ACADEMY	Original <u>Budget</u>	Final Adjustments Budget		<u>Actual</u>	Variance Final to Actual		
Resource Room/Resource Center: Salaries of Teachers	-	-	-	-			
Other Salaries for Instruction General Supplies		-			-		
Textbooks Other Objects			-	-	-		
Total Resource Room/Resource Center	•	-			<u> </u>		
Autism: Salaries of Teachers	\$ 145,507	\$ 2,831	\$ 148,338	\$ 148,338	_		
Other Salaries for Instruction General Supplies	119,498 21,587	•	119,498 21,587	116,583 573	\$ 2,915 21,014		
Textbooks Other Objects	7,716		7,716	-	7,716		
Total Autism	294,308	2,831	297,139	265,494	31,645		
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	294,308	2,831	297,139	265,494	31,645		
Bilingual Education - Instruction Salaries of Teachers		_					
Other Salaries for Instruction		•			-		
Other Purchased Services General Supplies		- -			-		
Textbooks		-			-		
Other Objects					***************************************		
Total Bilingual Education - Instruction							
School-Spon. Cocurricular Actvts Inst. Salaries	70,672	(36,365)	34,307	34,307	-		
Purchased Services (300-500 series)	10,000	20,395	30,395 5,000	20,395	10,000 5,000		
Supplies and Materials Other Objects	5,000	-	3,000		-		
Transfers to Cover Deficit (Agency Funds)	-		•	*			
Total School-Spon. Cocurricular Actvts, - Inst.	85,672	(15,970)	69,702	54,702	15,000		
School-Spon. Cocurricular Athletics - Inst. Salaries		-			-		
Purchased Services (300-500 series) Supplies and Materials	191,754	(100,000)	91,754	<u> </u>	91,754		
Total School-Spon. Cocurricular Athletics - Inst.	191,754	(100,000)	91,754	***************************************	91,754		
Total Instruction	4,742,857	(441,244)	4,301,613	4,079,750	\$ 221,863		
Undistributed Expend Attend. & Social Work Salaries			,				
Other Purchased Services (400-500 series)		-	-		-		
Supplies and Materials Other Objects		•		-	-		
Total Undistributed Expend Attend. & Social Work		_	-		-		
Undistributed Expenditures - Health Services							
Salaries Purchased Professional and Technical Services	117,567	(5,479)	112,088	112,088	-		
Other Purchased Services (400-500 series) Supplies and Materials	3,500	-	3,500	3,238			
Total Undistributed Expenditures - Health Services	121,067	(5,479)	115,588	115,326	262		
•							

SCHOOL: EAST ORANGE STEM ACADEMY	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	Actual	Variance Final to Actual
Undist. Expend Guidance Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants Other Salaries	\$ 285,838 138,239	\$ 81,095 \$ 34,551	366,933 172,790	\$ 366,933 168,635	\$ 4,155 -
Other Purchased Services (400-500 series) Supplies and Materials Other Objects		- - -			- -
Total Undist, Expend Guidance	424,077	115,646	539,723	535,568	4,155
Undist. Expend Improvement of Inst. Serv. Salaries of Supervisor of Instruction Salaries of Other Professional Staff Salaries of Secr and Clerical Assist. Purchased Prof- Educational Services	359,321 69,263	- (74,926) -	284,395 69,263	284,395 66,705	- - 2,558
Other Purch Prof. and Tech. Services Other Purch Services (400-500) Supplies and Materials	<u></u>	- - -			-
Total Undist. Expend Improvement of Inst. Serv.	428,584	(74,926)	353,658	351,100	2,558
Undist. Expend Edu. Media Serv./Sch. Library Salaries Purchased Professional and Technical Services	514,468	76,893 -	591,361	591,361	-
Other Purchased Services (400-500 series) Supplies and Materials Other Objects	6,000 8,000	- - -	6,000 8,000 -	5,718 3,885 	4,115 -
Total Undist. Expend Edu. Media Serv./Sch. Library	528,468	76,893	605,361	600,964	4,397
Undist. Expend Instructional Staff Training Serv. Purchased Professional - Educational Service Other Purchased Professional & Technical Services	5,000	<u>.</u> -	5,000		5,000
Other Purchased Services (400-500 series) Supplies and Materials	5,000 5,000	<u> </u>	5,000 5,000	865	4,135 5,000
Total Undist, Expend Instructional Staff Training Serv.	15,000	<u> </u>	15,000	865	14,135
Undist. Expend Support Serv School Admin. Salaries of Principals/Assistant Principals Salaries of Other Professional Staff	504,038	- 70,874 -	574,912	574,912	<u>.</u>
Salaries of Secretarial and Clerical Assistants Other Salaries	121,029	416 -	121,445	121,445	
Purchased Professional and Technical Services Other Purchased Services (400-500 series) Supplies and Materials Other Objects	5,000 28,000 70,950	(14,241)	5,000 28,000 56,709	11,154 21,498	5,000 16,846 35,211
Total Undist. Expend Support Serv School Admin.	729,017	57,049	786,066	729,009	57,057
Undist. Expend Custodial Services Salaries General Supplies	2,500	- 365,000	367,500		- 367,500
Total Undist, Expend Custodial Services	2,500	365,000	367,500	-	367,500
Security					
Salaries Purchased Professional and Technical Services	137,025		137,025	40,991	96,034
General Supplies	127.026	*	127.025	40.001	06.024
Total Undist. Expend Security  Undist. Expend Student Transportation Serv.	137,025	-	137,025	40,991	96,034
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	80,000	(21,785)	58,215 -	_	- 58,215
Total Undist, Expend Student Transportation Serv.	80,000	(21,785)	58,215		58,215

SCHOOL: EAST ORANGE STEM ACADEMY	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	Actual	Variance Final to Actual
UNALLOCATED BENEFITS Social Security Contributions Other Retirement Contributions - PERS Health Benefits	\$ 1,448,553	- - -	\$ 1,448,553	<b>\$</b> 1,448,553	-
TOTAL UNALLOCATED BENEFITS	1,448,553		1,448,553	1,448,553	
TOTAL UNDISTRIBUTED EXPENDITURES	3,914,291	\$ 512,398	4,426,689	3,822,376	\$ 604,313
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	8,657,148	71,154	8,728,302	7,902,126	826,176
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 - Instructional Staff Undistributed Expenditures - Instructional Staff Undist.ExpendSupport ServStudents - Reg. Undist.ExpendSupport ServRelated and Extraordinary Undistributed Expenditures - Athletics Undistributed Expenditures - Security Undistributed Expenditures - Security Undistributed Expenditures - School Admin, Undist. Expenditures - Required Maint. For School Fac.	57,000	- (40,000) 8,128 - - - - - - - - - - -	17,000 8,128	8,128	- 17,000 - - - - - - - - - - -
Total Equipment	57,000	(31,872)	25,128	8,128	17,000
TOTAL CAPITAL OUTLAY	57,000	(31,872)	25,128	8,128	17,000
TOTAL SCHOOL BASED EXPENDITURES	8,714,148	39,282	8,753,430	7,910,254	843,176
Other Financing Sources: Operating Transfer In	8,714,148	39,282	8,753,430	7,910,254	843,176
Total Other Financing Sources:	8,714,148	39,282	8,753,430	7,910,254	843,176
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)		-	. —		<del></del>
Fund Balance, July 1, 2020					
Fund Balance, June 30, 2021	\$ -	\$ -	\$	\$ -	<u> </u>

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL		Original <u>Budget</u>	<u>Adjustments</u>			Final <u>Budget</u>		<u>Actual</u>		Variance Final to Actual	
REGULAR PROGRAMS - INSTRUCTION Regular Programs - Instruction Preschool/Kindergarten - Salaries of Teachers Grades 1-5 - Salaries of Teachers Grades 6-8 - Salaries of Teachers Grades 9-12 - Salaries of Teachers	\$	67,412 2,067,522	\$	19,881 (173,916)	\$	87,293 1,893,606	\$	79,857 1,376,701	\$	7,436 516,905	
Regular Programs - Undistributed Instruction Other Salaries for Instruction Purchased Professional-Educational Services				- -						-	
Purchased Technical Services Other Purchased Services (400-500 series) General Supplies Textbooks		34,840 32,087		- - -		34,840 32,087		26,838 28,896		8,002 3,191	
Other Objects		9,750				9,750				9,750	
TOTAL REGULAR PROGRAMS - INSTRUCTION		2,211,611		(154,035)	•	2,057,576	_	1,512,292	***************************************	545,284	
SPECIAL EDUCATION - INSTRUCTION Cognitive - Mild:											
Salaries of Teachers Other Salaries for Instruction Other Purchased Services		109,090 50,944		-		109,090 50,944		83,394 40,562		25,696 10,382	
General Supplies Textbooks		3,940		<u>.</u>		3,940		3,706		234	
Other Objects		-		<u>.</u>		-		-			
Total Cognitive - Mild		163,974	_			163,974	_	127,662		36,312	
Cognitive - Moderate: Salaries of Teachers Other Salaries for Instruction		<u>.</u>		-		<u>-</u>		-		-	
General Supplies Textbooks		-		-		-		-		-	
Total Cognitive - Moderate				-	-			-			
Learning and/or Language Disabilities:	-				_						
Salaries of Teachers Other Salaries for Instruction Purchased Professional-Educational Services		217,680 60,254		-		217,680 60,254		210,667 58,784		7,013 1,470	
General Supplies		8,412		-		8,412		8,412		-	
Textbooks Other Objects		_				_				-	
Total Learning and/or Language Disabilities		286,346		-	_	286,346	_	277,863		8,483	
Visual Impairments Other Salaries for Instruction	_			-	******	-	_				
Total Visual Impairments		-				-					
Behavioral Disabilities: Salaries of Teachers Other Salaries for Instruction		79,939 58,911		118,943 (539)		198,882 58,372		198,882 57,474		- 898	
Purchased Professional-Educational Services General Supplies		3,246		` <u>-</u>		3,246		3,246		-	
Textbooks Other Objects	*****	•	*******	<u>-</u>	_	, 		_		-	
Total Behavioral Disabilities		142,096		118,404	_	260,500		259,602		898	
Multiple Disabilities: Salaries of Teachers										-	
Other Salaries for Instruction General Supplies				-						-	
Textbooks Other Objects		-		-		-		<u>-</u>		-	
Total Multiple Disabilities		<del>-</del>		-				-			

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL	Original <u>Budget</u>	Final Adjustments Budget		Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 116,817	-	\$ 116,817	A 00.155	\$ 116,817
Other Salaries for Instruction General Supplies	91,386	-	91,386	\$ 89,157	2,229
Textbooks		-			•
Other Objects	<del>_</del>		· <u>-</u>		
Total Resource Room/Resource Center	208,203		208,203	89,157	119,046
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies Textbooks		-			<u>.</u>
Other Objects				_	· -
Total Autism					
Preschool Disabilities - Full Time					
Salaries of Teachers		-			-
Other Salaries for Instruction		•			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	<del>-</del>	
Total Preschool Disabilities - Full Time		-	-		-
TOTAL SPECIAL EDUCATION - INSTRUCTION	800,619	\$ 118,404	919,023	754,284	164,739
Bilingual Education - Instruction					
Salaries of Teachers		-			•
Other Salaries for Instruction	59,521	-	59,521	37,755	21,766
Other Purchased Services General Supplies		-			
Textbooks		-			-
Other Objects	-		**	-	
Total Bilingual Education - Instruction	59,521		59,521	37,755	21,766
School-Spon. Cocurricular Actvts Inst.					
Salaries	8,690	•	8,690		8,690
Purchased Services (300-500 series)		-			•
Supplies and Materials Other Objects					-
Transfers to Cover Deficit (Agency Funds)	· -				<u> </u>
Total School-Spon, Cocurricular Actvts, - Inst.	8,690		8,690	_	8,690
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-			-	
Total School-Spon. Cocurricular Athletics - Inst.		-	-	-	<del></del>
Total Instruction	3,080,441	(35,631)	3,044,810	2,304,331	740,479
Undistributed Expend Attend. & Social Work					
Salaries		-			-
Other Purchased Services (400-500 series)		•			-
Supplies and Materials Other Objects	<u> </u>	<u> </u>			-
Total Undistributed Expend Attend. & Social Work		-			
Undistributed Expenditures - Health Services					
Salaries	59,195	-	59,195	49,627	9,568
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	2,989	277	2 266	2,898	368
Supplies and Materials			3,266		
Total Undistributed Expenditures - Health Services	62,184	277	62,461	52,525	9,936

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	<u>Actual</u>	Variance, Final to Actual
Undist. Expend Guidance Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants Other Salaries	\$ 245,172	- -	\$ 245,172	\$ 228,618	\$ 16,554 -
Other Purchased Services (400-500 series) Supplies and Materials		-			- -
Other Objects	-		-		
Total Undist. Expend Guidance	245,172	-	245,172	228,618	16,554
Undist. Expend Improvement of Inst. Serv. Salaries of Supervisor of Instruction Salaries of Other Professional Staff Salaries of Secr and Clerical Assist. Purchased Prof- Educational Services Other Purch Prof. and Tech. Services	127,967	- - - -	127,967	83,799	44,168 - -
Other Purch Services (400-500) Supplies and Materials	*				
Total Undist. Expend Improvement of Inst. Serv.	127,967	-	127,967	83,799	44,168
Undist. Expend Edu. Media Serv./Sch. Library Salaries Purchased Professional and Technical Services	199,318	<u>.</u>	199,318	193,755	5,563
Other Purchased Services (400-500 series) Supplies and Materials Other Objects	4,322 1,000	- - -	4,322 1,000	3,158 167	1,164 833
Total Undist. Expend Edu, Media Serv./Sch. Library	204,640	-	204,640	197,080	7,560
Undist. Expend Instructional Staff Training Serv. Purchased Professional - Educational Service Other Purchased Professional & Technical Services		- -	-	-	-
Other Purchased Services (400-500 series) Supplies and Materials	1,200	\$ 87 	1,287	237	1,050
Total Undist. Expend Instructional Staff Training Serv.	1,200	87	1,287	237	1,050
Undist, Expend Support Serv School Admin. Salaries of Principals/Assistant Principals Salaries of Other Professional Staff	281,311	-	281,311	270,008	11,303
Salaries of Secretarial and Clerical Assistants Other Salaries	96,591 900	31,275 5,487	127,866 6,387	127,366 6,387	500
Purchased Professional and Technical Services Other Purchased Services (400-500 series) Supplies and Materials Other Objects	24,629 9,700	625	25,254 9,700	3,815 7,006	21,439 2,694
Total Undist. Expend Support Serv School Admin.	413,131	37,387	450,518	414,582	35,936
Undist. Expend Custodial Services Salaries		-			-
General Supplies				-	<u> </u>
Total Undist. Expend Custodial Services					
Security Salaries	122,583	(1,131)	121,452	20,098	101,354
Purchased Professional and Technical Services General Supplies	,	-	,	,	,
Total Undist. Expend Security	122,583	(1,131)	121,452	20,098	101,354
Undist. Expend Student Transportation Serv.		(-,,-5/)			
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	20,237	26	20,263	-	20,263
Total Undist. Expend Student Transportation Serv.	20,237	26	20,263	_	20,263

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	<u>Actual</u>	Variance Final to Actual
UNALLOCATED BENEFITS Social Security Contributions Other Retirement Contributions - PERS Health Benefits	\$ 999,713	-	\$ 999,713	\$ 999,713	
TOTAL UNALLOCATED BENEFITS	999,713	<u>=</u>	999,713	999,713	-
TOTAL UNDISTRIBUTED EXPENDITURES	2,196,827	\$ 36,646	2,233,473	1,996,652	\$ 236,821
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	5,277,268	1,015	5,278,283	4,300,983	977,300
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.ExpendSupport ServStudents - Reg.  Undist.ExpendSupport ServRelated and Extraordinary  Undistributed Expenditures - Athletics	9,900	- - - - -	9,900	2,599	7,301
Undistributed Expenditures - Security Undistributed Expenditures - School Admin. Undist. Expenditures - Required Maint. For School Fac.	-	-		<del></del>	-
Total Equipment	9,900	<u> </u>	9,900	2,599	7,301
TOTAL CAPITAL OUTLAY	9,900		9,900	2,599	7,301
TOTAL SCHOOL BASED EXPENDITURES	5,287,168	1,015	5,288,183	4,303,582	984,601
Other Financing Sources: Operating Transfer In	5,287,168	1,015	5,288,183	4,303,582	984,601
Total Other Financing Sources:	5,287,168	1,015	5,288,183	4,303,582	984,601
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-				-
Fund Balance, July 1, 2020	<del></del>		-	-	-
Fund Balance, June 30, 2021	\$ -	\$ -	\$ -	\$ -	\$ <u> </u>

SCHOOL: JOHN L.COSTLEY MIDDLE SCHOOL	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers			6 5125	e 5105	-
Grades 1-5 - Salaries of Teachers Grades 6-8 - Salaries of Teachers	\$ 2,084,606	\$ 5,125 (48,748)	\$ 5,125 2,035,858	\$ 5,125 2,035,858	•
Grades 6-8 - Salaries of Teachers Grades 9-12 - Salaries of Teachers	\$ 2,084,000	(48,748)	2,033,838	2,033,838	-
Regular Programs - Undistributed Instruction		•			
Other Salaries for Instruction					-
Purchased Professional-Educational Services	25,000	-	25,000	3,655	\$ 21,345
Purchased Technical Services		-			•
Other Purchased Services (400-500 series)	33,900	46	33,946	11,953	21,993
General Supplies	49,700	5,067	54,767	26,585	28,182
Textbooks	5,000	(7.490)	5,000		5,000
Other Objects	18,255	(7,480)	10,775		10,775
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,216,461	(45,990)	2,170,471	2,083,176	87,295
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	75,881	(44,458)	31,423	31,423	-
Other Salaries for Instruction	29,455	-	29,455	28,737	718
Other Purchased Services		•			•
General Supplies	5,600	-	5,600		5,600
Textbooks		•			•
Other Objects	-				
Total Cognitive - Mild	110,936	(44,458)	66,478	60,160	6,318
Cognitive - Moderate:					
Salaries of Teachers		-			_
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks	_			-	-
Total Cognitive - Moderate	*	-		-	_
Learning and/or Language Disabilities:	045 (10	142 726	200.246	201 246	0.000
Salaries of Teachers Other Salaries for Instruction	245,619 91,782	143,726	389,345 77,143	381,345 50,652	8,000 26,491
Purchased Professional-Educational Services	91,702	(14,639)	77,143	30,032	20,491
General Supplies	4,000	-	4,000		4,000
Textbooks	.,		.,		-
Other Objects		<u> </u>	*		
Total Learning and/or Language Disabilities	341,401	129,087	470,488	431,997	38,491
Visual Impairments					
Other Salaries for Instruction	-			-	-
m . 1111 11 11 11 11 11 11 11 11 11 11 11					
Total Visual Impairments		-	-		*
Debasional Disabilities					
Behavioral Disabilities: Salaries of Teachers					_
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		_			-
General Supplies		-			-
Textbooks		-			-
Other Objects	*	-		•	-
Total Behavioral Disabilities	-	-			
Materia Disabilities					
Multiple Disabilities: Salaries of Teachers					
Other Salaries for Instruction		-			•
General Supplies		•			-
Textbooks		-		-	-
Other Objects				<b>-</b>	
•	***************************************				
Total Multiple Disabilities				-	

SCHOOL: JOHN L.COSTLEY MIDDLE SCHOOL	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 89,520	\$ (30,920)	\$ 58,600	\$ 58,600	-
Other Salaries for Instruction General Supplies	\$ 69,320	\$ (30,920)	\$ 58,000	\$ 36,000	
Textbooks		-			•
Other Objects			-		
Total Resource Room/Resource Center	89,520	(30,920)	58,600	58,600	-
Autism:					
Salaries of Teachers		-			_
Other Salaries for Instruction					-
General Supplies		-			-
Textbooks		-			-
Other Objects	<del></del>			-	
Total Autism	-	-			
Preschool Disabilities - Full Time					
Salaries of Teachers		_			-
Other Salaries for Instruction		-			-
General Supplies		_			-
Textbooks		-			-
Other Objects	-	-	_	_	
		A	• • • • • • • • • • • • • • • • • • • •		
Total Preschool Disabilities - Full Time	-			-	
TOTAL SPECIAL EDUCATION - INSTRUCTION	541,857	53,709	595,566	550,757	\$ 44,809
Bilingual Education - Instruction					
Salaries of Teachers	142,165	(12,027)	130,138	130,138	-
Other Salaries for Instruction	60,084	• •	60,084	58,619	1,465
Other Purchased Services		-			
General Supplies	6,710	-	6,710		6,710
Textbooks Other Objects	_		_	_	-
Onici Objects					
Total Bilingual Education - Instruction	208,959	(12,027)	196,932	188,757	8,175
School-Spon. Cocurricular Actvts Inst.					
Salaries	9,341	-	9,341		9,341
Purchased Services (300-500 series)		-		-	-
Supplies and Materials		-			•
Other Objects Transfers to Cover Deficit (Agency Funds)	_		_	_	
Tunsters to cover poriet (regardy runds)					
Total School-Spon. Cocurricular Actvts Inst.	9,341	-	9,341	-	9,341
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series) Supplies and Materials	_	-	_	_	-
Supplies and Materials					
Total School-Spon. Cocurricular Athletics - Inst.				-	-
Total Instruction	2,976,618	(4,308)	2,972,310	2,822,690	149,620
Undistributed Expend Attend. & Social Work					
Salaries		•			-
Other Purchased Services (400-500 series)		*			
Supplies and Materials Other Objects	2,000	-	2,000		2,000
Other Objects					
Total Undistributed Expend Attend. & Social Work	2,000	-	2,000		2,000
Undistributed Expenditures - Health Services					
Salaries	69,954	29,248	99,202	99,202	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series) Supplies and Materials	3,500	- 44	3,544	448	3,096
Supplied and interestated			***************************************		
Total Undistributed Expenditures - Health Services	73,454	29,292	102,746	99,650	3,096

SCHOOL: JOHN L.COSTLEY MIDDLE SCHOOL	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	Actual	Variance Final to Actual
Undist. Expend Guidance Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants Other Salaries	\$ 304,657	\$ 5,292 -	\$ 309,949	\$ 309,949	- -
Other Purchased Services (400-500 series) Supplies and Materials Other Objects	2,000	-	2,000		\$ 2,000
Total Undist. Expend Guidance	306,657	5,292	311,949	309,949	2,000
Undist. Expend Improvement of Inst. Serv. Salaries of Supervisor of Instruction Salaries of Other Professional Staff	181,292	-	181,292	178,377	- 2,915
Salaries of Secr and Clerical Assist. Purchased Prof- Educational Services	30,000	(14,317)	15,683	263	15,420
Other Purch Prof. and Tech. Services Other Purch Services (400-500) Supplies and Materials	925	<u>-</u>	925	***************************************	925
Total Undist. Expend Improvement of Inst. Serv.	212,217	(14,317)	197,900	178,640	19,260
Undist. Expend Edu. Media Serv./Sch. Library Salaries	257,209	-	257,209	254,968	2,241
Purchased Professional and Technical Services Other Purchased Services (400-500 series) Supplies and Materials Other Objects	957 5,000	-	957 5,000	696	261 5,000
Total Undist. Expend Edu. Media Serv./Sch. Library	263,166	-	263,166	255,664	7,502
Undist. Expend Instructional Staff Training Serv. Purchased Professional - Educational Service Other Purchased Professional & Technical Services Other Purchased Services (400-500 series) Supplies and Materials	13,500 2,000	- - -	13,500 2,000	_	- - 13,500 2,000
Total Undist. Expend Instructional Staff Training Serv.	15,500	-	15,500		15,500
Undist. Expend Support Serv School Admin. Salaries of Principals/Assistant Principals Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants	284,643 65,789	30,965 - 11,318	315,608 77,107	315,608 77,107	: :
Other Salaries Purchased Professional and Technical Services	3,000	•	3,000	77,107	3,000
Other Purchased Services (400-500 series) Supplies and Materials Other Objects	2,500 10,000 	197 821 	2,697 10,821	402	2,697 10,419 
Total Undist, Expend Support Serv School Admin.	365,932	43,301	409,233	393,117	16,116
Undist. Expend Custodial Services Salaries General Supplies	<u>.</u>	, -			-
Total Undist. Expend Custodial Services					
Security Salaries Purchased Professional and Technical Services	81,346	(52,403)	28,943	28,943	-
General Supplies  Total Undist, Expend Security	81,346	(52,403)	28,943	28,943	<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 Contr Serv (Regular Students) - ESCs & CTSA	14,704	<u> </u>	14,704		14,704
Total Undist. Expend Student Transportation Serv.	14,704	*	14,704		14,704

SCHOOL: JOHN L.COSTLEY MIDDLE SCHOOL	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	<u>Actual</u>	Variance Final to Actual
UNALLOCATED BENEFITS Social Security Contributions Other Retirement Contributions - PERS Health Benefits	\$ 1,023,654	-	\$ 1,023,654	\$ 1,023,654	- -
TOTAL UNALLOCATED BENEFITS	1,023,654	_	1,023,654	1,023,654	_
TOTAL UNDISTRIBUTED EXPENDITURES	2,358,630	\$ 11,165	2,369,795	2,289,617	\$ 80,178
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	5,335,248	6,857	5,342,105	5,112,307	229,798
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.ExpendSupport ServStudents - Reg.  Undist.ExpendSupport ServRelated and Extraordinary  Undistributed Expenditures - Athletics  Undistributed Expenditures - Security  Undistributed Expenditures - School Admin.  Undist. Expenditures - Required Maint. For School Fac.	6,000	-	6,000	2,179	- 3,821 - - - - - - -
Total Equipment	6,000	*	6,000	2,179	3,821
TOTAL CAPITAL OUTLAY	6,000		6,000	2,179	3,821
TOTAL SCHOOL BASED EXPENDITURES	5,341,248	6,857	5,348,105	5,114,486	233,619
Other Financing Sources: Operating Transfer In	5,341,248	6,857	5,348,105	5,114,486	233,619
Total Other Financing Sources:	5,341,248	6,857	5,348,105	5,114,486	233,619
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)		*			-
Fund Balance, July 1, 2020	-				
Fund Balance, June 30, 2021	\$ -	\$ -	\$ -	\$ -	\$ -

SCHOOL: PATRICK HEALY MIDDLE SCHOOL	Original Budget		Adjustments		Final Budget		Actual		Variance Final to Actual	
REGULAR PROGRAMS - INSTRUCTION										
Regular Programs - Instruction										
Preschool/Kindergarten - Salaries of Teachers Grades 1-5 - Salaries of Teachers	\$	87,335	\$	30,572	\$	117,907	\$	84,704	\$	33,203
Grades 6-8 - Salaries of Teachers	•	1,999,891	•	(49,987)	Ψ	1,949,904	•	1,679,789	•	270,115
Grades 9-12 - Salaries of Teachers		, ,		• •						·-
Regular Programs - Undistributed Instruction				-						
Other Salaries for Instruction		1.650		•		1.550		40.5		. 105
Purchased Professional-Educational Services Purchased Technical Services		1,550		-		1,550		425		1,125
Other Purchased Services (400-500 series)		56,575		-		56,575		43,817		12,758
General Supplies		38,008		(220)		37,788		34,845		2,943
Textbooks		3,790		-		3,790		3,757		33
Other Objects		6,773		3,869		10,642	_	3,852		6,790
TOTAL REGULAR PROGRAMS - INSTRUCTION		2,193,922		(15,766)		2,178,156		1,851,189		326,967
SPECIAL EDUCATION - INSTRUCTION										
Cognitive - Mild:				•						
Salaries of Teachers				-						-
Other Salaries for Instruction									•	-
Other Purchased Services				-						
General Supplies				-						-
Textbooks Other Objects		_		•		_		_		_
one objects					_					
Total Cognitive - Mild		•						-		•
Cognitive - Moderate:										
Salaries of Teachers				-						_
Other Salaries for Instruction										=
General Supplies										-
Textbooks						<del></del>		<del></del>		
Total Cognitive - Moderate		-		-	_	-				
Learning and/or Language Disabilities:										
Salaries of Teachers		245,518		-		245,518		236,214		9,304
Other Salaries for Instruction		89,478				89,478		68,273		21,205
Purchased Professional-Educational Services		4 200		-		4 200		77.6		2 424
General Supplies Textbooks		4,200		•		4,200		776		3,424
Other Objects				-		_		_		
		200 106				222.104		207.262	-	00.000
Total Learning and/or Language Disabilities		339,196				339,196	_	305,263		33,933
Visual Impairments										
Other Salaries for Instruction						-	-			-
Total Visual Impairments		*		-	www	•	_			<u> </u>
Behavioral Disabilities:										
Salaries of Teachers		79,939		-		79,939		39,353		40,586
Other Salaries for Instruction		29,455		-		29,455		28,737		718
Purchased Professional-Educational Services		2 275		216		2 501		2.511		- 00
General Supplies Textbooks		2,275		316		2,591		2,511		80
Other Objects		_		-		-		-		-
·		-							***************************************	
Total Behavioral Disabilities		111,669		316		111,985		70,601		41,384
Multiple Disabilities:										
Salaries of Teachers				-						-
Other Salaries for Instruction				-						-
General Supplies Textbooks				-						-
Other Objects		-		-						-
Total Multiple Disabilities		-				-	_			•

SCHOOL: PATRICK HEALY MIDDLE SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks Other Objects	\$ 107,590 91,721		\$ 107,590 91,721	\$ 75,706	\$ 107,590 16,015 - -
Total Resource Room/Resource Center	199,311	-	199,311	75,706	123,605
Autism:					
Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks Other Objects		- - -		-	-
Total Autism		-	*		
Preschool Disabilities - Full Time Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks Other Objects					- - - -
Total Preschool Disabilities - Full Time		_	_	-	
TOTAL SPECIAL EDUCATION - INSTRUCTION	650,176	\$ 316	650,492	451,570	198,922
Bilingual Education - Instruction Salaries of Teachers Other Salaries for Instruction Other Purchased Services General Supplies Textbooks Other Objects	116,817 59,521 2,121	1,509.00	116,817 59,521 3,630	113,669 58,069 1,730	3,148 1,452 - 1,900 -
Total Bilingual Education - Instruction	178,459	1,509	179,968	173,468	6,500
School-Spon. Cocurricular Actvts Inst. Salaries Purchased Services (300-500 series) Supplies and Materials Other Objects Transfers to Cover Deficit (Agency Funds)	8,690	- - - -	8,690	1,060	7,630 - - - -
Total School-Spon. Cocurricular Actvts Inst.	8,690		8,690	1,060	7,630
School-Spon. Cocurricular Athletics - Inst. Salaries Purchased Services (300-500 series) Supplies and Materials		-			- -
Total School-Spon. Cocurricular Athletics - Inst.	•				· · · · · · · · · · · · · · · · · · ·
Total Instruction	3,031,247	(13,941)	3,017,306	2,477,287	540,019
Undistributed Expend Attend. & Social Work Salaries Other Purchased Services (400-500 series) Supplies and Materials Other Objects	93,086 450	13,832	106,918 450	106,918	- - 41 
Total Undistributed Expend Attend. & Social Work	93,536	13,832	107,368	107,327	41
Undistributed Expenditures - Health Services Salaries Purchased Professional and Technical Services	68,167	- -	68,167	57,950	10,217
Other Purchased Services (400-500 series) Supplies and Materials	2,200		2,200	1,722	478
Total Undistributed Expenditures - Health Services	70,367		70,367	59,672	10,695

SCHOOL: PATRICK HEALY MIDDLE SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend Guidance					
Salaries of Other Professional Staff	\$ 142,901	-	\$ 142,901	\$ 137,188	\$ 5,713
Salaries of Secretarial and Clerical Assistants Other Salaries		-			-
Other Purchased Services (400-500 series)		-			•
Supplies and Materials		-			•
Other Objects		*	*		**
Total Undist, Expend Guidance	142,901		142,901	137,188	5,713
Undist. Expend Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	176,785	-	176,785	157,767	19,018
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.	176,785		176,785	157,767	19,018
Undist. Expend Edu. Media Serv./Sch. Library Salaries	149,217	_	149,217	95,368	53,849
Purchased Professional and Technical Services	147,211		140,617	75,500	-
Other Purchased Services (400-500 series)	2,585	•	2,585	856	1,729
Supplies and Materials	576	-	576	494	82
Other Objects	-		-		
Total Undist. Expend Edu. Media Serv./Sch. Library	152,378		152,378	96,718	55,660
Undist. Expend Instructional Staff Training Serv.					
Purchased Professional - Educational Service	2,443		2,443		2,443
Other Purchased Professional & Technical Services					
Other Purchased Services (400-500 series)	2,000	-	2,000		2,000
Supplies and Materials	239	_	239		239
Total Undist. Expend Instructional Staff Training Serv.	4,682	-	4,682		4,682
Undist. Expend Support Serv School Admin.					
Salaries of Principals/Assistant Principals	300,905	-	300,905	138,425	162,480
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	99,050	\$ 5,583	104,633	104,633	-
Other Salaries Purchased Professional and Technical Services		-			•
Other Purchased Services (400-500 series)	12,955	59	13,014	4,259	8,755
Supplies and Materials	6,113	-	6,113	4,314	1,799
Other Objects	_	*		-	
Total Undist. Expend Support Serv School Admin.	419,023	5,642	424,665	251,631	173,034
Illudiat Francis Cristadial Samina					
Undist. Expend Custodial Services Salaries					
General Supplies		-	_		
Total Undist. Expend Custodial Services	-	-	· <del>-</del>	•	-
Security			00.440	00 000	50.044
Salaries	80,548	-	80,548	20,707	59,841
Purchased Professional and Technical Services		-			
General Supplies					•
Total Undist. Expend Security	80,548		80,548	20,707	59,841
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	-	9,000		9,000
Contr Serv (Regular Students) - ESCs & CTSA	Maria			-	
Total Undist. Expend Student Transportation Serv.	9,000	-	9,000	-	9,000

SCHOOL: PATRICK HEALY MIDDLE SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS Social Security Contributions Other Retirement Contributions - PERS Health Benefits	\$ 971,566	-	\$ 971,566	\$ 971,566	- -
TOTAL UNALLOCATED BENEFITS	971,566		971,566	971,566	
TOTAL UNDISTRIBUTED EXPENDITURES	2,120,786	\$ 19,474	2,140,260	1,802,576	\$ 337,684
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	5,152,033	5,533	5,157,566	4,279,863	877,703
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.ExpendSupport ServStudents - Reg. Undist.ExpendSupport ServRelated and Extraordinary Undistributed Expenditures - Athletics Undistributed Expenditures - Security Undistributed Expenditures - School Admin. Undist. Expenditures - Required Maint. For School Fac.		-			
Total Equipment					
TOTAL CAPITAL OUTLAY					
TOTAL SCHOOL BASED EXPENDITURES	5,152,033	5,533	5,157,566	4,279,863	877,703
Other Financing Sources: Operating Transfer In	5,152,033	5,533	5,157,566	4,279,863	877,703
Total Other Financing Sources:	5,152,033	5,533	5,157,566	4,279,863	877,703
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					<u> </u>
Fund Balance, July 1, 2020	<u> </u>			<del>.</del>	
Fund Balance, June 30, 2021		\$ -	\$ -	<u>s</u> -	\$ -

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers Grades 1-5 - Salaries of Teachers Grades 6-8 - Salaries of Teachers Grades 9-12 - Salaries of Teachers Regular Programs - Undistributed Instruction Other Salaries for Instruction	\$ 2,681,986 2,503,152	\$ 394,703 134,288	\$ 3,076,689 2,637,440	\$ 3,076,689 2,582,259	\$ 55,181
Purchased Professional-Educational Services Purchased Technical Services Other Purchased Services (400-500 series) General Supplies Textbooks Other Objects	9,500 108,704 139,072 13,196 26,065	900 (1,221) -	9,500 109,604 137,851 13,196 26,065	2,080 72,949 113,312 13,033 19,771	7,420 36,655 24,539 163 6,294
TOTAL REGULAR PROGRAMS - INSTRUCTION	5,481,675	528,670	6,010,345	5,880,093	130,252
SPECIAL EDUCATION - INSTRUCTION Cognitive - Mild: Salaries of Teachers Other Salaries for Instruction Other Purchased Services	78,670 90,211	15,974 -	94,644 90,211	93,644 88,011	1,000 2,200
General Supplies Textbooks Other Objects	2,864		2,864	2,433	431
Total Cognitive - Mild	171,745	15,974	187,719	184,088	3,631
Cognitive - Moderate: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks		- -			-
Total Cognitive - Moderate		_	<u> </u>	-	-
Learning and/or Language Disabilities: Salaries of Teachers Other Salaries for Instruction Purchased Professional-Educational Services General Supplies Textbooks Other Objects		- - - - -			- - - - - -
Total Learning and/or Language Disabilities	<del>_</del>	_		_	-
Visual Impairments Other Salaries for Instruction		<del>-</del>		-	
Total Visual Impairments	-		-		*
Behavioral Disabilities: Salaries of Teachers Other Salaries for Instruction Purchased Professional-Educational Services General Supplies Textbooks Other Objects	208,030 89,540 7,950	-	208,293 89,540 7,950	205,293 87,356 5,925	3,000 2,184 - 2,025
Total Behavioral Disabilities	305,520	263	305,783	298,574	7,209
Multiple Disabilities: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks Other Objects		:		_	
Total Multiple Disabilities					
Total Printiple Disabilities			-		

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL	Original Budget	<u>_</u> A	Adjustments	Final Budget	Actual		iance o Actual
Resource Room/Resource Center: Salaries of Teachers	\$ 101,83	- ¢	(101,835)				
Other Salaries for Instruction	149,63		(101,033)	\$ 149,631	\$ 111,440	\$	38,191
General Supplies	,		-	•	•		
Textbooks Other Objects		_	-	_	_		-
Office Objects							
Total Resource Room/Resource Center	251,466	<u> </u>	(101,835)	149,631	111,440		38,191
Autism:							
Salaries of Teachers	143,022	2	27,789	170,811	170,811		-
Other Salaries for Instruction	119,93		-	119,937	117,012		2,925
General Supplies Textbooks	5,000	)	-	5,000	4,488		512
Other Objects	_	_		-	-		
Total Autism	267,959	9	27,789	295,748	292,311		3,437
Preschool Disabilities - Full Time			······································			***************************************	<u> </u>
Salaries of Teachers							_
Other Salaries for Instruction							_
General Supplies			-				-
Textbooks			-				-
Other Objects			-		-		-
Total Preschool Disabilities - Full Time	-						
TOTAL SPECIAL EDUCATION - INSTRUCTION	996,69	0	(57,809)	938,881	886,413	\$	52,468
Bilingual Education - Instruction							
Salaries of Teachers			-				-
Other Salaries for Instruction			-				-
Other Purchased Services General Supplies			-				-
Textbooks			-				-
Other Objects				-	***		-
Total Bilingual Education - Instruction	_		*			****	
School-Spon, Cocurricular Actyts, - Inst.							
Salaries	141,10	)3	(14,749)	126,354	53,274		73,080
Purchased Services (300-500 series)			-				-
Supplies and Materials Other Objects			-				-
Transfers to Cover Deficit (Agency Funds)		<u>-</u> _	-		-		
Total School-Spon. Cocurricular Actvts Inst.	141,10	3	(14,749)	126,354	53,274		73,080
School-Spon. Cocurricular Athletics - Inst.			-				
Salaries Purchased Services (300-500 series)			-				-
Supplies and Materials		_	<u>.</u>	<u>-</u>	-		-
Total School-Spon. Cocurricular Athletics - Inst.	_		_	_	_		_
Total Instruction	6,619,46	 .g	456,112	7,075,580	6,819,780		255,800
	0,019,40	<u> </u>	730,112	1,073,380	0,017,780		233,000
Undistributed Expend Attend. & Social Work Salaries	131,6	71	-	131,671	59,293		72,378
Other Purchased Services (400-500 series)		39	-	639	•		639
Supplies and Materials							-
Other Objects			*				-
Total Undistributed Expend Attend. & Social Work	132,31	0	-	132,310	59,293		73,017
Undistributed Expenditures - Health Services	212.2	40	/11/ 00 **	40# 00=	105.00=		
Salaries Purchased Professional and Technical Services	219,8	49	(114,024)	105,825	105,825		_
Other Purchased Services (400-500 series)			-				-
Supplies and Materials	6,05	<u> </u>		6,059	3,060	Edward Commence	2,999
Total Undistributed Expenditures - Health Services	225,90	08	(114,024)	111,884	108,885		2,999
						· <u></u>	_

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend Guidance Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants Other Salaries	\$ 606,960 70,013	- - -	\$ 606,960 70,013	\$ 588,998 67,455	\$ 17,962 2,558
Other Purchased Services (400-500 series) Supplies and Materials Other Objects	-	-	-	_	- -
Total Undist. Expend Guidance	676,973	-	676,973	656,453	20,520
Undist. Expend Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction Salaries of Other Professional Staff Salaries of Secr and Clerical Assist.	210,653		210,653	204,324	6,329
Purchased Prof- Educational Services Other Purch Prof. and Tech. Services	8,000	-	8,000	4,173	3,827
Other Purch Services (400-500) Supplies and Materials	2,000 2,000	\$ 1,055	2,000 3,055	958 793	1,042 2,262
Total Undist. Expend Improvement of Inst. Serv.	222,653	1,055	223,708	210,248	13,460
Undist. Expend Edu. Media Serv./Sch. Library Salaries Purchased Professional and Technical Services	187,937	,	187,937	183,402	4,535
Other Purchased Services (400-500 series) Supplies and Materials Other Objects	5,740		5,740	2,499	3,241
Total Undist. Expend Edu. Media Serv./Sch. Library	193,677		193,677	185,901	7,776
Undist. Expend Instructional Staff Training Serv. Purchased Professional - Educational Service Other Purchased Professional & Technical Services		-	-		-
Other Purchased Services (400-500 series) Supplies and Materials	15,250 5,000		15,550 5,880	15,539 1,346	4,534
Total Undist. Expend Instructional Staff Training Serv.	20,250	1,180	21,430	16,885	4,545
Undist. Expend Support Serv School Admin. Salaries of Principals/Assistant Principals	433,889	9 (91,160)	342,729	342,729	
Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants Other Salaries	257,672	2 -	257,672	224,539	33,133
Purchased Professional and Technical Services Other Purchased Services (400-500 series)	21,000		22,831	12,636	10,195
Supplies and Materials Other Objects	29,000 8,433		31,885 9,201	29,449 7,161	2,436 2,040
Total Undist. Expend Support Serv School Admin.	749,994	(85,676)	664,318	616,514	47,804
Undist, Expend Custodial Services Salaries		-			-
General Supplies				*	
Total Undist. Expend Custodial Services		•			Washington of the latest and the lat
Security Salaries	341,757	(251,248)	90,509	78,819	11,690
Purchased Professional and Technical Services General Supplies	-	-			44
Total Undist. Expend Security	341,75	(251,248)	90,509	78,819	11,690
Undist. Expend Student Transportation Serv. Sal. For Pup. Trans. (Other than Bet. Home and School) Contract Services - (Between Home and School) - Vendors		• -			- -
Contr Services - (Between Home & Sch)-Vend Contr Serv (Oth. than Bet Home & Sch)-Vend Contr Serv (Regular Students) - ESCs & CTSA	46,44	6 (27,000	19,446		19,446
Total Undist. Expend Student Transportation Serv.	46,440	(27,000	19,446		19,446

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS Social Security Contributions Other Retirement Contributions - PERS Health Benefits	\$ 2,159,078	- - -	\$ 2,159,078	\$ 2,159,078	- -
TOTAL UNALLOCATED BENEFITS	2,159,078	-	2,159,078	2,159,078	-
TOTAL UNDISTRIBUTED EXPENDITURES	4,769,046	\$ (475,713)	4,293,333	4,092,076	\$ 201,257
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	11,388,514	(19,601)	11,368,913	10,911,856	457,057
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 - Instruction Undist.ExpendSupport ServStudents - Reg. Undist.ExpendSupport ServRelated and Extraordinary Undist.ExpendSupport ServAthletics Undistributed Expenditures - Security Undistributed Expenditures - Security Undistributed Expenditures - School Admin. Undist. Expenditures - Required Maint. For School Fac.	3,000	27,000	3,000	507 24,807	- 2,493 5,193 - - - - - -
Total Equipment	6,000	27,000	33,000	25,314	7,686
TOTAL CAPITAL OUTLAY	6,000	27,000	33,000	25,314	7,686
TOTAL SCHOOL BASED EXPENDITURES	11,394,514	7,399	11,401,913	10,937,170	464,743
Other Financing Sources: Operating Transfer In	11,394,514	7,399	11,401,913	10,937,170	464,743
Total Other Financing Sources:	11,394,514	7,399	11,401,913	10,937,170	464,743
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)		-		-	
Fund Balance, July 1, 2020		•		*	
Fund Balance, June 30, 2021	\$ -	\$ -	\$ -	\$	\$ -

BOWSER SCHOOL	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	<u>Actual</u>	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION Regular Programs - Instruction					
Kindergarten - Salaries of Teachers Grades 1-5 - Salaries of Teachers Grades 6-8 - Salaries of Teachers Grades 9-12 - Salaries of Teachers	\$ 274,045 2,086,987	\$ 2,032 66,236	\$ 276,077 2,153,223	\$ 276,077 2,150,842	\$ 2,381
Regular Programs - Undistributed Instruction Other Salaries for Instruction Purchased Professional-Educational Services Purchased Technical Services	98,370 2,700		98,370 2,700	88,567	9,803 2,700
Other Purchased Services (400-500 series) General Supplies Textbooks	59,011 13,289 7,699	(5,875) (440)	53,136 12,849 7,699	39,070 10,144	14,066 2,705 7,699
Other Objects  TOTAL REGULAR PROGRAMS - INSTRUCTION	2,550,591	61,953	2,612,544	2,564,700	8,490 47,844
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild: Salaries of Teachers	198,217	-	198,217	183,864	14,353
Other Salaries for Instruction Other Purchased Services General Supplies	120,006 7,229	-	120,006 7,229	111,344 1,657	8,662 - 5,572
Textbooks Other Objects	547		547	-	547
Total Cognitive - Mild	325,999		325,999	296,865	29,134
Cognitive - Moderate: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks					- - -
Total Cognitive - Moderate		-		_	
Learning and/or Language Disabilities: Salaries of Teachers Other Salaries for Instruction Purchased Professional-Educational Services General Supplies Textbooks	76,265 30,544 6,230 547	26,478 - - -	102,743 30,544 6,230 547	102,743 18,234	12,310 - 6,230 547
Other Objects  Total Learning and/or Language Disabilities	113,586	26,478	140,064	120,977	19,087
Visual Impairments Other Salaries for Instruction					_
Total Visual Impairments			<u>=</u>		
Behavioral Disabilities: Salaries of Teachers Other Salaries for Instruction Purchased Professional-Educational Services General Supplies Textbooks Other Objects		- - - -			
Total Behavioral Disabilities	_		-		
Multiple Disabilities: Salaries of Teachers Other Salaries for Instruction Textbooks General Supplies Textbooks		- - -			- - - -
Total Multiple Disabilities	-	-			

BOWSER SCHOOL	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	<u>Actual</u>	Variance Final to Actual
Resource Room/Resource Center: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks Other Objects	\$ 88,346 121,245	- - - -	\$ 88,346 121,245	\$ 89,061	\$ 88,346 32,184 - -
Total Resource Room/Resource Center	209,591	_	209,591	89,061	120,530
Autism: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks Other Objects	94,750 60,254 5,184	- - - -	94,750 60,254 5,184	33,873 58,784	60,877 1,470 5,184
Total Autism	160,188		160,188	92,657	67,531
Preschool Disabilities - Full Time Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks Other Objects	58,544 59,582 5,184		58,544 59,582 5,184	58,019 58,129 2,174	525 1,453 3,010 -
Total Preschool Disabilities - Full Time	123,310	-	123,310	118,322	4,988
TOTAL SPECIAL EDUCATION - INSTRUCTION	932,674	\$ 26,478	959,152	717,882	241,270
Bilingual Education - Instruction Salaries of Teachers Other Salaries for Instruction Other Purchased Services	611,772	- -	611,772	515,711	96,061
General Supplies Textbooks Other Objects	26,208 3,600		26,208 3,600	20,416	5,792 3,600
Total Bilingual Education - Instruction	641,580	,	641,580	536,127	105,453
School-Spon. Cocurricular Actvts Inst. Salaries Purchased Services (300-500 series) Supplies and Materials Other Objects Transfers to Cover Deficit (Agency Funds)	2,247	- - - -	2,247	1,061	1,186 - - -
Total School-Spon. Cocurricular Actyts Inst.	2,247		2,247	1,061	1,186
School-Spon. Cocurricular Athletics - Inst. Salaries Purchased Services (300-500 series) Supplies and Materials	:	· ·			- - -
Total School-Spon. Cocurricular Athletics - Inst.					
Total Instruction	4,127,092	88,431	4,215,523	3,819,770	395,753
Undistributed Expend Attend. & Social Work Salaries Other Purchased Services (400-500 series) Supplies and Materials Other Objects	128,852	22,550	151,402	117,822	33,580 - -
Total Undistributed Expend Attend. & Social Work	128,852	22,550	151,402	117,822	33,580
Undistributed Expenditures - Health Services Salaries Purchased Professional and Technical Services	103,239		103,239	101,101	2,138
Other Purchased Services (400-500 series) Supplies and Materials	2,742		2,742	1,985	757
Total Undistributed Expenditures - Health Services	105,981	<u> </u>	105,981	103,086	2,895

BOWSER SCHOOL	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	<u>Actual</u>	Variance Final to Actual
Undist. Expend Guidance Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants	\$ 221,621	\$ (117,296) -	\$ 104,325	\$ 104,325	-
Other Salaries Other Purchased Services (400-500 series) Supplies & Materials Other Objects	927 468 -		927 468	112 278	\$ 815 190
Total Undist. Expend Guidance	223,016	(117,296)	105,720	104,715	1,005
Undist. Expend Improvement of Inst. Serv. Salaries of Supervisor of Instruction Salaries of Other Professional Staff Salaries of Secr and Clerical Assist. Purchased Prof- Educational Services Other Purch Prof. and Tech. Services	225,907 36,105	- - - -	225,907 36,105	211,381 17,953	14,526 18,152
Other Purch Services (400-500) Supplies and Materials	10,660		10,660	10,660	
Total Undist. Expend Improvement of Inst. Serv.	272,672	-	272,672	239,994	32,678
Undist. Expend Edu. Media Serv./Sch. Library Salaries Purchased Professional and Technical Services	295,297		295,297 2,597	288,569	6,728 - 390
Other Purchased Services (400-500 series) Supplies and Materials Other Objects	2,597 13,500	- -	13,500	12,522	978
Total Undist. Expend Edu. Media Serv./Sch. Library	311,394		311,394	303,298	8,096
Undist. Expend Instructional Staff Training Serv. Purchased Professional - Educational Service Other Purchased Professional & Technical Services Other Purchased Services (400-500 series)	324 2,052	· .	324 2,052		324 - 2,052
Supplies and Materials	-	<del>_</del>	-		
Total Undist. Expend Instructional Staff Training Serv.	2,376		2,376		2,376
Undist. Expend Support Serv School Admin. Salaries of Principals/Assistant Principals Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants	289,106 133,346		289,106 133,346	278,971 126,456	10,135 - 6,890
Other Salaries Purchased Professional and Technical Services Other Purchased Services (400-500 series) Supplies and Materials Other Objects	7,002 10,863	6,663	7,002 17,526	3,500 10,928	3,502 6,598
Total Undist, Expend Support Serv School Admin.	440,317	6,663	446,980	419,855	27,125
Undist. Expend Custodial Services Salaries General Supplies		•			<del>-</del>
Total Undist. Expend Custodial Services				-	
Security					
Salaries Purchased Professional and Technical Services General Supplies	60,017	(23,316)	36,701	-	36,701
Total Undist. Expend Security	60,017	(23,316)	36,701		36,701
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	9,396	-	9,396		9,396
Total Undist. Expend Student Transportation Serv.	9,396	-	9,396		9,396

BOWSER SCHOOL	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	<u>Actual</u>	Variance Final to Actual
UNALLOCATED BENEFITS Social Security Contributions Other Retirement Contributions - PERS		-		,	-
Health Benefits	\$ 1,336,698		\$ 1,336,698	\$ 1,336,698	-
TOTAL UNALLOCATED BENEFITS	1,336,698	-	1,336,698	1,336,698	*
TOTAL UNDISTRIBUTED EXPENDITURES	2,890,719	\$ (111,399)	2,779,320	2,625,468	\$ 153,852
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	7,017,811	(22,968)	6,994,843	6,445,238	549,605
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.ExpendSupport ServStudents - Reg. Undist.ExpendSupport ServRelated and Extraordinary Undistributed Expenditures - Athletics Undistributed Expenditures - Security Undistributed Expenditures - School Admin. Undist. Expenditures - Required Maint. For School Fac.	- - - - - -	: : : : :	: : : :	:	- - - - -
Total Equipment	-	-			<u>.</u>
TOTAL CAPITAL OUTLAY	-		<u> </u>		_
TOTAL SCHOOL BASED EXPENDITURES	7,017,811	(22,968)	6,994,843	6,445,238	549,605
Other Financing Sources: Operating Transfer In	7,017,811	(22,968)	6,994,843	6,445,238	549,605
Total Other Financing Sources:	7,017,811	(22,968)	6,994,843	6,445,238	549,605
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)				***************************************	
Fund Balance, July 1, 2020			-	<u> </u>	
Fund Balance, June 30, 2021	\$ -	<u>\$</u>	\$ -	\$	\$

SCHOOL: LANGSTON HUGHES SCHOOL	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	<u>Actual</u>	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction		. (51			
Preschool/Kindergarten - Salaries of Teachers Grades 1-5 - Salaries of Teachers	\$ 490,801	\$ (51,720)	\$ 439,081	\$ 412,306	\$ 26,775
Grades 6-8 - Salaries of Teachers	2,247,669	4,555	2,252,224	2,228,284	23,940
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction	120,672	-	120,672	106,061	14,611
Purchased Professional-Educational Services		-			-
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	36,241		36,241	14,921	21,320
General Supplies	24,004	1,086	25,090	21,534	3,556
Textbooks Other Objects	2,083	287	2,370	1,194	1,176
Other Objects	16,083		16,083		16,083
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,937,553	(45,792)	2,891,761	2,784,300	107,461
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			-
Other Purchased Services					
General Supplies		-			•
Textbooks					
Other Objects		-			
Total Cognitive - Mild					-
Complete Made and					
Cognitive - Moderate: Salaries of Teachers					
Other Salaries for Instruction					-
General Supplies		-			
Textbooks	-	-	-	-	-
Total Cognitive - Moderate					
Learning and/or Language Disabilities:					
Salaries of Teachers	108,840	-	108,840	103,993	4,847
Other Salaries for Instruction	30,127	-	30,127	29,392	735
Purchased Professional-Educational Services		-			•
General Supplies	1,100	-	1,100	461	639
Textbooks		-			-
Other Objects	•		-		
T-4-11 in a way of the Distriction	140.007		140.077	122.046	( 221
Total Learning and/or Language Disabilities	140,067		140,067	133,846	6,221
Visual Impairments					
Other Salaries for Instruction				_	_
Onle butters for historical					-
Total Visual Impairments	_	_	_	_	_
- · · · · · · · · · · · · · · · · · · ·					
Behavioral Disabilities:					
Salaries of Teachers	202,920	•	202,920	96,779	106,141
Other Salaries for Instruction	60,254	•	60,254	58,129	2,125
Purchased Professional-Educational Services					-
General Supplies	650	-	650	77	573
Textbooks		-			-
Other Objects	-	-		-	
Total Behavioral Disabilities	263,824	-	263,824	154,985	108,839
Multiple Directificies					
Multiple Disabilities: Salaries of Teachers					
Salaries of Teachers Other Salaries for Instruction		•			•
General Supplies		-			-
Textbooks		_			-
Other Objects	_	-	_	-	-
Total Multiple Disabilities					

SCHOOL: LANGSTON HUGHES SCHOOL	Original <u>Budget</u>	Adjustments	Final <u>Adjustments</u> <u>Budget</u>		Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	0 150015	-		0 0/ 702	
Other Salaries for Instruction General Supplies	\$ 152,015	-	\$ 152,015	\$ 96,703	\$ 55,312
Textbooks		-			-
Other Objects	-		-		
Total Resource Room/Resource Center	152,015	-	152,015	96,703	55,312
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			•
Textbooks Other Objects	-	-	_	_	-
Total Autism	-		-	-	-
Preschool Disabilities - Full Time					
Salaries of Teachers	76,265	-	76,265	74,419	1,846
Other Salaries for Instruction	59,915	-	59,915	54,279	5,636
General Supplies	700	-	700	625	75
Textbooks		-			-
Other Objects	-				
Total Preschool Disabilities - Full Time	136,880		136,880	129,323	7,557
TOTAL SPECIAL EDUCATION - INSTRUCTION	692,786		692,786	514,857	177,929
Diliumal Education Instruction					
Bilingual Education - Instruction Salaries of Teachers		-			_
Other Salaries for Instruction		-			-
Other Purchased Services		-			-
General Supplies		-			•
Textbooks		-			-
Other Objects	*	*			-
Total Bilingual Education - Instruction					
School-Spon. Cocurricular Actvts Inst.					
Salaries	2,247	-	2,247		2,247
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects Transfers to Cover Deficit (Agency Funds)	_	-	_		
	***************************************		***************************************		
Total School-Spon. Cocurricular Actvts Inst.	2,247		2,247		2,247
School-Spon. Cocurricular Athletics - Inst.					
Salaries Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-		-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	~			
Total Instruction	3,632,586	\$ (45,792)	3,586,794	3,299,157	287,637
Undistributed Expend Attend. & Social Work					
Salaries	116,067	8,775	124,842	124,842	
Other Purchased Services (400-500 series) Supplies and Materials					-
Other Objects		-		-	-
	11406	0.555	104.040	104.040	
Total Undistributed Expend Attend. & Social Work	116,067	8,775	124,842	124,842	
Undistributed Expenditures - Health Services					
Salaries	109,299	-	109,299	104,325	4,974
Purchased Professional and Technical Services Other Purchased Services (400-500 series)		•			•
Supplies and Materials	1,350	-	1,350	819	531
Total Undistributed Expenditures - Health Services	110,649		110,649	105,144	5,505

SCHOOL: LANGSTON HUGHES SCHOOL	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	<u>Actual</u>	Variance Final to Actual
Undist. Expend Guidance					
Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants	\$ 77,562	\$ 457	\$ 78,019	\$ 78,019	-
Other Salaries		-			-
Other Purchased Services (400-500 series)	954	-	954	748	\$ 206
Supplies and Materials					-
Other Objects					
Total Undist. Expend Guidance	78,516	457	78,973	78,767	206
Undist, Expend Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-	•		-
Salaries of Other Professional Staff	227,616	-	227,616	210,531	17,085
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.	227,616	*	227,616	210,531	17,085
Undist. Expend Edu. Media Serv./Sch. Library Salaries	240,788	18,499	259,287	259,287	_
Purchased Professional and Technical Services	240,788	10,499	239,267	237,201	-
Other Purchased Services (400-500 series)	1,907	-	1,907	1,907	-
Supplies and Materials	44,339	-	44,339	19,998	24,341
Other Objects	-			-	
Total Undist. Expend Edu. Media Serv./Sch. Library	287,034	18,499	305,533	281,192	24,341
Undist, Expend Instructional Staff Training Serv.				•	
Purchased Professional - Educational Service	1,934	-	1,934		1,934
Other Purchased Professional & Technical Services	1.00	(000)	1.10	1.64	1.000
Other Purchased Services (400-500 series) Supplies and Materials	1,987	(800)	1,187	164	1,023
Supplies and ivideorials					
Total Undist. Expend Instructional Staff Training Serv.	3,921	(800)	3,121	164	2,957
Undist. Expend Support Serv School Admin.					
Salaries of Principals/Assistant Principals	315,130	2,987	318,117	318,117	-
Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants	102,304	2,044	104,348	104,348	-
Other Salaries	102,304	14,656	14,656	14,656	-
Purchased Professional and Technical Services		-	,	,	-
Other Purchased Services (400-500 series)	9,080	2,102	11,182	3,744	7,438
Supplies and Materials Other Objects	8,084	800	8,884	8,700	184
Other Objects			-		
Total Undist, Expend Support Serv School Admin.	434,598	22,589	457,187	449,565	7,622
Undist, Expend Custodial Services					
Salaries		-			-
General Supplies					
Total Undist. Expend Custodial Services	•	-			
Security		*			
Salaries	33,359	2,235	35,594	21,747	13,847
Purchased Professional and Technical Services	,		,	,	
General Supplies					
Total Undist. Expend Security	33,359	2,235	35,594	21,747	13,847
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	(4,000)	9,500		9,500
Contr Serv (Regular Students) - ESCs & CTSA			**		
Total Undist. Expend Student Transportation Serv.	13,500	(4,000)	9,500	_	9,500
•					

SCHOOL: LANGSTON HUGHES SCHOOL	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	Actual	Variance Final to Actual
UNALLOCATED BENEFITS Social Security Contributions Other Retirement Contributions - PERS Health Benefits	\$ 1,197,903	:	\$ 1,197,903	\$ 1,197,903	
TOTAL UNALLOCATED BENEFITS	1,197,903	_	1,197,903	1,197,903	_
TOTAL UNDISTRIBUTED EXPENDITURES	2,503,163	\$ 47,755	2,550,918	2,469,855	\$ 81,063
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	6,135,749	1,963	6,137,712	5,769,012	368,700
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. Undist. Expend Support Serv Related and Extraordinary Undistributed Expenditures - Athletics Undistributed Expenditures - Security Undistributed Expenditures - School Admin. Undist. Expenditures - Required Maint. For School Fac.		-			-
Total Equipment					
TOTAL CAPITAL OUTLAY					-
TOTAL SCHOOL BASED EXPENDITURES	6,135,749	1,963	6,137,712	5,769,012	368,700
Other Financing Sources: Operating Transfer In	6,135,749	1,963	6,137,712	5,769,012	368,700
Total Other Financing Sources:	6,135,749	1,963	6,137,712	5,769,012	368,700
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)			•		-
Fund Balance, July 1, 2020			•		•
Fund Balance, June 30, 2021	\$ -	\$ -	\$ -	\$ -	\$ -

SCHOOL: WHITNEY E. HOUSTON ACADEMY OF CREATIVE					
AND PERFORMING ARTS	Original <u>Budget</u>	Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION	Badget	Adjustments	Duaget	Actual	Pinar to Actuar
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 85,342	\$ 11,344	\$ 96,686	\$ 96,686	_
Grades 1-5 - Salaries of Teachers	2,342,607		2,181,621	2,166,008	\$ 15,613
Grades 6-8 - Salaries of Teachers	32,225	165,030	197,255	192,554	4,701
Grades 9-12 - Salaries of Teachers					-
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction	29,455	-	29,455	28,737	718
Purchased Professional-Educational Services		-			-
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	52,090	-	52,090	34,538	17,552
General Supplies	28,958	468	29,426	24,445	4,981
Textbooks	620	-	620		620
Other Objects	9,095	-	9,095		9,095
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,580,392	15,856	2,596,248	2,542,968	53,280
TOTAL REGULAR FROORAINS - INSTRUCTION	2,380,392	15,850	2,330,248	2,542,508	33,280
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers		-			_
Other Salaries for Instruction		_			
Other Purchased Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-				-
Total Cognitive - Mild			***		
Cognitive - Moderate: Salaries of Teachers					
Other Salaries for Instruction		-			•
General Supplies					
Textbooks	_	_	_	_	_
TOATOOOKS					
Total Cognitive - Moderate	_	_	_		_
Total Cognitive Industries			1		
Learning and/or Language Disabilities:					
Salaries of Teachers	225,734	93,607	319,341	315,591	3,750
Other Salaries for Instruction	81,496	-	81,496	78,208	3,288
Purchased Professional-Educational Services	·	-	•		
General Supplies	4,677		4,677	4,100	577
Textbooks		-			-
Other Objects	900		900		900
TO 4 1 Y 1 4/ Y 10/1/1993	212.007	02.605	106.111	207.000	0.515
Total Learning and/or Language Disabilities	312,807	93,607	406,414	397,899	8,515
Visual Impairments					
•					
Other Salaries for Instruction	*				**
Total Visual Impairments					-
m r - 1 - 1 m 1 - 1 11/2					
Behavioral Disabilities: Salaries of Teachers					
					•
Other Salaries for Instruction Purchased Professional-Educational Services		•			•
General Supplies		-			•
Textbooks		-			-
Other Objects	_		-	•	
<b>.,</b>		****			
Total Behavioral Disabilities	•	-	-	-	
Multiple Disabilities:					
Salaries of Teachers		-			•
Other Salaries for Instruction		-			-
General Supplies					
Textbooks		-			-
Other Objects	*			-	
m clay title mic that					
Total Multiple Disabilities		-			

SCHOOL: WHITNEY E. HOUSTON ACADEMY OF CREATIVE AND PERFORMING ARTS	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	A 100.00	- ((1.000)		B 121 225	-
Other Salaries for Instruction	\$ 182,607	\$ (61,282)	\$ 121,325	\$ 121,325	\$ 1,800
General Supplies Textbooks	1,800 900	-	1,800 900		900
Other Objects	630		630	**	630
Total Resource Room/Resource Center	185,937	(61,282)	124,655	121,325	3,330
Autism:					
Salaries of Teachers					_
Other Salaries for Instruction		_			-
General Supplies					-
Textbooks		-			
Other Objects	_	*			
Total Autism				_	
TOTAL SPECIAL EDUCATION - INSTRUCTION	498,744	32,325	531,069	519,224	11,845
TOTAL SPECIAL EDUCATION - INSTRUCTION	498,744	32,323	331,009	319,224	11,645
Bilingual Education - Instruction					
Salaries of Teachers		-			•
Other Salaries for Instruction		•			-
Other Purchased Services General Supplies		-			•
Textbooks		•			-
Other Objects	_		-	-	
Total Bilingual Education - Instruction			-	-	
School-Spon. Cocurricular Actvts Inst.					
Salaries	18,385	-	18,385	7,654	10,731
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-		-	-
Transfers to Cover Deficit (Agency Funds)	_	-		-	-
Total School-Spon. Cocurricular Actvts Inst.	18,385		18,385	7,654	10,731
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	<u> </u>	_	_	*	
Total School-Spon. Cocurricular Athletics - Inst.			-		
Total Instruction	3,097,521	48,181	3,145,702	3,069,846	75,856
Undistributed Expend Attend. & Social Work					
Salaries	110,049	(59,678)	50,371	50,371	-
Other Purchased Services (400-500 series)	222		000		-
Supplies and Materials Other Objects	900		900	-	900
Total Undistributed Expend Attend. & Social Work	110,949	(59,678)	51,271	50,371	900
THE PART OF THE PA					
Undistributed Expenditures - Health Services	105.00	(22.712)	100.001	101 407	60.4
Salaries Purchased Professional and Technical Services	135,63	4 (33,613)	102,021	101,437	584
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	3,780		3,780	2,070	1,710
Total Undistributed Expenditures - Health Services	139,414	(33,613)	105,801	103,507	2,294
Total Olidistributed Experiences - Health Services	137,41	(33,013)	103,801	103,307	

AND PERFORMING ARTS Original Budget Adjustments		Final <u>Budget</u>	<u>Actual</u>	Variance Final to Actual		
Undist. Expend Guidance						
Salaries of Other Professional Staff	\$ 116	,067	•	\$ 116,067	\$ 110,588	\$ 5,479
Salaries of Secretarial and Clerical Assistants Other Salaries			•			•
Other Purchased Services (400-500 series)			-			-
Supplies and Materials						
Other Objects			-		-	-
Total Undist. Expend Guidance	116	,067		116,067	110,588	5,479
Undist. Expend Improvement of Inst. Serv.						
Salaries of Supervisor of Instruction			-			-
Salaries of Other Professional Staff	209	9,903	-	209,903	207,009	2,894
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	900	-
Total Undist. Expend Improvement of Inst. Serv.	210	,803		210,803	207,909	2,894
Undist. Expend Edu. Media Serv./Sch. Library						
Salaries		5,931	\$ 12,728	168,659	168,659	-
Purchased Professional and Technical Services Other Purchased Services (400-500 series)		8,770 4,033	-	8,770 4,033	4,748 3,562	4,022 471
Supplies and Materials		0,577	(5,871)	24,706	20,692	4,014
Other Objects			-		20,072	
Total Undist. Expend Edu. Media Serv./Sch. Library	199	9,311	6,857	206,168	197,661	8,507
Undist. Expend Instructional Staff Training Serv.						
Purchased Professional - Educational Service	1	1,845		1,845		1,845
Other Purchased Professional & Technical Services			-			
Other Purchased Services (400-500 series)		2,700	-	2,700		2,700
Supplies and Materials	2	2,250		2,250		2,250
Total Undist. Expend Instructional Staff Training Serv.	6	5,795		6,795	-	6,795
Undist. Expend Support Serv School Admin.						
Salaries of Principals/Assistant Principals	30:	5,697	4,926	310,623	310,623	-
Salaries of Other Professional Staff						•
Salaries of Secretarial and Clerical Assistants Other Salaries	7.	2,632	23,576	96,208	96,208	-
Purchased Professional and Technical Services						
Other Purchased Services (400-500 series)	•	7,577	280	7,857	150	7,707
Supplies and Materials	28	8,407	700	29,107	27,363	1,744
Other Objects			_			
Total Undist. Expend Support Serv School Admin.	414	4,313	29,482	443,795	434,344	9,451
Undist. Expend Custodial Services						
Salaries			-			-
General Supplies			-		-	
Total Undist. Expend Custodial Services				-		
Committee.						
Security	2.	4 400	4,349	20.045	16 214	22,531
Salaries	34	4,496	7,577	38,845	16,314	22,331
Purchased Professional and Technical Services General Supplies		_		_	_	_
Total Undist. Expend Security	34	4,496	4,349	38,845	16,314	22,531
Undist. Expend Student Transportation Serv.						
Sal. For Pup. Trans. (Other than Bet. Home and School)			-			-
Contract Services - (Between Home and School) - Vendors		6 072	-	6.000		C 070
Contr Serv (Oth. than Bet Home & Sch)-Vend Contr Serv (Regular Students) - ESCs & CTSA		6,972	-	6,972		6,972
Cond our (regulal olddents) - 150s & C15M		<u>-</u>		-		-
Total Undist. Expend Student Transportation Serv.		6,972		6,972		6,972

AND PERFORMING ARTS	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	Actual	Variance Final to Actual		
UNALLOCATED BENEFITS Social Security Contributions Other Retirement Contributions - PERS Health Benefits	\$ 1,026,226	-	\$ 1,026,226	\$ 1,026,226	_		
TOTAL UNALLOCATED BENEFITS	1,026,226	•	1,026,226	1,026,226			
TOTAL UNDISTRIBUTED EXPENDITURES	2,265,346	\$ (52,603)	2,212,743	2,146,920	\$ 65,823		
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	5,362,867	(4,422)	5,358,445	5,216,766	141,679		
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.ExpendSupport ServStudents - Reg. Undist.ExpendSupport ServRelated and Extraordinary Undistributed Expenditures - Athletics Undistributed Expenditures - Security Undistributed Expenditures - School Admin. Undist. Expenditures - Required Maint. For School Fac.		6,200	6,200		6,200		
Total Equipment	_	6,200	6,200		6,200		
TOTAL CAPITAL OUTLAY		6,200	6,200	-	6,200		
TOTAL SCHOOL BASED EXPENDITURES	5,362,867	1,778	5,364,645	5,216,766	147,879		
Other Financing Sources: Operating Transfer In	5,362,867	1,778	5,364,645	5,216,766	147,879		
Total Other Financing Sources:	5,362,867	1,778	5,364,645	5,216,766	147,879		
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)		*					
Fund Balance, July 1, 2020	-			-			
Fund Balance, June 30, 2021	\$ -	<u> -                                   </u>	\$ -	\$ -	\$ -		

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	<u>Actual</u>	Variance Final to Actual	
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction Preschool/Kindergarten - Salaries of Teachers	\$ 153,024		\$ 153,024		\$ 153,024	
Grades 1-5 - Salaries of Teachers	1,123,748	\$ 203,686	1,327,434	\$ 1,325,693	1,741	
Grades 6-8 - Salaries of Teachers		-			-	
Grades 9-12 - Salaries of Teachers Regular Programs - Undistributed Instruction		-			•	
Other Salaries for Instruction	62,486	-	62,486	18,689	43,797	
Purchased Professional-Educational Services	7,200	•	7,200	1,650	5,550	
Purchased Technical Services	20.000	(4.110)	07.001	0.750	17.051	
Other Purchased Services (400-500 series) General Supplies	30,920 3,935	(4,119) (1,006)		9,750 750	17,051 2,179	
Textbooks	2,115	(1,000)	2,115	730	2,115	
Other Objects	6,544	(6,055)		_	489	
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,389,972	192,506	1,582,478	1,356,532	225,946	
SPECIAL EDUCATION - INSTRUCTION						
Cognitive - Mild:						
Salaries of Teachers		-			-	
Other Salaries for Instruction		-			-	
Other Purchased Services						
General Supplies Textbooks		-			•	
Other Objects	<u>-</u> _		-			
Total Cognitive - Mild	*					
Cognitive - Moderate:						
Salaries of Teachers		-			-	
Other Salaries for Instruction						
General Supplies Textbooks	_	_	_	_		
POATOOURS						
Total Cognitive - Moderate		_	<u> </u>	<del></del>		
Learning and/or Language Disabilities:						
Salaries of Teachers	64,703	25,595		90,298 50,933	· .	
Other Salaries for Instruction Purchased Professional-Educational Services	29,958	20,975	50,933	30,933	-	
General Supplies	2,543	-	2,543		2,543	
Textbooks	900		900		900	
Other Objects			-	-		
Total Learning and/or Language Disabilities	98,104	46,570	144,674	141,231	3,443	
Visual Impairments						
Other Salaries for Instruction	-	-		-	-	
Total Visual Impairments					<del>_</del>	
Behavioral Disabilities:						
Salaries of Teachers		52,618			-	
Other Salaries for Instruction Purchased Professional-Educational Services		38,166	38,166	38,166		
General Supplies		-	•		-	
Textbooks					-	
Other Objects	-			-		
Total Behavioral Disabilities	•	90,784	90,784	90,784		
Multiple Disabilities:						
Salaries of Teachers		-	-		•	
Other Salaries for Instruction			•		-	
General Supplies						
Textbooks Other Objects	-			-	-	
00,000				-		
Total Multiple Disabilities		-		·	-	

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers					-
Other Salaries for Instruction	\$ 148,558	\$ (90,429)	\$ 58,129	\$ 58,129	-
General Supplies Textbooks		-			-
Other Objects	-		_	-	<u>.</u>
			***************************************		
Total Resource Room/Resource Center	148,558	(90,429)	58,129	58,129	-
Autism:					
Salaries of Teachers	130,811	(6,553.00)	124,258	79,419	\$ 44,839
Other Salaries for Instruction	119,103	(82,536)	36,567	36,567	
General Supplies	4,950	-	4,950		4,950
Textbooks Other Objects	_	-	_	_	-
Other Objects				Residence of the second of the	
Total Autism	254,864	(89,089)	165,775	115,986	49,789
_ , , , , , , , , , , , , , , , , , , ,					
Preschool Disabilities - Full Time					
Salaries of Teachers	116,817	(116,817)			•
Other Salaries for Instruction	60,254	(60,254)			-
General Supplies	2,275	-	2,275		2,275
Textbooks		-			-
Other Objects					
Total Preschool Disabilities - Full Time	179,346	(177,071)	2,275	<del></del> .	2,275
TOTAL SPECIAL EDUCATION - INSTRUCTION	680,872	(219,235)	461,637	406,130	55,507
Bilingual Education - Instruction					
Salaries of Teachers		•			-
Other Salaries for Instruction		•			-
Other Purchased Services		-			-
General Supplies		-			-
Textbooks Other Objects		-			•
Other Objects		<u>-</u>			
Total Bilingual Education - Instruction	_	_	-		-
School-Spon. Cocurricular Actvts Inst.					
Salaries	2,247	•	2,247		2,247
Purchased Services (300-500 series)	-,		<b>,</b>		-
Supplies and Materials		-			•
Other Objects		·			-
Transfers to Cover Deficit (Agency Funds)	-				
Total School-Spon. Cocurricular Actvts Inst.	2,247		2,247		2,247
1 otal School-Spoil, Cocumcular Activis, - Inst.	2,247		2,247		
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)					•
Supplies and Materials		-	-		
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	2,073,091	(26,729)	2,046,362	1,762,662	283,700
Undistributed Expend Attend. & Social Work					
Salaries	4.50	-	4.50		450
Other Purchased Services (400-500 series)	450	-	450		450
Supplies and Materials Other Objects	270	-	270		270
Officer Objects				-	
Total Undistributed Expend Attend. & Social Work	720		720		720
Undistributed Expenditures - Health Services					
Salaries	88,363	35	88,398	88,398	-
Purchased Professional and Technical Services	55,565	-	55,576	00,570	-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	2,210	-	2,210	1,380	830
					-
Total Undistributed Expenditures - Health Services	90,573	35	90,608	89,778	830

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	Actual	Variance Final to Actual
Undist. Expend Guidance					
Salaries of Other Professional Staff	\$ 74,969	-	\$ 74,969	\$ 73,219	\$ 1,750
Salaries of Secretarial and Clerical Assistants Other Salaries				•	
Other Purchased Services (400-500 series)		-			-
Supplies and Materials					-
Other Objects			-	-	
Total Undist. Expend Guidance	74,969	***************************************	74,969	73,219	1,750
Undist. Expend Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	101 101	-	100.465	100.465	-
Salaries of Other Professional Staff Salaries of Secr and Clerical Assist.	191,181	\$ 2,284	193,465	193,465	-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			
Other Purch Services (400-500) Supplies and Materials	1,155	•	1,155		1,155
Supplies and iviaterials			-		-
Total Undist. Expend Improvement of Inst. Serv.	192,336	2,284	194,620	193,465	1,155
Undist. Expend Edu. Media Serv./Sch. Library					
Salaries	132,994	(5,288)	127,706	114,187	13,519
Purchased Professional and Technical Services Other Purchased Services (400-500 series)	2,255	-	2,255	1,618	637
Supplies and Materials	8,016	•	8,016	8,016	-
Other Objects	-	**			-
Total Undist. Expend Edu. Media Serv./Sch. Library	143,265	(5,288)	137,977	123,821	14,156
Undist. Expend Instructional Staff Training Serv.					
Purchased Professional - Educational Service	1,283		1,283		1,283
Other Purchased Professional & Technical Services	•	-	,		-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-		_	
Total Undist. Expend Instructional Staff Training Serv.	1,283	•	1,283		1,283
Undist. Expend Support Serv School Admin.					
Salaries of Principals/Assistant Principals	133,766	-	133,766	133,118	648
Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants	137,750	2,162	139,912	139,912	-
Other Salaries	450	18,201	18,651	18,651	-
Purchased Professional and Technical Services					-
Other Purchased Services (400-500 series) Supplies and Materials	11,296 15,872	(3,000) 9,119	8,296 24,991	3,274 23,292	5,022 1,699
Other Objects	13,872	2,112	24,331	23,292	1,099
•					
Total Undist. Expend Support Serv School Admin.	299,134	26,482	325,616	318,247	7,369
Undist. Expend Custodial Services					
Salaries General Supplies	-	-	_	-	-
Total Undist. Expend Custodial Services		**************************************		_	
Total Oldist. Expelie Custodial Services					
Security					
Salaries	30,964	(1,845)	29,119		29,119
Purchased Professional and Technical Services General Supplies			<b>L</b>		
Total Undist. Expend Security	30,964	(1,845)	29,119	_	29,119
Undist, Expend Student Transportation Serv.					
Sal, For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors		-	<b>.</b>		
Contr Serv (Oth. than Bet Home & Sch)-Vend Contr Serv (Regular Students) - ESCs & CTSA	5,598	(5,000)	598	_	598
Come over (regular bladems) - boos to Clor	<del></del>				
Total Undist. Expend Student Transportation Serv.	5,598	(5,000)	598		598

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	<u>Actual</u>	Variance Final to Actual
UNALLOCATED BENEFITS Social Security Contributions Other Retirement Contributions - PERS Health Benefits	\$ 714,359	-	<b>\$</b> 714,359	\$ 714,359	-
TOTAL UNALLOCATED BENEFITS	714,359	-	714,359	714,359	
TOTAL UNDISTRIBUTED EXPENDITURES	1,553,201	\$ 16,668	1,569,869	1,512,889	\$ 56,980
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	3,626,292	(10,061)	3,616,231	3,275,551	340,680
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.ExpendSupport ServStudents - Reg. Undist.ExpendSupport ServRelated and Extraordinary Undistributed Expenditures - Athletics Undistributed Expenditures - Security Undistributed Expenditures - Security Undistributed Expenditures - School Admin. Undist. Expenditures - Required Maint. For School Fac.	20,100	9,055 - - - - - - - - - -	29,155	10,220	- 18,935 - - - - - - - -
Total Equipment	20,100	9,055	29,155	10,220	18,935
TOTAL CAPITAL OUTLAY	20,100	9,055	29,155	10,220	18,935
TOTAL SCHOOL BASED EXPENDITURES	3,646,392	(1,006)	3,645,386	3,285,771	359,615
Other Financing Sources: Operating Transfer In	3,646,392	(1,006)	3,645,386	3,285,771	359,615
Total Other Financing Sources:	3,646,392	(1,006)	3,645,386	3,285,771	359,615
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-		
Fund Balance, July 1, 2020		<u>.</u>		_	
Fund Balance, June 30, 2021	\$ -	\$ -	<u> </u>	\$ -	\$ -

SCHOOL: DIONNE WARWICK INSTITUTE		Original <u>Budget</u>	<u>A</u> :	djustments	Final <u>Budget</u>			<u>Actual</u>		Variance Final to Actual	
REGULAR PROGRAMS - INSTRUCTION Regular Programs - Instruction											
Grades 1-5 - Salaries of Teachers Grades 6-8 - Salaries of Teachers Grades 9-12 - Salaries of Teachers	\$	202,676 1,746,954	\$	4,810 104,963	\$	207,486 1,851,917	\$	207,486 1,851,917		-	
Regular Programs - Undistributed Instruction Other Salaries for Instruction Purchased Professional-Educational Services Purchased Technical Services		83,616		:		83,616		80,580	\$ 3	3,036	
Other Purchased Services (400-500 series) General Supplies Textbooks	`	12,000 92,563 2,876		(9,548) (2,876)		12,000 83,015		11,349 83,015		651	
Other Objects		7,500		(3,845)	_	3,655		2,232	1	1,423	
TOTAL REGULAR PROGRAMS - INSTRUCTION		2,148,185		93,504		2,241,689	_	2,236,579	5	5,110	
SPECIAL EDUCATION - INSTRUCTION Cognitive - Mild: Salaries of Teachers Other Salaries for Instruction Other Purchased Services General Supplies Textbooks Other Objects		-		- - - - -				_		-	
Total Cognitive - Mild		_		3+		-		-		_	
Cognitive - Moderate: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks				-		-		2		-	
Total Cognitive - Moderate						_		_			
Learning and/or Language Disabilities: Salaries of Teachers Other Salaries for Instruction Purchased Professional-Educational Services General Supplies Textbooks Other Objects				- - - - -			_			- - - -	
Total Learning and/or Language Disabilities		, -		**	_	-		-			
Visual Impairments Other Salaries for Instruction		_		94	_					<del>.</del>	
Total Visual Impairments		<u> </u>	_	*		<u>-</u>	_	-	<del></del>		
Behavioral Disabilities: Salaries of Teachers Other Salaries for Instruction Purchased Professional-Educational Services		186,861 118,375		(108,842) (13,062)		78,019 105,313		78,019 105,313		-	
General Supplies Textbooks Other Objects		6,000 1,036		392		6,392 1,036		4,512		1,880 1,036	
Total Behavioral Disabilities		312,272		(121,512)	_	190,760		187,844		2,916	
Multiple Disabilities: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks Other Objects	_		-	-	_					- - -	
Total Multiple Disabilities		_	_	•	_		_		<del>,</del>		

SCHOOL: DIONNE WARWICK INSTITUTE	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	<u>Actual</u>	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers		-			-
Other Salaries for Instruction	\$ 89,478	\$ (19,159)	\$ 70,319	\$ 70,319	-
General Supplies	4,694	(4,694)			•
Textbooks		•		•	•
Other Objects					
Total Resource Room/Resource Center	94,172	(23,853)	70,319	70,319	
Autism:					1
Salaries of Teachers		-			-
Other Salaries for Instruction		•			-
General Supplies	2,950	-	2,950	2,946	\$ 4
Textbooks		-			•
Other Objects		*			
Total Autism	2,950		2,950	2,946	4
TOTAL SPECIAL EDUCATION - INSTRUCTION	409,394	(145,365)	264,029	261,109	2,920
Bilingual Education - Instruction					
Salaries of Teachers		_			
Other Salaries for Instruction		-			-
Other Purchased Services		-			-
General Supplies		-			-
Textbooks		-			•
Other Objects			-	•	
Total Bilingual Education - Instruction	-	-	*		
School-Spon. Cocurricular Actvts Inst.					
Salaries	2,247	(2,247)			_
Purchased Services (300-500 series)	18,170	(7,352)	10,818	10,818	-
Supplies and Materials	10,170	(7,552)	10,010	10,010	_
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts Inst.	20,417	(9,599)	10,818	10,818	**
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			•
Purchased Services (300-500 series)		-			•
Supplies and Materials	-		-		
Total Calcad Commission Addition Land					
Total School-Spon. Cocurricular Athletics - Inst.					-
Total Instruction	2,577,996	(61,460)	2,516,536	2,508,506	8,030
Undistributed Expend Attend. & Social Work					
Salaries	97,463	(47,228)	50,235	50,235	_
Other Purchased Services (400-500 series)		(,===,	,	,	
Supplies and Materials	500	98	598	500	98
Other Objects				-	-
Total Undistributed Expend Attend. & Social Work	97,963	(47,130)	50,833	50,735	98
Hadisadhara d Faran Maran Madal Camina					
Undistributed Expenditures - Health Services Salaries	06 700	2.400	00.000	00.070	
Salaries Purchased Professional and Technical Services	95,790	3,483	99,273	99,273	-
Other Purchased Services (400-500 series)		-			_
Supplies and Materials	2,500	-	2,500	1,798	702
**			-,		
Total Undistributed Expenditures - Health Services	98,290	3,483	101,773	101,071	702

SCHOOL: DIONNE WARWICK INSTITUTE	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	Actual	Variance Final to Actual
Undist, Expend Guidance					
Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants	\$ 79,291	\$ 8,895	\$ 88,186	\$ 88,186	-
Other Salaries Other Purchased Services (400-500 series)					-
Supplies and Materials	500	•	500	500	-
Other Objects	-		•	-	
Total Undist. Expend Guidance	79,791	8,895	88,686	88,686	
Undist, Expend Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			
Salaries of Other Professional Staff	197,566	(1,161)	196,405	195,109	\$ 1,296
Salaries of Secr and Clerical Assist. Purchased Prof- Educational Services	13,793	-	13,793		13,793
Other Purch Prof. and Tech, Services	15,775	-	15,775		-
Other Purch Services (400-500)		-			-
Supplies and Materials	-				
Total Undist. Expend Improvement of Inst. Serv.	211,359	(1,161)	210,198	195,109	15,089
Undist. Expend Edu. Media Serv./Sch. Library					
Salaries	142,541	28,419	170,960	170,960	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series) Supplies and Materials	1,763 4,900	-	1,763 4,900	1,763 4,790	110
Other Objects	4,900	-	4,900	4,790	110
Total Undist. Expend Edu. Media Serv./Sch. Library	149,204	28,419	177,623	177,513	110
Undist. Expend Instructional Staff Training Serv.	5.000	(5,000)			
Purchased Professional - Educational Service Other Purchased Professional & Technical Services	5,000 7,500	(5,000)	7,500	7,500	-
Other Purchased Services (400-500 series)	1,000	- -	1,000	7,500	1,000
Supplies and Materials		•			
Total Undist. Expend Instructional Staff Training Serv.	13,500	(5,000)	8,500	7,500	1,000
Undist. Expend Support Serv School Admin.					
Salaries of Principals/Assistant Principals	279,691	13,912	293,603	287,243	6,360
Salaries of Other Professional Staff		-			
Salaries of Secretarial and Clerical Assistants	121,084	41,113	162,197	161,961	236
Other Salaries Purchased Professional and Technical Services	2,000	•	2,000		2,000
Other Purchased Services (400-500 series)	17,777		17,777	10,646	7,131
Supplies and Materials	25,694	(15,000)	10,694	9,835	859
Other Objects					
Total Undist. Expend Support Serv School Admin.	446,246	40,025	486,271	469,685	16,586
Undist. Expend Custodial Services					
Salaries		-			-
General Supplies	-				
Total Undist. Expend Custodial Services				*	
Security					
Salaries	30,150	13,523	43,673	42,323	1,350
Purchased Professional and Technical Services		-		, -	,
General Supplies	-	-			
Total Undist. Expend Security	30,150	13,523	43,673	42,323	1,350
Undist, Expend Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors					
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,000	-	5,000		5,000
Contr Serv (Regular Students) - ESCs & CTSA					-
Total Undist. Expend Student Transportation Serv.	5,000		5,000		5,000

SCHOOL: DIONNE WARWICK INSTITUTE	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	<u>Actual</u>	Variance Final to Actual	
UNALLOCATED BENEFITS Social Security Contributions Other Retirement Contributions - PERS Health Benefits	\$ 889,482	-	\$ 889,482	\$ 889,482	-	
TOTAL UNALLOCATED BENEFITS	889,482	•	889,482	889,482		
TOTAL UNDISTRIBUTED EXPENDITURES	2,020,985	\$ 41,054	2,062,039	2,022,104	\$ 39,935	
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	4,598,981	(20,406)	4,578,575	4,530,610	47,965	
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.  Undist. Expend Support Serv Related and Extraordinary  Undistributed Expenditures - Athletics  Undistributed Expenditures - Security  Undistributed Expenditures - Security  Undistributed Expenditures - Security  Undistributed Expenditures - Security  Undistributed Expenditures - Required Maint. For School Fac.	28,745	20,396	49,141	36,849	- 12,292 - - - - - - - - - -	
Total Equipment	28,745	20,396	49,141	36,849	12,292	
TOTAL CAPITAL OUTLAY	28,745	20,396	49,141	36,849	12,292	
TOTAL SCHOOL BASED EXPENDITURES	4,627,726	(10)	4,627,716	4,567,459	60,257	
Other Financing Sources: Operating Transfer In	4,627,726	(10)	4,627,716	4,567,459	60,257	
Total Other Financing Sources:	4,627,726	(10)	4,627,716	4,567,459	60,257	
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					-	
Fund Balance, July 1, 2020	-		-		-	
Fund Balance, June 30, 2021	\$ -	\$ <u>-</u>	\$ -	<u>\$</u>	\$	

SCHOOL: ECOLE' TOUSSAINT LOUVERTURE	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction Preschool/Kindergarten - Salaries of Teachers Grades 1-5 - Salaries of Teachers Grades 6-8 - Salaries of Teachers Grades 9-12 - Salaries of Teachers	\$ 206,431 1,249,810	\$ 6,241 45,906	\$ 212,672 1,295,716	\$ 212,672 1,271,702	\$ 24,014
Regular Programs - Undistributed Instruction Other Salaries for Instruction Purchased Professional-Educational Services	61,415	- -	61,415	60,067	1,348
Purchased Technical Services Other Purchased Services (400-500 series) General Supplies Textbooks	32,700 23,693 500	(306)	32,700 23,387 500	9,138 19,720	23,562 3,667 500
Other Objects	2,700	_	2,700		2,700
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,577,249	51,841	1,629,090	1,573,299	55,791
SPECIAL EDUCATION - INSTRUCTION				•	
Cognitive - Mild: Salaries of Teachers Other Salaries for Instruction	108,340 20,115	(108,340)	20,115	19,624	491
Other Purchased Services General Supplies	2,144	-	2,144		2,144
Textbooks Other Objects	-		-	-	-
Total Cognitive - Mild	130,599	(108,340)	22,259	19,624	2,635
Cognitive - Moderate: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks		- -			
Total Cognitive - Moderate		_			
To the Walter State of Philadelphia					
Learning and/or Language Disabilities: Salaries of Teachers Other Salaries for Instruction Purchased Professional-Educational Services	96,394 48,439	7,599 - -	103,993 48,439	103,993 47,258	1,181
General Supplies Textbooks	3,000	-	3,000		3,000
Other Objects	_	*	-		
Total Learning and/or Language Disabilities	147,833	7,599	155,432	151,251	4,181
Visual Impairments Other Salaries for Instruction	-	-	<u> </u>		<u>-</u>
Total Visual Impairments	_				<u>-</u> _
Behavioral Disabilities:  Salaries of Teachers Other Salaries for Instruction Purchased Professional-Educational Services General Supplies Textbooks Other Objects		- - - -			- - - -
Total Behavioral Disabilities	•	-		-	-
Multiple Disabilities: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks Other Objects					-
·					
Total Multiple Disabilities		-		-	<del>-</del> _

SCHOOL: ECOLE' TOUSSAINT LOUVERTURE	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	<u>Actual</u>	Variance Final to Actual
Resource Room/Resource Center: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks	\$ 140,253	- - -	\$ 140,253	\$ 113,435	\$ 26,818
Other Objects  Total Resource Room/Resource Center	140,253	_	140,253	113,435	26,818
Autism: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks Other Objects					: : :
Total Autism			***		
Preschool Disabilities - Full Time Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks Other Objects		- - - -		<u>-</u>	· · · · · · · · · · · · · · · · · · ·
Total Preschool Disabilities - Full Time				-	<u> </u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	418,685	\$ (100,741)	317,944	284,310	33,634
Bilingual Education - Instruction Salaries of Teachers Other Salaries for Instruction Other Purchased Services 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)	2,247	- - - -	2,247		2,247
Total School-Spon. Cocurricular Actvts Inst.	2,247		2,247		2,247
School-Spon. Cocurricular Athletics - Inst. Salaries Purchased Services (300-500 series) Supplies and Materials		- - -		-	- -
Total School-Spon. Cocurricular Athletics - Inst.		<u> </u>		-	*
Total Instruction	1,998,181	(48,900)	1,949,281	1,857,609	91,672
Undistributed Expend Attend. & Social Work Salaries Other Purchased Services (400-500 series) Supplies and Materials Other Objects Total Undistributed Expend Attend. & Social Work	<u>-</u>	- - - -			- - - -
Undistributed Expenditures - Health Services	**************************************	and the second s			***************************************
Salaries Purchased Professional and Technical Services Other Purchased Services (400-500 series) Supplies and Materials	65,739 1,527	15,905 - -	81,644 1,527	81,644	- - 1,527
Total Undistributed Expenditures - Health Services	67,266	15,905	83,171	81,644	1,527
Total Ondigitioned Expenditures - Health Del Yloes	. 07,200	13,703	05,171	01,044	1,527

SCHOOL: ECOLE' TOUSSAINT LOUVERTURE	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	<u>Actual</u>	Variance Final to Actual
Undist. Expend Guidance Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants	\$ 105,499	\$ 2,708	\$ 108,207	\$ 108,207	
Other Salaries Other Purchased Services (400-500 series) Supplies and Materials		-			-
Other Objects			<u> </u>	•	
Total Undist. Expend Guidance	105,499	2,708	108,207	108,207	•
Undist. Expend Improvement of Inst. Serv. Salaries of Supervisor of Instruction					_
Salaries of Other Professional Staff Salaries of Secr and Clerical Assist.	210,448	553	211,001	211,001	-
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.	210,448	553	211,001	211,001	
Undist. Expend Edu. Media Serv./Sch. Library Salaries	132,704	8,310	141,014	141,014	-
Purchased Professional and Technical Services Other Purchased Services (400-500 series)	1,846	-	1,846	1,509	\$ 337
Supplies and Materials Other Objects	2,145	524	2,669	<del>_</del>	2,669
Total Undist. Expend Edu. Media Serv./Sch. Library	136,695	8,834	145,529	142,523	3,006
Undist, Expend Instructional Staff Training Serv. Purchased Professional - Educational Service					
Other Purchased Professional & Technical Services	2.100	•	2.100		2.106
Other Purchased Services (400-500 series) Supplies and Materials	3,186		3,186	•	3,186
Total Undist. Expend Instructional Staff Training Serv.	3,186		3,186		3,186
Undist. Expend Support Serv School Admin. Salaries of Principals/Assistant Principals	157,766	523	158,289	158,289	-
Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants	125,773	16,178	141,951	141,951	
Other Salaries Purchased Professional and Technical Services		12,382	12,382	12,382	-
Other Purchased Services (400-500 series) Supplies and Materials	5,400 13,803	•	5,400 13,803	209 4,408	5,191 9,395
Other Objects	13,603				
Total Undist. Expend Support Serv School Admin.	302,742	29,083	331,825	317,239	14,586
Undist, Expend, - Custodial Services Salaries					
General Supplies	•		-		
Total Undist. Expend Custodial Services		-		•	-
Security	22 484	(7.0(5)	24.521	146	24.276
Salaries Purchased Professional and Technical Services	32,486	(7,965)	24,521	145	24,376
General Supplies		-			
Total Undist. Expend Security	32,486	(7,965)	24,521	145	24,376
Undist. Expend Student Transportation Serv. Sal. For Pup. Trans. (Other than Bet. Home and School)					
Contract Services - (Between Home and School) - Vendors	5.005	•	£ 005		5.005
Contr Serv (Oth. than Bet Home & Sch)-Vend Contr Serv (Regular Students) - ESCs & CTSA	5,085		5,085		5,085
Total Undist. Expend Student Transportation Serv.	5,085		5,085	_	5,085

SCHOOL: ECOLE' TOUSSAINT LOUVERTURE	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	<u>Actual</u>	Variance Final to Actual	
UNALLOCATED BENEFITS Social Security Contributions Other Retirement Contributions - PERS Health Benefits	\$ 698,120		\$ 698,120	\$ 698,120	-	
TOTAL UNALLOCATED BENEFITS	698,120		698,120	698,120	-	
TOTAL UNDISTRIBUTED EXPENDITURES	1,561,527	\$ 49,118	1,610,645	1,558,879	\$ 51,766	
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	3,559,708	218	3,559,926	3,416,488	143,438	
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. Undist. Expend Support Serv Related and Extraordinary Undistributed Expenditures - Athletics Undistributed Expenditures - Security Undistributed Expenditures - Security Undistributed Expenditures - School Admin. Undist. Expenditures - Required Maint. For School Fac.					-	
Total Equipment		_				
TOTAL CAPITAL OUTLAY	**	-		-		
TOTAL SCHOOL BASED EXPENDITURES	3,559,708	218	3,559,926	3,416,488	143,438	
Other Financing Sources: Operating Transfer In	3,559,708	218	3,559,926	3,416,488	143,438	
Total Other Financing Sources:	3,559,708	218	3,559,926	3,416,488	143,438	
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-				-	
Fund Balance, July 1, 2020				-	-	
Fund Balance, June 30, 2021	\$ -	\$ -	\$	\$ -	\$ -	

SCHOOL: GORDON PARKS ACADEMY		Original <u>Budget</u>	<u>Ad</u>	<u>justments</u>		Final Budget	<u>A</u>	<u>ctual</u>	Fi	Variance nal to Actual
REGULAR PROGRAMS - INSTRUCTION Regular Programs - Instruction Preschool/Kindergarten - Salaries of Teachers Grades 1-5 - Salaries of Teachers Grades 6-8 - Salaries of Teachers Grades 9-12 - Salaries of Teachers	\$	230,416 1,221,185	\$	(39,960) - -	\$	230,416 1,181,225	<b>\$</b>	214,581 ,099,943	\$	15,835 81,282
Regular Programs - Undistributed Instruction Other Salaries for Instruction Purchased Professional-Educational Services		64,024 337		16,893		80,917 337		80,917		337
Purchased Technical Services Other Purchased Services (400-500 series) General Supplies Textbooks		31,046 33,578		(440)		31,046 33,138		10,906 30,527		20,140 2,611
Other Objects		4,456		-		4,456		962		3,494
TOTAL REGULAR PROGRAMS - INSTRUCTION	_	1,585,042		(23,507)		1,561,535	1	,437,836	-	123,699
SPECIAL EDUCATION - INSTRUCTION Cognitive - Mild: Salaries of Teachers Other Salaries for Instruction Other Purchased Services General Supplies Textbooks Other Objects		<u>-</u>		-				<u>-</u>		- - -
Total Cognitive - Mild				-				_		
Cognitive - Moderate: Salaries of Teachers General Supplies Textbooks	_			- -	_	<u> </u>	***************************************			<u>-</u>
Total Cognitive - Moderate				<u>.</u>		•				
Learning and/or Language Disabilities: Salaries of Teachers Other Salaries for Instruction Purchased Professional-Educational Services General Supplies Textbooks Other Objects		60,273 30,127 1,060		- - - -		60,273 30,127 1,060		59,019 30,080 729		1,254 47 - 331 -
Total Learning and/or Language Disabilities		91,460		-		91,460		89,828		1,632
Visual Impairments Other Salaries for Instruction	_	-			-	•		_		<u>u</u>
Total Visual Impairments		•			_	<u> </u>				
Behavioral Disabilities: Salaries of Teachers Other Salaries for Instruction Purchased Professional-Educational Services		77,015 53,022		(77,015) (53,022)						-
General Supplies Textbooks Other Objects		1,200		•		1,200		819		381
Total Behavioral Disabilities	_	131,237		(130,037)		1,200		819		381
Multiple Disabilities: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks				- - -						
Other Objects	-	-		-	_	-		-		<u> </u>
Total Multiple Disabilities	-	-		•	_	-		*		-

SCHOOL: GORDON PARKS ACADEMY	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 140,752	\$ (107,351)	\$ 33,401	\$ 33,401	•
Other Salaries for Instruction General Supplies	59,582	60,653	120,235	120,235	
Textbooks		- -			
Other Objects		_		-	<u> </u>
Total Resource Room/Resource Center	200,334	(46,698)	153,636	153,636	
Autism:					
Salaries of Teachers	67,621	46,654	114,275	114,275	-
Other Salaries for Instruction	62,512	-	62,512	52,169	\$ 10,343
General Supplies	1,249	-	1,249	1,136	113
Textbooks Other Objects		<u> </u>			•
Total Autism	131,382	46,654	178,036	167,580	10,456
Preschool Disabilities - Full Time					
Salaries of Teachers		78,062	78,062	78,062	_
Other Salaries for Instruction		70,002	70,002	70,002	_
General Supplies		_			_
Textbooks		-			
Other Objects		_		•	-
Total Preschool Disabilities - Full Time		78,062	78,062	78,062	
TOTAL SPECIAL EDUCATION - INSTRUCTION	554,413	(52,019)	502,394	489,925	12,469
		-			
Bilingual Education - Instruction Salaries of Teachers		-			_
Other Salaries for Instruction		-			-
Other Purchased Services		-			•
General Supplies		•			-
Textbooks Other Objects		-			-
Total Bilingual Education - Instruction	<del>-</del>	-		-	<del>-</del>
School-Spon, Cocurricular Actvts Inst.		-			
Salaries Purchased Seminos (200 500 series)	2,247	-	2,247		2,247
Purchased Services (300-500 series) Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	**		_		
Total School-Spon. Cocurricular Actvts Inst.	2,247		2,247		2,247
School-Spon. Cocurricular Athletics - Inst. Salaries		-			
Purchased Services (300-500 series)		_			-
Supplies and Materials					_
Total School-Spon. Cocurricular Athletics - Inst.					•
Total Instruction	2,141,702	(75,526)	2,066,176	1,927,761	138,415
Undistributed Expend Attend. & Social Work					
Salaries	118,595	12,958	131,553	131,553	-
Other Purchased Services (400-500 series) Supplies and Materials	288	-	288	211	- 77
Other Objects		-			
Total Undistributed Expend Attend, & Social Work	118,883	12,958	131,841	131,764	77
Undistributed Expenditures - Health Services					
Salaries	107,590	-	107,590	92,469	15,121
Purchased Professional and Technical Services	•	-	•	•	•
Other Purchased Services (400-500 series)	* * * *	-			
Supplies and Materials	3,836	*	3,836	1,598	2,238
Total Undistributed Expenditures - Health Services	111,426	-	111,426	94,067	17,359

SCHOOL: GORDON PARKS ACADEMY	Original <u>Budget</u>	Final <u>Adjustments</u> <u>Budget</u>		<u>Actual</u>	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 Salaries of Secr and Clerical Assist. Purchased Prof- Educational Services Other Purch Prof. and Tech. Services	\$ 226,157		\$ 226,157	\$ 215,201	\$ 10,956 - - -
Other Purch Services (400-500) Supplies and Materials	1,350		1,350	. 751	599
Total Undist. Expend Improvement of Inst. Serv.	227,507		227,507	215,952	11,555
Undist. Expend Edu. Media Serv./Sch. Library Salaries Purchased Professional and Technical Services	108,568	\$ 25,376	133,944	128,706	5,238
Other Purchased Services (400-500 series) Supplies and Materials Other Objects	2,922 5,201	-	2,922 5,201	1,829 3,584	1,093 1,617
Total Undist. Expend Edu. Media Serv./Sch. Library	116,691	25,376	142,067	134,119	7,948
Undist. Expend Instructional Staff Training Serv. Purchased Professional - Educational Service Other Purchased Professional & Technical Services Other Purchased Services (400-500 series)	4,000 1,076	- !	4,000 1,076		4,000 1,076
Supplies and Materials	<u> </u>	-	*	_	-
Total Undist. Expend Instructional Staff Training Serv.	5,076		5,076		5,076
Undist. Expend Support Serv School Admin. Salaries of Principals/Assistant Principals Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants Other Salaries Purchased Professional and Technical Services	146,760 72,617	29,875 - 6,877 -	176,635 79,494	176,635 72,494	- 7,000 -
Other Purchased Services (400-500 series) Supplies and Materials Other Objects	5,840 4,048	- -	5,840 4,048	2,887 3,429	2,953 619 
Total Undist. Expend Support Serv School Admin.	229,265	36,752	266,017	255,445	10,572
Undist. Expend Custodial Services Salaries General Supplies			24		<u> </u>
Total Undist. Expend Custodial Services	-			-	
Security Salaries Purchased Professional and Technical Services	31,750		31,750		31,750
General Supplies					
Total Undist, Expend Security  Undist, Expend Student Transportation Serv.	31,750		31,750		31,750
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	5,285	- - -	5,285		- - 5,285
Total Undist. Expend Student Transportation Serv.	5,285		5,285	-	5,285

SCHOOL: GORDON PARKS ACADEMY	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	<u>Actual</u>	Variance Final to Actual
UNALLOCATED BENEFITS Social Security Contributions Other Retirement Contributions - PERS Health Benefits	\$ 699,019	- -	\$ 699,019	\$ 699,019	- 
TOTAL UNALLOCATED BENEFITS	699,019	-	699,019	699,019	•
TOTAL UNDISTRIBUTED EXPENDITURES	1,544,902	\$ 75,086	1,619,988	1,530,366	\$ 89,622
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	3,686,604	(440)	3,686,164	3,458,127	228,037
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 - Instruction Undistributed Expenditures - Instructional Staff Undist. Expend Support Serv Students - Reg. Undistributed Expenditures - Athletics Undistributed Expenditures - Security Undistributed Expenditures - Security Undistributed Expenditures - School Admin. Undist. Expenditures - Required Maint. For School Fac.		- - - - - - - - - - - -			- - - - - - - - - - -
Total Equipment		*		~	
TOTAL CAPITAL OUTLAY			-		-
TOTAL SCHOOL BASED EXPENDITURES	3,686,604	(440)	3,686,164	3,458,127	228,037
Other Financing Sources: Operating Transfer In	3,686,604	(440)	3,686,164	3,458,127	228,037
Total Other Financing Sources:	3,686,604	(440)	3,686,164	3,458,127	228,037
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balance, July 1, 2020	-			_	
Fund Balance, June 30, 2021	\$ -	\$ -	<u>\$</u> -	\$ -	\$ -

SCHOOL: TYSON ELEMENTARY SCHOOL		Original Budget	£	Adjustments		Final <u>Budget</u>		Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION									
Regular Programs - Instruction Preschool/Kindergarten - Salaries of Teachers Grades 1-5 - Salaries of Teachers Grades 6-8 - Salaries of Teachers Grades 9-12 - Salaries of Teachers	\$	266,618 1,849,247	\$	(7,148) 273,115	\$	259,470 2,122,362	\$	259,470 2,122,362	- - - -
Regular Programs - Undistributed Instruction Other Salaries for Instruction Purchased Professional-Educational Services		126,169 7,200		(81,981)		44,188 7,200		44,188 7,200	-
Purchased Technical Services Other Purchased Services (400-500 series)		7,060 44,175		(7,060) (9,378)		34,797		34,797	-
General Supplies Textbooks		59,071		(46,848)		12,223		12,223	-
Other Objects		5,233	-	(5,233)			_		
TOTAL REGULAR PROGRAMS - INSTRUCTION		2,364,773		115,467		2,480,240	_	2,480,240	
SPECIAL EDUCATION - INSTRUCTION Cognitive - Mild:									
Salaries of Teachers Other Salaries for Instruction				-		-		-	-
Other Purchased Services		-		· -				-	-
General Supplies		-		-		-		-	-
Textbooks		-		-		-		-	-
Other Objects				-		-	-	-	-
Total Cognitive - Mild	-	-	-	-		-			
Cognitive - Moderate:									
Salaries of Teachers		-		-		-		-	-
Other Salaries for Instruction General Supplies				-		-		-	-
Textbooks		-		_				-	-
meta Was Makan			_						A. Francisco
Total Cognitive - Moderate		-	-			-	_	-	
Learning and/or Language Disabilities:									
Salaries of Teachers Other Salaries for Instruction Purchased Professional-Educational Services		127,894 59,582		(1,656) (1,453)		126,238 58,129		126,238 58,129	-
General Supplies		3,825		-		3,825		3,825	-
Textbooks				-					-
Other Objects	_		-						-
Total Learning and/or Language Disabilities		191,301	_	(3,109)	******	188,192		188,192	
Visual Impairments									
Other Salaries for Instruction		-	-			-	-		
Total Visual Impairments		-		<u> </u>			****		-
Behavioral Disabilities:									
Salaries of Teachers Other Salaries for Instruction		65,946 60,084		(1,877) (1,465)		64,069 58,619		64,069 58,619	-
Purchased Professional-Educational Services		00,001		•		-0,017		20,017	-
General Supplies		3,250		(1,000)		2,250		2,250	-
Textbooks Other Objects				-				_	-
			-						
Total Behavioral Disabilities		129,280		(4,342)	-	124,938	-	124,938	-
Multiple Disabilities: Salaries of Teachers									
Other Salaries for Instruction				-					-
General Supplies				-					_
Textbooks				-					-
Other Objects	-		-	-	-		_		***************************************
Total Multiple Disabilities						_			_
··· • • • • • • • • • • • • • • • • • •		······································	-				-		

SCHOOL: TYSON ELEMENTARY SCHOOL	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	<u>Actual</u>	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers		-			-
Other Salaries for Instruction	\$ 149,455	\$ (15,402)	\$ 134,053	\$ 134,053	-
General Supplies Textbooks		-			-
Other Objects		-			
Total Resource Room/Resource Center	149,455	(15,402)	134,053	134,053	-
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism		-			-
Preschool Disabilities - Full Time					
Salaries of Teachers	100,335	(4,306)	96,029	96,029	-
Other Salaries for Instruction	59,352	(1,587)	57,765	57,765	- n 010
General Supplies	4,550	(2,006)	2,544	1,731	\$ 813
Textbooks		•			-
Other Objects		· · · · · · · · · · · · · · · · · · ·			
Total Preschool Disabilities - Full Time	164,237	(7,899)	156,338	155,525	813
TOTAL SPECIAL EDUCATION - INSTRUCTION	634,273	(30,752)	603,521	602,708	813
Bilingual Education - Instruction					
Salaries of Teachers		•			-
Other Salaries for Instruction Other Purchased Services		-			-
General Supplies		-			-
Textbooks		•			-
Other Objects		<u> </u>			
Total Bilingual Education - Instruction					
School-Spon. Cocurricular Actvts Inst.					
School-Spon, Cocumeular Actyts Inst. Salaries	2,247	(2,247)			-
Purchased Services (300-500 series)	<b>-,-</b> · ·	-			-
Supplies and Materials					-
Other Objects Transfers to Cover Deficit (Agency Funds)	_	-	-	_	-
Transition to corte Delicit (Agency Funds)					
Total School-Spon. Cocurricular Actvts Inst.	2,247	(2,247)	-		
School-Spon. Cocurricular Athletics - Inst. Salaries		_			_
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			
malal law on the Adla's La					
Total School-Spon. Cocurricular Athletics - Inst.				-	
Total Instruction	3,001,293	\$ 82,468	3,083,761	3,082,948	813
Undistributed Expend Attend. & Social Work					
Salaries	116,067	(54)	116,013	116,013	-
Other Purchased Services (400-500 series) Supplies and Materials		-			-
Other Objects	-	-		_	-
Total Undistributed Expend Attend. & Social Work	116,067	(54)	116,013	116,013	-

SCHOOL: TYSON ELEMENTARY SCHOOL	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	<u>Actual</u>	Variance Final to Actual
Undistributed Expenditures - Health Services					
Salaries	\$. 95,337	\$ 522	\$ 95,859	\$ 95,859	-
Purchased Professional and Technical Services Other Purchased Services (400-500 series)		-		_	-
Supplies and Materials	3,780	(2,501)	1,279	1,279	
Total Undistributed Expenditures - Health Services	99,117	(1,979)	97,138	97,138	-
Undist. Expend Guidance					
Salaries of Other Professional Staff	67,513	2,454	69,967	69,967	
Salaries of Secretarial and Clerical Assistants Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials					
Other Objects		-	-		
Total Undist. Expend Guidance	67,513	2,454	69,967	69,967	
Indiat Funand Improvement of Inst. Com.					
Undist. Expend Improvement of Inst. Serv. Salaries of Supervisor of Instruction		_			-
Salaries of Other Professional Staff	181,005	30,826	211,831	211,831	-
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.	181,005	30,826	211,831	211,831	
Undist, Expend Edu, Media Serv,/Sch. Library					
Salaries	166,077	(5,227)	160,850	160,850	-
Purchased Professional and Technical Services Other Purchased Services (400-500 series)	1,821	-	1,821	1,821	-
Supplies and Materials	3,600	(2,782)	818	818	-
Other Objects	-	-	<del></del>		-
Total Undist, Expend Edu, Media Serv./Sch. Library	171,498	(8,009)	163,489	163,489	*
Undist. Expend Instructional Staff Training Serv.					
Purchased Professional - Educational Service	1,800	(1,500)	300	300	-
Other Purchased Professional & Technical Services Other Purchased Services (400-500 series)	1,286	(1,286)			-
Supplies and Materials				_	
Total Undist. Expend Instructional Staff Training Serv.	3,086	(2,786)	300	300	
Total Olidist. Expend Instituctional Staff Training Serv.	3,080	(2,780)			
Undist. Expend Support Serv School Admin.			244 400	244 400	
Salaries of Principals/Assistant Principals Salaries of Other Professional Staff	272,512	(11,103)	261,409	261,409	-
Salaries of Secretarial and Clerical Assistants	111,793	40,065	151,858	151,858	-
Other Salaries		-			-
Purchased Professional and Technical Services Other Purchased Services (400-500 series)	2,800	(2,425)	375	375	-
Supplies and Materials	1,744	(274)	1,470	1,470	-
Other Objects			-	-	
Total Undist, Expend Support Serv School Admin.	388,849	26,263	415,112	415,112	-
Undist. Expend Custodial Services					
Salaries	18,456	(18,456)			-
General Supplies	-	<del>_</del>		-	
Total Undist. Expend Custodial Services	18,456	(18,456)	-		-

SCHOOL: TYSON ELEMENTARY SCHOOL	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	<u>Actual</u>	Variance Final to Actual
Security					
Salaries	\$ 39,029	\$ (12,692)	\$ . 26,337	\$ 26,337	-
Purchased Professional and Technical Services		-			
General Supplies	-	-	-		
Total Undist. Expend Security	39,029	(12,692)	26,337	26,337	
Undist. Expend Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)					
Contract Services - (Between Home and School) - Vendors					
Contract Services - (Between Home and School) - Vendors Contr Serv (Oth. than Bet Home & Sch)-Vend	7 200	(7.200)			-
	7,200	(7,200)			•
Contr Serv (Regular Students) - ESCs & CTSA					
Total Undist, Expend Student Transportation Serv.	7,200	(7,200)	-	-	-
UNALLOCATED BENEFITS					
Social Security Contributions					-
Other Retirement Contributions - PERS		-			-
Health Benefits	1,001,907	-	1,001,907	1,001,907	-
TOTAL UNALLOCATED BENEFITS	1,001,907	_	1,001,907	1,001,907	_
TOTAL ONALLOCATED BENEFITS	1,001,707		1,001,707	1,001,707	
TOTAL UNDISTRIBUTED EXPENDITURES	2,093,727	8,367	2,102,094	2,102,094	-
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	5,095,020	90,835	5,185,855	5,185,042	\$ 813
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool					
	6 5714	2.001	0.475	0.425	-
Grades 1-5	6,574	2,901	9,475	9,475	-
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.ExpendSupport ServStudents - Reg.		-			
Undist.ExpendSupport ServRelated and Extraordinary		_			
Undistributed Expenditures - Athletics					_
Undistributed Expenditures - Security		_			
Undistributed Expenditures - School Admin.	-			_	-
				·············	
Total Equipment	6,574	2,901	9,475	9,475	_
Total Equipment	0,374	2,301	7,473		
momily Guiner and Committee of the Commi		• • • • •		0.485	
TOTAL CAPITAL OUTLAY	6,574	2,901	9,475	9,475	
TOTAL SCHOOL BASED EXPENDITURES	5,101,594	93,736	5,195,330	5,194,517	813
Other Financing Sources:					
Operating Transfer In	5,101,594	93,736	5,195,330	5,194,517	813
	-,,,,,,,,			-,.,,,,,,	<u> </u>
T-4-1 Oth Fir C	6 101 604	02.726	5 105 220	5 104 517	012
Total Other Financing Sources:	5,101,594	93,736	5,195,330	5,194,517	813
Excess (Deficiency) of Other Financing Sources Over					
(Under) Expenditures and Other Financing (Uses)		-	-	-	
Fund Balance, July 1, 2020					
• • •	<del>,</del>			•	
Fund Balance, June 30, 2021	\$ -	\$ -	\$ -	\$ -	\$ -
a mid a minitory pulle any momit	*	*		<u> </u>	-

SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction Preschool/Kindergarten - Salaries of Teachers	\$ 67,297	_	\$ 67,297	\$ 66,119	\$ 1,178
Grades 1-5 - Salaries of Teachers	1,251,269	\$ (32,240)	1,219,029	1,172,580	46,449
Grades 6-8 - Salaries of Teachers		•			
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction Other Salaries for Instruction	20 127		30,127	29,392	735
Purchased Professional-Educational Services	30,127	•	30,127	29,372	-
Purchased Technical Services		-			
Other Purchased Services (400-500 series)	27,684	-	27,684	5,901	21,783
General Supplies	14,886	(222)	14,664	13,025	1,639
Textbooks	2 202	-	2 202		2 202
Other Objects	3,393		3,393		3,393
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,394,656	(32,462)	1,362,194	1,287,017	75,177
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers					-
Other Salaries for Instruction		-			•
Other Purchased Services General Supplies		-			-
Textbooks		-			-
Other Objects	-		-	-	-
,					
Total Cognitive - Mild	-			-	H
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	•	-	•	-	-
General Supplies Textbooks	-	-	-	-	-
1 extoooks	-			<u>-</u>	*
Total Cognitive - Moderate	***************************************		H		
Learning and/or Language Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction		-			*
Purchased Professional-Educational Services		-			-
General Supplies Textbooks		-			-
Other Objects	-	-		_	-
Suit Sigeti	***************************************		VII.ALERTANA		ALCOHOL STATE OF THE STATE OF T
Total Learning and/or Language Disabilities		-			
Visual Impairments					
Other Salaries for Instruction		_		_	
Total Visual Impairments				-	
Behavioral Disabilities:					
Salaries of Teachers		-	-	•	-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies Textbooks		-			-
Other Objects	-				-
•					
Total Behavioral Disabilities		-		-	
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		•			-
General Supplies		-			-
Textbooks Other Objects		•			
ome objects					
Total Multiple Disabilities	<u>-</u>	-			
•		AND THE STATE OF T		***************************************	***************************************

SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers Other Salaries for Instruction General Supplies	\$ 90,279		\$ 90,279	\$ 85,642	\$ 4,637
Textbooks Other Objects	<del>_</del>	-		•	-
Total Resource Room/Resource Center	90,279		90,279	85,642	4,637
Autism:					
Salaries of Teachers	117,317	-	117,317	111,838	5,479
Other Salaries for Instruction General Supplies	48,671 2,371	-	48,671 2,371	47,484	1,187 2,371
Textbooks	•	-	,		, -
Other Objects		-		-	-
Total Autism	168,359		168,359	159,322	9,037
Preschool Disabilities - Full Time					
Salaries of Teachers Other Salaries for Instruction		-			-
General Supplies		_			-
Textbooks		-			-
Other Objects		•	-		ja .
Total Preschool Disabilities - Full Time		-			
TOTAL SPECIAL EDUCATION - INSTRUCTION	258,638	-	258,638	244,964	13,674
Bilingual Education - Instruction Salaries of Teachers					
Other Salaries for Instruction		-			-
Other Purchased Services		•			-
General Supplies Textbooks		-			-
Other Objects		-	<u> </u>		
Total Bilingual Education - Instruction	-			-	
School-Spon. Cocurricular Actvts Inst. Salaries	2,247	_	2,247		2,247
Purchased Services (300-500 series)	<b>-,-</b> · ·	-	-,		-,
Supplies and Materials Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	<u> </u>			-
Total School-Spon. Cocurricular Actvts Inst.	2,247		2,247	_	2,247
School-Spon. Cocurricular Athletics - Inst.					
Salaries Purchased Services (300-500 series)		-			•
Supplies and Materials		-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.				-	
Total Instruction	1,655,541	\$ (32,462)	1,623,079	1,531,981	91,098
Undistributed Expend Attend. & Social Work		2 (22			
Salaries Other Purchased Services (400-500 series)	11,835	2,658	14,493	11,464	3,029
Supplies and Materials Other Objects		-	-	-	
Total Undistributed Expend Attend. & Social Work	11,835	2,658	14,493	11,464	3,029
Undistributed Expenditures - Health Services					
Salaries Purchased Professional and Technical Services	116,817	-	116,817	111,838	4,979 -
Other Purchased Services (400-500 series) Supplies and Materials	1,300		1,300	993	307
Total Undistributed Expenditures - Health Services	118,117		118,117	112,831	5,286
		•			

SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist, Expend Guidance Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants	\$ 104,749	-	\$ 104,749	\$ 72,400	\$ 32,349
Other Salaries Other Purchased Services (400-500 series) Supplies and Materials		- - -			
Other Objects		•		**************************************	
Total Undist. Expend Guidance	104,749		104,749	72,400	32,349
Undist. Expend Improvement of Inst. Serv. Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff Salaries of Secr and Clerical Assist. Purchased Prof- Educational Services	188,548	\$ 8,467	197,015	197,015	-
Other Purch Prof. and Tech, Services		-			-
Other Purch Services (400-500) Supplies and Materials	945	(945) 	*		<u>-</u>
Total Undist. Expend Improvement of Inst. Serv.	189,493	7,522	197,015	197,015	-
Undist. Expend Edu. Media Serv./Sch. Library Salaries	93,869	19,765	113,634	97,571	16,063
Purchased Professional and Technical Services Other Purchased Services (400-500 series)	3,448	-	3,448	1,400	2,048
Supplies and Materials Other Objects	11,736		11,736	1,923	9,813
Total Undist. Expend Edu. Media Serv./Sch. Library	109,053	19,765	128,818	100,894	27,924
Undist. Expend Instructional Staff Training Serv. Purchased Professional - Educational Service		-			-
Other Purchased Professional & Technical Services Other Purchased Services (400-500 series) Supplies and Materials	2,250	(2,200)	50		50
Total Undist. Expend Instructional Staff Training Serv.	2,250	(2,200)	50		50
Undist. Expend Support Serv School Admin. Salaries of Principals/Assistant Principals	124,390		124,390	122,268	2,122
Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants Other Salaries	110,477	· -	110,477	109,175	1,302
Purchased Professional and Technical Services	5.056	1.000	( 050	2.825	2 102
Other Purchased Services (400-500 series) Supplies and Materials	5,958 1,676		6,958 3,821	3,835 3,226	3,123 595
Other Objects		<del></del>		-	
Total Undist. Expend Support Serv School Admin.	242,501	3,145	245,646	238,504	7,142
Undist. Expend Custodial Services Salaries Consent Survivos		-			-
General Supplies  Total Undist, Expend Custodial Services	<del></del> .				
Security	Louis de la constitución de la c				·
Salaries Purchased Professional and Technical Services	32,282	1,350	33,632	89	33,543
General Supplies					
Total Undist. Expend Security	32,282	1,350	33,632	89	33,543
Undist. Expend Student Transportation Serv. Sal. For Pup. Trans. (Other than Bet. Home and School) Contract Services - (Between Home and School) - Vendors		-	- 0.5		-
Contr Serv (Oth. than Bet Home & Sch)-Vend Contr Serv (Regular Students) - ESCs & CTSA	5,850		5,850		5,850
Total Undist. Expend Student Transportation Serv.	5,850		5,850		5,850

SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS Social Security Contributions Other Retirement Contributions - PERS Health Benefits	\$ 585,211	-	\$ 585,211	\$ 585,21 <u>1</u>	1
TOTAL UNALLOCATED BENEFITS	585,211	•	585,211	585,211	
TOTAL UNDISTRIBUTED EXPENDITURES	1,401,341	\$ 32,240	1,433,581	1,318,408	\$ 115,173
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	3,056,882	(222)	3,056,660	2,850,389	206,271
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.ExpendSupport ServStudents - Reg. Undist.ExpendSupport ServRelated and Extraordinary Undistributed Expenditures - Athletics Undistributed Expenditures - Security Undistributed Expenditures - Security Undistributed Expenditures - School Admin. Undist. Expenditures - Required Maint. For School Fac.		- - - - - - - - - - - -		-	
Total Equipment				-	
TOTAL CAPITAL OUTLAY				•	
TOTAL SCHOOL BASED EXPENDITURES	3,056,882	(222)	3,056,660	2,850,389	206,271
Other Financing Sources: Operating Transfer In	3,056,882	(222)	3,056,660	2,850,389	206,271
Total Other Financing Sources:	3,056,882	(222)	3,056,660	2,850,389	206,271
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balance, July 1, 2020				-	M-
Fund Balance, June 30, 2021	\$ -	\$ -	\$	\$ -	\$ -

SCHOOL: BANNEKER SCHOOL	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	<u>Actual</u>	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers Grades 1-5 - Salaries of Teachers Grades 6-8 - Salaries of Teachers Grades 9-12 - Salaries of Teachers	\$ 237,833 1,850,212	\$ 31,873	\$ 237,833 1,882,085	\$ 156,848 1,836,242	\$ 80,985 45,843 - -
Regular Programs - Undistributed Instruction Other Salaries for Instruction Purchased Professional-Educational Services Purchased Technical Services	89,540 3,060	- - -	89,540 3,060	82,436 1,788	7,104 1,272
Other Purchased Services (400-500 series) General Supplies Textbooks Other Objects	54,696 59,624 8,496 11,475	838 - -	55,534 59,624 8,496 11,475	18,365 55,666 7,771	37,169 3,958 725 11,475
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,314,936	32,711	2,347,647	2,159,116	188,531
SPECIAL EDUCATION - INSTRUCTION Cognitive - Mild: Salaries of Teachers Other Salaries for Instruction Other Purchased Services General Supplies Textbooks Other Objects		-		_	-
Total Cognitive - Mild			-		
Cognitive - Moderate: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks		-			- 
Total Cognitive - Moderate	<del>-</del>				
Learning and/or Language Disabilities: Salaries of Teachers Other Salaries for Instruction Purchased Professional-Educational Services General Supplies Textbooks Other Objects					- - - - -
Total Learning and/or Language Disabilities			**		to delivery and the second sec
Visual Impairments Other Salaries for Instruction			-		<u>.</u>
Total Visual Impairments	-	-	_		_
Behavioral Disabilities: Salaries of Teachers Other Salaries for Instruction Purchased Professional-Educational Services General Supplies Textbooks Other Objects	108,840 58,911 3,000	- - - - -	108,840 58,911 3,000	41,597 28,737 2,247	67,243 30,174 - 753
Total Behavioral Disabilities	170,751		170,751	72,581	98,170
Multiple Disabilities: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks		: :			:
Other Objects			-		<u> </u>
Total Multiple Disabilities	· · ·			-	

SCHOOL: BANNEKER SCHOOL	Original <u>Budget</u>	Ad	<u>justments</u>	]	Final Budget		<u>Actual</u>		ariance
Resource Room/Resource Center:									
Salaries of Teachers Other Salaries for Instruction	\$ 58,849		-	\$	58,849	\$	56,456	\$	2,393
General Supplies	\$ 30,049		-	Φ	30,043	Φ	30,430	J	2,393
Textbooks			-						-
Other Objects		-	-		•		-		-
Total Resource Room/Resource Center	58,849		-		58,849		56,456		2,393
Autism:									
Salaries of Teachers	200,593		-		200,593		158,337		42,256
Other Salaries for Instruction General Supplies	131,467 1,881	\$	11,204		142,671 1,881		142,671 1,880		- 1
Textbooks	1,001		-		1,001		1,000		
Other Objects	**						-		
Total Autism	333,941		11,204		345,145		302,888		42,257
Preschool Disabilities - Full Time									
Salaries of Teachers			-						-
Other Salaries for Instruction			-						-
General Supplies			-						•
Textbooks			-						-
Other Objects	<u> </u>							-	
Total Preschool Disabilities - Full Time			-	***************************************	<del>.</del>		-		
TOTAL SPECIAL EDUCATION - INSTRUCTION	563,541		11,204		574,745		431,925		142,820
Bilingual Education - Instruction									
Salaries of Teachers	410,921		-		410,921		412,799		(1,878)
Other Salaries for Instruction Other Purchased Services	111,138				111,138		106,461		4,677
General Supplies	9,603		-		9,603		8,029		1,574
Textbooks	2,097		•		2,097		1,877		220
Other Objects			-				•		
Total Bilingual Education - Instruction	533,759				533,759		529,166	***************************************	4,593
School-Spon. Cocurricular Actvts Inst.	2.4.5								2215
Salaries Purchased Services (300-500 series)	2,247		-		2,247				2,247
Supplies and Materials									
Other Objects			-						-
Transfers to Cover Deficit (Agency Funds)					-				
Total School-Spon. Cocurricular Actvts Inst.	2,247				2,247				2,247
School-Spon. Cocurricular Athletics - Inst.									
Salaries Purchased Services (300-500 series)			-						-
Supplies and Materials			*		-		_		-
Total School-Spon. Cocurricular Athletics - Inst.					-		-		-
Total Instruction	3,414,483		43,915		3,458,398		3,120,207	_	338,191
Undistributed Expend Attend. & Social Work		_							
Salaries Other Purchased Services (400-500 series)	116,067	7	•		116,067		110,588		5,479
Supplies and Materials	275		143		418		418		-
Other Objects			-		-	*****			
Total Undistributed Expend Attend. & Social Work	116,342		143		116,485		111,006		5,479
Undistributed Expenditures - Health Services									
Salaries	107,141	l	•		107,141		103,785		3,356
Purchased Professional and Technical Services Other Purchased Services (400-500 series)			•						-
Supplies and Materials	1,486		-		1,486		1,486		-
Total Undistributed Expenditures - Health Services	108,627	,			108,627		105,271		3,356
Total Ondistributed Experienties - Health Services	108,027			***************************************	100,047		103,211		3,330

SCHOOL: BANNEKER SCHOOL	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	<u>Actual</u>	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	\$ 116,817	:	\$ 116,817	\$ 111,338	\$ 5,479 - - -
Other Objects		<del></del>		-	
Total Undist. Expend Guidance	116,817		116,817	111,338	5,479
Undist. Expend Improvement of Inst. Serv. Salaries of Supervisor of Instruction Salaries of Other Professional Staff Salaries of Secr and Clerical Assist. Purchased Prof- Educational Services Other Purch Prof. and Tech. Services Other Purch Services (400-500) Supplies and Materials	195,168	\$ 8,251 - - - - - -	203,419	203,419	- - - - - - -
Total Undist. Expend Improvement of Inst. Serv.	195,168	8,251	203,419	203,419	-
Undist. Expend Edu. Media Serv./Sch. Library Salaries Purchased Professional and Technical Services Other Purchased Services (400-500 series) Supplies and Materials	168,957 1,837	(47,140) - 1,800	121,817 3,637	121,817 1,835	- - 1,802
Other Objects	*				
Total Undist. Expend Edu. Media Serv./Sch. Library	170,794	(45,340)	125,454	123,652	1,802
Undist. Expend Instructional Staff Training Serv. Purchased Professional - Educational Service Other Purchased Professional & Technical Services Other Purchased Services (400-500 series)	2,165	4,000	4,000 2,165	4,000	- 2,165
Supplies and Materials	<u> </u>	<del>-</del>			-
Total Undist. Expend Instructional Staff Training Serv.	2,165	4,000	6,165	4,000	2,165
Undist. Expend Support Serv School Admin. Salaries of Principals/Assistant Principals Salaries of Other Professional Staff	316,875	(9,400) -	307,475	299,313	8,162
Salaries of Secretarial and Clerical Assistants Other Salaries Purchased Professional and Technical Services	83,481	- -	83,481	82,847	634
Other Purchased Services (400-500 series) Supplies and Materials Other Objects	12,843 10,183	750	12,843 10,933	9,935 10,336	2,908 597 -
Total Undist. Expend Support Serv School Admin.	423,382	(8,650)	414,732	402,431	12,301
Undist. Expend Custodial Services Salaries General Supplies	-				<u> </u>
Total Undist. Expend Custodial Services	-	<u> </u>	M	-	
Security					•
Salaries Purchased Professional and Technical Services	29,565	462	30,027		30,027
General Supplies					
Total Undist. Expend Security	29,565	462	30,027		30,027
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	10,710	-	10,710		10,710
Total Undist. Expend Student Transportation Serv.	10,710		10,710		10,710

SCHOOL: BANNEKER SCHOOL	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	Actual	Variance Final to Actual
UNALLOCATED BENEFITS Social Security Contributions Other Retirement Contributions - PERS Health Benefits	\$ 1,089,939		\$ 1,089,939	\$ 1,089,939	- -
TOTAL UNALLOCATED BENEFITS	1,089,939		1,089,939	1,089,939	
TOTAL UNDISTRIBUTED EXPENDITURES	2,263,509	\$ (41,134)	2,222,375	2,151,056	\$ 71,319
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	5,677,992	2,781	5,680,773	5,271,263	409,510
CAPITAL OUTLAY Equipment Regular Program - Instruction: Preschool Grades 1-5 Grades 6-8	5,900	<u>.</u>	5,900	4,880	- 1,020
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.ExpendSupport ServStudents - Reg. Undist.ExpendSupport ServRelated and Extraordinary Undistributed Expenditures - Athletics Undistributed Expenditures - Security Undistributed Expenditures - School Admin. Undist. Expenditures - Required Maint. For School Fac.		- - - - -			-
Total Equipment	5,900	-	5,900	4,880	1,020
TOTAL CAPITAL OUTLAY	5,900	-	5,900	4,880	1,020
TOTAL SCHOOL BASED EXPENDITURES	5,683,892	2,781	5,686,673	5,276,143	410,530
Other Financing Sources: Operating Transfer In	5,683,892	2,781	5,686,673	5,276,143	410,530
Total Other Financing Sources:	5,683,892	2,781	5,686,673	5,276,143	410,530
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)		-	-	•	
Fund Balance, July 1, 2020	-		-		
Fund Balance, June 30, 2021	\$ -	\$ -	\$ -	\$ -	\$ -

SCHOOL: SHEILA Y. OLIVER ACADEMY	Original Budget	_Adjustments_	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers Grades 1-5 - Salaries of Teachers Grades 6-8 - Salaries of Teachers Grades 9-12 - Salaries of Teachers	\$ 178,100 1,325,098	\$ (103,681) 105,736	\$ 74,419 1,430,834	\$ 74,419 1,420,660	\$ 10,174 -
Regular Programs - Undistributed Instruction Other Salaries for Instruction Purchased Professional-Educational Services	59,155 2,261	- -	59,155 2,261	52,444	6,711 2,261
Purchased Technical Services Other Purchased Services (400-500 series) General Supplies	52,776 37,787	12,766	52,776 50,553	27,675 40,972	25,101 9,581
Textbooks Other Objects	8,800	(8,800)			
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,663,977	6,021	1,669,998	1,616,170	53,828
SPECIAL EDUCATION - INSTRUCTION Cognitive - Mild:					
Salaries of Teachers Other Salaries for Instruction Other Purchased Services	234,884 53,755	-	234,884 53,755	179,687 52,444	55,197 1,311
General Supplies Textbooks	3,902 360	-	3,902 360	3,275	627 360
Other Objects		-			
Total Cognitive - Mild	292,901	A-04-04-04-04-04-04-04-04-04-04-04-04-04-	292,901	235,406	57,495
Cognitive - Moderate: Salaries of Teachers Other Salaries for Instruction		-			-
General Supplies Textbooks	-				
Total Cognitive - Moderate		Manager of the Control of Control		<u>-</u>	-
Learning and/or Language Disabilities: Salaries of Teachers Other Salaries for Instruction	69,566 29,394	6,743	76,309 29,394	76,309 28,183	1,211
Purchased Professional-Educational Services General Supplies Textbooks	3,853 270	- 677 -	4,530 270	1,524	3,006 270
Other Objects	102 092	7.420	110.502	106.016	
Total Learning and/or Language Disabilities  Visual Impairments	103,083	7,420	110,503	106,016	4,487
Other Salaries for Instruction			<del>-</del>		-
Total Visual Impairments	-	*		*	-
Behavioral Disabilities: Salaries of Teachers Other Salaries for Instruction Purchased Professional-Educational Services		-			
General Supplies Textbooks Other Objects	-	- - -			- - -
Total Behavioral Disabilities		-			
Multiple Disabilities: Salaries of Teachers		· -			_
Other Salaries for Instruction General Supplies Textbooks					-
Other Objects				-	
Total Multiple Disabilities				-	

SCHOOL: SHEILA Y. OLIVER ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 109,090	-	\$ 109,090		\$ 109,090
Other Salaries for Instruction	119,774	-	119,774	\$ 82,287	37,487
General Supplies Textbooks					•
Other Objects					
Total Resource Room/Resource Center	228,864	-	228,864	82,287	146,577
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks Other Objects	-	•	-	_	,_
Total Autism		_			_
				American	
Preschool Disabilities - Full Time	Z1 127		<i>(</i> 1.127	60.060	1.069
Salaries of Teachers	61,137	•	61,137	60,069	1,068
Other Salaries for Instruction	60,671	-	60,671	53,678	6,993
General Supplies	2,050	-	2,050	1,719	331
Textbooks Other Objects	_	-	-	_	-
•				115.466	
Total Preschool Disabilities - Full Time	123,858		123,858	115,466	8,392
TOTAL SPECIAL EDUCATION - INSTRUCTION	748,706	\$ 7,420	756,126	539,175	216,951
Bilingual Education - Instruction					
Salaries of Teachers		=			-
Other Salaries for Instruction Other Purchased Services		•			-
General Supplies					-
Textbooks		-			-
Other Objects	*				
Total Bilingual Education - Instruction		H			
School-Spon. Cocurricular Actvts Inst.					
Salaries	2,247	-	2,247		2,247
Purchased Services (300-500 series)		-			`-
Supplies and Materials Other Objects		•			•
Transfers to Cover Deficit (Agency Funds)	<u></u>			-	
Total School-Spon, Cocurricular Actvts Inst.	2,247	-	2,247		2,247
School-Spon, Cocurricular Athletics - Inst.				***************************************	
Salaries		-			-
Purchased Services (300-500 series) Supplies and Materials		<del>-</del>	_	_	•
Total School-Spon. Cocurricular Athletics - Inst.			-		-
Total Instruction	2,414,930	13,441	2,428,371	2,155,345	273,026
Undistributed Expend Attend. & Social Work					
Salaries	98,897	(56,743)	42,154	33,055	9,099
Other Purchased Services (400-500 series)	1.022	-	1.022	1 820	-
Supplies and Materials Other Objects	1,933	-	1,933	1,829	104
Total Undistributed Expend Attend. & Social Work	100,830	(56,743)	44,087	34,884	9,203
·					
Undistributed Expenditures - Health Services Salaries	88,955	_	88,955	58,383	30,572
Purchased Professional and Technical Services	23,733	- -		,500	
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	1,520		1,520	1,514	6
Total Undistributed Expenditures - Health Services	90,475		90,475	59,897	30,578

SCHOOL: SHEILA Y. OLIVER ACADEMY	Original Budget	Adjustments	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	\$ 198,936	\$ 8,773	\$ 207,709	\$ 207,709	-
Salaries of Secr and Clerical Assist.	• 1,0,,50	-	207,705	-	-
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.	198,936	8,773	207,709	207,709	-
Undist, Expend Edu, Media Serv./Sch. Library					
Salaries Purchased Professional and Technical Services	120,787	21,534	142,321	142,321	-
Other Purchased Services (400-500 series)	14,506	1,321	15,827	1,618	\$ 14,209
Supplies and Materials Other Objects	1,000	-	1,000	932	68
one og ve		***************************************	P361		
Total Undist. Expend Edu. Media Serv./Sch. Library	136,293	22,855	159,148	144,871	14,277
Undist. Expend Instructional Staff Training Serv.					
Purchased Professional - Educational Service Other Purchased Professional & Technical Services	5,400	-	5,400		5,400
Other Purchased Services (400-500 series)	2,249	-	2,249		2,249
Supplies and Materials	900	<del></del>	900	265	635
Total Undist, Expend Instructional Staff Training Serv.	8,549		8,549	265	8,284
Undist. Expend Support Serv School Admin.	170 784	(10.700)	169.004	146 020	22.164
Salaries of Principals/Assistant Principals Salaries of Other Professional Staff	179,784	(10,790)	168,994	146,830	22,164
Salaries of Secretarial and Clerical Assistants	74,277	28,428	102,705	102,705	-
Other Salaries Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	1,630	-	1,630	480 5,195	1,150 509
Supplies and Materials Other Objects	5,704 		5,704	3,193	309
Total Undist. Expend Support Serv School Admin.	261,395	17,638	279,033	255,210	23,823
Undist. Expend Custodial Services Salaries		-			-
General Supplies					
Total Undist. Expend Custodial Services				_	-
Security					
Salaries	30,800	-	30,800	19,831	10,969
Purchased Professional and Technical Services General Supplies	_	-		-	-
Total Undist. Expend Security	30,800		30,800	19,831	10,969
Hadist Durand Student Tonnet-ti C					
Undist. Expend Student Transportation Serv. Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors		(9.000)			-
Contr Serv (Oth. than Bet Home & Sch)-Vend Contr Serv (Regular Students) - ESCs & CTSA	8,986	(8,986)			
Total Undist. Expend Student Transportation Serv.	8,986	(8,986)			-

SCHOOL: SHEILA Y. OLIVER ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS Social Security Contributions Other Retirement Contributions - PERS Health Benefits	<u>\$ 754,525</u>	-	<u>\$ 754,525</u>	<b>\$</b> 754,525	-
TOTAL UNALLOCATED BENEFITS	754,525	_	754,525	754,525	
TOTAL UNDISTRIBUTED EXPENDITURES	1,590,789	\$ (16,463)	1,574,326	1,477,192	\$ 97,134
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	4,005,719	(3,022)	4,002,697	3,632,537	370,160
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 - Instructional Program Undistributed Expenditures - Instructional Staff Undist.ExpendSupport ServStudents - Reg, Undist.ExpendSupport ServRelated and Extraordinary Undistributed Expenditures - Athletics Undistributed Expenditures - Security Undistributed Expenditures - Security Undistributed Expenditures - School Admin. Undist. Expenditures - Required Maint. For School Fac.		4,700	4,700	<u>.</u>	4,700 - - - - - - - - - - -
Total Equipment		4,700	4,700		4,700
TOTAL CAPITAL OUTLAY		4,700	4,700	•	4,700
TOTAL SCHOOL BASED EXPENDITURES	4,005,719	1,678	4,007,397	3,632,537	374,860
Other Financing Sources: Operating Transfer In	4,005,719	1,678	4,007,397	3,632,537	374,860
Total Other Financing Sources:	4,005,719	1,678	4,007,397	3,632,537	374,860
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-			W .	
Fund Balance, July 1, 2020	-		-	_	
Fund Balance, June 30, 2021	<u> </u>	\$ -	\$	\$ -	\$ -

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	<u>Actual</u>	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers Grades 1-5 - Salaries of Teachers Grades 6-8 - Salaries of Teachers Grades 9-12 - Salaries of Teachers	\$ 101,085 1,193,710	\$ 18,207 -	\$ 101,085 1,211,917	\$ 97,278 1,188,572	\$ 3,807 23,345 -
Regular Programs - Undistributed Instruction Other Salaries for Instruction Purchased Professional-Educational Services Purchased Technical Services	30,127	- - -	30,127	24,983	5,144
Other Purchased Services (400-500 series) General Supplies Textbooks Other Objects	26,778 33,854 360 2,700	(234)	26,778 33,620 360 2,700	15,158 26,553	11,620 7,067 360 2,700
•					
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,388,614	17,973	1,406,587	1,352,544	54,043
SPECIAL EDUCATION - INSTRUCTION Cognitive - Mild: Salaries of Teachers Other Salaries for Instruction Other Purchased Services General Supplies		- - -			
Textbooks Other Objects					
•				-	
Total Cognitive - Mild	-	*	***************************************	*	•
Cognitive - Moderate: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks			_	·	
	·				
Total Cognitive - Moderate					
Learning and/or Language Disabilities: Salaries of Teachers Other Salaries for Instruction Purchased Professional-Educational Services	153,071 53,586	14,169	167,240 53,586	167,240 52,279	1,307
General Supplies Textbooks	3,713 450	111	3,824 450	1,488	2,336 450
Other Objects	450		450	**	450
Total Learning and/or Language Disabilities	211,270	14,280	225,550	221,007	4,543
Visual Impairments Other Salaries for Instruction	-	-			-
Total Visual Impairments		-		-	
Behavioral Disabilities: Salaries of Teachers Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		•			-
General Supplies Textbooks		-			-
Other Objects			-	-	*
Total Behavioral Disabilities	_	-			
Multiple Disabilities: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks					-
Other Objects			-		-
Total Multiple Disabilities		-			-

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	<u>Actual</u>	Variance Final to Actual
Resource Room/Resource Center: Salaries of Teachers Other Salaries for Instruction General Supplies	\$ 117,567 58,849	\$ (65,573) 13,875	\$ 51,994 72,724	\$ 72,724	\$ 51,994 - -
Textbooks Other Objects		-	-		-
Total Resource Room/Resource Center	176,416	(51,698)	124,718	72,724	51,994
Autism:					
Salaries of Teachers Other Salaries for Instruction General Supplies		-			- -
Textbooks Other Objects		•		-	
Total Autism	-	_	4	M.	_
TOTAL SPECIAL EDUCATION - INSTRUCTION	387,686	(37,418)	350,268	293,731	56,537
Bilingual Education - Instruction		-	•		
Salaries of Teachers Other Salaries for Instruction		-			-
Other Purchased Services		-			-
General Supplies		-			-
Textbooks Other Objects		-	-	-	-
Total Bilingual Education - Instruction	***				
School-Spon. Cocurricular Actvts Inst.	2 2 4 7	-	2.247	1.061	1 106
Salaries Purchased Services (300-500 series) Supplies and Materials	2,247	- -	2,247	1,061	1,186
Other Objects Transfers to Cover Deficit (Agency Funds)	-				
Total School-Spon. Cocurricular Actvts Inst.	2,247	-	2,247	1,061	1,186
School-Spon. Cocurricular Athletics - Inst. Salaries					_
Purchased Services (300-500 series) Supplies and Materials		-	_	-	-
Total School-Spon. Cocurricular Athletics - Inst.	_		_	-	-
Total Instruction	1,778,547	(19,445)	1,759,102	1,647,336	111,766
Undistributed Expend Attend. & Social Work					
Salaries Other Purchased Services (400-500 series) Supplies and Materials		-			-
Other Objects			-	-	-
Total Undistributed Expend Attend. & Social Work					
Undistributed Expenditures - Health Services Salaries	101,705	1,038	102,743	102,743	-
Purchased Professional and Technical Services Other Purchased Services (400-500 series) Supplies and Materials	2,960	-	2,960	2,405	- - 555
Total Undistributed Expenditures - Health Services	104,665	1,038	105,703	105,148	555
Louis Chalantonion Exponditures - Health Services	104,000	1,036	105,705	103,140	

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	<u>Actual</u>	Variance Final to Actual
Undist. Expend Guidance Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants Other Salaries	\$ 81,020	\$ 4,926	\$ 85,946	\$ 85,946	- - -
Other Purchased Services (400-500 series) Supplies and Materials		-			-
Other Objects	-	-	-		
Total Undist. Expend Guidance	81,020	4,926	85,946	85,946	
Undist. Expend Improvement of Inst. Serv. Salaries of Supervisor of Instruction Salaries of Other Professional Staff Salaries of Secr and Clerical Assist. Purchased Prof. Educational Services Other Purch Prof. and Tech. Services	198,186	- - - -	198,186	196,898	\$ 1,288 - -
Other Purch Services (400-500) Supplies and Materials				-	-
Total Undist. Expend Improvement of Inst. Serv.	198,186		198,186	196,898	1,288
Undist. Expend Edu. Media Serv./Sch. Library Salaries Purchased Professional and Technical Services	157,226	·	157,226	138,538	18,688
Other Purchased Services (400-500 series) Supplies and Materials Other Objects	1,574 35,060	(6,300)	1,574 28,760	787 13,175	787 15,585
Total Undist. Expend Edu. Media Serv./Sch. Library	193,860	(6,300)	187,560	152,500	35,060
Undist. Expend Instructional Staff Training Serv. Purchased Professional - Educational Service Other Purchased Professional & Technical Services	9,800	-	9,800	2,000	7,800
Other Purchased Services (400-500 series) Supplies and Materials	1,800		1,800	ł -	1,800
Total Undist. Expend Instructional Staff Training Serv.	11,600		11,600	2,000	9,600
Undist. Expend Support Serv School Admin. Salaries of Principals/Assistant Principals Salaries of Other Professional Staff	146,307	9,405 -	155,712	155,712	-
Salaries of Secretarial and Clerical Assistants Other Salaries Purchased Professional and Technical Services	128,666	- -	128,666	123,422	5,244 - -
Other Purchased Services (400-500 series) Supplies and Materials Other Objects	5,507 1,800	168	5,675 1,800	2,000 1,534	3,675 266
Total Undist. Expend Support Serv School Admin.	282,280	9,573	291,853	282,668	9,185
Undist. Expend Custodial Services Salaries General Supplies	<u>-</u>	-			<u>.</u>
Total Undist. Expend Custodial Services	-		-	-	-
Security					
Salaries Purchased Professional and Technical Services	30,513	3,953	34,466	17,789	16,677
General Supplies			-	**	
Total Undist. Expend Security	30,513	3,953	34,466	17,789	16,677
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	6,400	-	6,400		- - 6,400
Contr Serv (Onl. than Bet Hollie & Serje vend Contr Serv (Regular Students) - ESCs & CTSA				-	
Total Undist. Expend Student Transportation Serv.	6,400	-	6,400	-	6,400

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	Actual	Variance Final to Actual
UNALLOCATED BENEFITS Social Security Contributions Other Retirement Contributions - PERS Health Benefits	\$ 621,046	-	\$ 621,046	\$ 621,046	-
TOTAL UNALLOCATED BENEFITS	621,046		621,046	621,046	
TOTAL UNDISTRIBUTED EXPENDITURES	1,529,570	\$ 13,190	1,542,760	1,463,995	\$ 78,765
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	3,308,117	(6,255)	3,301,862	3,111,331	190,531
CAPITAL OUTLAY Equipment Regular Program - Instruction: Preschool Grades 1-5		10,000	10,000		10,000
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.ExpendSupport ServStudents - Reg. Undist.ExpendSupport ServRelated and Extraordinary Undistributed Expenditures - Athletics Undistributed Expenditures - Security Undistributed Expenditures - School Admin. Undist. Expenditures - Required Maint. For School Fac.		-			-
Total Equipment	<del>-</del>	10,000	10,000	-	10,000
TOTAL CAPITAL OUTLAY	-	10,000	10,000		10,000
TOTAL SCHOOL BASED EXPENDITURES	3,308,117	3,745	3,311,862	3,111,331	200,531
Other Financing Sources: Operating Transfer In	3,308,117	3,745	3,311,862	3,111,331	200,531
Total Other Financing Sources:	3,308,117	3,745	3,311,862	3,111,331	200,531
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balance, July 1, 2020				-	•
Fund Balance, June 30, 2021	\$	\$	\$ -	\$	\$ -

SCHOOL: ALTHEA GIBSON ECE ACADEMY		Original <u>Budget</u>	<u>Adj</u>	ustments		Final <u>Budget</u>		<u>Actual</u>	ariance
REGULAR PROGRAMS - INSTRUCTION Regular Programs - Instruction									
Preschool/Kindergarten - Salaries of Teachers Grades 1-5 - Salaries of Teachers Grades 6-8 - Salaries of Teachers Grades 9-12 - Salaries of Teachers	\$	626,119	\$	16,991 - - -	\$	643,110	\$	639,776	\$ 3,334 - - -
Regular Programs - Undistributed Instruction Other Salaries for Instruction Purchased Professional-Educational Services Purchased Technical Services		121,564 2,935		-		121,564 2,935		116,025 2,267	5,539 668
Other Purchased Services (400-500 series) General Supplies Textbooks		17,657 26,508		(16,047) 19,498		1,610 46,006		1,610 22,074	23,932
Other Objects				970		970			 970
TOTAL REGULAR PROGRAMS - INSTRUCTION	_	794,783	_	21,412		816,195		781,752	 34,443
SPECIAL EDUCATION - INSTRUCTION Cognitive - Mild: Salaries of Teachers				-					-
Other Salaries for Instruction Other Purchased Services General Supplies Textbooks				-					-
Other Objects		-		-					 
Total Cognitive - Mild			_		_	-		<u> </u>	 
Cognitive - Moderate: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks				- -	***********	<u>.</u>			 -
Total Cognitive - Moderate	*****				***********	•	_	-	 •
Learning and/or Language Disabilities: Salaries of Teachers Other Salaries for Instruction Purchased Professional-Educational Services General Supplies Textbooks Other Objects				- - - - -		-		<u>-</u>	- - - -
Total Learning and/or Language Disabilities				<b>JA</b>		*		<u>-</u>	 _
Visual Impairments Other Salaries for Instruction									 -
Total Visual Impairments		_							 -
Behavioral Disabilities: Salaries of Teachers Other Salaries for Instruction Purchased Professional-Educational Services General Supplies Textbooks Other Objects		-	1	- - - - -		-			- - - - -
Total Behavioral Disabilities		-					_	_	 
Multiple Disabilities: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks									-
Other Objects	-			-		-		-	 -
Total Multiple Disabilities				<u>.</u>				•	 

SCHOOL: ALTHEA GIBSON ECE ACADEMY	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers Other Salaries for Instruction	\$ 30,127	•	\$ 30,127	\$ 29,392	\$ 735
General Supplies	\$ 30,127	-	\$ 50,127	φ 29,392	. J
Textbooks		-			•
Other Objects	-	<del>_</del>			-
Total Resource Room/Resource Center	30,127		30,127	29,392	735
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction General Supplies		-			-
Textbooks		-			-
Other Objects	-				
Total Autism				-	
Described Distributes Full Time					
Preschool Disabilities - Full Time Salaries of Teachers	78,960	\$ 4,309	83,269	83,269	_
Other Salaries for Instruction	78,500 59,582		59,582	58,129	1,453
General Supplies	2,790		2,790	30,129	2,790
Textbooks	2,790		2,790		2,790
Other Objects	-	-	_	-	<u>-</u>
•	141 222	4 200	146 (41	141 200	4 2 4 2
Total Preschool Disabilities - Full Time	141,332	4,309	145,641	141,398	4,243
TOTAL SPECIAL EDUCATION - INSTRUCTION	171,459	4,309	175,768	170,790	4,978
Bilingual Education - Instruction					
Salaries of Teachers		, -			•
Other Salaries for Instruction Other Purchased Services		-			-
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)					<del></del>
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	966,242	25,721	991,963	952,542	39,421
Undistributed Expend Attend. & Social Work					
Salaries		-			-
Other Purchased Services (400-500 series)		-			•
Supplies and Materials Other Objects			-	-	-
Total Undistributed Expend Attend. & Social Work			_		_
-					
Undistributed Expenditures - Health Services Salaries	80,86	8	80,868	77,423	2 11=
Purchased Professional and Technical Services	٥٥,٥٥	•	٥٧,٥٥٥	11,423	3,445
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	2,500	9 443	2,943	522	2,421
Total Undistributed Expenditures - Health Services	83,36	8 443	83,811	77,945	5,866
				11,210	

SCHOOL: ALTHEA GIBSON ECE ACADEMY	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	<u>Actual</u>	Variance Final to Actual
Undist. Expend Guidance					
Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants	\$ 34,135	\$ (3,182)	\$ 30,953	\$ 23,212	\$ 7,741
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials Other Objects		-	.=	. <b>-</b>	-
Total Undist. Expend Guidance	34,135	(3,182)	30,953	23,212	7,741
W. W. T					
Undist. Expend Improvement of Inst. Serv. Salaries of Supervisor of Instruction					-
Salaries of Other Professional Staff	110,549	-	110,549	105,610	4,939
Salaries of Secr and Clerical Assist. Purchased Prof- Educational Services		-			•
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500) Supplies and Materials		-			-
Supplies and Materials					
Total Undist. Expend Improvement of Inst. Serv.	110,549	***************************************	110,549	105,610	4,939
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	1,090	-
Supplies and Materials	-				-
Total Undist. Expend Instructional Staff Training Serv.	1,090		1,090	1,090	*
Undist, Expend Support Serv School Admin.					
Salaries of Principals/Assistant Principals Salaries of Other Professional Staff	153,484	10,682	164,166	164,166	-
Salaries of Secretarial and Clerical Assistants	121,723	-	121,723	119,826	1,897
Other Salaries		-			-
Purchased Professional and Technical Services Other Purchased Services (400-500 series)	3,329	-	3,329	2,299	1,030
Supplies and Materials	3,810	-	3,810	2,619	1,191
Other Objects	-	-			*
Total Undist, Expend Support Serv School Admin.	282,346	10,682	293,028	288,910	4,118
Undist. Expend Custodial Services					
Salaries General Supplies		-			-
General Supplies					
Total Undist. Expend Custodial Services					
Security					•
Salaries	28,800	(28,800)			-
Purchased Professional and Technical Services General Supplies		-			
Total Undist, Expend Security	28,800	(28,800)	-	•	
Hadisa Dona it in the Land Thomas and in the					
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	7,086	<u> </u>	7,086		7,086
	# OD :		# 00 <i>C</i>		7.000
Total Undist. Expend Student Transportation Serv.	7,086		7,086		7,086

SCHOOL: ALTHEA GIBSON ECE ACADEMY	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	Actual	Variance Final to Actual
UNALLOCATED BENEFITS Social Security Contributions Other Retirement Contributions - PERS Health Benefits	\$ 356,184	-	\$ 356,184	\$ 356,184	-
TOTAL UNALLOCATED BENEFITS	356,184	-	356,184	356,184	
TOTAL UNDISTRIBUTED EXPENDITURES	903,558	\$ (20,857)	882,701	852,951	\$ 29,750
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	1,869,800	4,864	1,874,664	1,805,493	69,171
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.ExpendSupport ServStudents - Reg. Undist.ExpendSupport ServRelated and Extraordinary Undistributed Expenditures - Athletics Undistributed Expenditures - Security Undistributed Expenditures - Seconity Undistributed Expenditures - School Admin. Undist. Expenditures - Required Maint. For School Fac.		· · · · · · · · · · · · · · · · · · ·	·		-
Total Equipment	-	-			
TOTAL CAPITAL OUTLAY	44	<del>-</del>	-	•	
TOTAL SCHOOL BASED EXPENDITURES	1,869,800	4,864	1,874,664	1,805,493	69,171
Other Financing Sources: Operating Transfer In	1,869,800	4,864	1,874,664	1,805,493	69,171
Total Other Financing Sources:	1,869,800	4,864	1,874,664	1,805,493	69,171
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	· •		M.		<u> </u>
Fund Balance, July 1, 2020		_		•	
Fund Balance, June 30, 2021	\$ -	\$ -	\$ -	\$ -	<u> </u>

SCHOOL: WAHLSTROM EARLY CHILDHOOD ACADEM	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION Regular Programs - Instruction				. <del></del>	
Preschool/Kindergarten - Salaries of Teachers Grades 1-5 - Salaries of Teachers Grades 6-8 - Salaries of Teachers Grades 9-12 - Salaries of Teachers	\$ 435,303	\$ 148,354 - - -	\$ 583,657	\$ 583,657	- - -
Regular Programs - Undistributed Instruction Other Salaries for Instruction Purchased Professional-Educational Services Purchased Technical Services	123,103 5,266	15,081 (1,280)	138,184 3,986	138,184 3,986	
Other Purchased Services (400-500 series) General Supplies Textbooks	17,393 20,776	(2,404) (4,968)	14,989 15,808	14,989 15,808	-
Other Objects	4,121	(4,121)	-	-	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	605,962	150,662	756,624	756,624	-
SPECIAL EDUCATION - INSTRUCTION Cognitive - Mild: Salaries of Teachers Other Salaries for Instruction Other Purchased Services General Supplies Textbooks					
Other Objects	-	-	-		
Total Cognitive - Mild		<del>_</del>			
Cognitive - Moderate: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks		- - -	-	<u> </u>	
Total Cognitive - Moderate			<u> </u>		
Learning and/or Language Disabilities: Salaries of Teachers Other Salaries for Instruction Purchased Professional-Educational Services General Supplies Textbooks Other Objects					: : : :
Total Learning and/or Language Disabilities	<u>**</u>	<u>**</u>	-		**
Visual Impairments Other Salaries for Instruction		_	-		
Total Visual Impairments		-		-	-
Behavioral Disabilities: Salaries of Teachers Other Salaries for Instruction Purchased Professional-Educational Services General Supplies Textbooks Other Objects		:			
Total Behavioral Disabilities		-			-
Multiple Disabilities: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks	_	-			-
Total Multiple Disabilities				<b>*</b>	-

				4.4	
SCHOOL: WAHLSTROM EARLY CHILDHOOD ACADEM	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	Actual	Variance <u>Final to Actual</u>
Resource Room/Resource Center:					
Salaries of Teachers		<u>.</u>			
	\$ 59,582	\$ (1,453)	\$ 58,129	\$ 58,129	-
General Supplies		•			•
Textbooks Other Objects		-			•
Other Objects					
Total Resource Room/Resource Center	59,582	(1,453)	58,129	58,129	***************************************
Autism:					
Salaries of Teachers			•		
Other Salaries for Instruction		-			
General Supplies					•
Textbooks		-			-
Other Objects		-			•
Total Autism			-	-	-
Preschool Disabilities - Full Time					
Salaries of Teachers	, 77,670	13,566	91,236	91,236	•
Other Salaries for Instruction	60,502	(20,986)	39,516	39,516	-
General Supplies	5,040	(2,772)	2,268	2,268	-
Textbooks		-			•
Other Objects	_		-	-	
Total Preschool Disabilities - Full Time	143,212	(10,192)	133,020	133,020	
TOTAL SPECIAL EDUCATION - INSTRUCTION	202,794	(11,645)	191,149	191,149	
Bilingual Education - Instruction		-			
Salaries of Teachers		-			=
Other Salaries for Instruction		•			•
Other Purchased Services 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	808,756	139,017	947,773	947,773	
Undistributed Expend Attend. & Social Work					
Salaries	34,135	(10,923)	23,212	23,212	-
Other Purchased Services (400-500 series)	2,400	(2,400)	,	, ,	
Supplies and Materials		-			-
Other Objects					
Total Undistributed Expend Attend. & Social Work	36,535	(13,323)	23,212	23,212	
Undistributed Expenditures - Health Services					
Salaries	76,509	2,778	79,287	79,287	
Purchased Professional and Technical Services		-		• • •	-
Other Purchased Services					-
Supplies and Materials	1,532	(119)	1,413	1,413	
Total Undistributed Expenditures - Health Services	78,041	2,659	80,700	80,700	_
Total Olidishibated Expellutures - Health Services	/0,041	2,039	80,700	30,700	

SCHOOL: WAHLSTROM EARLY CHILDHOOD ACADEM	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	<u>Actual</u>	Variance <u>Final to Actual</u>
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					-
Office Objects	<del></del>				
Total Undist. Expend Guidance	•		•		
Undist. Expend Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction Salaries of Other Professional Staff	\$ 117,567	\$ (5,479)	\$ 112,088	\$ 112,088	-
Salaries of Secr and Clerical Assist.	117,507	- (5,477)	¥ 112,000	112,000	-
Purchased Prof- Educational Services		-			•
Other Purch Prof. and Technical Services Other Purch Services (400-500)		-			•
Supplies and Materials		<u>-</u>		<u> </u>	<u>-</u>
	:_	(- 1-0)		****	
Total Undist. Expend Improvement of Inst. Serv.	117,567	(5,479)	112,088	112,088	*
Undist. Expend Edu. Media Serv./Sch. Library Salaries					_
Purchased Professional and Technical Services		- -		•	-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials Other Objects	5,000	(1,555)	3,445	3,445	-
Other Objects		<u>-</u>			
Total Undist. Expend Edu, Media Serv./Sch. Library	5,000	(1,555)	3,445	3,445	
Undist. Expend Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-			-
Other Purchased Professional & Technical Services Other Purchased Services (400-500 series)	2,000	(2,000)			-
Supplies and Materials					
Table 1 and	2.000	(2,000)			
Total Undist. Expend Instructional Staff Training Serv.	2,000	(2,000)			-
Undist. Expend Support Serv School Admin.					
Salaries of Principals/Assistant Principals	171,632	153,741	325,373	325,373	-
Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants	119,662	(15,747)	103,915	103,915	-
Other Salaries	,	-	,	,	-
Purchased Professional and Technical Services	0.000	(7.014)	` ` ` ` ` ` ` ` ` ` ` ` ` ` ` ` ` ` ` `	214	-
Other Purchased Services (400-500 series) Supplies and Materials	8,030 17,764	(7,816) (4,304)	214 13,460	214 13,460	-
Other Objects			-	-	
Total Undiet Evenand Compart Com. School Admin	317,088	125,874	442,962	442,962	
Total Undist. Expend Support Serv School Admin.	317,088	123,874	442,502	442,902	
Undist. Expend Custodial Services					
Salaries		-			-
General Supplies		***************************************			
Total Undist. Expend Custodial Services		-		<del>-</del>	*
Security					
Salaries	31,496	(9,749)	21,747	21,747	-
Purchased Professional and Technical Services	•	-		•	
General Supplies		-		*	-
Total Undist. Expend Security	31,496	(9,749)	21,747	21,747	
Undist. Expend Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contr Serv (Between Home & Sch)-Vend	<u>-</u>		-	•	
Contr Serv (Decover Students) - ESCs & CTS A	4,459	(4,459)			-
Contr Serv (Regular Students) - ESCs & CTSA	-		Managed State Control of the Control		
Total Undist. Expend Student Transportation Serv.	4,459	(4,459)			

SCHOOL: WAHLSTROM EARLY CHILDHOOD ACADEM	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	<u>Actual</u>	Variance Final to Actual
UNALLOCATED BENEFITS Social Security Contributions Other Retirement Contributions - PERS Health Benefits	\$ 322,546	-	\$ 322,546	\$ 322,546	<u>-</u>
TOTAL UNALLOCATED BENEFITS	322,546	-	322,546	322,546	
TOTAL UNDISTRIBUTED EXPENDITURES	914,732	\$ 91,968	1,006,700	1,006,700	
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	1,723,488	230,985	1,954,473	1,954,473	
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.ExpendSupport ServStudents - Reg. Undist.ExpendSupport ServRelated and Extraordinary Undistributed Expenditures - Athletics Undistributed Expenditures - Security Undistributed Expenditures - School Admin. Undist. Expenditures - Required Maint. For School Fac.	_				- - - - - - - - - - - - - - -
Total Equipment	-			-	
TOTAL CAPITAL OUTLAY		<u>-</u>		Value of the state	
TOTAL SCHOOL BASED EXPENDITURES	1,723,488	230,985	1,954,473	1,954,473	
Other Financing Sources: Operating Transfer In	1,723,488	230,985	1,954,473	1,954,473	
Total Other Financing Sources:	1,723,488	230,985	1,954,473	1,954,473	
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)		-		-	M*
Fund Balance, July 1, 2020			***************************************	-	
Fund Balance, June 30, 2021	\$ -	\$	\$ -	<u>s</u> -	<u>\$</u>

SPECIAL REVENUE FUND

	232 Title I 2020/2021	234 Title I SIA 2020/2021	242 Title III Regular 2020/2021	243 Title III Immigrant 2020/2021	296 Title III Immigrant 2019/2020	233 Title I Reallo- cation	Sub total
Revenues	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	CHIION	Sub-total
Federal sources	\$ 4,468,486	\$ 769,080	\$131,398	\$ 28,060	\$ 2,555	\$ 180,060	\$ 5,579,639
State sources Other Local			-		=		
Total Revenue	4,468,486	769,080	_131,398	28,060	2,555	180,060	5,579,639
Expenditures							
Instruction: Salaries of teachers Other salaries for instruction	33,710	26,349	1,491	2.046	2.555		60,059
Purchased prof. and technical services	46,945	110,796	69,195	3,045	2,555	49,807	7,091 276,743
Other purchased services General supplies	939	214,654	33,675			27,503	276,771
Textbooks Other objects							-
Co-Curricuular Activities	***************************************	*					-
Total instruction	81,594	351,799	104.361	3,045	2,555	<u>77,310</u>	620,664
Support services: Salaries of Teachers	738,075	164,570		5,114		102,750	1,010,509
Salaries of Supervisors of Instruction Salaries of Other Professional Staff	•	•		,			-
Salaries of Secr and Clerical Assistants							-
Other Salaries Salary of Community Parent Involvement Spec							-
Salaries of Master Teachers Personal Services - Employee Benefits							:
Purchased Professional - Education Services Purchased Ed Svcs -Contracted Prek							-
Purchased Ed Svcs -Head Start Other purchased professional Ed. Services							-
Other Purchased Professional Services							-
Rentals Purchased Professional and Technical Services	9,688	87,479	6,900	11,600			115,667
Other Purchased Services Contracted Srv - Transportation(Field Trips)	9,344	13,110	495	7,874			30,823
Travel Miscellaneous Purchased Services							-
Supplies and Materials	1,671	22,043	19,642	427			43,783
Other objects Scholarship Awards	-		-				-
Total support services	758,778	287,202	27.037	25,015		102,750	1,200,782
Facilities acquisition and construction services:							
Instructional equipment Non-Instructional equipment		130,079.00			-		130,079
Construction services	<del></del>						
Total Facilities acquisition and construction services		130,079		~			130,079
Transfer of Funds to School Based Budgets	3,628,114	-					3,628,114
Total Transfers	3,628,114		-		:	***************************************	3,628,114
Total Expenditures	4,468,486	769,080	131,398	28,060	2,555	180,060	5,579,639
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures		-	-	-	-	-	-
Other Financing Sources Transfer In - General Fund							-
Net Changes in Fund Balance	-	-	-	-		-	
Fund Balance, Beginning of Year (Restated)		•		-			
Fund Balance, End of Year	\$ -	<u>s</u> -	s -	<u>s</u> -	<u>s - </u>	\$ -	<u>s - </u>

	255 IDEA Part B Basic 2020/2021	257 IDEA Preschool 2020/2021	271 Title II Part A Reg. 2020/2021	271 Title II Part A Reg. 2019/2020	281 Title IV 2020/2021	<u>Sub-total</u>
Revenues						
Federal sources State sources	\$ 2,531,423	\$ 75,273	\$408,240	\$ 2,940	\$379,348	\$3,397,224
Other Local					_	-
Olici Excai		<del></del>				<del></del>
Total Revenue	2,531,423	<u>75.273</u>	408,240	2,940	379,348	_3,397,224
Expenditures						
Instruction: Salaries of teachers						
Other salaries for instruction					13,405	13,405
Purchased prof. and technical services	115,527				122,786	238,313
Other purchased services	115,527				5,065	5,065
General supplies	104,434	7,531			39,050	151,015
Textbooks	201,101	,,			,	,
Other objects						
Co-Curricuular Activities			-		<del>-</del>	-
Total instruction	219,961	7,531		<del></del>	180.306	407,798
Support services:						
Salaries of Teachers			353,571			353,571
Salaries of Supervisors of Instruction					16,345	16,345
Salaries of Other Professional Staff					,	´ -
Salaries of Secr and Clerical Assistants	67,455					67,455
Other Salaries	30,397				2,300	32,697
Salary of Community Parent Involvement Spec						-
Salaries of Master Teachers						-
Personal Services - Employee Benefits						•
Purchased Professional - Education Services	1,654,604	67,742				1,722,346
Purchased Ed Svcs -Contracted Prek						-
Purchased Ed Svcs -Head Start						-
Other purchased professional Ed. Services						-
Other Purchased Professional Services Rentals						-
Purchased Professional and Technical Services			54,669		136,910	191,579
Other Purchased Services	555,162		54,005		1,611	556,773
Contracted Srv - Transportation(Field Trips)	333,102				1,011	330,773
Travel						-
Miscellaneous Purchased Services						-
Supplies and Materials	3,844			2,940	24,945	31,729
Other objects	•			,	•	•
Scholarship Awards				-	-	-
m. i	2211 462	ca a	400.040	0.040	100 111	0.000 405
Total support services	2.311,462	67,742	408,240	2,940	182,111	2,972,495
Facilities acquisition and construction services:						
Instructional equipment						-
Non-Instructional equipment					16.931	16,931
Construction services						-
Total Facilities acquisition and construction						
services					16.931	16.931
Touch of the file in the in						
Transfer of Funds to School Based Budgets						<u>-</u>
Total Transfers						
Total Transfers			*			
Total Expenditures	2,531,423	75,273	408,240	2,940	379,348	3,397,224
7 om Siphatas	2,551,125	70,215	100,270			2,077,247
Excess (Deficiency) of Revenues and Other						
Financing Sources Over/(Under) Expenditures	-	-	-	-	-	-
Other Financing Sources						
Transfer In - General Fund				-		
N-1 Channel in Frank B						
Net Changes in Fund Balance	-	-	-	-	•	-
Fund Balance, Beginning of Year (Restated)	_	_	_	_	_	_
Samue, Segunnig Of Teat (Restated)						
	_	_	_	_	_	_
Fund Balance, End of Year	<u> </u>	<u>s</u> -	\$ -	\$ -	<u>s</u> -	\$ -

	361 Carl D. Perkins Voc & Tech Ed. FY2021	291 Extended Learning Activ. FY2021	422 NJ After School <u>Program</u>	431 Wrap Around FY2021	433 Alyssa's <u>Law</u>	511 Nonpublic Security	501 NJ Nonpublic Textbooks	502 Chapter 192 Compensatory Education	Sub-total
Revenues	1.12021	112021	Trogram	FIZOZI	Daw	BECUIRY	TEATDOOKS	Education	Sub-totat
Federal sources	\$ 81,122	\$ 28,638							\$109,760
State sources			\$ 27,772	\$ 136,855	\$ 206,878	\$ 35,845	\$ 21,204	\$ 59,520	488,074
Other Local					-	-		*	
Total Revenue	81,122	28,638	27,772	136,855	206,878	35,845	21.204	59,520	597.834
Expenditures									
Instruction: Salaries of teachers		6.706							6 706
Other salaries for instruction	1,060	5,705							5,705 1,060
Purchased prof. and technical services	25,098	600							25,698
Other purchased services	•								· ·
General supplies	37,064	2,242	27,772						67,078
Textbooks							21,204		21,204
Other objects Co-Curricuular Activities									•
		<del>_</del>							
Total instruction	63,222	8,547	27,772		<del></del>		21,204		120,745
Support services: Salaries of Teachers Salaries of Supervisors of Instruction Salaries of Other Professional Staff Salaries of Secr and Clerical Assistants Other Salaries Salary of Community Parent Involvement Spec Salaries of Master Teachers Personal Services - Employee Benefits Purchased Professional - Education Services Purchased Ed Sves - Contracted Prek Purchased Ed Sves - Head Start Other purchased professional Ed. Services Other Purchased Professional Services		18,076							- - - 18,076 - - - - -
Other Furchased Professional Services Rentals Purchased Professional and Technical Services Other Purchased Services Contracted Srv - Transportation(Field Trips) Travel Miscellaneous Purchased Services Supplies and Materials Other objects	17,900	464 600		136,855	206,878	35,845		59,520	77,884 344,333 - - - 35,845
Scholarship Awards									
Total support services	17,900	19,140		136,855	206,878	35,845		59.520	476,138
Facilities acquisition and construction services: Instructional equipment Non-Instructional equipment Construction services	-	951 	<u>-</u>					-	951
Total Facilities acquisition and construction services		951							951
Transfer of Funds to School Based Budgets							-		
Total Transfers	-			-					
Total Expenditures	81,122	28,638	27,772	136,855	206,878	35,845	21,204	59,520	597,834
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures		-	_	-	-	-	-	-	-
Other Financing Sources Transfer In - General Fund				•					
			-						
Net Changes in Fund Balance	•	-	-	•	-	-	-	-	-
Fund Balance, Beginning of Year (Restated)									
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	<u>s -</u>

	505 Chapter 192 Transportation		507 Chapter 193 Exam and	508 Chapter 193 Corrective	509 Nonpublic Nursing	618 Adult	S., b. 4-4-1
Revenues	FY 2021	Instruction	Class	Speech	<u>Aid</u>	Education	Sub-total
Federal sources State sources Other Local	\$ 9,251	\$ 18,454	\$ 37,537	\$ 8,932	\$ 30,361	\$ 68,587	68,587 \$104,535
Total Revenue	9,251	18,454	37,537	8,932	30,361	_68,587	173,122
Expenditures							
Instruction: Salaries of teachers Other salaries for instruction Purchased prof. and technical services Other purchased services General supplies Textbooks Other objects Co-Curricular Activities					<del>.</del>	49,366	49,366
Total instruction						49.366	49,366
Support services: Salaries of Teachers Salaries of Supervisors of Instruction Salaries of Other Professional Staff Salaries of Seer and Clerical Assistants Other Salaries Salary of Community Parent Involvement Spec Salaries of Master Teachers Personal Services - Employee Benefits Purchased Professional - Education Services Purchased Ed Sves - Contracted Prek Purchased Ed Sves - Head Start Other purchased professional Ed. Services Other Purchased Professional Services						19,221	19,221
Rentals Purchased Professional and Technical Services Other Purchased Services Contracted Srv - Transportation(Field Trips) Travel Miscellaneous Purchased Services Supplies and Materials	9,251	18,454	37,537	8,932	30,361		104,535
Other objects Scholarship Awards	_	_	_		_	-	_
Total support services	9,251	18,454	37,537	8,932	30,361		123.756
		10,151	<u> </u>	0.752		17.221	125.750
Facilities acquisition and construction services: Instructional equipment Non-Instructional equipment Construction services		- 	-	-		-	-
Total Facilities acquisition and construction services	-						-
Transfer of Funds to School Based Budgets		-					
Total Transfers							
Total Expenditures	9,251	18,454	37,537	8,932	30,361	68,587	173,122
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	-	-	-	-	-	-	_
Other Financing Sources Transfer In - General Fund							
Net Changes in Fund Balance	•	•	-	-	-	-	-
Fund Balance, Beginning of Year (Restated)	*						
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	<u>s -</u>	<u>\$ -</u>

	477 CARES Act ESSER I	477 CARES Act ESSER II	480 Addressing <u>Learning Loss</u>	479 Coronavirus Relief Grant	512 COVID-19 Technology <u>Grant</u>	218 Preschool Education <u>Aid</u>	<u>Others</u>	Student <u>Activities</u>	Robeson <u>Field</u>	Sub-total	<u>2021</u>
Revenues	200221		200771112	2000	Stani		311111	***************************************	2.1010	ELECTRICAL STATE OF THE PARTY O	
Federal sources	\$ 724,711	\$ 232,499	\$ 17,216	\$ 1,061,133	\$ 16,307					\$ 2,051,866	\$ 11,207,076
State sources						\$ 17,955,386		. 104.400		17,955,386	18,547,995
Other Local			-				<u>\$ 12,780</u>	\$ 126,483	<del></del>	139,263	139,263
Total Revenue	724,711	232,499	17,216	1.061,133	16,307	17,955.386	12,780	126,483		20,146,515	29,894.334
Expenditures											
Instruction: Salaries of teachers						4,288,742				4,288,742	4,403,872
Other salaries for instruction						1,247,342				1,247,342	1,268,898
Purchased prof. and technical services	5,000					4,= 11,= 1=				5,000	545,754
Other purchased services	-1									-	5,065
General supplies	206,243		14,816			61,646	12,780			295,485	790,349
Textbooks										-	21,204
Other objects										-	-
Co-Curricuular Activities	=					-		122,262	<del></del>	122,262	122,262
Total instruction	211.243	-	14,816			5,597,730	12,780	122,262		5,958,831	7,157,404
Support services:											
Salaries of Teachers										-	1,364,080
Salaries of Supervisors of Instruction						267,250				267,250	283,595
Salaries of Other Professional Staff Salaries of Seer and Clerical Assistants						1,228,096 69,536				1,228,096 69,536	1,228,096 136,991
Other Salaries						158,971				158,971	228,965
Salary of Community Parent Involvement Spec						113,088				113,088	113,088
Salaries of Master Teachers						615,708				615,708	615,708
Personal Services - Employee Benefits						1,903,331				1,903,331	1,903,331
Purchased Professional - Education Services											1,722,346
Purchased Ed Svcs -Contracted Prek						6,572,354				6,572,354	6,572,354
Purchased Ed Svcs -Head Start						1,483,276				1,483,276	1,483,276
Other purchased professional Ed. Services										-	•
Other Purchased Professional Services										-	-
Rentals											
Purchased Professional and Technical Services	** ***		2,400	*****		115,725				118,125	607,790
Other Purchased Services	39,490			77,810		57,047				174,347	1,106,276
Contracted Srv - Transportation(Field Trips) Travel						8,794				8,794	8,794
Miscellaneous Purchased Services						0,724				0,754	0,774
Supplies and Materials	473,978	32,195		787,217	16,30	7 21,293				1,330,990	1,442,347
Other objects	112,210	22,770		, ,,,,,,,	10,50	20,062				20,062	20,062
Scholarship Awards	-		-	-	-	,		-	-	,	,
Total support services	513,468	32,195	2.400	865,027	16,307	12,634.531				14,063,928	18,837,099
P-10dideddd											
Facilities acquisition and construction services: Instructional equipment		191,865		27,735						219,600	219,600
Non-Instructional equipment	_	8,439	_	168,371		99,225	٠.			276,035	423,996
Construction services		0.455									425.550
Construction services		<u>-</u>									
Total Facilities acquisition and construction											
services		200,304		196,106		99,225				495,635	643,596
Transfer of Funds to School Based Budgets		<del>-</del>			-						3,628,114
Total Transfers	-		•							-	3,628,114
Total Expenditures	724,711	232,499	17,216	1,061,133	16,307	18,331,486	12,780	122,262	-	20,518,394	30,266,213
Excess (Deficiency) of Revenues and Other											
Financing Sources Over/(Under) Expenditures	-	-	-	-	-	(376,100)	-	4,221	-	(371,879)	(371,879)
Other Financing Sources											
Transfer In - General Fund	-	-	-	_	_	376,100	-	<u>-</u>	_	376,100	376,100
									***************************************		
Net Changes in Fund Balance	-	-	-		-	-	-	4,221		4,221	4,221
								,			
Fund Balance, Beginning of Year (Restated)		-						124,268	\$ 10,350	134,618	134,618
Fund Balance, End of Year	s -	s -	s -	\$ -	s -	\$ -	s -	\$ 128,489	\$ 10,350	\$ 138,839	\$ 138,839
r and Dalance, Did of 16ar	-	-	<i>3</i> •	φ -	-	•		φ 120, <del>1</del> 07	J 10,530	Ψ 130,039	130,037

#### 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, 2021

		Original Budget	Final Adjustments Budget				<u>Actual</u>	Variance Final to Actual		
EXPENDITURES										
Instruction										
Salaries of Teachers	\$	4,850,735	\$	(305,569)	\$	4,545,166	\$	4,288,742	\$	256,424
Other Salaries for Instruction		1,452,636				1,452,636		1,247,342		205,294
Other Purchased Services		-		110,065		110,065		-		110,065
General Supplies		154,420		(90,220)		64,200		61,646		2,554
Other Objects		72,740		_	_	72,740		-		72,740
Total Instruction	-	6,530,531	_	(285,724)		6,244,807		5,597,730	***************************************	647,077
Support Services:										
Salaries of Supervisors of Instruction		261,814		5,436		267,250		267,250		••
Salaries of Other Professional Staff		1,318,423		(5,436)		1,312,987		1,228,096		84,891
Salaries of Secr. And Clerical Assistants		217,995				217,995		69,536		148,459
Other Salaries		200,347				200,347		158,971		41,376
Salaries of Community Parent Involvement Spec		122,758				122,758		113,088		9,670
Salaries of Master Teachers		620,053				620,053		615,708		4,345
Personal Services - Employee Benefits		1,903,331		352,351		2,255,682		1,903,331		352,351
Purchased Ed Services - Pre-K		6,896,015		86,625		6,982,640		6,572,354		410,286
Purchased Ed Services - Head Start		1,704,394		3,250		1,707,644		1,483,276		224,368
Other Purchased Professional - Ed. Services		128,050		-		128,050		115,725		12,325
Other Purchased Professional Services		37,000		64,520		101,520		57,047		44,473
Rentals		10,000		•		10,000		· -		10,000
Contr. Serv Trans.		16,800				16,800		_		16,800
Travel		26,300				26,300		8,794		17,506
Miscellaneous Purchased Services		37,700				37,700		-		37,700
Supplies and Materials		65,232		4,913		70,145		21,293		48,852
Other Objects		25,500		-		25,500		20,062		5,438
Total Support Services		13,591,712		511,659		14,103,371	_	12,634,531		1,468,840
Facilities Acquisition and Const. Serv:										
Instructional Equipment		-		100,000	_	100,000	_	99,225		775
Total Facilities and Acquisition and Constr. Serv.		<del>-</del>		100,000	_	100,000	****	99,225		775
Total Expenditures	\$ 2	20,122,243	\$	325,935	<u>\$</u>	20,448,178	<u>\$</u>	18,331,486	\$	2,116,692
Calc	culat	tion of Budg	et &	c Carryover						
Total	1 202	00_2021 Pres	scho	ol Educatio	nΔ	id Allocation			¢	18,476,863
						une 30, 2020)			Ψ	2,486,321
710						General Fund				376,100
		_				-2021 Budget				21,339,284
Less: 2020-202						_			•	£1,JJ7,£0 <del>4</del>
Less. 2020-202	41 D								r.	20 440 170)
A 11-1.1- 0. TT. 1 1 T	1				-	ed Carryover)				20,448,178)
Available & Unbudgeted Pre										891,106
						Education Aid				2,116,692
2020-2	2021	Actual Cari	yov	er- Prescho	ol E	Education Aid			\$	3,007,798
2020-2021 Preschool I	Educ	ation Aid C	arry	over Budge	ted	in 2021-2022			<u>\$</u> _	1,292,509

#### 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, 2021

	Original Budget	Final <u>Adjustments</u> <u>Budget</u>			Actual	Variance Final to Actual			
EXPENDITURES									
Instruction									
Salaries of Teachers	\$ 4,850,735	\$ (3	305,569)	\$ 4	,545,166	\$	4,288,742	\$	256,424
Other Salaries for Instruction	1,452,636	•	_		,452,636		1,247,342		205,294
Other Purchased Services	, ,	1	110,065		110,065		, ,		110,065
General Supplies	154,420		(90,220)		64,200		61,646		2,554
Other Objects	72,740		-		72,740		,		72,740
<b>.</b>	, , , , , , , , , , , , , , , , , , ,								
Total Instruction	6,530,531	(2	285,724)	6	,244,807		5,597,730		647,077
Support Services:									
Salaries of Supervisors of Instruction	261,814		5,436		267,250		267,250		-
Salaries of Other Professional Staff	1,318,423		(5,436)	1	,312,987		1,228,096		84,891
Salaries of Secr. And Clerical Assistants	217,995		-		217,995		69,536		148,459
Other Salaries	200,347		-		200,347		158,971		41,376
Salaries of Community Parent Involvement Spec	122,758		_		122,758		113,088		9,670
Salaries of Master Teachers	620,053		-		620,053		615,708		4,345
Personal Services - Employee Benefits	1,903,331	3	352,351	2	,255,682		1,903,331		352,351
Purchased Ed. Services - Pre-K	6,896,015		86,625		,982,640		6,572,354		410,286
Purchased Ed. Services - Head Start	1,704,394		3,250	1	,707,644		1,483,276		224,368
Other Purchased Professional - Ed. Services	128,050		_		128,050		115,725		12,325
Other Purchased Professional Services	37,000		64,520		101,520		57,047		44,473
Rentals	10,000				10,000				10,000
Contr. Serv Trans.	16,800				16,800				16,800
Travel	26,300		_		26,300		8,794		17,506
Miscellaneous Purchased Services	37,700		_		37,700				37,700
Supplies and Materials	65,232		4,913		70,145		21,293		48,852
Other Objects	25,500				25,500		20,062		5,438
Total Support Services	13,591,712		511,659	14	,103,371		12,634,531	***************************************	1,468,840
Facilities Acquisition and Const. Serv:									
Instructional Equipment		***************************************	100,000	***************************************	100,000	****	99,225		775
Total Facilities and Acquisition and Constr. Serv	_		100,000	<del></del>	100,000		99,225	<u></u>	775
Total Expenditures	\$ 20,122,243	\$ :	325,935	\$ 20	),448,178	\$ 1	18,331,486	\$	2,116,692
	1								

# 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, 2021

THIS SCHEDULE IS NOT APPLICABLE

**EXHIBIT E-2c** 

# 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, 2021

THIS SCHEDULE IS NOT APPLICABLE

**EXHIBIT E-2d** 

SPECIAL REVENUE FUNDS
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES
OTHER PRESCHOOL COSTS
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

THIS SCHEDULE IS NOT APPLICABLE

CAPITAL PROJECTS FUND

## EAST ORANGE BOARD OF EDUCATION CAPITAL PROJECTS FUND SUMMARY SCHEDULE OF PROJECT EXPENDITURES FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<u>Issue</u>	Issue/Project Title			Modified Expenditu <u>Appropriation Prior Years</u>			res to Date <u>Current Year</u>		Salance, e 30, 2021			
4/15/1998	Construction of East Orange Campus High School and Related Site Improvements	\$	64,398,930	\$	64,397,562			\$	1,368			
4/10/2019	Energy Savings Improvement Program		19,009,044		6,120,510	\$	11,777,587		1,110,947			
10/10/2019	Equipment Lease		7,339,083		3,262,317		2,848,157		1,228,609			
		\$	90,747,057	\$	73,780,389		14,625,744	\$	2,340,924			
	On-Behalf Payments Economic Development Authority/State Constructio	n Corp	oration			***************************************	1,461,712					
	Total Expenditures					<u>\$</u>	16,087,456					
	Reapitulation of Fund Balance Available for Capital Projects Year End Encumbrances											
			erve for Capita		_			\$ 547,676 1,793,248 2,340,924 5,936,293 \$ 8,277,217				
		Func	d Balance, June	e 30,	2021 (GAAP)			\$	8,277,217			
	Analysis of Project Fund Sources											
	Construction of East Orange Campus High School and Related Site Improvements	_										
	Certificates of Participation Proceeds Less: Capitalized Interest Proceeds Reserve Account Proceeds	\$	64,965,476 (1,350,703) (5,697,000)									
	Project Account Proceeds		57,917,773									
	Local Contribution - Interest Income, Net of Transfers		6,481,157									
		\$	64,398,930									

## EAST ORANGE BOARD OF EDUCATION CAPITAL PROJECTS FUND

## SUMMARY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGETARY BASIS

#### FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Revenues and Other Financing Sources	
Revenues	
Investment Earnings - COPS	\$ 310,507
Investment Earnings - ESIP	44,097
Investment Earnigns - Lease Purchase	383
State Sources- On-Behalf SDA Contributions	 1,461,712
Total Revenues	 1,816,699
Expenditures and Other Financing Uses	
Expenditures	
Equipment Lease Purchase	2,848,157
Other Objects - ESIP	
Capitalized Interest - ESIP	365,600
Construction Services - ESIP	11,411,987
On-Behalf SDA Construction Services	1,461,712
Other Financing Uses	
Transfers Out - Debt Service Fund	 310,501
Total Expenditures and Other Financing Uses	 16,397,957
Excess (Deficiency) of Revenues and Other Financing Sources over (under) Expenditures	
and Other Financing Uses	(14,581,258)
Fund Balance- Beginning of Year	 22,858,475
Fund Balance- End of Year	\$ 8,277,217

### EAST ORANGE BOARD OF EDUCATION CAPITAL PROJECTS FUND

### SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCES AND PROJECT STATUS - BUDGETARY BASIS

### ENERGY SAVINGS IMPROVEMENT PROGRAM FROM INCEPTION THROUGH THE FISCAL YEAR ENDED JUNE 30, 2021

		n ·		<b>G</b> 4				Revised
		Prior Periods		Current <u>Year</u>		Totals	Α	Authorized <u>Cost</u>
REVENUES AND OTHER FINANCING SOURCES		1 crious		<u>1 car</u>		Ittais		Cost
Interlocal Agreement - Energy Savings Program Proceeds	\$	16,580,000			\$	16,580,000	\$	16,580,000
Interlocal Agreement - Premium on Energy Savings Proceeds		2,034,318				2,034,318		2,034,318
Investment Earnings		350,629	\$	44,097		394,726		394,726
Total Revenues	<u></u>	18,964,947		44,097		19,009,044		19,009,044
EXPENDITURES AND OTHER FINANCING SOURCES								
Legal		67,500				67,500		67,500
Other Profesional Services		125,080				125,080		125,080
Other Objects		47,773				47,773		46,739
Capitalized Interest		710,889		365,600		1,076,489		1,076,489
Construction Services		5,169,268	******	11,411,987	_	16,581,255		17,693,236
Total Expenditures and other Financing Sources		6,120,510		11,777,587		17,898,097		19,009,044
Excess of Revenues over Expenditures	<u>\$</u>	12,844,437	<u>\$</u>	(11,733,490)	<u>\$</u>	1,110,947	<u>\$</u>	-
Additional Project Information:								
NJ DOE Project Number		N/A						
SDA Project Number		N/A						
Grant Number		N/A						
Grant Notification Date		N/A						
Grant Amount		N/A						
Interlocal Agreement Authorization Date		4/10/2019						
Interlocal Agreement Proceeds Authorized	\$	16,580,000						
Interlocal Agreement Proceeds Issued	\$	16,580,000						
Original Authorized Cost	\$	18,614,318						
Additional Authorized Cost	\$	394,726						
Revised Authorized Cost	\$	19,009,044						
Percentage Increase (Decrease) over Original Authorized								
Cost		2.12%						
Percentage Completion		94.16%						
Original Target Completion Date		1/15/2021						
Revised Target Completion Date		1/15/2021						

### EAST ORANGE BOARD OF EDUCATION CAPITAL PROJECTS FUND

### SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCES AND PROJECT STATUS - BUDGETARY BASIS

#### TD EQUIPMENT LEASE

#### FROM INCEPTION THROUGH THE FISCAL YEAR ENDED JUNE 30, 2021

REVENUES AND OTHER FINANCING SOURCES		Prior <u>Periods</u>		Current <u>Year</u>		<b>Totals</b>	Revised authorized <u>Cost</u>
Capital Lease Proceeds Investment Earnings	\$	7,306,500 32,200	<u>\$</u>	383	\$	7,306,500 32,583	\$ 7,306,500 32,583
Total Revenues		7,338,700		383		7,339,083	 7,339,083
EXPENDITURES AND OTHER FINANCING SOURCES Supplies and Materials Equipment		3,262,317		2,848,157		6,110,474	 32,583 7,306,500
Total Expenditures and other Financing Sources		3,262,317		2,848,157		6,110,474	7,339,083
Excess of Revenues over Expenditures	\$	4,076,383	\$	(2,847,774)	<u>\$</u>	1,228,609	\$ -
Additional Project Information: NJ DOE Project Number SDA Project Number Grant Number Grant Notification Date Grant Amount Original Authorized Cost Additional Authorized Cost Revised Authorized Cost	\$ \$ \$	N/A N/A N/A N/A N/A 7,306,500 32,583 7,339,083					
Percentage Increase (Decrease) over Original Authorized Cost Percentage Completion Original Target Completion Date Revised Target Completion Date		0.45% 83.26% 6/30/2021 6/30/2021					



# EAST ORANGE BOARD OF EDUCATION ENTERPRISE FUNDS COMBINING STATEMENT OF NET POSITION AS OF JUNE 30, 2021

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, 2021

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B-5

**EXHIBIT G-3** 

#### COMBINING STATEMENT OF CASH FLOWS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B- 6

FIDUCIARY FUNDS

NOT APPLICABLE



# EAST ORANGE BOARD OF EDUCATION LONG TERM DEBT SCHEDULE OF SERIAL BONDS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

#### NOT APPLICABLE

**EXHIBIT I-2** 

## LONG TERM DEBT SCHEDULE OF CAPITAL LEASE/INTERLOCAL AGREEMENT PAYABLES FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Series	Interest Rate <u>Payable</u>	Amount of Original <u>Issue</u>	Balance <u>July 1, 2020</u>	Additions/ Accretion		
Certificate of Participation Upsala College High School Complex - 1998 Cert. of Part.	4.350%-5.375%	\$ 64,965,476	\$ 39,392,136	\$ 3,132,243	\$ 5,690,000	\$ 36,834,379
Interlocal Agreement - City of East Orange	3.00%-5.00%	16,580,000	16,580,000			16,580,000
TD Equipment Lease	1.77%	7,306,500	7,306,500	-	1,433,556	5,872,944
			\$ 63,278,636	\$ 3,132,243	\$ 7,123,556	\$ 59,287,323

### 230

# EAST ORANGE BOARD OF EDUCATION LONG TERM DEBT DEBT SERVICE FUND BUDGETARY COMPARISON SCHEDULE FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Original <u>Budget</u>		Adjustments	Final Budget		Actual		1	Variance Final to Actual	
REVENUES		<u> </u>		120/110011101100				<u> </u>	-	1200
Local Sources										
Property Tax Levy	\$	1,883,663			\$	1,883,663	\$	1,883,663		
State Sources										
Intergovernmental State		3,495,838				3,495,838		3,495,838		
State		3,493,636		-		3,493,838		3,493,838		
Total Revenues		5,379,501		-		5,379,501		5,379,501		*
EXPENDITURES:										
Regular Debt Service:										
Redemption of Principal		1,826,433	\$	(93,743)		1,732,690		1,732,690		
Interest		3,863,567	-	93,743		3,957,310	<del></del>	3,957,310		-
Total Expenditures		5,690,000		_		5,690,000	-	5,690,000		-
Excess (Deficiency) of Revenues Over (Under) Expenditures		(310,499)		-	<del></del>	(310,499)		(310,499)		
Other Financing Sources/(Uses)										
Transfer In - Capital Projects Fund		308,043		**		308,043		310,501	\$	2,458
Total Other Financing Sources/(Uses)		308,043		<u> </u>		308,043		310,501		2,458
Excess (Deficiency) of Revenues and Other Financing Sources Over								_		
(Under) Expenses and Other Financing Uses		(2,456)		-		(2,456)		2		2,458
Fund Balance, July 1		4,936		-		4,936		4,936		
Fund Balance, June 30	\$	2,480	\$	-	\$	2,480	<u>\$</u>	4,938	<u>\$</u>	2,458

#### 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	<b>Exhibits</b>
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 finan-	

#### **Operating Information**

cial activities take place.

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

J-14 and J-15

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

### 231

#### EAST ORANGE BOARD OF EDUCATION NET POSITION BY COMPONENT LAST TEN FISCAL YEARS

(Unaudited)
(accrual basis of accounting)

	Fiscal Year Ending June 30,											
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		
Governmental Activities  Net Investment in Capital Assets Restricted Unrestricted	\$ 291,075,514 7,825,125 17,076,634	\$ 285,534,749 5,483,886 12,760,187	\$ 280,299,345 10,079,182 1,255,351	\$ 270,560,146 7,100,321 (64,255,688)	\$ 261,826,434 6,614,231 (72,293,228)	\$ 255,029,675 6,442,880 (90,053,685)	\$ 249,762,329 6,393,031 (92,262,787)	\$ 259,177,058 9,249,161 (90,898,473)	\$ 259,307,518 10,234,135 (92,228,253)	\$ 252,371,428 7,921,450 (78,312,600)		
Total Governmental Activities Net Position	\$ 315,977,273	\$ 303,778,822	\$ 291,633,878	\$ 213,404,779	\$ 196,147,437	\$ 171,418,870	\$ 163,892,573	\$ 177,527,746	\$ 177,313,400	\$ 181,980,278		
Business-Type Activities Net Investment in Capital Assets Restricted Unrestricted (Deficit)	\$ 31,187	\$ 27,630 232,471	\$ 699,662	\$ 761,715	<b>\$</b> 712,068	\$ 666,515	\$ 8,595 810,470	\$ 11,052 796,672	\$ 8,657 596,170	\$ 6,262 1,138,972		
Total Business-Type Activities Net Position	\$ (546,959)	\$ 260,101	\$ 699,662	\$ 761,715	\$ 712,068	\$ 666,515	\$ 819,065	\$ 807,724	\$ 604,827	\$ 1,145,234		
District-Wide Net Investment in Capital Assets Restricted Unrestricted	\$ 291,106,701 7,825,125 16,498,488	\$ 285,562,379 5,483,886 12,992,658	\$ 280,299,345 10,079,182 1,955,013	\$ 270,560,146 7,100,321 (63,493,973)	\$ 261,826,434 6,614,231 (71,581,160)	\$ 255,029,675 6,442,880 (89,387,170)	\$ 249,770,924 6,393,031 (91,452,317)	\$ 259,188,110 9,249,161 (90,101,801)	\$ 259,316,175 10,234,135 (91,632,083)	\$ 252,377,690 7,921,450 (77,173,628)		
Total District Net Position	\$ 315,430,314	\$ 304,038,923	\$ 292,333,540	\$ 214,166,494	\$ 196,859,505	\$ 172,085,385	\$ 164,711,638	\$ 178,335,470	\$ 177,918,227	\$ 183,125,512		

Note 1 - Net Position at June 30, 2015 reflects the implementation of GASB Statement No. 68, "Accounting and Financial Reporting for Pensions".

Note 2 - Net Position at June 30, 2020 was restated to reflect the implementation of GASB Statement No. 84 "Fiduciary Activities" and a correction of an error for compensated absences liability.

Source: District financial statements

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

					Fiscal Year	Ending June 30,				
	2012	2013	2014	2015	2016	2017	2018	2019	2020	- 2021
Expenses Governmental Activities										
Instruction Regular Special Education Other Special Education	\$ 113,166,864 30,515,049	\$ 125,967,727 32,191,295	\$ 125,033,642 31,995,251	\$ 133,386,836 32,882,190	\$ 139,999,548 34,164,139	\$ 157,782,758 37,315,910	\$ 151,259,968 35,474,282	\$ 139,185,600 32,117,840	\$ 138,070,765 30,891,738	\$ 148,183,280 29,319,708
Other Instruction School Sponsored Activities And Athletics Community Services	7,348,814 1,094,884 17,612	7,098,723 1,264,654 58,158	7,429,674 1,388,855 11,982	9,811,271 1,322,598 6,604	8,420,210 1,467,455 580	9,810,231 1,724,759 265	8,860,038 1,961,215 757	8,221,850 1,831,639 1,611	8,699,379 1,532,335	7,826,588 2,216,183
Support Services: Student & Instruction Related Services General Administration School Administrative Services	41,315,319 4,345,535 10,418,917	43,992,851 2,902,317 10,246,140	44,673,589 3,051,209 10,904,338	47,148,043 2,531,249 12,748,864	52,087,677 2,244,143 15,410,958	60,097,224 2,741,325 15,628,920	59,037,783 3,372,180 16,178,577	54,516,017 3,053,785 14,651,066	53,780,965 2,876,751 15,535,702	59,075,646 2,754,730 16,838,267
Central Services/Business Services Administrative Information Technology Plant Operations And Maintenance Pupil Transportation	4,786,596 715,261 28,539,459 5,265,457	4,746,696 898,180 29,249,384 5,789,461	4,258,509 1,001,033 29,601,519 5,634,526	4,615,397 1,130,778 29,443,234 5,872,240	5,425,784 1,242,712 29,537,611 5,980,161	5,110,719 1,129,749 30,804,341 6,372,956	5,337,020 1,276,311 29,811,560 6,105,418	4,797,644 1,229,696 25,942,065 6,465,271	4,997,151 856,501 24,625,386 7,790,088	3,933,696 601,801 24,707,698 1,806,173
Unallocated Benefits Interest on Long-Term Debt Unallocated Depreciation	2,749,959	3,272,581	2,113,538	4,809,224	4,423,704	4,114,266	3,757,004	3,674,077	3,929,828	3,850,420
ຽ ພ Total Governmental Activities Expenses	250,279,726	267,678,167	267,097,665	285,708,528	300,404,682	332,633,423	322,432,113	295,688,161	293,586,589	301,114,190
Business-Type Activities: Food Service	5,917,764	5,543,495	5,711,216	6,111,841	6,446,231	6,645,920	6,708,461	7,024,218	5,484,701	3,235,153
Total Business-Type Activities Expense	5,917,764	5,543,495	5,711,216	6,111,841	6,446,231	6,645,920	6,708,461	7,024,218	5,484,701	3,235,153
Total District Expenses	\$ 256,197,490	\$ 273,221,662	\$ 272,808,881	\$ 291,820,369	\$ 306,850,913	\$ 339,279,343	\$ 329,140,574	\$ 302,712,379	\$ 299,071,290	\$ 304,349,343
Program Revenues Governmental Activities: Charges For Services: Instruction (Tuition)/Rentals Operating Grants And Contributions Capital Grants And Contributions	\$ 61,844,848 	\$ 59,729,787 1,506,379	\$ 59,051,000 324,787	\$ 80,372,386 33,889	\$ 90,660,844 449,138	\$ 109,646,796 1,745,619	\$ 262,825 115,930,855 	\$ 236,790 97,942,315 17,499,731	\$ 12,160 92,185,383 	\$ 1,509 113,962,190 1,461,712
Total Governmental Activities Program Revenues	63,502,088	61,236,166	59,375,787	80,406,275	91,109,982	111,392,415	119,181,356	115,678,836	101,074,053	115,425,411

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

		2012	2013	2014	2015	Fiscal Year Ending June 30, 2016 2017	2018	2019	2020	2021
	Business-Type Activities: Charges For Services Food Service Operating Grants And Contributions Capital Grants And Contributions	\$ 524,966 4,884,195	\$ 862,853 5,187,267	\$ 636,297 5,241,656	\$ 593,917 5,579,445	\$ 524,960 \$ 738,622 5,871,100 5,861,140 	\$ 774,807 6,084,698	\$ 912,311 6,091,198	\$ 531,569 4,739,911	\$ 22,374 3,753,186
	Total Business Type Activities Program Revenues	5,409,161	6,050,120	5,877,953	6,173,362	6,396,060 6,599,762	6,859,505	7,003,509	5,271,480	3,775,560
	Total District Program Revenues	\$ 68,911,249	\$ 67,286,286	\$ 65,253,740	\$ 86,579,637	\$ 97,506,042 \$ 117,992,177	\$ 126,040,861	\$ 122,682,345	\$ 106,345,533	\$ 119,200,971
	Net (Expense)/Revenue Governmental Activities Business-Type Activities Total District-Wide Net Expense	\$ (186,777,638) (508,603) \$ (187,286,241)	\$ (206,442,001) 506,625 \$ (205,935,376)	\$ (207,721,878) 166,737 \$ (207,555,141)	\$ (205,302,253) 61,521 \$ (205,240,732)	\$ (209,294,700) \$ (221,241,008) (50,171) (46,158) \$ (209,344,871) \$ (221,287,166)	\$ (203,250,757) 151,044 \$ (203,099,713)	\$ (180,009,325) (20,709) \$ (180,030,034)	\$ (192,512,536) (213,221) \$ (192,725,757)	\$ (185,688,779) 540,407 \$ (185,148,372)
	General Revenues and Other Changes in Net Position Governmental Activities: Property Taxes Levied For General Purposes, Net Taxes Levied for Debt Service Federal and state aid for School Based Budgets Federal and State Aid - Unrestricted Federal and State Aid - Restricted for Debt Service Miscellaneous Income Loss on Disposal of Capital Assets Transfers	\$ 18,950,050 1,544,166 4,187,045 167,391,736 3,150,238 1,268,640 (376,106)	\$ 18,950,050 1,544,166 2,923,801 165,743,548 3,330,424 2,139,314 (300,000)	\$ 18,950,050 1,697,320 2,782,946 166,310,887 3,429,952 2,705,779 (300,000)	\$ 18,950,050 1,697,320 1,983,126 166,594,216 1,468,252 1,201,080	\$ 18,950,050 \$ 21,058,051 1,697,320 1,697,320 2,230,255 2,829,067 166,643,743 166,599,457 1,398,335 1,328,418 1,122,820 3,000,128 (5,165)	\$ 21,479,212 1,697,320 3,260,059 166,929,247 1,258,501 1,100,121	\$ 21,908,798 2,259,963 3,536,670 163,415,749 1,188,585 1,334,733	\$ 22,344,274 1,883,663 3,405,504 159,850,277 1,118,668 1,771,461	\$ 22,791,159 1,883,663 3,628,114 158,539,438 1,048,751 2,464,532
•	Total Governmental Activities	196,115,769	194,331,303	195,576,934	191,894,044	192,037,358 196,512,441	195,724,460	193,644,498	190,373,847	190,355,657
]	Business-Type Activities: Transfers/Miscellaneous Income	377,044	300,435	272,824	532	524 605	1,506	9,368	10,324	
	Total Business-Type Activities	377,044	300,435	272,824	532	524 605	1,506	9,368	10,324	-
•	Total District-Wide	\$ 196,492,813	\$ 194,631,738	\$ 195,849,758	\$ 191,894,576	<u>\$ 192,037,882</u> <u>\$ 196,513,046</u>	\$ 195,725,966	\$ 193,653,866	\$ 190,384,171	\$ 190,355,657
(	Change in Net Position Governmental Activities Business-Type Activities	\$ 9,338,131 (131,559)	\$ (12,110,698) 807,060	\$ (12,144,944) 439,561	\$ (13,408,209) 62,053	\$ (17,257,342) \$ (24,728,567) (49,647)(45,553)	\$ (7,526,297) 152,550	\$ 13,635,173 (11,341)	\$ (2,138,689) (202,897)	\$ 4,666,878 540,407
-	Total District	\$ 9,206,572	\$ (11,303,638)	\$ (11,705,383)	\$ (13,346,156)	\$ (17,306,989) \$ (24,774,120)	\$ (7,373,747)	\$ 13,623,832	<u>\$ (2,341,586)</u>	\$ 5,207,285

GASB requires that ten years of statistical data be presented.

#### 234

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

(Unaudited)

(modified accrual basis of accounting)

	Fiscal Year Ending June 30,										
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
General Fund Reserved Unreserved Nonspendable Restricted Assigned Unassigned	\$ 439,660 25,867,456 11,405,810 (14,537,521)	\$ 256,282 25,985,164 7,482,274 (13,886,008)	\$ 261,430 24,132,718 2,876,757 (14,051,192)	\$ 255,988 16,961,881 7,721,313 (14,287,314)	\$ 242,581 10,482,052 10,301,713 (14,733,890)	\$ 225,814 6,442,290 8,752,330 (16,771,356)	\$ 223,398 6,391,403 7,114,568 (13,884,844)	\$ 227,224 9,244,862 9,836,144 (14,320,718)	\$ 245,834 10,093,219 9,247,988 (15,191,284)	\$ 9,857,059 12,589,321 (10,714,460)	
Total General Fund	\$ 23,175,405	\$ 19,837,712	\$ 13,219,713	\$ 10,651,868	\$ 6,292,456	\$ (1,350,922)	\$ (155,475)	\$ 4,987,512	\$ 4,395,757	\$ 11,731,920	
All Other Governmental Funds Reserved Unreserved Nonspendable Restricted Assigned Unassigned	\$ 9,178,142 	\$ 7,082,094 	\$ 6,632,046	\$ 6,287,584 	\$ 5,936,883 (3.658)	\$ 5,936,883 (189,971)	\$ 5,937,921 (376,327)	\$ 21,719,390 	\$ 22,998,029 	\$ 8,420,994	
Total All Other Governmental Funds	\$ 9,178,142	\$ 7,082,094	\$ 6,632,046	\$ 6,287,584	\$ 5,933,225	\$ 5,746,912	\$ 5,561,594	\$ 21,719,390	\$ 22,998,029	\$ 8,420,994	

Note 1 - Fund Balances as of June 30, 2020 have been restated to reflect the implementation of GASB Statement No. 84 "Fiduciary Activities".

Source: District financial statements

## 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.										
		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
	71										
	Revenues Tax Levy	\$ 20,494,216	\$ 20,494,216	\$ 20,647,370	\$ 20,647,370	\$ 20,647,370	\$ 22,755,371	\$ 23,176,532	\$ 24,168,761	\$ 24,227,937	\$ 24,674,822
	Tuition Charges	\$ 20,494,210	3 20,454,210	\$ 20,047,370	\$ 20,047,370	\$ 20,047,370	\$ 22,133,311	3 23,170,332	3 24,100,701	\$ 24,221,931	\$ 24,074,022
	Miscellaneous	1,289,004	2,150,904	2,780,765	1,256,443	1,155,339	3,045,949	1,243,837	1,622,566	1,839,427	2,615,323
	State Sources	220,475,781	222,255,687	219,504,843	221,654,476	224,990,596	228,861,574	233,871,757	248,877,396	240,635,196	238,379,152
	Federal Sources	17,734,962	10,966,662	12,319,743	8,166,197	8,425,840	8,879,777	9,270,044	10,809,083	11,078,373	13,027,773
	Y COOKE BOUNCES	17,757,502	10,700,002	12,515,715		0,125,010	0,072,777	2,270,011	10,000,000	11,070,015	13,021,713
	Total Revenue	259,993,963	255,867,469	255,252,721	251,724,486	255,219,145	263,542,671	267,562,170	285,477,806	277,780,933	278,697,070
	Expenditures										
	Instruction										
	Regular Instruction	103,656,568	115,026,029	114,852,628	110,572,768	112,532,783	119,772,615	115,137,331	115,973,314	119,623,717	122,699,320
	Special Education Instruction	30,511,641	32,167,124	31,993,146	30,696,996	30,920,820	31,869,470	30,453,062	29,699,347	29,779,739	27,426,042
	Other Special Instruction	, , -	, ,	• •				, ,	, ,		
	Other Instruction	7,348,227	7,091,054	7,428,979	8,744,892	7,018,337	7,714,347	7,172,312	7,337,475	8,102,568	7,427,723
	School Sponsored Activities and Athletics	1,094,027	1,263,157	1,388,724	1,296,933	1,390,765	1,502,772	1,762,611	1,749,080	1,530,554	2,174,210
	Community Services	17,612	58,158	11,982	6,604	580	265	757	1,611	.,,	
	Support Services:	2.,2	,	,	-,				-,		-
	Student and Inst. Related Services	41,001,185	43,595,011	44,341,172	42,698,248	45,409,212	48,175,555	47,695,567	48,807,629	50,648,205	53,789,487
	General Administration	4,266,462	2,901,628	3,051,138	2,515,874	2,181,877	2,610,533	3,259,108	2,763,075	2,875,745	2,745,437
	School Administrative Services	10,263,772	10,059,323	10,739,101	11,268,312	13,034,968	12,174,172	12,753,365	12,855,393	14,411,212	15,006,851
	Central Services/Business Services	4,785,790	4,741,982	4,258,108	4,527,825	5,156,703	4,388,363	4,744,064	4,536,810	4,990,952	4,445,110
	Admin. Information Technology	715,171	897,419	1,000,954	1,113,573	1,191,576	1,010,468	1,188,242	1,191,462	855,660	722,767
	Plant Operations And Maintenance	28,281,343	28,935,541	29,326,146	28,772,052	28,097,596	27,341,822	27,025,663	24,628,164	24,319,961	23,369,241
	Pupil Transportation	5,265,457	5,789,461	5,634,526	5,872,240	5,980,161	6,372,956	6,105,418	6,465,271	7,790,088	1,806,173
	Capital Outlay	4,880,082	4,638,404	1,717,480	271,330	738,388	2,159,875	3,564,541	20,853,391	14,995,602	16,370,621
	Debt Service:	4,000,002	4,030,404	1,717,400	271,330	750,500	2,135,075	3,304,341	20,033,331	14,555,002	10,570,021
2	Principal	5,477,703	6,386,435	6,132,318	2,974,239	2,846,212	2,730,349	2,037,219	1,929,166	1,826,433	3,166,246
ယ	Interest and Other Charges	617,961	300,484	144,366	3,304,907	3,432,938	3,548,800	3,652,781	3,760,834	4,574,456	4,788,714
O I		017,901	300,464	144,500	3,304,907	3,432,930	3,340,000	3,032,701	3,700,834	4,374,430	4,700,714
	Cost of Issuance								020 210		
	Advance Refunding Escrow								230,319	-	
	Total Expenditures	248,183,001	263,851,210	262,020,768	254,636,793	259,932,916	271,372,362	266,552,041	282,782,341	286,324,892	285,937,942
	Excess (Deficiency) of Revenues										
	Over (Under) Expenditures	11,810,962	(7,983,741)	(6,768,047)	(2,912,307)	(4,713,771)	(7,829,691)	1,010,129	2,695,465	(8,543,959)	(7,240,872)
	Other Financing Sources (Uses) Proceeds From Borrowing								16,580,000		
	Debt Refunded								2,034,318		
	Original Issue Premium on Ref. Bonds		2 950 000						2,034,310		
	Capital Leases Transfers In	4,497,542	2,850,000 3,507,388	3,548,393	2,987,451	3,156,016	3,285,605	3,570,546	4,504,203	3,718,484	4,314,715
	Transfers Out	(4,873,648)	(3,807,388)	(3,848,393)	(2,987,451)	(3,156,016)	(3,285,605)	(3,570,546)	(4,504,203)	(3,718,484)	(4,314,715)
	Transfers Out	(4,673,646)	(3,607,366)	(3,646,393)	(2,987,431)	(3,130,010)	(3,283,003)	(3,370,340)	(4,304,203)	(3,710,404)	(4,314,713)
	Total Other Financing Sources (Uses)	(376,106)	2,550,000	(300,000)					18,614,318	*	
	Net Change in Fund Balances	<u>\$ 11,434,856</u>	\$ (5,433,741)	\$ (7,068,047)	\$ (2,912,307)	\$ (4,713,771)	\$ (7,829,691)	\$ 1,010,129	\$ 21,309,783	\$ (8,543,959)	\$ (7,240,872)
	Debt Service as a Percentage of Noncapital Expenditures	2.25%	2.46%	2.36%	1.17%	1.10%	1.01%	0.77%	0.82%	0.67%	1.17%

<sup>\*</sup> Noncapital expenditures are total expenditures less capital outlay.

GASB requires that ten years of statistical data be presented.

## EAST ORANGE BOARD OF EDUCATION GENERAL FUND-OTHER LOCAL REVENUE BY SOURCE LAST TEN FISCAL YEARS (UNAUDITED)

	<u>2012</u>	<u>2013</u>		<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>		<u>2020</u>	<u>2021</u>
Refund of Prior Year Expenditures	\$ 66,309	\$ 168,895	\$	420,609	\$ 175,279	\$ 185,703	\$ 275,153	\$ 263,859	\$ 433,684	\$	470,645	\$ 379,738
Interest on Investments	37,062	35,457		115,006	115,713	65,578	77,434	106,715	355,734		528,223	84,106
Rental	23,487	85,533		64,256	62,816	133,362	199,774	33,975	21,299		12,161	1,509
Rentals-Robeson	4,500	18,327		16,264								
ESIP Rebates												163,589
Game Receipts	8,920	9,462		17,225	17,626	15,764	8,824	14,546	13,590		20,188	976
Canc. Acct. Pay./Acc S&W/Other Liab.	402,698	1,411,860		1,685,808		162,145	585,000	16,813	101,020			1,292,604
Cancelled Claims and Judgements Payable	415,023											
Tuition								227,760	215,491		111,125	
Sale of Property							1,506,008					
Business Personal Property Tax						120,028	-	120,467				131,296
Miscellaneous	 _	 99,152		76,094	 519,044	 129,756	 37,405	 4,461	 60,395	_	3,064	 57,235
Total	\$ 957,999	\$ 1,828,686	<u>\$</u>	2,395,262	\$ 890,478	\$ 812,336	\$ 2,689,598	\$ 788,596	\$ 1,201,213	\$	1,145,406	\$ 2,111,053

Source: School District's records

23

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

Fiscal Year Ended June 30,	Vacant Land	Residential	Commercial	Industrial	 Apartment	Total Assessed Value	Public Utilities	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate <sup>a</sup>
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	2,729,633,486	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
2018	17,429,000	1,453,072,950	339,029,400	22,649,800	608,810,800	2,440,991,950	8,431,352	2,449,423,302	2,996,001,271	0.96
2019	17,500,900	1,452,103,100	342,927,000	22,372,100	611,626,700	2,446,529,800	8,690,879	2,455,220,679	3,104,833,176	0.98
2020	21,492,900	1,455,438,999	329,163,800	26,866,000	592,962,700	2,425,924,399	8,788,815	2,434,713,214	3,222,468,631	0.99
2021	27,562,200	1,460,102,790	323,398,900	21,805,300	587,216,900	2,420,086,090	8,788,815	2,428,874,905	3,509,284,745	1.011

<sup>(1)</sup> 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)

**Total Direct School Tax** 

	Rate	Overlappi	ng Rates	
Assessment <u>Year</u>	East Orange Local School <u>District</u>	City of East Orange	County of Essex	<u>Total</u>
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
2018	0.962	3.767	0.604	5.333
2019	0.981	3.813	0.606	5.400
2020	0.999	3.830	0.641	5.470
2021	1.011	3.839	0.691	5.541

Source: Tax Duplicate, City of East Orange

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

	 20	21		20	012
	Taxable	% of Total		Taxable	% of Total
	Assessed	District Net		Assessed	District Net
Taxpayer	 Value	Assessed Value		Value	Assessed Value
Harrison Park Owners Inc./Mgt Office	\$ 22,983,400	0.95%	9	\$ 32,000,000	0.93%
Norman Towers Community Partners, LP	18,854,800	0.78%			
533 Main Street Urban Renewal, LLC	18,020,600	0.74%			
MOD Rehab Housing Assoc 1%Midland	12,386,200	0.51%		14,065,000	0.41%
Lighthouse Arlington, LLC	11,953,500	0.49%			
175 Prospect LLC	11,711,200	0.48%		11,201,300	0.33%
HVRS Grove Street Preservation, LLC	8,999,600	0.37%			
Third Glenwood Assoc., LLC %Shamco	8,952,100	0.37%			
Verizon - NJ	8,788,815	0.36%			
GMR East Orange, LLC	8,376,800	0.34%			
LC E. Orange Shop. Ctr. LLC				19,000,000	0.55%
GAIA Park View				19,000,000	0.55%
Parkway Manor Realty, LLC				15,735,000	0.46%
Bayville Holding II, LLC				13,000,000	0.38%
Grove Street Housing				12,701,300	0.37%
North Grove Properties				11,011,300	0.32%
Manchester Gardens Realty				10,900,000	0.32%
	\$ 131,027,015	5.39%	. % =	\$ 158,613,900	4.62%

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			Collec	cted within th	he Fiscal	Year		
Year			•	of the L	evy		Collections in	1
Ended	Taxes Levied	i for			Perce	ntage	Subsequent	
June 30,	the Fiscal Y	ear	Ar	nount	of L	evy	Years	
2012	\$ 20,494,2	216	\$ 20	,494,216	100	0.00%		
2013	20,494,2	216	20	,494,216	100	0.00%		
2014	20,647,3	370	20	,647,370	100	0.00%		
2015	20,647,3	370	20	,647,370	100	0.00%		
2016	20,647,3	370	20	,647,370	100	0.00%		
2017	22,755,3	371	22	2,755,371	100	0.00%		
2018	23,176,5	532	23	,176,532	100	0.00%		
2019	24,168,7	761	24	,168,761	100	0.00%		
2020	24,227,9	937	24	,227,937	100	0.00%		
2021	24,674,8	822	24	,674,822	100	0.00%		

#### 24

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

Governmental Activities

	Gen	eral															
Fiscal	Obligation	n Bonds															
Year	(Type 1	School			Ce	rtificates of											
Ended	Debt - Ir	nterlocal	Cer	tificates of	Pa	rticipation -	Sale	/Lease Ba	ack								
June 30,	Agree	ment)	Par	rticipation	F	Refunding		Contract	· _	Capi	tal Leases	<u>T</u>	otal District	<u>Popu</u>	<u>lation</u>	Per	Capita
2012			\$	47,320,818	\$	8,265,000				\$	543,437	\$	56,129,255		64,172	\$	875
2013				47,674,502		5,500,000				1	2,342,002		55,516,504		64,221		864
2014				49,710,741		,					1,709,684		51,420,425		64,262		800
2015				48,806,735							1,149,257		49,955,992		64,438		775
2016				47,526,716							579,415		48,106,131		64,426		747
2017		÷		45,946,926									45,946,926		64,306		715
2018				44,013,930									44,013,930		64,258		685
2019	\$ 16,	580,000	4	41,854,137									58,434,137		64,367		908
2020	16,	580,000		39,392,136						(	7,306,500		63,278,636		64,630		979
2021	16,	580,000		36,834,379						4	5,872,944		59,287,323		64,630 E	,	917

Source: District records

(E) Estimate

## EAST ORANGE BOARD OF EDUCATION RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING LAST TEN FISCAL YEARS

(Unaudited)

General Bonded Debt Outstanding

_	Fiscal Year Ended June 30,	(Ty Del	General igation Bonds pe I School ot - Interlocal Agreement)	Deductions	В	Vet General onded Debt utstanding - Interlocal Agreement	Percentage of Actual Taxable Value of Property	Per	Capita
	2012						0.00%		-
	2013						0.00%		-
	2014						0.00%		-
	2015						0.00%		-
	2016			•			0.00%		-
	2017						0.00%		-
1	2018						0.00%		-
	2019	\$	16,580,000		\$	16,580,000	0.0068%	\$	258
	2020		16,580,000			16,580,000	0.0068%		257
	2021		16,580,000			16,580,000	0.0068%		257

Source: District records

# EAST ORANGE BOARD OF EDUCATION COMPUTATION OF DIRECT AND OVERLAPPING DEBT FOR FISCAL YEAR ENDED DECEMBER 31, 2020 (Unaudited)

	2	Total Debt
Municipal Debt:		
East Orange Board of Education	\$	16,580,000
City of East Orange		89,252,405
		105,832,405
Overlapping Debt Apportioned to the Municipality:		
Essex County:		
County of Essex (A)		23,787,198
Essex County Utilities Authority (B)	-	829,968
		24,617,166
Total Direct and Overlapping Debt	\$	130,449,571

- (A) The debt for this entity was apportioned to the City of East Orange by dividing the Municipality's 2020 equalized value by the total 2020 equalized value for Essex County.
- (B) Overlapping debt was computed based upon municipal flow to the Commission.

Sources: City of East Orange 2020 Annual Debt Statement

County of Essex 2020 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 b	pasis		
			2018	\$ 3,056,947,088		
			2019	3,206,881,374		
			2020	3,752,977,102		
				\$10,016,805,564		
Average equalized	valuation of taxable	property		\$ 3,338,935,188		
Debt limit (4 %				\$ 133,557,408		
Total Net Debt App	licable to Limit			16,580,000		
Legal debt margin	1			\$ 116,977,408		
				Fiscal Y	ear	
<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	2020	202	1
Debt Limit	\$ 140,503,234	\$ 140,006,837	\$ 133,659,435	\$ 122,733,708	\$ 112,798,444	\$ 109,265,906	\$ 111,889,383	\$ 119,145,054	\$ 125,865,136	\$ 133,55	57,408
Total Net Debt Applicable to Limit				 				16,580,000	16,580,000	16,58	80,000
№ Legal Debt Margin	\$ 140,503,234	\$ 140,006,837	\$ 133,659,435	\$ 122,733,708	 112,798,444	\$ 109,265,906	\$ 111,889,383	\$ 102,565,054	\$ 109,285,136	\$ 116,97	77,408
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	13,92%	13.17%	1	12.41%

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

Note:

GASB requires that ten years of statistical data be presented.

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

<u>Year</u>	Unemployment <u>Rate</u>	County Per Capita <u>Income(1)</u>	School District <u>Population</u>
2012	13.40%	\$ 55,049	64,172
2013	11.00%	55,797	64,221
2014	9.90%	58,470	64,262
2015	8.60%	60,836	64,438
2016	7.70%	62,253	64,426
2017	7.30%	64,232	64,306
2018	6.60%	67,459	64,258
2019	6.10%	67,657	64,367
2020	14.30%	N/A	64,630 E
2021	N/A	N/A	64,630 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)

		2021	2	011
		Percentage of		Percentage of
		Total Municipal		Total Municipal
Employer	Employees	Employment	Employees	Employment

INFORMATION IS NOT AVAILABLE

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Function/Program						*				
Instruction	1,121	1,096	1,163	1,144	1,156	1,128	1,079	1,092	1,095	1,091
Support Services:										
Student and Instruction Related Services	261	285	305	301	317	308	309	307	310	311
General Administration	5	8	7	8	7	6	5	5	5	5
School Administrative Services	101	101	94	96	101	89	91	92	93	90
Central Services	32	35	36	38	41	39	39	40	40	40
Administrative Information Technology	5	8	7	7	7	7	7	9	9	9
Plant Operations And Maintenance	278	279	305	324	334	344	283	287	294	297
Pupil Transportation							-			-
Total	1,803	1,812	1,917	1,918	1,963	1,921	1,813	1,832	1,846	1,843

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

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

Pupil/Teacher Ratio

Fiscal Year	Enrollment	Operating Expenditures (b)		Cost Per Pupil		Percentage Change	Teaching Staff (c)	Elementary (c)	Middle School (c)	Senior High School (c)	Average Daily Enrollment (ADE)	% Change in Average Daily Enrollment	
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%					8,837	-6.63%	
2017	9,863		262,933,338		26,659	9.39%					9,068	2.61%	
2018	. 9,959		257,297,500		25,836	-3.09%	1,079				9,161	1.03%	
2019	9,870		256,008,631		25,938	0.40%	832	1:12	1:12	1:12	9,242	0.88%	
2020	9,311		279,924,003		30,064	15.91%	837	1:12	1:12	1:12	8,752	-5.30%	
2021	9,702		261,612,361		26,965	-10.31%					8,926	1.99%	

Sources: District records

<sup>(</sup>b) Operating expenditures equal total expenditures less debt service and capital outlay(c) Source - New Jersey School Performance Report all classroom teachers.

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
District Building										
Elementary										
Athea Gibson										
Square Feet	66,180	66,180	66,180	66,180	66,180	66,180	66,180	66,180	66,180	66,180
Capacity (students)	177	177	177	177	177	177	177	177	177	177
Enrollment				129		146	162	151	130	130
Wahlstrom										
Square Feet	93,129	93,129	93,129	93,129	93,129	93,129	93,129	93,129	93,129	93,129
Capacity (students)	192	192	192	192	192	192	192	192	192	192
Enrollment				146		148	174	163	158	141
Mildred Barry Garvin										
Square Feet	184,738	184,738	184,738	184,738	184,738	184,738	184,738	184,738	184,738	184,738
Capacity (students)	292	292	292	292	292	292	292	292	292	292
Enrollment				267		345	345	356	303	304
George Washington Carver										
Square Feet	148,882	148,882	148,882	148,882	148,882	148,882	148,882	148,882	148,882	148,882
Capacity (students)	578	578	578	578	578	578	578	578	578	578
Enrollment				381		308	297	335	306	352
Johnnie L. Cochran										
Square Feet	94,611	94,611	94,611	94,611	94,611	94,611	94,611	94,611	94,611	94,611
Capacity (students)	277	277	277	277	277	277	277	277	277	277
Enrollment				215		189	200	197	197	202
Banneker										
Square Feet	86,375	86,375	86,375	86,375	86,375	86,375	86,375	86,375	86,375	86,375
Capacity (students)	371	371	371	371	371	371	371	371	371	371
Enrollment				421		440	465	523	511	508
Whitney Houston										
Square Feet	104,509	104,509	104,509	104,509	104,509	104,509	104,509	104,509	104,509	104,509
Capacity (students)	420	420	420	420	420	420	420	420	420	420
Enrollment				371		326	328	371	363	381
John Howard										
Square Feet	148,409	148,409	148,409	148,409	148,409	148,409	148,409	148,409	148,409	148,409
Capacity (students)	864	864	864	864	864	864	864	864	864	864
Enrollment				634		570	588	628	622	625
Langston Hughes										
Square Feet	92,440	92,440	92,440	92,440	92,440	92,440	92,440	92,440	92,440	92,440
Capacity (students)	565	565	565	565	565	565	565	565	565	565
Enrollment				592		528	559	585	548	532
J. Garfield Jackson Academy										
Square Feet	132,860	132,860	132,860	132,860	132,860	132,860	132,860	132,860	132,860	132,860
Capacity (students)	334	334	334	334	334	334	334	334	334	334
Enrollment				267		218	209	254	266	251
•									200	

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
District Building (Continued)										
Elementary (Continued)										
Ecole Toussaint Louverture										
Square Feet	153,864	153,864	153,864	153,864	153,864	153,864	153,864	153,864	153,864	153,864
Capacity (students)	371	371	371	371	371	371	371	371	371	371
Enrollment				294		267	260	303	315	301
Gordon Parks										
Square Feet	66,846	66,846	66,846	66,846	66,846	66,846	66,846	66,846	66,846	66,846
Capacity (students)	343	343	343	343	343	343	343	343	343	343
Enrollment				302		263	281	289	306	305
Dionne Warwick										
Square Feet	61,684	61,684	61,684	61,684	61,684	61,684	61,684	61,684	61,684	61,684
Capacity (students)	568	568	568	568	568	568	568	568	568	568
Enrollment				486		444	458	455	448	422
Washington Academy										
Square Feet	177,028	177,028	177,028	177,028	177,028	177,028	177,028	177,028	177,028	177,028
Capacity (students)	190	190	190	190	190	190	190	190	190	190
Enrollment				500		477	482		513	501
Middle School										
John Costley										
Square Feet	169,196	169,196	169,196	169,196	169,196	169,196	169,196	169,196	169,196	169,196
Capacity (students)	640	640	640	640	640	640	640	640	640	640
Enrollment				365		347	371	365	397	399
Sojourner Truth				203			3.1	505	2,,	373
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	000	000	000	365		328	371	355	320	303
Patrick Healy				303		320	371	555	320	303
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	054	054	054	379	034	327	329	389	379	356
Linomical				317		321	329	369	317	330
High School										
Cicely Tyson										
Square Feet	118,240	118,240	118,240	118,240	118,240	118,240	118,240	118,240	118,240	118,240
Capacity (students)	689	689	689	689	689	689	689	689	689	689
Enrollment	009	083	009	748	009	689	668	716	736	717
Linomien				748		069	008	/10	730	/1/
East Orange Campus "9" High School										
Square Feet	56,230	56,230	56,230	56,230	56,230	56,230	56,230	56,230	56,230	56,230
Capacity (students)	803	803	803	803	803	803	803	803	803	803
Enrollment	603	803	803		803					
Lin Ollinent				647		607	615	618	643	620
East Orange Campus										
Square Feet	65.072	65.072	65.072	65.072	CE 072	(6.072	CE 072	(5.072	(5.072	( = 0 = 0
•	65,073	65,073	65,073	65,073	65,073	65,073	65,073	65,073	65,073	65,073
Capacity (students) Enrollment	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145
Emonnen				1,540		1,245	1,313	1,550	1,622	1,648

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
District Building (Continued)										
<u>Other</u>										
Glenwood										
Square Feet	120,940	120,940	120,940	120,940	120,940	120,940	120,940	120,940	120,940	120,940
Edmonson Center										
Square Feet	136,761	136,761	136,761	136,761	136,761	136,761	136,761	136,761	136,761	136,761
Service Center										
Square Feet	36,973	36,973	36,973	36,973	36,973	36,973	36,973	36,973	36,973	36,973
Central Office										
Square Feet	30,607	30,607	30,607	30,607	30,607	30,607	30,607	30,607	30,607	30,607
Dantzler Building										
Square Feet	33,750	33,750	33,750	33,750	33,750	33,750	33,750	33,750	33,750	33,750
Robeson Stadium										
Square Feet	135,534	135,534	135,534	135,534	135,534	135,534	135,534	135,534	135,534	135,534

Number of Schools at June 30, 2021 Elementary = 14 Middle School = 3 Senior High School = 3 Other = 6

Source: District Records

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

UNDISTRIBUTED EXPENDITURES - REQUIRED MAINTENANCE FOR SCHOOL FACILITIES 11.000.261.XXX

	School Facilities	<u>2012</u>	<u>2013</u>		<u>2014</u>	<u>2015</u> <u>2016</u>		<u>2016</u> <u>2017</u>		<u>2017</u>	2017		<u>2018</u>		<u>2020</u>		<u>2021</u>
	Campus 9 (C.J. Scott)	\$ 444,309	\$ 100,119	5	112,423	\$ 85,478 \$		94,295	\$	75,941	\$	73,320	\$	77,782	\$ 76,319	\$	90,463
	East Orange Campus	596,296	115,864		130,103	98,921		109,124		87,884		84,850		90,014	88,321		104,690
	Howard School	298,148	264,245		296,720	225,604		248,875		200,433		193,514		205,290	201,430		238,762
	George Washington Carver	339,984	265,087		297,666	226,323		249,668		201,072		194,131		205,945	202,072		
	Sheila Y. Oliver Academy																239,522
	Costley Middle School	381,290	301,257		338,281	257,204		283,733		228,507		220,619		234,044	229,644		272,204
	Langston Hughes	303,973	164,591		184,819	140,523		155,017		124,844		120,535		127,870	125,466		148,718
	Whitney Houston	307,151	186,080		208,949	158,870		175,257		141,144		136,272		144,565	141,846		168,135
	Fourth Avenue School	148,809	153,792		172,693	131,303		144,847		116,653		112,627		119,480	117,234		138,961
	Patrick Healy Middle	238,306	211,656		237,668	180,705		199,344		160,543		155,001		164,434	161,342		191,244
	M.B. Garvin School	113,328	328,929		369,354	280,830		309,797		249,497		240,885		255,543	250,739		297,208
	Dionne Warwick Institute	294,970	109,829		123,327	93,769		103,441		83,307		80,431		85,326	83,722		99,238
	Ecole T. Louverture	178,995	273,958		307,627	233,897		258,022		207,800		200,627		212,836	208,834		247,538
	Gordon Parks Academy	148,809	119,110		133,748	101,692		112,181		90,346		87,227		92,536	90,796		107,623
2	Sojourner Trust Middle School	333,629	301,089		338,093	257,061		283,576		228,380		220,496		233,914	229,516		272,053
Ö	Washington Academy	184,820	315,202		353,939	269,110		296,867		239,084		230,831		244,878	240,274		284,804
2	Tyson School	253,134	210,528		236,402	179,743		198,283		159,688		154,176		163,558	160,483		190,225
	J. Garfield Jackson Academy	104,325	236,560		265,633	201,968		222,800		179,433		173,239		183,782	180,326		213,746
	J.L. Cochran Academy	148,809	168,457		189,160	143,823		158,658		127,776		123,366		130,873	128,412		152,211
	B.L. Edmonson	53,487	243,505		273,432	207,898		229,342		184,702		178,326		189,178	185,621		220,022
	Althea Gibson	68,315	117,835		132,316	100,604		110,981		89,379		86,294		91,545	89,824		106,471
	Wahlstrom	119,153	165,818		186,197	141,570		156,173		125,775		121,433		128,823	126,401		149,827
	Service Building	41,836	65,831		73,922	56,205		62,002		49,934		48,210		51,144	50,182		59,482
	Central Office	65,667	54,496		61,194	46,527		51,326		41,336		39,909		42,338	41,542	41,542 4	
	Dantzler	14,828	60,092		67,478	51,305		56,597		45,581		44,007		46,686	45,808		54,297
	Robeson	53,487	241,321		270,979	206,032		227,284		183,045		176,726		187,481	183,956		218,048
	Glenwood Campus	 59,841	 215,336		241,800	 183,847		202,810		163,335		157,697		167,293	 164,148		194,568
	Total	\$ 5,295,699	\$ 4,990,586	:	5,603,923	\$ 4,260,812 \$		4,700,300	\$	3,785,419	\$	3,654,749	\$	3,877,158	\$ 3,804,258	\$	4,509,301

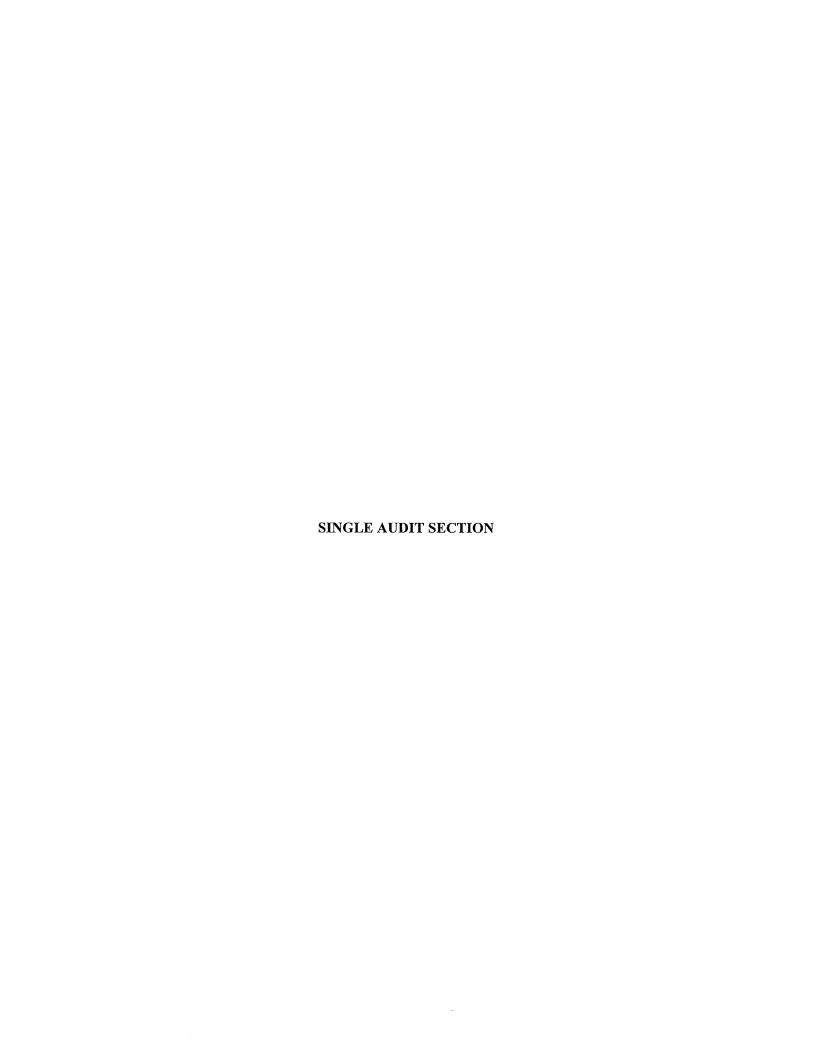
#### Note:

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, 2021 (Unaudited)

	Coverage	<u>Deductible</u>
School Package Policy - NJSIG		
Property-Blanket Building & Contents	\$ 500,000,000	\$ 10,000
EDP	7,360,000	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	10,000
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	800,000	1,000
Board Secretary/Asst. Business Administrator	900,000	1,000

Source: District's records



# LERCH, VINCI & HIGGINS, LLP CERTIFIED PUBLIC ACCOUNTANTS REGISTERED MUNICIPAL ACCOUNTANTS EXHIBIT

EXHIBIT K-1

DIETER P. LERCH, CPA, RMA, PSA GARY J. VINCI, CPA, RMA, PSA GARY W. HIGGINS, CPA, RMA, PSA JEFFREY C. BLISS, CPA, RMA, PSA PAUL J. LERCH, CPA, RMA, PSA JULIUS B. CONSONI, CPA, PSA ANDREW D. PARENTE, CPA, RMA, PSA

ELIZABETH A. SHICK, CPA, RMA, PSA ROBERT W. HAAG, CPA, PSA RALPH M. PICONE, III, CPA, RMA, PSA DEBRA GOLLE, CPA MARK SACO, CPA ROBERT LERCH CPA CHRISTOPHER M. VINCI, CPA, PSA CHRISTINA CUIFFO, CPA

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

# INDEPENDENT AUDITOR'S REPORT

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States and audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, the financial statements of the governmental activities, the business-type activities and each major fund of the East Orange Board of Education as of and for the fiscal year ended June 30, 2021 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 February 23, 2022.

# **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the East Orange Board of Education's internal control over financial reporting (internal control) as a basis for designing 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 have not been 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 2021-001 through 2021-003 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 financial statements. 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 <u>Government Auditing Standards</u> 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 2020-001 through 2021-003.

We also noted certain matters that are not required to be reported under <u>Government Auditing Standards</u> 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 February 23, 2022.

# 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 <u>Government Auditing Standards</u> in considering the East Orange Board of Education's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

LÉRCH, VINCI & HIGGÍNS/LLP

Certified Public Accountants
Public School Accountants

Dieter P. Lerch

Public School Accountant PSA Number CS00756

Fair Lawn, New Jersey February 23, 2022

# LERCH, VINCI & HIGGINS, LLP CERTIFIED PUBLIC ACCOUNTANTS REGISTERED MUNICIPAL ACCOUNTANTS

**EXHIBIT K-2** 

DIETER P. LERCH, CPA, RMA, PSA GARY J. VINCI, CPA, RMA, PSA GARY W. HIGGINS, CPA, RMA, PSA JEFFREY C. BLISS, CPA, RMA, PSA PAUL J, LERCH, CPA, RMA, PSA JULIUS B. CONSONI, CPA, PSA ANDREW D. PARENTE, CPA, RMA, PSA ELIZABETH A. SHICK, CPA, RMA, PSA ROBERT W. HAAG, CPA, PSA RALPH M. PICONE, III, CPA, RMA, PSA DEBRA GOLLE, CPA MARK SACO, CPA ROBERT LERCH, CPA CHRISTOPHER M. VINCI, CPA, PSA CHRISTINA CUIFFO, CPA

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY 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, 2021. 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 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, 2021.

### 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 2021-004 through 2021-006. Our opinion on each major federal and state program is not modified with respect to these matters.

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

# **Report on Internal Control Over Compliance**

Management of the East Orange Board of Education is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the East Orange Board of Education's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the U.S. Uniform Guidance and New Jersey OMB Circular 15-08, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the East Orange Board of Education's internal control over compliance.

A <u>deficiency in internal control over compliance</u> 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 <u>material weakness in internal control over compliance</u> is a deficiency, or combination of deficiencies, in internal control over compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A <u>significant deficiency in internal control over compliance</u> 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 have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2021-004 through 2021-006 that we consider to be significant deficiencies.

The East Orange Board of Education's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The East Orange Board of Education's 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 and each major fund of the East Orange Board of Education, a component unit of the City of East Orange as of and for the fiscal year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the Board of Education's basic financial statements. We have issued our report thereon dated February 23, 2022, 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 February 23, 2022

### EAST ORANGE BOARD OF EDUCATION SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Federal Grant/ Pass-Through Granten/ Program Title	Federal C.F.D.A <u>No.</u>	. FAIN <u>Number</u>	Grant or State Project <u>Number</u>	Grant Period	Award Amouni	July 1. 2 (Accounts Receivable)	2020 Deferred <u>Revenue</u>	Due To Grantor at June 30, 2020	Acct. Roc. Carryover Walkover Amount	Deferred Rev. Carryover Walkover Amount	Cach Received	Budgetary Expenditures	Repayment of Prior Years' Balances	Adjustments	<u>June 3</u> (Accounts Receivable)	Deferred Revenue	Due To Grantor at June 30, 2021	Memo GAAP Receivable
U.S. Dept of Agriculture: Passed-Through State Department of Education:																		:
Food Service Fund: National School Lunch																		:
Cash Assistance Cash Assistance	10,555		9	7/1/19-6/30/20	\$ 1,842,282 2,726,166	s (251,004)					\$ 1,157,603 251,004				\$ (684,679)			• \$ (684,679) •
Cash Assistance - PB Cash Assistance - PB	10.555	201NJ304N109	9	7/1/20-6/30/21 7/1/19-6/30/20	36,533 65,759	(5,123)					22,955 5,123	36,533			(13,578)			• (13,578)
Non Cash Assistance School Breakfast School Breakfast	10.555 10.553 10.553	211NJ304N109 211NJ304N109 201NJ304N109	9	7/1/20-6/30/21 7/1/20-6/30/21 7/1/19-6/30/20	303,513 1,167,587 1,232,398	(160,994)					303,513 740,365 160,994	290,344 1,167,587			(427,222)	\$ 13,169		• (427,222)
Fresh Fruit and Vegetable Program Fresh Fruit and Vegetable Program	10.582	211NJ304L1603 201NJ304L1603	3	7/1/20-6/30/21 7/1/19-6/30/20	150,391 248,605	(72,201)					150,391 72,201	150,391			-			
After School Snack	10.555	211NJ304N109	9	7/1/20-6/30/21 7/1/19-6/30/20	156,455 45,551						36,972	156,455			(119,483)			(119,483)
Total U.S. Department of Agriculture/Child Nutrition Cluster						(489,322)	-			<u> </u>	2.901.121	3.643.592			(1,244,962)	13,169		(1,244,962)
U.S. Dept. of Health and Human Services General Fund;																		:
Medical Assistance Program	93.778	2105NJ5MAP		7/1/20-6/30/21	212,807	·	·			<del></del>	212.807	212.807						:
Total General Fund									<del></del>		212,807	212,807					<del></del>	:
U.S. Dept of Education: Passed-Through State Department of Education:																		• •
Special Rovenue Fund Title I FY 2021 A & D (232) Title I FY 2020 A & D (231)	84.010 84,010	S010A2000030 S010A190030		7/1/20-9/30/21 7/1/20-9/30/20	4,492,365 4,486,884	(1,456 04]) \$	100 007		s (1,025,129) s		2,891,580	4,468,486			(2,625,914)	713,247		• (1,912,667)
Title I Reallocated	84.010	S010A2000030	ESEA-1210-21	7/1/20-9/30/20	210,598	(1,426 04)) 3	199,093		1,025,129	(689,368) 16,649	430,912 106,242	180,060		\$ 490,275	(120,915)	47,097		• (73,818)
Title I Reallocated Title I SIA FY 2021 (234)	84.010 84.010	S010A190030 S010A200030	ESEA-1210-20 ESEA-1210-21	7/1/19-9/30/20 7/1/20-9/30/21	164,467	(139,550)	15,725		16,649 (342,268)	(16,649) 154,961	122,901 380,712	769,080		924	•	•		•
Title I SIA FY 2019 (236)	84.010	S010A190030	ESEA-1210-20	7/1/19-9/30/20	866,500	(369,948)	154,961	<del></del>	342,268	(154,961)	27,680	769,080		47,582	(962,056)	433,963		(528,093)
Total Title I - Cluster						(1.965,539)	369,779				3,960,027	5,417,626		538,781	(3,708.885)	1,194,307		(2,514,578)
LD.E.A. Part B, Basic FY 2021 (255) LD.E.A. Part B, Basic FY 2020 (255) LD.E.A. Part B, Basic FY 2019 (255)	84.027 84.027 84.027	H027A200100 H027A190100 H027A180100	FT-1210-20	7/1/20-9/30/21 7/1/19-9/30/20 7/1/18-6/30/19	2,803,149 2,526,767 2,512,147	(373,182)	445,259	\$ 21,189	(90,629) 90,629	666,490) (666,490)	248,231 282,553	2,531,423	S 21,189	221,231	(2,645,547)	938,216	-	(1,707,331)
LD.E.A. Part B Preschool FY 2021 (257) LD.E.A. Part B Preschool FY 2020 (257)	84,173 84,173	H173A200114 H173A190114		7/1/20-9/30/21 7/1/20-9/30/20	81,816 79,896	(24,999)	9,207		(14,922) 14,922	9,207 (9,207)	65,171 10,077	75,273			(31,567)	15,750		(15,817)
Total IDEA - Cluster						(398,181)	454,466	21,189			606,032	2,606,696	21,189	221,231	(2,677,114)	953,966		(1,723,148)
Title III FY 2021 (242) Title III FY 2020 (241)	84.365 84.365	\$365A200030 \$365A190030	ESEA-1210-21 ESEA-1210-20	7/1/20-9/30/21 7/1/19-9/30/20	93,136 96,239	(54,029)	38,084		(45,569) 45,569	40,250 (40,250)	107,075 8,460	131,398		2,166	(31,630)	1,988		(29,642)
Title III Immigrant FY 2021 (243) Title III Immigrant FY 2020 (296)	84.365 84.365	\$365A200030 \$365A190030	ESEA-1210-21 ESEA-1210-20	7/1/20-9/30/21 7/1/19-9/30/20	64,511 58,663	(17,967)	5,075		(14,796) 14,796	2,520 (2,520)	3.171	28,060 2,555			(79,307)	38,971		(40,336)
Total Title III - Cluster						(71,996)	43,159			<u>.</u>	118,706	162,013		2,166	(110,937)	40,959		(69.978)
Carl Perkins Vocational FY 2021 (361) Carl Perkins Vocational FY 2020 (361)	84.048 84.048	V048A200030 V048A190030		7/1/20-6/30/21 7/1/19-6/30/20	96,448 87,009	(23,639)					60,697 13,540	81,122			(35,751) (10,099)	15,326		(20,425)
Carl Perkins Vocational FY 2019 (361) Carl Perkins Vocational FY 2018 (361)	85.048 84,048	V048A180031 V048A170030	PERK-1210-19 PERK-1210-18	7/1/18-6/30/19 7/1/17-6/30/18	106,574 75,241	(42,035)		150			15,540		150		(10,055)	-	-	. (10,055)
Adult Basic Education-ABE SKILLS (618)	84,048	V048A200030	1210-21	7/1/20-6/30/21	75,000						27,048	68,587			(41,539)			(41,539)
Adult Basic Education-ABE SKILLS (618) Adult Basic Education-ABE SKILLS (618)	83.048 84.048	V048A190029 V048A180030	1210-20 1210-19	7/1/19-6/30/20 7/1/18-6/30/19	76,000 76,000	(46,156) (11,257)					46,156 11,257		<u>:</u>		<u>:</u>	<u>.</u>		
Career and Technical Education - Basic Grants - Cluster						(81,052)		150		<u>-</u>	158,698	149,709	150		(87,389)	15,326		(72,063)
Advanced Computer Science Comp (290)	N/A	N/A	20E00136	1/15/19-6/30/20	42,493	(3,469)									(3,469)			(3,469)
Addressing Student Learning Loss (480)	N/A	N/A		4/1/21-8/31/22	155,990							17,216			(17,216)			(17,216)
Elementary and Secondary School Emergency Relief Fund ES ESSER I Act (477)	SER 84.425	S425D200027	N/A	3/13/20-9/30/22	3,600,968	(3,600,968)	724,711				3,362,734	724,711			(238,234)			(238,234)
ESSER II - Coronavirus Resp and Relief Supp Approp ESSER II - Learning Acceleration	84.425 84.425	S425D200027 S425D200027	N/A N/A	3/13/20-9/30/23 3/13/20-9/30/23	14,724,853 944,966	(3,300,300)	724,711				5,304,134	232,499			(14,724,853)	14,492,354 944,966		(232,499)
ESSER II - Mental Health	84.425	\$425D200027	N/A	3/13/20-9/30/23	49,341					<del></del>				<u>-</u>	(49,341)	49,341	<del></del> :	· ——•
Total Elementary and Secondary School Emergency Relief Fu  Cornavirus Relief Fund Grant (479)	and - Cluster 1 21.019	esser N/a	N/A	7/11/20-6/30/21	1,061,407	(3,600,968)	724,711		<del></del> -	······································	3,362,734 1.061,407	957,210	<del></del>		(15.957,394)	15,486,661	<del></del> ;	(470,733)
COVID-19 Technology Grant (512)- Digital Divide	21.019	N/A	N/A	7/16/20-10/31/20	23,491						16,307	16,307			<u>:</u>		<del></del> :	·
Total Coronavirus Relief Fund Grant - Cluster										······································	1,077,714	1,077,440				274		<u> </u>
Extended Learning Program Extended Learning Program Extended Learning Program	84.287 84.287 84.287	\$287C200030 \$287C190030 \$287C180030	20E00085 19E00086 18E00086	7/1/20-6/30/21 7/1/19-6/30/20 7/1/18-6/30/19	250,000 325,000	(104,224) (65,704)	36,618				76,259	28,638			(28,638) (27,965) (29,086)			(28,638) (27,965) (29,086)
Extended Learning Program Title IV Part A	84.287 84.424	\$287C170030 \$424A200031	17E00086 ESEA-1210-21	7/1/17-6/30/18 7/1/20-9/30/21	249,976 330,744			5	(115,317)	115,317		379,348	5		(446,061)	66,713		(379,348)
Title IV Part A  Title II, Be Math/Science FY 2021 (271)	84.424 84.367 A	S424A190031 S367A200029	ESEA-1210-20 ESEA-1210-21	7/1/19-9/30/20 7/01/20-9/30/21	279,348 558,589	(162,365)	81,566		115,317 (194,025)	(115,317) 66,800	47,048	408,240		33,751	(752,614)	217,149		(535,465)
Title II, lke Math/Science FY 2020 (271)	84.367A	\$367A190029	ESEA-1210-20	7/01/19-9/30/20	535,232	(296,700)	69,740	•	194,025	(66,800)	102,675	2,940			(124,044)			(33,703)
Total Special Revenue						(6,750.198)	1,780,039	21,344			9,509,893	11,207,076	21,344	795,929	(23,846,768)	17,975,355		(5,871,687)

<u>\$ (7,239,520)</u> \$ <u>1,780,039</u> \$ <u>21,344</u> \$ <u>-</u> \$ <u>-</u> \$ <u>12,623,821</u> \$ <u>15,063,475</u> \$ <u>21,344</u> \$ <u>795,929</u> \$ <u>(25,091,730)</u> \$ <u>17,988,524</u> \$ <u>-</u> \* \$ <u>(7,116,649)</u>

Total Federal Assistance

### EAST ORANGE BOARD OF EDUCATION SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Part						Ji	uly 1, 2020								June 30, 2021			
Control Part   Cont						(Accounts	Deferred	Grantor at June	Walkover				of Prior Years'	(Accounts	Deferred	Grantor at June		Total
Part																		
Part			21-495-034-5120-078	7/1/20-6/30/21	\$ 134 162 325						\$ 120 788.769	\$ 134.162.325		\$ (13 373 556)				\$ 134,162,325
Company Act						(13,359,328)								(10,11,111)				-
Seminy Aid   14-85-64-1312-864   1772-86-001   1772-86-0												7,715,286		(769,074)		•		7,715,286
Secret   Act   A						(768,256)						4014470		(400.171)				1011470
Agent						(399.745)						4,014,478		(400,171)				4,014,478
Transpersize Add 21-99-503-5112-914 77,026-902-01 11,172,86 11,053,96 11,073,16 (16,915)						(377,743)						28,022,427		(2,793,329)		. *		28,022,427
Tangertinin Add		Adjustment Aid	20-495-034-5120-085	7/1/19-6/30/20	28,022,427	(2,790,357)					2,790,357							-
Tangertinin Add					-								-	<del></del>		*		-
Part		Total State Aid Public Cluster				(17,317,686)	-	-	-	-	173,896,072	173,914,516	-	(17,336,130)	-	. *	-	173,914,516
Part		Transportation Aid	21-495-034-5120-014	7/1/20-6/30/21	1,172,856						1,055,943	1,172,856		(116,913)		*		1,172,856
Elementation of March   20-100-94-91-94-94   71/19-90-000   71/1						(116,788)					116,788					*		-
TAP   Scale Scale Scale   Scale Scale   Scale Scale   Scale   Scale Scale   Scale												1,628,648		(1,628,648)		*		1,628,648
TAPS - OR Beadwilly						(991,917)						6 724 940		(1.022.775)		*	s (1.022.775)	6 724 840
The Part						(638.621)						0,724,840		(1,022,773)		+	3 (1,022,773)	0,724,840
No.   Properties   1-49-034-549-404   1/126-6-0701   454-462   4					.,	,,,										*		-
Part Refirment Medical Centribution   1,100,034-0904-095   7,170,04-0021   8,378																*		
Total General Fund   1/10-094-999-900   1/12-06-091-12-091   1/12-06-091-12-091   1/12-06-091-12-091   1/12-06-091-12-091   1/12-06-091-12-091   1/12-06-091-12-091   1/12-06-091-12-091   1/12-06-091-12-091   1/12-06-091-12-091   1/12-06-091-12-091   1/12-06-091-12-0															_	*		
Total General Fund   Total G								_		_				_		- *	_	
State Department of Education - Food Programs   National School Liurch (States)   21-100-010-3350-023   7/110-6400/20   50,000   (4,025)						,										*		.,,
National School Lunch (State) 21-100-010-3350-023 71/10-6/30/20 19/504 (49/509) 109/504 (49		Total General Fund			-	(19,065,012)	<del>-</del>				214,378,051	215,417,505		(20,104,466)		*	(1,022,775)	215,417,505
Saminan School Lunch (State)   20-100-010-3150-023   71/19-6/30/20   50,900   (4,025)																*		
Total State Department of Education : Special Revenue Preschool Education Aid (218)						(4.025)						109,594		(49,459)		*	(49,459)	109,594
State Department of Education   Food Program   Food   State Department of Education   Food	26	National School Lunch (State)	20-100-010-3350-023	//1/19-6/30/20	50,900 _	(4,025)	-				4,025						<u>-</u>	
Prescipal Refundino Aid (218)   21-495-034-5120-086   71/19-670/20   18,978,75   (1,862,405   \$ 2,486,321   (2,486,321)   1,862,405   136,855   (1,847,686) \$ 3,007,798   17,955,386   (1,847,686) \$ 3,007,798   17,955,386   (1,847,686) \$ 3,007,798   17,955,386   (1,847,686) \$ 3,007,798   17,955,386   (1,847,686) \$ 3,007,798   17,955,386   (1,847,686) \$ 3,007,798   17,955,386   (1,847,686) \$ 3,007,798   17,955,386   (1,847,686) \$ 3,007,798   18,985,386   (1,847,686) \$ 3,007,798   18	Ö	Total State Dept. of Educ Food Program			-	(4,025)					64,160	109,594		(49,459)			(49,459)	109,594
Preschool Education Aid (218)																*		
Preschool Education Aid (218) 20-495-034-5120-086 7/1/19-6/30/20 18,987,475 (1,862,406) \$ 2,486,321 (2,486,321) 1,862,406			21-495-034-5120-086	7/1/20-6/30/21	18,476,863				\$ 2,486,321		16,629,177	17,955,386		(1,847,686) \$	3,007,798	*		17,955,386
NJ Non-public Aid Auxiliary Services-Ch.192:  Compensatory Education (502) 21-100-034-5120-067 7/1/20-6/30/20 174,06 174,						(1,862,406)	\$ 2,486,321							,,,,,		*	-	
Compensatory Education (502)   21-100-034-5120-067   71/120-6/30/21   150,667   59,536   17,440   \$95,396   17,440   17,440   17,440   17,440   17,440   17,440   17,440   17,440   17		Wrap Around	21-495-034-5120-086	12/1/20-6/30/21	136,855						136,355	136,855		(500)		-	(500)	136,855
Compensatory Education (502)   21-100-034-5120-067   71/120-6/30/21   150,667   59,536   17,440   \$95,396   17,440   17,440   17,440   17,440   17,440   17,440   17,440   17,440   17		NI Non-public Aid Auxiliary Services-Ch 192														*	-	
English as a Second Language (503)				7/1/20-6/30/21	150,667						150,667	59,520		-		\$ 91,147 *	-	59,520
English as a Second Language (503) 20-100-034-5120-068 71/19-6/30/20 2,482 (283) 2,482 283 2,482 - * - * - * - * - * - * - * - * - * -						(17,440)		\$ 95,396					\$ 95,396			- *		-
Transportation (505) 21-100-034-5120-068 7/1/20-6/30/21 21,711 9,251 12,460 9,251 Transportation (505) 20-100-034-5120-068 7/1/19-6/30/20 20,223 (2,021) - 6,067 - 2,021 - 6,067 - 2,021 - 6,067 - 104,095 * - 104						rana;							0 (82	-			-	-
Transportation (50.5) 20-100-034-5120-068 71/19-6/30/20 20,223 (2,021) - 6,067 - 2,021 - 6,067 101/30/30 68,771 103,945 - 104,955 - 104,495 - 68,771 103,945 - 104,955 - 104,495 - 68,771 103,945 - 104,955 - 104,495 - 68,771 103,945 - 104,955 - 104,495 - 104,955 - 104,495 - 104,955 -						(283)		2,482				0.251	2,482			• .		0 251
Total Non-Public Aux Service Aid (Chap 192) Cluster						(2,021)	-	6,067	-	-		7,251	6,067	-	-	12,400	_	
Supplemental Instruction (506)         21-100-034-5120-066         71/120-6/30/21         43,712         18,454         -         25,258         -         18,454           Supplemental Instruction (506)         20-100-034-5120-066         71/19-6/30/20         47,354         (5,304)         19,669         5,304         19,669         -         *         -         *         -         37,537         -         64,98         *         -         37,537         -         64,98         *         -         37,537         -         64,98         *         -         37,537         -         64,98         *         -         37,537         -         64,98         *         -         37,537         -         64,98         *         -         37,537         -         64,98         *         -         37,537         -         64,98         *         -         37,537         -         64,98         *         -         37,537         -         64,98         *         -         37,537         -         64,98         *         -         37,537         -         18,28         -         9,21         -         -         -         -         -         -         -         -         -			) Cluster		-	(19,744)		103,945			193,010	68,771	103,945		-	104,495 *		68,771
Supplemental Instruction (506) 21-100-034-5120-066 71/120-6/30/21 43,712 43,712 18,454 - 25,258 * - 18,454		NJ Non-nublic Aid Handicanned Services-Ch	193:													*		
Supplemental Instruction (506)         20-100-034-5120-066         71/19-6/30/20         47,354         (5,304)         19,669         5,304         19,669         -         -         -         -         37,537           Examination & Classification (507)         21-100-034-5120-066         71/19-6/30/20         55,557         (5,931)         40,129         -         6,498         -         37,537           Examination & Classification (507)         21-100-034-5120-066         71/19-6/30/20         55,557         (5,931)         40,129         -				7/1/20-6/30/21								18,454		-			_	18,454
Examination & Classification (507)       20-100-034-5120-066       7/1/19-6/30/20       55,557       (5,931)       40,129       5,931       40,129       - *       - *         8,932         Corrective Speech (508)       20-100-034-5120-066       7/1/19-6/30/20       18,228       8,932        9,296       * -       8,932         Corrective Speech (508)       20-100-034-5120-066       7/1/19-6/30/20       25,246       (2,857)       - 12,304        - 2,857       - 12,304         * -		Supplemental Instruction (506)	20-100-034-5120-066			(5,304)		19,669			5,304	•	19,669					-
Corrective Speech (508) 21-100-034-5120-066 7/1/20-6/30/21 18,228 18,228 8,932 - 9,296 * - 8,932 Corrective Speech (508) 20-100-034-5120-066 7/1/19-6/30/20 25,246 (2,857) - 12,304 2,857 - 12,304 * * * * * * * * * * * * * * * *						(# O^**		40.100				37,537	40.100	-			-	37,537
Corrective Speech (508) 20-100-034-5120-066 7/1/19-6/30/20 25,246 (2,857) - 12,304 2,857 - 12,304						(184,6)		40,129				8.932	40,129	_			_	8,932
Total Non Public Handicapped Service Aid (Chap 193) Cluster (14,092) - 72,102 - 120,067 64,923 72,102 - 41,052 * - 64,923						(2,857)		12,304					12,304	-		*		-,
		Total Non Public Handicapped Service Aid (C	Chap 193) Cluster			(14,092)		72,102			120,067	64,923	72,102			41,052 *		64,923

### EAST ORANGE BOARD OF EDUCATION SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE FOR THE FISCAL YEAR ENDED JUNE 30, 2021

			_		July 1, 2020								June 30, 2021			
State Grantor/Program Title NJ Non-public Txitbks (501) NJ Non-public Txitbks (501)	Grant or State Project Number 21-100-034-5120-064 20-100-034-5120-064	Grant <u>Period</u> 7/1/20-6/30/21 7/1/19-6/30/20	Award Amount \$ 32,989 29,780	(Accounts Receivable)	Deferred <u>Revenue</u>	Due To Grantor at June 30, 2020	Carryover/ Walkover <u>Amount</u>	Interfund Transfers	Cash Received \$ 32,989	Budgetary Expenditures \$ 21,204	Repayment of Prior Years' Balances	(Accounts Receivable)	Deferred Revenue	Due To Grantor at June 30, 2021 \$ 11,785 *	GAAP <u>Receivable</u>	Cumulative Total Expenditures \$ 21,204
Nursing Services (509) Nursing Services (509) Technology (510)	21-100-034-5120-070 20-100-034-5120-070 21-100-034-5120-373	7/1/20-6/30/21 7/1/19-6/30/20 7/1/20-6/30/21	38,250 54,902			16,420			38,250	30,361	16,420	-		7,889 *		30,361
Technology (510) Security	20-100-034-5120-373 21-100-034-5120-508	7/1/20-6/30/21 7/1/19-6/30/20 7/1/20-6/30/21	20,340 65,625			2,097			65,625	35,845	2,097			29,780 *		35,845
Security Alyssa's Law NJ Afterschool Program (422) Bullying Grant (292) HIV Assistance Grant 16/17 HIV Assistance Grant 15/16 HIV Assistance Grant 12/13 HIV Assistance Grant 11/12	20-100-034-5120-509	7/1/19-6/30/20 7/1/15-6/30/16	84,900 487,759 250,000 1,500 2,500		\$ 6,776 1,500 2,500 1,250 1,875				<u>-</u>	206,878 27,772	45,304	\$ (487,759) \$ (27,772)	280,881 6,776 1,500 2,500 1,250 1,875	:	\$ (206,878) (27,772)	206,878 27,772 - - - -
Total State Dept. of Educ Special Rev  Capital Projects Fund  Economic Development Authority ("EDA")  Educational Facilities Construction and Financing Act of 2000				\$ (1,896,242)	2,500,222	<u>254,640</u>	<del></del>	<del></del>	19,077,879	<u>18,547,995</u>	254,640	\$ (2,363,717)	3,302,580	195,001 * * * *	(235,150)	18,547,995
On-Behalf Contribution	1800	7/1/20-6/30/21	1,461,712		-	<del>-</del>	-		1,461,712	1,461,712						\$ 1,461,712
Debt Service Fund Debt Service Aide-Type II	21-495-034-5120-075	7/1/20-6/30/21	3,495,838			· <u> </u>			3,495,838	3,495,838				<u> </u>		3,495,838
Total State Financial Assistance Subject to Si	ingle Audit Determination			\$ (20,965,279)	\$ 2,500,222	\$ 254,640	•	-	238,477,640	239,032,644	\$ 254,640	\$ (22,517,642) \$	3,302,580	\$ 195,001 *	\$ (1,307,384)	239,032,644
State Financial Assistance  Not Subject to Single Audit Determination  General Fund														*		
Normal Contribution NCGI Premium Contribution Post Redirement Medical Contribution Long Term Disability Contribution Capital Projects Fund Economic Development Authority ("EDA") Educational Facilities Construction and Financine Act of 2000	20-100-034-5094-002 20-495-034-5094-004 20-100-034-5094-001 20-100-034-5094-005	7/1/20-6/30/21 7/1/20-6/30/21 7/1/20-6/30/21 7/1/20-6/30/21	23,885,911 454,462 7,627,894 8,378						(23,885,911) (454,462) (7,627,894) (8,378)	(454,462) (7,627,894)				*		(23,885,911) (454,462) (7,627,894) (8,378)
On-Behalf Contribution	1800	7/1/20-6/30/21	1,461,712	-	-				(1,461,712)	(1,461,712)						(1,461,712)
Total State Financial Assistance Utilized for (		ajor Programs	<u> </u>	(20,965,279)	\$ 2,500,222	\$ 254,640	<u>s</u> -	<u>s - </u>	\$ 205,039,283	\$ 205,594,287	\$ 254,640	<u>\$ (22,517,642)</u> <u>\$</u>	3,302,580	\$ 195,001 *	\$ (1,307,384)	205,594,287

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, 2021

### 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 \$655,299 for the general fund and an increase of \$1,729,311 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	\$ 212,807	\$ 214,762,206	\$	214,975,013
Special Revenue Fund	12,814,966	18,659,396		31,474,362
Capital Projects Fund		1,461,712		1,461,712
Debt Service Fund		3,495,838		3,495,838
Food Service Fund	 3,643,592	 109,594		3,753,186
Total Financial Assistance	\$ 16,671,365	\$ 238,488,746	<u>\$</u>	255,160,111

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, 2021

### 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 \$6,724,840 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, 2021. The amount reported as TPAF Pension System Contributions in the amount of \$24,340,373, TPAF Post-Retirement Medical Benefits Contributions in the amount of \$7,627,894 and TPAF Long-Term Disability Insurance in the amount of \$8,378 represents the amount paid by the State on behalf of the District for the fiscal year ended June 30, 2021. The School Development Authority's ("SDA") Educational Facilities Construction and Financing Act on-behalf payments totaling \$1,461,712 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, 2021.

# 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.

Federal Program Amount

Title I, Part A: Grants to Local Educational Agencies \$3,628,114

# 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.

# 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?	yes	none reported				
Noncompliance material to the basic financial statements noted?	Xyes	no				
Federal Awards Section						
Internal Control over compliance:						
1) Material weakness(es) identified?		yes	Xno			
2) Were significant deficiencies identified that were not considered to be material weaknesses?	Xyes	none reported				
Type of auditor's report on compliance for major progra	Unmodified					
Any audit findings disclosed that are required to be repoin accordance with Uniform Guidance?	orted	Xyes	no			
Identification of major programs:						
CFDA Number(s)	FAIN <u>Numbers</u>	Name of Federal Program or	· Cluster			
84.010	S010A200030	Title I (Cluster)				
84.367A	S367A200029	Title II				
84.425	S425D200027	CARES Emergency Relief C	Grant (ESSER)			
10.555	211NJ304N1099	National School Lunch				
10.553	211NJ304N1099	School Breakfast Program				
Dollar threshold used to determine Type A Programs		\$ 750,000				
Auditee qualified as low-risk auditee?		Xyes	no .			

# Part I – Summary of Auditor's Results

# **State Awards Section**

Туре	of auditors' report on compliance for major programs:	Unmodified						
Inter	nal Control over compliance:							
1)	Material weakness(es) identified?	yesXno						
2)	Were significant deficiency(ies) identified that were not considered to be material weaknesses?	Xyesnone reported						
	audit findings disclosed that are required to be reported accordance with N.J. OMB Circular 15-08, as amended?	Xyesno						
Iden	tification of major programs:							
	GMIS Number(s)	Name of State Program						
	495-034-5120-078	Equalization Aid						
	495-034-5120-089	Special Education Aid						
	495-034-5120-084	Security Aid						
	495-034-5120-085	Adjustment Aid						
	495-034-5120-014	Transportation Aid						
Doll	ar threshold used to determine Type A programs:	\$ 3,000,000						
Aud	itee qualified as low-risk auditee?	X yesno						

# 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 2021-001**

Our audit revealed numerous mispostings of revenues/receipts and expenditures in the various funds maintained by the District.

# Criteria or specific requirement:

State Department of Education's GAAP Technical Accounting Manual.

## **Condition:**

Numerous revenues/receipts and expenditures transactions were not accurately posted to the General, Special Revenue, Capital Project and Debt Service Funds.

### **Context:**

Debt service taxes and state aid in the amount of \$5,379,501 was recorded in the General Fund. Debt Service expenditures of \$5,223,441 were posted in the General and Capital Projects Fund. Capital Project Fund expenditures in the amount of \$13,926,271 were recorded in the General Fund. Numerous mispostings of transactions including state debit/credit memo entries were noted in both the General and Special Revenue Funds.

### Effect:

Accounting records did not accurately reflect the financial transactions of the District in each of the respective funds.

# Cause:

Unknown.

# **Recommendation:**

Internal controls over financial reporting be enhanced to ensure all revenues/receipts and all expenditures are properly classified and recorded in the appropriate fund.

### **View of Responsible Officials and Planned Corrective Actions:**

## 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 2021-002

Our audit revealed that the monthly Board Secretary and Treasurer reports were not completed and submitted on a timely basis.

# Criteria or specific requirement:

N.J.S.A. 18A:17-36 "Accounting Monthly and Annual Reports".

# **Condition:**

October and November 2020 Board Secretary and Treasurer reports were approved in June 2021. December through May were approved subsequent to June 30, 2021 and June 2021 was approved in November 2021.

### **Context:**

See Condition.

# Effect:

Financial statements and transactions could be misstated without proper and timely completion, submission and approval of Monthly Board Secretary reports and Treasurer's reports.

### Cause:

Unknown.

# Recommendation:

The Board Secretary and Treasurer reports be submitted to the Board for approval on a timely basis.

# View of Responsible Officials and Planned Corrective Actions:

# 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 2021-003**

Our audit with respect to school purchasing revealed the following:

- a) Vendor invoices for HVAC and construction services were not itemized to include hourly rates and number of hours to be charged.
- b) Amounts charged per vendor invoices for construction services and boiler repairs were not in agreement with approved cooperative bid rates.
- c) Vendors were paid for goods and services in excess of the bid threshold that were not approved in the minutes.

# 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 corresponding hourly rates two (2) vendors.
- b) Supporting approved cooperative bid rates for construction services and boiler repairs three (3) vendors did not agree with the amounts charged per the invoice.
- c) Contracts and amounts paid to three (3) vendors in excess of the bid threshold were not approved in the minutes.

# **Context:**

See Condition.

# Effect:

Noncompliance with requirements of the Public School Contracts Law.

### Cause:

Unknown.

# **Recommendation:**

It is recommended that with respect to school purchasing:

- a) Invoices for HVAC and construction services be itemized as to the hourly rates and time to be charged.
- b) Amounts charged per vendor invoices for construction services and boiler repairs be verified with approved cooperative bid rates.
- c) In all instances contracts that exceed the bid threshold be procured in accordance with the Local Public Contracts Law.

# View of Responsible Officials and Planned Corrective Actions:

# Part 3 - Schedule of Federal and State Award Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance including questioned costs, related to the audit of major federal and state programs, as required by Uniform Guidance and New Jersey OMB's Circular 15-08, as amended.

### **CURRENT YEAR FEDERAL AWARDS**

# **Finding 2021-004**

Our audit of the ESEA grant award programs revealed that the final reports submitted did not include the payment of prior year accounts payable and encumbrances payable.

# Information on federal program:

Title I (Cluster)

84.010

Title II A

84.367A

### Criteria or specific requirement:

Federal Grant Compliance Supplement – Reporting

# **Condition:**

Total reported expenditures included in the final reports did not include amounts paid related to prior year accounts and encumbrances payable.

# **Questioned Costs:**

Unknown.

### **Context:**

Total reported expenditures for Title I and Title IIA were understated by approximately \$475,486 and \$121,345, respectively.

### Cause:

See condition.

### Effect:

Available carryover balances are over stated for the year ended June 30, 2021.

# **Recommendation:**

Final reports for Title I and Title II grants be revised and resubmitted to include the payment of prior year accounts and encumbrances payable.

# **Management's Response:**

Management has reviewed this finding and has indicated appropriate corrective action will be implemented.

# 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 2021-005**

Our audit revealed that the monthly Board Secretary and Treasurer reports were not completed and submitted on a timely basis.

# **State Program Information**

Equalization Aid	495-034-5120-078
Special Education Aid	495-034-5120-089
Security Aid	495-034-5120-084
Adjustment Aid	495-034-5120-085

# Criteria or Specific Requirement

State Grant Compliance Supplement – State Aid Public – Special Tests and Provisions

# Condition

October and November 2020 Board Secretary and Treasurer reports were approved in June 2021. December through May were approved subsequent to June 30, 2021 and June 2021 was approved in November 2021..

### **Questioned Costs**

Unknown.

# Context

See Condition.

# **Effect**

Financial statements and transactions could be misstated without proper and timely completion, submission and approval of Monthly Board Secretary reports and Treasurer's reports..

### Cause

Unknown.

### Recommendation

The Board Secretary and Treasurer reports be submitted to the Board for approval on a timely basis.

# View of Responsible Officials and Planned Corrective Action

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

# 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 2021-006**

Our audit with respect to school purchasing revealed the following:

a) Vendor invoices for HVAC and construction services were not itemized to include hourly rates and number of hours to be charged.

b) Amounts charged per vendor invoices for construction services and boiler repairs were not in agreement with approved cooperative bid rates.

c) Vendors were paid for goods and services in excess of the bid threshold that were not approved in the minutes.

# State program information:

Equalization Aid	495-034-5120-078
Special Education Aid	495-034-5120-089
Security Aid	495-034-5120-084
Adjustment Aid	495-034-5120-085

# Criteria or specific requirement:

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

# **Condition:**

- a) Vendor invoices were not detailed as to the number of hours worked and corresponding hourly rates two (2) vendors.
- b) Supporting approved cooperative bid rates for construction services and boiler repairs three (3) vendors did not agree with amounts charged per the invoice.
- c) Contracts and amounts paid to three (3) vendors in excess of the bid threshold were not approved in the minutes.

d)

# **Questioned Costs**

Unknown.

### **Context:**

See Condition.

# **Effect:**

Noncompliance with requirements of the Public School Contracts Law and State Aid Public Grant Compliance Supplement.

# Cause:

Unknown.

# 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 2021-006 (Continued)

# Recommendation:

It is recommended that with respect to school purchasing:

- a) Invoices for HVAC and construction services be itemized as to the hourly rates and time to be charged.
- b) Amounts charged per vendor invoices for construction services and boiler repairs be verified with approved cooperative bid rates.
- c) In all instances contracts that exceed the bid threshold be procured in accordance with the Local Public Contracts Law.

# View of Responsible Officials and Planned Corrective Actions:

# EAST ORANGE BOARD OF EDUCATION SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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

# 2020-001

### **Condition:**

Certain purchase orders classified as accounts payable were determined to be encumbrances payable or invalid at year end in both the General and Special Revenue Funds.

### Status

Corrective action has been taken.

# 2020-002, 2020-004 and 2020-005

### Condition:

- a) Notification to the State Comptroller was not available for two (2) contracts awarded for technology upgrades and computer supplies and equipment.
- b) BRC's were not provided for eight (8) vendors.
- c) Supporting State and Cooperative Purchasing detail was not available to support the acquisition of various goods and services for numerous vendors.
- d) Contracts and amounts paid to numerous vendors in excess of the bid threshold were not approved in the minutes.

# **Status**

2021-003 and 2021-006.

# <u>2020-003</u>

### Condition:

Total reported expenditures included in the final reports did not include year end amounts for open purchase orders related to accounts and encumbrances payable.

# Status:

See Finding 2021-004.