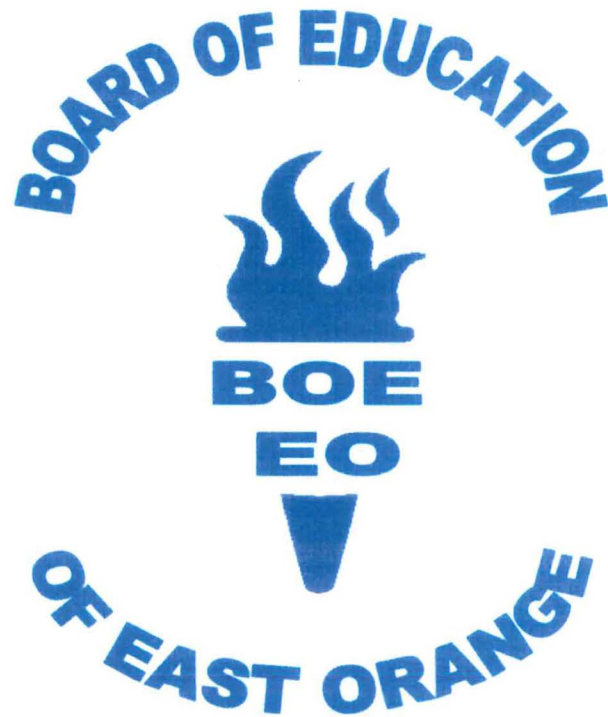


# ANNUAL COMPREHENSIVE FINANCIAL REPORT



*"RISING TO A STANDARD OF EXCELLENCE"*

FOR THE FISCAL YEAR ENDED  
JUNE 30, 2022

(A Component Unit of the City of East Orange)  
State of New Jersey

**ANNUAL COMPREHENSIVE  
FINANCIAL REPORT**

**of the**

**East Orange Board of Education**

**East Orange, New Jersey**

**For The Fiscal Year Ended June 30, 2022**

**Prepared by**

**East Orange Board of Education  
Finance Department**

**EAST ORANGE BOARD OF EDUCATION  
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## **INTRODUCTORY SECTION**

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

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**Board Members**

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](mailto:abdulsaleem.hasan@eastorange.k12.nj.us)

**School Business Administrator/Board Secretary**

Ms. Marissa McKenzie  
[marissa.mckenzie@eastorange.k12.nj.us](mailto:marissa.mckenzie@eastorange.k12.nj.us)

**Assistant School Business Administrator**

Ms. Tia Patterson, MBA, QPA  
[tia.patterson@eastorange.k12.nj.us](mailto:tia.patterson@eastorange.k12.nj.us)

February 15, 2023

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 Annual Comprehensive Financial Report of the City of East Orange School District (District) for the fiscal year ended June 30, 2022 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 Annual Comprehensive Financial Report (ACFR) 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 2021-2022 fiscal year with an average daily enrollment of 9216 students. The following details the changes in the student resident enrollment of the District excluded Pre-k, students over the last ten years.

### October 15 Enrollment

Fiscal Year	Student Enrollment	Percent Change
2021-22	9216	-(.6)
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)

## 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 re-appropriations of fund balance in the subsequent year. Those amounts to be re-appropriated are reported as reservations of fund balance at June 30, 2022.

## 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.

## 7. CASH MANAGEMENT

The investment policy of the District is guided in large part by state statute as detailed in the Financial Section - Notes to the Financial Statements, Note 2, of this report. The District utilizes a cash management plan, which requires it to deposit public funds in public depositories protected from loss under the provisions of the Governmental Unit Deposit Protection Act (GUDPA). GUDPA was enacted in 1970 to protect Governmental Units from a loss of funds on deposit with a failed banking institution in New Jersey. The law requires governmental units to deposit public funds only in public depositories located in New Jersey, where the funds are secured in accordance with the Act.

## 8. RISK MANAGEMENT

The Board carries various forms of insurance, including but not limited to general liability, automobile liability and comprehensive/collision, hazard and theft insurance on property and contents, fidelity bonds, student insurance, and errors and omissions (see Exhibit J-20 in the statistical section of this report).

## 9. SERVICE EFFORTS AND ACCOMPLISHMENTS

Through the development of the Transformation Plan for East Orange Campus High School [EOCHS], twelve Career and Technical Education Pathways were established. The Transformation Plan has resulted in enhancements in student choices of career or college majors, completion of college level course work through its Dual College Enrollment Initiative with 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 38<sup>th</sup> Annual National Celebration of the Arts, the Tyson High School choir performed "Blessed Assurance" with Ms. CeCe Winans to honor the school matriarch Cicely L. Tyson.

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.

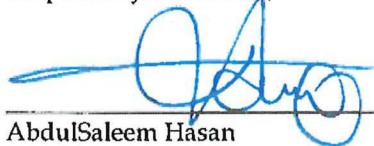
**10. OTHER INFORMATION**

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 & Bliss, LLP to perform the District's annual audit for 2021 - 2022.

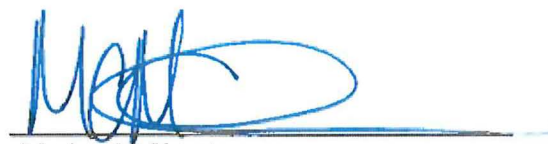
**11. ACKNOWLEDGMENTS**

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,

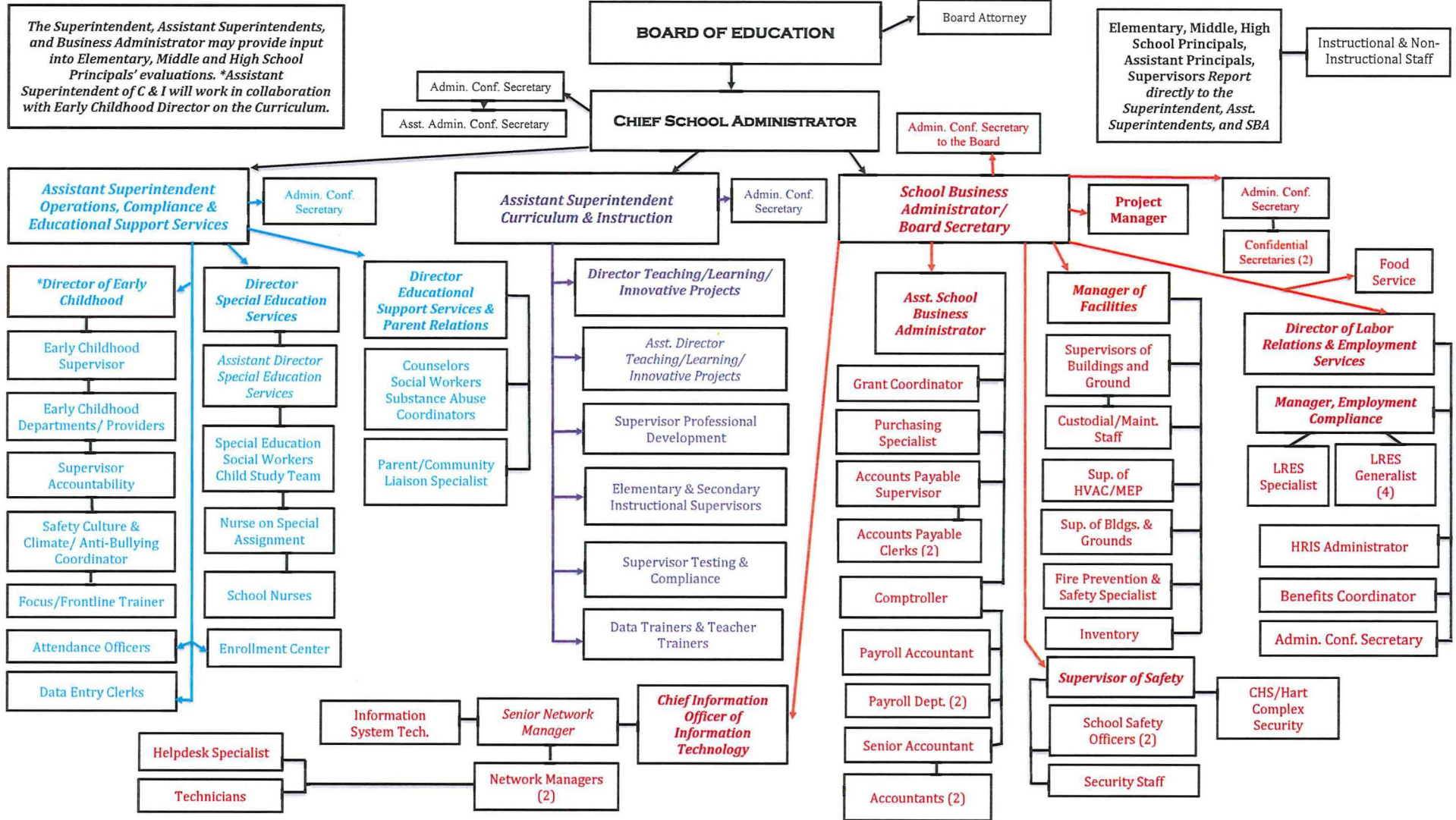


AbdulSaleem Hasan  
Superintendent of Schools



Marissa McKenzie  
School Business Administrator/Board Secretary

# EAST ORANGE SCHOOL DISTRICT ORGANIZATIONAL CHART



T.T.A

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

**ROSTER OF OFFICIALS  
JUNE 30, 2022**

MEMBERS OF THE BOARD OF EDUCATION

	<u>Official Title</u>	<u>Term Expires</u>
Ms. Terry S. Tucker	President	2023
Ms. Darlene Clovis	Vice President	2025
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	2025
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

Ms. Marissa McKenzie, 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 & Bliss, 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

**FINANCIAL SECTION**



DIETER P. LERCH, CPA, RMA, PSA  
GARY J. VINCI, CPA, RMA, PSA  
JEFFREY C. BLISS, CPA, RMA, PSA  
PAUL J. LERCH, CPA, RMA, PSA  
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DEBRA GOLLE, CPA  
MARK SACO, CPA  
ROBERT LERCH, CPA  
CHRISTOPHER VINCI, CPA, PSA  
CHRISTINA CUIFFO, CPA, PSA

### **INDEPENDENT AUDITOR'S REPORT**

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

#### **Report on the Financial Statements**

##### ***Opinions***

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, 2022 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.

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, 2022, 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.

##### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the East Orange Board of Education and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

##### ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the East Orange Board of Education's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards and audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards and audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 East Orange Board of Education's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the East Orange Board of Education's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***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 is the responsibility of management and 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.

### ***Supplementary 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 accompanying schedule of expenditures of federal awards as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and schedule of expenditures of state financial assistance as required by New Jersey OMB Circular 15-08, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid, are presented for purposes of additional analysis and are not a required part of the basic financial statements of the East Orange Board of Education. Such information is the responsibility of management and was derived from and relate 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 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.

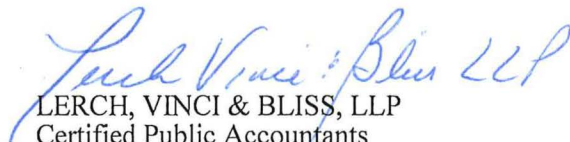
### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory section, financial schedules and statistical section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

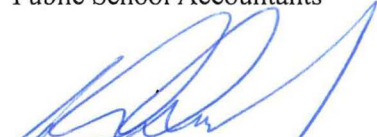
In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

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

In accordance with Government Auditing Standards, we have also issued our report dated February 15, 2023 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 Government Auditing Standards in considering the East Orange Board of Education's internal control over financial reporting and compliance.

  
LERCH, VINCI & BLISS, LLP

Certified Public Accountants  
Public School Accountants

  
Dieter P. Lerch  
Public School Accountant  
PSA Number CS00756

Fair Lawn, New Jersey  
February 15, 2023

**REQUIRED SUPPLEMENTARY INFORMATION – PART I**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

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

**Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2022**

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, 2022. 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 (2021-2022) and the prior year (2020-2021) is required to be presented in the MD&A.

**FINANCIAL HIGHLIGHTS**

Key financial highlights for the 2021-2022 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 \$188,976,926 (net position).
- The District's total net position increased \$5,871,566.
- Overall district revenues were \$298,095,444. General revenues accounted for \$192,558,486 or 65% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$105,536,958 or 35% of total revenues.
- The school district had \$285,388,424 in expenses for governmental activities; only \$97,568,595 of these expenses were offset by program specific charges, grants or contributions. General revenues (predominantly unrestricted State aid) of \$192,558,486 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 \$17,806,256 a decrease of \$2,346,658 when compared to the previous year ending fund balance.
- The General Fund unassigned fund deficit at June 30, 2022 was \$14,030,773 an increase in the deficit of \$3,316,313 when compared with the beginning deficit at July 1, 2021 of \$10,714,460.



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

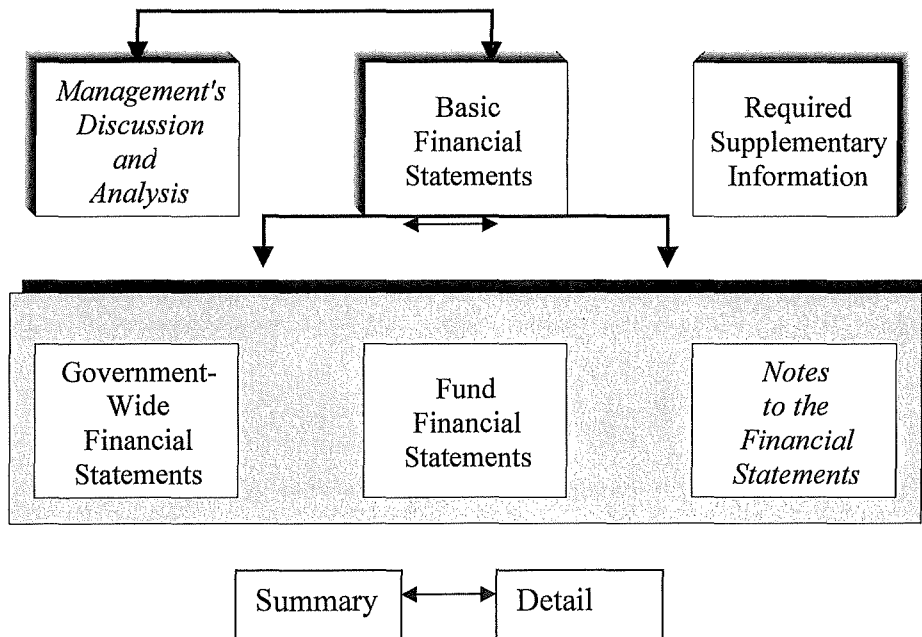
**Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2022**

**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.



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

**Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2022**

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

**Major Features of the District-Wide and Fund Financial Statements**

	District-Wide Statements	Fund Financial Statements	
		Governmental Funds	Proprietary Funds
Scope	Entire district	The activities of the district that are not proprietary such as Regular and Special Education Instruction and Building Maintenance	Activities the district operates similar to private businesses: Enterprise Fund
Required financial statements	Statements of Net Position Statement of Activities	Balance Sheet Statement of Revenues, Expenditures and Changes in Fund Balances	Statement of Net Position Statement of Revenue, Expenses, and Changes in Fund Net Position Statement of Cash Flows
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 long-term	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.

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

**Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2022**

**District-wide financial statements**

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

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

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

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

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

**Fund financial statements**

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

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

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

**Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2022**

**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.

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

**Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2022**

**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 \$188,976,926 as of June 30, 2022 and \$183,105,360 as of June 30, 2021.

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, 2022 and 2021**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
<b>Assets</b>						
Current Assets	\$ 45,500,827	\$ 33,286,985	\$ 2,947,974	\$ 1,579,617	\$ 48,448,801	\$ 34,866,602
Capital Assets	<u>296,580,833</u>	<u>305,186,872</u>	<u>3,867</u>	<u>6,262</u>	<u>296,584,700</u>	<u>305,193,134</u>
<b>Total Assets</b>	<u>342,081,660</u>	<u>338,473,857</u>	<u>2,951,841</u>	<u>1,585,879</u>	<u>345,033,501</u>	<u>340,059,736</u>
<b>Deferred Outflows of Resources</b>	<u>850,872</u>	<u>4,815,288</u>	<u>-</u>	<u>-</u>	<u>850,872</u>	<u>4,815,288</u>
<b>Total Assets and Deferred Outflows of Resources</b>	<u>342,932,532</u>	<u>343,289,145</u>	<u>2,951,841</u>	<u>1,585,879</u>	<u>345,884,373</u>	<u>344,875,024</u>
<b>Liabilities</b>						
Non-Current Liabilities	101,006,140	122,321,003			101,006,140	122,321,003
Current Liabilities	<u>27,916,732</u>	<u>13,386,002</u>	<u>671,824</u>	<u>427,476</u>	<u>28,588,556</u>	<u>13,813,478</u>
<b>Total Liabilities</b>	<u>128,922,872</u>	<u>135,707,005</u>	<u>671,824</u>	<u>427,476</u>	<u>129,594,696</u>	<u>136,134,481</u>
<b>Deferred Inflows of Resources</b>	<u>27,310,577</u>	<u>25,622,014</u>	<u>1,874</u>	<u>13,169</u>	<u>27,312,451</u>	<u>25,635,183</u>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<u>156,233,449</u>	<u>161,329,019</u>	<u>673,698</u>	<u>440,645</u>	<u>156,907,147</u>	<u>161,769,664</u>
<b>Net Position</b>						
Net Investment in Capital Assets	247,786,864	252,351,276	3,867	6,262	247,790,731	252,357,538
Restricted	5,864,393	7,921,450			5,864,393	7,921,450
Unrestricted	<u>(66,952,474)</u>	<u>(78,312,600)</u>	<u>2,274,276</u>	<u>1,138,972</u>	<u>(64,678,198)</u>	<u>(77,173,628)</u>
<b>Total Net Position</b>	<u>\$ 186,698,783</u>	<u>\$ 181,960,126</u>	<u>\$ 2,278,143</u>	<u>\$ 1,145,234</u>	<u>\$ 188,976,926</u>	<u>\$ 183,105,360</u>

A small portion of the District's Net Position, three percent, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position is in a 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, capital financing agreements, leases payable, 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, capital financing agreements, leases payable, net pension liability and compensated absences for governmental activities are due and payable.

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

**Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2022**

**Change in Net Position  
For The Fiscal Years Ended June 30, 2022 and 2021**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
<b>Revenues</b>						
Program Revenues						
Charges for Services	\$ 44,933	\$ 1,509	\$ 76,082	\$ 22,374	\$ 121,015	\$ 23,883
Operating Grants and Contributions	97,444,499	113,962,190	7,892,281	3,753,186	105,336,780	117,715,376
Capital Grants and Contributions	79,163	1,461,712			79,163	1,461,712
General Revenues						
Property Taxes	24,674,822	24,674,822			24,674,822	24,674,822
State and Federal Aid	164,848,222	163,216,303			164,848,222	163,216,303
Other	3,035,442	2,464,532	-	-	3,035,442	2,464,532
<b>Total Revenues</b>	<u>290,127,081</u>	<u>305,781,068</u>	<u>7,968,363</u>	<u>3,775,560</u>	<u>298,095,444</u>	<u>309,556,628</u>
<b>Expenses</b>						
Instruction						
Regular	139,478,931	148,183,280			139,478,931	148,183,280
Special Education	27,829,304	29,319,708			27,829,304	29,319,708
Other Instruction	6,399,511	7,826,588			6,399,511	7,826,588
School Sponsored Activities and Athletics	2,469,732	2,216,183			2,469,732	2,216,183
Community Services	2,311				2,311	-
Support Services						
Student and Instruction Related Services	50,114,558	59,075,646			50,114,558	59,075,646
General Administrative Services	2,691,124	2,754,730			2,691,124	2,754,730
School Administrative Services	14,652,231	16,838,267			14,652,231	16,838,267
Central Services	3,683,739	3,933,696			3,683,739	3,933,696
Admin. Info. Technology	866,433	601,801			866,433	601,801
Plant Operations and Maintenance	23,070,968	24,707,698			23,070,968	24,707,698
Pupil Transportation	10,847,995	1,806,173			10,847,995	1,806,173
Interest on Long-Term Debt	3,281,587	3,850,420			3,281,587	3,850,420
Food Services	-	-	6,835,454	3,235,153	6,835,454	3,235,153
<b>Total Expenses</b>	<u>285,388,424</u>	<u>301,114,190</u>	<u>6,835,454</u>	<u>3,235,153</u>	<u>292,223,878</u>	<u>304,349,343</u>
<b>Change in Net Position</b>	4,738,657	4,666,878	1,132,909	540,407	5,871,566	5,207,285
<b>Net Position, Beginning of Year</b>	<u>181,960,126</u>	<u>177,313,400</u>	<u>1,145,234</u>	<u>604,827</u>	<u>183,105,360</u>	<u>177,918,227</u>
<b>Prior Period Adjustment</b>	-	(20,152)	-	-	-	(20,152)
<b>Net Position, End of Year</b>	<u>\$ 186,698,783</u>	<u>\$ 181,960,126</u>	<u>\$ 2,278,143</u>	<u>\$ 1,145,234</u>	<u>\$ 188,976,926</u>	<u>\$ 183,105,360</u>

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

**Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2022**

**Governmental Activities.** The District's total governmental activities' revenues, which includes State and Federal grants, were \$290,127,081 and \$305,781,068 for the fiscal years ended June 30, 2022 and June 30, 2021, respectively. Property taxes of \$24,674,822 and \$24,674,822 represented 9% and 8% of the revenues for the fiscal years ended June 30, 2022 and 2021, respectively. Another significant portion of revenue came from unrestricted State aid and Federal aid of \$164,848,222 and \$163,216,303 which represented 57% and 54% of the revenues for the fiscal years ended June 30, 2022 and 2021, respectively. Revenues from operating grants and contributions of \$97,444,499 and \$113,962,190 represented 33% and 36% of the revenues for the fiscal years ended June 30, 2022 and 2021, respectively. Capital grants and contributions of \$79,163 and \$1,461,712 represented less than 1% and 1% of the revenues for the fiscal year ended June 30, 2022 and 2021, 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 \$285,388,424 and \$301,114,190 for the fiscal years ended June 30, 2022 and 2021. The District's expenses are predominantly related to educating and caring for students. Instruction totaled \$176,179,789 and \$187,545,759 (62% and 63%) of total expenditures for the fiscal years ended June 30, 2022 and 2021, respectively. Student support services, totaled \$105,927,048 and \$109,718,011 (37% and 36%) of total expenditures and interest on long-term debt totaled \$3,281,587 and \$3,850,420 (1% and 1%) of total expenditures for the fiscal years ended June 30, 2022 and 2021, respectively.

Total governmental activities revenues for the fiscal year ended June 30, 2022 surpassed expenses increasing net position by \$4,738,657 over the previous year from \$181,960,126 (restated) at June 30, 2021 to \$186,698,783 at June 30, 2022.

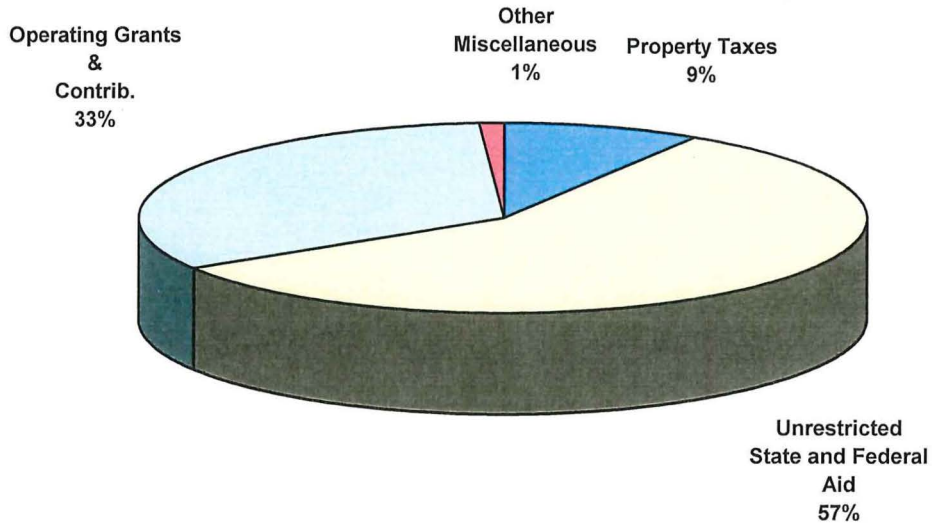
The cost of all *governmental* activities this year was \$285,388,424 a decrease of \$15,725,766 or 5% over the previous year. The cost of governmental activities were funded by the following program and general revenues:

- The federal and state governments subsidized certain programs with operating grants and contributions of \$97,444,499 (exclusive of capital projects), a decrease of \$16,517,691. The state contributions from the Educational Facilities Construction and Financing Aid Program which financed capital project costs decreased \$1,382,549 from the previous year and the District realized increases from Federal and State sources for unrestricted formula aid of \$1,631,919.
- The decrease in Federal and State grants and contributions was primarily the result of decreased 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 2022 remained the same.
- Other general revenues totaling \$3,035,442 were provided from miscellaneous local sources.

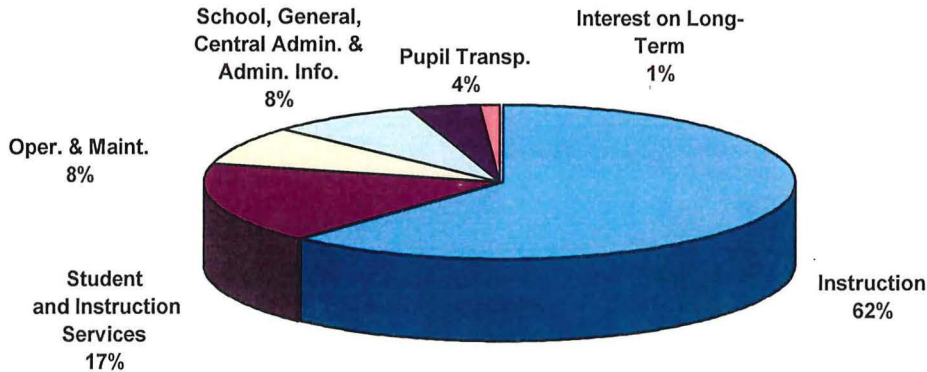
**EAST ORANGE BOARD OF EDUCATION  
EAST ORANGE, NEW JERSEY**

**Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2022**

**Revenues by Source- Governmental Activities**



**Expenditures by Type- Governmental Activities**



Expenses decreased in 2022 by \$15,725,766 from 2021. Instruction related expenses decreased \$11,365,970 and support services expenses decreased 3,790,963. The decrease in expenses was primarily the result of decreased accruals for TPAF net pension liabilities due to the implementation of GASB 68, Accounting and Financial Reporting of Pensions despite the 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 \$568,333 from 2022 and 2021 primarily due to the decreased adjustment required for accreted interest for the 1998 Capital Appreciation Certificates.



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

**Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2022**

**Net Cost of Governmental Activities.** The District's total cost of services were \$285,388,424 and \$301,114,190 for the fiscal years ended June 30, 2022 and 2021, respectively. After applying program revenues, derived from charges for services and operating grants and contributions of \$97,489,432 and \$113,963,699 and capital grants and contribution of \$79,163 and \$1,461,712, the net cost of services of the District were \$187,819,829 and \$185,688,779 for the fiscal years ended June 30, 2022 and 2021, respectively.

**Net Cost of Governmental Activities**

	<u>Total Cost of Services</u>		<u>Net Cost of (Revenue from) Services</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Instruction				
Regular	\$ 139,478,931	\$ 148,183,280	\$ 89,979,438	\$ 89,431,263
Special Education	27,829,304	29,319,708	15,440,473	14,673,166
Other Instruction	6,399,511	7,826,588	5,018,244	5,940,366
School Sponsored Activities and Athletics	2,469,732	2,216,183	1,206,381	1,930,775
Community Services	2,311		2,311	
Support Services				
Student and Instruction Related Services	50,114,558	59,075,646	33,887,598	34,852,191
General Administrative Services	2,691,124	2,754,730	2,623,616	2,718,605
School Administrative Services	14,652,231	16,838,267	11,824,968	12,046,765
Central Services	3,683,739	3,933,696	3,365,925	3,562,932
Admin. Info. Technology	866,433	601,801	783,298	601,801
Plant Operations and Maintenance	23,070,968	24,707,698	17,642,994	17,894,140
Pupil Transportation	10,847,995	1,806,173	5,245,040	633,442
Interest on Long-Term Debt	3,281,587	3,850,420	799,543	1,403,333
<b>Total</b>	<b><u>\$ 285,388,424</u></b>	<b><u>\$ 301,114,190</u></b>	<b><u>\$ 187,819,829</u></b>	<b><u>\$ 185,688,779</u></b>

**Business-Type Activities** – The District's total business-type activities revenues were \$7,968,363 and \$3,775,560 for the years ended June 30, 2022 and June 30, 2021. Charges for services accounted for 1% and 1% of total revenues and operating grants and contributions accounted for 99% and 99% of total revenue for the fiscal years ended June 30, 2022 and 2021.

The total cost of all business-type activities programs and services were \$6,835,454 and \$3,235,153 for the years ended June 30, 2021 and 2022 which represented an increase of \$3,600,301 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 increase in expenses is due to the Seamless Summer Option, which deemed all breakfasts and lunches eligible for Federal reimbursement.

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

**Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2022**

**Business-Type Activities (Continued)**

The business-type activities revenues for the fiscal year ended June 30, 2022 were more than expenses increasing net position by \$1,132,909 from the previous year from \$1,145,234 at June 30, 2021 to a net position of \$2,278,143 at June 30, 2022.

- Some of the cost was paid by users of the District's food service program for a total of \$76,082, an increase of \$53,708. This increase was due to school reverting back to normal operations post COVID-19.
- The Federal and State governments subsidized the food service program with grants and contributions of \$7,892,281 in 2022 and \$3,753,186 in 2021, an increase of \$4,139,095. This increase was due to the Seamless Summer Option and all student lunches being reimbursed at the free rate.

**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 \$17,806,256 for the fiscal year ended June 30, 2022 compared to \$20,152,914 for the fiscal year ended June 30, 2021. This decrease was primarily the result of the change in fund balance of the General Fund which decreased \$1,523,548 from the previous year and change in the Capital Projects Fund which decreased \$876,894, 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, 2022 of \$14,030,773 a deficit increase of \$3,316,313 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 \$19,089,366 which are budgeted for the current fiscal year (2021/2022) by the District but provided for and recorded as a payable in the subsequent fiscal year by the State in their 2022/2023 fiscal year budget. A portion of fund balance was designated for use in the District's 2022/2023 General Fund budget in the amount of \$10,612,799. The remainder of the General Fund fund is 1) to liquidate contracts and purchase orders of the prior period \$7,768,270; 2) capital reserves \$3,042,429; \$1,429,833 which was designated for use in the 2022/2023 General Fund budget; 3) maintenance reserve of \$774,557; 4) reserve for register audit recoveries \$250,889; and 5) reserve for unemployment compensation claims \$1,790,201.

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

**Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2022**

**Governmental Funds (Continued)**

Revenues for the District's governmental funds were \$299,082,877 and \$278,697,070, while total expenditures were \$301,429,535 and \$285,937,942 for the fiscal years ended June 30, 2022 and 2021.

**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	
	2022	2021	Increase (Decrease)	Percent Change
Local Sources				
Property Tax Levy	\$ 22,791,159	\$ 22,791,159		0%
Miscellaneous	2,768,914	2,111,053	\$ 657,861	31%
State Sources	225,491,131	214,762,206	10,728,925	5%
Federal Sources	133,281	212,807	(79,526)	-37%
 Total General Fund Revenues	 \$ 251,184,485	 \$ 239,877,225	 \$ 11,307,260	 5%

The General Fund revenues increased \$11,307,260 or 5% over the previous year. Local property taxes remained unchanged from the prior year. State aid revenues increased \$10,728,925 and Federal aid revenues decreased \$79,526. 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 2022. Miscellaneous revenues increased \$657,861. 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 \$3,796,895 and \$3,628,114 for the fiscal years ended June 30, 2022 and 2021.

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

**Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2022**

**General Fund (Continued)**

The following schedule presents a summary of General Fund expenditures.

	June 30,		Amount of Increase (Decrease)	Percent Change
	<u>2022</u>	<u>2021</u>		
Instruction	\$ 150,964,341	\$ 141,417,849	\$ 9,546,492	7%
Support Services	101,391,847	92,275,414	9,116,433	10%
Debt Service	3,023,527	1,899,360	1,124,167	59%
Capital Outlay	<u>1,125,213</u>	<u>200,453</u>	<u>924,760</u>	461%
Total Expenditures	<u>\$ 256,504,928</u>	<u>\$ 235,793,076</u>	<u>\$ 20,711,852</u>	9%

Total General Fund expenditures increased \$20,711,852 or 9% from the previous year. The net increase in 2021/2022 can be attributed to increased expenditures for transportation and increased on behalf contributions paid by the State.

In Fiscal Year 2022 General Fund revenues and other financing sources were less than expenses and other financing uses decreasing fund balance by \$1,523,548 from the previous year. After deducting restricted and assigned fund balance, the unassigned fund deficit increased \$3,316,313 from \$10,714,460 at June 30, 2021 to \$14,030,773 at June 30, 2022. As discussed earlier the deficit is the result of the State deferral of certain state aid payments at year end totaling \$19,089,366 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 \$42,128,267 and \$31,623,645 for the years ended June 30, 2022 and 2021. Federal sources accounted for the majority of Special Revenue Fund's revenue which represented 52% and 41% of the total revenues for the years ended June 30, 2022 and 2021.

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

**Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2022**

**Special Revenue Fund (Continued)**

Total Special Revenue Fund revenues increased \$10,504,622 or 33% from the previous year. State sources increased \$1,012,771 or 5%, while Federal sources increased \$9,262,264 or 72%. The local grants increased \$229,587.

Expenditures of the Special Revenue Fund were \$38,277,582 and \$28,367,410 for the fiscal years ended June 30, 2022 and 2021. Instructional expenditures were \$23,552,538 and \$18,309,446 or 62% and 65% and expenditures for the support services were \$11,941,605 and \$9,609,652 or 31% and 34% of total expended for the fiscal years ended June 30, 2022 and 2021. In addition the Special Revenue Fund contributed \$3,796,095 and \$3,628,114 in 2022 and 2021 to the General Fund as a contribution for School Based Budget expenditures.

Total Special Revenue Fund expenditures increased \$9,910,172 or 35% from the previous year. Instructional expenditures increased \$5,243,092 or 29% while support services expenditures increased \$2,331,953 or 24%. Capital outlay expenditures increased \$2,335,127.

**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 \$876,894 resulting in a fund balance of \$7,400,323 at June 30, 2022. 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, 2022 \$5,936,293 was restricted for the payment of 1998 capital lease obligations and as the remaining restricted fund balance of \$1,464,030; \$698,674 was restricted and available to fund capital improvement projects, primarily the equipment lease, while \$765,536 was restricted to liquidate contracts and purchase orders of the prior period.

Revenues of the Capital Projects Fund were \$390,625 and \$1,816,699 for the years ended June 30, 2022 and 2021. State sources which represent 20% and 81% 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 \$957,025 and \$16,087,456 for the years ended June 30, 2022 and 2021. The decrease in expenditures during the year represented the decreased activity from various improvements and renovations completed by the SDA and expenditures to Honeywell for the energy savings improvement program.

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

The Debt Service Fund expenditures exceeded the revenues and other financing sources by \$6 resulting in a fund balance of \$4,932 compared to a fund balance of \$4,938 in the previous year.

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

**Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2022**

**Debt Service Fund (Continued)**

Revenues of the Debt Service Fund were \$5,379,500 and \$5,379,501 for the years ended June 30, 2022 and 2021. Local property taxes represented 35% while state sources represented the remaining 65% of the total revenue. Transfers in from the Capital Projects Fund were \$310,494 and \$310,501 for the fiscal years ended June 30, 2022 and 2021 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, 2022 and 2021. Expenditures represented the repayment of principal and interest of the 1998 certificates of participation issued under a lease-purchase agreement.

**Proprietary Funds**

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

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

**GENERAL FUND BUDGETARY HIGHLIGHTS**

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

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

During the year budgetary expenditures exceeded budgetary revenues and other financing uses exceeded budgetary revenues and other financing sources resulting in a decrease in budgetary fund balance of \$1,515,873 over the previous year. After deducting restricted and assigned fund balance of \$24,239,145 the unassigned fund balance decreased from \$8,367,231 at June 30, 2021 to a fund balance of \$5,058,593 at June 30, 2022 which represented a decrease of \$3,308,638.

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

**Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2022**

**CAPITAL ASSETS**

The District's investment in capital assets for its governmental and business type activities as of June 30, 2022 and 2021 amounted to \$296,584,700 and \$305,186,872 (net of accumulated depreciation). The capital assets consist of land, construction in progress, buildings and building improvements, computers, specialized machinery, right-to-use leased equipment and various other types of equipment and vehicles. Depreciation charges for fiscal years 2021-2022 and 2020-2021 amounted to \$13,955,348 and \$12,833,556 for governmental activities and \$2,395 in 2021/2022 for business-type activities.

Capital Assets at June 30, 2022 and 2021  
(Net of Accumulated Depreciation)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Land	\$ 2,645,706	\$ 2,645,706			\$ 2,645,706	\$ 2,645,706
Construction in Progress	-	16,581,255			-	16,581,255
Building and Building Improvements	287,610,538	279,603,849			287,610,538	279,603,849
Machinery and Equipment	6,036,919	6,293,223	\$ 3,867	\$ 6,262	6,040,786	6,299,485
Right to use Leased Equipment	241,816	483,632			241,816	483,632
Vehicles	45,854	62,839	-	-	45,854	62,839
	<u>296,580,833</u>	<u>305,670,504</u>	<u>3,867</u>	<u>6,262</u>	<u>296,584,700</u>	<u>305,676,766</u>
<b>Total Net Position</b>	<u>\$ 296,580,833</u>	<u>\$ 305,670,504</u>	<u>\$ 3,867</u>	<u>\$ 6,262</u>	<u>\$ 296,584,700</u>	<u>\$ 305,676,766</u>

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

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

**Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2022**

**LONG TERM LIABILITIES**

At June 30, 2022 and 2021, the District's long-term liabilities consisted of Certificate of Participation payable of \$33,750,351 and \$36,834,379, capital financing agreements of \$4,443,111 and \$5,872,944, interlocal agreement payable to the City of \$17,737,477 and \$18,383,970, leases payable of \$261,968 and \$503,784, net pension liability of \$42,014,606 and \$58,057,985, compensated absences payable of \$1,866,507 and \$2,219,453 and liabilities for claims and judgements and accrued liability for insurance claims in the aggregate amount of \$932,120 and \$932,120.

**Outstanding Long-Term Debt at June 30, 2022 and 2021**

	<u>2022</u>	<u>2021</u>
Certificates of Participation	\$ 33,750,351	\$ 36,834,379
Capital Financing Agreements	4,443,111	5,872,944
Interlocal Agree. Payable (Inc. Unamortized Prem.)	17,737,477	18,383,970
Leases Payable	261,968	503,784
Claims and Judgements Payable	932,120	932,120
Net Pension Liability	42,014,606	58,057,985
Compensated Absences Payable	<u>1,866,507</u>	<u>2,219,453</u>
 Total Expenditures	 <u>\$ 101,006,140</u>	 <u>\$ 122,804,635</u>

Certificates of Participation included capital appreciation debt which increased \$2,605,972 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 2022-2023 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 2022-2023. Budgeted expenditures in the General Fund decreased by \$3,427,550 or 1.59% to \$211,604,583 in fiscal year 2022-2023.



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

**Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2022**

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

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

**DISTRICT WIDE FINANCIAL STATEMENTS**

**EAST ORANGE BOARD OF EDUCATION**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2022**

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 16,034,914	\$ 3,365,564	\$ 19,400,478
Receivables, net	20,370,641	591,019	20,961,660
Inventory		40,827	40,827
Internal Balances	1,049,436	(1,049,436)	
Restricted Assets:			
Cash and Cash Equivalents	2,348,836		2,348,836
Investments with Fiscal Agent	5,697,000		5,697,000
Capital Assets:			
Not Being Depreciated	2,645,706		2,645,706
Being Depreciated, Net	293,935,127	3,867	293,938,994
 Total Assets	 <u>342,081,660</u>	 <u>2,951,841</u>	 <u>345,033,501</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Outflows on Net Pension Liability	<u>850,572</u>	-	<u>850,572</u>
 Total Assets and Deferred Outflows of Resources	 <u>342,932,232</u>	 <u>2,951,841</u>	 <u>345,884,073</u>
<b>LIABILITIES</b>			
Accounts Payable and Other			
Current Liabilities	18,314,489	671,824	18,986,313
Payable to Other Governments	129,579		129,579
Accrued Interest	222,161		222,161
Unearned Revenue	9,250,503		9,250,503
Noncurrent Liabilities:			
Due Within One Year	7,971,951		7,971,951
Due Beyond One Year	93,034,189	-	93,034,189
 Total Liabilities	 <u>128,922,872</u>	 <u>671,824</u>	 <u>129,594,696</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Inflows of Resources on Net Pension Liability	27,310,577	-	27,310,577
Deferred Commodities Revenue	-	1,874	1,874
 Total Deferred Inflows of Resources	 <u>27,310,577</u>	 <u>1,874</u>	 <u>27,312,451</u>
 Total Liabilities and Deferred Inflows of Resources	 <u>156,233,449</u>	 <u>673,698</u>	 <u>156,907,147</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	247,786,864	3,867	247,790,731
Restricted for:			
Capital Projects	3,043,814		3,043,814
Debt Service	4,932		4,932
Maintenance Reserve	774,557		774,557
Other Purposes	2,041,090		2,041,090
Unrestricted	<u>(66,952,474)</u>	<u>2,274,276</u>	<u>(64,678,198)</u>
 Total Net Position	 <u>\$ 186,698,783</u>	 <u>\$ 2,278,143</u>	 <u>\$ 188,976,926</u>

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

**EAST ORANGE BOARD OF EDUCATION  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>		<u>Total</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>	
Governmental Activities:							
Instruction:							
Regular	\$ 139,478,931		\$ 49,499,493		\$ (89,979,438)		\$ (89,979,438)
Special Education	27,829,304		12,388,831		(15,440,473)		(15,440,473)
Other Instruction	6,399,511		1,381,267		(5,018,244)		(5,018,244)
School Sponsored Activities and Athletics	2,469,732		1,263,351		(1,206,381)		(1,206,381)
Community Services	2,311		-		(2,311)		(2,311)
Support Services:							
Student & Instruction Related Services	50,114,558		16,226,960		(33,887,598)		(33,887,598)
General Administrative Services	2,691,124		67,508		(2,623,616)		(2,623,616)
School Administrative Services	14,652,231		2,827,263		(11,824,968)		(11,824,968)
Central Services	3,683,739		317,814		(3,365,925)		(3,365,925)
Admin Info Technology	866,433		83,135		(783,298)		(783,298)
Plant Operations and Maintenance	23,070,968	\$ 44,933	5,303,878	\$ 79,163	(17,642,994)		(17,642,994)
Pupil Transportation	10,847,995		5,602,955		(5,245,040)		(5,245,040)
Interest on long-term debt	3,281,587	-	2,482,044	-	(799,543)	-	(799,543)
Total Governmental Activities	285,388,424	44,933	97,444,499	79,163	(187,819,829)	-	(187,819,829)
Business-Type Activities:							
Food Service	6,835,454	76,082	7,891,984	-	-	\$ 1,132,612	1,132,612
Total Business-Type Activities	6,835,454	76,082	7,891,984	-	-	1,132,612	1,132,612
Total Primary Government	\$ 292,223,878	\$ 121,015	\$ 105,336,483	\$ 79,163	(187,819,829)	1,132,612	(186,687,217)

EAST ORANGE BOARD OF EDUCATION  
 STATEMENT OF ACTIVITIES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Net (Expense) Revenue and Changes in Net Position		
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
General Revenues/(Expenses):			
Taxes			
Property Taxes, levied for general purposes,net	\$ 22,791,159		\$ 22,791,159
Property Taxes, levied for debt service,net	1,883,663		1,883,663
Federal and State Aid for School Based Budgets	3,796,895		3,796,895
State Aid - Unrestricted	160,037,534		160,037,534
State Aid - Restricted for Debt Service Principal	1,013,793		1,013,793
Miscellaneous Income	3,035,442	\$ 297	3,035,739
Total General Revenues	<u>192,558,486</u>	<u>297</u>	<u>192,558,783</u>
Change in Net Position	4,738,657	1,132,909	5,871,566
Net Position, Beginning of Year (Restated)	<u>181,960,126</u>	<u>1,145,234</u>	<u>183,105,360</u>
Net Position, End of Year	<u>\$ 186,698,783</u>	<u>\$ 2,278,143</u>	<u>\$ 188,976,926</u>

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**FUND FINANCIAL STATEMENTS**

**EAST ORANGE BOARD OF EDUCATION  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2022**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 15,368,058	\$ 192,629	\$ 474,227		\$ 16,034,914
Receivables, Net					
Receivables From Other Governments	403,066	19,967,575			20,370,641
Due from Other Funds	5,764,381			\$ 155,243	5,919,624
Restricted Assets:					
Cash and Cash Equivalents			2,348,836		2,348,836
Investments with Fiscal Agent	-	-	5,697,000	-	5,697,000
<b>Total Assets</b>	<u>\$ 21,535,505</u>	<u>\$ 20,160,204</u>	<u>\$ 8,520,063</u>	<u>\$ 155,243</u>	<u>\$ 50,371,015</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts Payable	\$ 3,495,178	\$ 5,007,202	\$ 683,469		\$ 9,185,849
Payroll Deductions and Withholdings Payable	3,497,214				3,497,214
Payable to Other Governments		129,579			129,579
Due to Other Funds	-	4,283,606	436,271	\$ 150,311	4,870,188
Claims and Judgements Payable	1,460,384				1,460,384
Accrued Liabilities for Insurance Claims	1,520,793				1,520,793
Other Liabilities	1,353,564	1,296,685			2,650,249
Unearned Revenue	-	9,250,503	-	-	9,250,503
<b>Total Liabilities</b>	<u>11,327,133</u>	<u>19,967,575</u>	<u>1,119,740</u>	<u>150,311</u>	<u>32,564,759</u>
Fund Balances					
Restricted Fund Balance					
Excess Surplus - Designated for Subsequent Year's Expenditures	1,941,915				1,941,915
Capital Reserve	1,612,596				1,612,596
Capital Reserve - Designated for Subsequent Year's Expenditures	1,429,833				1,429,833
Capital Financing Agreement Obligations			\$ 5,936,293		5,936,293
Maintenance Reserve	774,557				774,557
Register Audit Recoveries	250,889				250,889
Unemployment Compensation Reserve	1,790,201				1,790,201
Student Activities		182,276			182,276
Robeson Turf Field		10,353			10,353
Capital Projects			1,464,030		1,464,030
Debt Service				\$ 4,932	4,932
Assigned Fund Balance					
Year End Encumbrances	7,768,270				7,768,270
Designated for Subsequent Year's Expenditures	8,670,884				8,670,884
Unassigned Fund Balance	(14,030,773)	-	-	-	(14,030,773)
<b>Total Fund Balances</b>	<u>10,208,372</u>	<u>192,629</u>	<u>7,400,323</u>	<u>4,932</u>	<u>17,806,256</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 21,535,505</u>	<u>\$ 20,160,204</u>	<u>\$ 8,520,063</u>	<u>\$ 155,243</u>	

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$489,539,381 and the accumulated depreciation is \$192,958,548. 296,580,833

The District has financed capital assets through the issuance of long-term obligations. The interest accrual at year end is : (222,161)

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) (26,460,005)

Long-term liabilities, including certificates of participation, are not due and payable in the current period and therefore are not reported as liabilities in the funds. (See note 2 A) (101,006,140)

Net Position of Governmental Activities \$ 186,698,783

**EAST ORANGE BOARD OF EDUCATION  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>					
Local Sources:					
Property Tax Levy	\$ 22,791,159			\$ 1,883,663	\$ 24,674,822
Miscellaneous	2,768,914	\$ 378,870	\$ 311,462	-	3,459,246
Total - Local Sources	25,560,073	378,870	311,462	1,883,663	28,134,068
State Sources	225,491,131	19,672,167	79,163	3,495,837	248,738,298
Federal Sources	133,281	22,077,230	-	-	22,210,511
Total Revenues	<u>251,184,485</u>	<u>42,128,267</u>	<u>390,625</u>	<u>5,379,500</u>	<u>299,082,877</u>
<b>EXPENDITURES</b>					
Current:					
Instruction					
Regular Instruction	115,081,428	20,463,883			135,545,311
Special Education Instruction	28,470,733	1,204,484			29,675,217
Other Instruction	5,963,498	724,172			6,687,670
School Spons. Activities and Athletics	1,446,371	1,159,999			2,606,370
Community Services	2,311	-			2,311
Support Services					
Student & Instruction Related Services	46,946,907	7,511,553			54,458,460
General Administrative Services	2,780,374				2,780,374
School Administrative Services	15,672,822				15,672,822
Central Services	4,103,914				4,103,914
Admin Info Technology	976,344				976,344
Plant Operations and Maintenance	24,493,543				24,493,543
Pupil Transportation	6,417,943	4,430,052			10,847,995
Debt Service:					
Principal	2,201,649			1,643,756	3,845,405
Interest	821,878			4,046,244	4,868,122
Capital Outlay	1,125,213	2,783,439	957,025	-	4,865,677
Total Expenditures	<u>256,504,928</u>	<u>38,277,582</u>	<u>957,025</u>	<u>5,690,000</u>	<u>301,429,535</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(5,320,443)</u>	<u>3,850,685</u>	<u>(566,400)</u>	<u>(310,500)</u>	<u>(2,346,658)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	3,796,895			310,494	4,107,389
Transfers Out	-	(3,796,895)	(310,494)	-	(4,107,389)
Total Other Financing Sources and Uses	<u>3,796,895</u>	<u>(3,796,895)</u>	<u>(310,494)</u>	<u>310,494</u>	<u>-</u>
Net Change in Fund Balances	(1,523,548)	53,790	(876,894)	(6)	(2,346,658)
Fund Balance, Beginning of Year	<u>11,731,920</u>	<u>138,839</u>	<u>8,277,217</u>	<u>4,938</u>	<u>20,152,914</u>
Fund Balance, End of Year	<u>\$ 10,208,372</u>	<u>\$ 192,629</u>	<u>\$ 7,400,323</u>	<u>\$ 4,932</u>	<u>\$ 17,806,256</u>

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



**EAST ORANGE BOARD OF EDUCATION  
RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF  
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
WITH THE DISTRICT-WIDE STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Total net change in fund balances - governmental funds (Exhibit B-2) \$ (2,346,658)

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

Capital outlays are reported in governmental funds as expenditures. However, for governmental activities, the costs are shown in the statement and allocated over their estimated useful lives as annual depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.

Capital Outlays	\$ 4,865,677	
Depreciation Expense	<u>(13,955,348)</u>	(9,089,671)

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		29,770
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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.		116,493

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

Certificate of Participation	5,690,000	
Capital Financing Agreement - Interlocal Agreement	530,000	
Capital Financing Agreement	1,429,833	
Leases Payable	<u>241,816</u>	7,891,649

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		(2,605,972)

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):

Pension Expense (PERS)	10,548,945	
Pension Expense (ECPF)	(158,845)	
Compensated Absences	<u>352,946</u>	10,743,046

Change in net position of governmental activities (Exhibit A-2) \$ 4,738,657

**EAST ORANGE BOARD OF EDUCATION  
 PROPRIETARY FUND  
 STATEMENT OF NET POSITION  
 JUNE 30, 2022**

	<b>Business-Type            Activities            Enterprise Fund  <u>Food Services</u></b>
<b>ASSETS</b>	
Current Assets	
Cash	\$ 3,365,564
Intergovernmental Receivable	
Federal	581,242
State	9,777
Inventories	<u>40,827</u>
Total Current Assets	<u>3,997,410</u>
Capital Assets	
Furniture, Machinery & Equipment	128,647
Less: Accumulated Depreciation	<u>(124,780)</u>
Total Capital Assets, Net	<u>3,867</u>
Total Assets	<u><u>\$ 4,001,277</u></u>
<b>LIABILITIES</b>	
Current Liabilities	
Accounts Payable	\$ 671,824
Due to Other Funds	<u>1,049,436</u>
Total Current Liabilities	<u>1,721,260</u>
<b>DEFERRED INFLOW OF RESOURCES</b>	
Deferred Commodities Revenue	<u>1,874</u>
Total Liabilities and Deferred Inflows of Resources	<u>1,723,134</u>
<b>NET POSITION</b>	
Invested in Capital Assets	3,867
Unrestricted	<u>2,274,276</u>
Total Net Position	<u><u>\$ 2,278,143</u></u>

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

**EAST ORANGE BOARD OF EDUCATION  
 PROPRIETARY FUND  
 STATEMENT OF REVENUES, EXPENSES AND  
 CHANGES IN FUND NET POSITION  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	<b>Business-Type Activities Enterprise Fund <u>Food Services</u></b>
<b>OPERATING REVENUES</b>	
Charges for Services	
Daily Sales - Non Reimbursable Programs	\$ 23,807
Other	<u>52,275</u>
 Total Operating Revenues	 <u>76,082</u>
<b>OPERATING EXPENSES</b>	
Salaries and Employee Benefits	2,790,824
Cost of Sales - Reimbursable Programs	2,852,833
Cost of Sales - Non Reimbursable Programs	35,070
Repair and Maintenance Services	3,757
Management and Administrative Fees	412,669
Insurance	183,128
General Supplies	483,133
Miscellaneous Expenditures	71,645
Depreciation	<u>2,395</u>
 Total Operating Expenses	 <u>6,835,454</u>
Operating (Loss)	<u>(6,759,372)</u>
<b>NONOPERATING REVENUES/(EXPENSES)</b>	
Interest Earnings	297
State Sources	
School Lunch Program	118,895
Federal Sources	
School Breakfast Program	1,753,998
National School Lunch Program	4,716,579
Emergency Operation - NSL	611,109
P-EBT Administrative	11,764
Fresh Fruits and Vegetables Program	216,137
After School Snack Program	103,486
Food Distribution Program	<u>360,016</u>
 Total Nonoperating Revenues	 <u>7,892,281</u>
Change in Net Position	1,132,909
Total Net Position - Beginning of Year	<u>1,145,234</u>
Total Net Position - End of Year	<u>\$ 2,278,143</u>

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

**EAST ORANGE BOARD OF EDUCATION  
 PROPRIETARY FUND  
 STATEMENT OF CASH FLOWS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

<b>Cash Flows from Operating Activities</b>	
Cash Received from Customers	\$ 76,082
Cash Payments for Employees' Salaries and Benefits	(2,790,824)
Cash Payments to Suppliers for Goods and Services	<u>(2,626,299)</u>
Net Cash (Used) for Operating Activities	<u>(5,341,041)</u>
<b>Cash Flows from Noncapital Financing Activities</b>	
Cash Received from State and Federal Subsidy Reimbursements	<u>8,235,370</u>
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>8,235,370</u>
Net Increase in Cash and Cash Equivalents	2,894,626
Cash, Beginning of Year	<u>470,938</u>
Cash, End of Year	<u>\$ 3,365,564</u>
<b>Reconciliation of Operating (Loss) to Net Cash    (Used) for Operating Activities</b>	
Operating (Loss)	<u>\$ (6,759,372)</u>
Adjustments to Reconcile Operating (Loss) to Net Cash (Used) for Operating Activities	
Depreciation Expense	2,395
Non Cash Federal Assistance - Food Distribution Program	360,016
Changes in Assets and Liabilities:	
(Increase)/Decrease in Inventory	(7,111)
Increase/(Decrease) in Accounts Payable	244,348
Increase/(Decrease) in Due to Other Funds	829,978
Increase/(Decrease) in Deferred Commodities Revenue	<u>(11,295)</u>
Total Adjustments	<u>1,418,331</u>
Net Cash (Used) for Operating Activities	<u>\$ (5,341,041)</u>
Non Cash Investing, Capital and Financing Activities	
Value Received Food Distribution Program	\$ 348,721

**NOTES TO THE FINANCIAL STATEMENTS**

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**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 of Schools is appointed by the Board and is responsible for the administrative control of the District. A School 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. The Superintendent of Schools 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 School Business Administrator/Board Secretary is the Chief Financial Officer and is responsible for budgeting, financial accounting and reporting and reports through the Superintendent of Schools 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. 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 2022, the District adopted the following GASB statements:

- GASB Statement No. 87, *Leases*. 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.

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

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

- GASB Statement No. 89, *Accounting for Interest Costs Incurred Before the End of a Construction Period*. 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 Statement No. 92, *Omnibus 2020*. 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 Statement 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 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.
- GASB Statement No. 98, *The Annual Comprehensive Financial Report*. This Statement establishes the term *annual comprehensive financial report* and its acronym *ACFR*. That new term and acronym replace instances of *comprehensive annual financial report* and its acronym in generally accepted accounting principles for state and local governments.

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

- GASB Statement 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 of 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.

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

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

- GASB Statement No. 99, *Omnibus 2022*, the section applicable to the District will be effective beginning with the fiscal year ending June 30, 2023. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees.
- GASB Statement No. 100, *Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62*, will be effective beginning with the fiscal year ending June 30, 2024. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.
- GASB Statement No. 101, *Compensated Absences*, will be effective beginning with the fiscal year ending June 30, 2025. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

**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.



**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

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

**Fund Financial Statements**

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

The District reports the following major governmental funds:

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

The *special revenue fund* accounts for the proceeds of specific revenue sources legally restricted to expenditures for specified purposes. This fund accounts for federal, state and local financial programs, with the exception of grants for major capital projects and the child nutrition programs, 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, financing agreements 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 funds which are organized to be self-supporting through user charges:

The *food service fund* accounts for the activities of the school cafeteria, which provides food service to students as well as 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.

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

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

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, acquisitions under financing agreements and leases payable for intangible right-to-use leased assets are reported as other financing sources.

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.

**EAST ORANGE BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

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

**4. *Restricted Assets***

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

**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 except for intangible right-to-use leased assets the measurement of which is discussed in Note 1. E.10. 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:

<u>Assets</u>	<u>Years</u>
Buildings and Building Improvements	20-40
Equipment	7
Computer Equipment	5
Vehicles	5
Right-to-use Leased Equipment	5-10

**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. Deferred amounts on net pension liability are reported in the district-wide statement of net position and result from: (1) differences between expected and actual experience; (2) changes in assumptions; (3) net difference between projected and actual investment earnings on pension plan investments; (4) changes in proportion and differences between employer contributions and proportionate share of contributions; and (5) contributions made subsequent to the measurement date. These amounts are deferred and amortized over future years.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to 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. One item that qualifies for reporting in this category are the deferred amounts on net pension liability. Deferred amounts on net pension liability are reported in the district-wide statement of net position and result from: (1) differences between expected and actual experience; (2) changes in assumptions; (3) net difference between projected and actual investment earnings on pension plan investments; and (4) changes in proportion and differences between employer contributions and proportionate share of contributions. These amounts are deferred and amortized over future years. The other item is the deferred commodities revenue, reported in both the district-wide and the proprietary funds statements of net position. The deferred commodities revenue represents the estimated market value of the donated and unused Federal commodities inventory at year end. This amount is deferred and recognized as an inflow of resources in the period the commodities are consumed.

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**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. Leases***

Non-cancellable leases for the use of equipment are recognized as a lease liability and an intangible right-to-use lease asset in the district-wide and proprietary fund type financial statements. The District recognizes lease liabilities with an initial, individual value of \$5,000 or more. The lease liability is subsequently reduced by the principal portion of lease payments made each year. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the shorter of the lease term or the asset's useful life. Leases are monitored for changes in circumstances that would require a remeasurement of the lease and the lease assets and liabilities are remeasured if certain changes occur that are expected to significantly affect the amount of the lease liability. Lease assets are reported with other capital assets and lease liabilities are reported with long-term liabilities on the statement of net position.

In the fund financial statements leases payable are recognized as other financing sources at the initial amount of the lease liability. Intangible right-to-use leased assets are reported as capital outlay expenditures.

***10. Financing Agreements***

Capital financing agreements and other financing agreements are financed purchase contracts that transfer ownership of the underlining assets or items (i.e. expendable supplies) to the District by the end of the agreement and do not contain termination options. Capital financing agreements and other financing agreements are recognized as long-term liabilities along with the related capital asset or expenses being financed, respectively, in the district-wide and proprietary fund type financial statements.

In the fund financial statements, capital financing agreements and other financing agreements are recognized as other financing sources at the face amount of the financed purchase contract. Assets and supplies financed under these agreements are reported as capital outlay or current expenditures, respectively.

***11. 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.

EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

12. *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.

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

*Excess Surplus – Designated for Subsequent Year's Expenditures* - This restriction was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2021 audited excess surplus that was appropriated in the 2022/2023 original budget certified for taxes.

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

*Capital Reserve - Designated for Subsequent Year's Expenditures* – This designation was created to dedicate the portion of capital reserve fund balance appropriated in the adopted 2022/2023 District budget certified for taxes.

*Capital Financing Agreement Obligations* – This restriction was created from proceeds of the capital financing agreement certificates of participation held by the Trustee to offset final principal payments due on the certificates.

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

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

*Unemployment Compensation Reserve* – 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 5a).

*Student Activities* – 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.

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

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

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

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

**Governmental Fund Statements (Continued)**

**Restricted Fund Balance (Continued)**

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

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

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

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

*Designated for Subsequent Year's Expenditures* – This designation was created to dedicate the portion of fund balance appropriated in the adopted 2022/2023 District budget certified for taxes.

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

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.

***13. 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 Board of Education 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 District's highest level of decision-making authority. The Board of Trustees is the highest level of decision-making authority for the school district 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 Board of Education 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.

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**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***

Tuition Revenues - 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.

Tuition Expenditures - Tuition charges for the fiscal years 2020-2021 and 2021-2022 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.

**EAST ORANGE BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**NOTE 2 RECONCILIATION OF DISTRICT-WIDE AND FUND FINANCIAL STATEMENTS**

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

The governmental fund balance sheet includes a reconciliation between fund balance – total governmental funds and net position– governmental activities as reported in the district-wide statement of net position. One element of that reconciliation explains that deferred outflows and inflows are amortized over future years related to the pension liability and therefore are not reported in the funds.” The details of this \$(26,460,005) difference are as follows:

Deferred Outflows on Net Pension Liability	\$ 850,572
Deferred Inflows on Net Pension Liability	<u>(27,310,577)</u>
Net adjustment to increase fund balance - total governmental funds to arrive at net position - governmental activities	<u>\$ (26,460,005)</u>

**B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the district-wide statement of activities**

Another element of that reconciliation states that “Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds”. The details of this \$(101,006,140) difference are as follows:

Certificates of Participation	\$ (33,750,351)
Capital Financing Agree.- Interlocal Agree. (Inc. Unamort. Prem.)	(17,737,477)
Capital Financing Agreement	(4,443,111)
Leases Payable	(261,968)
Claims and Judgements Payable	(932,120)
Net Pension Liability	(42,014,606)
Compensated Absences	<u>(1,866,507)</u>
Net adjustment to decrease fund balance - total governmental funds to arrive at net position - governmental activities	<u>\$ (101,006,140)</u>

**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. 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.



**EAST ORANGE BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

**A. Budgetary Information (Continued)**

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 2021/2022. Also, during 2021/2022 the Board increased the original budget by \$6,079,479. The increase was funded by the additional appropriation of register audit recovery fund balance, 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.

<u>General Fund</u>	<u>Modified Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
Regular Programs - Instruction			
Grades 6-8 - Salaries of Teachers	\$ 8,899,206	\$ 9,050,837	\$ 151,631
Grades 9-12 - Salaries of Teachers	10,656,100	14,842,862	4,186,762
Learning and/or Language Disabilities			
Salaries of Teachers	2,870,641	2,999,419	128,778
Resource Room/Resource Center			
Salaries of Teachers	23,603	26,526	2,923
Undist. Expenditures - Tuition			
Tuition - State Facilities		173,975	173,975
Undist. Expenditures - Impvnt of Instructional Services			
Salaries of Other Professional Staff	5,467,279	5,544,992	77,713

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

**B. Excess Expenditures Over Appropriations (Continued)**

<u>General Fund</u>	<u>Modified Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
Undist. Expenditures - Edu. Media Services Salaries	\$ 3,293,824	\$ 3,627,373	\$ 333,549
Undist. Expenditures - Instructional Staff Training Serv. Salaries of Secretaries and Clerical Assistants	70,213	72,041	1,828
Undist. Expenditures - Supp. Serv. - School Admin Salaries of Other Professional Staff	782,155	817,079	34,924
Salaries of Secretarial and Clerical Assistants	2,690,913	2,750,145	59,232
Other Salaries	24,652	35,372	10,720
Undist. Expenditures - Supp. Serv. - Central Services Purchased Professional Services	175,370	182,986	7,616
Undist. Expenditures - Supp. Serv. - Custodial Services Interest - ESIP Program Bonds	741,878	821,878	80,000
Undist. Expenditures - Supp. Serv. - Admin Info Tech Salaries	583,701	650,856	67,155
Unallocated Benefits Social Security Contributions	3,283,767	4,241,958	958,191
Health Benefits	25,050,364	26,860,353	1,809,989

The above variances were offset with other available resources.

**C. Deficit Fund Equity**

The District has an unassigned fund deficit of \$14,030,773 in the General Fund as of June 30, 2022 as reported in the fund financial statements (modified accrual basis). NJSA 18A:22-44.2 provides that in the event a state school aid payment is not made until the following school budget year, districts must record these delayed state aid payments as revenue, for budget purposes only, in the current school budget year. The statute provides legal authority for school districts to recognize this revenue in the current budget year. GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions", requires that intergovernmental transactions (revenue, expenditure, asset, liability) should be recognized in symmetry (i.e., if one government recognizes an asset, the other government recognizes a liability). Since the State of New Jersey is recording certain 2021/2022 budgeted state aid payments in the subsequent fiscal year, the school district cannot recognize such payments on the GAAP (fund) financial statements until the year the State records the payable. Due to the timing difference of recording these delayed state aid payments, the General Fund deficit does not alone indicate that the District is facing financial difficulties; however, unless the State of New Jersey budgets the delayed payments in future years, the District may also report fund deficits in the future.

Pursuant to NJSA 18A:22-44.2, any negative unreserved, undesignated (i.e., unassigned) general fund balance that is reported as a direct result of a delay in the payment of state aid until the following fiscal year, is not considered as a violation of New Jersey Statute or regulation and is not considered an item in need of corrective action. The District deficit in the GAAP (fund) financial statements of \$14,030,773 in the General Fund is less than the delayed state aid payments at June 30, 2022.

**EAST ORANGE BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

**D. Capital Reserve**

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

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

The activity of the capital reserve for the fiscal year ended June 30, 2022 is as follows:

Balance, July 1, 2021	\$ 3,915,262
Increased by:	
Deposits Approved by Board Resolution	<u>1,000,000</u>
	4,915,262
Decreased by:	
Withdrawals Approved by Board Resolution	<u>1,872,833</u>
Balance, June 30, 2022	<u>\$ 3,042,429</u>

\$1,429,833 of the capital reserve balance at June 30, 2022 was designated and appropriated for use in the 2022/2023 original budget certified for taxes.

**E. Maintenance Reserve**

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

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

**EAST ORANGE BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

**E. Maintenance Reserve (Continued)**

The activity of the maintenance reserve for the fiscal year ended June 30, 2022 is as follows:

Balance, July 1, 2021	\$ 1,774,557
Decreased by:	
Withdrawals Approved in District Budget	<u>1,000,000</u>
Balance, June 30, 2022	<u>\$ 774,557</u>

**F. 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, 2022 is \$1,941,915. Of this amount, \$1,941,915 was designated and 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.

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, 2022, the book value of the Board's deposits were \$21,749,314 and bank and brokerage firm balances of the Board's deposits amounted to \$28,253,792. 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 (See Note 1)**

Insured	\$ 23,712,942
Uninsured and Collateralized	<u>4,540,850</u>
	<u>\$ 28,253,792</u>

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

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

**Cash Deposits (Continued)**

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, the government’s deposits may not be returned to it. The Board does not have a policy for custodial credit risk. As of June 30, 2022 the Board’s bank balance of \$4,540,850 was exposed to custodial credit risk as follows:

**Depository Account**

Uninsured and Collateralized

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

\$ 4,540,850

**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.

As of June 30, 2022, the Board had the following investments:

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

Custodial Credit Risk – Investments – For an investment, this is the risk, that in the event of the failure of the counterparty, the Board will not be able to recover the value of its investments or collateral securities that are held by an outside party. The Board does not have a policy for custodial risk. As of June 30, 2022, \$5,697,000 of the Board’s investments was exposed to custodial credit risk as follows:

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

**EAST ORANGE BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

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

**Investments (Continued)**

Interest Rate Risk – 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.

Credit Risk – 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.

Concentration of Credit Risk – 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.

**B. Receivables**

Receivables as of June 30, 2022 for the district’s individual major funds, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General</u>	<u>Special Revenue</u>	<u>Food Service</u>	<u>Total</u>
Receivables:				
Intergovernmental	\$ 403,066	\$ 19,967,575	\$ 591,019	\$ 20,961,660
Accounts	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Gross Receivables	403,066	19,967,575	591,019	20,961,660
Less: Allowance for Uncollectibles	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Total Receivables	<u>\$ 403,066</u>	<u>\$ 19,967,575</u>	<u>\$ 591,019</u>	<u>\$ 20,961,660</u>

**C. Unearned Revenue**

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

	<u>Unearned</u>
Special Revenue Fund	
Unencumbered grant draw downs	\$ 1,943,811
Grant draw downs reserved for encumbrances	<u>7,306,692</u>
Total unearned revenue for governmental funds	<u>\$ 9,250,503</u>

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

**D. Capital Assets**

Capital asset activity for the fiscal year ended June 30, 2022 was as follows:

	Balance, <u>July 1, 2021</u> (Restated)	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	Balance, <u>June 30, 2022</u>
<b>Governmental activities:</b>					
Capital assets, not being depreciated:					
Land	\$ 2,645,706				\$ 2,645,706
Construction in progress	<u>16,581,255</u>	-	-	\$ (16,581,255)	-
Total capital assets, not being depreciated	<u>19,226,961</u>	-	-	<u>(16,581,255)</u>	<u>2,645,706</u>
Capital assets, being depreciated:					
Buildings and Land/Building Improvements	446,482,995	\$ 3,358,441		16,581,255	466,422,691
Machinery and equipment	16,937,792	1,507,236			18,445,028
Right to use Leased Equipment	1,209,080				1,209,080
Vehicles	<u>816,876</u>	-	-	-	<u>816,876</u>
Total capital assets being depreciated	<u>465,446,743</u>	<u>4,865,677</u>	-	<u>16,581,255</u>	<u>486,893,675</u>
Less accumulated depreciation for:					
Buildings and Land/Building Improvements	(166,879,146)	(11,933,007)			(178,812,153)
Machinery and equipment	(10,644,569)	(1,763,540)			(12,408,109)
Right to use Leased Equipment	(725,448)	(241,816)			(967,264)
Vehicles	<u>(754,037)</u>	<u>(16,985)</u>	-	-	<u>(771,022)</u>
Total accumulated depreciation	<u>(179,003,200)</u>	<u>(13,955,348)</u>	-	-	<u>(192,958,548)</u>
Total capital assets, being depreciated, net	<u>286,443,543</u>	<u>(9,089,671)</u>	-	<u>16,581,255</u>	<u>293,935,127</u>
Government activities capital assets, net	<u>\$ 305,670,504</u>	<u>\$ (9,089,671)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 296,580,833</u>

**EAST ORANGE BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

**D. Capital Assets (Continued)**

	Balance, <u>July 1, 2021</u>	<u>Increases</u>	<u>Decreases</u>	Balance, <u>June 30, 2022</u>
<b>Business-type activities:</b>				
Capital assets, being depreciated:				
Machinery and equipment	\$ 128,647	-	-	\$ 128,647
Total capital assets being depreciated	<u>128,647</u>	<u>-</u>	<u>-</u>	<u>128,647</u>
Less accumulated depreciation for:				
Machinery and equipment	(122,385)	\$ (2,395)	-	(124,780)
Total accumulated depreciation	<u>(122,385)</u>	<u>(2,395)</u>	<u>-</u>	<u>(124,780)</u>
Total capital assets, being depreciated, net	<u>6,262</u>	<u>(2,395)</u>	<u>-</u>	<u>3,867</u>
Business-type activities capital assets, net	<u>\$ 6,262</u>	<u>\$ (2,395)</u>	<u>\$ -</u>	<u>\$ 3,867</u>

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

<b>Governmental activities:</b>	
Instruction	
Regular	\$ 12,924,197
Total Instruction	<u>12,924,197</u>
Support Services	
Student and Instruction Related Services	338,287
School Administration	410,959
Operations and Maintenance of Plant	<u>281,905</u>
Total Support Services	<u>1,031,151</u>
Total Governmental Activities	<u>\$ 13,955,348</u>
<b>Business-Type Activities:</b>	
Food Service Fund	<u>\$ 2,395</u>



**EAST ORANGE BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

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

The composition of interfund balances as of June 30, 2022, is as follows:

**Due To/From Other Funds**

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Food Service Enterprise Fund	\$ 1,049,436
General Fund	Special Revenue Fund	4,283,606
General Fund	Capital Projects Fund	281,028
General Fund	Debt Service Fund	150,311
Debt Service Fund	Capital Projects Fund	<u>155,243</u>
 Total		 <u>\$ 5,919,624</u>

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

**Interfund Transfers**

	<u>Transfer In:</u>		
	<u>General</u>	<u>Debt Service</u>	<u>Total</u>
Transfer Out:			
General Fund			
Special Revenue Fund	\$ 3,796,895		\$ 3,796,895
Capital Projects Fund	-	\$ 310,494	310,494
Total transfers out	<u>\$ 3,796,895</u>	<u>\$ 310,494</u>	<u>\$ 4,107,389</u>

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

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

**F. Leases Payable**

On July 31, 2018, the District entered into a five year lease agreement as lessee for the use of 78 copiers. An initial lease liability was recorded in the amount of \$1,209,080. The District is required to make monthly payments of \$20,151. In addition, the District has the option to purchase the equipment for the fair market value at the end of the lease term. As of June 30, 2022 the value of the lease liability was \$261,968. The equipment has a five year estimated useful life. The value of the right -to-use asset as of June 30, 2022 is \$241,816 and had accumulated depreciation of \$967,264.

The future lease payments as of June 30, 2022 were as follows:

**Governmental Activities:**

<u>Ending June 30,</u>	<u>Total Payment</u>
2023	\$ 241,816
2024	<u>20,152</u>
Total	<u>\$ 261,968</u>

**G. Financing Agreements**

**Capital Financing Agreements**

The District entered into the following agreements to finance the construction of major capital facilities and other capital assets under capital financing agreements. The repayments under these financing agreements are subject to the annual appropriation of funds in the District’s approved budget.

Capital financing agreements at June 30, 2022 are comprised of the following:

\$64,965,476 fiscal year 1998 Certificate of Participation Agreement for various building improvements for a term of 30 years due in annual principal installments of \$5,690,000 through February 1, 2028	\$ 33,750,351
\$16,580,000 fiscal year 2019 Agreement for ESIP improvements for a term of 20 years due in annual principal installments of \$585,000 to \$1,345,000 through October 15, 2040 interest at 3%	16,050,000
\$7,306,500 fiscal year 2019 Agreement for the acquisition of equipment for a term of 5 years due in annual principal installments of \$1,455,135 to \$1,507,091 through July 15, 2024 interest at 1.77%	<u>4,443,111</u>
Total	<u>\$ 54,243,462</u>

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

**G. Financing Agreements (Continued)**

The unexpended proceeds from the capital financing agreements, including interest earned on balances which remain on deposit are held with the respective fiscal agents. The following is a summary of balances by account type as of June 30, 2022:

ESIP Improvement	\$1,025,814
Acquisition of Equipment	1,167,756
Reserve Deposit	5,852,266

The certificates of participation reserve requirement states that reserve deposits equal final debt service payment. The balance in the reserve account was sufficient to meet the reserve requirement at June 30, 2022.

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

Year Ended <u>June 30,</u>	Capital Appreciation Certificates <u>Principal</u>
2023	\$ 5,690,000
2024	5,690,000
2025	5,690,000
2026	5,690,000
2027	5,690,000
2028	<u>11,390,000</u>

39,840,000

Less:

Unaccrued Value of Capital

Appreciation Certificates

at June 30, 2022

(6,089,649)

\$ 33,750,351

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

**G. Financing Agreements (Continued)**

The maturity schedule of the remaining capital financing agreement payments for principal and interest is as follows:

**Governmental Activities:**

Year Ending June 30,	Interlocal Agreement ESIP Improvements		Equipment Lease		Total
	Principal	Interest	Principal	Interest	
2023	\$ 585,000	\$ 690,075	\$ 1,455,135	\$ 78,625	\$ 2,808,835
2024	770,000	656,200	1,480,885	52,875	2,959,960
2025	785,000	617,325	1,507,091	26,670	2,936,086
2026	820,000	577,200			1,397,200
2027	470,000	544,950			1,014,950
2028-2032	3,100,000	2,305,500			5,405,500
2033-2037	4,610,000	1,426,750			6,036,750
2038-2041	4,910,000	408,200	-	-	5,318,200
	<u>\$ 16,050,000</u>	<u>\$ 7,226,200</u>	<u>\$ 4,443,111</u>	<u>\$ 158,170</u>	<u>\$ 27,877,481</u>

**Statutory Borrowing Power**

The Board's remaining borrowing power under N.J.S. 18A:24-19, as amended, at June 30, 2022 was as follows:

4% of Equalized Valuation Basis (Municipal)	\$ 146,001,435
Less: Net Debt (Type I School Debt)	<u>16,050,000</u>
Remaining Borrowing Power	<u>\$ 129,951,435</u>

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**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, 2022, was as follows:

	Balance, July 1, 2021 Restated	Additions	Reductions	Balance, June 30, 2022	Due Within One Year
<b>Governmental Activities:</b>					
Interlocal Agreement Payable	\$ 16,580,000		\$ 530,000	\$ 16,050,000	\$ 585,000
Deferred Amounts:					
Add: Original Issue Premium	<u>1,803,970</u>	<u>-</u>	<u>116,493</u>	<u>1,687,477</u>	<u>-</u>
Total Interlocal Agreement Payable	<u>18,383,970</u>	<u>-</u>	<u>646,493</u>	<u>17,737,477</u>	<u>585,000</u>
Certificate of Participation	36,834,379	\$ 2,605,972	5,690,000	33,750,351	5,690,000
Capital Financing Agreements	5,872,944		1,429,833	4,443,111	1,455,135
Leases Payable	503,784		241,816	261,968	241,816
Claims and Judgements Payable	932,120			932,120	
Net Pension Liability - State	56,266,381		15,722,975	40,543,406	
Net Pension Liability - Essex	1,791,604		320,404	1,471,200	
Compensated Absences Payable	<u>2,219,453</u>	<u>-</u>	<u>352,946</u>	<u>1,866,507</u>	<u>-</u>
Governmental Activity Long-Term Liabilities	<u>\$ 122,804,635</u>	<u>\$ 2,605,972</u>	<u>\$ 24,404,467</u>	<u>\$ 101,006,140</u>	<u>\$ 7,971,951</u>

For the governmental activities, the liabilities for capital financing agreements, leases payable, compensated absences, claims and judgements 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 Annual Comprehensive 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.

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**NOTE 5 OTHER INFORMATION (Continued)**

**A. Risk Management (Continued)**

Estimates of claims payable and of claims incurred, but not reported (IBNR) at June 30, 2022, are reported as claims and judgments payable and accrued liability for insurance claims, respectively. These estimates were determined based on claim information supplied by the claims administrator and actuary. The unpaid claims liability of \$3,913,297 reported at June 30, 2022 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 worker's compensation plan for the fiscal years ended June 30, 2022 and 2021 are as follows:

	<u>Year Ended</u>	
	<u>June 30, 2022</u>	<u>June 30, 2021</u>
<b>Governmental Activities</b>		
Unpaid Claims, beginning of fiscal year	\$ 4,898,463	\$ 6,470,895
Incurred claims (Includes IBNR)	23,793	675,480
Claim payments/adjustments (Includes IBNR)	<u>(1,008,959)</u>	<u>(2,247,912)</u>
Total Governmental Activities	<u>\$ 3,913,297</u>	<u>\$ 4,898,463</u>
 Analysis of Claims Liability		
General Fund	\$ 2,981,177	\$ 3,966,343
Long-Term Liabilities	<u>932,120</u>	<u>932,120</u>
Total Governmental Activities	<u>\$ 3,913,297</u>	<u>\$ 4,898,463</u>

The District is a member of the New Jersey School Insurance Group (NJSIG or Group). The Group is a risk sharing public entity pool, established for the purpose of insuring against various 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 funds, to report claims on a timely basis, cooperate with the management of the funds, its claims administrator and attorneys in claims investigation and settlement, and to follow risk management procedures as outlined by the funds. Members have a contractual obligation to fund any deficit of the funds attributable to a membership year during which they were a member.

NJSIG provide 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.

**EAST ORANGE BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**NOTE 5 OTHER INFORMATION (Continued)**

**A. Risk Management (Continued)**

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

<u>Year Ended</u> <u>June 30,</u>	<u>District</u> <u>Contributions</u>	<u>Employee</u> <u>Contributions</u>	<u>Amount</u> <u>Reimbursed</u>	<u>Ending</u> <u>Balance</u>
2022		\$ 257,938	\$ 3,034	\$ 1,790,201
2021		244,403	310,790	1,723,549
2020	\$ 200,000	250,308	362,700	1,789,725

**B. Contingent Liabilities**

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

**Federal and State Awards** – The Board participates in a number of federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the Board may be required to reimburse the grantor government. As of June 30, 2022, 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. The District has not estimated its arbitrage earnings due to the IRS, if any.

**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) Annual Comprehensive Financial Report (ACFR) which can be found at [www.state.nj.us/treasury/pensions](http://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.

**EAST ORANGE BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**NOTE 5 OTHER INFORMATION (Continued)**

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

**Public Employees' Retirement System (PERS) (Continued)**

The following represents the membership tiers for PERS:

<b>Tier</b>	<b>Definition</b>
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) Annual Comprehensive Financial Report (ACFR) which can be found at [www.state.nj.us/treasury/pensions](http://www.state.nj.us/treasury/pensions).

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:

<b>Tier</b>	<b>Definition</b>
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



**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**NOTE 5 OTHER INFORMATION (Continued)**

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

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

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 for tier 3 enrollment or do not work the minimum required hours for tier 4 and tier 5 enrollments 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.

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

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**NOTE 5 OTHER INFORMATION (Continued)**

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

**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.

**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 ex-dividend 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 [www.state.nj.us/treasury/doinvest](http://www.state.nj.us/treasury/doinvest).

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**NOTE 5 OTHER INFORMATION (Continued)**

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

**Collective Net Pension Liability**

The collective net pension liability of the participating employers for local PERS at June 30, 2021 is \$12.0 billion and the plan fiduciary net position as a percentage of the total pension liability is 70.33%. The collective net pension liability of the State funded TPAF at June 30, 2021 is \$48.2 billion and the plan fiduciary net position as a percentage of total pension liability is 35.52%.

The total pension liabilities were determined based on actuarial valuations as of July 1, 2020 which were rolled forward to June 30, 2021.

**Actuarial Methods and Assumptions**

In the July 1, 2020 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 2022.

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, 2022 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 2022, 2021 and 2020 were equal to the required contributions.

During the fiscal years ended June 30, 2022, 2021 and 2020 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 June 30,	<u>PERS</u>	On-behalf <u>TPAF</u>	<u>DCRP</u>
2022	\$ 4,008,023	\$ 34,171,857	\$ 27,811
2021	3,774,526	24,340,373	14,988
2020	3,370,513	19,157,779	37,650

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**NOTE 5 OTHER INFORMATION (Continued)**

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

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

In addition for fiscal years 2022, 2021 and 2020 the District contributed \$0, \$0 and \$19,027, respectively for PERS and the State contributed \$7,816, \$8,378 and \$10,181, 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 \$6,604,579 during the fiscal year ended June 30, 2022 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, 2020 through June 30, 2021. Employer allocation percentages have been rounded for presentation purposes.

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, 2021 are based on the ratio of each employer's contribution to total employer contributions of the group for the fiscal year ended June 30, 2021.

At June 30, 2022, the District reported in the statement of net position (accrual basis) a liability of \$40,543,406 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2021 and was determined by an actuarial valuation as of July 1, 2020. 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, 2021. At June 30, 2021, the District's proportionate share was .34224 percent, which was a decrease of .0028 percent from its proportionate share measured as of June 30, 2020 of .34504 percent.

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**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)**

For the fiscal year ended June 30, 2022, the District recognized in the district-wide statement of activities (accrual basis) pension benefit of \$6,540,922 for PERS. The pension contribution made by the District during the current 2021/2022 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, 2022 with a measurement date of the prior fiscal year end of June 30, 2021. 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, 2022 for contributions made subsequent to the measurement date. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to PERS pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference Between Expected and Actual Experience	\$ 639,422	\$ 290,243
Changes of Assumptions	211,150	14,433,715
Net Difference Between Projected and Actual Earnings on Pension Plan Investments		10,680,199
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	-	1,177,171
Total	<u>\$ 850,572</u>	<u>\$ 26,581,328</u>

At June 30, 2022, 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:

<u>Year Ending June 30,</u>	<u>Total</u>
2023	\$ (10,502,898)
2024	(7,213,469)
2025	(4,640,468)
2026	(3,389,072)
2027	15,151
Thereafter	-
	<u>\$ (25,730,756)</u>

**EAST ORANGE BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**NOTE 5 OTHER INFORMATION (Continued)**

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

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

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

*Actuarial Assumptions*

The District’s total pension liability for the June 30, 2021 measurement date was determined by an actuarial valuation as of July 1, 2020, which was rolled forward to June 30, 2021. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

	<u>PERS</u>
Inflation Rate:	
Price	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 Rates*

Pre-retirement mortality rates were based on the Pub-2010 General Below-Median Income Employee mortality table with an 82.2% adjustment for males and 101.4% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 General Below-Median Income Healthy Retiree mortality table with a 91.4% adjustment for males and 99.7% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability retirement rates used to value disabled retirees were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 127.7% adjustment for males and 117.2% adjustment for females, and with future improvement from the base year of 2010 on generational basis. Mortality improvement is based on Scale MP-2021.

The actuarial assumptions used in the July 1, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2014 to June 30, 2018.

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**NOTE 5 OTHER INFORMATION (Continued)**

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

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

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

***Long-Term Expected Rate of Return***

In accordance with State statute, the long-term expected rate of return on plan investments (7% at June 30, 2021) 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, 2021 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Risk Mitigation Strategies	3.00%	3.35%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	0.95%
Investment Grade Credit	8.00%	1.68%
US Equity	27.00%	8.09%
Non-US Developed Markets Equity	13.50%	8.71%
Emerging Markets Equity	5.50%	10.96%
High Yield	2.00%	3.75%
Real Assets	3.00%	7.40%
Private Credit	8.00%	7.60%
Real Estate	8.00%	9.15%
Private Equity	13.00%	11.30%

**EAST ORANGE BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**NOTE 5 OTHER INFORMATION (Continued)**

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

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

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

***Discount Rate (Continued)***

The discount rate used to measure the total pension liability for PERS was 7.00% as of June 30, 2021. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based on 100% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments in determining 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:

	<b>1% Decrease <u>6.00%</u></b>	<b>Current Discount Rate <u>7.00%</u></b>	<b>1% Increase <u>8.00%</u></b>
District's Proportionate Share of the PERS Net Pension Liability	<u>\$ 55,211,897</u>	<u>\$ 40,543,406</u>	<u>\$ 28,095,112</u>

The sensitivity analysis was based on the proportionate share of the District’s net pension liability as of the measurement date of June 30, 2021. A sensitivity analysis specific to the District’s net pension liability at June 30, 2021 was not provided by the pension system.

***Pension Plan Fiduciary Net Position***

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



**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**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 Staff 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 Staff Plan's contractually required contribution rate for the fiscal year ended June 30, 2021 was 76.28% 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 \$316,256 for fiscal year 2021.

At June 30, 2022, the District reported in the statement of net position (accrual basis) a liability of \$1,471,200 for its proportionate share of the ECPF net pension liability. The net pension liability was measured as of June 30, 2021, 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, 2021, the District's proportionate share was 6.8283 percent, which was an increase of .0967 percent from its proportionate share measured as of June 30, 2020 of 6.7316.

**EAST ORANGE BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**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, 2022, the District recognized in the district wide statement of activities (accrual basis) a pension expense of \$158,845 for ECPF. At June 30, 2022, the District reported deferred inflows of resources related to ECPF from the following sources in the amount of \$729,249.

	<b><u>Deferred Inflows of Resources</u></b>
Net Difference Between Projected and Actual On Pension Plan Investments	\$ <u>(729,249)</u>

***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	5.00%
Cost-of-living adjustments	2.00%

• Mortality rates:

Active members, inactive members and healthy retirees:  
 110% of PubG-2010 mortality tables with MP-2018 mortality projection, in 2021.

Disabled retirees:  
 110% of PubNS-2010 mortality tables with MP-2018 mortality projection, in 2021.

***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, 2021 and 2020 are summarized in the following table:

<u>Asset Class</u>	<u>Real Rate of Return*</u>	
	<u>2021</u>	<u>2020</u>
U.S. Fixed Income	0.50%	1.15%
U.S. Domestic Equity	6.65%	6.40%

\* Net of 2% inflation assumption.

**EAST ORANGE BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**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>	<u>Measurement Date</u>	<u>Discount Rate</u>
2021	June 30, 2021	5.00%
2021	June 30, 2020	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 5.00% 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 (4.0 percent) or 1-percentage-point higher (6.0 percent) than the current rate:

	<b>Decrease (4.0%)</b>	<b>Discount Rate (5.0%)</b>	<b>Increase (6.0%)</b>
District's Proportionate Share of the Net Pension Liability	<u>\$ 2,252,155</u>	<u>\$ 1,471,200</u>	<u>\$ 795,970</u>

**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, 2020 through June 30, 2021. 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, 2021, the State's pension contribution was less than the actuarial determined amount.

**EAST ORANGE BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**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)**

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, 2022, the District recognized in the district-wide statement of activities (accrual basis) pension expense of \$9,295,353 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, 2022 the State's proportionate share of the net pension liability attributable to the District is \$395,035,279. The net pension liability was measured as of June 30, 2021 and was determined by an actuarial valuation as of July 1, 2020. 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, 2021. At June 30, 2021, the State's share of the net pension liability attributable to the District was .82170 percent, which was a decrease of .03636 percent from its proportionate share measured as of June 30, 2020 of .85806 percent.

**Actuarial Assumptions**

The total pension liability for the June 30, 2021 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.

	<u>TPAF</u>
Inflation Rate:	
Price	2.75%
Wage	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%

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**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)**

***Mortality Rates***

Pre-retirement mortality rates were based on the Pub-2010 Teachers Above-Median Income Employee mortality table with a 93.9% adjustment for males and 85.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 Teachers Above-Median Income Healthy Retiree mortality table with a 114.7% adjustment for males and 99.6% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability mortality rates were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 106.3% adjustment for males and 100.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2021.

The actuarial assumptions used in the July 1, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2015 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, 2021) 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, 2021 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Risk Mitigation Strategies	3.00%	3.35%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	0.95%
Investment Grade Credit	8.00%	1.68%
US Equity	27.00%	8.09%
Non-US Developed Markets Equity	13.50%	8.71%
Emerging Markets Equity	5.50%	10.96%
High Yield	2.00%	3.75%
Real Assets	3.00%	7.40%
Private Credit	8.00%	7.60%
Real Estate	8.00%	9.15%
Private Equity	13.00%	11.30%

**EAST ORANGE BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**NOTE 5 OTHER INFORMATION (Continued)**

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

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

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

*Discount Rate*

The discount rate used to measure the total pension liability for TPAF was 7.00% as of June 30, 2021. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be based on 100% of the actuarially determined contributions for the State. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments in determining the total pension liability.

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

	<b>1% Decrease (6.00%)</b>	<b>Current Discount Rate (7.00%)</b>	<b>1% Increase (8.00%)</b>
State's Proportionate Share of the TPAF Net Pension Liability Attributable to the District	<u>\$ 467,392,720</u>	<u>\$ 395,035,279</u>	<u>\$ 334,259,575</u>

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, 2021. A sensitivity analysis specific to the State's proportionate share of the net pension liability attributable to the District at June 30, 2021 was not provided by the pension system.

*Pension Plan Fiduciary Net Position*

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

**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 a Custodial Fund in the New Jersey Annual Comprehensive Financial Report for the fiscal year ended June 30, 2021. In addition, the plan is administered on a pay-as-you-go basis. Therefore, the plan has no assets accumulated in a qualified 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.

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**NOTE 5 OTHER INFORMATION (Continued)**

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

**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. 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.

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

**Plan Membership**

Membership of the defined benefit OPEB plan consisted of the following at June 30, 2020:

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

**Measurement Focus and Basis of Accounting**

The financial statements of the post-employment health benefit plan 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 plan. 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.

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**NOTE 5 OTHER INFORMATION (Continued)**

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

**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, 2021 is \$60.0 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, 2020 which were rolled forward to June 30, 2021.

**Actuarial Methods and Assumptions**

In the June 30, 2020 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 \$1.23 billion to the OPEB plan in fiscal year 2021.

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, 2022, 2021 and 2020 were \$7,983,927, \$7,627,894 and \$7,107,187, 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, 2020 through June 30, 2021. Nonemployer allocation percentages have been rounded for presentation purposes.



**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**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)**

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, 2022, the District recognized in the district-wide statement of activities (accrual basis) OPEB expense of \$23,904,635. 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, 2022 the State’s proportionate share of the OPEB liability attributable to the District is \$444,481,438. 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, 2021 to the total OPEB liability of the State Health Benefit Program Fund – Local Education Retired Employees Plan at June 30, 2021. At June 30, 2021, the state’s share of the OPEB liability attributable to the District was .65548 percent, which was a decrease of .08617 percent from its proportionate share measured as of June 30, 2020 of .74165 percent.

**Actuarial Assumptions**

The OPEB liability for the June 30, 2021 measurement date was determined by an actuarial valuation as of June 30, 2020, which was rolled forward to June 30, 2021. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

Inflation Rate	2.50%	
Salary Increases*	<u>PERS</u>	<u>TPAF</u>
Initial Fiscal Year Applied Through	2026	2026
Rate	2.00% to 6.00%	1.55% to 4.45%
Rate Thereafter	3.00% to 7.00%	2.75% to 5.65%

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

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**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)**

Preretirement mortality rates were based on the Pub-2010 Health “Teachers” (TPAF) and “General” (PERS) classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021. Postretirement mortality rates were based on the Pub-2010 “General” classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021. Disability mortality was based on the Pub-2010 “General” classification headcount-weighted disabled mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021 for current disabled retirees. Future disabled retirees was based on the Pub-2010 “General” (PERS) and “Teachers” (TPAF) classification headcount-weighted disabled mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021.

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.

**Health Care Trend Assumptions**

For pre-Medicare medical benefits, the trend rate is initially 5.65% and decreases to a 4.50% long-term trend rate after seven years. For post-65 medical benefits, the actual fully-insured Medicare Advantage trend rates for fiscal year 2022 through 2023 are reflected. For PPO the trend is initially 5.74% in fiscal year 2024, increasing to 12.93% in fiscal year 2025 and decreases to 4.50% after 11 years. For HMO the trend is initially 6.01% in fiscal year 2024, increasing to 15.23% in fiscal year 2025 and decreases to 4.5% after 11 years. For prescription drug benefits, the initial trend rate is 6.75% and decreases to a 4.50% long-term trend rate after seven years. For the Medicare Part B reimbursement, the trend rate is 5.00%

**Discount Rate**

The discount rate for June 30, 2021 was 2.16%. This 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.

**EAST ORANGE BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**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, 2022 (measurement date June 30, 2021) is as follows:

	Total OPEB Liability (State Share 100%)
Balance, June 30, 2020 Measurement Date	\$ <u>502,913,272</u>
Changes Recognized for the Fiscal Year:	
Service Cost	23,947,217
Interest on the Total OPEB Liability	11,530,317
Changes of Benefits Terms	(473,096)
Differences Between Expected and Actual Experience	(85,086,901)
Changes of Assumptions	438,515
Gross Benefit Payments	(9,082,660)
Contributions from the Member	294,774
<b>Net Changes</b>	<u>\$ (58,431,834)</u>
Balance, June 30, 2021 Measurement Date	\$ <u>444,481,438</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 2.21% in 2020 to 2.16% in 2021.

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, 2021.

EAST ORANGE BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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 2.16%, 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 (1.16 percent) or 1-percentage-point higher (3.16 percent) than the current rate:

	1% Decrease <u>(1.16%)</u>	Current Discount Rate <u>(2.16%)</u>	1% Increase <u>(3.16%)</u>
State's Proportionate Share of the OPEB Liability Attributable to the District	\$ 532,418,986	\$ 444,481,438	\$ 375,235,898

*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:

	1% Decrease <u></u>	Healthcare Cost Trend Rates <u></u>	1% Increase <u></u>
State's Proportionate Share of the OPEB Liability Attributable to the District	\$ 359,809,168	\$ 444,481,438	\$ 558,190,039

The sensitivity analyses were based on the State's proportionate share of the OPEB liability attributable to the District at June 30, 2021. Sensitivity analyses specific to the State's proportionate share of the OPEB liability attributable to the District at June 30, 2021 were not provided by the pension system.

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**NOTE 5 OTHER INFORMATION (Continued)**

**F. Tax Abatements**

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

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

**NOTE 6 RESTATEMENT**

On July 1, 2021, the East Orange Board of Education implemented GASB Statement No. 87 "Leases". 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, 2021 are as follows:

**Governmental Activities**

The financial statements of the governmental activities as of June 30, 2021 have been restated to reflect certain activities related to leases payable for the intangible right-to-use capital assets. The net effect of this restatement is to decrease net position of governmental activities by \$20,152 from \$181,980,278 as previously reported to \$181,960,126 as of June 30, 2021.

**NOTE 7 INFECTIOUS DISEASE OUTBREAK – COVID-19 RECENT DEVELOPMENTS**

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. As governments monitor the outbreaks, they have taken various steps to control them through requiring social distancing, masks and business closures and limited openings. As the virus appears to be under control in many areas, many of these restrictions have been lifted although the situation is monitored, sometimes restrictions are reinstated. Several vaccines have been developed and have been administered. Mutant variants have emerged in various places around the world and now are prevalent in the United States. Certain workers are being required to be vaccinated. Companies have developed booster shots, and current vaccines have proven substantially effective against all currently know variants. New treatments are also being developed to avert the worst outcomes. The assessment of the impact of the virus and the ability to control it and its mutant strains is ongoing.

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**NOTE 7 INFECTIOUS DISEASE OUTBREAK – COVID-19 RECENT DEVELOPMENTS (Continued)**

In the State, Governor Phil Murphy has issued multiple Executive Orders since March 16, 2020 including but not limited to aggressive social distancing measures, restrictions on local elections, restrictions on foreclosure and evictions, suspension of all elective surgeries, closing of schools and child care centers, the commandeering of property such as medical supplies, the cessation of all non-essential construction projects, extending insurance premium grace periods, the temporary reprieve to certain at-risk inmates and the extension of the permitted statutory grace period from May 11, 2020 to June 1, 2020 for quarterly property taxes due May 1, 2020. On June 4, 2021, the Governor signed legislation enabling the end of the public health emergency and keeping certain executive orders in place until January 1, 2022, though such executive orders may be modified or rescinded prior to that day by the Governor. The Board expects ongoing actions be taken by State, federal and local governments and private entities to mitigate the spread and impacts of COVID-19. The Pandemic has negatively affected travel, commerce, and financial markets globally, and may continue to negatively affect economic growth and financial markets worldwide. These negative impacts could reduce or negatively affect property values within the School District.

Since the pandemic began, the federal government had enacted rescue legislation to address the pandemic and alleviate its economic and health effects, including significant support for education. The legislation includes various forms of financial relief including direct stimulus payments and various other forms of economic relief, including extended unemployment benefits, continued eviction and foreclosure moratoriums, an increase in the child tax credit, an increase in food and housing aid, assistance grants to restaurants and bars, and other small business grants and loans. 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. Federal aid for public education has been provided under three 5 separate laws: The Coronavirus Aid, Relief, and Economic Security Act in March 2020 (CARES Act), and the Coronavirus Response and Relief Supplemental Appropriations Act in December 2020 (CRRSA) and the American Rescue Plan Act in March 2021 (ARP). The Elementary and Secondary School Emergency Relief (ESSER) Fund is the main source of funding for public elementary and secondary education under each law. The School District has been awarded up to \$53,608,488 to address certain expenses incurred as a result of the pandemic. Because of the evolving nature of the outbreak and federal, state and local responses, the Board cannot predict how the outbreak will impact the financial condition or operations of the Board, 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 School District 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 its facilities either before or after an outbreak of an infectious disease. To date the School District has not been materially and adversely affected financially due to the virus.

**REQUIRED SUPPLEMENTARY INFORMATION - PART II**

**BUDGETARY COMPARISON SCHEDULE**



**EAST ORANGE BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
<b>Local Sources:</b>					
Local Tax Levy	\$ 22,791,159	-	\$ 22,791,159	\$ 22,791,159	-
Miscellaneous	413,420	-	413,420	2,768,914	\$ 2,355,494
<b>Total - Local Sources</b>	<u>23,204,579</u>	<u>-</u>	<u>23,204,579</u>	<u>25,560,073</u>	<u>2,355,494</u>
<b>State Sources:</b>					
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	915,000	-	915,000	1,643,255	728,255
TPAF Pension Normal Contrib (On-Behalf - Non-Bud.)	-	-	-	33,696,447	33,696,447
TPAF NCGI Premium Contri. (On-Behalf - Non-Bud.)	-	-	-	475,410	475,410
TPAF Post Retire. Contri. (On-Behalf - Non-Budgeted)	-	-	-	7,983,927	7,983,927
TPAF - Long Term Disab Ins (On-Behalf - Non-Budgeted)	-	-	-	7,816	7,816
TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	6,604,579	6,604,579
<b>Total State Sources</b>	<u>176,002,372</u>	<u>-</u>	<u>176,002,372</u>	<u>225,498,806</u>	<u>49,496,434</u>
<b>Federal Sources:</b>					
Medical Assistance Program	396,217	-	396,217	133,281	(262,936)
<b>Total - Federal Sources</b>	<u>396,217</u>	<u>-</u>	<u>396,217</u>	<u>133,281</u>	<u>(262,936)</u>
<b>Total Revenues</b>	<u>199,603,168</u>	<u>-</u>	<u>199,603,168</u>	<u>251,192,160</u>	<u>51,588,992</u>
<b>EXPENDITURES:</b>					
<b>Current Expense:</b>					
<b>Regular Programs - Instruction</b>					
Preschool/Kindergarten - Salaries of Teachers	3,366,145	\$ (4,836)	3,361,309	3,152,844	208,465
Grades 1-5 - Salaries of Teachers	21,942,313	(30,788)	21,911,525	21,841,734	69,791
Grades 6-8 - Salaries of Teachers	8,899,206	-	8,899,206	9,050,837	(151,631)
Grades 9-12 - Salaries of Teachers	10,156,100	500,000	10,656,100	14,842,862	(4,186,762)
<b>Regular Programs - Home Instruction:</b>					
Other Purchased Services (400-500 series)	375,000	(253,431)	121,569	19,875	101,694
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	1,192,258	-	1,192,258	1,020,135	172,123
Purchased Professional-Educational Services	51,062	(4,486)	46,576	19,391	27,185
Purchased Technical Services	142,711	-	142,711	131,070	11,641
Other Purchased Services (400-500 series)	2,686,969	369,012	3,055,981	2,296,900	759,081
General Supplies	1,198,197	30,582	1,228,779	1,010,169	218,610
Textbooks	250,495	(23,320)	227,175	178,814	48,361
Other Objects	151,429	(24,324)	127,105	49,526	77,579
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>50,411,885</u>	<u>558,409</u>	<u>50,970,294</u>	<u>53,614,157</u>	<u>(2,643,863)</u>

EAST ORANGE BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers	\$ 1,565,119	\$ (8,244)	\$ 1,556,875	\$ 1,442,250	\$ 114,625
Other Salaries for Instruction	535,505	(15,134)	520,371	474,533	45,838
Other Purchased Services	-	-	-	-	-
General Supplies	28,679	(4,077)	24,602	10,028	14,574
Textbooks	907	-	907	534	373
Other Objects	-	-	-	-	-
<b>Total Cognitive - Mild</b>	<u>2,130,210</u>	<u>(27,455)</u>	<u>2,102,755</u>	<u>1,927,345</u>	<u>175,410</u>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	2,875,204	(4,563)	2,870,641	2,999,419	(128,778)
Other Salaries for Instruction	1,018,317	(8,073)	1,010,244	656,170	354,074
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	58,215	1,375	59,590	35,308	24,282
Textbooks	2,167	-	2,167	534	1,633
Other Objects	1,350	-	1,350	-	1,350
<b>Total Learning and/or Language Disabilities</b>	<u>3,955,253</u>	<u>(11,261)</u>	<u>3,943,992</u>	<u>3,691,431</u>	<u>252,561</u>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	908,777	-	908,777	716,481	192,296
Other Salaries for Instruction	518,098	-	518,098	349,683	168,415
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	28,171	(612)	27,559	19,185	8,374
Textbooks	1,036	-	1,036	-	1,036
Other Objects	-	-	-	-	-
<b>Total Behavioral Disabilities</b>	<u>1,456,082</u>	<u>(612)</u>	<u>1,455,470</u>	<u>1,085,349</u>	<u>370,121</u>
<b>Multiple Disabilities:</b>					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Multiple Disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	21,000	2,603	23,603	26,526	(2,923)
Other Salaries for Instruction	2,069,199	-	2,069,199	2,054,004	15,195
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Resource Room/Resource Center</b>	<u>2,090,199</u>	<u>2,603</u>	<u>2,092,802</u>	<u>2,080,530</u>	<u>12,272</u>
<b>Autism:</b>					
Salaries of Teachers	1,083,388	(9,554)	1,073,834	1,025,043	48,791
Other Salaries for Instruction	732,503	(6,404)	726,099	551,471	174,628
General Supplies	46,872	5,690	52,562	25,637	26,925
Textbooks	-	-	-	-	-
<b>Total Autism</b>	<u>1,862,763</u>	<u>(10,268)</u>	<u>1,852,495</u>	<u>1,602,151</u>	<u>250,344</u>

EAST ORANGE BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
SPECIAL EDUCATION - INSTRUCTION (Continued)					
Preschool Disabilities - Full-Time:					
Salaries of Teachers	\$ 652,634	\$ (11,869)	\$ 640,765	\$ 610,451	\$ 30,314
Other Salaries for Instruction	431,662	142,934	574,596	360,511	214,085
General Supplies	19,828	13	19,841	16,361	3,480
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full-Time	<u>1,104,124</u>	<u>131,078</u>	<u>1,235,202</u>	<u>987,323</u>	<u>247,879</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>12,598,631</u>	<u>84,085</u>	<u>12,682,716</u>	<u>11,374,129</u>	<u>1,308,587</u>
Other Instructional Programs - Instruction					
Salaries	-	7,000	7,000	6,878	122
Total Other Instructional Programs - Instruction	<u>-</u>	<u>7,000</u>	<u>7,000</u>	<u>6,878</u>	<u>122</u>
Bilingual Education - Instruction					
Salaries of Teachers	1,586,291	-	1,586,291	1,374,536	211,755
Other Salaries for Instruction	425,880	-	425,880	273,616	152,264
Other Purchased Services	-	-	-	-	-
General Supplies	42,934	(109)	42,825	26,141	16,684
Textbooks	5,697	-	5,697	3,573	2,124
Total Bilingual Education - Instruction	<u>2,060,802</u>	<u>(109)</u>	<u>2,060,693</u>	<u>1,677,866</u>	<u>382,827</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	370,538	-	370,538	337,768	32,770
Purchased Services (300-500 series)	23,770	-	23,770	9,073	14,697
Supplies and Materials	18,121	(10,571)	7,550	1,650	5,900
Other Objects	5,000	(5,000)	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>417,429</u>	<u>(15,571)</u>	<u>401,858</u>	<u>348,491</u>	<u>53,367</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	511,673	-	511,673	471,364	40,309
Purchased Services (300-500 series)	183,947	7,400	191,347	187,094	4,253
Supplies and Materials	65,178	7,880	73,058	55,531	17,527
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>760,798</u>	<u>15,280</u>	<u>776,078</u>	<u>713,989</u>	<u>62,089</u>
Alternative Education Program - Instruction					
Salaries of Teachers	2,361,909	(727,000)	1,634,909	1,383,418	251,491
Other Salaries of Instruction	-	-	-	-	-
Purchased Professional and Technical Services	33,210	(27,169)	6,041	6,041	-
Other Purchased Services (400-500 series)	10,756	8,383	19,139	16,399	2,740
Supplies and Materials	77,644	(45,333)	32,311	30,738	1,573
Textbooks	3,460	(3,460)	-	-	-
Other Objects	8,475	(1,431)	7,044	4,265	2,779
Total Alternative Education Program - Inst.	<u>2,495,454</u>	<u>(796,010)</u>	<u>1,699,444</u>	<u>1,440,861</u>	<u>258,583</u>
Alternative Education Program - Support Services					
Salaries	183,728	-	183,728	53,008	130,720
Salaries of Principals/Assistant Principals	262,497	-	262,497	128,651	133,846
Salaries of Secretarial/Clerical Assistants	152,347	-	152,347	64,713	87,634
Purchased Services (400-500 series)	42,584	(18,703)	23,881	13,509	10,372
Supplies and Materials	9,679	(3,716)	5,963	4,990	973
Other Objects	-	-	-	-	-
Total Alternative Education Program - Support Services	<u>650,835</u>	<u>(22,419)</u>	<u>628,416</u>	<u>264,871</u>	<u>363,545</u>

**EAST ORANGE BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
Community Services Programs/Operations					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	\$ 400	-	\$ 400	\$ 313	\$ 87
Supplies and Materials	1,000	\$ 998	1,998	1,998	-
<b>Total Community Services Programs/Operations</b>	<u>1,400</u>	<u>998</u>	<u>2,398</u>	<u>2,311</u>	<u>87</u>
<b>Total Instruction</b>	<u>69,397,234</u>	<u>(168,337)</u>	<u>69,228,897</u>	<u>\$ 69,443,553</u>	<u>(214,656)</u>
Undistributed Expenditures - Instruction:					
Tuition to Other LEAs Within the State - Regular	600,000	(225,884)	374,116	317,446	56,670
Tuition to Other LEAs Within the State- Special	1,269,513	(482,969)	786,544	653,395	133,149
Tuition to County Voc. School Dist. - Regular	1,254,817	83,399	1,338,216	1,321,363	16,853
Tuition to County Voc. School Dist. - Special	611,730	(192,946)	418,784	323,496	95,288
Tuition to CSSD & Regional Day Schools	782,089	(38,993)	743,096	742,549	547
Tuition to Private Schools for the Disabled - Within State	8,413,844	262,380	8,676,224	7,890,614	785,610
Tuition - State Facilities	144,371	(144,371)	-	173,975	(173,975)
Tuition - Other	-	-	-	-	-
<b>Total Undistributed Expenditures - Instruction:</b>	<u>13,076,364</u>	<u>(739,384)</u>	<u>12,336,980</u>	<u>11,422,838</u>	<u>914,142</u>
Undist. Expend. - Attend. & Social Work					
Salaries	1,886,056	476	1,886,532	1,819,661	66,871
Other Purchased Services (400-500 series)	14,600	7,249	21,849	15,997	5,852
Supplies and Materials	6,616	45	6,661	2,016	4,645
Other Objects	-	-	-	-	-
<b>Total Undist. Expend. - Attend. &amp; Social Work</b>	<u>1,907,272</u>	<u>7,770</u>	<u>1,915,042</u>	<u>1,837,674</u>	<u>77,368</u>
Undist. Expend. - Health Services					
Salaries	2,489,407	(9,292)	2,480,115	1,982,232	497,883
Salaries of Social Service Coordinators	-	-	-	-	-
Purchased Professional and Technical Services	15,000	(6,000)	9,000	6,010	2,990
Other Purchased Services (400-500 series)	246,600	42,987	289,587	161,896	127,691
Supplies and Materials	75,680	104	75,784	51,459	24,325
Other Objects	-	-	-	-	-
<b>Total Undist. Expend. - Health Services</b>	<u>2,826,687</u>	<u>27,799</u>	<u>2,854,486</u>	<u>2,201,597</u>	<u>652,889</u>
Undist. Expend. - Speech, OT, PT & Related Serv.					
Salaries	1,058,153	(7,940)	1,050,213	954,580	95,633
Purchased Professional - Educational Services	92,867	(38,520)	54,347	36,978	17,369
<b>Total Undist. Expend. - Speech, OT, PT &amp; Related Serv.</b>	<u>1,151,020</u>	<u>(46,460)</u>	<u>1,104,560</u>	<u>991,558</u>	<u>113,002</u>
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.					
Salaries	1,068,359	(9,310)	1,059,049	795,741	263,308
Purchased Professional - Educational Services	559,770	1,269,884	1,829,654	1,205,536	624,118
<b>Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.</b>	<u>1,628,129</u>	<u>1,260,574</u>	<u>2,888,703</u>	<u>2,001,277</u>	<u>887,426</u>
Guidance					
Salaries of Other Professional Staff	4,544,337	-	4,544,337	4,301,048	243,289
Salaries of Secretarial and Clerical Assistants	546,004	-	546,004	518,788	27,216
Other Salaries	-	-	-	-	-
Purchased Professional - Educational Services	37,600	(36,925)	675	675	-
Other Purchased Services (400-500 series)	26,347	12,270	38,617	23,694	14,923
Supplies and Materials	10,568	5,276	15,844	9,518	6,326
Other Objects	600	1,500	2,100	1,929	171
<b>Total Guidance</b>	<u>5,165,456</u>	<u>(17,879)</u>	<u>5,147,577</u>	<u>4,855,652</u>	<u>291,925</u>

EAST ORANGE BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Original Budget	Adjustments	Final Budget	Actual	Final to Actual Variance
Child Study Team					
Salaries of Other Professional Staff	\$ 4,786,402	\$ (20,852)	\$ 4,765,550	\$ 4,694,210	\$ 71,340
Salaries of Secretarial and Clerical Assistants	295,964	-	295,964	260,930	35,034
Purchased Professional and Educational Services	15,000	(150)	14,850	1,900	12,950
Other Purchased Prof. and Tech. Services	25,000	20,645	45,645	28,810	16,835
Other Purchased Services	-	-	-	-	-
Mis. Purchase Serv. (400-500 series other than Residential Costs)	90,000	17,403	107,403	67,901	39,502
Supplies and Materials	20,323	-	20,323	14,843	5,480
Other Objects	500	(300)	200	200	-
Total Child Study Team	<u>5,233,189</u>	<u>16,746</u>	<u>5,249,935</u>	<u>5,068,794</u>	<u>181,141</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	146,927	-	146,927	139,881	7,046
Salaries of Other Professional Staff	5,501,047	(33,768)	5,467,279	5,544,992	(77,713)
Salaries of Secr and Clerical Assist.	503,398	-	503,398	497,687	5,711
Other Salaries	111,085	43,560	154,645	142,389	12,256
Salaries of Facilitators, Math and Literacy Coaches	-	-	-	-	-
Purchased Prof- Educational Services	192,847	(31,346)	161,501	134,925	26,576
Other Purch Prof. and Technical Services	38,000	10,000	48,000	41,486	6,514
Other Purch Services (400-500)	506,793	6,867	513,660	339,650	174,010
Supplies and Materials	284,818	45,735	330,553	270,430	60,123
Other Objects	66,519	29,461	95,980	65,975	30,005
Total Undist. Expend. - Improvement of Inst. Serv.	<u>7,351,434</u>	<u>70,509</u>	<u>7,421,943</u>	<u>7,177,415</u>	<u>244,528</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	3,293,824	-	3,293,824	3,627,373	(333,549)
Purchased Professional and Technical Services	9,690	(366)	9,324	4,454	4,870
Other Purchased Services (400-500 series)	63,163	(3,360)	59,803	35,011	24,792
Supplies and Materials	183,381	(11,253)	172,128	91,925	80,203
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>3,550,058</u>	<u>(14,979)</u>	<u>3,535,079</u>	<u>3,758,763</u>	<u>(223,684)</u>
Undist. Expend. - Instructional Staff Training Serv.					
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assist	70,213	-	70,213	72,041	(1,828)
Other Salaries	6,369	10,000	16,369	9,952	6,417
Purchased Professional - Educational Service	87,516	(372)	87,144	60,024	27,120
Other Purchased Professional and Technical Services	5,500	2,000	7,500	7,500	-
Other Purchased Services (400-500 series)	98,527	(2,114)	96,413	48,596	47,817
Supplies and Materials	52,256	6,128	58,384	39,728	18,656
Other Objects	4,000	-	4,000	4,000	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>324,381</u>	<u>15,642</u>	<u>340,023</u>	<u>241,841</u>	<u>98,182</u>
Undist. Expend. - Supp. Serv. - General Admin.					
Salaries	819,520	18,000	837,520	528,512	309,008
Legal Services	390,000	118,473	508,473	345,064	163,409
Audit Fees	150,000	9,563	159,563	116,666	42,897
Expenditure & Internal Control Audit Fees	-	-	-	-	-
Architectural/Engineering Services	30,000	(19,373)	10,627	10,627	-
Other Purchased Professional Services	294,356	(165,594)	128,762	114,281	14,481
Purchased Technical Services	-	-	-	-	-
Communications/Telephone	786,738	35,523	822,261	752,700	69,561
BOE Other Purchased Services	30,138	-	30,138	11,386	18,752
Purchased Services (400-500 series)	328,625	(6,359)	322,266	289,479	32,787
General Supplies	30,108	53,755	83,863	43,892	39,971
BOE In-House Training/Meeting Supplies	11,489	-	11,489	8,669	2,820
Judgements Against The School District	150,000	250,887	400,887	250,887	150,000
Miscellaneous Expenditures	25,131	(2,654)	22,477	22,267	210
BOE Memberships and Dues	37,000	-	37,000	35,193	1,807
Total Undist. Expend. - Supp. Serv. - General Admin.	<u>3,083,105</u>	<u>292,221</u>	<u>3,375,326</u>	<u>2,529,623</u>	<u>845,703</u>

EAST ORANGE BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Original Budget	Adjustments	Final Budget	Actual	Final to Actual Variance
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	\$ 5,858,188	\$ (85,447)	\$ 5,772,741	\$ 5,434,209	\$ 338,532
Salaries of Other Professional Staff	782,155	-	782,155	817,079	(34,924)
Salaries of Secretarial and Clerical Assistants	2,682,829	8,084	2,690,913	2,750,145	(59,232)
Other Salaries	24,652	-	24,652	35,372	(10,720)
Purchased Professional and Technical Services	11,960	(4,160)	7,800	800	7,000
Other Purchased Services (400-500 series)	227,459	4,815	232,274	141,822	90,452
Supplies and Materials	275,518	29,125	304,643	236,093	68,550
Other Objects	13,284	(132)	13,152	7,244	5,908
Total Undist. Expend. - Support Serv. - School Admin.	<u>9,876,045</u>	<u>(47,715)</u>	<u>9,828,330</u>	<u>9,422,764</u>	<u>405,566</u>
Undist. Expend. - Support Serv.- Central Services					
Salaries	2,690,040	-	2,690,040	2,488,141	201,899
Purchased Professional Services	155,000	20,370	175,370	182,986	(7,616)
Purchased Technical Services	-	-	-	-	-
Misc. Purchased Services (400-500 Series)	143,600	134,909	278,509	196,974	81,535
Sale/Leaseback Payments	-	-	-	-	-
Supplies and Materials	55,978	20,734	76,712	42,071	34,641
Miscellaneous Expenditures	18,590	2,914	21,504	13,249	8,255
Total Undist. Expend. - Support Serv.- Central Services	<u>3,063,208</u>	<u>178,927</u>	<u>3,242,135</u>	<u>2,923,421</u>	<u>318,714</u>
Undist. Expend. - Supp. Serv. - Admin. Info. Technology					
Salaries	583,701	-	583,701	650,856	(67,155)
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	18,300	2,600	20,900	12,821	8,079
Supplies and Materials	15,000	(11,130)	3,870	3,870	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Supp. Serv. - Admin. Info. Technology	<u>617,001</u>	<u>(8,530)</u>	<u>608,471</u>	<u>667,547</u>	<u>(59,076)</u>
Undist. Expend. -Required Maintenance for School Facilities					
Salaries	2,501,158	-	2,501,158	1,996,766	504,392
Cleaning, Repair, and Maintenance Services	1,923,868	(237,248)	1,686,620	897,254	789,366
Lead Testing of Drinking Water	-	-	-	-	-
General Supplies	375,100	72,326	447,426	353,211	94,215
Total Undist. Expend. -Required Maintenance for School Facilities	<u>4,800,126</u>	<u>(164,922)</u>	<u>4,635,204</u>	<u>3,247,231</u>	<u>1,387,973</u>
Undist. Expend. - Custodial Services					
Salaries	5,675,833	75,446	5,751,279	5,114,516	636,763
Purchased Professional and Technical Services	6,500	52,170	58,670	15,037	43,633
Cleaning, Repair and Maintenance Services	526,000	244,598	770,598	640,618	129,980
Rental of Land, Building & Other than Lease Purchases	98,100	20,463	118,563	69,006	49,557
Lease Purchase Payments-Energy Savings Improvement Pgm.	530,000	-	530,000	530,000	-
Other Purchased Property Services	406,674	(71,179)	335,495	245,790	89,705
Insurance	2,500,500	100,000	2,600,500	2,176,136	424,364
Miscellaneous Purchased Services	125,000	(33,425)	91,575	58,064	33,511
General Supplies	400,991	74,601	475,592	366,863	108,729
Energy (Gasoline)	-	-	-	-	-
Energy (Natural Gas)	510,000	429,322	939,322	905,712	33,610
Energy (Electricity)	2,100,000	851,566	2,951,566	2,651,262	300,304
Energy (Oil)	50,000	35,552	85,552	74,921	10,631
Interest-Energy Savings Improvement Program Bonds	821,878	(80,000)	741,878	821,878	(80,000)
Total Undist. Expend. - Custodial Services	<u>13,751,476</u>	<u>1,699,114</u>	<u>15,450,590</u>	<u>13,669,803</u>	<u>1,780,787</u>

EAST ORANGE BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Original Budget	Adjustments	Final Budget	Actual	Final to Actual Variance
Undist. Expend. - Care & Upkeep of Grounds					
Salaries	\$ 345,036	-	\$ 345,036	\$ 215,094	\$ 129,942
Cleaning, Repair and Maintenance Services	163,800	\$ (75,000)	88,800	10,197	78,603
General Supplies	5,000	-	5,000	3,750	1,250
Other Objects	5,000	-	5,000	3,877	1,123
Total Undist. Expend. - Care & Upkeep of Grounds	<u>518,836</u>	<u>(75,000)</u>	<u>443,836</u>	<u>232,918</u>	<u>210,918</u>
Undist. Expend. - Security					
Salaries	3,362,853	97,849	3,460,702	2,767,008	693,694
Purchased Professional and Technical Services	5,000	-	5,000	475	4,525
Cleaning, Repair and Maintenance Services	470,000	820,419	1,290,419	1,073,220	217,199
General Supplies	106,800	5,962	112,762	65,981	46,781
Other Objects	-	500	500	-	500
Total Undist. Expend. - Security	<u>3,944,653</u>	<u>924,730</u>	<u>4,869,383</u>	<u>3,906,684</u>	<u>962,699</u>
Undist. Expend. - Student Transportation Serv.					
Contract Services (Between Home & School)-Vendors	-	-	-	-	-
Contract Services (Other than Between Home & School)-Vendor	346,082	113,601	459,683	272,535	187,148
Contr Serv (Regular Students) - ESCs & CTSA	1,433,857	565,141	1,998,998	1,093,494	905,504
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	4,865,986	199,782	5,065,768	4,944,790	120,978
Misc. Purchased Serv. - Transportation	100,000	7,124	107,124	107,124	-
Total Undist. Expend. - Student Transportation Serv.	<u>6,745,925</u>	<u>885,648</u>	<u>7,631,573</u>	<u>6,417,943</u>	<u>1,213,630</u>
UNALLOCATED BENEFITS					
Social Security Contributions	3,930,000	(646,233)	3,283,767	4,241,958	(958,191)
Other Retirement Contributions - PERS	3,963,252	44,771	4,008,023	4,008,023	-
Other Retirement Contributions - ERIP	-	-	-	-	-
Other Retirement Contributions - Regular	290,000	-	290,000	12,555	277,445
Unemployment Compensation	100,000	-	100,000	12,456	87,544
Workmen's Compensation	800,000	14,582	814,582	441,796	372,786
Health Benefits	26,181,548	(1,131,184)	25,050,364	26,860,353	(1,809,989)
Tuition Reimbursement	152,500	12,243	164,743	114,851	49,892
Other Employee Benefits	423,504	(28,000)	395,504	123,272	272,232
TOTAL UNALLOCATED BENEFITS	<u>35,840,804</u>	<u>(1,733,821)</u>	<u>34,106,983</u>	<u>35,815,264</u>	<u>(1,708,281)</u>
Interest on Maintenance Reserve	-	-	-	-	-
On Behalf TPAF Pension Contribution (Non Budgeted)					
Normal Pension Cost Contribution	-	-	-	33,696,447	(33,696,447)
NCGI Premium Pension Contribution	-	-	-	475,410	(475,410)
Post Retirement Medical Contribution	-	-	-	7,983,927	(7,983,927)
Long Term Disab Insurance	-	-	-	7,816	(7,816)
On Behalf TPAF Social Security Contribution (Non Budgeted)	-	-	-	6,604,579	(6,604,579)
Total On Behalf Contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>48,768,179</u>	<u>(48,768,179)</u>
Total Undistributed Expenditures	<u>124,455,169</u>	<u>2,530,990</u>	<u>126,986,159</u>	<u>167,158,786</u>	<u>(40,172,627)</u>
Total Expenditures - Current Expense	<u>193,852,403</u>	<u>2,362,653</u>	<u>196,215,056</u>	<u>236,602,339</u>	<u>(40,387,283)</u>

EAST ORANGE BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Original Budget	Adjustments	Final Budget	Actual	Final to Actual Variance
<b>CAPITAL OUTLAY</b>					
Equipment					
Regular Programs - Instruction:					
Preschool	\$ 12,588	\$ (644)	\$ 11,944	\$ 5,895	\$ 6,049
Grades 1-5	109,947	57,283	167,230	112,404	54,826
Grades 6-8	90,100	68,313	158,413	35,085	123,328
Grades 9-12	20,000	15,001	35,001	33,068	1,933
Home Instruction	60,000	-	60,000	9,830	50,170
Special Education - Instruction:					
Learning and/or Language Disabilities	-	-	-	-	-
Resource Room/Resource Center	-	-	-	-	-
Bilingual Education	-	-	-	-	-
School Sponsored and Other Instructional Programs	15,541	(15,541)	-	-	-
At Risk Programs Programs	11,700	(3,239)	8,461	8,461	-
Undistributed Expenditures - Instruction	-	18,444	18,444	-	18,444
Undist.Expend.-Support Serv.-Students - Reg.	2,300	-	2,300	-	2,300
Undist.Expend.-Support Serv.-Related and Extraordinary	-	-	-	-	-
Undist. Expend. - Support Serv. - Students - Special	-	-	-	-	-
Undist.Expend.-Support Serv. - Inst. Staff	-	15,000	15,000	-	15,000
Undist. Expend. - Support Serv. - Child Study Team	-	-	-	-	-
Undistributed Expenditures - General Admin.	-	-	-	-	-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Undistributed Expenditures - Athletics	12,000	3,000	15,000	10,109	4,891
Undistributed Expenditures - Central Services	2,400	781	3,181	3,181	-
Undistributed Expenditures - Admin. Info. Technology	6,000	-	6,000	1,152	4,848
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Undistributed Expenditures - Required Maintenance of School	70,000	36,502	106,502	28,196	78,306
Undistributed Expenditures - Business/Other Support Serv.	30,000	2,712	32,712	28,486	4,226
Undistributed Expenditures - Alternative Education Programs	-	-	-	-	-
Special Schools (All Programs)	-	-	-	-	-
<b>Total Equipment</b>	<b>442,576</b>	<b>197,612</b>	<b>640,188</b>	<b>275,867</b>	<b>364,321</b>
Facilities Acquisition and Construction Services					
Architectural/Engineering Services	-	-	-	-	-
Construction Services	443,000	802,989	1,245,989	849,346	396,643
Lease Purchase Agreements - Principal	1,429,833	-	1,429,833	1,429,833	-
<b>Total Facilities Acquisition and Construction Services</b>	<b>1,872,833</b>	<b>802,989</b>	<b>2,675,822</b>	<b>2,279,179</b>	<b>396,643</b>
Interest Deposit to Capital Reserve	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>2,315,409</b>	<b>1,000,601</b>	<b>3,316,010</b>	<b>2,555,046</b>	<b>760,964</b>



EAST ORANGE BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Original Budget	Adjustments	Final Budget	Actual	Final to Actual Variance
<b>SPECIAL SCHOOLS</b>					
Summer School - Instruction					
Salaries of Teachers	\$ 154,000	\$ 27,508	\$ 181,508	\$ 181,507	\$ 1
Other Salaries for Instruction	-	-	-	-	-
General Supplies	5,520	(3,200)	2,320	1,796	524
Total Summer School - Instruction	<u>159,520</u>	<u>24,308</u>	<u>183,828</u>	<u>183,303</u>	<u>525</u>
Summer School - Support Services					
Salaries	135,000	(24,308)	110,692	108,934	1,758
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Summer School - Support Services	<u>135,000</u>	<u>(24,308)</u>	<u>110,692</u>	<u>108,934</u>	<u>1,758</u>
Total Summer School	<u>294,520</u>	<u>-</u>	<u>294,520</u>	<u>292,237</u>	<u>2,283</u>
Adult Education-Local-Instruction					
Salaries of Teachers	9,000	-	9,000	-	9,000
Other Purchased Services	1,800	900	2,700	900	1,800
General Supplies	12,600	1,274	13,874	9,779	4,095
Textbooks	2,086	-	2,086	486	1,600
Other Objects	-	-	-	-	-
Total Adult Education-Local-Instruction	<u>25,486</u>	<u>2,174</u>	<u>27,660</u>	<u>11,165</u>	<u>16,495</u>
Adult Education-Local -Support Serv.					
Salaries	4,250	-	4,250	720	3,530
Purchased Professional-Educational Services	-	-	-	-	-
Other Purchased Services	7,622	-	7,622	958	6,664
Supplies and Materials	10,992	-	10,992	10,656	336
Total Adult Education-Local -Support Serv.	<u>22,864</u>	<u>-</u>	<u>22,864</u>	<u>12,334</u>	<u>10,530</u>
Total Adult Education-Local	<u>48,350</u>	<u>2,174</u>	<u>50,524</u>	<u>23,499</u>	<u>27,025</u>
TOTAL SPECIAL SCHOOLS	<u>342,870</u>	<u>2,174</u>	<u>345,044</u>	<u>315,736</u>	<u>29,308</u>
<b>CHARTER SCHOOLS</b>					
Transfer of Funds to Charter Schools	16,900,000	1,790,385	18,690,385	17,031,807	1,658,578
Total Transfer to Charter Schools	<u>16,900,000</u>	<u>1,790,385</u>	<u>18,690,385</u>	<u>17,031,807</u>	<u>1,658,578</u>
Total Expenditures - General Fund	<u>213,410,682</u>	<u>5,155,813</u>	<u>218,566,495</u>	<u>256,504,928</u>	<u>(37,938,433)</u>

EAST ORANGE BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	\$ (13,807,514)	\$ (5,155,813)	\$ (18,963,327)	\$ (5,312,768)	\$ 13,650,559
Other Financing Sources (Uses):					
Operating Transfer In:					
Contribution to School Based Budgets - General Fund	106,253,567	(338,820)	105,914,747	105,946,704	31,957
Contribution to School Based Budgets - Special Revenue Fund	3,428,080	502,827	3,930,907	3,796,895	(134,012)
Operating Transfers Out:					
Contribution to School Based Budgets	(106,253,567)	338,820	(105,914,747)	(105,946,704)	(31,957)
Transfer to Special Revenue Fund	(647,432)	-	(647,432)	-	647,432
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources:	<u>2,780,648</u>	<u>502,827</u>	<u>3,283,475</u>	<u>3,796,895</u>	<u>513,420</u>
Change in Fund Balance	(11,026,866)	(4,652,986)	(15,679,852)	(1,515,873)	14,163,979
Fund Balance, Beginning of Year	<u>30,813,611</u>	<u>-</u>	<u>30,813,611</u>	<u>30,813,611</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 19,786,745</u>	<u>\$ (4,652,986)</u>	<u>\$ 15,133,759</u>	<u>\$ 29,297,738</u>	<u>\$ 14,163,979</u>
Recapitulation:					
Restricted Fund Balance					
Excess Surplus - Designated for Subsequent Years Expenditures				\$ 1,941,915	
Capital Reserve				1,612,596	
Capital Reserve - Designated for Subsequent Years Expenditures				1,429,833	
Maintenance Reserve				774,557	
Register Audit Recoveries				250,889	
Unemployment Compensation Reserve				1,790,201	
Assigned Fund Balance					
Year End Encumbrances				7,768,270	
Designated for Subsequent Years Expenditures				8,670,884	
Unassigned Fund Balance				<u>5,058,593</u>	
				29,297,738	
Reconciliation to Governmental Fund Statements (GAAP):					
Less State Aid Revenue not recognized on GAAP basis				<u>(19,089,366)</u>	
Fund Balance per Governmental Funds (GAAP)				<u>\$ 10,208,372</u>	

EAST ORANGE BOARD OF EDUCATION  
 GENERAL FUND  
 COMBINING BUDGETARY COMPARISON SCHEDULE  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	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 Fund	Operating Funds	Blended Resource	Total General Fund
Local Sources:												
Local Tax Levy	\$ 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	2,768,914	-	2,768,914
<b>Total - Local Sources</b>	<b>23,204,579</b>	<b>-</b>	<b>23,204,579</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,204,579</b>	<b>-</b>	<b>23,204,579</b>	<b>25,560,073</b>	<b>-</b>	<b>25,560,073</b>
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	915,000	-	915,000	-	-	-	915,000	-	915,000	33,696,447	-	33,696,447
TPAF Normal Pension Contrib (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	475,410	-	475,410
TPAF NCGI Premium Pension Contrib (On-Behalf - Non-Budget)	-	-	-	-	-	-	-	-	-	7,983,927	-	7,983,927
TPAF - Post Retirement Medical (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	7,816	-	7,816
TPAF - Long Term Disability Insurance (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	6,604,579	-	6,604,579
TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total State Sources</b>	<b>176,002,372</b>	<b>-</b>	<b>176,002,372</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>176,002,372</b>	<b>-</b>	<b>176,002,372</b>	<b>225,498,806</b>	<b>-</b>	<b>225,498,806</b>
Federal Sources:												
Medical Assistance Program	396,217	-	396,217	-	-	-	396,217	-	396,217	133,281	-	133,281
<b>Total - Federal Sources</b>	<b>396,217</b>	<b>-</b>	<b>396,217</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>396,217</b>	<b>-</b>	<b>396,217</b>	<b>133,281</b>	<b>-</b>	<b>133,281</b>
<b>Total Revenues</b>	<b>199,603,168</b>	<b>-</b>	<b>199,603,168</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>199,603,168</b>	<b>-</b>	<b>199,603,168</b>	<b>251,192,160</b>	<b>-</b>	<b>251,192,160</b>
EXPENDITURES:												
Current Expense:												
Regular Programs - Instruction												
Preschool/Kindergarten - Salaries of Teachers		\$ 3,366,145	\$ 3,366,145	-	\$ (4,836)	\$ (4,836)	\$ 3,361,309	\$ 3,361,309	\$ 3,361,309	\$ 3,152,844	\$ 3,152,844	\$ 3,152,844
Grades 1-5 - Salaries of Teachers	2,346,556	19,595,757	21,942,313	\$ 2,822	(33,610)	(30,788)	\$ 2,349,378	19,562,147	21,911,525	\$ 1,581,981	20,259,753	21,841,734
Grades 6-8 - Salaries of Teachers		8,899,206	8,899,206					8,899,206	8,899,206		9,050,837	9,050,837
Grades 9-12 - Salaries of Teachers	53,202	10,102,898	10,156,100	500,000	-	500,000	553,202	10,102,898	10,656,100	537,546	14,305,316	14,842,862
Regular Programs - Home Instruction:												
Salaries of Teachers		-	-		-	-		-	-		-	-
Other Purchased Services (400-500 series)	375,000	-	375,000	(253,431)	-	(253,431)	121,569	-	121,569	19,875	-	19,875
Regular Programs - Undistributed Instruction												
Other Salaries for Instruction		1,192,258	1,192,258					1,192,258	1,192,258		1,020,135	1,020,135
Unused Vacation Payment to Terminated/Retired Staff		-	-		-	-		-	-		-	-
Purchased Professional-Educational Services		51,062	51,062		(4,486)	(4,486)		46,576	46,576		19,391	19,391
Purchased Technical Services	126,151	16,560	142,711					16,560	142,711	126,151	4,919	131,070
Other Purchased Services (400-500 series)	1,764,300	922,669	2,686,969	311,203	57,809	369,012	2,075,503	980,478	3,055,981	1,529,065	767,835	2,296,900
General Supplies	59,159	1,139,038	1,198,197	(10,582)	41,164	30,582	48,577	1,180,202	1,228,779	52,419	957,750	1,010,169
Textbooks	180,700	69,795	250,495	(20,000)	(3,320)	(23,320)	160,700	66,475	227,175	140,693	38,121	178,814
Other Objects	-	151,429	151,429	-	(24,324)	(24,324)	-	127,105	127,105	-	49,526	49,526
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>4,905,068</b>	<b>45,506,817</b>	<b>50,411,885</b>	<b>530,012</b>	<b>28,397</b>	<b>558,409</b>	<b>5,435,080</b>	<b>45,535,214</b>	<b>50,970,294</b>	<b>3,987,730</b>	<b>49,626,427</b>	<b>53,614,157</b>
SPECIAL EDUCATION - INSTRUCTION												
Cognitive - Mild:												
Salaries of Teachers	12,600	1,552,519	1,565,119	(8,244)	-	(8,244)	4,356	1,552,519	1,556,875	4,356	1,437,894	1,442,250
Other Salaries for Instruction	19,800	515,705	535,505	(15,134)	-	(15,134)	4,666	515,705	520,371	4,666	469,867	474,533
Other Purchased Services		-	-					-	-		-	-
General Supplies		28,679	28,679		(4,077)	(4,077)		24,602	24,602		10,028	10,028
Textbooks		907	907		-	-		907	907		534	534
Other Objects		-	-		-	-		-	-		-	-
<b>Total Cognitive - Mild</b>	<b>32,400</b>	<b>2,097,810</b>	<b>2,130,210</b>	<b>(23,378)</b>	<b>(4,077)</b>	<b>(27,455)</b>	<b>9,022</b>	<b>2,093,733</b>	<b>2,102,755</b>	<b>9,022</b>	<b>1,918,323</b>	<b>1,927,345</b>

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EAST ORANGE BOARD OF EDUCATION  
 GENERAL FUND  
 COMBINING BUDGETARY COMPARISON SCHEDULE  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	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 Fund	Operating Funds	Blended Resource	Total General Fund
<b>Learning and/or Language Disabilities:</b>												
Salaries of Teachers	\$ 25,200	\$ 2,850,004	\$ 2,875,204	\$ (4,563)	-	\$ (4,563)	\$ 20,637	\$ 2,850,004	\$ 2,870,641	\$ 20,637	\$ 2,978,782	\$ 2,999,419
Other Salaries for Instruction	17,100	1,001,217	1,018,317	(8,073)	-	(8,073)	9,027	1,001,217	1,010,244	9,027	647,143	656,170
Purchased Professional-Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	-	58,215	58,215	-	\$ 1,375	1,375	-	59,590	59,590	-	35,308	35,308
Textbooks	-	2,167	2,167	-	-	-	-	2,167	2,167	-	534	534
Other Objects	-	1,350	1,350	-	-	-	-	1,350	1,350	-	-	-
<b>Total Learning and/or Language Disabilities</b>	<b>42,300</b>	<b>3,912,953</b>	<b>3,955,253</b>	<b>(12,636)</b>	<b>1,375</b>	<b>(11,261)</b>	<b>29,664</b>	<b>3,914,328</b>	<b>3,943,992</b>	<b>29,664</b>	<b>3,661,767</b>	<b>3,691,431</b>
<b>Behavioral Disabilities:</b>												
Salaries of Teachers	-	908,777	908,777	-	-	-	-	908,777	908,777	-	716,481	716,481
Other Salaries for Instruction	-	518,098	518,098	-	-	-	-	518,098	518,098	-	349,683	349,683
Purchased Professional-Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	-	28,171	28,171	-	(612)	(612)	-	27,559	27,559	-	19,185	19,185
Textbooks	-	1,036	1,036	-	-	-	-	1,036	1,036	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Behavioral Disabilities</b>	<b>-</b>	<b>1,456,082</b>	<b>1,456,082</b>	<b>-</b>	<b>(612)</b>	<b>(612)</b>	<b>-</b>	<b>1,455,470</b>	<b>1,455,470</b>	<b>-</b>	<b>1,085,349</b>	<b>1,085,349</b>
<b>Multiple Disabilities:</b>												
Salaries of Teachers	-	-	-	-	-	-	-	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Multiple Disabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Resource Room/Resource Center:</b>												
Salaries of Teachers	21,000	-	21,000	2,603	-	2,603	23,603	-	23,603	23,603	2,923	26,526
Other Salaries for Instruction	-	2,069,199	2,069,199	-	-	-	-	2,069,199	2,069,199	-	2,054,004	2,054,004
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Resource Room/Resource Center</b>	<b>21,000</b>	<b>2,069,199</b>	<b>2,090,199</b>	<b>2,603</b>	<b>-</b>	<b>2,603</b>	<b>23,603</b>	<b>2,069,199</b>	<b>2,092,802</b>	<b>23,603</b>	<b>2,056,927</b>	<b>2,080,530</b>
<b>Autism:</b>												
Salaries of Teachers	232,731	850,657	1,083,388	(9,554)	-	(9,554)	223,177	850,657	1,073,834	236,966	788,077	1,025,043
Other Salaries for Instruction	100,206	632,297	732,503	(6,404)	-	(6,404)	93,802	632,297	726,099	69,063	482,408	551,471
General Supplies	-	46,872	46,872	-	5,690	5,690	-	52,562	52,562	-	25,637	25,637
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Autism</b>	<b>332,937</b>	<b>1,529,826</b>	<b>1,862,763</b>	<b>(15,958)</b>	<b>5,690</b>	<b>(10,268)</b>	<b>316,979</b>	<b>1,535,516</b>	<b>1,852,495</b>	<b>306,029</b>	<b>1,296,122</b>	<b>1,602,151</b>
<b>Preschool Disabilities - Full-Time:</b>												
Salaries of Teachers	25,200	627,434	652,634	\$ (11,869)	-	(11,869)	13,331	627,434	640,765	13,331	597,120	610,451
Other Salaries for Instruction	90,814	340,848	431,662	142,934	-	142,934	233,748	340,848	574,596	21,517	338,994	360,511
General Supplies	-	19,828	19,828	-	13	13	-	19,841	19,841	-	16,361	16,361
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Preschool Disabilities - Full-Time</b>	<b>116,014</b>	<b>988,110</b>	<b>1,104,124</b>	<b>131,065</b>	<b>13</b>	<b>131,078</b>	<b>247,079</b>	<b>988,123</b>	<b>1,235,202</b>	<b>34,848</b>	<b>952,475</b>	<b>987,323</b>
<b>TOTAL, SPECIAL EDUCATION - INSTRUCTION</b>	<b>544,651</b>	<b>12,053,980</b>	<b>12,598,631</b>	<b>81,696</b>	<b>2,389</b>	<b>84,085</b>	<b>626,347</b>	<b>12,056,369</b>	<b>12,682,716</b>	<b>403,166</b>	<b>10,970,963</b>	<b>11,374,129</b>

EAST ORANGE BOARD OF EDUCATION  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT C-1A

	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 Fund	Operating Funds	Blended Resource	Total General Fund
Other Instructional Programs - Instruction												
Salaries	-	-	-	\$ 7,000	-	\$ 7,000	\$ 7,000	-	\$ 7,000	\$ 6,878	-	\$ 6,878
Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Instructional Programs - Instruction</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,000</b>	<b>-</b>	<b>7,000</b>	<b>7,000</b>	<b>-</b>	<b>7,000</b>	<b>6,878</b>	<b>-</b>	<b>6,878</b>
Bilingual Education - Instruction												
Salaries of Teachers		\$ 1,586,291	\$ 1,586,291	-	-	-	\$ 1,586,291	1,586,291		\$ 1,374,536	1,374,536	
Other Salaries for Instruction		425,880	425,880	-	-	-	425,880	425,880		273,616	273,616	
Other Purchased Services		-	-	-	-	-	-	-		-	-	
General Supplies		42,934	42,934	-	\$ (109)	(109)	42,825	42,825		26,141	26,141	
Textbooks		5,697	5,697	-	-	-	5,697	5,697		3,573	3,573	
<b>Total Bilingual Education - Instruction</b>	<b>-</b>	<b>2,060,802</b>	<b>2,060,802</b>	<b>-</b>	<b>(109)</b>	<b>(109)</b>	<b>-</b>	<b>2,060,693</b>	<b>2,060,693</b>	<b>-</b>	<b>1,677,866</b>	<b>1,677,866</b>
School-Spon. Cocurricular Activs. - Inst.												
Salaries		370,538	370,538	-	-	-	370,538	370,538		337,768	337,768	
Purchased Services (300-500 series)		23,770	23,770	-	-	-	23,770	23,770		9,073	9,073	
Supplies and Materials		18,121	18,121	-	(10,571)	(10,571)	7,550	7,550		1,650	1,650	
Other Objects		5,000	5,000	-	(5,000)	(5,000)	-	-		-	-	
Transfers to Cover Deficit (Agency Funds)		-	-	-	-	-	-	-		-	-	
<b>Total School-Spon. Cocurricular Activs. - Inst.</b>	<b>-</b>	<b>417,429</b>	<b>417,429</b>	<b>-</b>	<b>(15,571)</b>	<b>(15,571)</b>	<b>-</b>	<b>401,858</b>	<b>401,858</b>	<b>-</b>	<b>348,491</b>	<b>348,491</b>
School-Spon. Cocurricular Athletics - Inst.												
Salaries		511,673	511,673	-	-	-	511,673	511,673		471,364	471,364	
Purchased Services (300-500 series)		183,947	183,947	-	7,400	7,400	191,347	191,347		187,094	187,094	
Supplies and Materials		65,178	65,178	-	7,880	7,880	73,058	73,058		55,531	55,531	
Transfers to Cover Deficit (Agency Funds)		-	-	-	-	-	-	-		-	-	
<b>Total School-Spon. Cocurricular Athletics - Inst.</b>	<b>-</b>	<b>760,798</b>	<b>760,798</b>	<b>-</b>	<b>15,280</b>	<b>15,280</b>	<b>-</b>	<b>776,078</b>	<b>776,078</b>	<b>-</b>	<b>713,989</b>	<b>713,989</b>
Alternative Education Program - Instruction												
Salaries of Teachers	\$ 2,361,909	-	2,361,909	(727,000)	-	(727,000)	1,634,909	1,634,909		1,383,418	1,383,418	
Other Salaries for Instruction	-	-	-	-	-	-	-	-		-	-	
Purchased Professional and Technical Services	33,210	-	33,210	(27,169)	-	(27,169)	6,041	6,041		6,041	6,041	
Other Purchased Services (400-500 series)	10,756	-	10,756	8,383	-	8,383	19,139	19,139		16,399	16,399	
General Supplies	77,644	-	77,644	(45,333)	-	(45,333)	32,311	32,311		30,738	30,738	
Textbooks	3,460	-	3,460	(3,460)	-	(3,460)	-	-		-	-	
Other Objects	8,475	-	8,475	(1,431)	-	(1,431)	7,044	7,044		4,265	4,265	
<b>Total Alternative Education Program - Instruction</b>	<b>2,495,454</b>	<b>-</b>	<b>2,495,454</b>	<b>(796,010)</b>	<b>-</b>	<b>(796,010)</b>	<b>1,699,444</b>	<b>1,699,444</b>	<b>1,440,861</b>	<b>-</b>	<b>1,440,861</b>	
Alternative Education Program - Support Services												
Salaries	183,728	-	183,728	-	-	-	183,728	183,728		53,008	53,008	
Salaries of Principals/Assistant Principals	262,497	-	262,497	-	-	-	262,497	262,497		128,651	128,651	
Salaries of Secretarial/Clerical Assistants	152,347	-	152,347	-	-	-	152,347	152,347		64,713	64,713	
Purchased Services (400-500 series)	42,584	-	42,584	(18,703)	-	(18,703)	23,881	23,881		13,509	13,509	
Supplies and Materials	9,679	-	9,679	(3,716)	-	(3,716)	5,963	5,963		4,990	4,990	
Other Objects	-	-	-	-	-	-	-	-		-	-	
<b>Total Alternative Education Program - Support Services</b>	<b>650,835</b>	<b>-</b>	<b>650,835</b>	<b>(22,419)</b>	<b>-</b>	<b>(22,419)</b>	<b>628,416</b>	<b>628,416</b>	<b>264,871</b>	<b>-</b>	<b>264,871</b>	
Community Services Programs/Operations												
Purchased Services (300-500 series)	400	-	400	-	-	-	400	400		313	313	
Supplies and Materials	1,000	-	1,000	998	-	998	1,998	1,998		1,998	1,998	
<b>Total Community Services Programs/Operations</b>	<b>1,400</b>	<b>-</b>	<b>1,400</b>	<b>998</b>	<b>-</b>	<b>998</b>	<b>2,398</b>	<b>2,398</b>	<b>2,311</b>	<b>-</b>	<b>2,311</b>	
<b>Total Instruction</b>	<b>8,597,408</b>	<b>60,799,826</b>	<b>69,397,234</b>	<b>(198,723)</b>	<b>30,386</b>	<b>(168,337)</b>	<b>8,398,685</b>	<b>60,830,212</b>	<b>69,228,897</b>	<b>6,105,817</b>	<b>63,337,736</b>	<b>69,443,553</b>
Undistributed Expenditures - Instruction:												
Tuition to Other LEAs Within the State - Regular	600,000	-	600,000	(225,884)	-	(225,884)	374,116	374,116		317,446	-	317,446
Tuition to Other LEAs Within the State - Special	1,269,513	-	1,269,513	(482,969)	-	(482,969)	786,544	786,544		653,395	-	653,395
Tuition to County Voc. School Dist. - Regular	1,254,817	-	1,254,817	83,399	-	83,399	1,338,216	1,338,216		1,321,363	-	1,321,363
Tuition to County Voc. School Dist. - Special	611,730	-	611,730	(192,946)	-	(192,946)	418,784	418,784		323,496	-	323,496
Tuition to CSSD & Regional Day Schools	782,089	-	782,089	(38,993)	-	(38,993)	743,096	743,096		742,549	-	742,549
Tuition to Private Schools for the Disabled - Within State	8,413,844	-	8,413,844	262,380	-	262,380	8,676,224	8,676,224		7,890,614	-	7,890,614
Tuition - State Facilities	144,371	-	144,371	(144,371)	-	(144,371)	-	-		173,975	-	173,975
Tuition - Other	-	-	-	-	-	-	-	-		-	-	-
<b>Total Undistributed Expenditures - Instruction:</b>	<b>13,076,364</b>	<b>-</b>	<b>13,076,364</b>	<b>(739,384)</b>	<b>-</b>	<b>(739,384)</b>	<b>12,336,980</b>	<b>12,336,980</b>	<b>11,422,838</b>	<b>-</b>	<b>11,422,838</b>	
Undist. Expend. - Attend. & Social Work												
Salaries	743,234	1,142,822	1,886,056	-	476	476	743,234	1,143,298	1,886,532	729,244	1,090,417	1,819,661
Other Purchased Services (400-500 series)	10,031	4,569	14,600	159	7,090	7,249	10,190	11,659	21,849	7,427	8,570	15,997
Supplies and Materials	-	6,616	6,616	45	-	45	45	6,616	6,661	45	1,971	2,016
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Undist. Expend. - Attend. &amp; Social Work</b>	<b>753,265</b>	<b>1,154,007</b>	<b>1,907,272</b>	<b>204</b>	<b>7,566</b>	<b>7,770</b>	<b>753,469</b>	<b>1,161,573</b>	<b>1,915,042</b>	<b>736,716</b>	<b>1,100,958</b>	<b>1,837,674</b>

EAST ORANGE BOARD OF EDUCATION  
 GENERAL FUND  
 COMBINING BUDGETARY COMPARISON SCHEDULE  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	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 Fund	Operating Funds	Blended Resource	Total General Fund
Undist. Expend. - Health Services												
Salaries	\$ 177,286	\$ 2,312,121	\$ 2,489,407	-	\$ (9,292)	\$ (9,292)	\$ 177,286	\$ 2,302,829	\$ 2,480,115	\$ 94,710	\$ 1,887,522	\$ 1,982,232
Salaries of Social Service Coordinators	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional and Technical Services	15,000	-	15,000	(6,000)	-	(6,000)	9,000	-	9,000	6,010	-	6,010
Other Purchased Services (400-500 series)	245,600	1,000	246,600	43,400	(413)	42,987	289,000	587	289,587	161,906	(10)	161,896
Supplies and Materials	13,000	62,680	75,680	-	104	104	13,000	62,784	75,784	8,937	42,522	51,459
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Undist. Expend. - Health Services</b>	<b>450,886</b>	<b>2,375,801</b>	<b>2,826,687</b>	<b>37,400</b>	<b>(9,601)</b>	<b>27,799</b>	<b>488,286</b>	<b>2,366,200</b>	<b>2,854,486</b>	<b>271,563</b>	<b>1,930,034</b>	<b>2,201,597</b>
Undist. Expend. - Speech, OT, PT & Related Serv.												
Salaries	1,058,153	-	1,058,153	(7,940)	-	(7,940)	1,050,213	-	1,050,213	954,580	-	954,580
Purchased Professional - Educational Services	92,867	-	92,867	(38,520)	-	(38,520)	54,347	-	54,347	36,978	-	36,978
<b>Total Undist. Expend. - Speech, OT, PT &amp; Related Serv.</b>	<b>1,151,020</b>	<b>-</b>	<b>1,151,020</b>	<b>(46,460)</b>	<b>-</b>	<b>(46,460)</b>	<b>1,104,560</b>	<b>-</b>	<b>1,104,560</b>	<b>991,558</b>	<b>-</b>	<b>991,558</b>
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.												
Salaries	1,068,359	-	1,068,359	(9,310)	-	(9,310)	1,059,049	-	1,059,049	795,741	-	795,741
Purchased Professional - Educational Services	559,770	-	559,770	1,269,884	-	1,269,884	1,829,654	-	1,829,654	1,205,536	-	1,205,536
<b>Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.</b>	<b>1,628,129</b>	<b>-</b>	<b>1,628,129</b>	<b>1,260,574</b>	<b>-</b>	<b>1,260,574</b>	<b>2,888,703</b>	<b>-</b>	<b>2,888,703</b>	<b>2,001,277</b>	<b>-</b>	<b>2,001,277</b>
Guidance												
Salaries of Other Professional Staff	695,185	3,849,152	4,544,337	-	-	-	695,185	3,849,152	4,544,337	603,689	3,697,359	4,301,048
Salaries of Secretarial and Clerical Assistants	132,635	413,369	546,004	-	-	-	132,635	413,369	546,004	127,075	391,713	518,788
Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional - Educational Services	37,600	-	37,600	(36,925)	-	(36,925)	675	-	675	675	-	675
Other Purchased Services (400-500 series)	10,466	15,881	26,347	19,430	(7,160)	12,270	29,896	8,721	38,617	16,384	7,310	23,694
Supplies and Materials	8,100	2,468	10,568	5,276	-	5,276	13,376	2,468	15,844	9,186	332	9,318
Other Objects	600	-	600	1,500	-	1,500	2,100	-	2,100	1,929	-	1,929
<b>Total Guidance</b>	<b>884,586</b>	<b>4,280,870</b>	<b>5,165,456</b>	<b>(10,719)</b>	<b>(7,160)</b>	<b>(17,879)</b>	<b>873,867</b>	<b>4,273,710</b>	<b>5,147,577</b>	<b>758,938</b>	<b>4,096,714</b>	<b>4,855,652</b>
Child Study Team												
Salaries of Other Professional Staff	4,786,402	-	4,786,402	(20,852)	-	(20,852)	4,765,550	-	4,765,550	4,694,210	-	4,694,210
Salaries of Secretarial and Clerical Assistants	295,964	-	295,964	-	-	-	295,964	-	295,964	260,930	-	260,930
Purchased Professional and Educational Services	15,000	-	15,000	(150)	-	(150)	14,850	-	14,850	1,900	-	1,900
Other Purchased Prof. and Tech. Services	25,000	-	25,000	20,645	-	20,645	45,645	-	45,645	28,810	-	28,810
Misc Pur Serv(400-500 series O/Inan Resid Costs)	90,000	-	90,000	17,403	-	17,403	107,403	-	107,403	67,901	-	67,901
Supplies and Materials	20,323	-	20,323	-	-	-	20,323	-	20,323	14,843	-	14,843
Other Objects	500	-	500	(300)	-	(300)	200	-	200	200	-	200
<b>Total Child Study Team</b>	<b>5,233,189</b>	<b>-</b>	<b>5,233,189</b>	<b>16,746</b>	<b>-</b>	<b>16,746</b>	<b>5,249,935</b>	<b>-</b>	<b>5,249,935</b>	<b>5,068,794</b>	<b>-</b>	<b>5,068,794</b>
Undist. Expend. - Improvement of Inst. Serv.												
Salaries of Supervisor of Instruction	146,927	-	146,927	-	-	-	146,927	-	146,927	139,881	-	139,881
Salaries of Other Professional Staff	1,743,051	3,757,996	5,501,047	-	(33,768)	(33,768)	1,743,051	3,724,228	5,467,279	1,743,745	3,801,247	5,544,992
Salaries of Secr and Clerical Assist.	431,589	71,809	503,398	-	-	-	431,589	71,809	503,398	418,462	79,225	497,687
Other Salaries	111,085	-	111,085	43,560	-	43,560	154,645	-	154,645	142,389	-	142,389
Salaries of Facilitators, Math and Literacy Coaches	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Prof. Educational Services	146,060	46,787	192,847	(25,641)	(5,705)	(31,346)	120,419	41,082	161,501	117,334	17,591	134,925
Other Purch. Prof. and Technical Services	38,000	-	38,000	10,000	-	10,000	48,000	-	48,000	41,486	-	41,486
Other Purch Services (400-500)	502,713	4,080	506,793	6,391	476	6,867	509,104	4,556	513,660	337,404	2,246	339,650
Supplies and Materials	269,908	14,910	284,818	47,935	(2,200)	45,735	317,843	12,710	330,553	268,906	1,524	270,430
Other Objects	66,519	-	66,519	29,461	-	29,461	95,980	-	95,980	65,975	-	65,975
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>3,455,852</b>	<b>3,895,582</b>	<b>7,351,434</b>	<b>111,706</b>	<b>(41,197)</b>	<b>70,509</b>	<b>3,567,558</b>	<b>3,854,385</b>	<b>7,421,943</b>	<b>3,275,582</b>	<b>3,901,833</b>	<b>7,177,415</b>
Undist. Expend. - Edu. Media Serv./Sch. Library												
Salaries	-	3,293,824	3,293,824	-	-	-	-	3,293,824	3,293,824	-	3,627,373	3,627,373
Purchased Professional and Technical Services	-	9,690	9,690	-	(366)	(366)	-	9,324	9,324	-	4,454	4,454
Other Purchased Services (400-500 series)	-	63,163	63,163	-	(3,360)	(3,360)	-	59,803	59,803	-	35,011	35,011
Supplies and Materials	-	183,381	183,381	-	(11,253)	(11,253)	-	172,128	172,128	-	91,925	91,925
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>-</b>	<b>3,550,058</b>	<b>3,550,058</b>	<b>-</b>	<b>(14,979)</b>	<b>(14,979)</b>	<b>-</b>	<b>3,535,079</b>	<b>3,535,079</b>	<b>-</b>	<b>3,758,763</b>	<b>3,758,763</b>

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EAST ORANGE BOARD OF EDUCATION  
 GENERAL FUND  
 COMBINING BUDGETARY COMPARISON SCHEDULE  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	ORIGINAL BUDGET			ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resources	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund
Undist. Expend. - Instructional Staff Training Serv.												
Salaries of Other Professional Staff												
Salaries of Secretarial and Clerical Assist	\$ 70,213	\$ -	\$ 70,213	-	-	-	\$ 70,213	-	\$ 70,213	\$ 72,041	-	\$ 72,041
Other Salaries	6,369	-	6,369	-	-	-	16,369	-	16,369	9,952	-	9,952
Purchased Professional - Educational Service	38,187	\$ 49,329	87,516	10,000	\$ (7,797)	10,000	45,612	\$ 41,532	87,144	\$ 38,104	\$ 21,920	60,024
Other Purchased Professional & Technical Services		5,500	5,500		2,000	2,000		7,500	7,500		7,500	7,500
Other Purchased Services (400-500 series)	14,854	83,673	98,527	(5,345)	3,231	(2,114)	9,509	86,904	96,413	5,034	43,562	48,596
Supplies and Materials	29,417	22,839	52,256	8,036	(1,908)	6,128	37,453	20,931	58,384	33,935	5,793	39,728
Other Objects	4,000	-	4,000	-	-	-	4,000	-	4,000	4,000	-	4,000
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>163,040</b>	<b>161,341</b>	<b>324,381</b>	<b>20,116</b>	<b>(4,474)</b>	<b>15,642</b>	<b>183,156</b>	<b>156,867</b>	<b>340,023</b>	<b>163,066</b>	<b>78,775</b>	<b>241,841</b>
Undist. Expend. - Supp. Serv. - General Admin.												
Salaries	819,520	-	819,520	18,000	-	18,000	837,520	-	837,520	528,512	-	528,512
Legal Services	390,000	-	390,000	118,473	-	118,473	508,473	-	508,473	345,064	-	345,064
Audit Fees	150,000	-	150,000	9,563	-	9,563	159,563	-	159,563	116,666	-	116,666
Expenditure & Internal Control Audit Fees												
Architectural/Engineering Services	30,000	-	30,000	(19,373)	-	(19,373)	10,627	-	10,627	10,627	-	10,627
Other Purchased Professional Services	294,356	-	294,356	(165,594)	-	(165,594)	128,762	-	128,762	114,281	-	114,281
Purchased Technical Services												
Communications/Telephone	786,738	-	786,738	35,523	-	35,523	822,261	-	822,261	752,700	-	752,700
BOE Other Purchased Services	30,138	-	30,138	-	-	-	30,138	-	30,138	11,386	-	11,386
Misc. Purchased Services (400-500 series)	328,625	-	328,625	(6,359)	-	(6,359)	322,266	-	322,266	289,479	-	289,479
General Supplies	30,108	-	30,108	53,755	-	53,755	83,863	-	83,863	43,892	-	43,892
BOE In-House Training/Meeting Supplies	11,489	-	11,489	-	-	-	-	-	-	11,489	-	8,669
Judgements Against The School Entity	150,000	-	150,000	250,887	-	250,887	400,887	-	400,887	250,887	-	250,887
Miscellaneous Expenditures	25,131	-	25,131	(2,654)	-	(2,654)	22,477	-	22,477	22,267	-	22,267
BOE Memberships and Dues	37,000	-	37,000	-	-	-	37,000	-	37,000	35,193	-	35,193
<b>Total Undist. Expend. - Supp. Serv. - General Admin.</b>	<b>3,083,105</b>	<b>-</b>	<b>3,083,105</b>	<b>292,221</b>	<b>-</b>	<b>292,221</b>	<b>3,375,326</b>	<b>-</b>	<b>3,375,326</b>	<b>2,529,623</b>	<b>-</b>	<b>2,529,623</b>
Undist. Expend. - Support Serv. - School Admin.												
Salaries of Principals/Assistant Principals		5,858,188	5,858,188		(85,447)	(85,447)		5,772,741	5,772,741		5,434,209	5,434,209
Salaries of Other Professional Staff	519,026	263,129	782,155				519,026	263,129	782,155	531,349		817,079
Salaries of Secretarial and Clerical Assistants		2,682,829	2,682,829		8,084	8,084		2,690,913	2,690,913		2,750,145	2,750,145
Other Salaries		24,652	24,652		-	-		24,652	24,652		35,372	35,372
Purchased Professional and Technical Services		11,960	11,960		(4,160)	(4,160)		7,800	7,800		800	800
Other Purchased Services (400-500 series)		227,459	227,459		4,815	4,815		232,274	232,274		141,822	141,822
Supplies and Materials		275,518	275,518		29,125	29,125		304,643	304,643		236,093	236,093
Other Objects		13,284	13,284		(132)	(132)		13,152	13,152		7,244	7,244
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>519,026</b>	<b>9,357,019</b>	<b>9,876,045</b>	<b>-</b>	<b>(47,715)</b>	<b>(47,715)</b>	<b>519,026</b>	<b>9,309,304</b>	<b>9,828,330</b>	<b>531,349</b>	<b>8,891,415</b>	<b>9,422,764</b>
Undist. Expend. - Support Serv. - Central Services												
Salaries	2,690,040	-	2,690,040				2,690,040	-	2,690,040	2,488,141	-	2,488,141
Purchased Professional Services	155,000	-	155,000	20,370	-	20,370	175,370	-	175,370	182,986	-	182,986
Purchased Technical Services												
Misc. Purchased Services (400-500 Series)	143,600	-	143,600	134,909	-	134,909	278,509	-	278,509	196,974	-	196,974
Sale/Lensback Payments												
Supplies and Materials	55,978	-	55,978	20,734	-	20,734	76,712	-	76,712	42,071	-	42,071
Miscellaneous Expenditures	18,590	-	18,590	2,914	-	2,914	21,504	-	21,504	13,249	-	13,249
<b>Total Undist. Expend. - Support Serv. - Central Services</b>	<b>3,063,208</b>	<b>-</b>	<b>3,063,208</b>	<b>178,927</b>	<b>-</b>	<b>178,927</b>	<b>3,242,135</b>	<b>-</b>	<b>3,242,135</b>	<b>2,923,421</b>	<b>-</b>	<b>2,923,421</b>
Undist. Expend. - Supp. Serv. - Admin. Info. Technology												
Salaries	583,701	-	583,701				583,701	-	583,701	650,856	-	650,856
Purchased Professional Services												
Purchased Technical Services												
Other Purchased Services (400-500 series)	18,300	-	18,300	2,600	-	2,600	20,900	-	20,900	12,821	-	12,821
Supplies and Materials	15,000	-	15,000	(11,130)	-	(11,130)	3,870	-	3,870	3,870	-	3,870
Other Objects												
<b>Total Undist. Expend. - Supp. Serv. - Admin. Info. Technology</b>	<b>617,001</b>	<b>-</b>	<b>617,001</b>	<b>(8,530)</b>	<b>-</b>	<b>(8,530)</b>	<b>608,471</b>	<b>-</b>	<b>608,471</b>	<b>667,547</b>	<b>-</b>	<b>667,547</b>
Undist. Expend. -Required Maintenance for School Facilities												
Salaries	2,501,158	-	2,501,158				2,501,158	-	2,501,158	1,996,766	-	1,996,766
Cleaning, Repair, and Maintenance Services	1,923,868	-	1,923,868	(237,248)	-	(237,248)	1,686,620	-	1,686,620	897,254	-	897,254
Lead Testing of Drinking Water												
General Supplies	375,100	-	375,100	72,326	-	72,326	447,426	-	447,426	353,211	-	353,211
<b>Total Undist. Expend. -Required Maintenance for School Facilities</b>	<b>4,800,126</b>	<b>-</b>	<b>4,800,126</b>	<b>(164,922)</b>	<b>-</b>	<b>(164,922)</b>	<b>4,635,204</b>	<b>-</b>	<b>4,635,204</b>	<b>3,247,231</b>	<b>-</b>	<b>3,247,231</b>

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EAST ORANGE BOARD OF EDUCATION  
 GENERAL FUND  
 COMBINING BUDGETARY COMPARISON SCHEDULE  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	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 Fund	Operating Funds	Blended Resource	Total General Fund
Undist. Expend. - Custodial Services												
Salaries	\$ 5,674,833	\$ 1,000	\$ 5,675,833	\$ 75,446	-	\$ 75,446	\$ 5,750,279	\$ 1,000	\$ 5,751,279	\$ 5,114,513	\$ 3	\$ 5,114,516
Purchased Professional and Technical Services	6,500	-	6,500	52,170	-	52,170	58,670	-	58,670	15,037	-	15,037
Cleaning, Repair and Maintenance Services	526,000	-	526,000	244,598	-	244,598	770,598	-	770,598	640,618	-	640,618
Rental of Land, Building & Other than Lease Purchases	98,100	-	98,100	20,463	-	20,463	118,563	-	118,563	69,006	-	69,006
Lease Purchase Payments-Energy Savings Improvement Pgm.	530,000	-	530,000	-	-	-	530,000	-	530,000	530,000	-	530,000
Other Purchased Property Services	406,674	-	406,674	(71,179)	-	(71,179)	335,495	-	335,495	245,790	-	245,790
Insurance	2,500,500	-	2,500,500	100,000	-	100,000	2,600,500	-	2,600,500	2,176,136	-	2,176,136
Miscellaneous Purchased Services	125,000	-	125,000	(33,425)	-	(33,425)	91,575	-	91,575	58,064	-	58,064
General Supplies	398,491	2,500	400,991	74,601	-	74,601	473,092	2,500	475,592	365,534	1,329	366,863
Energy (Gasoline)	-	-	-	-	-	-	-	-	-	-	-	-
Energy (Natural Gas)	510,000	-	510,000	429,322	-	429,322	939,322	-	939,322	995,712	-	995,712
Energy (Electricity)	2,100,000	-	2,100,000	851,566	-	851,566	2,951,566	-	2,951,566	2,651,262	-	2,651,262
Energy (Oil)	50,000	-	50,000	35,552	-	35,552	85,552	-	85,552	74,921	-	74,921
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Interest-Energy Savings Improvement Program Bonds	821,878	-	821,878	(80,000)	-	(80,000)	741,878	-	741,878	821,878	-	821,878
<b>Total Undist. Expend. - Custodial Services</b>	<b>13,747,976</b>	<b>3,500</b>	<b>13,751,476</b>	<b>1,699,114</b>	<b>-</b>	<b>1,699,114</b>	<b>15,447,090</b>	<b>3,500</b>	<b>15,450,590</b>	<b>13,668,471</b>	<b>1,332</b>	<b>13,669,803</b>
Undistributed Expenditures - Care & Upkeep of Grounds												
Salaries	345,036	-	345,036	-	-	-	345,036	-	345,036	215,094	-	215,094
Cleaning, Repair, and Maintenance Services	163,800	-	163,800	(75,000)	-	(75,000)	88,800	-	88,800	10,197	-	10,197
General Supplies	5,000	-	5,000	-	-	-	5,000	-	5,000	3,750	-	3,750
Other Objects	5,000	-	5,000	-	-	-	5,000	-	5,000	3,877	-	3,877
<b>Total Undist. Expend. - Care &amp; Upkeep of Grounds</b>	<b>518,836</b>	<b>-</b>	<b>518,836</b>	<b>(75,000)</b>	<b>-</b>	<b>(75,000)</b>	<b>443,836</b>	<b>-</b>	<b>443,836</b>	<b>232,918</b>	<b>-</b>	<b>232,918</b>
Undistributed Expenditures - Security												
Salaries	1,603,927	1,758,926	3,362,853	102,233	\$ (4,384)	97,849	1,706,160	1,754,542	3,460,702	1,720,370	1,046,638	2,767,008
Purchased Professional and Technical Services	5,000	-	5,000	-	-	-	5,000	-	5,000	475	-	475
Cleaning, Repair and Maintenance Services	470,000	-	470,000	820,419	-	820,419	1,290,419	-	1,290,419	1,073,220	-	1,073,220
General Supplies	101,800	5,000	106,800	6,951	(989)	5,962	108,751	4,011	112,762	61,970	4,011	65,981
Other Objects	-	-	-	500	-	500	500	-	500	-	-	-
<b>Total Undist. Expend. - Security</b>	<b>2,180,727</b>	<b>1,763,926</b>	<b>3,944,653</b>	<b>930,103</b>	<b>(5,373)</b>	<b>924,730</b>	<b>3,110,830</b>	<b>1,758,553</b>	<b>4,869,383</b>	<b>2,856,035</b>	<b>1,050,649</b>	<b>3,906,684</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant Serv.</b>	<b>21,247,665</b>	<b>1,767,426</b>	<b>23,015,091</b>	<b>2,389,295</b>	<b>(5,373)</b>	<b>2,383,922</b>	<b>23,636,960</b>	<b>1,762,053</b>	<b>25,399,013</b>	<b>20,004,655</b>	<b>1,051,981</b>	<b>21,056,636</b>
Undist. Expend. - Student Transportation Serv.												
Contract Serv (Between Home & Sch) - Vend	-	-	-	-	-	-	-	-	-	-	-	-
Contract Services (Other than Between Home & School)-Vendors	-	346,082	346,082	-	113,601	113,601	-	459,683	459,683	-	272,535	272,535
Contr Serv (Regular Students) - ESCs & CTSA	1,433,857	-	1,433,857	565,141	-	565,141	1,998,998	-	1,998,998	1,093,494	-	1,093,494
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	4,865,986	-	4,865,986	199,782	-	199,782	5,065,768	-	5,065,768	4,944,790	-	4,944,790
Misc. Purchased Serv. - Transportation	100,000	-	100,000	7,124	-	7,124	107,124	-	107,124	107,124	-	107,124
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>6,399,843</b>	<b>346,082</b>	<b>6,745,925</b>	<b>772,047</b>	<b>113,601</b>	<b>885,648</b>	<b>7,171,890</b>	<b>459,683</b>	<b>7,631,573</b>	<b>6,145,408</b>	<b>272,535</b>	<b>6,417,943</b>
UNALLOCATED BENEFITS												
Social Security Contributions	3,930,000	-	3,930,000	(646,233)	-	(646,233)	3,283,767	-	3,283,767	4,241,958	-	4,241,958
Other Retirement Contributions - PERS	3,963,252	-	3,963,252	44,771	-	44,771	4,008,023	-	4,008,023	4,008,023	-	4,008,023
Other Retirement Contributions - ERIP	-	-	-	-	-	-	-	-	-	-	-	-
Other Retirement Contributions - Regular	290,000	-	290,000	-	-	-	290,000	-	290,000	12,555	-	12,555
Unemployment Compensation	100,000	-	100,000	-	-	-	100,000	-	100,000	12,456	-	12,456
Workmen's Compensation	800,000	-	800,000	14,582	-	14,582	814,582	-	814,582	441,796	-	441,796
Health Benefits	4,432,548	21,749,000	26,181,548	(1,131,184)	-	(1,131,184)	3,301,364	21,749,000	25,050,364	5,734,059	21,126,294	26,860,353
Tuition Reimbursement	152,500	-	152,500	12,243	-	12,243	164,743	-	164,743	114,851	-	114,851
Other Employee Benefits	423,504	-	423,504	(28,000)	-	(28,000)	395,504	-	395,504	123,272	-	123,272
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>14,091,804</b>	<b>21,749,000</b>	<b>35,840,804</b>	<b>(1,733,821)</b>	<b>-</b>	<b>(1,733,821)</b>	<b>12,357,983</b>	<b>21,749,000</b>	<b>34,106,983</b>	<b>14,688,970</b>	<b>21,126,294</b>	<b>35,815,264</b>
Interest on Maintenance Reserve	-	-	-	-	-	-	-	-	-	-	-	-
TPAF Normal Pension Contrib (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	33,696,447	-	33,696,447
TPAF NCGI Premium Pension Contrib (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	475,410	-	475,410
TPAF - Post Retirement Medical (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	7,983,927	-	7,983,927
TPAF - Long Term Disability Insurance (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	7,816	-	7,816
On Behalf TPAF Social Security Contribution (Non-Budgeted)	-	-	-	-	-	-	-	-	-	6,604,579	-	6,604,579
<b>Total On Behalf Contributions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48,768,179</b>	<b>-</b>	<b>48,768,179</b>
<b>Total Undistributed Expenditures</b>	<b>75,817,983</b>	<b>48,637,186</b>	<b>124,455,169</b>	<b>2,540,322</b>	<b>(9,332)</b>	<b>2,530,990</b>	<b>78,358,305</b>	<b>48,627,854</b>	<b>126,986,159</b>	<b>120,949,484</b>	<b>46,209,302</b>	<b>167,158,786</b>
<b>Total Expenditures - Current Expense</b>	<b>84,415,391</b>	<b>109,437,012</b>	<b>193,852,403</b>	<b>2,341,599</b>	<b>21,054</b>	<b>2,362,653</b>	<b>86,756,990</b>	<b>109,458,066</b>	<b>196,215,056</b>	<b>127,055,301</b>	<b>109,547,038</b>	<b>236,602,339</b>

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EAST ORANGE BOARD OF EDUCATION  
 GENERAL FUND  
 COMBINING BUDGETARY COMPARISON SCHEDULE  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	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 Fund	Operating Funds	Blended Resource	Total General Fund
<b>CAPITAL OUTLAY</b>												
<b>Equipment</b>												
Regular Programs - Instruction:												
Freschool		\$ 12,588	\$ 12,588	-	\$ (644)	\$ (644)	\$ 11,944	\$ 11,944	\$ 11,944	\$ 5,895	\$ 5,895	
Grades 1-5		109,947	109,947	-	57,283	57,283	167,230	167,230	167,230	112,404	112,404	
Grades 6-8		90,100	90,100	-	68,313	68,313	158,413	158,413	158,413	35,085	35,085	
Grades 9-12		20,000	20,000	-	15,001	15,001	35,001	35,001	35,001	33,068	33,068	
Home Instruction	\$ 60,000	-	60,000	-	-	-	60,000	-	60,000	9,830	-	9,830
Special Education - Instruction:												
Learning and/or Language Disabilities		-	-	-	-	-	-	-	-	-	-	-
Resource Room/Resource Center		-	-	-	-	-	-	-	-	-	-	-
Bilingual Education		-	-	-	-	-	-	-	-	-	-	-
School Sponsored and Other Instructional Programs	15,541	-	15,541	\$ (15,541)	-	(15,541)	-	-	-	-	-	-
At Risk Programs Programs	11,700	-	11,700	(3,239)	-	(3,239)	-	-	-	8,461	-	8,461
Undistributed Expenditures - Instruction	-	-	-	18,444	-	18,444	18,444	-	18,444	-	-	-
Undist. Expend.-Support Serv.-Students - Reg.	2,300	-	2,300	-	-	-	2,300	-	2,300	-	-	-
Undist. Expend.-Support Serv.-Related and Extraordinary	-	-	-	-	-	-	-	-	-	-	-	-
Undist. Expend. - Support Serv. - Students - Special	-	-	-	-	-	-	-	-	-	-	-	-
Undist. Expend.-Support Serv. - Inst. Staff	-	-	-	15,000	-	15,000	15,000	-	15,000	-	-	-
Undist. Expend. - Support Serv. - Child Study Team	-	-	-	-	-	-	-	-	-	-	-	-
Undistributed Expenditures - General Admin.	-	-	-	-	-	-	-	-	-	-	-	-
Undistributed Expenditures - School Admin.	-	-	-	-	-	-	-	-	-	-	-	-
Undistributed Expenditures - Athletics	-	12,000	12,000	-	3,000	3,000	-	15,000	15,000	-	10,109	10,109
Undistributed Expenditures - Central Services	2,400	-	2,400	781	-	781	3,181	-	3,181	3,181	-	3,181
Undistributed Expenditures - Admin. Info. Technology	6,000	-	6,000	-	-	-	6,000	-	6,000	1,152	-	1,152
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-	-	-	-	-	-	-	-
Undistributed Expenditures - Required Maintenance of School	70,000	-	70,000	36,502	-	36,502	106,502	-	106,502	28,196	-	28,196
Undistributed Expenditures - Security	30,000	-	30,000	2,712	-	2,712	32,712	-	32,712	28,486	-	28,486
Undistributed Expenditures - Alternative Education Programs	-	-	-	-	-	-	-	-	-	-	-	-
Special Schools (All Programs)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Equipment</b>	<b>197,941</b>	<b>244,635</b>	<b>442,576</b>	<b>54,659</b>	<b>142,953</b>	<b>197,612</b>	<b>252,600</b>	<b>387,588</b>	<b>640,188</b>	<b>79,306</b>	<b>196,561</b>	<b>275,867</b>
<b>Facilities Acquisition and Construction Services</b>												
Architecture/Engineering Services												
Construction Services	443,000	-	443,000	802,989	-	802,989	1,245,989	-	1,245,989	849,346	-	849,346
Lease Purchase Agreements - Principal	1,429,833	-	1,429,833	-	-	-	1,429,833	-	1,429,833	1,429,833	-	1,429,833
<b>Total Facilities Acquisition and Construction Services</b>	<b>1,872,833</b>	<b>-</b>	<b>1,872,833</b>	<b>802,989</b>	<b>-</b>	<b>802,989</b>	<b>2,675,822</b>	<b>-</b>	<b>2,675,822</b>	<b>2,279,179</b>	<b>-</b>	<b>2,279,179</b>
Interest Deposit to Capital Reserve	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>2,070,774</b>	<b>244,635</b>	<b>2,315,409</b>	<b>857,648</b>	<b>142,953</b>	<b>1,000,601</b>	<b>2,928,422</b>	<b>387,588</b>	<b>3,316,010</b>	<b>2,358,485</b>	<b>196,561</b>	<b>2,555,046</b>
<b>SPECIAL SCHOOLS</b>												
Summer School - Instruction												
Salaries of Teachers	154,000	-	154,000	27,508	-	27,508	181,508	-	181,508	181,507	-	181,507
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	5,520	-	5,520	(3,200)	-	(3,200)	2,320	-	2,320	1,796	-	1,796
<b>Total Summer School - Instruction</b>	<b>159,520</b>	<b>-</b>	<b>159,520</b>	<b>24,308</b>	<b>-</b>	<b>24,308</b>	<b>183,828</b>	<b>-</b>	<b>183,828</b>	<b>183,303</b>	<b>-</b>	<b>183,303</b>
Summer School - Support Services												
Salaries	135,000	-	135,000	(24,308)	-	(24,308)	110,692	-	110,692	108,934	-	108,934
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Summer School - Support Services</b>	<b>135,000</b>	<b>-</b>	<b>135,000</b>	<b>(24,308)</b>	<b>-</b>	<b>(24,308)</b>	<b>110,692</b>	<b>-</b>	<b>110,692</b>	<b>108,934</b>	<b>-</b>	<b>108,934</b>
<b>Total Summer School</b>	<b>294,520</b>	<b>-</b>	<b>294,520</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>294,520</b>	<b>-</b>	<b>294,520</b>	<b>292,237</b>	<b>-</b>	<b>292,237</b>
Adult Education-Local-Instruction												
Salaries of Teachers	9,000	-	9,000	-	-	-	9,000	-	9,000	-	-	-
Other Purchased Services	1,800	-	1,800	900	-	900	2,700	-	2,700	900	-	900
General Supplies	12,600	-	12,600	1,274	-	1,274	13,874	-	13,874	9,779	-	9,779
Textbooks	2,086	-	2,086	-	-	-	2,086	-	2,086	486	-	486
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Adult Education-Local-Instruction</b>	<b>25,486</b>	<b>-</b>	<b>25,486</b>	<b>2,174</b>	<b>-</b>	<b>2,174</b>	<b>27,660</b>	<b>-</b>	<b>27,660</b>	<b>11,165</b>	<b>-</b>	<b>11,165</b>
Adult Education-Local-Support Serv.												
Salaries	4,250	-	4,250	-	-	-	4,250	-	4,250	720	-	720
Purchased Professional-Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	7,622	-	7,622	-	-	-	7,622	-	7,622	958	-	958
Supplies and Materials	10,992	-	10,992	-	-	-	10,992	-	10,992	10,656	-	10,656
<b>Total Adult Education-Local-Support Serv.</b>	<b>22,864</b>	<b>-</b>	<b>22,864</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,864</b>	<b>-</b>	<b>22,864</b>	<b>12,334</b>	<b>-</b>	<b>12,334</b>
<b>Total Adult Education-Local</b>	<b>48,350</b>	<b>-</b>	<b>48,350</b>	<b>2,174</b>	<b>-</b>	<b>2,174</b>	<b>50,524</b>	<b>-</b>	<b>50,524</b>	<b>23,499</b>	<b>-</b>	<b>23,499</b>
<b>TOTAL SPECIAL SCHOOLS</b>	<b>342,870</b>	<b>-</b>	<b>342,870</b>	<b>2,174</b>	<b>-</b>	<b>2,174</b>	<b>345,044</b>	<b>-</b>	<b>345,044</b>	<b>315,736</b>	<b>-</b>	<b>315,736</b>

EAST ORANGE BOARD OF EDUCATION  
 GENERAL FUND  
 COMBINING BUDGETARY COMPARISON SCHEDULE  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	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 Fund	Operating Funds	Blended Resource	Total General Fund
CHARTER SCHOOLS												
Transfer of Funds to Charter Schools	\$ 16,900,000	-	\$ 16,900,000	\$ 1,790,385	-	\$ 1,790,385	\$ 18,690,385	-	\$ 18,690,385	\$ 17,031,807	-	\$ 17,031,807
Total Expenditures - General Fund	103,729,035	\$ 109,681,647	213,410,682	4,991,806	\$ 164,007	5,155,813	108,720,841	\$ 109,845,654	218,566,495	146,761,329	\$ 109,743,599	256,504,928
Excess (Deficiency) of Revenues												
Over (Under) Expenditures	95,874,133	(109,681,647)	(13,807,514)	(4,991,806)	(164,007)	(5,155,813)	90,882,327	(109,845,654)	(18,963,327)	104,430,831	(109,743,599)	(5,312,768)
Other Financing Sources:												
Operating Transfer In:												
Contribution to School Based Budgets - General Fund		106,253,567	106,253,567	-	(338,820)	(338,820)		105,914,747	105,914,747		105,946,704	105,946,704
Contribution to School Based Budgets - Special Revenue Fund		3,428,080	3,428,080	-	502,827	502,827		3,930,907	3,930,907		3,796,895	3,796,895
Operating Transfers Out:												
Contribution to School Based Budgets	(106,253,567)		(106,253,567)	338,820	-	338,820	(105,914,747)		(105,914,747)	(105,946,704)		(105,946,704)
Transfer to Special Revenue	(647,432)		(647,432)	-	-	-	(647,432)		(647,432)	-		-
Total Other Financing Sources:	(106,900,999)	109,681,647	2,780,648	338,820	164,007	502,827	(106,562,179)	109,845,654	3,283,475	(105,946,704)	109,743,599	3,796,895
Excess (Deficiency) of Revenues and Other Financing Sources												
Over (Under) Expend. and Other Financing Sources (Uses)	(11,026,866)	-	(11,026,866)	(4,652,986)	-	(4,652,986)	(15,679,852)	-	(15,679,852)	(1,515,873)	-	(1,515,873)
Fund Balance, Beginning of Year	30,813,611	-	30,813,611	-	-	-	30,813,611	-	30,813,611	30,813,611	-	30,813,611
Fund Balance, End of Year	\$ 19,786,745	\$ -	\$ 19,786,745	\$ (4,652,986)	\$ -	\$ (4,652,986)	\$ 15,133,759	\$ -	\$ 15,133,759	\$ 29,297,738	\$ -	\$ 29,297,738

EAST ORANGE BOARD OF EDUCATION  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
<b>REVENUES:</b>					
Local Sources	\$ 142,291	\$ 279,872	\$ 422,163	\$ 451,703	\$ 29,540
State Sources	23,594,184	408,149	24,002,333	20,754,528	(3,247,805)
Federal Sources	60,463,144	1,013,760	61,476,904	27,456,070	(34,020,834)
<b>Total Revenues</b>	<b>84,199,619</b>	<b>1,701,781</b>	<b>85,901,400</b>	<b>48,662,301</b>	<b>(37,239,099)</b>
<b>EXPENDITURES:</b>					
<b>Instruction</b>					
Salaries of Teachers	9,054,461	(133,010)	8,921,451	5,698,744	3,222,707
Other Salaries for Instruction	1,679,087	7,500	1,686,587	1,199,440	487,147
Purchased Professional - Technical Services	1,730,881	951,838	2,682,719	2,667,240	15,479
Other Purchased Services (400-500 series)	810,728	(41,102)	769,626	639,579	130,047
Tuition	137,520	-	137,520	-	137,520
General Supplies	6,302,371	870,653	7,173,024	2,912,212	4,260,812
Textbooks	2,157,207	(198,990)	1,958,217	1,358,338	599,879
Other Objects	9,400	(5,850)	3,550	4,405	(855)
Co-Curricular Activities	-	275,288	275,288	275,288	-
<b>Total Instruction</b>	<b>21,881,655</b>	<b>1,726,327</b>	<b>23,607,982</b>	<b>14,755,246</b>	<b>8,852,736</b>
<b>Support Services</b>					
Personnel Services Salaries	1,729,013	797,274	2,526,287	1,209,966	1,316,321
Salaries of Supervisors of Instruction	287,382	-	287,382	272,466	14,916
Salaries of Other Professional Staff	1,775,480	(339,627)	1,435,853	1,123,943	311,910
Salaries of Secretaries & Clerical Assistants	336,290	-	336,290	267,928	68,362
Other Salaries	469,976	-	469,976	408,275	61,701
Salary of Community Parent Involvement Spec.	115,088	-	115,088	114,388	700
Salary of Master Teachers	628,628	-	628,628	627,726	902
Purchased Professional - Educational Services	1,709,396	(12,038)	1,697,358	1,397,398	299,960
Purchased Educational Services - Contracted Pre-K	6,982,640	-	6,982,640	6,496,646	485,994
Purchased Educational Services - Head Start	1,707,644	-	1,707,644	1,383,910	323,734
Other Purchased Professional - Ed Services	128,050	60,000	188,050	182,727	5,323
Other Purchased Professional Services	177,919	(40,261)	137,658	27,117	110,541
Rentals	10,000	-	10,000	-	10,000
Purchased Professional and Technical Services	2,284,483	357,471	2,641,954	1,417,858	1,224,096
Other Purchased Services	100,169	2,093,443	2,193,612	1,420,392	773,220
Travel	26,300	-	26,300	5,104	21,196
Miscellaneous Purchased Services	175,094	-	175,094	138,488	36,606
Supplies & Materials	2,975,699	199,563	3,175,262	589,154	2,586,108
Other Objects	25,500	340,761	366,261	28,200	338,061
<b>Total Support Services</b>	<b>21,644,751</b>	<b>3,456,586</b>	<b>25,101,337</b>	<b>17,111,686</b>	<b>7,989,651</b>
Unallocated Employee Benefits	3,469,482	(356,234)	3,113,248	2,401,075	712,173
Transportation Contracted Services	328,700	(9,900)	318,800	4,430,052	(4,111,252)
<b>Facilities Acquisition and Construction Services:</b>					
Buildings	30,059,924	(3,931,808)	26,128,116	4,941,328	21,186,788
Instructional Equipment	1,910,926	313,983	2,224,909	98,452	2,126,457
Noninstructional Equipment	1,443,420	-	1,443,420	1,073,777	369,643
<b>Total Facilities Acquisition and Construction Services</b>	<b>33,414,270</b>	<b>(3,617,825)</b>	<b>29,796,445</b>	<b>6,113,557</b>	<b>23,682,888</b>
<b>Total Expenditures</b>	<b>80,738,858</b>	<b>1,198,954</b>	<b>81,937,812</b>	<b>44,811,616</b>	<b>37,126,196</b>
<b>Other Financing Sources (Uses)</b>					
Transfer Out to School Based Budget (General Fund)	(3,460,761)	(502,827)	(3,963,588)	(3,796,895)	166,693
<b>Total Other Financing Sources (Uses)</b>	<b>(3,460,761)</b>	<b>(502,827)</b>	<b>(3,963,588)</b>	<b>(3,796,895)</b>	<b>166,693</b>
<b>Total Outflows</b>	<b>84,199,619</b>	<b>1,701,781</b>	<b>85,901,400</b>	<b>48,608,511</b>	<b>37,292,889</b>
Change in Fund Balance	-	-	-	53,790	53,790
Fund Balances, Beginning of Year	138,839	-	138,839	138,839	-
Fund Balances, End of Year	\$ 138,839	\$ -	\$ 138,839	\$ 192,629	\$ 53,790
<b>Recapitulation of Fund Balances</b>					
<b>Restricted Fund Balance</b>					
Student Activity				\$ 182,276	
Robeson Turf Field				10,353	
				<b>\$ 192,629</b>	

**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION - PART II**

**EAST ORANGE BOARD OF EDUCATION  
REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE  
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

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

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

	General Fund	Special Revenue Fund
<b>Sources/inflows of resources</b>		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedules (Exhibits C-1, C-2)	\$ 251,192,160	\$ 48,662,301
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, 2022		(7,306,692)
Encumbrances, June 30, 2021		772,658
State aid payment recognized for Budgetary purposes, not recognized for GAAP statements. June 30, 2022	(19,089,366)	
State aid payment recognized for GAAP purposes, not recognized for Budgetary statements. June 30, 2021	<u>19,081,691</u>	<u>-</u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds (Exhibit B-2)	<u>\$ 251,184,485</u>	<u>\$ 42,128,267</u>
<b>Uses/outflows of resources</b>		
Actual amounts (budgetary basis) "expenditures" from the budgetary comparison schedules ( Exhibit C-1, C-2)	\$ 256,504,928	\$ 44,811,616
Encumbrances for supplies and equipment ordered but not received are reported in the year the order is placed for <i>budgetary</i> purposes, but in the year the supplies are received for <i>financial reporting</i> purposes.		
Encumbrances, June 30, 2022		(7,306,692)
Encumbrances, June 30, 2021	<u>-</u>	<u>772,658</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (Exhibit B-2)	<u>\$ 256,504,928</u>	<u>\$ 38,277,582</u>

**REQUIRED SUPPLEMENTARY INFORMATION - PART III**  
**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 Nine Fiscal Years \*

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
District's Proportion of the Net Position Liability (Asset)	0.03422 %	0.34504 %	0.34651 %	0.34728 %	0.34751 %	0.36814 %	0.36606 %	0.35785 %	0.33916 %
District's Proportionate Share of the Net Pension Liability (Asset)	\$ 40,543,406	\$ 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	23,835,222	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	170%	231%	259%	292%	344%	459%	308%	277%	271%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	70.33%	58.32%	56.27%	53.60%	48.10%	40.14%	47.93%	52.08%	48.72%

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

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

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

PUBLIC EMPLOYEES RETIREMENT SYSTEM  
Last Nine Fiscal Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$ 4,008,023	\$ 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	<u>4,008,023</u>	<u>3,774,526</u>	<u>3,370,513</u>	<u>3,454,341</u>	<u>3,219,317</u>	<u>3,270,476</u>	<u>3,147,144</u>	<u>2,985,648</u>	<u>2,301,966</u>
Contribution Deficiency (Excess)	-	-	-	-	-	-	-	-	-
District's Covered Payroll	22,943,117	23,835,222	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	17.47%	15.84%	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 Nine Fiscal Years \***

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
District's Proportion of the Net Position Liability (Asset)	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	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	<u>\$ 395,035,279</u>	<u>\$ 565,019,225</u>	<u>\$ 539,743,527</u>	<u>\$ 553,709,568</u>	<u>\$ 596,294,394</u>	<u>\$ 722,821,064</u>	<u>\$ 577,965,206</u>	<u>\$ 474,257,913</u>	<u>\$ 457,143,804</u>
Total	395,035,279	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	92,893,999	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	35.52%	24.60%	26.95%	26.49%	25.41%	22.33%	28.71%	33.64%	33.76%

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

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

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

Board of Education Employees' Pension Fund of Essex County

Last Nine Fiscal Years\*

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
District's Proportion of the Net Position Liability (Asset)	6.8283%	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>\$ 1,471,200</u>	<u>\$ 1,791,604</u>	<u>\$ 2,316,417</u>	<u>\$ 2,253,102</u>	<u>\$ 2,002,511</u>	<u>\$ 2,445,403</u>	<u>\$ 2,580,869</u>	<u>N/A</u>	<u>N/A</u>
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%	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	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 Nine Fiscal Years\***

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$ 316,256	\$ 326,245	\$ 317,940	\$ 243,749	\$ 281,273	\$ 288,881	\$ 351,306	n/a	n/a
Contributions in Relation to the Contractually Required Contributor	<u>316,256</u>	<u>326,245</u>	<u>317,940</u>	<u>243,749</u>	<u>281,273</u>	<u>288,881</u>	<u>351,306</u>	<u>n/a</u>	<u>n/a</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions as a Percentage of Covere Payroll	0%	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, 2022

**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 Five Fiscal Years\*

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Total OPEB Liability</b>					
Service Cost	\$ 23,947,217	\$ 13,775,859	\$ 14,577,610	\$ 16,731,431	\$ 20,380,892
Interest on Total OPEB Liability	11,530,317	11,212,008	13,823,769	15,133,508	12,946,310
Changes of Benefit Terms	(473,096)				
Differences Between Expected and Actual Experience	(85,086,901)	83,774,686	(60,212,637)	(46,281,611)	
Changes of Assumptions	438,515	91,864,973	4,633,691	(39,844,125)	(54,224,341)
Gross Benefit Payments	(9,082,660)	(8,755,306)	(9,539,887)	(9,284,281)	(9,582,435)
Contribution from the Member	294,774	265,373	282,789	320,880	352,849
<b>Net Change in Total OPEB Liability</b>	<u>(58,431,834)</u>	<u>192,137,593</u>	<u>(36,434,665)</u>	<u>(63,224,198)</u>	<u>(30,126,725)</u>
<b>Total OPEB Liability - Beginning</b>	<u>502,913,272</u>	<u>310,775,679</u>	<u>347,210,344</u>	<u>410,434,542</u>	<u>440,561,267</u>
<b>Total OPEB Liability - Ending</b>	<u>\$ 444,481,438</u>	<u>\$ 502,913,272</u>	<u>\$ 310,775,679</u>	<u>\$ 347,210,344</u>	<u>\$ 410,434,542</u>
District's Proportionate Share of OPEB Liability	\$ -	\$ -	\$ -	\$ -	\$ -
State's Proportionate Share of OPEB Liability	<u>444,481,438</u>	<u>502,913,272</u>	<u>310,775,679</u>	<u>347,210,344</u>	<u>410,434,542</u>
<b>Total OPEB Liability - Ending</b>	<u>\$ 444,481,438</u>	<u>\$ 502,913,272</u>	<u>\$ 310,775,679</u>	<u>\$ 347,210,344</u>	<u>\$ 410,434,542</u>
District's Covered Payroll	<u>\$ 116,729,221</u>	<u>\$ 112,153,006</u>	<u>\$ 113,779,380</u>	<u>\$ 115,748,480</u>	<u>\$ 114,006,931</u>
District's Proportionate Share of the Total OPEB Liability as a Percentage of its Covered Payroll	0%	0%	0%	0%	0%

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

\*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. 75. 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 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, 2022

**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, 2022**

	<u>Operating Fund</u>	<u>Blended Resource Fund</u>	<u>Total General Fund</u>
<b>ASSETS</b>			
Cash	\$ 15,074,833	\$ 293,225	\$ 15,368,058
Receivables			
Intergovernmental			
State	336,193		336,193
Other	66,873		66,873
Due from Other Funds	<u>5,764,381</u>	<u>-</u>	<u>5,764,381</u>
 Total Assets	 <u>\$ 21,242,280</u>	 <u>\$ 293,225</u>	 <u>\$ 21,535,505</u>
 <b>LIABILITIES AND FUND BALANCES</b>			
Liabilities			
Accounts Payable	\$ 3,201,953	\$ 293,225	\$ 3,495,178
Payroll Deductions and Withholding Payable	3,497,214		3,497,214
Claims and Judgements Payable	1,460,384		1,460,384
Accrued Liabilities for Insurance Claims	1,520,793	-	1,520,793
Other Liabilities	<u>1,353,564</u>	<u>-</u>	<u>1,353,564</u>
 Total Liabilities	 <u>11,033,908</u>	 <u>293,225</u>	 <u>11,327,133</u>
 Fund Balances			
Restricted Fund Balance			
Excess Surplus Desig. For Subsequent Year's Expenditures	1,941,915		1,941,915
Capital Reserve	1,612,596		1,612,596
Capital Reserve Desig. For Subsequent Year's Expenditures	1,429,833		1,429,833
Maintenance Reserve	774,557		774,557
Register Audit Recoveries	250,889		250,889
Unemployment Compensation Reserve	1,790,201		1,790,201
Assigned Fund Balance			
Year End Encumbrances	7,768,270		7,768,270
Designated for Subsequent Year's Expenditures	8,670,884		8,670,884
Unassigned Fund Balance	<u>(14,030,773)</u>	<u>-</u>	<u>(14,030,773)</u>
 Total Fund Balances	 <u>10,208,372</u>	 <u>-</u>	 <u>10,208,372</u>
 Total Liabilities and Fund Balances	 <u>\$ 21,242,280</u>	 <u>\$ 293,225</u>	 <u>\$ 21,535,505</u>



EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDER JUNE 30, 2022

EXHIBIT D-2

Districtwide

<u>Resources</u>	Resource Amount (Final Budget)	District- wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 105,750,740		\$ 105,782,697	\$ (31,957)
General Fund Encumbrances at June 30, 2021	164,007		164,007	-
	<u>105,914,747</u>		<u>105,946,704</u>	<u>(31,957)</u>
 Combined General Fund Contribution & State Resources	 105,914,747	 96.54%	 105,946,704	 (31,957)
 Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	3,930,907		3,796,895	134,012
Title I, Reallocated of ESEA	-		-	-
	<u>3,930,907</u>	<u>3.46%</u>	<u>3,796,895</u>	<u>134,012</u>
 Title I, Reallocated of ESEA	 -		 -	 -
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
 Restricted Federal Resources Total	 3,930,907	 3.46%	 3,796,895	 134,012
 Totals	 <u>\$ 109,845,654</u>	 <u>100.00%</u>	 <u>\$ 109,743,599</u>	 <u>\$ 102,055</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-2a

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL-101

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 15,216,504		\$ 18,827,820	\$ (3,611,316)
General Fund Encumbrances at June 30, 2021	164,007		164,007	-
	<u>15,380,511</u>		<u>18,991,827</u>	<u>(3,611,316)</u>
 Combined General Fund Contribution & State Resources	 <u>15,380,511</u>	 <u>96.00%</u>	 <u>18,991,827</u>	 <u>(3,611,316)</u>
 Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	640,373		640,373	-
	-		-	-
	<u>640,373</u>	<u>4.00%</u>	<u>640,373</u>	<u>-</u>
 Title I, Reallocated of ESEA				
	-		-	-
	-	<u>0.00%</u>	-	-
 Restricted Federal Resources Total	 <u>640,373</u>	 <u>4.00%</u>	 <u>640,373</u>	 <u>-</u>
 Totals	 <u>\$ 16,020,884</u>	 <u>100.00%</u>	 <u>\$ 19,632,200</u>	 <u>\$ (3,611,316)</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-2b

SCHOOL: EAST ORANGE STEM ACADEMY - 102

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 7,898,644		\$ 7,330,601	\$ 568,043
General Fund Encumbrances at June 30, 2021			-	-
	<u>7,898,644</u>		<u>7,330,601</u>	<u>568,043</u>
Combined General Fund Contribution & State Resources	<u>7,898,644</u>	<u>96.66%</u>	<u>7,330,601</u>	<u>568,043</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	273,166		253,521	19,645
	-		-	-
	<u>273,166</u>	<u>3.34%</u>	<u>253,521</u>	<u>19,645</u>
Title I, Reallocated of ESEA			-	-
	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	<u>273,166</u>	<u>3.34%</u>	<u>253,521</u>	<u>19,645</u>
Totals	<u>\$ 8,171,810</u>	<u>100.00%</u>	<u>\$ 7,584,122</u>	<u>\$ 587,688</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-2c

SCHOOL: SOJOURNER TRUTH MIDDLE SCHOOL - 216

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 4,774,317		\$ 4,435,829	\$ 338,488
General Fund Encumbrances at June 30, 2021			-	-
	<u>4,774,317</u>		<u>4,435,829</u>	<u>338,488</u>
Combined General Fund Contribution & State Resources	<u>4,774,317</u>	<u>96.63%</u>	<u>4,435,829</u>	<u>338,488</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	166,587		154,776	11,811
			-	-
	<u>166,587</u>	<u>3.37%</u>	<u>154,776</u>	<u>11,811</u>
Title I, Reallocated of ESEA	-		-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>166,587</u>	<u>3.37%</u>	<u>154,776</u>	<u>11,811</u>
Totals	<u>\$ 4,940,904</u>	<u>100.00%</u>	<u>\$ 4,590,605</u>	<u>\$ 350,299</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-2d

SCHOOL: JOHN L. COSTLEY MIDDLE SCHOOL - 215

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,204,697		\$ 4,980,416	\$ 224,281
General Fund Encumbrances at June 30, 2021	-		-	-
	<u>5,204,697</u>		<u>4,980,416</u>	<u>224,281</u>
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>5,204,697</u>	<u>96.16%</u>	<u>4,980,416</u>	<u>224,281</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	207,785		198,831	8,954
	-		-	-
	<u>207,785</u>	<u>3.84%</u>	<u>198,831</u>	<u>8,954</u>
Title I, Reallocated of ESEA	-		-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
<b>Restricted Federal Resources Total</b>	<u>207,785</u>	<u>3.84%</u>	<u>198,831</u>	<u>8,954</u>
<b>Totals</b>	<u>\$ 5,412,482</u>	<u>100.00%</u>	<u>\$ 5,179,247</u>	<u>\$ 233,235</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-2e

SCHOOL: PATRICK HEALY MIDDLE SCHOOL - 217

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 4,820,960		\$ 4,378,286	\$ 442,674
General Fund Encumbrances at June 30, 2021			-	-
	<u>4,820,960</u>		<u>4,378,286</u>	<u>442,674</u>
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>4,820,960</u>	<u>96.37%</u>	<u>4,378,286</u>	<u>442,674</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	181,812		165,117	16,695
			-	-
	<u>181,812</u>	<u>3.63%</u>	<u>165,117</u>	<u>16,695</u>
 Title I, Reallocated of ESEA	-		-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
 <b>Restricted Federal Resources Total</b>	<u>181,812</u>	<u>3.63%</u>	<u>165,117</u>	<u>16,695</u>
 <b>Totals</b>	<u>\$ 5,002,772</u>	<u>100.00%</u>	<u>\$ 4,543,403</u>	<u>\$ 459,369</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-2f

CICILY TYSON MIDDLE SCHOOL/HIGH SCHOOL - 203

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 11,227,862		\$ 10,755,490	\$ 472,372
General Fund Encumbrances at June 30, 2021	-		-	-
	<u>11,227,862</u>		<u>10,755,490</u>	<u>472,372</u>
Combined General Fund Contribution & State Resources	<u>11,227,862</u>	<u>97.23%</u>	<u>10,755,490</u>	<u>472,372</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	319,739		306,415	13,324
	-		-	-
	<u>319,739</u>	<u>2.77%</u>	<u>306,415</u>	<u>13,324</u>
Title I, Reallocated of ESEA	-		-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>319,739</u>	<u>2.77%</u>	<u>306,415</u>	<u>13,324</u>
<b>Totals</b>	<u>\$ 11,547,601</u>	<u>100.00%</u>	<u>\$ 11,061,905</u>	<u>\$ 485,696</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-2g

SCHOOL: BOWSER SCHOOL - 304

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 6,762,298		\$ 6,609,132	\$ 153,166
General Fund Encumbrances at June 30, 2021			-	-
	<u>6,762,298</u>		<u>6,609,132</u>	<u>153,166</u>
 Combined General Fund Contribution & State Resources	 <u>6,762,298</u>	 <u>96.91%</u>	 <u>6,609,132</u>	 <u>153,166</u>
 Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	215,846		210,957	4,889
			-	-
	<u>215,846</u>	<u>3.09%</u>	<u>210,957</u>	<u>4,889</u>
 Title I, Reallocated of ESEA				
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
 Restricted Federal Resources Total	 <u>215,846</u>	 <u>3.09%</u>	 <u>210,957</u>	 <u>4,889</u>
 Totals	 <u>\$ 6,978,144</u>	 <u>100.00%</u>	 <u>\$ 6,820,089</u>	 <u>\$ 158,055</u>



EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-2h

SCHOOL: LANGSTON HUGHES SCHOOL - 306

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,534,962		\$ 5,517,889	\$ 17,073
General Fund Encumbrances at June 30, 2021			-	-
	<u>5,534,962</u>		<u>5,517,889</u>	<u>17,073</u>
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>5,534,962</u>	<u>95.74%</u>	<u>5,517,889</u>	<u>17,073</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	246,298		245,538	760
	-		-	-
	<u>246,298</u>	<u>4.26%</u>	<u>245,538</u>	<u>760</u>
Title I, Reallocated of ESEA	-		-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
<b>Restricted Federal Resources Total</b>	<u>246,298</u>	<u>4.26%</u>	<u>245,538</u>	<u>760</u>
<b>Totals</b>	<u>\$ 5,781,260</u>	<u>100.00%</u>	<u>\$ 5,763,427</u>	<u>\$ 17,833</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-2i

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

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,162,708		\$ 4,865,925	\$ 296,783
General Fund Encumbrances at June 30, 2021	5,162,708		-	-
	<u>5,162,708</u>		<u>4,865,925</u>	<u>296,783</u>
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>5,162,708</u>	<u>96.55%</u>	<u>4,865,925</u>	<u>296,783</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	184,499		173,893	10,606
	-		-	-
	<u>184,499</u>	<u>3.45%</u>	<u>173,893</u>	<u>10,606</u>
Title I, Reallocated of ESEA	-		-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
<b>Restricted Federal Resources Total</b>	<u>184,499</u>	<u>3.45%</u>	<u>173,893</u>	<u>10,606</u>
<b>Totals</b>	<u>\$ 5,347,207</u>	<u>100.00%</u>	<u>\$ 5,039,818</u>	<u>\$ 307,389</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-2j

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL - 308

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 3,451,177		\$ 3,128,488	\$ 322,689
General Fund Encumbrances at June 30, 2021	-		-	-
	<u>3,451,177</u>		<u>3,128,488</u>	<u>322,689</u>
Combined General Fund Contribution & State Resources	<u>3,451,177</u>	<u>96.42%</u>	<u>3,128,488</u>	<u>322,689</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	128,075		116,100	11,975
	-		-	-
	<u>128,075</u>	<u>3.58%</u>	<u>116,100</u>	<u>11,975</u>
Title I, Reallocated of ESEA	-		-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>128,075</u>	<u>3.58%</u>	<u>116,100</u>	<u>11,975</u>
Totals	<u>\$ 3,579,252</u>	<u>100.00%</u>	<u>\$ 3,244,588</u>	<u>\$ 334,664</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-2k

SCHOOL: DIONNE WARWICK INSTITUTE - 309

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 4,839,278		\$ 4,677,747	\$ 161,531
General Fund Encumbrances at June 30, 2021	-		-	-
	<u>4,839,278</u>		<u>4,677,747</u>	<u>161,531</u>
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>4,839,278</u>	<u>95.32%</u>	<u>4,677,747</u>	<u>161,531</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	237,342		229,420	7,922
	-		-	-
	<u>237,342</u>	<u>4.68%</u>	<u>229,420</u>	<u>7,922</u>
Title I, Reallocated of ESEA	-		-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
<b>Restricted Federal Resources Total</b>	<u>237,342</u>	<u>4.68%</u>	<u>229,420</u>	<u>7,922</u>
<b>Totals</b>	<u>\$ 5,076,620</u>	<u>100.00%</u>	<u>\$ 4,907,167</u>	<u>\$ 169,453</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-21

SCHOOL: ECOLE TOUSSAINT LOUVERTURE SCHOOL - 310

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 3,488,130		\$ 3,472,178	\$ 15,952
General Fund Encumbrances at June 30, 2021			-	-
	<u>3,488,130</u>		<u>3,472,178</u>	<u>15,952</u>
 Combined General Fund Contribution & State Resources	 <u>3,488,130</u>	 <u>96.55%</u>	 <u>3,472,178</u>	 <u>15,952</u>
 Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	124,492		123,923	569
			-	-
	<u>124,492</u>	<u>3.45%</u>	<u>123,923</u>	<u>569</u>
 Title I, Reallocated of ESEA			-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
 Restricted Federal Resources Total	 <u>124,492</u>	 <u>3.45%</u>	 <u>123,923</u>	 <u>569</u>
 Totals	 <u>\$ 3,612,622</u>	 <u>100.00%</u>	 <u>\$ 3,596,101</u>	 <u>\$ 16,521</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-2m

SCHOOL: GORDON PARKS ACADEMY - 311

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 3,397,007		\$ 3,375,088	\$ 21,919
General Fund Encumbrances at June 30, 2021	-		-	-
	<u>3,397,007</u>		<u>3,375,088</u>	<u>21,919</u>
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>3,397,007</u>	<u>96.49%</u>	<u>3,375,088</u>	<u>21,919</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	123,597		122,800	797
	<u>123,597</u>	<u>3.51%</u>	<u>122,800</u>	<u>797</u>
Title I, Reallocated of ESEA	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
<b>Restricted Federal Resources Total</b>	<u>123,597</u>	<u>3.51%</u>	<u>122,800</u>	<u>797</u>
<b>Totals</b>	<u>\$ 3,520,604</u>	<u>100.00%</u>	<u>\$ 3,497,888</u>	<u>\$ 22,716</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-2a

SCHOOL: WASHINGTON ACADEMY/TYSON ELEMENTARY SCHOOL - 312

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,059,810		\$ 5,010,604	\$ 49,206
General Fund Encumbrances at June 30, 2021			-	-
	<u>5,059,810</u>		<u>5,010,604</u>	<u>49,206</u>
 Combined General Fund Contribution & State Resources	 <u>5,059,810</u>	 <u>95.34%</u>	 <u>5,010,604</u>	 <u>49,206</u>
 Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	247,193		244,789	2,404
	-		-	-
	<u>247,193</u>	<u>4.66%</u>	<u>244,789</u>	<u>2,404</u>
 Title I, Reallocated of ESEA	 -		 -	 -
	-	0.00%	-	-
	<u>-</u>		<u>-</u>	<u>-</u>
 Restricted Federal Resources Total	 <u>247,193</u>	 <u>4.66%</u>	 <u>244,789</u>	 <u>2,404</u>
 Totals	 <u>\$ 5,307,003</u>	 <u>100.00%</u>	 <u>\$ 5,255,393</u>	 <u>\$ 51,610</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-2o

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

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 2,905,123		\$ 2,812,214	\$ 92,909
General Fund Encumbrances at June 30, 2021			-	-
	<u>2,905,123</u>		<u>2,812,214</u>	<u>92,909</u>
Combined General Fund Contribution & State Resources	<u>2,905,123</u>	<u>97.95%</u>	<u>2,812,214</u>	<u>92,909</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	60,902		58,954	1,948
			-	-
	<u>60,902</u>	<u>2.05%</u>	<u>58,954</u>	<u>1,948</u>
Title I, Reallocated of ESEA	-		-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>60,902</u>	<u>2.05%</u>	<u>58,954</u>	<u>1,948</u>
Totals	<u>\$ 2,966,025</u>	<u>100.00%</u>	<u>\$ 2,871,168</u>	<u>\$ 94,857</u>



EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-2p

SCHOOL: BANNEKER SCHOOL - 336

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,368,144		\$ 5,227,192	\$ 140,952
General Fund Encumbrances at June 30, 2021			-	-
	<u>5,368,144</u>		<u>5,227,192</u>	<u>140,952</u>
 Combined General Fund Contribution & State Resources	 <u>5,368,144</u>	 <u>95.98%</u>	 <u>5,227,192</u>	 <u>140,952</u>
 Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	224,802		218,899	5,903
	-		-	-
	<u>224,802</u>	<u>4.02%</u>	<u>218,899</u>	<u>5,903</u>
 Title I, Reallocated of ESEA			-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
 Restricted Federal Resources Total	 <u>224,802</u>	 <u>4.02%</u>	 <u>218,899</u>	 <u>5,903</u>
 Totals	 <u>\$ 5,592,946</u>	 <u>100.00%</u>	 <u>\$ 5,446,091</u>	 <u>\$ 146,855</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-2q

SCHOOL: SHEILA Y. OLIVER ACADEMY - 305

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 3,742,988		\$ 4,004,851	\$ (261,863)
General Fund Encumbrances at June 30, 2021			-	-
	<u>3,742,988</u>		<u>4,004,851</u>	<u>(261,863)</u>
 Combined General Fund Contribution & State Resources	 <u>3,742,988</u>	 <u>96.18%</u>	 <u>4,004,851</u>	 <u>(261,863)</u>
 Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	148,674		148,674	-
	-		-	-
	<u>148,674</u>	<u>3.82%</u>	<u>148,674</u>	<u>-</u>
 Title I, Reallocated of ESEA				
	-		-	-
	-	<u>0.00%</u>	-	-
 Restricted Federal Resources Total	 <u>148,674</u>	 <u>3.82%</u>	 <u>148,674</u>	 <u>-</u>
 Totals	 <u>\$ 3,891,662</u>	 <u>100.00%</u>	 <u>\$ 4,153,525</u>	 <u>\$ (261,863)</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-2r

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY - 314

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 3,226,988		\$ 2,962,012	\$ 264,976
General Fund Encumbrances at June 30, 2021			-	-
	<u>3,226,988</u>		<u>2,962,012</u>	<u>264,976</u>
 Combined General Fund Contribution & State Resources	 <u>3,226,988</u>	 <u>96.60%</u>	 <u>2,962,012</u>	 <u>264,976</u>
 Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	113,745		104,405	9,340
			-	-
	<u>113,745</u>	<u>3.40%</u>	<u>104,405</u>	<u>9,340</u>
 Title I, Reallocated of ESEA				
	-		-	-
	-	<u>0.00%</u>	-	-
 Restricted Federal Resources Total	 <u>113,745</u>	 <u>3.40%</u>	 <u>104,405</u>	 <u>9,340</u>
 Totals	 <u>\$ 3,340,733</u>	 <u>100.00%</u>	 <u>\$ 3,066,417</u>	 <u>\$ 274,316</u>

**EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-2s

SCHOOL: ALTHEA GIBSON ECE ACADEMY - 337

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resource s</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 1,857,697		\$ 1,772,865	\$ 84,832
General Fund Encumbrances at June 30, 2021			-	-
	<u>1,857,697</u>		<u>1,772,865</u>	<u>84,832</u>
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>1,857,697</u>	<u>98.20%</u>	<u>1,772,865</u>	<u>84,832</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	34,034		32,496	1,538
			-	-
	<u>34,034</u>	<u>1.80%</u>	<u>32,496</u>	<u>1,538</u>
Title I, Reallocated of ESEA			-	-
			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
<b>Restricted Federal Resources Total</b>	<u>34,034</u>	<u>1.80%</u>	<u>32,496</u>	<u>1,538</u>
<b>Totals</b>	<u>\$ 1,891,731</u>	<u>100.00%</u>	<u>\$ 1,805,361</u>	<u>\$ 86,370</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-2t

SCHOOL: WAHLSTROM EARLY CHILDHOOD ACADEMY - 339

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 1,811,446		\$ 1,638,070	\$ 173,376
General Fund Encumbrances at June 30, 2021			-	-
	<u>1,811,446</u>		<u>1,638,070</u>	<u>173,376</u>
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>1,811,446</u>	<u>97.21%</u>	<u>1,638,070</u>	<u>173,376</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	51,946		47,014	4,932
	-		-	-
	<u>51,946</u>	<u>2.79%</u>	<u>47,014</u>	<u>4,932</u>
Title I, Reallocated of ESEA				
	-		-	-
	-	<u>0.00%</u>	-	-
<b>Restricted Federal Resources Total</b>	<u>51,946</u>	<u>2.79%</u>	<u>47,014</u>	<u>4,932</u>
<b>Totals</b>	<u>\$ 1,863,392</u>	<u>100.00%</u>	<u>\$ 1,685,084</u>	<u>\$ 178,308</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<u>Districtwide</u>	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 3,366,145	\$ (4,836)	\$ 3,361,309	\$ 3,152,844	\$ 208,465
Grades 1-5 - Salaries of Teachers	19,595,757	(33,610)	19,562,147	20,259,753	(697,606)
Grades 6-8 - Salaries of Teachers	8,899,206	-	8,899,206	9,050,837	(151,631)
Grades 9-12 - Salaries of Teachers	10,102,898	-	10,102,898	14,305,316	(4,202,418)
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	1,192,258	-	1,192,258	1,020,135	172,123
Purchased Professional-Educational Services	51,062	(4,486)	46,576	19,391	27,185
Purchased Technical Services	16,560	-	16,560	4,919	11,641
Other Purchased Services (400-500 series)	922,669	57,809	980,478	767,835	212,643
General Supplies	1,139,038	41,164	1,180,202	957,750	222,452
Textbooks	69,795	(3,320)	66,475	38,121	28,354
Other Objects	151,429	(24,324)	127,105	49,526	77,579
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>45,506,817</b>	<b>28,397</b>	<b>45,535,214</b>	<b>49,626,427</b>	<b>(4,091,213)</b>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	1,552,519	-	1,552,519	1,437,894	114,625
Other Salaries for Instruction	515,705	-	515,705	469,867	45,838
Other Purchased Services	-	-	-	-	-
General Supplies	28,679	(4,077)	24,602	10,028	14,574
Textbooks	907	-	907	534	373
Other Objects	-	-	-	-	-
<b>Total Cognitive - Mild</b>	<b>2,097,810</b>	<b>(4,077)</b>	<b>2,093,733</b>	<b>1,918,323</b>	<b>175,410</b>
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
<b>Total Cognitive - Moderate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	2,850,004	-	2,850,004	2,978,782	(128,778)
Other Salaries for Instruction	1,001,217	-	1,001,217	647,143	354,074
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	58,215	1,375	59,590	35,308	24,282
Textbooks	2,167	-	2,167	534	1,633
Other Objects	1,350	-	1,350	-	1,350
<b>Total Learning and/or Language Disabilities</b>	<b>3,912,953</b>	<b>1,375</b>	<b>3,914,328</b>	<b>3,661,767</b>	<b>252,561</b>
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
<b>Total Visual Impairments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Behavioral Disabilities:					
Salaries of Teachers	908,777	-	908,777	716,481	192,296
Other Salaries for Instruction	518,098	-	518,098	349,683	168,415
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	28,171	(612)	27,559	19,185	8,374
Textbooks	1,036	-	1,036	-	1,036
Other Objects	-	-	-	-	-
<b>Total Behavioral Disabilities</b>	<b>1,456,082</b>	<b>(612)</b>	<b>1,455,470</b>	<b>1,085,349</b>	<b>370,121</b>
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
<b>Total Multiple Disabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<u>Districtwide</u>	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Resource Room/Resource Center:					
Salaries of Teachers	-	-	-	\$ 2,923	\$ (2,923)
Other Salaries for Instruction	\$ 2,069,199	-	\$ 2,069,199	2,054,004	15,195
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Resource Room/Resource Center</b>	<u>2,069,199</u>	<u>-</u>	<u>2,069,199</u>	<u>2,056,927</u>	<u>12,272</u>
Autism:					
Salaries of Teachers	850,657	-	850,657	788,077	62,580
Other Salaries for Instruction	632,297	-	632,297	482,408	149,889
General Supplies	46,872	\$ 5,690	52,562	25,637	26,925
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Autism</b>	<u>1,529,826</u>	<u>5,690</u>	<u>1,535,516</u>	<u>1,296,122</u>	<u>239,394</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	627,434	-	627,434	597,120	30,314
Other Salaries for Instruction	340,848	-	340,848	338,994	1,854
General Supplies	19,828	13	19,841	16,361	3,480
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Preschool Disabilities - Full Time</b>	<u>988,110</u>	<u>13</u>	<u>988,123</u>	<u>952,475</u>	<u>35,648</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>12,053,980</u>	<u>2,389</u>	<u>12,056,369</u>	<u>10,970,963</u>	<u>1,085,406</u>
Bilingual Education - Instruction					
Salaries of Teachers	1,586,291	-	1,586,291	1,374,536	211,755
Other Salaries for Instruction	425,880	-	425,880	273,616	152,264
Other Purchased Services	-	-	-	-	-
General Supplies	42,934	(109)	42,825	26,141	16,684
Textbooks	5,697	-	5,697	3,573	2,124
Other Objects	-	-	-	-	-
<b>Total Bilingual Education - Instruction</b>	<u>2,060,802</u>	<u>(109)</u>	<u>2,060,693</u>	<u>1,677,866</u>	<u>382,827</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	370,538	-	370,538	337,768	32,770
Purchased Services (300-500 series)	23,770	-	23,770	9,073	14,697
Supplies and Materials	18,121	(10,571)	7,550	1,650	5,900
Other Objects	5,000	(5,000)	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<u>417,429</u>	<u>(15,571)</u>	<u>401,858</u>	<u>348,491</u>	<u>53,367</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	511,673	-	511,673	471,364	40,309
Purchased Services (300-500 series)	183,947	7,400	191,347	187,094	4,253
Supplies and Materials	65,178	7,880	73,058	55,531	17,527
<b>Total School-Spon. Cocurricular Athletics - Inst.</b>	<u>760,798</u>	<u>15,280</u>	<u>776,078</u>	<u>713,989</u>	<u>62,089</u>
<b>Total Instruction</b>	<u>60,799,826</u>	<u>30,386</u>	<u>60,830,212</u>	<u>63,337,736</u>	<u>(2,507,524)</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	1,142,822	476	1,143,298	1,090,417	52,881
Other Purchased Services (400-500 series)	4,569	7,090	11,659	8,570	3,089
Supplies and Materials	6,616	-	6,616	1,971	4,645
Other Objects	-	-	-	-	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>1,154,007</u>	<u>7,566</u>	<u>1,161,573</u>	<u>1,100,958</u>	<u>60,615</u>
Undistributed Expenditures - Health Services					
Salaries	2,312,121	(9,292)	2,302,829	1,887,522	415,307
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	1,000	(413)	587	(10)	597
Supplies and Materials	62,680	104	62,784	42,522	20,262
<b>Total Undistributed Expenditures - Health Services</b>	<u>2,375,801</u>	<u>(9,601)</u>	<u>2,366,200</u>	<u>1,930,034</u>	<u>436,166</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<u>Districtwide</u>	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 3,849,152	-	\$ 3,849,152	\$ 3,697,359	\$ 151,793
Salaries of Secretarial and Clerical Assistants	413,369	-	413,369	391,713	21,656
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	15,881	\$ (7,160)	8,721	7,310	1,411
Supplies and Materials	2,468	-	2,468	332	2,136
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	<u>4,280,870</u>	<u>(7,160)</u>	<u>4,273,710</u>	<u>4,096,714</u>	<u>176,996</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	3,757,996	(33,768)	3,724,228	3,801,247	(77,019)
Salaries of Secr and Clerical Assist.	71,809	-	71,809	79,225	(7,416)
Purchased Prof- Educational Services	46,787	(5,705)	41,082	17,591	23,491
Other Purch Prof. and Technical Services	-	-	-	-	-
Other Purch Services (400-500)	4,080	476	4,556	2,246	2,310
Supplies and Materials	14,910	(2,200)	12,710	1,524	11,186
Total Undist. Expend. - Improvement of Inst. Serv.	<u>3,895,582</u>	<u>(41,197)</u>	<u>3,854,385</u>	<u>3,901,833</u>	<u>(47,448)</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	3,293,824	-	3,293,824	3,627,373	(333,549)
Purchased Professional and Technical Services	9,690	(366)	9,324	4,454	4,870
Other Purchased Services (400-500 series)	63,163	(3,360)	59,803	35,011	24,792
Supplies and Materials	183,381	(11,253)	172,128	91,925	80,203
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>3,550,058</u>	<u>(14,979)</u>	<u>3,535,079</u>	<u>3,758,763</u>	<u>(223,684)</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	49,329	(7,797)	41,532	21,920	19,612
Other Purchased Professional & Technical Services	5,500	2,000	7,500	7,500	-
Other Purchased Services (400-500 series)	83,673	3,231	86,904	43,562	43,342
Supplies and Materials	22,839	(1,908)	20,931	5,793	15,138
Total Undist. Expend. - Instructional Staff Training Serv.	<u>161,341</u>	<u>(4,474)</u>	<u>156,867</u>	<u>78,775</u>	<u>78,092</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	5,858,188	(85,447)	5,772,741	5,434,209	338,532
Salaries of Other Professional Staff	263,129	-	263,129	285,730	(22,601)
Salaries of Secretarial and Clerical Assistants	2,682,829	8,084	2,690,913	2,750,145	(59,232)
Other Salaries	24,652	-	24,652	35,372	(10,720)
Purchased Professional and Technical Services	11,960	(4,160)	7,800	800	7,000
Other Purchased Services (400-500 series)	227,459	4,815	232,274	141,822	90,452
Supplies and Materials	275,518	29,125	304,643	236,093	68,550
Other Objects	13,284	(132)	13,152	7,244	5,908
Total Undist. Expend. - Support Serv. - School Admin.	<u>9,357,019</u>	<u>(47,715)</u>	<u>9,309,304</u>	<u>8,891,415</u>	<u>417,889</u>
Undist. Expend. - Custodial Services					
Salaries	1,000	-	1,000	3	997
General Supplies	2,500	-	2,500	1,329	1,171
Total Undist. Expend. - Custodial Services	<u>3,500</u>	<u>-</u>	<u>3,500</u>	<u>1,332</u>	<u>2,168</u>
Security					
Salaries	1,758,926	(4,384)	1,754,542	1,046,638	707,904
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	5,000	(989)	4,011	4,011	-
Total Undist. Expend. - Security	<u>1,763,926</u>	<u>(5,373)</u>	<u>1,758,553</u>	<u>1,050,649</u>	<u>707,904</u>
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	346,082	113,601	459,683	272,535	187,148
Contr Serv (Regular Students) - BSCS & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>346,082</u>	<u>113,601</u>	<u>459,683</u>	<u>272,535</u>	<u>187,148</u>



EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<u>Districtwide</u>	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
UNALLOCATED BENEFITS					
Social Security Contributions	-	-	-	-	-
Other Retirement Contributions - PERS	-	-	-	-	-
Health Benefits	\$ 21,749,000	\$ 1	\$ 21,749,001	\$ 21,126,294	\$ 622,707
TOTAL UNALLOCATED BENEFITS	<u>21,749,000</u>	<u>1</u>	<u>21,749,001</u>	<u>21,126,294</u>	<u>622,707</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>48,637,186</u>	<u>(9,331)</u>	<u>48,627,855</u>	<u>46,209,302</u>	<u>2,418,553</u>
TOTAL GENERAL CURRENT EXPENSE	<u>109,437,012</u>	<u>21,055</u>	<u>109,458,067</u>	<u>109,547,038</u>	<u>(88,971)</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool	12,588	(645)	11,943	5,895	6,048
Grades 1-5	109,947	57,282	167,229	112,404	54,825
Grades 6-8	90,100	68,313	158,413	35,085	123,328
Grades 9-12	20,000	15,002	35,002	33,068	1,934
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	12,000	3,000	15,000	10,109	4,891
Undistributed Expenditures - Security	-	-	-	-	-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	<u>244,635</u>	<u>142,952</u>	<u>387,587</u>	<u>196,561</u>	<u>191,026</u>
TOTAL CAPITAL OUTLAY	<u>244,635</u>	<u>142,952</u>	<u>387,587</u>	<u>196,561</u>	<u>191,026</u>
Total Districtwide School Based Expenditures	<u>109,681,647</u>	<u>164,007</u>	<u>109,845,654</u>	<u>109,743,599</u>	<u>102,055</u>
Other Financing Sources:					
Operating Transfer In	109,681,647	164,007	109,845,654	109,743,599	102,055
Total Other Financing Sources:	<u>109,681,647</u>	<u>164,007</u>	<u>109,845,654</u>	<u>109,743,599</u>	<u>102,055</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1, 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30, 2022	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers		-			-
Grades 1-5 - Salaries of Teachers		-			-
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers	\$ 4,026,902	-	\$ 4,026,902	\$ 8,500,660	\$ (4,473,758)
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services	2,000	\$ (2,000)			-
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	110,235	51,180	161,415	137,905	23,510
General Supplies	144,687	(20,096)	124,591	116,702	7,889
Textbooks	7,060	(3,320)	3,740	2,322	1,418
Other Objects	20,000	(10,004)	9,996	2,695	7,301
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>4,310,884</b>	<b>15,760</b>	<b>4,326,644</b>	<b>8,760,284</b>	<b>(4,433,640)</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
Cognitive - Mild:					
Salaries of Teachers	651,411	-	651,411	651,661	(250)
Other Salaries for Instruction	168,805	-	168,805	144,670	24,135
Other Purchased Services		-			-
General Supplies	3,000	(577)	2,423	722	1,701
Textbooks		-			-
Other Objects		-			-
<b>Total Cognitive - Mild</b>	<b>823,216</b>	<b>(577)</b>	<b>822,639</b>	<b>797,053</b>	<b>25,586</b>
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
<b>Total Cognitive - Moderate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	988,928	-	988,928	1,073,031	(84,103)
Other Salaries for Instruction	310,687	-	310,687	250,050	60,637
Purchased Professional-Educational Services		-			-
General Supplies	11,402	(85)	11,317	8,275	3,042
Textbooks		-			-
Other Objects		-			-
<b>Total Learning and/or Language Disabilities</b>	<b>1,311,017</b>	<b>(85)</b>	<b>1,310,932</b>	<b>1,331,356</b>	<b>(20,424)</b>
Visual Impairments					
Other Salaries for Instruction		-			-
<b>Total Visual Impairments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Behavioral Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies	1,600	(126)	1,474	1,474	-
Textbooks		-			-
Other Objects		-			-
<b>Total Behavioral Disabilities</b>	<b>1,600</b>	<b>(126)</b>	<b>1,474</b>	<b>1,474</b>	<b>-</b>
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
<b>Total Multiple Disabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**EAST ORANGE BOARD OF EDUCATION**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers		-			-
Other Salaries for Instruction	\$ 313,809	-	\$ 313,809	\$ 325,237	\$ (11,428)
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
<b>Total Resource Room/Resource Center</b>	<b>313,809</b>	<b>-</b>	<b>313,809</b>	<b>325,237</b>	<b>(11,428)</b>
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction		-			-
General Supplies	500	\$ (500)			-
Textbooks		-			-
Other Objects	-	-	-	-	-
<b>Total Autism</b>	<b>500</b>	<b>(500)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Preschool Disabilities - Full Time					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Preschool Disabilities - Full Time</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>2,450,142</b>	<b>(1,288)</b>	<b>2,448,854</b>	<b>2,455,120</b>	<b>(6,266)</b>
Bilingual Education - Instruction					
Salaries of Teachers	323,855	-	323,855	238,036	85,819
Other Salaries for Instruction	124,569	-	124,569	88,240	36,329
Other Purchased Services		-			-
General Supplies	7,500	(109)	7,391	7,391	-
Textbooks		-			-
Other Objects	-	-	-	-	-
<b>Total Bilingual Education - Instruction</b>	<b>455,924</b>	<b>(109)</b>	<b>455,815</b>	<b>333,667</b>	<b>122,148</b>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	103,725	-	103,725	91,286	12,439
Purchased Services (300-500 series)	13,770	-	13,770	9,073	4,697
Supplies and Materials	13,121	(10,571)	2,550	1,650	900
Other Objects	5,000	(5,000)	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>135,616</b>	<b>(15,571)</b>	<b>120,045</b>	<b>102,009</b>	<b>18,036</b>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	511,673	-	511,673	471,364	40,309
Purchased Services (300-500 series)	183,947	7,400	191,347	187,094	4,253
Supplies and Materials	55,178	7,880	63,058	55,531	7,527
<b>Total School-Spon. Cocurricular Athletics - Inst.</b>	<b>750,798</b>	<b>15,280</b>	<b>766,078</b>	<b>713,989</b>	<b>52,089</b>
<b>Total Instruction</b>	<b>8,103,364</b>	<b>14,072</b>	<b>8,117,436</b>	<b>12,365,069</b>	<b>(4,247,633)</b>
Undistributed Expend. - Attend. & Social Work					
Salaries		-			-
Other Purchased Services (400-500 series)	1,480	7,090	8,570	8,570	-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>1,480</b>	<b>7,090</b>	<b>8,570</b>	<b>8,570</b>	<b>-</b>
Undistributed Expenditures - Health Services					
Salaries	225,026	-	225,026	225,026	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	1,000	(413)	587	(10)	597
Supplies and Materials	5,200	(180)	5,020	5,020	-
<b>Total Undistributed Expenditures - Health Services</b>	<b>231,226</b>	<b>(593)</b>	<b>230,633</b>	<b>230,036</b>	<b>597</b>

**EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 1,157,991	-	\$ 1,157,991	\$ 1,176,292	\$ (18,301)
Salaries of Secretarial and Clerical Assistants	137,792	-	137,792	135,786	2,006
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	14,000	\$ (7,160)	6,840	6,840	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Undist. Expend. - Guidance</b>	<b>1,309,783</b>	<b>(7,160)</b>	<b>1,302,623</b>	<b>1,318,918</b>	<b>(16,295)</b>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	-	-	-	162,151	(162,151)
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>162,151</b>	<b>(162,151)</b>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	188,168	-	188,168	177,015	11,153
Purchased Professional and Technical Services	920	(366)	554	554	-
Other Purchased Services (400-500 series)	4,694	4,673	9,367	6,587	2,780
Supplies and Materials	2,500	-	2,500	2,500	-
Other Objects	-	-	-	-	-
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>196,282</b>	<b>4,307</b>	<b>200,589</b>	<b>186,656</b>	<b>13,933</b>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	5,000	(1,226)	3,774	2,615	1,159
Supplies and Materials	7,450	(1,657)	5,793	5,793	-
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>12,450</b>	<b>(2,883)</b>	<b>9,567</b>	<b>8,408</b>	<b>1,159</b>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	756,975	(74,467)	682,508	710,103	(27,595)
Salaries of Other Professional Staff	263,129	-	263,129	285,730	(22,601)
Salaries of Secretarial and Clerical Assistants	456,134	-	456,134	481,246	(25,112)
Other Salaries	15,802	-	15,802	21,761	(5,959)
Purchased Professional and Technical Services	4,960	(4,160)	800	800	-
Other Purchased Services (400-500 series)	33,108	(14,601)	18,507	8,404	10,103
Supplies and Materials	35,566	31,896	67,462	65,772	1,690
Other Objects	4,851	(900)	3,951	1,792	2,159
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>1,570,525</b>	<b>(62,232)</b>	<b>1,508,293</b>	<b>1,575,608</b>	<b>(67,315)</b>
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
<b>Total Undist. Expend. - Custodial Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Security					
Salaries	517,861	-	517,861	232,396	285,465
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	5,000	(989)	4,011	4,011	-
<b>Total Undist. Expend. - Security</b>	<b>522,861</b>	<b>(989)</b>	<b>521,872</b>	<b>236,407</b>	<b>285,465</b>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	175,300	70,040	245,340	189,862	55,478
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>175,300</b>	<b>70,040</b>	<b>245,340</b>	<b>189,862</b>	<b>55,478</b>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$ 3,332,717	\$ 520,554
TOTAL UNALLOCATED BENEFITS	3,853,271	-	3,853,271	3,332,717	520,554
TOTAL UNDISTRIBUTED EXPENDITURES	7,873,178	7,580	7,880,758	7,249,333	631,425
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	15,976,542	21,652	15,998,194	19,614,402	(3,616,208)
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12	17,000	(9,310)	7,690	7,689	1
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics	12,000	3,000	15,000	10,109	4,891
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	29,000	(6,310)	22,690	17,798	4,892
TOTAL CAPITAL OUTLAY	29,000	(6,310)	22,690	17,798	4,892
TOTAL SCHOOL BASED EXPENDITURES	16,005,542	15,342	16,020,884	19,632,200	(3,611,316)
Other Financing Sources:					
Operating Transfer In	16,005,542	15,342	16,020,884	19,632,200	(3,611,316)
Total Other Financing Sources:	16,005,542	15,342	16,020,884	19,632,200	(3,611,316)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2021	-	-	-	-	-
Fund Balance, June 30, 2022	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: EAST ORANGE STEM ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers		-			-
Grades 1-5 - Salaries of Teachers		-			-
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers	\$ 3,597,145	-	\$ 3,597,145	\$ 3,326,206	\$ 270,939
Regular Programs - Undistributed Instruction		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	68,711	-	68,711	41,980	26,731
General Supplies	149,792	\$ 13,423	163,215	112,375	50,840
Textbooks	15,000	-	15,000	14,968	32
Other Objects	15,000	-	15,000	3,739	11,261
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>3,845,648</b>	<b>13,423</b>	<b>3,859,071</b>	<b>3,499,268</b>	<b>359,803</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
Cognitive - Mild:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Other Purchased Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
<b>Total Cognitive - Mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
<b>Total Cognitive - Moderate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Learning and/or Language Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
<b>Total Learning and/or Language Disabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Visual Impairments					
Other Salaries for Instruction		-			-
<b>Total Visual Impairments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Behavioral Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
<b>Total Behavioral Disabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
<b>Total Multiple Disabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: EAST ORANGE STEM ACADEMY	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	-	-	-	-	-
Total Resource Room/Resource Center	-	-	-	-	-
Autism:					
Salaries of Teachers	\$ 156,528	-	\$ 156,528	\$ 145,602	\$ 10,926
Other Salaries for Instruction	123,774	-	123,774	97,066	26,708
General Supplies	21,587	-	21,587	3,037	18,550
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	301,889	-	301,889	245,705	56,184
Preschool Disabilities - Full Time					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	-	-	-	-	-
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>301,889</b>	<b>-</b>	<b>301,889</b>	<b>245,705</b>	<b>56,184</b>
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	62,357	-	62,357	55,068	7,289
Purchased Services (300-500 series)	10,000	-	10,000	-	10,000
Supplies and Materials	5,000	-	5,000	-	5,000
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	77,357	-	77,357	55,068	22,289
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	10,000	-	10,000	-	10,000
Total School-Spon. Cocurricular Athletics - Inst.	10,000	-	10,000	-	10,000
<b>Total Instruction</b>	<b>4,234,894</b>	<b>\$ 13,423</b>	<b>4,248,317</b>	<b>3,800,041</b>	<b>\$ 448,276</b>
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	113,388	-	113,388	113,388	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	3,500	-	3,500	3,238	262
Total Undistributed Expenditures - Health Services	116,888	-	116,888	116,626	262

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: EAST ORANGE STEM ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 293,240	-	\$ 293,240	\$ 349,902	\$ (56,662)
Salaries of Secretarial and Clerical Assistants	202,432	-	202,432	188,060	14,372
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	<u>495,672</u>	<u>-</u>	<u>495,672</u>	<u>537,962</u>	<u>(42,290)</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	244,240	\$ (21,120)	223,120	294,240	(71,120)
Salaries of Secr and Clerical Assist.	71,809	-	71,809	64,067	7,742
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>316,049</u>	<u>(21,120)</u>	<u>294,929</u>	<u>358,307</u>	<u>(63,378)</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	593,311	-	593,311	595,348	(2,037)
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	6,000	-	6,000	3,885	2,115
Supplies and Materials	33,000	-	33,000	30,348	2,652
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>632,311</u>	<u>-</u>	<u>632,311</u>	<u>629,581</u>	<u>2,730</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	5,000	-	5,000	118	4,882
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	25,000	-	25,000	22,089	2,911
Supplies and Materials	5,000	-	5,000	-	5,000
Total Undist. Expend. - Instructional Staff Training Serv.	<u>35,000</u>	<u>-</u>	<u>35,000</u>	<u>22,207</u>	<u>12,793</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	454,099	-	454,099	432,693	21,406
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	127,253	-	127,253	131,986	(4,733)
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	5,000	-	5,000	-	5,000
Other Purchased Services (400-500 series)	19,500	-	19,500	18,710	790
Supplies and Materials	35,550	-	35,550	31,291	4,259
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>641,402</u>	<u>-</u>	<u>641,402</u>	<u>614,680</u>	<u>26,722</u>
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	2,500	-	2,500	1,329	1,171
Total Undist. Expend. - Custodial Services	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>1,329</u>	<u>1,171</u>
Security					
Salaries	143,817	-	143,817	41,719	102,098
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>143,817</u>	<u>-</u>	<u>143,817</u>	<u>41,719</u>	<u>102,098</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	20,000	21,021	41,021	17,905	23,116
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>20,000</u>	<u>21,021</u>	<u>41,021</u>	<u>17,905</u>	<u>23,116</u>



EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: EAST ORANGE STEM ACADEMY	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 1,448,553	\$ -	\$ 1,448,553	\$ 1,440,826	\$ 7,727
				-	
TOTAL UNALLOCATED BENEFITS	<u>1,448,553</u>	<u>-</u>	<u>1,448,553</u>	<u>1,440,826</u>	<u>7,727</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>3,852,192</u>	<u>(99)</u>	<u>3,852,093</u>	<u>3,781,142</u>	<u>70,951</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>8,087,086</u>	<u>13,324</u>	<u>8,100,410</u>	<u>7,581,183</u>	<u>519,227</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8	71,400	-	71,400	2,939	68,461
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.	-	-	-	-	-
	<u>71,400</u>	<u>-</u>	<u>71,400</u>	<u>2,939</u>	<u>68,461</u>
Total Equipment	<u>71,400</u>	<u>-</u>	<u>71,400</u>	<u>2,939</u>	<u>68,461</u>
TOTAL CAPITAL OUTLAY	<u>71,400</u>	<u>-</u>	<u>71,400</u>	<u>2,939</u>	<u>68,461</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>8,158,486</u>	<u>13,324</u>	<u>8,171,810</u>	<u>7,584,122</u>	<u>587,688</u>
Other Financing Sources:					
Operating Transfer In	<u>8,158,486</u>	<u>13,324</u>	<u>8,171,810</u>	<u>7,584,122</u>	<u>587,688</u>
Total Other Financing Sources:	<u>8,158,486</u>	<u>13,324</u>	<u>8,171,810</u>	<u>7,584,122</u>	<u>587,688</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1, 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30, 2022	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers		-			-
Grades 1-5 - Salaries of Teachers		-		\$ 109,875	\$ (109,875)
Grades 6-8 - Salaries of Teachers	\$ 1,559,075	-	\$ 1,559,075	1,413,242	145,833
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	42,866	\$ (4,225)	38,641	24,031	14,610
General Supplies	58,701	(2,263)	56,438	43,490	12,948
Textbooks		-			-
Other Objects	9,750	-	9,750	-	9,750
	<u>1,670,392</u>	<u>(6,488)</u>	<u>1,663,904</u>	<u>1,590,638</u>	<u>73,266</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
Cognitive - Mild:					
Salaries of Teachers	218,681	-	218,681	215,000	3,681
Other Salaries for Instruction	22,034	-	22,034	29,392	(7,358)
Other Purchased Services		-			-
General Supplies	3,940	-	3,940	1,770	2,170
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	<u>244,655</u>	<u>-</u>	<u>244,655</u>	<u>246,162</u>	<u>(1,507)</u>
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	211,086	-	211,086	200,573	10,513
Other Salaries for Instruction	62,615	-	62,615	31,351	31,264
Purchased Professional-Educational Services		-			-
General Supplies	8,412	-	8,412	2,205	6,207
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	<u>282,113</u>	<u>-</u>	<u>282,113</u>	<u>234,129</u>	<u>47,984</u>
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers	92,844	-	92,844	205,982	(113,138)
Other Salaries for Instruction	61,413	-	61,413	57,474	3,939
Purchased Professional-Educational Services		-			-
General Supplies	3,246	-	3,246	1,649	1,597
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	<u>157,503</u>	<u>-</u>	<u>157,503</u>	<u>265,105</u>	<u>(107,602)</u>
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Resource Room/Resource Center:					
Salaries of Teachers		-			-
Other Salaries for Instruction	\$ 125,392	-	\$ 125,392	\$ 86,550	\$ 38,842
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Resource Room/Resource Center	<u>125,392</u>	<u>-</u>	<u>125,392</u>	<u>86,550</u>	<u>38,842</u>
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full Time					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Preschool Disabilities - Full Time	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>809,663</u>	<u>-</u>	<u>809,663</u>	<u>831,946</u>	<u>(22,283)</u>
Bilingual Education - Instruction					
Salaries of Teachers		-			-
Other Salaries for Instruction	62,188	-	62,188	24,634	37,554
Other Purchased Services		-			-
General Supplies	1,000	-	1,000	965	35
Textbooks		-			-
Other Objects		-			-
Total Bilingual Education - Instruction	<u>63,188</u>	<u>-</u>	<u>63,188</u>	<u>25,599</u>	<u>37,589</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	8,694	-	8,694	6,489	2,205
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)		-			-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>8,694</u>	<u>-</u>	<u>8,694</u>	<u>6,489</u>	<u>2,205</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction</b>	<u>2,551,937</u>	<u>\$ (6,488)</u>	<u>2,545,449</u>	<u>2,454,672</u>	<u>90,777</u>
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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Health Services					
Salaries	158,256	-	158,256	60,701	97,555
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	2,989	-	2,989	1,110	1,879
Total Undistributed Expenditures - Health Services	<u>161,245</u>	<u>-</u>	<u>161,245</u>	<u>61,811</u>	<u>99,434</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 258,177	-	\$ 258,177	\$ 292,587	\$ (34,410)
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	<u>258,177</u>	<u>-</u>	<u>258,177</u>	<u>292,587</u>	<u>(34,410)</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	196,324	\$ (12,648)	183,676	92,281	91,395
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>196,324</u>	<u>(12,648)</u>	<u>183,676</u>	<u>92,281</u>	<u>91,395</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	204,778	-	204,778	204,778	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	4,322	-	4,322	4,322	-
Supplies and Materials	1,000	-	1,000	334	666
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>210,100</u>	<u>-</u>	<u>210,100</u>	<u>209,434</u>	<u>666</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	1,200	-	1,200	-	1,200
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>-</u>	<u>1,200</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	281,168	-	281,168	305,574	(24,406)
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	102,511	-	102,511	88,178	14,333
Other Salaries	900	-	900	1,364	(464)
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	24,629	-	24,629	8,886	15,743
Supplies and Materials	9,700	-	9,700	6,210	3,490
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>418,908</u>	<u>-</u>	<u>418,908</u>	<u>410,212</u>	<u>8,696</u>
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries	128,274	-	128,274	65,288	62,986
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>128,274</u>	<u>-</u>	<u>128,274</u>	<u>65,288</u>	<u>62,986</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	15,000	12,222	27,222	3,000	24,222
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>15,000</u>	<u>12,222</u>	<u>27,222</u>	<u>3,000</u>	<u>24,222</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 999,713	\$ -	\$ 999,713	\$ 994,380	\$ 5,333
TOTAL UNALLOCATED BENEFITS	999,713	-	999,713	994,380	5,333
TOTAL UNDISTRIBUTED EXPENDITURES	2,388,941	(426)	2,388,515	2,128,993	259,522
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	4,940,878	(6,914)	4,933,964	4,583,665	350,299
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		6,940	6,940	6,940	-
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	-	6,940	6,940	6,940	-
TOTAL CAPITAL OUTLAY	-	6,940	6,940	6,940	-
TOTAL SCHOOL BASED EXPENDITURES	4,940,878	26	4,940,904	4,590,605	350,299
Other Financing Sources:					
Operating Transfer In	4,940,878	26	4,940,904	4,590,605	350,299
Total Other Financing Sources:	4,940,878	26	4,940,904	4,590,605	350,299
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2021	-	-	-	-	-
Fund Balance, June 30, 2022	\$ -	\$ -	\$ -	\$ -	\$ -

**EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

SCHOOL: JOHN L.COSTLEY MIDDLE SCHOOL

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers		-			-
Grades 1-5 - Salaries of Teachers		-		\$ 27,568	\$ (27,568)
Grades 6-8 - Salaries of Teachers	\$ 1,826,697	-	\$ 1,826,697	2,089,382	(262,685)
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services	15,000	\$ (5,000)	10,000		10,000
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	36,125	(6,000)	30,125	16,528	13,597
General Supplies	37,450	14,749	52,199	41,650	10,549
Textbooks	5,000	-	5,000		5,000
Other Objects	10,775	1,060	11,835	9,704	2,131
	<u>1,931,047</u>	<u>4,809</u>	<u>1,935,856</u>	<u>2,184,832</u>	<u>(248,976)</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
Cognitive - Mild:					
Salaries of Teachers	98,079	-	98,079		98,079
Other Salaries for Instruction	30,707	-	30,707	28,737	1,970
Other Purchased Services		-			-
General Supplies	5,600	-	5,600	647	4,953
Textbooks		-			-
Other Objects	-	-	-	-	-
	<u>134,386</u>	<u>-</u>	<u>134,386</u>	<u>29,384</u>	<u>105,002</u>
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Cognitive - Moderate					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	338,501	-	338,501	352,576	(14,075)
Other Salaries for Instruction	94,418	-	94,418	11,691	82,727
Purchased Professional-Educational Services		-			-
General Supplies	4,000	-	4,000		4,000
Textbooks		-			-
Other Objects	-	-	-	-	-
	<u>436,919</u>	<u>-</u>	<u>436,919</u>	<u>364,267</u>	<u>72,652</u>
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Visual Impairments					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Behavioral Disabilities					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Multiple Disabilities					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

SCHOOL: JOHN L.COSTLEY MIDDLE SCHOOL	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Resource Room/Resource Center:					
Salaries of Teachers		-			-
Other Salaries for Instruction	\$ 92,701	-	\$ 92,701	\$ 68,600	\$ 24,101
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>92,701</u>	<u>-</u>	<u>92,701</u>	<u>68,600</u>	<u>24,101</u>
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full Time					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>664,006</u>	<u>-</u>	<u>664,006</u>	<u>462,251</u>	<u>\$ 201,755</u>
Bilingual Education - Instruction					
Salaries of Teachers	150,128	-	150,128	129,401	20,727
Other Salaries for Instruction	62,188	-	62,188	58,619	3,569
Other Purchased Services		-			-
General Supplies	6,710	-	6,710		6,710
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>219,026</u>	<u>-</u>	<u>219,026</u>	<u>188,020</u>	<u>31,006</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	9,429	-	9,429	8,505	924
Purchased Services (300-500 series)		-		-	-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>9,429</u>	<u>-</u>	<u>9,429</u>	<u>8,505</u>	<u>924</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction</b>	<u>2,823,508</u>	<u>\$ 4,809</u>	<u>2,828,317</u>	<u>2,843,608</u>	<u>(15,291)</u>
Undistributed Expend. - Attend. & Social Work					
Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	2,000	-	2,000		2,000
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Undistributed Expenditures - Health Services					
Salaries	213,256	(5,007)	208,249	75,245	133,004
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	3,500	165	3,665	501	3,164
Total Undistributed Expenditures - Health Services	<u>216,756</u>	<u>(4,842)</u>	<u>211,914</u>	<u>75,746</u>	<u>136,168</u>

**EAST ORANGE BOARD OF EDUCATION  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

SCHOOL: JOHN L.COSTLEY MIDDLE SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 318,287	-	\$ 318,287	\$ 283,279	\$ 35,008
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	2,000	-	2,000	332	1,668
Other Objects	-	-	-	-	-
<b>Total Undist. Expend. - Guidance</b>	<b>320,287</b>	<b>-</b>	<b>320,287</b>	<b>283,611</b>	<b>36,676</b>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	190,702	-	190,702	190,702	-
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Purchased Prof- Educational Services	28,000	\$ (5,705)	22,295	1,650	20,645
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	925	-	925	170	755
Supplies and Materials	-	-	-	-	-
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>219,627</b>	<b>(5,705)</b>	<b>213,922</b>	<b>192,522</b>	<b>21,400</b>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	258,280	-	258,280	266,797	(8,517)
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	2,982	-	2,982	-	2,982
Supplies and Materials	5,000	-	5,000	1,483	3,517
Other Objects	-	-	-	-	-
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>266,262</b>	<b>-</b>	<b>266,262</b>	<b>268,280</b>	<b>(2,018)</b>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	13,500	-	13,500	-	13,500
Supplies and Materials	2,000	-	2,000	-	2,000
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>15,500</b>	<b>-</b>	<b>15,500</b>	<b>-</b>	<b>15,500</b>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	344,275	-	344,275	331,985	12,290
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	69,000	-	69,000	95,437	(26,437)
Other Salaries	3,000	-	3,000	-	3,000
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	2,500	-	2,500	-	2,500
Supplies and Materials	10,000	5,000	15,000	12,933	2,067
Other Objects	-	-	-	-	-
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>428,775</b>	<b>5,000</b>	<b>433,775</b>	<b>440,355</b>	<b>(6,580)</b>
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
<b>Total Undist. Expend. - Custodial Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Security					
Salaries	58,890	-	58,890	37,181	21,709
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
<b>Total Undist. Expend. - Security</b>	<b>58,890</b>	<b>-</b>	<b>58,890</b>	<b>37,181</b>	<b>21,709</b>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	14,704	5,257	19,961	4,680	15,281
Contr Serv (Regular Students)- ESCs & CTSA	-	-	-	-	-
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>14,704</b>	<b>5,257</b>	<b>19,961</b>	<b>4,680</b>	<b>15,281</b>



EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: JOHN L.COSTLEY MIDDLE SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 1,023,654	\$ -	\$ 1,023,654	\$ 1,018,192	\$ 5,462
TOTAL UNALLOCATED BENEFITS	<u>1,023,654</u>	<u>-</u>	<u>1,023,654</u>	<u>1,018,192</u>	<u>5,462</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>2,566,455</u>	<u>(290)</u>	<u>2,566,165</u>	<u>2,320,567</u>	<u>245,598</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>5,389,963</u>	<u>4,519</u>	<u>5,394,482</u>	<u>5,164,175</u>	<u>230,307</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8	6,000	12,000	18,000	15,072	2,928
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	<u>6,000</u>	<u>12,000</u>	<u>18,000</u>	<u>15,072</u>	<u>2,928</u>
TOTAL CAPITAL OUTLAY	<u>6,000</u>	<u>12,000</u>	<u>18,000</u>	<u>15,072</u>	<u>2,928</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>5,395,963</u>	<u>16,519</u>	<u>5,412,482</u>	<u>5,179,247</u>	<u>233,235</u>
Other Financing Sources:					
Operating Transfer In	<u>5,395,963</u>	<u>16,519</u>	<u>5,412,482</u>	<u>5,179,247</u>	<u>233,235</u>
Total Other Financing Sources:	<u>5,395,963</u>	<u>16,519</u>	<u>5,412,482</u>	<u>5,179,247</u>	<u>233,235</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1, 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30, 2022	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: PATRICK HEALY MIDDLE SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers		-			-
Grades 1-5 - Salaries of Teachers		-		\$ 78,425	\$ (78,425)
Grades 6-8 - Salaries of Teachers	\$ 1,754,154	-	\$ 1,754,154	1,771,523	(17,369)
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services	1,550	-	1,550	400	1,150
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	64,088	\$ (4,349)	59,739	47,008	12,731
General Supplies	32,495	812	33,307	23,330	9,977
Textbooks	4,790	-	4,790	4,445	345
Other Objects	4,573	-	4,573	-	4,573
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>1,861,650</b>	<b>(3,537)</b>	<b>1,858,113</b>	<b>1,925,131</b>	<b>(67,018)</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
Cognitive - Mild:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Other Purchased Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
<b>Total Cognitive - Mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks	-	-	-	-	-
<b>Total Cognitive - Moderate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	234,474	-	234,474	210,898	23,576
Other Salaries for Instruction	91,778	-	91,778	78,629	13,149
Purchased Professional-Educational Services		-			-
General Supplies	4,200	-	4,200	1,677	2,523
Textbooks		-			-
Other Objects	-	-	-	-	-
<b>Total Learning and/or Language Disabilities</b>	<b>330,452</b>	<b>-</b>	<b>330,452</b>	<b>291,204</b>	<b>39,248</b>
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
<b>Total Visual Impairments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Behavioral Disabilities:					
Salaries of Teachers	57,864	-	57,864		57,864
Other Salaries for Instruction	30,707	-	30,707	28,463	2,244
Purchased Professional-Educational Services		-			-
General Supplies	2,275	-	2,275	1,742	533
Textbooks		-			-
Other Objects	-	-	-	-	-
<b>Total Behavioral Disabilities</b>	<b>90,846</b>	<b>-</b>	<b>90,846</b>	<b>30,205</b>	<b>60,641</b>
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
<b>Total Multiple Disabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$ 126,036	-	\$ 126,036	\$ 90,945	\$ 35,091
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Resource Room/Resource Center	126,036	-	126,036	90,945	35,091
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	547,334	-	547,334	412,354	134,980
Bilingual Education - Instruction					
Salaries of Teachers	113,138	-	113,138	95,359	17,779
Other Salaries for Instruction	61,499	-	61,499	4,337	57,162
Other Purchased Services		-			-
General Supplies	2,121	-	2,121	832	1,289
Textbooks		-			-
Other Objects		-			-
Total Bilingual Education - Instruction	176,758	-	176,758	100,528	76,230
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	8,694	-	8,694	5,408	3,286
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)		-			-
Total School-Spon. Cocurricular Actvts. - Inst.	8,694	-	8,694	5,408	3,286
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	2,594,436	\$ (3,537)	2,590,899	2,443,421	147,478
Undistributed Expend. - Attend. & Social Work					
Salaries	111,888	-	111,888	111,888	-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	450	-	450		450
Other Objects		-			-
Total Undistributed Expend. - Attend. & Social Work	112,338	-	112,338	111,888	450
Undistributed Expenditures - Health Services					
Salaries	213,256	(4,285)	208,971	70,530	138,441
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	2,200	-	2,200	1,073	1,127
Total Undistributed Expenditures - Health Services	215,456	(4,285)	211,171	71,603	139,568

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: PATRICK HEALY MIDDLE SCHOOL

	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 121,289	-	\$ 121,289	\$ 171,289	\$ (50,000)
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	<u>121,289</u>	<u>-</u>	<u>121,289</u>	<u>171,289</u>	<u>(50,000)</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	154,007	-	154,007	184,607	(30,600)
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>154,007</u>	<u>-</u>	<u>154,007</u>	<u>184,607</u>	<u>(30,600)</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	107,167	-	107,167	106,503	664
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	2,585	-	2,585	2,585	-
Supplies and Materials	576	-	576	545	31
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>110,328</u>	<u>-</u>	<u>110,328</u>	<u>109,633</u>	<u>695</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	1,443	-	1,443		1,443
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	2,000	\$ 5,849	7,849	628	7,221
Supplies and Materials	239	-	239	-	239
Total Undist. Expend. - Instructional Staff Training Serv.	<u>3,682</u>	<u>5,849</u>	<u>9,531</u>	<u>628</u>	<u>8,903</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	501,523	-	501,523	309,019	192,504
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	105,449	-	105,449	87,530	17,919
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	13,155	(1,500)	11,655	7,995	3,660
Supplies and Materials	9,113	-	9,113	7,979	1,134
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>629,240</u>	<u>(1,500)</u>	<u>627,740</u>	<u>412,523</u>	<u>215,217</u>
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries	83,617	-	83,617	71,426	12,191
Purchased Professional and Technical Services		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>83,617</u>	<u>-</u>	<u>83,617</u>	<u>71,426</u>	<u>12,191</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend	6,000	4,285	10,285		10,285
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>6,000</u>	<u>4,285</u>	<u>10,285</u>	<u>-</u>	<u>10,285</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$ 1	\$ 971,567	\$ 966,385	\$ 5,182
				-	
TOTAL UNALLOCATED BENEFITS	971,566	1	971,567	966,385	5,182
TOTAL UNDISTRIBUTED EXPENDITURES	2,407,523	4,350	2,411,873	2,099,982	311,891
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	5,001,959	813	5,002,772	4,543,403	459,369
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	5,001,959	813	5,002,772	4,543,403	459,369
Other Financing Sources:					
Operating Transfer In	5,001,959	813	5,002,772	4,543,403	459,369
Total Other Financing Sources:	5,001,959	813	5,002,772	4,543,403	459,369
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2021	-	-	-	-	-
Fund Balance, June 30, 2022	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers		-			-
Grades 1-5 - Salaries of Teachers		-			-
Grades 6-8 - Salaries of Teachers	\$ 2,936,238	-	\$ 2,936,238	\$ 3,001,939	\$ (65,701)
Grades 9-12 - Salaries of Teachers	2,478,851	-	2,478,851	2,478,450	401
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
Purchased Technical Services	9,500	-	9,500	1,690	7,810
Other Purchased Services (400-500 series)	108,704	\$ 20,282	128,986	108,907	20,079
General Supplies	139,072	(17,537)	121,535	107,569	13,966
Textbooks	13,196	-	13,196	2,094	11,102
Other Objects	26,065	310	26,375	17,641	8,734
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>5,711,626</u>	<u>3,055</u>	<u>5,714,681</u>	<u>5,718,290</u>	<u>(3,609)</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
Cognitive - Mild:					
Salaries of Teachers	100,131	-	100,131	99,131	1,000
Other Salaries for Instruction	93,495	-	93,495	58,784	34,711
Other Purchased Services		-			-
General Supplies	2,864	-	2,864	1,981	883
Textbooks		-			-
Other Objects	-	-	-	-	-
<b>Total Cognitive - Mild</b>	<u>196,490</u>	<u>-</u>	<u>196,490</u>	<u>159,896</u>	<u>36,594</u>
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks	-	-	-	-	-
<b>Total Cognitive - Moderate</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
<b>Total Learning and/or Language Disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
<b>Total Visual Impairments</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers	223,769	-	223,769	227,007	(3,238)
Other Salaries for Instruction	92,894	-	92,894	45,995	46,899
Purchased Professional-Educational Services		-			-
General Supplies	7,950	-	7,950	2,683	5,267
Textbooks		-			-
Other Objects	-	-	-	-	-
<b>Total Behavioral Disabilities</b>	<u>324,613</u>	<u>-</u>	<u>324,613</u>	<u>275,685</u>	<u>48,928</u>
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
<b>Total Multiple Disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers		-			-
Other Salaries for Instruction	\$ 186,329	-	\$ 186,329	\$ 118,673	\$ 67,656
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
<b>Total Resource Room/Resource Center</b>	<b>186,329</b>	<b>-</b>	<b>186,329</b>	<b>118,673</b>	<b>67,656</b>
Autism:					
Salaries of Teachers	173,793	-	173,793	168,260	5,533
Other Salaries for Instruction	123,827	-	123,827	102,732	21,095
General Supplies	5,000	-	5,000	1,401	3,599
Textbooks		-			-
Other Objects	-	-	-	-	-
<b>Total Autism</b>	<b>302,620</b>	<b>-</b>	<b>302,620</b>	<b>272,393</b>	<b>30,227</b>
Preschool Disabilities - Full Time					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
<b>Total Preschool Disabilities - Full Time</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>1,010,052</b>	<b>-</b>	<b>1,010,052</b>	<b>826,647</b>	<b>\$ 183,405</b>
Bilingual Education - Instruction					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Other Purchased Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
<b>Total Bilingual Education - Instruction</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	134,457	-	134,457	136,276	(1,819)
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>134,457</b>	<b>-</b>	<b>134,457</b>	<b>136,276</b>	<b>(1,819)</b>
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
<b>Total School-Spon. Cocurricular Athletics - Inst.</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Instruction</b>	<b>6,856,135</b>	<b>\$ 3,055</b>	<b>6,859,190</b>	<b>6,681,213</b>	<b>177,977</b>
Undistributed Expend. - Attend. & Social Work					
Salaries	126,594	-	126,594	69,977	56,617
Other Purchased Services (400-500 series)	639	-	639		639
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>127,233</b>	<b>-</b>	<b>127,233</b>	<b>69,977</b>	<b>57,256</b>
Undistributed Expenditures - Health Services					
Salaries	107,125	-	107,125	80,206	26,919
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	6,059	-	6,059	-	6,059
<b>Total Undistributed Expenditures - Health Services</b>	<b>113,184</b>	<b>-</b>	<b>113,184</b>	<b>80,206</b>	<b>32,978</b>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 598,367	-	\$ 598,367	\$ 570,958	\$ 27,409
Salaries of Secretarial and Clerical Assistants	72,645	-	72,645	67,392	5,253
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Undist. Expend. - Guidance</b>	<b>671,012</b>	<b>-</b>	<b>671,012</b>	<b>638,350</b>	<b>32,662</b>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	212,769	-	212,769	212,769	-
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Purchased Prof- Educational Services	8,000	-	8,000	5,854	2,146
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	2,000	\$ 476	2,476	2,076	400
Supplies and Materials	2,000	-	2,000	-	2,000
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>224,769</b>	<b>476</b>	<b>225,245</b>	<b>220,699</b>	<b>4,546</b>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	200,604	-	200,604	197,093	3,511
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	2,556	-	2,556	2,000	556
Supplies and Materials	3,184	-	3,184	2,088	1,096
Other Objects	-	-	-	-	-
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>206,344</b>	<b>-</b>	<b>206,344</b>	<b>201,181</b>	<b>5,163</b>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	15,250	-	15,250	12,975	2,275
Supplies and Materials	5,000	-	5,000	-	5,000
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>20,250</b>	<b>-</b>	<b>20,250</b>	<b>12,975</b>	<b>7,275</b>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	456,034	(10,980)	445,054	354,600	90,454
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	263,977	-	263,977	264,190	(213)
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	21,000	2,057	23,057	12,882	10,175
Supplies and Materials	29,000	(11,969)	17,031	1,135	15,896
Other Objects	8,433	768	9,201	5,452	3,749
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>778,444</b>	<b>(20,124)</b>	<b>758,320</b>	<b>638,259</b>	<b>120,061</b>
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
<b>Total Undist. Expend. - Custodial Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Security					
Salaries	302,512	-	302,512	297,795	4,717
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
<b>Total Undist. Expend. - Security</b>	<b>302,512</b>	<b>-</b>	<b>302,512</b>	<b>297,795</b>	<b>4,717</b>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch.)-Vend	46,446	10,938	57,384	46,842	10,542
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>46,446</b>	<b>10,938</b>	<b>57,384</b>	<b>46,842</b>	<b>10,542</b>



EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$ 2,147,560	\$ 11,518
TOTAL UNALLOCATED BENEFITS	2,159,078	-	2,159,078	2,147,560	11,518
TOTAL UNDISTRIBUTED EXPENDITURES	4,649,272	(8,710)	4,640,562	4,353,844	286,718
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	11,505,407	(5,655)	11,499,752	11,035,057	464,695
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8	3,000	17,537	20,537	1,469	19,068
Grades 9-12	3,000	24,312	27,312	25,379	1,933
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		-			-
Undist.Expend.-Support Serv.-Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	6,000	41,849	47,849	26,848	21,001
TOTAL CAPITAL OUTLAY	6,000	41,849	47,849	26,848	21,001
TOTAL SCHOOL BASED EXPENDITURES	11,511,407	36,194	11,547,601	11,061,905	485,696
Other Financing Sources:					
Operating Transfer In	11,511,407	36,194	11,547,601	11,061,905	485,696
Total Other Financing Sources:	11,511,407	36,194	11,547,601	11,061,905	485,696
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2021	-	-	-	-	-
Fund Balance, June 30, 2022	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

BOWSER SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
Regular Programs - Instruction					
Kindergarten - Salaries of Teachers	\$ 283,122	-	\$ 283,122	\$ 298,013	\$ (14,891)
Grades 1-5 - Salaries of Teachers	2,084,285	-	2,084,285	2,250,367	(166,082)
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	134,074	-	134,074	237,138	(103,064)
Purchased Professional-Educational Services	2,700	-	2,700	2,700	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	53,329	\$ 5,091	58,420	47,354	11,066
General Supplies	23,289	20,425	43,714	36,531	7,183
Textbooks	7,699	-	7,699	7,100	599
Other Objects	8,490	(8,490)	-	-	-
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>2,596,988</u>	<u>17,026</u>	<u>2,614,014</u>	<u>2,879,203</u>	<u>(265,189)</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
Cognitive - Mild:					
Salaries of Teachers	203,372	-	203,372	203,372	-
Other Salaries for Instruction	123,800	-	123,800	131,828	(8,028)
Other Purchased Services	-	-	-	-	-
General Supplies	7,229	(3,500)	3,729	1,166	2,563
Textbooks	547	-	547	534	13
Other Objects	-	-	-	-	-
<b>Total Cognitive - Mild</b>	<u>334,948</u>	<u>(3,500)</u>	<u>331,448</u>	<u>336,900</u>	<u>(5,452)</u>
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
<b>Total Cognitive - Moderate</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	104,043	-	104,043	104,043	-
Other Salaries for Instruction	31,464	-	31,464	3,704	27,760
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	6,230	-	6,230	5,732	498
Textbooks	547	-	547	534	13
Other Objects	-	-	-	-	-
<b>Total Learning and/or Language Disabilities</b>	<u>142,284</u>	<u>-</u>	<u>142,284</u>	<u>114,013</u>	<u>28,271</u>
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
<b>Total Visual Impairments</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Behavioral Disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Textbooks	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
<b>Total Multiple Disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**EAST ORANGE BOARD OF EDUCATION  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<b>BOWSER SCHOOL</b>	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Resource Room/Resource Center:					
Salaries of Teachers		-			-
Other Salaries for Instruction	\$ 126,245	-	\$ 126,245	\$ 108,894	\$ 17,351
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
<b>Total Resource Room/Resource Center</b>	<u>126,245</u>	<u>-</u>	<u>126,245</u>	<u>108,894</u>	<u>17,351</u>
Autism:					
Salaries of Teachers	98,079	-	98,079		98,079
Other Salaries for Instruction	62,615	-	62,615	58,784	3,831
General Supplies	5,184	\$ 4,120	9,304	6,598	2,706
Textbooks		-			-
Other Objects	-	-	-	-	-
<b>Total Autism</b>	<u>165,878</u>	<u>4,120</u>	<u>169,998</u>	<u>65,382</u>	<u>104,616</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	59,564	-	59,564	59,564	-
Other Salaries for Instruction	62,014	-	62,014	58,129	3,885
General Supplies	5,184	(800)	4,384	3,762	622
Textbooks		-			-
Other Objects	-	-	-	-	-
<b>Total Preschool Disabilities - Full Time</b>	<u>126,762</u>	<u>(800)</u>	<u>125,962</u>	<u>121,455</u>	<u>4,507</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>896,117</u>	<u>(180)</u>	<u>895,937</u>	<u>746,644</u>	<u>149,293</u>
Bilingual Education - Instruction					
Salaries of Teachers	573,922	-	573,922	527,394	46,528
Other Salaries for Instruction		-			-
Other Purchased Services		-			-
General Supplies	16,000	-	16,000	7,808	8,192
Textbooks	3,600	-	3,600	3,573	27
Other Objects	-	-	-	-	-
<b>Total Bilingual Education - Instruction</b>	<u>593,522</u>	<u>-</u>	<u>593,522</u>	<u>538,775</u>	<u>54,747</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	2,163	-	2,163	2,163	-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<u>2,163</u>	<u>-</u>	<u>2,163</u>	<u>2,163</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
<b>Total School-Spon. Cocurricular Athletics - Inst.</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction</b>	<u>4,088,790</u>	<u>16,846</u>	<u>4,105,636</u>	<u>4,166,785</u>	<u>(61,149)</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	113,138	476	113,614	119,391	(5,777)
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>113,138</u>	<u>476</u>	<u>113,614</u>	<u>119,391</u>	<u>(5,777)</u>
Undistributed Expenditures - Health Services					
Salaries	99,561	-	99,561	99,561	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	2,742	-	2,742	2,468	274
<b>Total Undistributed Expenditures - Health Services</b>	<u>102,303</u>	<u>-</u>	<u>102,303</u>	<u>102,029</u>	<u>274</u>

**EAST ORANGE BOARD OF EDUCATION  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<b>BOWSER SCHOOL</b>	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 216,213	-	\$ 216,213	\$ 111,355	\$ 104,858
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	927	-	927	470	457
Supplies & Materials	468	-	468	-	468
Other Objects	-	-	-	-	-
<b>Total Undist. Expend. - Guidance</b>	<u>217,608</u>	<u>-</u>	<u>217,608</u>	<u>111,825</u>	<u>105,783</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	218,681	-	218,681	222,281	(3,600)
Salaries of Secr and Clerical Assist.	-	-	-	15,158	(15,158)
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	10,660	\$ (2,200)	8,460	150	8,310
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>229,341</u>	<u>(2,200)</u>	<u>227,141</u>	<u>237,589</u>	<u>(10,448)</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	277,046	-	277,046	282,803	(5,757)
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	2,597	-	2,597	2,468	129
Supplies and Materials	13,500	(12,781)	719	405	314
Other Objects	-	-	-	-	-
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>293,143</u>	<u>(12,781)</u>	<u>280,362</u>	<u>285,676</u>	<u>(5,314)</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	324	-	324	-	324
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	2,052	(2,052)	-	-	-
Supplies and Materials	-	-	-	-	-
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<u>2,376</u>	<u>(2,052)</u>	<u>324</u>	<u>-</u>	<u>324</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	294,368	-	294,368	278,971	15,397
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	189,626	-	189,626	128,595	61,031
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	7,002	-	7,002	5,126	1,876
Supplies and Materials	16,753	5,712	22,465	16,580	5,885
Other Objects	-	-	-	-	-
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>507,749</u>	<u>5,712</u>	<u>513,461</u>	<u>429,272</u>	<u>84,189</u>
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
<b>Total Undist. Expend. - Custodial Services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries	61,497	-	61,497	18,455	43,042
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
<b>Total Undist. Expend. - Security</b>	<u>61,497</u>	<u>-</u>	<u>61,497</u>	<u>18,455</u>	<u>43,042</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	9,396	(9,396)	-	-	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>9,396</u>	<u>(9,396)</u>	<u>-</u>	<u>-</u>	<u>-</u>

**EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

BOWSER SCHOOL	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			
Health Benefits	\$ 1,336,698	-	\$ 1,336,698	\$ 1,329,567	\$ 7,131
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>1,336,698</u>	<u>-</u>	<u>1,336,698</u>	<u>1,329,567</u>	<u>7,131</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>2,873,249</u>	<u>\$ (20,241)</u>	<u>2,853,008</u>	<u>2,633,804</u>	<u>219,204</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<u>6,962,039</u>	<u>(3,395)</u>	<u>6,958,644</u>	<u>6,800,589</u>	<u>158,055</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5	-	19,500	19,500	19,500	-
Grades 6-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Special Education - Instruction:					
Resource Room/Resource Center	-	-	-	-	-
Bilingual Education					
Undistributed Expenditures - Instruction					
School Sponsored and Other Instructional Program	-	-	-	-	-
Undistributed Expenditures - Instructional Staff	-	-	-	-	-
Undist.Expend.-Support Serv.-Students - Reg.	-	-	-	-	-
Undist.Expend.-Support Serv.-Related and Extraordinary	-	-	-	-	-
Undistributed Expenditures - Athletics	-	-	-	-	-
Undistributed Expenditures - Security	-	-	-	-	-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
<b>Total Equipment</b>	<u>-</u>	<u>19,500</u>	<u>19,500</u>	<u>19,500</u>	<u>-</u>
<b>TOTAL CAPITAL OUTLAY</b>	<u>-</u>	<u>19,500</u>	<u>19,500</u>	<u>19,500</u>	<u>-</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>6,962,039</u>	<u>16,105</u>	<u>6,978,144</u>	<u>6,820,089</u>	<u>158,055</u>
Other Financing Sources:					
Operating Transfer In	6,962,039	16,105	6,978,144	6,820,089	158,055
<b>Total Other Financing Sources:</b>	<u>6,962,039</u>	<u>16,105</u>	<u>6,978,144</u>	<u>6,820,089</u>	<u>158,055</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1, 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, June 30, 2022</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: LANGSTON HUGHES SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 329,855	-	\$ 329,855	\$ 312,955	\$ 16,900
Grades 1-5 - Salaries of Teachers	2,295,851	-	2,295,851	2,332,525	(36,674)
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	124,964	-	124,964	103,781	21,183
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	38,491	-	38,491	32,017	6,474
General Supplies	21,948	\$ 489	22,437	12,432	10,005
Textbooks	2,083	-	2,083	1,742	341
Other Objects	2,800	-	2,800	-	2,800
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>2,815,992</u>	<u>489</u>	<u>2,816,481</u>	<u>2,795,452</u>	<u>21,029</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Cognitive - Mild</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
<b>Total Cognitive - Moderate</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	105,293	-	105,293	105,293	-
Other Salaries for Instruction	31,308	-	31,308	29,392	1,916
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	1,300	615	1,915	439	1,476
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Learning and/or Language Disabilities</b>	<u>137,901</u>	<u>615</u>	<u>138,516</u>	<u>135,124</u>	<u>3,392</u>
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
<b>Total Visual Impairments</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers	98,579	-	98,579	98,579	-
Other Salaries for Instruction	62,014	-	62,014	35,604	26,410
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	850	-	850	-	850
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Behavioral Disabilities</b>	<u>161,443</u>	<u>-</u>	<u>161,443</u>	<u>134,183</u>	<u>27,260</u>
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Multiple Disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: LANGSTON HUGHES SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers		-			-
Other Salaries for Instruction	\$ 17,863	-	\$ 17,863	\$ 153,370	\$ (135,507)
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>17,863</u>	<u>-</u>	<u>17,863</u>	<u>153,370</u>	<u>(135,507)</u>
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	77,064	-	77,064	77,064	-
Other Salaries for Instruction	61,760	-	61,760	69,682	(7,922)
General Supplies	1,000	-	1,000	749	251
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>139,824</u>	<u>-</u>	<u>139,824</u>	<u>147,495</u>	<u>(7,671)</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>457,031</u>	<u>\$ 615</u>	<u>457,646</u>	<u>570,172</u>	<u>(112,526)</u>
Bilingual Education - Instruction					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Other Purchased Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	2,163	-	2,163	1,081	1,082
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>2,163</u>	<u>-</u>	<u>2,163</u>	<u>1,081</u>	<u>1,082</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction</b>	<u>3,275,186</u>	<u>1,104</u>	<u>3,276,290</u>	<u>3,366,705</u>	<u>(90,415)</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	112,638	-	112,638	112,638	-
Other Purchased Services (400-500 series)	2,000	-	2,000		2,000
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>114,638</u>	<u>-</u>	<u>114,638</u>	<u>112,638</u>	<u>2,000</u>
Undistributed Expenditures - Health Services					
Salaries	105,625	-	105,625	105,625	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	2,350	-	2,350	180	2,170
Total Undistributed Expenditures - Health Services	<u>107,975</u>	<u>-</u>	<u>107,975</u>	<u>105,805</u>	<u>2,170</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: LANGSTON HUGHES SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 83,564	-	\$ 83,564	\$ 83,564	-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)	954	-	954		\$ 954
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	<u>84,518</u>	<u>-</u>	<u>84,518</u>	<u>83,564</u>	<u>954</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	218,431	-	218,431	218,681	(250)
Salaries of Sec and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>218,431</u>	<u>-</u>	<u>218,431</u>	<u>218,681</u>	<u>(250)</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	215,093	-	215,093	210,467	4,626
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	1,963	-	1,963		1,963
Supplies and Materials	44,922	-	44,922	11,322	33,600
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>261,978</u>	<u>-</u>	<u>261,978</u>	<u>221,789</u>	<u>40,189</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	1,934	-	1,934		1,934
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	1,987	-	1,987		1,987
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>3,921</u>	<u>-</u>	<u>3,921</u>	<u>-</u>	<u>3,921</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	328,069	-	328,069	314,690	13,379
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	106,734	-	106,734	98,137	8,597
Other Salaries	4,500	-	4,500	1,267	3,233
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	9,080	-	9,080	5,800	3,280
Supplies and Materials	16,462	-	16,462	9,063	7,399
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>464,845</u>	<u>-</u>	<u>464,845</u>	<u>428,957</u>	<u>35,888</u>
Undist. Expend. - Custodial Services					
Salaries		-		3	(3)
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>3</u>	<u>(3)</u>
Security					
Salaries	37,211	-	37,211	26,813	10,398
Purchased Professional and Technical Services		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>37,211</u>	<u>-</u>	<u>37,211</u>	<u>26,813</u>	<u>10,398</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	1,550	-	1,550	832	718
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>1,550</u>	<u>-</u>	<u>1,550</u>	<u>832</u>	<u>718</u>



**EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

SCHOOL: LANGSTON HUGHES SCHOOL	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 1,197,903	-	\$ 1,197,903	\$ 1,191,513	\$ 6,390
TOTAL UNALLOCATED BENEFITS	<u>1,197,903</u>	<u>-</u>	<u>1,197,903</u>	<u>1,191,513</u>	<u>6,390</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>2,492,970</u>	<u>-</u>	<u>2,492,970</u>	<u>2,390,595</u>	<u>102,375</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>5,768,156</u>	<u>\$ 1,104</u>	<u>5,769,260</u>	<u>5,757,300</u>	<u>11,960</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5	12,000	-	12,000	6,127	5,873
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	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>6,127</u>	<u>5,873</u>
TOTAL CAPITAL OUTLAY	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>6,127</u>	<u>5,873</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>5,780,156</u>	<u>1,104</u>	<u>5,781,260</u>	<u>5,763,427</u>	<u>17,833</u>
Other Financing Sources:					
Operating Transfer In	<u>5,780,156</u>	<u>1,104</u>	<u>5,781,260</u>	<u>5,763,427</u>	<u>17,833</u>
Total Other Financing Sources:	<u>5,780,156</u>	<u>1,104</u>	<u>5,781,260</u>	<u>5,763,427</u>	<u>17,833</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1, 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30, 2022	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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

	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 103,831	-	\$ 103,831	\$ 103,831	-
Grades 1-5 - Salaries of Teachers	1,559,899	-	1,559,899	1,376,452	\$ 183,447
Grades 6-8 - Salaries of Teachers	823,042	-	823,042	769,360	53,682
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	30,707	-	30,707	28,737	1,970
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	51,640	-	51,640	39,125	12,515
General Supplies	55,695	-	55,695	45,046	10,649
Textbooks	620	-	620	620	-
Other Objects	9,095	\$ (8,622)	473	472	1
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>2,634,529</b>	<b>(8,622)</b>	<b>2,625,907</b>	<b>2,363,023</b>	<b>262,884</b>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Cognitive - Mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
<b>Total Cognitive - Moderate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	216,461	-	216,461	317,184	(100,723)
Other Salaries for Instruction	86,390	-	86,390	78,140	8,250
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	4,677	-	4,677	3,146	1,531
Textbooks	-	-	-	-	-
Other Objects	900	-	900	-	900
<b>Total Learning and/or Language Disabilities</b>	<b>308,428</b>	<b>-</b>	<b>308,428</b>	<b>398,470</b>	<b>(90,042)</b>
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
<b>Total Visual Impairments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Behavioral Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Behavioral Disabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Multiple Disabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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

	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers		-			-
Other Salaries for Instruction	\$ 145,763	-	\$ 145,763	\$ 137,066	\$ 8,697
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>145,763</u>	<u>-</u>	<u>145,763</u>	<u>137,066</u>	<u>8,697</u>
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>454,191</u>	<u>-</u>	<u>454,191</u>	<u>535,536</u>	<u>(81,345)</u>
Bilingual Education - Instruction					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Other Purchased Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	19,389	-	19,389	14,294	5,095
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>19,389</u>	<u>-</u>	<u>19,389</u>	<u>14,294</u>	<u>5,095</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction</b>	<u>3,108,109</u>	<u>\$ (8,622)</u>	<u>3,099,487</u>	<u>2,912,853</u>	<u>186,634</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	67,964	-	67,964	67,213	751
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	900	-	900		900
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>68,864</u>	<u>-</u>	<u>68,864</u>	<u>67,213</u>	<u>1,651</u>
Undistributed Expenditures - Health Services					
Salaries	71,590	-	71,590	102,134	(30,544)
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	3,780	-	3,780	3,376	404
Total Undistributed Expenditures - Health Services	<u>75,370</u>	<u>-</u>	<u>75,370</u>	<u>105,510</u>	<u>(30,140)</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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

	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 179,657	-	\$ 179,657	\$ 101,409	\$ 78,248
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	<u>179,657</u>	<u>-</u>	<u>179,657</u>	<u>101,409</u>	<u>78,248</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	216,469	-	216,469	216,951	(482)
Salaries of Sec and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	900	-	900	880	20
Total Undist. Expend. - Improvement of Inst. Serv.	<u>217,369</u>	<u>-</u>	<u>217,369</u>	<u>217,831</u>	<u>(462)</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	170,753	-	170,753	176,682	(5,929)
Purchased Professional and Technical Services	8,770	-	8,770	3,900	4,870
Other Purchased Services (400-500 series)	4,033	\$ 167	4,200	1,120	3,080
Supplies and Materials	20,877	-	20,877	18,241	2,636
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>204,433</u>	<u>167</u>	<u>204,600</u>	<u>199,943</u>	<u>4,657</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	1,845	-	1,845		1,845
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	2,700	-	2,700	800	1,900
Supplies and Materials	2,250	649	2,899	-	2,899
Total Undist. Expend. - Instructional Staff Training Serv.	<u>6,795</u>	<u>649</u>	<u>7,444</u>	<u>800</u>	<u>6,644</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	313,756	-	313,756	272,975	40,781
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	76,509	-	76,509	104,175	(27,666)
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	7,577	(7,577)			-
Supplies and Materials	5,000	-	5,000	4,917	83
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>402,842</u>	<u>(7,577)</u>	<u>395,265</u>	<u>382,067</u>	<u>13,198</u>
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies		-			-
Total Undist. Expend. - Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries	36,089	(2,382)	33,707	26,800	6,907
Purchased Professional and Technical Services		-			-
General Supplies		-			-
Total Undist. Expend. - Security	<u>36,089</u>	<u>(2,382)</u>	<u>33,707</u>	<u>26,800</u>	<u>6,907</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend	6,972	(4,590)	2,382	676	1,706
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>6,972</u>	<u>(4,590)</u>	<u>2,382</u>	<u>676</u>	<u>1,706</u>

**EAST ORANGE BOARD OF EDUCATION  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 1,026,226	-	\$ 1,026,226	\$ 1,020,751	\$ 5,475
TOTAL UNALLOCATED BENEFITS	<u>1,026,226</u>	<u>-</u>	<u>1,026,226</u>	<u>1,020,751</u>	<u>5,475</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>2,224,617</u>	<u>\$ (13,733)</u>	<u>2,210,884</u>	<u>2,123,000</u>	<u>87,884</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>5,332,726</u>	<u>(22,355)</u>	<u>5,310,371</u>	<u>5,035,853</u>	<u>274,518</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8	9,700	27,136	36,836	3,965	32,871
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	<u>9,700</u>	<u>27,136</u>	<u>36,836</u>	<u>3,965</u>	<u>32,871</u>
TOTAL CAPITAL OUTLAY	<u>9,700</u>	<u>27,136</u>	<u>36,836</u>	<u>3,965</u>	<u>32,871</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>5,342,426</u>	<u>4,781</u>	<u>5,347,207</u>	<u>5,039,818</u>	<u>307,389</u>
Other Financing Sources:					
Operating Transfer In	5,342,426	4,781	5,347,207	5,039,818	307,389
Total Other Financing Sources:	<u>5,342,426</u>	<u>4,781</u>	<u>5,347,207</u>	<u>5,039,818</u>	<u>307,389</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1, 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30, 2022	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	<u>Actual</u>	Variance <u>Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers		-			-
Grades 1-5 - Salaries of Teachers	\$ 1,365,121	-	\$ 1,365,121	\$ 1,234,423	\$ 130,698
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	70,313	-	70,313	1,150	69,163
Purchased Professional-Educational Services	7,200	-	7,200	4,859	2,341
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	31,343	-	31,343	25,581	5,762
General Supplies	7,636	-	7,636	6,602	1,034
Textbooks	2,115	-	2,115	995	1,120
Other Objects	6,544	-	6,544	-	6,544
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>1,490,272</u>	<u>-</u>	<u>1,490,272</u>	<u>1,273,610</u>	<u>216,662</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
Cognitive - Mild:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Other Purchased Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
<b>Total Cognitive - Mild</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks	-	-	-	-	-
<b>Total Cognitive - Moderate</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	64,164	-	64,164	76,209	(12,045)
Other Salaries for Instruction	61,587	-	61,587	23,573	38,014
Purchased Professional-Educational Services		-			-
General Supplies	2,543	-	2,543	2,257	286
Textbooks	900	-	900		900
Other Objects	-	-	-	-	-
<b>Total Learning and/or Language Disabilities</b>	<u>129,194</u>	<u>-</u>	<u>129,194</u>	<u>102,039</u>	<u>27,155</u>
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
<b>Total Visual Impairments</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers	77,814	-	77,814	23,344	54,470
Other Salaries for Instruction	55,099	-	55,099	51,583	3,516
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
<b>Total Behavioral Disabilities</b>	<u>132,913</u>	<u>-</u>	<u>132,913</u>	<u>74,927</u>	<u>57,986</u>
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
<b>Total Multiple Disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers		-		\$ 2,923	\$ (2,923)
Other Salaries for Instruction	\$ 123,601	-	\$ 123,601	53,955	69,646
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Resource Room/Resource Center	<u>123,601</u>	<u>-</u>	<u>123,601</u>	<u>56,878</u>	<u>66,723</u>
Autism:					
Salaries of Teachers	87,344	-	87,344	87,344	-
Other Salaries for Instruction	31,887	-	31,887	80,123	(48,236)
General Supplies	4,950	-	4,950	4,379	571
Textbooks		-			-
Other Objects		-			-
Total Autism	<u>124,181</u>	<u>-</u>	<u>124,181</u>	<u>171,846</u>	<u>(47,665)</u>
Preschool Disabilities - Full Time					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies	2,275	-	2,275	1,923	352
Textbooks		-			-
Other Objects		-			-
Total Preschool Disabilities - Full Time	<u>2,275</u>	<u>-</u>	<u>2,275</u>	<u>1,923</u>	<u>352</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>512,164</u>	<u>-</u>	<u>512,164</u>	<u>407,613</u>	<u>104,551</u>
Bilingual Education - Instruction					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Other Purchased Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	2,163	-	2,163	1,081	1,082
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)		-			-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>2,163</u>	<u>-</u>	<u>2,163</u>	<u>1,081</u>	<u>1,082</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,004,599</u>	<u>-</u>	<u>2,004,599</u>	<u>1,682,304</u>	<u>322,295</u>
Undistributed Expend. - Attend. & Social Work					
Salaries		-			-
Other Purchased Services (400-500 series)	450	-	450		450
Supplies and Materials	270	-	270		270
Other Objects		-			-
Total Undistributed Expend. - Attend. & Social Work	<u>720</u>	<u>-</u>	<u>720</u>	<u>-</u>	<u>720</u>
Undistributed Expenditures - Health Services					
Salaries	85,490	-	85,490	58,604	26,886
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	2,500	-	2,500	1,417	1,083
Total Undistributed Expenditures - Health Services	<u>87,990</u>	<u>-</u>	<u>87,990</u>	<u>60,021</u>	<u>27,969</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 74,864	-	\$ 74,864	\$ 74,864	-
Salaries of Secretarial and Clerical Assistants		-		-	-
Other Salaries		-		-	-
Other Purchased Services (400-500 series)		-		-	-
Supplies and Materials		-		-	-
Other Objects		-		-	-
Total Undist. Expend. - Guidance	<u>74,864</u>	<u>-</u>	<u>74,864</u>	<u>74,864</u>	<u>-</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-		-	-
Salaries of Other Professional Staff	201,910	-	201,910	216,469	\$ (14,559)
Salaries of Secr and Clerical Assist.		-		-	-
Purchased Prof- Educational Services		-		-	-
Other Purch Prof. and Tech. Services		-		-	-
Other Purch Services (400-500)	1,155	-	1,155	-	1,155
Supplies and Materials		-		-	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>203,065</u>	<u>-</u>	<u>203,065</u>	<u>216,469</u>	<u>(13,404)</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	98,731	-	98,731	132,851	(34,120)
Purchased Professional and Technical Services		-		-	-
Other Purchased Services (400-500 series)	2,255	-	2,255	2,254	1
Supplies and Materials	8,016	-	8,016	6,057	1,959
Other Objects		-		-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>109,002</u>	<u>-</u>	<u>109,002</u>	<u>141,162</u>	<u>(32,160)</u>
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.	<u>1,283</u>	<u>-</u>	<u>1,283</u>	<u>-</u>	<u>1,283</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	141,389	-	141,389	133,118	8,271
Salaries of Other Professional Staff		-		-	-
Salaries of Secretarial and Clerical Assistants	143,323	-	143,323	149,582	(6,259)
Other Salaries	450	-	450	7,281	(6,831)
Purchased Professional and Technical Services		-		-	-
Other Purchased Services (400-500 series)	17,544	-	17,544	14,401	3,143
Supplies and Materials	15,872	\$ 36	15,908	12,012	3,896
Other Objects		-		-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>318,578</u>	<u>36</u>	<u>318,614</u>	<u>316,394</u>	<u>2,220</u>
Undist. Expend. - Custodial Services					
Salaries		-		-	-
General Supplies		-		-	-
Total Undist. Expend. - Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries	30,964	-	30,964	24,070	6,894
Purchased Professional and Technical Services		-		-	-
General Supplies		-		-	-
Total Undist. Expend. - Security	<u>30,964</u>	<u>-</u>	<u>30,964</u>	<u>24,070</u>	<u>6,894</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-		-	-
Contract Services - (Between Home and School) - Vendors		-		-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,598	-	5,598	-	5,598
Contr Serv (Regular Students) - ESCs & CTSA		-		-	-
Total Undist. Expend. - Student Transportation Serv.	<u>5,598</u>	<u>-</u>	<u>5,598</u>	<u>-</u>	<u>5,598</u>



**EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
UNALLOCATED BENEFITS					
Social Security Contributions	-	-	-	-	-
Other Retirement Contributions - PERS	-	-	-	-	-
Health Benefits	\$ 714,359	-	\$ 714,359	\$ 710,548	\$ 3,811
TOTAL UNALLOCATED BENEFITS	<u>714,359</u>	<u>-</u>	<u>714,359</u>	<u>710,548</u>	<u>3,811</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,546,423</u>	<u>\$ 36</u>	<u>1,546,459</u>	<u>1,543,528</u>	<u>2,931</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>3,551,022</u>	<u>36</u>	<u>3,551,058</u>	<u>3,225,832</u>	<u>325,226</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool	-	-	-	-	-
Grades 1-5	9,438	18,756	28,194	18,756	9,438
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	<u>9,438</u>	<u>18,756</u>	<u>28,194</u>	<u>18,756</u>	<u>9,438</u>
TOTAL CAPITAL OUTLAY	<u>9,438</u>	<u>18,756</u>	<u>28,194</u>	<u>18,756</u>	<u>9,438</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>3,560,460</u>	<u>18,792</u>	<u>3,579,252</u>	<u>3,244,588</u>	<u>334,664</u>
Other Financing Sources:					
Operating Transfer In	<u>3,560,460</u>	<u>18,792</u>	<u>3,579,252</u>	<u>3,244,588</u>	<u>334,664</u>
Total Other Financing Sources:	<u>3,560,460</u>	<u>18,792</u>	<u>3,579,252</u>	<u>3,244,588</u>	<u>334,664</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1, 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30, 2022	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: DIONNE WARWICK INSTITUTE	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 210,086	-	\$ 210,086	\$ 210,086	-
Grades 1-5 - Salaries of Teachers	2,089,937	\$ (8,500)	2,081,437	1,993,306	\$ 88,131
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	87,006	-	87,006	112,879	(25,873)
Purchased Professional-Educational Services		-			-
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	31,880	-	31,880	28,341	3,539
General Supplies	105,553	-	105,553	102,969	2,584
Textbooks	2,876	-	2,876		2,876
Other Objects	5,000	1,422	6,422	2,772	3,650
				-	
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>2,532,338</u>	<u>(7,078)</u>	<u>2,525,260</u>	<u>2,450,353</u>	<u>74,907</u>
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		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	-	-	-	-	-
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	186,350	-	186,350	158,128	28,222
Other Salaries for Instruction	122,340	-	122,340	74,811	47,529
Purchased Professional-Educational Services		-			-
General Supplies	6,000	(486)	5,514	5,387	127
Textbooks	1,036	-	1,036		1,036
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	<u>315,726</u>	<u>(486)</u>	<u>315,240</u>	<u>238,326</u>	<u>76,914</u>
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: DIONNE WARWICK INSTITUTE	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Resource Room/Resource Center:					
Salaries of Teachers		-			-
Other Salaries for Instruction	\$ 122,658	-	\$ 122,658	\$ 148,685	\$ (26,027)
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>122,658</u>	<u>-</u>	<u>122,658</u>	<u>148,685</u>	<u>(26,027)</u>
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies	2,950	\$ 2,070	5,020	4,698	322
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	<u>2,950</u>	<u>2,070</u>	<u>5,020</u>	<u>4,698</u>	<u>322</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>441,334</u>	<u>1,584</u>	<u>442,918</u>	<u>391,709</u>	<u>51,209</u>
Bilingual Education - Instruction					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Other Purchased Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	2,163	-	2,163	2,163	-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>2,163</u>	<u>-</u>	<u>2,163</u>	<u>2,163</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction</b>	<u>2,975,835</u>	<u>(5,494)</u>	<u>2,970,341</u>	<u>2,844,225</u>	<u>126,116</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	66,764	-	66,764	66,464	300
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	500	-	500	497	3
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>67,264</u>	<u>-</u>	<u>67,264</u>	<u>66,961</u>	<u>303</u>
Undistributed Expenditures - Health Services					
Salaries	92,363	-	92,363	93,000	(637)
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	2,500	-	2,500	2,435	65
Total Undistributed Expenditures - Health Services	<u>94,863</u>	<u>-</u>	<u>94,863</u>	<u>95,435</u>	<u>(572)</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: DIONNE WARWICK INSTITUTE	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 95,331	-	\$ 95,331	\$ 95,331	-
Salaries of Secretarial and Clerical Assistants	500.00		500.00	475.00	\$ 25
Other Salaries					-
Other Purchased Services (400-500 series)					-
Supplies and Materials					-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	<u>95,831</u>	<u>-</u>	<u>95,831</u>	<u>95,806</u>	<u>25</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	214,256	-	214,256	214,256	-
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services	10,787	-	10,787	10,087	700
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>225,043</u>	<u>-</u>	<u>225,043</u>	<u>224,343</u>	<u>700</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	117,030	-	117,030	169,534	(52,504)
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	1,813	-	1,813		1,813
Supplies and Materials	2,350	-	2,350	2,202	148
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>121,193</u>	<u>-</u>	<u>121,193</u>	<u>171,736</u>	<u>(50,543)</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	5,000	\$ (2,000)	3,000	752	2,248
Other Purchased Professional & Technical Services	5,500	2,000	7,500	7,500	-
Other Purchased Services (400-500 series)	1,000	-	1,000		1,000
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>11,500</u>	<u>-</u>	<u>11,500</u>	<u>8,252</u>	<u>3,248</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	306,504	-	306,504	288,023	18,481
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	129,630	8,500	138,130	144,932	(6,802)
Other Salaries		-			-
Purchased Professional and Technical Services	2,000	-	2,000		2,000
Other Purchased Services (400-500 series)	17,777	4,129	21,906	11,895	10,011
Supplies and Materials	25,694	(1,204)	24,490	19,496	4,994
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>481,605</u>	<u>11,425</u>	<u>493,030</u>	<u>464,346</u>	<u>28,684</u>
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries	61,544	-	61,544	41,288	20,256
Purchased Professional and Technical Services		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>61,544</u>	<u>-</u>	<u>61,544</u>	<u>41,288</u>	<u>20,256</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,000	-	5,000		5,000
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>

**EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

SCHOOL: DIONNE WARWICK INSTITUTE	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 889,482	-	\$ 889,482	\$ 884,737	\$ 4,745
TOTAL UNALLOCATED BENEFITS	<u>889,482</u>	<u>-</u>	<u>889,482</u>	<u>884,737</u>	<u>4,745</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>2,053,325</u>	<u>\$ 11,425</u>	<u>2,064,750</u>	<u>2,052,904</u>	<u>11,846</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>5,029,160</u>	<u>5,931</u>	<u>5,035,091</u>	<u>4,897,129</u>	<u>137,962</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5	28,745	12,784	41,529	10,038	31,491
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	<u>28,745</u>	<u>12,784</u>	<u>41,529</u>	<u>10,038</u>	<u>31,491</u>
TOTAL CAPITAL OUTLAY	<u>28,745</u>	<u>12,784</u>	<u>41,529</u>	<u>10,038</u>	<u>31,491</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>5,057,905</u>	<u>18,715</u>	<u>5,076,620</u>	<u>4,907,167</u>	<u>169,453</u>
Other Financing Sources:					
Operating Transfer In	5,057,905	18,715	5,076,620	4,907,167	169,453
Total Other Financing Sources:	<u>5,057,905</u>	<u>18,715</u>	<u>5,076,620</u>	<u>4,907,167</u>	<u>169,453</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1, 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30, 2022	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: ECOLE' TOUSSAINT LOUVERTURE	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 212,750	-	\$ 212,750	\$ 219,013	\$ (6,263)
Grades 1-5 - Salaries of Teachers	1,262,414	\$ 3,114	1,265,528	1,361,342	(95,814)
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	64,502	-	64,502	59,917	4,585
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	32,227	-	32,227	24,389	7,838
General Supplies	34,693	-	34,693	17,497	17,196
Textbooks	500	-	500	-	500
Other Objects	2,700	-	2,700	-	2,700
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>1,609,786</b>	<b>3,114</b>	<b>1,612,900</b>	<b>1,682,158</b>	<b>(69,258)</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
Cognitive - Mild:					
Salaries of Teachers	102,743	-	102,743	59,553	43,190
Other Salaries for Instruction	21,337	-	21,337	19,624	1,713
Other Purchased Services	-	-	-	-	-
General Supplies	2,144	-	2,144	-	2,144
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Cognitive - Mild</b>	<b>126,224</b>	<b>-</b>	<b>126,224</b>	<b>79,177</b>	<b>47,047</b>
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
<b>Total Cognitive - Moderate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	105,293	-	105,293	105,293	-
Other Salaries for Instruction	51,669	-	51,669	47,258	4,411
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	3,000	-	3,000	2,655	345
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Learning and/or Language Disabilities</b>	<b>159,962</b>	<b>-</b>	<b>159,962</b>	<b>155,206</b>	<b>4,756</b>
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
<b>Total Visual Impairments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Behavioral Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Behavioral Disabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Multiple Disabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: ECOLE' TOUSSAINT LOUVERTURE	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Resource Room/Resource Center:					
Salaries of Teachers		-			-
Other Salaries for Instruction	\$ 104,270	-	\$ 104,270	\$ 129,471	\$ (25,201)
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>104,270</u>	<u>-</u>	<u>104,270</u>	<u>129,471</u>	<u>(25,201)</u>
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full Time					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>390,456</u>	<u>-</u>	<u>390,456</u>	<u>363,854</u>	<u>26,602</u>
Bilingual Education - Instruction					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Other Purchased Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	2,163	-	2,163	2,163	-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Defieit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>2,163</u>	<u>-</u>	<u>2,163</u>	<u>2,163</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,002,405</u>	<u>\$ 3,114</u>	<u>2,005,519</u>	<u>2,048,175</u>	<u>(42,656)</u>
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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Health Services					
Salaries	78,077	-	78,077	80,415	(2,338)
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	2,000	-	2,000	1,974	26
Total Undistributed Expenditures - Health Services	<u>80,077</u>	<u>-</u>	<u>80,077</u>	<u>82,389</u>	<u>(2,312)</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: ECOLE' TOUSSAINT LOUVERTURE	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 106,375	-	\$ 106,375	\$ 112,638	\$ (6,263)
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	<u>106,375</u>	<u>-</u>	<u>106,375</u>	<u>112,638</u>	<u>(6,263)</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	211,217	-	211,217	198,224	12,993
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>211,217</u>	<u>-</u>	<u>211,217</u>	<u>198,224</u>	<u>12,993</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	156,627	-	156,627	150,232	6,395
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	1,846	-	1,846	902	944
Supplies and Materials	2,145	\$ 1,528	3,673	2,985	688
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>160,618</u>	<u>1,528</u>	<u>162,146</u>	<u>154,119</u>	<u>8,027</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	3,186	-	3,186	314	2,872
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>3,186</u>	<u>-</u>	<u>3,186</u>	<u>314</u>	<u>2,872</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	163,038	-	163,038	158,289	4,749
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	134,693	-	134,693	129,788	4,905
Other Salaries	-	-	-	3,699	(3,699)
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	5,400	-	5,400	2,796	2,604
Supplies and Materials	2,803	-	2,803	1,914	889
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>305,934</u>	<u>-</u>	<u>305,934</u>	<u>296,486</u>	<u>9,448</u>
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries	34,079	-	34,079	9,360	24,719
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>34,079</u>	<u>-</u>	<u>34,079</u>	<u>9,360</u>	<u>24,719</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,085	884	5,969	-	5,969
Contr Serv (Regular Students)- ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>5,085</u>	<u>884</u>	<u>5,969</u>	<u>-</u>	<u>5,969</u>



EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: ECOLE' TOUSSAINT LOUVERTURE	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions					-
Other Retirement Contributions - PERS					-
Health Benefits	\$ 698,120	\$ -	\$ 698,120	\$ 694,396	\$ 3,724
TOTAL UNALLOCATED BENEFITS	698,120	-	698,120	694,396	3,724
TOTAL UNDISTRIBUTED EXPENDITURES	1,604,691	2,412	1,607,103	1,547,926	59,177
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	3,607,096	5,526	3,612,622	3,596,101	16,521
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	3,607,096	5,526	3,612,622	3,596,101	16,521
Other Financing Sources:					
Operating Transfer In	3,607,096	5,526	3,612,622	3,596,101	16,521
Total Other Financing Sources:	3,607,096	5,526	3,612,622	3,596,101	16,521
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2021	-	-	-	-	-
Fund Balance, June 30, 2022	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: GORDON PARKS ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 217,931	-	\$ 217,931	\$ 217,799	\$ 132
Grades 1-5 - Salaries of Teachers	1,028,709	-	1,028,709	1,131,850	(103,141)
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	121,555	-	121,555	79,704	41,851
Purchased Professional-Educational Services	337	-	337	-	337
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	34,165	-	34,165	24,660	9,505
General Supplies	34,006	-	34,006	17,130	16,876
Textbooks	-	-	-	-	-
Other Objects	4,456	-	4,456	-	4,456
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>1,441,159</b>	<b>-</b>	<b>1,441,159</b>	<b>1,471,143</b>	<b>(29,984)</b>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Cognitive - Mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
<b>Total Cognitive - Moderate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	60,564	-	60,564	38,228	22,336
Other Salaries for Instruction	31,308	-	31,308	-	31,308
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	1,060	-	1,060	216	844
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Learning and/or Language Disabilities</b>	<b>92,932</b>	<b>-</b>	<b>92,932</b>	<b>38,444</b>	<b>54,488</b>
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
<b>Total Visual Impairments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Behavioral Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Behavioral Disabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Multiple Disabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: GORDON PARKS ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers		-			-
Other Salaries for Instruction	\$ 24,413	-	\$ 24,413	\$ 86,743	\$ (62,330)
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>24,413</u>	<u>-</u>	<u>24,413</u>	<u>86,743</u>	<u>(62,330)</u>
Autism:					
Salaries of Teachers	129,728	-	129,728	129,164	564
Other Salaries for Instruction	97,588	-	97,588	33,616	63,972
General Supplies	2,449	-	2,449	1,359	1,090
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	<u>229,765</u>	<u>-</u>	<u>229,765</u>	<u>164,139</u>	<u>65,626</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	144,018	-	144,018	113,138	30,880
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>144,018</u>	<u>-</u>	<u>144,018</u>	<u>113,138</u>	<u>30,880</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>491,128</u>	<u>-</u>	<u>491,128</u>	<u>402,464</u>	<u>88,664</u>
Bilingual Education - Instruction					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Other Purchased Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	2,163	-	2,163	2,163	-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>2,163</u>	<u>-</u>	<u>2,163</u>	<u>2,163</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>1,934,450</u>	<u>-</u>	<u>1,934,450</u>	<u>1,875,770</u>	<u>58,680</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	138,632	-	138,632	138,535	97
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	288	-	288	281	7
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>138,920</u>	<u>-</u>	<u>138,920</u>	<u>138,816</u>	<u>104</u>
Undistributed Expenditures - Health Services					
Salaries	104,043	-	104,043	104,043	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	4,000	-	4,000	2,586	1,414
Total Undistributed Expenditures - Health Services	<u>108,043</u>	<u>-</u>	<u>108,043</u>	<u>106,629</u>	<u>1,414</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: GORDON PARKS 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	\$ 218,431	-	\$ 218,431	\$ 218,431	-
Salaries of Sec and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	1,350	-	1,350	494	\$ 856
Total Undist. Expend. - Improvement of Inst. Serv.	219,781	-	219,781	218,925	856
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	105,701	-	105,701	188,815	(83,114)
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	2,922	-	2,922	2,791	131
Supplies and Materials	5,201	-	5,201	3,219	1,982
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	113,824	-	113,824	194,825	(81,001)
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	4,000	-	4,000	4,000	-
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	1,076	-	1,076	755	321
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	5,076	-	5,076	4,755	321
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	181,934	-	181,934	176,635	5,299
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	66,618	-	66,618	72,466	(5,848)
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	5,840	-	5,840	4,428	1,412
Supplies and Materials	4,048	-	4,048	1,245	2,803
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	258,440	-	258,440	254,774	3,666
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	33,047	\$ (1,456)	31,591	8,103	23,488
Purchased Professional and Technical Services		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	33,047	(1,456)	31,591	8,103	23,488
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	5,285	1,456	6,741		6,741
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	5,285	1,456	6,741	-	6,741

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: GORDON PARKS ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 699,019	\$ -	\$ 699,019	\$ 695,291	\$ 3,728
TOTAL UNALLOCATED BENEFITS	699,019	-	699,019	695,291	3,728
TOTAL UNDISTRIBUTED EXPENDITURES	1,581,435	-	1,581,435	1,622,118	(40,683)
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	3,515,885	-	3,515,885	3,497,888	17,997
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5	4,719	-	4,719		4,719
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	4,719	-	4,719	-	4,719
TOTAL CAPITAL OUTLAY	4,719	-	4,719	-	4,719
TOTAL SCHOOL BASED EXPENDITURES	3,520,604	-	3,520,604	3,497,888	22,716
Other Financing Sources:					
Operating Transfer In	3,520,604	-	3,520,604	3,497,888	22,716
Total Other Financing Sources:	3,520,604	-	3,520,604	3,497,888	22,716
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2021	-	-	-	-	-
Fund Balance, June 30, 2022	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: TYSON ELEMENTARY SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 278,545	-	\$ 278,545	\$ 258,389	\$ 20,156
Grades 1-5 - Salaries of Teachers	2,085,057	-	2,085,057	2,233,772	(148,715)
Grades 6-8 - Salaries of Teachers	-	-	-	5,391	(5,391)
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	63,340	-	63,340	63,642	(302)
Purchased Professional-Educational Services	7,200	-	7,200	7,200	-
Purchased Technical Services	7,060	-	7,060	3,229	3,831
Other Purchased Services (400-500 series)	46,175	-	46,175	36,181	9,994
General Supplies	84,060	-	84,060	65,475	18,585
Textbooks	-	-	-	-	-
Other Objects	5,233	-	5,233	-	5,233
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>2,576,670</b>	<b>-</b>	<b>2,576,670</b>	<b>2,673,279</b>	<b>(96,609)</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Cognitive - Mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
<b>Total Cognitive - Moderate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	132,328	-	132,328	132,328	-
Other Salaries for Instruction	62,014	-	62,014	39,450	22,564
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	3,825	-	3,825	3,825	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Learning and/or Language Disabilities</b>	<b>198,167</b>	<b>-</b>	<b>198,167</b>	<b>175,603</b>	<b>22,564</b>
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
<b>Total Visual Impairments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Behavioral Disabilities:					
Salaries of Teachers	68,814	-	68,814	3,441	65,373
Other Salaries for Instruction	62,188	-	62,188	20,475	41,713
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	3,250	-	3,250	3,250	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Behavioral Disabilities</b>	<b>134,252</b>	<b>-</b>	<b>134,252</b>	<b>27,166</b>	<b>107,086</b>
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Multiple Disabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: TYSON ELEMENTARY SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers		-			-
Other Salaries for Instruction	\$ 155,403	-	\$ 155,403	\$ 157,619	\$ (2,216)
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Resource Room/Resource Center	155,403	-	155,403	157,619	(2,216)
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Autism	-	-	-	-	-
Preschool Disabilities - Full Time					
Salaries of Teachers	97,329	-	97,329	97,895	(566)
Other Salaries for Instruction	61,072	-	61,072	35,402	25,670
General Supplies	4,550	\$ 813	5,363	4,813	550
Textbooks		-			-
Other Objects		-			-
Total Preschool Disabilities - Full Time	162,951	813	163,764	138,110	25,654
TOTAL SPECIAL EDUCATION - INSTRUCTION	650,773	813	651,586	498,498	153,088
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	2,163	-	2,163	2,163	-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)		-			-
Total School-Spon. Cocurricular Actvts. - Inst.	2,163	-	2,163	2,163	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	3,229,606	813	3,230,419	3,173,940	56,479
Undistributed Expend. - Attend. & Social Work					
Salaries	111,888	-	111,888	113,619	(1,731)
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Total Undistributed Expend. - Attend. & Social Work	111,888	-	111,888	113,619	(1,731)

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: TYSON ELEMENTARY SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Health Services					
Salaries	\$ 92,932	-	\$ 92,932	\$ 92,932	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	3,780	-	3,780	3,500	\$ 280
<b>Total Undistributed Expenditures - Health Services</b>	<b>96,712</b>	<b>-</b>	<b>96,712</b>	<b>96,432</b>	<b>280</b>
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	67,964	-	67,964	74,864	(6,900)
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Undist. Expend. - Guidance</b>	<b>67,964</b>	<b>-</b>	<b>67,964</b>	<b>74,864</b>	<b>(6,900)</b>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	195,852	-	195,852	199,102	(3,250)
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>195,852</b>	<b>-</b>	<b>195,852</b>	<b>199,102</b>	<b>(3,250)</b>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	132,268	-	132,268	143,404	(11,136)
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	1,871	-	1,871	1,871	-
Supplies and Materials	3,550	-	3,550	3,000	550
Other Objects	-	-	-	-	-
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>137,689</b>	<b>-</b>	<b>137,689</b>	<b>148,275</b>	<b>(10,586)</b>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	1,800	\$ 200	2,000	2,000	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	1,286	(200)	1,086	300	786
Supplies and Materials	-	-	-	-	-
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>3,086</b>	<b>-</b>	<b>3,086</b>	<b>2,300</b>	<b>786</b>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	276,193	-	276,193	261,409	14,784
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	122,263	-	122,263	151,736	(29,473)
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	2,800	-	2,800	-	2,800
Supplies and Materials	15,941	-	15,941	12,539	3,402
Other Objects	-	-	-	-	-
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>417,197</b>	<b>-</b>	<b>417,197</b>	<b>425,684</b>	<b>(8,487)</b>
Undist. Expend. - Custodial Services					
Salaries	1,000	-	1,000	-	1,000
General Supplies	-	-	-	-	-
<b>Total Undist. Expend. - Custodial Services</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>



**EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

SCHOOL: TYSON ELEMENTARY SCHOOL	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Security					
Salaries	\$ 36,089	-	\$ 36,089	\$ 24,615	\$ 11,474
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>36,089</u>	<u>-</u>	<u>36,089</u>	<u>24,615</u>	<u>11,474</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)					
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend	7,200	-	7,200		7,200
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>7,200</u>	<u>-</u>	<u>7,200</u>	<u>-</u>	<u>7,200</u>
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	1,001,907	-	1,001,907	996,562	5,345
TOTAL UNALLOCATED BENEFITS	<u>1,001,907</u>	<u>-</u>	<u>1,001,907</u>	<u>996,562</u>	<u>5,345</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>2,076,584</u>	<u>-</u>	<u>2,076,584</u>	<u>2,081,453</u>	<u>(4,869)</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>5,306,190</u>	<u>\$ 813</u>	<u>5,307,003</u>	<u>5,255,393</u>	<u>51,610</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Total Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>5,306,190</u>	<u>813</u>	<u>5,307,003</u>	<u>5,255,393</u>	<u>51,610</u>
Other Financing Sources:					
Operating Transfer In	5,306,190	813	5,307,003	5,255,393	51,610
Total Other Financing Sources:	<u>5,306,190</u>	<u>813</u>	<u>5,307,003</u>	<u>5,255,393</u>	<u>51,610</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1, 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30, 2022	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

SCHOOL: **JOHNNIE L. COCHRAN, JR. ACADEMY**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 68,494	-	\$ 68,494	\$ 68,464	\$ 30
Grades 1-5 - Salaries of Teachers	1,154,893	-	1,154,893	1,215,377	(60,484)
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	31,508	-	31,508	27,922	3,586
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	23,105	-	23,105	16,241	6,864
General Supplies	14,886	\$ 183	15,069	13,236	1,833
Textbooks	-	-	-	-	-
Other Objects	3,393	-	3,393	-	3,393
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>1,296,279</u>	<u>183</u>	<u>1,296,462</u>	<u>1,341,240</u>	<u>(44,778)</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Cognitive - Mild</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
<b>Total Cognitive - Moderate</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Learning and/or Language Disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
<b>Total Visual Impairments</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Behavioral Disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Multiple Disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$ 94,036	-	\$ 94,036	\$ 88,567	\$ 5,469
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Resource Room/Resource Center	94,036	-	94,036	88,567	5,469
Autism:					
Salaries of Teachers	113,138	-	113,138	113,138	-
Other Salaries for Instruction	50,061	-	50,061	34,763	15,298
General Supplies	2,371	-	2,371	2,284	87
Textbooks		-			-
Other Objects		-			-
Total Autism	165,570	-	165,570	150,185	15,385
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	259,606	-	259,606	238,752	20,854
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	2,163	-	2,163	1,622	541
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)		-			-
Total School-Spon. Cocurricular Actvts. - Inst.	2,163	-	2,163	1,622	541
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	1,558,048	\$ 183	1,558,231	1,581,614	(23,383)
Undistributed Expend. - Attend. & Social Work					
Salaries	12,269	-	12,269	10,187	2,082
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Total Undistributed Expend. - Attend. & Social Work	12,269	-	12,269	10,187	2,082
Undistributed Expenditures - Health Services					
Salaries	113,138	-	113,138	124,166	(11,028)
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	1,300	119	1,419	1,413	6
Total Undistributed Expenditures - Health Services	114,438	119	114,557	125,579	(11,022)

**EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 67,464	-	\$ 67,464	\$ 67,464	\$ -
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Total Undist. Expend. - Guidance	<u>67,464</u>	<u>-</u>	<u>67,464</u>	<u>67,464</u>	<u>-</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	206,210	-	206,210	163,158	43,052
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials		-			-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>206,210</u>	<u>-</u>	<u>206,210</u>	<u>163,158</u>	<u>43,052</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	100,623	-	100,623	87,974	12,649
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	3,172	-	3,172	2,340	832
Supplies and Materials		-			-
Other Objects		-			-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>103,795</u>	<u>-</u>	<u>103,795</u>	<u>90,314</u>	<u>13,481</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-			-
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	2,250	-	2,250	59	2,191
Supplies and Materials		-			-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>2,250</u>	<u>-</u>	<u>2,250</u>	<u>59</u>	<u>2,191</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	130,159	-	130,159	122,268	7,891
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	114,616	-	114,616	104,008	10,608
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	9,403	-	9,403	3,235	6,168
Supplies and Materials	10,755	\$ 154	10,909	8,604	2,305
Other Objects		-			-
Total Undist. Expend. - Support Serv. - School Admin.	<u>264,933</u>	<u>154</u>	<u>265,087</u>	<u>238,115</u>	<u>26,972</u>
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies		-			-
Total Undist. Expend. - Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries	33,089	(546)	32,543	89	32,454
Purchased Professional and Technical Services		-			-
General Supplies		-			-
Total Undist. Expend. - Security	<u>33,089</u>	<u>(546)</u>	<u>32,543</u>	<u>89</u>	<u>32,454</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,850	546	6,396	520	5,876
Contr Serv (Regular Students) - ESCs & CTSA		-			-
Total Undist. Expend. - Student Transportation Serv.	<u>5,850</u>	<u>546</u>	<u>6,396</u>	<u>520</u>	<u>5,876</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$ 584,551	660
TOTAL UNALLOCATED BENEFITS	585,211	-	585,211	584,551	660
TOTAL UNDISTRIBUTED EXPENDITURES	1,395,509	\$ 273	1,395,782	1,280,036	\$ 115,746
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	2,953,557	456	2,954,013	2,861,650	92,363
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5	12,012	-	12,012	9,518	2,494
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	12,012	-	12,012	9,518	2,494
TOTAL CAPITAL OUTLAY	12,012	-	12,012	9,518	2,494
TOTAL SCHOOL BASED EXPENDITURES	2,965,569	456	2,966,025	2,871,168	94,857
Other Financing Sources:					
Operating Transfer In	2,965,569	456	2,966,025	2,871,168	94,857
Total Other Financing Sources:	2,965,569	456	2,966,025	2,871,168	94,857
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2021	-	-	-	-	-
Fund Balance, June 30, 2022	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: BANNEKER SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 201,774	\$ (338)	\$ 201,436	\$ 168,393	\$ 33,043
Grades 1-5 - Salaries of Teachers	1,981,862	(28,224)	1,953,638	2,134,958	(181,320)
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	92,894	-	92,894	53,928	38,966
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	39,906	-	39,906	33,345	6,561
General Supplies	62,494	2,581	65,075	57,041	8,034
Textbooks	8,496	-	8,496	4,455	4,041
Other Objects	2,250	-	2,250	1,800	450
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>2,389,676</b>	<b>(25,981)</b>	<b>2,363,695</b>	<b>2,453,920</b>	<b>(90,225)</b>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Cognitive - Mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
<b>Total Cognitive - Moderate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Learning and/or Language Disabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
<b>Total Visual Impairments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Behavioral Disabilities:					
Salaries of Teachers	102,743	-	102,743	-	102,743
Other Salaries for Instruction	31,443	-	31,443	35,278	(3,835)
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	3,000	-	3,000	3,000	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Behavioral Disabilities</b>	<b>137,186</b>	<b>-</b>	<b>137,186</b>	<b>38,278</b>	<b>98,908</b>
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Multiple Disabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: BANNEKER SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers		-			-
Other Salaries for Instruction	\$ 60,898	-	\$ 60,898	\$ 54,267	\$ 6,631
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>60,898</u>	<u>-</u>	<u>60,898</u>	<u>54,267</u>	<u>6,631</u>
Autism:					
Salaries of Teachers	92,047	-	92,047	144,569	(52,522)
Other Salaries for Instruction	142,545	-	142,545	75,324	67,221
General Supplies	1,881	-	1,881	1,881	-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	<u>236,473</u>	<u>-</u>	<u>236,473</u>	<u>221,774</u>	<u>14,699</u>
Preschool Disabilities - Full Time					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>434,557</u>	<u>-</u>	<u>434,557</u>	<u>314,319</u>	<u>120,238</u>
Bilingual Education - Instruction					
Salaries of Teachers	425,248	-	425,248	384,346	40,902
Other Salaries for Instruction	115,436	-	115,436	97,786	17,650
Other Purchased Services		-			-
General Supplies	9,603	-	9,603	9,145	458
Textbooks	2,097	-	2,097		2,097
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>552,384</u>	<u>-</u>	<u>552,384</u>	<u>491,277</u>	<u>61,107</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	2,163	-	2,163	2,598	(435)
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>2,163</u>	<u>-</u>	<u>2,163</u>	<u>2,598</u>	<u>(435)</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>3,378,780</u>	<u>\$ (25,981)</u>	<u>3,352,799</u>	<u>3,262,114</u>	<u>90,685</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	111,888	-	111,888	111,888	-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	275	-	275	258	17
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>112,163</u>	<u>-</u>	<u>112,163</u>	<u>112,146</u>	<u>17</u>
Undistributed Expenditures - Health Services					
Salaries	103,284	-	103,284	104,497	(1,213)
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	1,800	-	1,800	1,774	26
Total Undistributed Expenditures - Health Services	<u>105,084</u>	<u>-</u>	<u>105,084</u>	<u>106,271</u>	<u>(1,187)</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: BANNEKER SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 112,638	-	\$ 112,638		\$ 112,638
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
<b>Total Undist. Expend. - Guidance</b>	<b>112,638</b>	<b>-</b>	<b>112,638</b>	<b>-</b>	<b>112,638</b>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	209,967	-	209,967	\$ 148,168	61,799
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	-	-	-	-	-
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>209,967</b>	<b>-</b>	<b>209,967</b>	<b>148,168</b>	<b>61,799</b>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	77,240	-	77,240	234,306	(157,066)
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	1,887	\$ 1,800	3,687	1,886	1,801
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>79,127</b>	<b>1,800</b>	<b>80,927</b>	<b>236,192</b>	<b>(155,265)</b>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	11,500	(597)	10,903	9,050	1,853
Other Purchased Professional & Technical Services					
Other Purchased Services (400-500 series)	1,296	597	1,893	1,674	219
Supplies and Materials	-	-	-	-	-
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>12,796</b>	<b>-</b>	<b>12,796</b>	<b>10,724</b>	<b>2,072</b>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	310,285	-	310,285	278,088	32,197
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	89,103	-	89,103	77,791	11,312
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	13,241	18,282	31,523	30,097	1,426
Supplies and Materials	10,183	3,500	13,683	12,645	1,038
Other Objects	-	-	-	-	-
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>422,812</b>	<b>21,782</b>	<b>444,594</b>	<b>398,621</b>	<b>45,973</b>
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
<b>Total Undist. Expend. - Custodial Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Security					
Salaries	31,216	-	31,216	48,028	(16,812)
Purchased Professional and Technical Services		-			-
General Supplies	-	-	-	-	-
<b>Total Undist. Expend. - Security</b>	<b>31,216</b>	<b>-</b>	<b>31,216</b>	<b>48,028</b>	<b>(16,812)</b>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend	1,210	338	1,548	676	872
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>1,210</b>	<b>338</b>	<b>1,548</b>	<b>676</b>	<b>872</b>



EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: BANNEKER SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 1,089,939	\$ -	\$ 1,089,939	\$ 1,084,124	\$ 5,815
TOTAL UNALLOCATED BENEFITS	<u>1,089,939</u>	<u>-</u>	<u>1,089,939</u>	<u>1,084,124</u>	<u>5,815</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>2,176,952</u>	<u>23,920</u>	<u>2,200,872</u>	<u>2,144,950</u>	<u>55,922</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>5,555,732</u>	<u>(2,061)</u>	<u>5,553,671</u>	<u>5,407,064</u>	<u>146,607</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5	33,033	6,242	39,275	39,027	248
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	<u>33,033</u>	<u>6,242</u>	<u>39,275</u>	<u>39,027</u>	<u>248</u>
TOTAL CAPITAL OUTLAY	<u>33,033</u>	<u>6,242</u>	<u>39,275</u>	<u>39,027</u>	<u>248</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>5,588,765</u>	<u>4,181</u>	<u>5,592,946</u>	<u>5,446,091</u>	<u>146,855</u>
Other Financing Sources:					
Operating Transfer In	<u>5,588,765</u>	<u>4,181</u>	<u>5,592,946</u>	<u>5,446,091</u>	<u>146,855</u>
Total Other Financing Sources:	<u>5,588,765</u>	<u>4,181</u>	<u>5,592,946</u>	<u>5,446,091</u>	<u>146,855</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1, 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30, 2022	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$ 123,093	-	\$ 123,093	\$ 118,471	\$ 4,622
Grades 1-5 - Salaries of Teachers	1,474,026	-	1,474,026	1,575,468	(101,442)
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	55,527	-	55,527	29,392	26,135
Purchased Professional-Educational Services	2,261	-	2,261		2,261
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	55,776	\$ (4,470)	51,306	42,407	8,899
General Supplies	55,573	26,508	82,081	71,724	10,357
Textbooks		-			-
Other Objects		-			-
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>1,766,256</u>	<u>22,038</u>	<u>1,788,294</u>	<u>1,837,462</u>	<u>(49,168)</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	178,102	-	178,102	209,177	(31,075)
Other Salaries for Instruction	55,527	-	55,527	56,832	(1,305)
Other Purchased Services		-			-
General Supplies	3,902	-	3,902	3,742	160
Textbooks	360	-	360		360
Other Objects		-			-
Total Cognitive - Mild	<u>237,891</u>	<u>-</u>	<u>237,891</u>	<u>269,751</u>	<u>(31,860)</u>
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Total Cognitive - Moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	81,231	-	81,231	83,231	(2,000)
Other Salaries for Instruction	30,880	-	30,880	29,392	1,488
Purchased Professional-Educational Services		-			-
General Supplies	3,853	845	4,698	3,409	1,289
Textbooks	270	-	270		270
Other Objects		-			-
Total Learning and/or Language Disabilities	<u>116,234</u>	<u>845</u>	<u>117,079</u>	<u>116,032</u>	<u>1,047</u>
Visual Impairments					
Other Salaries for Instruction		-			-
Total Visual Impairments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Behavioral Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Multiple Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: SHEILA Y. OLIVER ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers		-			-
Other Salaries for Instruction	\$ 63,993	-	\$ 63,993	\$ 140,539	\$ (76,546)
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>63,993</u>	<u>-</u>	<u>63,993</u>	<u>140,539</u>	<u>(76,546)</u>
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	63,114	-	63,114	63,114	-
Other Salaries for Instruction	31,644	-	31,644	58,619	(26,975)
General Supplies	4,299	-	4,299	3,527	772
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>99,057</u>	<u>-</u>	<u>99,057</u>	<u>125,260</u>	<u>(26,203)</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>517,175</u>	<u>\$ 845</u>	<u>518,020</u>	<u>651,582</u>	<u>(133,562)</u>
Bilingual Education - Instruction					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Other Purchased Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	2,163	-	2,163	1,082	1,081
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>2,163</u>	<u>-</u>	<u>2,163</u>	<u>1,082</u>	<u>1,081</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,285,594</u>	<u>22,883</u>	<u>2,308,477</u>	<u>2,490,126</u>	<u>(181,649)</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	101,195	-	101,195	134,785	(33,590)
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	1,933	-	1,933	935	998
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>103,128</u>	<u>-</u>	<u>103,128</u>	<u>135,720</u>	<u>(32,592)</u>
Undistributed Expenditures - Health Services					
Salaries	79,267	-	79,267	79,267	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	3,020	-	3,020	2,750	270
Total Undistributed Expenditures - Health Services	<u>82,287</u>	<u>-</u>	<u>82,287</u>	<u>82,017</u>	<u>270</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$ 217,931	-	\$ 217,931	\$ 217,931	-
Salaries of Sec and Clerical Assist.		-		-	-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	217,931	-	217,931	217,931	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	144,036	-	144,036	146,305	\$ (2,269)
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	13,506	\$ (10,000)	3,506	-	3,506
Supplies and Materials	2,000	-	2,000	1,954	46
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	159,542	(10,000)	149,542	148,259	1,283
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	5,400	(5,400)			-
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	900	(900)	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	6,300	(6,300)	-	-	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	155,519	-	155,519	181,449	(25,930)
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	78,094	-	78,094	115,742	(37,648)
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	1,630	1,300	2,930	338	2,592
Supplies and Materials	5,704	(4,000)	1,704	1,697	7
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	240,947	(2,700)	238,247	299,226	(60,979)
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	32,097	-	32,097	25,046	7,051
Purchased Professional and Technical Services		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	32,097	-	32,097	25,046	7,051
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		728	728		728
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	-	728	728	-	728

**EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

SCHOOL: SHEILA Y. OLIVER ACADEMY	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
UNALLOCATED BENEFITS					
Social Security Contributions	-	-	-	-	-
Other Retirement Contributions - PERS	-	-	-	-	-
Health Benefits	\$ 754,525	-	\$ 754,525	\$ 750,500	\$ 4,025
TOTAL UNALLOCATED BENEFITS	<u>754,525</u>	<u>-</u>	<u>754,525</u>	<u>750,500</u>	<u>4,025</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,596,757</u>	<u>\$ (18,272)</u>	<u>1,578,485</u>	<u>1,658,699</u>	<u>(80,214)</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>3,882,351</u>	<u>4,611</u>	<u>3,886,962</u>	<u>4,148,825</u>	<u>(261,863)</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool	-	-	-	-	-
Grades 1-5	-	-	-	-	-
Grades 6-8	-	4,700	4,700	4,700	-
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	<u>-</u>	<u>4,700</u>	<u>4,700</u>	<u>4,700</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>4,700</u>	<u>4,700</u>	<u>4,700</u>	<u>-</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>3,882,351</u>	<u>9,311</u>	<u>3,891,662</u>	<u>4,153,525</u>	<u>(261,863)</u>
Other Financing Sources:					
Operating Transfer In	<u>3,882,351</u>	<u>9,311</u>	<u>3,891,662</u>	<u>4,153,525</u>	<u>(261,863)</u>
Total Other Financing Sources:	<u>3,882,351</u>	<u>9,311</u>	<u>3,891,662</u>	<u>4,153,525</u>	<u>(261,863)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1, 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30, 2022	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Table with columns: SCHOOL: J. GARFIELD JACKSON SR. ACADEMY, Original Budget, Adjustments, Final Budget, Actual, Variance Final to Actual. Rows include Regular Programs - Instruction, Special Education - Instruction (Cognitive - Mild, Cognitive - Moderate, Learning and/or Language Disabilities, Visual Impairments, Behavioral Disabilities, Multiple Disabilities).

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Table with columns: SCHOOL: J. GARFIELD JACKSON SR. ACADEMY, Original Budget, Adjustments, Final Budget, Actual, Variance Final to Actual. Rows include Resource Room/Resource Center, Autism, Bilingual Education - Instruction, School-Spon. Cocurricular Actvts. - Inst., School-Spon. Cocurricular Athletics - Inst., Undistributed Expend. - Attend. & Social Work, and Undistributed Expenditures - Health Services.

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 97,731	-	\$ 97,731	\$ 97,731	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	<u>97,731</u>	<u>-</u>	<u>97,731</u>	<u>97,731</u>	<u>-</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	210,336	-	210,336	210,336	-
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>210,336</u>	<u>-</u>	<u>210,336</u>	<u>210,336</u>	<u>-</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	146,368	-	146,368	156,466	\$ (10,098)
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	2,159	-	2,159	-	2,159
Supplies and Materials	30,560	-	30,560	281	30,279
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>179,087</u>	<u>-</u>	<u>179,087</u>	<u>156,747</u>	<u>22,340</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	9,800	-	9,800	6,000	3,800
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	1,800	-	1,800	-	1,800
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>11,600</u>	<u>-</u>	<u>11,600</u>	<u>6,000</u>	<u>5,600</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	158,628	-	158,628	155,508	3,120
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	130,341	\$ (416)	129,925	104,419	25,506
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	7,243	-	7,243	2,928	4,315
Supplies and Materials	1,800	-	1,800	382	1,418
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>298,012</u>	<u>(416)</u>	<u>297,596</u>	<u>263,237</u>	<u>34,359</u>
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries	31,837	-	31,837	18,396	13,441
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	<u>31,837</u>	<u>-</u>	<u>31,837</u>	<u>18,396</u>	<u>13,441</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	6,400	416	6,816	-	6,816
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>6,400</u>	<u>416</u>	<u>6,816</u>	<u>-</u>	<u>6,816</u>



**EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 621,046	-	\$ 621,046	\$ 616,467	\$ 4,579
TOTAL UNALLOCATED BENEFITS	<u>621,046</u>	<u>-</u>	<u>621,046</u>	<u>616,467</u>	<u>4,579</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,564,052</u>	<u>-</u>	<u>1,564,052</u>	<u>1,475,561</u>	<u>88,491</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>3,330,433</u>	<u>\$ 300</u>	<u>3,330,733</u>	<u>3,056,979</u>	<u>273,754</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5	10,000	-	10,000	9,438	562
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	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>9,438</u>	<u>562</u>
TOTAL CAPITAL OUTLAY	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>9,438</u>	<u>562</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>3,340,433</u>	<u>300</u>	<u>3,340,733</u>	<u>3,066,417</u>	<u>274,316</u>
Other Financing Sources:					
Operating Transfer In	<u>3,340,433</u>	<u>300</u>	<u>3,340,733</u>	<u>3,066,417</u>	<u>274,316</u>
Total Other Financing Sources:	<u>3,340,433</u>	<u>300</u>	<u>3,340,733</u>	<u>3,066,417</u>	<u>274,316</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1, 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30, 2022	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: ALTHEA GIBSON ECE ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 629,727	\$ (3,250)	\$ 626,477	\$ 649,303	\$ (22,826)
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	126,428	-	126,428	87,972	38,456
Purchased Professional-Educational Services	2,544	2,514	5,058	3,792	1,266
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	8,520	-	8,520	6,900	1,620
General Supplies	26,284	1,890	28,174	22,820	5,354
Textbooks	-	-	-	-	-
Other Objects	8,484	-	8,484	8,288	196
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>801,987</b>	<b>1,154</b>	<b>803,141</b>	<b>779,075</b>	<b>24,066</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Cognitive - Mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
<b>Total Cognitive - Moderate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Learning and/or Language Disabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
<b>Total Visual Impairments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Behavioral Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Behavioral Disabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Multiple Disabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: ALTHEA GIBSON ECE ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers		-			-
Other Salaries for Instruction	\$ 31,308	-	\$ 31,308	\$ 28,972	\$ 2,336
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>31,308</u>	<u>-</u>	<u>31,308</u>	<u>28,972</u>	<u>2,336</u>
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full Time					
Salaries of Teachers	87,214	-	87,214	87,214	-
Other Salaries for Instruction	62,014	-	62,014	58,136	3,878
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	<u>149,228</u>	<u>-</u>	<u>149,228</u>	<u>145,350</u>	<u>3,878</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>180,536</u>	<u>-</u>	<u>180,536</u>	<u>174,322</u>	<u>6,214</u>
Bilingual Education - Instruction					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Other Purchased Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>982,523</u>	<u>\$ 1,154</u>	<u>983,677</u>	<u>953,397</u>	<u>30,280</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	33,982	-	33,982		33,982
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>33,982</u>	<u>-</u>	<u>33,982</u>	<u>-</u>	<u>33,982</u>
Undistributed Expenditures - Health Services					
Salaries	78,463	-	78,463	78,463	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	3,500	-	3,500	3,119	381
Total Undistributed Expenditures - Health Services	<u>81,963</u>	<u>-</u>	<u>81,963</u>	<u>81,582</u>	<u>381</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: ALTHEA GIBSON ECE ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff		-		\$ 33,832	\$ (33,832)
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	-	-	-	33,832	(33,832)
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	\$ 106,875	-	\$ 106,875	107,121	(246)
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.	106,875	-	106,875	107,121	(246)
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	\$ 263	1,353	1,353	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	1,090	263	1,353	1,353	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	148,496	-	148,496	140,021	8,475
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	127,322	-	127,322	115,353	11,969
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	1,000	2,725	3,725	2,446	1,279
Supplies and Materials	3,810	-	3,810	3,643	167
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	280,628	2,725	283,353	261,463	21,890
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	32,107	-	32,107	8,023	24,084
Purchased Professional and Technical Services		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	32,107	-	32,107	8,023	24,084
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend	8,086	(1,792)	6,294	6,294	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	8,086	(1,792)	6,294	6,294	-

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: ALTHEA GIBSON ECE ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 356,184	\$ -	\$ 356,184	\$ 346,401	\$ 9,783
TOTAL UNALLOCATED BENEFITS	<u>356,184</u>	<u>-</u>	<u>356,184</u>	<u>346,401</u>	<u>9,783</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>900,915</u>	<u>1,196</u>	<u>902,111</u>	<u>846,069</u>	<u>56,042</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>1,883,438</u>	<u>2,350</u>	<u>1,885,788</u>	<u>1,799,466</u>	<u>86,322</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool	6,588	(645)	5,943	5,895	48
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	<u>6,588</u>	<u>(645)</u>	<u>5,943</u>	<u>5,895</u>	<u>48</u>
TOTAL CAPITAL OUTLAY	<u>6,588</u>	<u>(645)</u>	<u>5,943</u>	<u>5,895</u>	<u>48</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>1,890,026</u>	<u>1,705</u>	<u>1,891,731</u>	<u>1,805,361</u>	<u>86,370</u>
Other Financing Sources:					
Operating Transfer In	<u>1,890,026</u>	<u>1,705</u>	<u>1,891,731</u>	<u>1,805,361</u>	<u>86,370</u>
Total Other Financing Sources:	<u>1,890,026</u>	<u>1,705</u>	<u>1,891,731</u>	<u>1,805,361</u>	<u>86,370</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1, 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30, 2022	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: WAHLSTROM EARLY CHILDHOOD ACADEM	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 608,358	\$ (1,248)	\$ 607,110	\$ 429,548	\$ 177,562
Grades 1-5 - Salaries of Teachers		-			-
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	157,932	-	157,932	133,973	23,959
Purchased Professional-Educational Services	10,270	-	10,270	440	9,830
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	17,393	-	17,393	10,186	7,207
General Supplies	21,163	-	21,163	18,266	2,897
Textbooks		-			-
Other Objects	4,121	-	4,121	-	4,121
	<u>819,237</u>	<u>(1,248)</u>	<u>817,989</u>	<u>592,413</u>	<u>225,576</u>
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>					
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
Cognitive - Mild:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Other Purchased Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Cognitive - Mild</b>					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Cognitive - Moderate</b>					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Learning and/or Language Disabilities</b>					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Visual Impairments</b>					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Behavioral Disabilities</b>					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Multiple Disabilities</b>					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: WAHLSTROM EARLY CHILDHOOD ACADEM	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers		-			
Other Salaries for Instruction	\$ 62,014	-	\$ 62,014	\$ 58,129	\$ 3,885
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Resource Room/Resource Center	62,014	-	62,014	58,129	3,885
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Autism	-	-	-	-	-
Preschool Disabilities - Full Time					
Salaries of Teachers	99,131	-	99,131	99,131	-
Other Salaries for Instruction	62,344	-	62,344	59,026	3,318
General Supplies	2,520	-	2,520	1,587	933
Textbooks		-			-
Other Objects		-			-
Total Preschool Disabilities - Full Time	163,995	-	163,995	159,744	4,251
TOTAL SPECIAL EDUCATION - INSTRUCTION	226,009	-	226,009	217,873	8,136
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	1,045,246	\$ (1,248)	1,043,998	810,286	233,712
Undistributed Expend. - Attend. & Social Work					
Salaries	33,982	-	33,982	33,832	150
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Total Undistributed Expend. - Attend. & Social Work	33,982	-	33,982	33,832	150
Undistributed Expenditures - Health Services					
Salaries	73,938	-	73,938	35,676	38,262
Purchased Professional and Technical Services		-			-
Other Purchased Services		-			-
Supplies and Materials	2,000	-	2,000	1,984	16
Total Undistributed Expenditures - Health Services	75,938	-	75,938	37,660	38,278

EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SCHOOL: WAHLSTROM EARLY CHILDHOOD ACADEM	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	\$ 113,388	-	\$ 113,388	\$ 113,388	-
Salaries of Sec and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Technical Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	113,388	-	113,388	113,388	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	5,000	-	5,000	4,961	\$ 39
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	5,000	-	5,000	4,961	39
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		2,000
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	2,000	-	2,000	-	2,000
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	155,776	-	155,776	228,791	(73,015)
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	49,633	-	49,633	104,854	(55,221)
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	8,030	-	8,030	1,455	6,575
Supplies and Materials	11,764	-	11,764	6,036	5,728
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	225,203	-	225,203	341,136	(115,933)
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	33,089	-	33,089	21,747	11,342
Purchased Professional and Technical Services		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	33,089	-	33,089	21,747	11,342
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	1,000	\$ 1,248	2,248	1,248	1,000
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	1,000	1,248	2,248	1,248	1,000



**EAST ORANGE BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

SCHOOL: WAHLSTROM EARLY CHILDHOOD ACADEM	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 322,546	-	\$ 322,546	\$ 320,826	\$ 1,720
TOTAL UNALLOCATED BENEFITS	<u>322,546</u>	<u>-</u>	<u>322,546</u>	<u>320,826</u>	<u>1,720</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>812,146</u>	<u>\$ 1,248</u>	<u>813,394</u>	<u>874,798</u>	<u>(61,404)</u>
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	<u>1,857,392</u>	<u>-</u>	<u>1,857,392</u>	<u>1,685,084</u>	<u>172,308</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool	6,000	-	6,000		6,000
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	<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>-</u>	<u>6,000</u>
TOTAL CAPITAL OUTLAY	<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>-</u>	<u>6,000</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>1,863,392</u>	<u>-</u>	<u>1,863,392</u>	<u>1,685,084</u>	<u>178,308</u>
Other Financing Sources:					
Operating Transfer In	1,863,392	-	1,863,392	1,685,084	178,308
Total Other Financing Sources:	<u>1,863,392</u>	<u>-</u>	<u>1,863,392</u>	<u>1,685,084</u>	<u>178,308</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1, 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30, 2022	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**SPECIAL REVENUE FUND**

EAST ORANGE BOARD OF EDUCATION  
SPECIAL REVENUE FUND  
UNIFIED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES  
BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	231 Title I 2021/2022	232 Title I 2020/2021	236 Title I SIA 2021/2022	241 Title III Regular 2021/2022	243 Title III Immigrant 2021/2022	Sub-total
<b>Revenues</b>						
Federal sources	\$ 4,595,858	41,239	\$ 411,743	\$ 84,344	\$ 38,971	\$ 5,172,155
State sources	-	-	-	-	-	-
Other Local	-	-	-	-	-	-
<b>Total Revenue</b>	<u>4,595,858</u>	<u>41,239</u>	<u>411,743</u>	<u>84,344</u>	<u>38,971</u>	<u>5,172,155</u>
<b>Expenditures</b>						
<b>Instruction:</b>						
Salaries of teachers	123,718		7,131	10,495		141,344
Other salaries for instruction						-
Purchased prof. and technical services	199,012			56,404		255,416
Other purchased services						-
General supplies	1,533		264,015	6,734	33,837	306,119
Textbooks						-
Other objects						-
Co-Curricular Activities	-	-	-	-	-	-
<b>Total instruction</b>	<u>324,263</u>	<u>-</u>	<u>271,146</u>	<u>73,633</u>	<u>33,837</u>	<u>702,879</u>
<b>Support services:</b>						
Salaries of Teachers	358,975	41,239	99,535	2,811		502,560
Salaries of Supervisors of Instruction						-
Salaries of Other Professional Staff						-
Salaries of Sec and Clerical Assistants						-
Other Salaries						-
Salary of Community Parent Involvement Spec						-
Salaries of Master Teachers						-
Personal Services - Employee Benefits	82,426					82,426
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	4,521		39,262	7,900		51,683
Other Purchased Services	17,901		1,800		2,658	22,359
Contracted Srv - Transportation(Field Trips)						-
Travel						-
Miscellaneous Purchased Services						-
Supplies and Materials	10,877				2,476	13,353
Other objects	-	-	-	-	-	-
<b>Total support services</b>	<u>474,700</u>	<u>41,239</u>	<u>140,597</u>	<u>10,711</u>	<u>5,134</u>	<u>672,381</u>
<b>Facilities acquisition and construction services:</b>						
Instructional equipment						-
Non-Instructional equipment						-
Building/ Construction Services						-
<b>Total Facilities acquisition and construction services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Transfer of Funds to School Based Budgets</b>	<u>3,796,895</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,796,895</u>
<b>Total Transfers</b>	<u>3,796,895</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,796,895</u>
<b>Total Expenditures</b>	<u>4,595,858</u>	<u>41,239</u>	<u>411,743</u>	<u>84,344</u>	<u>38,971</u>	<u>5,172,155</u>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Financing Sources</b>						
Transfer In - General Fund	-	-	-	-	-	-
<b>Net Changes in Fund Balance</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION  
SPECIAL REVENUE FUND  
BINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES  
BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	233 Title I Reallo- cation	255 IDEA Part B Basic 2021/2022	257 IDEA Preschool 2021/2022	271 Title II Part A Reg. 2021/2022	281 Title IV 2021/2022	Sub-total
<b>Revenues</b>						
Federal sources	\$ 15,718	\$ 2,101,849	\$ 75,584	\$ 505,693	\$ 388,335	\$ 3,087,179
State sources	-	-	-	-	-	-
Other Local	-	-	-	-	-	-
<b>Total Revenue</b>	<u>15,718</u>	<u>2,101,849</u>	<u>75,584</u>	<u>505,693</u>	<u>388,335</u>	<u>3,087,179</u>
<b>Expenditures</b>						
<b>Instruction:</b>						
Salaries of teachers					8,428	8,428
Other salaries for instruction						-
Purchased prof. and technical services		200,000			63,027	263,027
Other purchased services		595,635			27,180	622,815
General supplies	5,314	110,319	843		35,120	151,596
Textbooks						-
Other objects						-
Co-Curricular Activities						-
<b>Total instruction</b>	<u>5,314</u>	<u>905,954</u>	<u>843</u>	<u>-</u>	<u>133,755</u>	<u>1,045,866</u>
<b>Support services:</b>						
Salaries of Teachers	10,404			443,129	112,638	566,171
Salaries of Supervisors of Instruction						-
Salaries of Other Professional Staff		29,296				29,296
Salaries of Secr and Clerical Assistants		54,524				54,524
Other Salaries		2,015				2,015
Salary of Community Parent Involvement Spec						-
Salaries of Master Teachers						-
Personal Services - Employee Benefits						-
Purchased Professional - Education Services		1,110,060	64,989			1,175,049
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				42,616	133,684	176,300
Other Purchased Services				19,948	1,806	21,754
Contracted Srv - Transportation(Field Trips)						-
Travel						-
Miscellaneous Purchased Services						-
Supplies and Materials			9,752		6,452	16,204
Other objects						-
<b>Total support services</b>	<u>10,404</u>	<u>1,195,895</u>	<u>74,741</u>	<u>505,693</u>	<u>254,580</u>	<u>2,041,313</u>
<b>Facilities acquisition and construction services:</b>						
Instructional equipment						-
Non-Instructional equipment						-
Building/ Construction Services						-
<b>Total Facilities acquisition and construction services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Transfer of Funds to School Based Budgets</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Transfers</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<u>15,718</u>	<u>2,101,849</u>	<u>75,584</u>	<u>505,693</u>	<u>388,335</u>	<u>3,087,179</u>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Financing Sources</b>						
Transfer In - General Fund						-
<b>Net Changes in Fund Balance</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION  
SPECIAL REVENUE FUND  
COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES  
BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	361 Carl D. Perkins Voc & Tech Ed. FY2022	390 Middle Grade Grant	422 NJ After School Program	423 NJ After School Program	431 Wrap Around FY2022	433 Alyssa's Law	Sub-total
<b>Revenues</b>							
Federal sources	\$ 62,499						\$ 62,499
State sources		\$ 47,866	\$ 253,012	\$ 47,736	\$ 137,394	\$ 286,784	772,792
Other Local	-	-	-	-	-	-	-
<b>Total Revenue</b>	<u>62,499</u>	<u>47,866</u>	<u>253,012</u>	<u>47,736</u>	<u>137,394</u>	<u>286,784</u>	<u>835,291</u>
<b>Expenditures</b>							
<b>Instruction:</b>							
Salaries of teachers	8,970	10,498	135,119	18,190			172,777
Other salaries for instruction							-
Purchased prof. and technical services	30,000		10,000	8,823			48,823
Other purchased services							-
General supplies	16,325	28,853	58,549	20,723			124,450
Textbooks							-
Other objects			450				450
Co-Curricular Activities	-	-	-	-	-	-	-
<b>Total instruction</b>	<u>55,295</u>	<u>39,351</u>	<u>204,118</u>	<u>47,736</u>	<u>-</u>	<u>-</u>	<u>346,500</u>
<b>Support services:</b>							
Salaries of Teachers		8,515					8,515
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	7,204		20,000				27,204
Other Purchased Services			28,894				28,894
Contracted Srv - Transportation(Field Trips)							-
Travel							-
Miscellaneous Purchased Services					137,394		137,394
Supplies and Materials							-
Other objects							-
<b>Total support services</b>	<u>7,204</u>	<u>8,515</u>	<u>48,894</u>	<u>-</u>	<u>137,394</u>	<u>-</u>	<u>202,007</u>
<b>Facilities acquisition and construction services:</b>							
Instructional equipment							-
Non-Instructional equipment						286,784	286,784
Building/ Construction Services							-
<b>Total Facilities acquisition and construction services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>286,784</u>	<u>286,784</u>
Transfer of Funds to School Based Budgets							-
<b>Total Transfers</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<u>62,499</u>	<u>47,866</u>	<u>253,012</u>	<u>47,736</u>	<u>137,394</u>	<u>286,784</u>	<u>835,291</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	-	-	-	-	-	-	-
<b>Other Financing Sources</b>							
Transfer In - General Fund							-
<b>Net Changes in Fund Balance</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, Beginning of Year							-
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION  
SPECIAL REVENUE FUND  
COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES  
BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	511 Nonpublic Security	501 NJ Nonpublic Textbooks	502 Chapter 192 Compensatory Education	Chapter 192 Home Instruction	505 Chapter 192 Transportation FY 2022	Sub-total
<b>Revenues</b>						
Federal sources						-
State sources	\$ 64,750	\$ 21,458	\$ 154,973	\$ 9,954	\$ 18,401	\$ 269,536
Other Local	-	-	-	-	-	-
<b>Total Revenue</b>	<u>64,750</u>	<u>21,458</u>	<u>154,973</u>	<u>9,954</u>	<u>18,401</u>	<u>269,536</u>
<b>Expenditures</b>						
<b>Instruction:</b>						
Salaries of teachers						-
Other salaries for instruction						-
Purchased prof. and technical services						-
Other purchased services						-
General supplies	64,750					64,750
Textbooks		21,458				21,458
Other objects						-
Co-Curricular Activities	-	-	-	-	-	-
<b>Total instruction</b>	<u>64,750</u>	<u>21,458</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>86,208</u>
<b>Support services:</b>						
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			154,973	9,954	18,401	183,328
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						-
Other Purchased Services						-
Contracted Srv - Transportation(Field Trips)						-
Travel						-
Miscellaneous Purchased Services						-
Supplies and Materials						-
Other objects						-
<b>Total support services</b>	<u>-</u>	<u>-</u>	<u>154,973</u>	<u>9,954</u>	<u>18,401</u>	<u>183,328</u>
<b>Facilities acquisition and construction services:</b>						
Instructional equipment	-	-	-	-	-	-
Non-Instructional equipment	-	-	-	-	-	-
Building/ Construction Services	-	-	-	-	-	-
<b>Total Facilities acquisition and construction services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfer of Funds to School Based Budgets	-	-	-	-	-	-
<b>Total Transfers</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<u>64,750</u>	<u>21,458</u>	<u>154,973</u>	<u>9,954</u>	<u>18,401</u>	<u>269,536</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	-	-	-	-	-	-
<b>Other Financing Sources</b>						
Transfer In - General Fund	-	-	-	-	-	-
<b>Net Changes in Fund Balance</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, Beginning of Year	-	-	-	-	-	-
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION  
SPECIAL REVENUE FUND  
COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES  
BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	506 Chapter 193 Supplemental Instruction	507 Chapter 193 Exam and Class	508 Chapter 193 Corrective Speech	509 Nonpublic Nursing Aid	512 Nonpublic Technology	618 Adult Education	Sub-total
<b>Revenues</b>							
Federal sources						\$ 79,932	\$ 79,932
State sources	\$ 23,211	\$ 30,897	\$ 15,810	\$ 41,439	\$ 14,310		125,667
Other Local	-	-	-	-	-	-	-
<b>Total Revenue</b>	<u>23,211</u>	<u>30,897</u>	<u>15,810</u>	<u>41,439</u>	<u>14,310</u>	<u>79,932</u>	<u>205,599</u>
<b>Expenditures</b>							
<b>Instruction:</b>							
Salaries of teachers						41,918	41,918
Other salaries for instruction							-
Purchased prof. and technical services							-
Other purchased services							-
General supplies					14,310		14,310
Textbooks							-
Other objects							-
Co-Curricular Activities	-	-	-	-	-	-	-
<b>Total instruction</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,310</u>	<u>41,918</u>	<u>56,228</u>
<b>Support services:</b>							
Salaries of Teachers							-
Salaries of Supervisors of Instruction							-
Salaries of Other Professional Staff							-
Salaries of Secr and Clerical Assistants						21,369	21,369
Other Salaries						16,645	16,645
Salary of Community Parent Involvement Spec							-
Salaries of Master Teachers							-
Personal Services - Employee Benefits							-
Purchased Professional - Education Services	23,211		15,810				39,021
Purchased Ed Svcs -Contracted Prek							-
Purchased Ed Svcs -Head Start							-
Other purchased professional Ed. Services		30,897		41,439			72,336
Other Purchased 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							-
<b>Total support services</b>	<u>23,211</u>	<u>30,897</u>	<u>15,810</u>	<u>41,439</u>	<u>-</u>	<u>38,014</u>	<u>149,371</u>
<b>Facilities acquisition and construction services:</b>							
Instructional equipment	-	-	-	-	-	-	-
Non-Instructional equipment	-	-	-	-	-	-	-
Building/ Construction Services	-	-	-	-	-	-	-
<b>Total Facilities acquisition and construction services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfer of Funds to School Based Budgets	-	-	-	-	-	-	-
<b>Total Transfers</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<u>23,211</u>	<u>30,897</u>	<u>15,810</u>	<u>41,439</u>	<u>14,310</u>	<u>79,932</u>	<u>205,599</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	-	-	-	-	-	-	-
<b>Other Financing Sources</b>							
Transfer In - General Fund	-	-	-	-	-	-	-
Net Changes in Fund Balance	-	-	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-	-	-
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION  
SPECIAL REVENUE FUND  
COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES  
BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	477 CARES Act ESSER I	483 CARES Act ESSER II	484 ESSER II Learning Acceleration	485 ESSER II Mental Health	487 CARES Act ESSER III	488 ESSER III Acc Learning Coach	480 Addressing Learning Loss	Sub-total
<b>Revenues</b>								
Federal sources	\$ 190,122	\$ 9,170,717	\$ 870,920	\$ 37,950	\$ 8,308,036	\$ 151,228		\$ 18,728,973
State sources							\$ 147,829	147,829
Other Local	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<u>190,122</u>	<u>9,170,717</u>	<u>870,920</u>	<u>37,950</u>	<u>8,308,036</u>	<u>151,228</u>	<u>147,829</u>	<u>18,876,802</u>
<b>Expenditures</b>								
<b>Instruction:</b>								
Salaries of teachers		315,492	569,959		58,321		86,612	1,030,384
Other salaries for instruction					56,778			56,778
Purchased prof. and technical services		177,608	30,934	34,650	1,531,450			1,774,642
Other purchased services					16,764			16,764
General supplies	53,221	1,004,167	79,439		824,469	151,228	54,617	2,167,141
Textbooks		884,681			452,199			1,336,880
Other objects								-
Co-Curricular Activities	-	-	-	-	-	-	-	-
<b>Total instruction</b>	<u>53,221</u>	<u>2,381,948</u>	<u>680,332</u>	<u>34,650</u>	<u>2,939,981</u>	<u>151,228</u>	<u>141,229</u>	<u>6,382,589</u>
<b>Support services:</b>								
Salaries of Teachers		23,600	109,120					132,720
Salaries of Supervisors of Instruction								-
Salaries of Other Professional Staff								-
Salaries of Secr and Clerical Assistants								-
Other Salaries		209,229			20,525			229,754
Salary of Community Parent Involvement Spec								-
Salaries of Master Teachers								-
Personal Services - Employee Benefits							1,600	1,600
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		590,600	81,468	3,300	440,011		5,000	1,120,379
Other Purchased Services	58,425	1,288,960						1,347,385
Contracted Srv - Transportation(Field Trips)					4,430,052			4,430,052
Travel								-
Miscellaneous Purchased Services								-
Supplies and Materials	65,169	373,949			30,161			469,279
Other objects	-	-	-	-	-	-	-	-
<b>Total support services</b>	<u>123,594</u>	<u>2,486,338</u>	<u>190,588</u>	<u>3,300</u>	<u>4,920,749</u>	<u>-</u>	<u>6,600</u>	<u>7,731,169</u>
<b>Facilities acquisition and construction services:</b>								
Instructional equipment	13,307	-	-	-	-	-	-	13,307
Non-Instructional equipment	-	475,604	-	-	203,416	-	-	679,020
Building/ Construction Services	-	3,826,827	-	-	243,890	-	-	4,070,717
<b>Total Facilities acquisition and construction services</b>	<u>13,307</u>	<u>4,302,431</u>	<u>-</u>	<u>-</u>	<u>447,306</u>	<u>-</u>	<u>-</u>	<u>4,763,044</u>
Transfer of Funds to School Based Budgets	-	-	-	-	-	-	-	-
<b>Total Transfers</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<u>190,122</u>	<u>9,170,717</u>	<u>870,920</u>	<u>37,950</u>	<u>8,308,036</u>	<u>151,228</u>	<u>147,829</u>	<u>18,876,802</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	-	-	-	-	-	-	-	-
<b>Other Financing Sources</b>								
Transfer In - General Fund	-	-	-	-	-	-	-	-
<b>Net Changes in Fund Balance</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



EAST ORANGE BOARD OF EDUCATION  
SPECIAL REVENUE FUND  
COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES  
BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	492 SDA Emergent Grant	486 Additional Compensatory Spec Ed	218 Preschool Education Aid	Others	Student Activities	Robeson Field	Total 2022
<b>Revenues</b>							
Federal sources		\$ 325,332					\$ 27,456,070
State sources	\$ 978,584		\$ 18,460,120				20,754,528
Other Local	-	-	-	\$ 122,625	\$ 329,075	\$ 3	451,703
<b>Total Revenue</b>	<u>978,584</u>	<u>325,332</u>	<u>18,460,120</u>	<u>122,625</u>	<u>329,075</u>	<u>3</u>	<u>48,662,301</u>
<b>Expenditures</b>							
<b>Instruction:</b>							
Salaries of teachers			4,297,393	6,500			5,698,744
Other salaries for instruction			1,142,662				1,199,440
Purchased prof. and technical services		325,332					2,667,240
Other purchased services							639,579
General supplies			70,036	13,810			2,912,212
Textbooks							1,358,338
Other objects			3,955				4,405
Co-Curricular Activities	-	-	-	-	275,288	-	275,288
<b>Total instruction</b>	<u>-</u>	<u>325,332</u>	<u>5,514,046</u>	<u>20,310</u>	<u>275,288</u>	<u>-</u>	<u>14,755,246</u>
<b>Support services:</b>							
Salaries of Teachers							1,209,966
Salaries of Supervisors of Instruction			272,466				272,466
Salaries of Other Professional Staff			1,094,647				1,123,943
Salaries of Sec and Clerical Assistants			192,035				267,928
Other Salaries			159,861				408,275
Salary of Community Parent Involvement Spec			114,388				114,388
Salaries of Master Teachers			627,726				627,726
Personal Services - Employee Benefits			2,317,049				2,401,075
Purchased Professional - Education Services							1,397,398
Purchased Ed Svcs -Contracted Prek			6,496,646				6,496,646
Purchased Ed Svcs -Head Start			1,383,910				1,383,910
Other purchased professional Ed. Services			110,391				182,727
Other Purchased Professional Services			27,117				27,117
Rentals							-
Purchased Professional and Technical Services				42,292			1,417,858
Other Purchased Services							1,420,392
Contracted Srv - Transportation(Field Trips)							4,430,052
Travel			5,104				5,104
Miscellaneous Purchased Services			1,094				138,488
Supplies and Materials			30,295	60,023			589,154
Other objects			28,200				28,200
<b>Total support services</b>	<u>-</u>	<u>-</u>	<u>12,860,929</u>	<u>102,315</u>	<u>-</u>	<u>-</u>	<u>23,942,813</u>
<b>Facilities acquisition and construction services:</b>							
Instructional equipment			85,145				98,452
Non-Instructional equipment	107,973						1,073,777
Building/ Construction Services	870,611						4,941,328
<b>Total Facilities acquisition and construction services</b>	<u>978,584</u>	<u>-</u>	<u>85,145</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,113,557</u>
<b>Transfer of Funds to School Based Budgets</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,796,895</u>
<b>Total Transfers</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,796,895</u>
<b>Total Expenditures</b>	<u>978,584</u>	<u>325,332</u>	<u>18,460,120</u>	<u>122,625</u>	<u>275,288</u>	<u>-</u>	<u>48,608,511</u>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures</b>	-	-	-	-	53,787	3	53,790
<b>Other Financing Sources</b>							
Transfer In - General Fund	-	-	-	-	-	-	-
<b>Net Changes in Fund Balance</b>	-	-	-	-	53,787	3	53,790
<b>Fund Balance, Beginning of Year</b>	-	-	-	-	128,489	\$ 10,350	138,839
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 182,276</u>	<u>\$ 10,353</u>	<u>\$ 192,629</u>

**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, 2022**

<b>EXPENDITURES</b>	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Instruction</b>					
Salaries of Teachers	\$ 4,761,243	-	\$ 4,761,243	\$ 4,297,393	\$ 463,850
Other Salaries for Instruction	1,488,617		1,488,617	1,142,662	345,955
Other Purchased Services	36,745	\$ (36,745)	-	-	-
Tuition to Other LEAs Within State- Regular	137,520	-	137,520	-	137,520
General Supplies	72,740	21,354	94,094	70,036	24,058
Other Objects	-	36,745	36,745	3,955	32,790
<b>Total Instruction</b>	<u>6,496,865</u>	<u>21,354</u>	<u>6,518,219</u>	<u>5,514,046</u>	<u>1,004,173</u>
<b>Support Services:</b>					
Salaries of Supervisors of Instruction	287,382	-	287,382	272,466	14,916
Salaries of Other Professional Staff	1,274,119	(30,000)	1,244,119	1,094,647	149,472
Salaries of Secr. And Clerical Assistants	252,479		252,479	192,035	60,444
Other Salaries	212,491		212,491	159,861	52,630
Salaries of Community Parent Involvement Spec	115,088		115,088	114,388	700
Salaries of Master Teachers	628,628		628,628	627,726	902
Personal Services - Employee Benefits	2,379,203	(60,000)	2,319,203	2,317,049	2,154
Purchased Ed Services - Pre-K	6,961,378	21,262	6,982,640	6,496,646	485,994
Purchased Ed Services - Head Start	1,694,614	13,030	1,707,644	1,383,910	323,734
Other Purchased Professional - Ed. Services	128,050	-	128,050	110,391	17,659
Other Purchased Professional Services	87,000	(2,461)	84,539	27,117	57,422
Rentals	10,000	-	10,000	-	10,000
Contr. Serv. - Trans.	34,300	(10,000)	24,300	-	24,300
Travel	26,300		26,300	5,104	21,196
Miscellaneous Purchased Services	37,700		37,700	1,094	36,606
Supplies and Materials	70,145	(2,080)	68,065	30,295	37,770
Other Objects	25,500	5,000	30,500	28,200	2,300
<b>Total Support Services</b>	<u>14,224,377</u>	<u>(65,249)</u>	<u>14,159,128</u>	<u>12,860,929</u>	<u>1,298,199</u>
<b>Facilities Acquisition and Const. Serv:</b>					
Instructional Equipment	-	191,225	191,225	85,145	106,080
<b>Total Facilities and Acquisition and Constr. Serv.</b>	<u>-</u>	<u>191,225</u>	<u>191,225</u>	<u>85,145</u>	<u>106,080</u>
<b>Total Expenditures</b>	<u>\$ 20,721,242</u>	<u>\$ 147,330</u>	<u>\$ 20,868,572</u>	<u>\$ 18,460,120</u>	<u>\$ 2,408,452</u>

Calculation of Budget & Carryover

Total 2021-2022 Preschool Education Aid Allocation	\$ 18,815,593
Add: Actual ECPA/PEA Carryover (June 30, 2021)	3,007,798
Prior Year Adjustment	92
Total Funds Available for 2021-2022 Budget	21,823,483
Less: 2021-2022 Budgeted Preschool Education Aid (Including	
Prior Year Budgeted Carryover)	(20,868,572)
Available & Unbudgeted Preschool Education Aid Funds as of June 30, 2022	954,911
Add: June 30, 2022 Unexpended Preschool Education Aid	2,408,452
2021-2022 Actual Carryover- Preschool Education Aid	<u>\$ 3,363,363</u>
2021-2022 Preschool Education Aid Carryover Budgeted in 2022-2023	<u>\$ 625,156</u>

**EAST ORANGE BOARD OF EDUCATION  
SPECIAL REVENUE FUNDS  
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES  
PRESCHOOL - FULL DAY 3YR & 4YR - REGULAR  
BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>EXPENDITURES</b>					
Instruction					
Salaries of Teachers	\$ 4,761,243	-	\$ 4,761,243	\$ 4,297,393	\$ 463,850
Other Salaries for Instruction	1,488,617	-	1,488,617	1,142,662	345,955
Other Purchased Services	36,745	\$ (36,745)	-	-	-
Tuition to Other LEAs Within State- Regular	137,520	-	137,520	-	137,520
General Supplies	72,740	21,354	94,094	70,036	24,058
Other Objects	-	36,745	36,745	3,955	32,790
	<u>6,496,865</u>	<u>21,354</u>	<u>6,518,219</u>	<u>5,514,046</u>	<u>1,004,173</u>
Total Instruction					
Support Services:					
Salaries of Supervisors of Instruction	287,382	-	287,382	272,466	14,916
Salaries of Other Professional Staff	1,274,119	(30,000)	1,244,119	1,094,647	149,472
Salaries of Secr. And Clerical Assistants	252,479	-	252,479	192,035	60,444
Other Salaries	212,491	-	212,491	159,861	52,630
Salaries of Community Parent Involvement Spec	115,088	-	115,088	114,388	700
Salaries of Master Teachers	628,628	-	628,628	627,726	902
Personal Services - Employee Benefits	2,379,203	(60,000)	2,319,203	2,317,049	2,154
Purchased Ed. Services - Pre-K	6,961,378	21,262	6,982,640	6,496,646	485,994
Purchased Ed. Services - Head Start	1,694,614	13,030	1,707,644	1,383,910	323,734
Other Purchased Professional - Ed. Services	128,050	-	128,050	110,391	17,659
Other Purchased Professional Services	87,000	(2,461)	84,539	27,117	57,422
Rentals	10,000	-	10,000	-	10,000
Contr. Serv. - Trans.	34,300	(10,000)	24,300	-	24,300
Travel	26,300	-	26,300	5,104	21,196
Miscellaneous Purchased Services	37,700	-	37,700	1,094	36,606
Supplies and Materials	70,145	(2,080)	68,065	30,295	37,770
Other Objects	25,500	5,000	30,500	28,200	2,300
	<u>14,224,377</u>	<u>(65,249)</u>	<u>14,159,128</u>	<u>12,860,929</u>	<u>1,298,199</u>
Total Support Services					
Facilities Acquisition and Const. Serv:					
Instructional Equipment	-	191,225	191,225	85,145	106,080
	<u>-</u>	<u>191,225</u>	<u>191,225</u>	<u>85,145</u>	<u>106,080</u>
Total Facilities and Acquisition and Constr. Serv					
Total Expenditures	<u>\$ 20,721,242</u>	<u>\$ 147,330</u>	<u>\$ 20,868,572</u>	<u>\$ 18,460,120</u>	<u>\$ 2,408,452</u>

**EAST ORANGE BOARD OF EDUCATION  
SPECIAL REVENUE FUNDS  
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES  
PRESCHOOL - SPECIAL EDUCATION INCLUSION CLASSROOM COSTS  
BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

THIS SCHEDULE IS NOT APPLICABLE

**SPECIAL REVENUE FUNDS  
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES  
PRESCHOOL - SPECIAL EDUCATION SELF CONTAINED &  
OTHER SPECIAL EDUCATION COSTS  
BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

THIS SCHEDULE IS NOT APPLICABLE

**SPECIAL REVENUE FUNDS  
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES  
OTHER PRESCHOOL COSTS  
BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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, 2022**

<u>Issue</u>	<u>Issue/Project Title</u>	<u>Modified Appropriation</u>	<u>Expenditures to Date</u>		<u>Balance, June 30, 2022</u>
			<u>Prior Years</u>	<u>Current Year</u>	
4/15/1998	Construction of East Orange Campus High School and Related Site Improvements	\$ 64,398,947	\$ 64,397,562		\$ 1,385
4/10/2019	Energy Savings Improvement Program	19,009,098	17,898,097	\$ 816,112	294,889
10/10/2019	Equipment Lease	<u>7,339,980</u>	<u>6,110,474</u>	<u>61,750</u>	<u>1,167,756</u>
		<u>\$ 90,748,025</u>	<u>\$ 88,406,133</u>	<u>877,862</u>	<u>\$ 1,464,030</u>
	On-Behalf Payments				
	Economic Development Authority/State Construction Corporation			<u>79,163</u>	
	Total Expenditures			<u>\$ 957,025</u>	

Reapitulation of Fund Balance

Available for Capital Projects	\$ 698,674
Year End Encumbrances	<u>765,356</u>
	<u>1,464,030</u>
Reserve for Capital Lease Obligations	<u>5,936,293</u>
Fund Balance, June 30, 2022 (GAAP)	<u>\$ 7,400,323</u>

Analysis of Project Fund Sources

Construction of East Orange Campus High School  
and Related Site Improvements

Certificates of Participation Proceeds	\$ 64,965,476
Less: Capitalized Interest Proceeds	(1,350,703)
Reserve Account Proceeds	<u>(5,697,000)</u>
Project Account Proceeds	57,917,773
Local Contribution - Interest Income, Net of Transfers	<u>6,481,174</u>
	<u>\$ 64,398,947</u>

**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, 2022**

**Revenues and Other Financing Sources**

Revenues	
Investment Earnings - COPS	\$ 310,511
Investment Earnings - ESIP	54
Investment Earnings - Lease Purchase	897
State Sources- On-Behalf SDA Contributions	<u>79,163</u>
 Total Revenues	 <u>390,625</u>

**Expenditures and Other Financing Uses**

Expenditures	
Equipment Lease Purchase	61,750
Construction Services - ESIP	816,112
On-Behalf SDA Construction Services	79,163
Other Financing Uses	
Transfers Out - Debt Service Fund	<u>310,494</u>
 Total Expenditures and Other Financing Uses	 <u>1,267,519</u>
 Change in Fund Balance	 (876,894)
 Fund Balance- Beginning of Year	 <u>8,277,217</u>
 Fund Balance- End of Year	 <u>\$ 7,400,323</u>

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, 2022

	<u>Prior</u> <u>Periods</u>	<u>Current</u> <u>Year</u>	<u>Totals</u>	<u>Revised</u> <u>Authorized</u> <u>Cost</u>
REVENUES AND OTHER FINANCING SOURCES				
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	394,726	\$ 54	394,780	394,780
	<u>19,009,044</u>	<u>54</u>	<u>19,009,098</u>	<u>19,009,098</u>
EXPENDITURES AND OTHER FINANCING SOURCES				
Legal	67,500		67,500	67,500
Other Professional Services	125,080		125,080	125,080
Other Objects	47,773		47,773	46,739
Capitalized Interest	1,076,489		1,076,489	1,076,489
Construction Services	16,581,255	816,112	17,397,367	17,693,290
	<u>17,898,097</u>	<u>816,112</u>	<u>18,714,209</u>	<u>19,009,098</u>
Excess of Revenues over Expenditures	<u>\$ 1,110,947</u>	<u>\$ (816,058)</u>	<u>\$ 294,889</u>	<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	\$ 394,780			
Revised Authorized Cost	\$ 19,009,098			
Percentage Increase (Decrease) over Original Authorized				
Cost	2.12%			
Percentage Completion	98.45%			
Original Target Completion Date	1/15/2021			
Revised Target Completion Date	6/30/2022			



**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, 2022**

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>REVENUES AND OTHER FINANCING SOURCES</b>				
Capital Lease Proceeds	\$ 7,306,500		\$ 7,306,500	\$ 7,306,500
Investment Earnings	<u>32,583</u>	<u>\$ 897</u>	<u>33,480</u>	<u>33,480</u>
 Total Revenues	 <u>7,339,083</u>	 <u>897</u>	 <u>7,339,980</u>	 <u>7,339,980</u>
 <b>EXPENDITURES AND OTHER FINANCING SOURCES</b>				
Supplies and Materials			-	32,583
Equipment	<u>6,110,474</u>	<u>61,750</u>	<u>6,172,224</u>	<u>7,307,397</u>
 Total Expenditures and other Financing Sources	 <u>6,110,474</u>	 <u>61,750</u>	 <u>6,172,224</u>	 <u>7,339,980</u>
 Excess of Revenues over Expenditures	 <u>\$ 1,228,609</u>	 <u>\$ (60,853)</u>	 <u>\$ 1,167,756</u>	 <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			
Original Authorized Cost	\$ 7,306,500			
Additional Authorized Cost	\$ 33,481			
Revised Authorized Cost	\$ 7,339,981			
 Percentage Increase (Decrease) over Original Authorized				
Cost	0.46%			
Percentage Completion	84.09%			
Original Target Completion Date	6/30/2021			
Revised Target Completion Date	6/30/2023			

**PROPRIETARY FUNDS**

**EXHIBIT G-1**

**EAST ORANGE BOARD OF EDUCATION  
ENTERPRISE FUNDS  
COMBINING STATEMENT OF NET POSITION  
AS OF JUNE 30, 2022**

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, 2022**

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B- 5

**EXHIBIT G-3**

**COMBINING STATEMENT OF CASH FLOWS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B- 6

**FIDUCIARY FUNDS**

**NOT APPLICABLE**

## LONG-TERM DEBT

EAST ORANGE BOARD OF EDUCATION  
LONG TERM DEBT  
SCHEDULE OF SERIAL BONDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOT APPLICABLE

LONG TERM DEBT  
SCHEDULE OF CAPITAL FINANCING AGREEMENTS AND LEASES PAYABLE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<u>Issue</u>	<u>Interest Rate Payable</u>	<u>Amount of Original Issue</u>	<u>Balance July 1, 2021 (Restated)</u>	<u>Additions/ Accretion</u>	<u>Payments</u>	<u>Balance June 30, 2022</u>
<b><u>Capital Financing Agreements</u></b>						
Certificate of Participation Upsala College High School Complex - 1998 Cert. of Part.	4.350%-5.375%	\$ 64,965,476	\$ 36,834,379	\$ 2,605,972	\$ 5,690,000	\$ 33,750,351
Interlocal Agreement - City of East Orange	3.00%-5.00%	16,580,000	16,580,000		530,000	16,050,000
TD Equipment Lease	1.77%	7,306,500	<u>5,872,944</u>	-	<u>1,429,833</u>	<u>4,443,111</u>
Total Capital Financing Agreements			<u>59,287,323</u>	<u>2,605,972</u>	<u>7,649,833</u>	<u>54,243,462</u>
<b><u>Leases Payable</u></b>						
Xerox Copier Lease - 78 Units		1,209,080	<u>503,784</u>	-	<u>241,816</u>	<u>261,968</u>
			<u>\$ 59,791,107</u>	<u>\$ 2,605,972</u>	<u>\$ 7,891,649</u>	<u>\$ 54,505,430</u>

**EAST ORANGE BOARD OF EDUCATION  
LONG TERM DEBT  
DEBT SERVICE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REVENUES					
Local Sources					
Property Tax Levy	\$ 1,883,663		\$ 1,883,663	\$ 1,883,663	
State Sources					
Intergovernmental					
State	3,495,837	-	3,495,837	3,495,837	-
Total Revenues	<u>5,379,500</u>	<u>-</u>	<u>5,379,500</u>	<u>5,379,500</u>	<u>-</u>
EXPENDITURES:					
Regular Debt Service:					
Redemption of Principal	1,643,756	-	1,643,756	1,643,756	
Interest	4,046,244	-	4,046,244	4,046,244	-
Total Expenditures	<u>5,690,000</u>	<u>-</u>	<u>5,690,000</u>	<u>5,690,000</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(310,500)</u>	<u>-</u>	<u>(310,500)</u>	<u>(310,500)</u>	<u>-</u>
Other Financing Sources/(Uses)					
Transfer In - Capital Projects Fund	308,020	-	308,020	310,494	\$ 2,474
Total Other Financing Sources/(Uses)	<u>308,020</u>	<u>-</u>	<u>308,020</u>	<u>310,494</u>	<u>2,474</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	(2,480)	-	(2,480)	(6)	2,474
Fund Balance, July 1	<u>4,938</u>	<u>-</u>	<u>4,938</u>	<u>4,938</u>	<u>-</u>
Fund Balance, June 30	<u>\$ 2,458</u>	<u>\$ -</u>	<u>\$ 2,458</u>	<u>\$ 4,932</u>	<u>\$ 2,474</u>

## STATISTICAL SECTION

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

### Contents

### Exhibits

#### **Financial Trends**

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

J-1 to J-5

#### **Revenue Capacity**

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

J-6 to J-9

#### **Debt Capacity**

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

J-10 to J-13

#### **Demographic and Economic Information**

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

J-14 and J-15

#### **Operating Information**

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

J-16 to J-20

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



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

	Fiscal Year Ending June 30,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Governmental Activities</b>										
Net Investment in Capital Assets	\$ 285,534,749	\$ 280,299,345	\$ 270,560,146	\$ 261,826,434	\$ 255,029,675	\$ 249,762,329	\$ 259,177,058	\$ 259,307,518	\$ 252,371,428	\$ 247,786,864
Restricted	5,483,886	10,079,182	7,100,321	6,614,231	6,442,880	6,393,031	9,249,161	10,234,135	7,921,450	5,864,393
Unrestricted	12,760,187	1,255,351	(64,255,688)	(72,293,228)	(90,053,685)	(92,262,787)	(90,898,473)	(92,228,253)	(78,312,600)	(66,952,474)
<b>Total Governmental Activities Net Position</b>	<u>\$ 303,778,822</u>	<u>\$ 291,633,878</u>	<u>\$ 213,404,779</u>	<u>\$ 196,147,437</u>	<u>\$ 171,418,870</u>	<u>\$ 163,892,573</u>	<u>\$ 177,527,746</u>	<u>\$ 177,313,400</u>	<u>\$ 181,980,278</u>	<u>\$ 186,698,783</u>
<b>Business-Type Activities</b>										
Net Investment in Capital Assets	\$ 27,630					\$ 8,595	\$ 11,052	\$ 8,657	\$ 6,262	\$ 3,867
Restricted										
Unrestricted (Deficit)	232,471	\$ 699,662	\$ 761,715	\$ 712,068	\$ 666,515	810,470	796,672	596,170	1,138,972	2,274,276
<b>Total Business-Type Activities Net Position</b>	<u>\$ 260,101</u>	<u>\$ 699,662</u>	<u>\$ 761,715</u>	<u>\$ 712,068</u>	<u>\$ 666,515</u>	<u>\$ 819,065</u>	<u>\$ 807,724</u>	<u>\$ 604,827</u>	<u>\$ 1,145,234</u>	<u>\$ 2,278,143</u>
<b>District-Wide</b>										
Net Investment in Capital Assets	\$ 285,562,379	\$ 280,299,345	\$ 270,560,146	\$ 261,826,434	\$ 255,029,675	\$ 249,770,924	\$ 259,188,110	\$ 259,316,175	\$ 252,377,690	\$ 247,790,731
Restricted	5,483,886	10,079,182	7,100,321	6,614,231	6,442,880	6,393,031	9,249,161	10,234,135	7,921,450	5,864,393
Unrestricted	12,992,658	1,955,013	(63,493,973)	(71,581,160)	(89,387,170)	(91,452,317)	(90,101,801)	(91,632,083)	(77,173,628)	(64,678,198)
<b>Total District Net Position</b>	<u>\$ 304,038,923</u>	<u>\$ 292,333,540</u>	<u>\$ 214,166,494</u>	<u>\$ 196,859,505</u>	<u>\$ 172,085,385</u>	<u>\$ 164,711,638</u>	<u>\$ 178,335,470</u>	<u>\$ 177,918,227</u>	<u>\$ 183,125,512</u>	<u>\$ 188,976,926</u>

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)*

	2013	2014	2015	2016	Fiscal Year Ending June 30,		2019	2020	2021	2022
					2017	2018				
<b>Expenses</b>										
<b>Governmental Activities</b>										
Instruction										
Regular	\$ 125,967,727	\$ 125,033,642	\$ 133,386,836	\$ 139,999,548	\$ 157,782,758	\$ 151,259,968	\$ 139,185,600	\$ 138,070,765	\$ 148,183,280	\$ 139,478,931
Special Education	32,191,295	31,995,251	32,882,190	34,164,139	37,315,910	35,474,282	32,117,840	30,891,738	29,319,708	27,829,304
Other Special Education										
Other Instruction	7,098,723	7,429,674	9,811,271	8,420,210	9,810,231	8,860,038	8,221,850	8,699,379	7,826,588	6,399,511
School Sponsored Activities And Athletics	1,264,654	1,388,855	1,322,598	1,467,455	1,724,759	1,961,215	1,831,639	1,532,335	2,216,183	2,469,732
Community Services	58,158	11,982	6,604	580	265	757	1,611			2,311
Support Services:										
Student & Instruction Related Services	43,992,851	44,673,589	47,148,043	52,087,677	60,097,224	59,037,783	54,516,017	53,780,965	59,075,646	50,114,558
General Administration	2,902,317	3,051,209	2,531,249	2,244,143	2,741,325	3,372,180	3,053,785	2,876,751	2,754,730	2,691,124
School Administrative Services	10,246,140	10,904,338	12,748,864	15,410,958	15,628,920	16,178,577	14,651,066	15,535,702	16,838,267	14,652,231
Central Services/Business Services	4,746,696	4,258,509	4,615,397	5,425,784	5,110,719	5,337,020	4,797,644	4,997,151	3,933,696	3,683,739
Administrative Information Technology	898,180	1,001,033	1,130,778	1,242,712	1,129,749	1,276,311	1,229,696	856,501	601,801	866,433
Plant Operations And Maintenance	29,249,384	29,601,519	29,443,234	29,537,611	30,804,341	29,811,560	25,942,065	24,625,386	24,707,698	23,070,968
Pupil Transportation	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	10,847,995
Unallocated Benefits										
Interest on Long-Term Debt	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	3,281,587
Unallocated Depreciation	-	-	-	-	-	-	-	-	-	-
<b>Total Governmental Activities Expenses</b>	<b>267,678,167</b>	<b>267,097,665</b>	<b>285,708,528</b>	<b>300,404,682</b>	<b>332,633,423</b>	<b>322,432,113</b>	<b>295,688,161</b>	<b>293,586,589</b>	<b>301,114,190</b>	<b>285,388,424</b>
<b>Business-Type Activities:</b>										
Food Service	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	6,835,454
<b>Total Business-Type Activities Expense</b>	<b>5,543,495</b>	<b>5,711,216</b>	<b>6,111,841</b>	<b>6,446,231</b>	<b>6,645,920</b>	<b>6,708,461</b>	<b>7,024,218</b>	<b>5,484,701</b>	<b>3,235,153</b>	<b>6,835,454</b>
<b>Total District Expenses</b>	<b>\$ 273,221,662</b>	<b>\$ 272,808,881</b>	<b>\$ 291,820,369</b>	<b>\$ 306,850,913</b>	<b>\$ 339,279,343</b>	<b>\$ 329,140,574</b>	<b>\$ 302,712,379</b>	<b>\$ 299,071,290</b>	<b>\$ 304,349,343</b>	<b>\$ 292,223,878</b>
<b>Program Revenues</b>										
<b>Governmental Activities:</b>										
Charges For Services:										
Instruction (Tuition)/Rentals						\$ 262,825	\$ 236,790	\$ 12,160	\$ 1,509	\$ 44,933
Operating Grants And Contributions	\$ 59,729,787	\$ 59,051,000	\$ 80,372,386	\$ 90,660,844	\$ 109,646,796	115,930,855	97,942,315	92,185,383	113,962,190	97,444,499
Capital Grants And Contributions	1,506,379	324,787	33,889	449,138	1,745,619	2,987,676	17,499,731	8,876,510	1,461,712	79,163
<b>Total Governmental Activities Program Revenues</b>	<b>61,236,166</b>	<b>59,375,787</b>	<b>80,406,275</b>	<b>91,109,982</b>	<b>111,392,415</b>	<b>119,181,356</b>	<b>115,678,836</b>	<b>101,074,053</b>	<b>115,425,411</b>	<b>97,568,595</b>

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

	2013	2014	2015	2016	Fiscal Year Ending June 30,		2019	2020	2021	2022
					2017	2018				
<b>Business-Type Activities:</b>										
Charges For Services										
Food Service	\$ 862,853	\$ 636,297	\$ 593,917	\$ 524,960	\$ 738,622	\$ 774,807	\$ 912,311	\$ 531,569	\$ 22,374	\$ 76,082
Operating Grants And Contributions	5,187,267	5,241,656	5,579,445	5,871,100	5,861,140	6,084,698	6,091,198	4,739,911	3,753,186	7,891,984
Capital Grants And Contributions	-	-	-	-	-	-	-	-	-	-
<b>Total Business Type Activities Program Revenues</b>	<b>6,050,120</b>	<b>5,877,953</b>	<b>6,173,362</b>	<b>6,396,060</b>	<b>6,599,762</b>	<b>6,859,505</b>	<b>7,003,509</b>	<b>5,271,480</b>	<b>3,775,560</b>	<b>7,968,066</b>
<b>Total District Program Revenues</b>	<b>\$ 67,286,286</b>	<b>\$ 65,253,740</b>	<b>\$ 86,579,637</b>	<b>\$ 97,506,042</b>	<b>\$ 117,992,177</b>	<b>\$ 126,040,861</b>	<b>\$ 122,682,345</b>	<b>\$ 106,345,533</b>	<b>\$ 119,200,971</b>	<b>\$ 105,536,661</b>
<b>Net (Expense)/Revenue</b>										
Governmental Activities	\$ (206,442,001)	\$ (207,721,878)	\$ (205,302,253)	\$ (209,294,700)	\$ (221,241,008)	\$ (203,250,757)	\$ (180,009,325)	\$ (192,512,536)	\$ (185,688,779)	\$ (187,819,829)
Business-Type Activities	506,625	166,737	61,521	(50,171)	(46,158)	151,044	(20,709)	(213,221)	540,407	1,132,612
<b>Total District-Wide Net Expense</b>	<b>\$ (205,935,376)</b>	<b>\$ (207,555,141)</b>	<b>\$ (205,240,732)</b>	<b>\$ (209,344,871)</b>	<b>\$ (221,287,166)</b>	<b>\$ (203,099,713)</b>	<b>\$ (180,030,034)</b>	<b>\$ (192,725,757)</b>	<b>\$ (185,148,372)</b>	<b>\$ (186,687,217)</b>
<b>General Revenues and Other Changes in Net Position</b>										
Governmental Activities:										
Property Taxes Levied For General Purposes, Net	\$ 18,950,050	\$ 18,950,050	\$ 18,950,050	\$ 18,950,050	\$ 21,058,051	\$ 21,479,212	\$ 21,908,798	\$ 22,344,274	\$ 22,791,159	\$ 22,791,159
Taxes Levied for Debt Service	1,544,166	1,697,320	1,697,320	1,697,320	1,697,320	1,697,320	2,259,963	1,883,663	1,883,663	1,883,663
Federal and state aid for School Based Budgets	2,923,801	2,782,946	1,983,126	2,230,255	2,829,067	3,260,059	3,536,670	3,405,504	3,628,114	3,796,895
Federal and State Aid - Unrestricted	165,743,548	166,310,887	166,594,216	166,643,743	166,599,457	166,929,247	163,415,749	159,850,277	158,539,438	160,037,534
Federal and State Aid - Restricted for Debt Service	3,330,424	3,429,952	1,468,252	1,398,335	1,328,418	1,258,501	1,188,585	1,118,668	1,048,751	1,013,793
Miscellaneous Income	2,139,314	2,705,779	1,201,080	1,122,820	3,000,128	1,100,121	1,334,733	1,771,461	2,464,532	3,035,442
Loss on Disposal of Capital Assets	-	-	-	(5,165)	-	-	-	-	-	-
Transfers	(300,000)	(300,000)	-	-	-	-	-	-	-	-
<b>Total Governmental Activities</b>	<b>194,331,303</b>	<b>195,576,934</b>	<b>191,894,044</b>	<b>192,037,358</b>	<b>196,512,441</b>	<b>195,724,460</b>	<b>193,644,498</b>	<b>190,373,847</b>	<b>190,355,657</b>	<b>192,558,486</b>
Business-Type Activities:										
Transfers/Miscellaneous Income	300,435	272,824	532	524	605	1,506	9,368	10,324	-	297
<b>Total Business-Type Activities</b>	<b>300,435</b>	<b>272,824</b>	<b>532</b>	<b>524</b>	<b>605</b>	<b>1,506</b>	<b>9,368</b>	<b>10,324</b>	<b>-</b>	<b>297</b>
<b>Total District-Wide</b>	<b>\$ 194,631,738</b>	<b>\$ 195,849,758</b>	<b>\$ 191,894,576</b>	<b>\$ 192,037,882</b>	<b>\$ 196,513,046</b>	<b>\$ 195,725,966</b>	<b>\$ 193,653,866</b>	<b>\$ 190,384,171</b>	<b>\$ 190,355,657</b>	<b>\$ 192,558,783</b>
<b>Change in Net Position</b>										
Governmental Activities	\$ (12,110,698)	\$ (12,144,944)	\$ (13,408,209)	\$ (17,257,342)	\$ (24,728,567)	\$ (7,526,297)	\$ 13,635,173	\$ (2,138,689)	\$ 4,666,878	\$ 4,738,657
Business-Type Activities	807,060	439,561	62,053	(49,647)	(45,553)	152,550	(11,341)	(202,897)	540,407	1,132,909
<b>Total District</b>	<b>\$ (11,303,638)</b>	<b>\$ (11,705,383)</b>	<b>\$ (13,346,156)</b>	<b>\$ (17,306,989)</b>	<b>\$ (24,774,120)</b>	<b>\$ (7,373,747)</b>	<b>\$ 13,623,832</b>	<b>\$ (2,341,586)</b>	<b>\$ 5,207,285</b>	<b>\$ 5,871,566</b>

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

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

	2013	2014	2015	2016	Fiscal Year Ending June 30,		2019	2020	2021	2022
					2017	2018				
General Fund										
Reserved										
Unreserved										
Nonspendable	\$ 256,282	\$ 261,430	\$ 255,988	\$ 242,581	\$ 225,814	\$ 223,398	\$ 227,224	\$ 245,834		
Restricted	25,985,164	24,132,718	16,961,881	10,482,052	6,442,290	6,391,403	9,244,862	10,093,219	\$ 9,857,059	\$ 7,799,991
Assigned	7,482,274	2,876,757	7,721,313	10,301,713	8,752,330	7,114,568	9,836,144	9,247,988	12,589,321	16,439,154
Unassigned	(13,886,008)	(14,051,192)	(14,287,314)	(14,733,890)	(16,771,356)	(13,884,844)	(14,320,718)	(15,191,284)	(10,714,460)	(14,030,773)
Total General Fund	\$ 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	\$ 10,208,372
All Other Governmental Funds										
Restricted	\$ 7,082,094	\$ 6,632,046	\$ 6,287,584	\$ 5,936,883	\$ 5,936,883	\$ 5,937,921	\$ 21,719,390	\$ 22,998,029	\$ 8,420,994	\$ 6,832,528
Assigned										765,356
Unassigned	-	-	-	(3,658)	(189,971)	(376,327)	-	-	-	-
Total All Other Governmental Funds	\$ 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	\$ 7,597,884

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,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Revenues</b>										
Tax Levy	\$ 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	\$ 24,674,822
Tuition Charges										
Miscellaneous	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	3,459,246
State Sources	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	248,738,298
Federal Sources	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	22,210,511
<b>Total Revenue</b>	<b>255,867,469</b>	<b>255,252,721</b>	<b>251,724,486</b>	<b>255,219,145</b>	<b>263,542,671</b>	<b>267,562,170</b>	<b>285,477,806</b>	<b>277,780,933</b>	<b>278,697,070</b>	<b>299,082,877</b>
<b>Expenditures</b>										
<b>Instruction</b>										
Regular Instruction	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	135,545,311
Special Education Instruction	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	29,675,217
Other Special Instruction										
Other Instruction	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	6,687,670
School Sponsored Activities and Athletics	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	2,606,370
Community Services	58,158	11,982	6,604	580	265	757	1,611			2,311
<b>Support Services:</b>										
Student and Inst. Related Services	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	54,458,460
General Administration	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	2,780,374
School Administrative Services	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	15,672,822
Central Services/Business Services	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	4,103,914
Admin. Information Technology	897,419	1,000,954	1,113,573	1,191,576	1,010,468	1,188,242	1,191,462	855,660	722,767	976,344
Plant Operations And Maintenance	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	24,493,543
Pupil Transportation	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	10,847,995
<b>Capital Outlay</b>	<b>4,638,404</b>	<b>1,717,480</b>	<b>271,330</b>	<b>738,388</b>	<b>2,159,875</b>	<b>3,564,541</b>	<b>20,853,391</b>	<b>14,995,602</b>	<b>16,370,621</b>	<b>4,865,677</b>
<b>Debt Service:</b>										
Principal	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	3,845,405
Interest and Other Charges	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	4,868,122
Cost of Issuance										
Advance Refunding Escrow	-	-	-	-	-	-	230,319	-	-	-
<b>Total Expenditures</b>	<b>263,851,210</b>	<b>262,020,768</b>	<b>254,636,793</b>	<b>259,932,916</b>	<b>271,372,362</b>	<b>266,552,041</b>	<b>282,782,341</b>	<b>286,324,892</b>	<b>285,937,942</b>	<b>301,429,535</b>
<b>Excess (Deficiency) of Revenues</b>										
Over (Under) Expenditures	(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)	(2,346,658)
<b>Other Financing Sources (Uses)</b>										
Proceeds From Borrowing							16,580,000			
Debt Refunded										
Original Issue Premium on Ref. Bonds							2,034,318			
Capital Leases	2,850,000	-	-	-	-	-	-	-	-	-
Transfers In	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	4,107,389
Transfers Out	(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)	(4,107,389)
<b>Total Other Financing Sources (Uses)</b>	<b>2,550,000</b>	<b>(300,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,614,318</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>\$ (5,433,741)</b>	<b>\$ (7,068,047)</b>	<b>\$ (2,912,307)</b>	<b>\$ (4,713,771)</b>	<b>\$ (7,829,691)</b>	<b>\$ 1,010,129</b>	<b>\$ 21,309,783</b>	<b>\$ (8,543,959)</b>	<b>\$ (7,240,872)</b>	<b>\$ (2,346,658)</b>
<b>Debt Service as a Percentage of</b>										
Noncapital Expenditures	2.46%	2.36%	1.17%	1.10%	1.01%	0.77%	0.82%	0.67%	1.17%	1.30%

\* Noncapital expenditures are total expenditures less capital outlay.

Note:

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>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>	<u>2022</u>
Refund of Prior Year Expenditures	\$ 168,895	\$ 420,609	\$ 175,279	\$ 185,703	\$ 275,153	\$ 263,859	\$ 433,684	\$ 470,645	\$ 379,738	\$ 262,640
Interest on Investments	35,457	115,006	115,713	65,578	77,434	106,715	355,734	528,223	84,106	14,710
Rental	85,533	64,256	62,816	133,362	199,774	33,975	21,299	12,161	1,509	42,933
Rentals-Robeson	18,327	16,264								
ESIP Rebates									163,589	292,775
Game Receipts	9,462	17,225	17,626	15,764	8,824	14,546	13,590	20,188	976	4,032
Canc. Acct. Pay./Acc S&W/Other Liab.	1,411,860	1,685,808		162,145	585,000	16,813	101,020		1,292,604	1,633,350
Cancelled Claims and Judgements Payable										
Tuition						227,760	215,491	111,125		
Sale of Property					1,506,008					
Business Personal Property Tax				120,028	-	120,467			131,296	132,067
Miscellaneous	<u>99,152</u>	<u>76,094</u>	<u>519,044</u>	<u>129,756</u>	<u>37,405</u>	<u>4,461</u>	<u>60,395</u>	<u>3,064</u>	<u>57,235</u>	<u>386,407</u>
<b>Total</b>	<b>\$ <u>1,828,686</u></b>	<b>\$ <u>2,395,262</u></b>	<b>\$ <u>890,478</u></b>	<b>\$ <u>812,336</u></b>	<b>\$ <u>2,689,598</u></b>	<b>\$ <u>788,596</u></b>	<b>\$ <u>1,201,213</u></b>	<b>\$ <u>1,145,406</u></b>	<b>\$ <u>2,111,053</u></b>	<b>\$ <u>2,768,914</u></b>

Source: School District's records

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

Fiscal Year Ended June 30,	Vacant Land	Residential	Commercial	Industrial	Apartment	Total Assessed Value	Public Utilities	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate <sup>a</sup>
2013	\$ 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
2022 (1)	91,778,300	2,804,720,900	599,383,800	60,964,900	1,262,731,300	4,819,579,200	12,269,700	4,831,848,900	4,070,943,182	0.508

(1) District undertook a revaluation of real property which became effective in 2022

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)**

<b>Assessment Year</b>	<b>Total Direct School Tax Rate</b>	<b>Overlapping Rates</b>		<b>Total</b>
	<b>East Orange Local School District</b>	<b>City of East Orange</b>	<b>County of Essex</b>	
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
2022 (1)	0.508	2.015	0.383	2.906

Source: Tax Duplicate, City of East Orange



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

Taxpayer	2022		2013	
	Taxable Assessed Value	% of Total District Net Assessed Value	Taxable Assessed Value	% of Total District Net Assessed Value
533 Main Street Urban Renewal, LLC	\$ 39,436,100	0.82%		
Harrison Park Owners Inc./Mgt Office	38,020,500	0.79%	\$ 22,983,400	0.89%
175 Prospect LLC	29,131,700	0.60%	11,511,200	0.45%
Corinthian Towers Preservations	24,677,100	0.51%		
EOA 206, LP	22,420,900	0.46%		
I&S Investment	20,795,300	0.43%		
40 Washington Tower LLC	20,567,400	0.43%		
Third Glenwood Assoc., LLC %Shamco	17,922,100	0.37%	11,150,200	0.43%
OAHS Arlington LLC	17,883,100	0.37%		
Park View at 320, LLC	16,336,500	0.34%	24,269,100	0.94%
LLC NJ Limited Co			18,854,800	0.73%
LC E. Orange Shop. Ctr. LLC			18,020,600	0.70%
Bayville Holding II, LLC			10,900,000	0.42%
RNJ Arlington House			12,971,800	0.50%
MOD Rehab Housing Assoc 1%Midland			12,182,600	0.47%
7 Glenwood Associates			3,500,000	0.14%
	<u>\$ 247,190,700</u>	<u>5.12%</u>	<u>\$ 146,343,700</u>	<u>5.67%</u>

The District undertook a revaluation of real property effective 2014.

Source: Municipal Tax Assessor

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

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years
		Amount	Percentage of Levy	
2013	\$ 20,494,216	\$ 20,494,216	100.00%	
2014	20,647,370	20,647,370	100.00%	
2015	20,647,370	20,647,370	100.00%	
2016	20,647,370	20,647,370	100.00%	
2017	22,755,371	22,755,371	100.00%	
2018	23,176,532	23,176,532	100.00%	
2019	24,168,761	24,168,761	100.00%	
2020	24,227,937	24,227,937	100.00%	
2021	24,674,822	24,674,822	100.00%	
2022	24,674,822	24,674,822	100.00%	

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

Governmental Activities								
Fiscal Year Ended June 30,	General Obligation Bonds (Type 1 School Debt - Interlocal Agreement)	Certificates of Participation	Certificates of Participation - Refunding	Sale/Lease Back Contract	Capital Financing Agreements	Total District	Population	Per Capita
2013		\$ 47,674,502	\$ 5,500,000		\$ 2,342,002	\$ 55,516,504	64,404	\$ 862
2014		49,710,741			1,709,684	51,420,425	6,448	7,975
2015		48,806,735			1,149,257	49,955,992	64,626	773
2016		47,526,716			579,415	48,106,131	64,639	744
2017		45,946,926				45,946,926	64,558	712
2018		44,013,930				44,013,930	64,598	681
2019	\$ 16,580,000	41,854,137				58,434,137	64,807	902
2020	16,580,000	39,392,136			7,306,500	63,278,636	64,630	979
2021	16,580,000	36,834,379			5,872,944	59,287,323	68,903	860
2022	16,050,000	33,750,131			4,443,111	54,243,242	68,903 E	787

Source: District records

(E) Estimate

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

Fiscal Year Ended June 30,	General Bonded Debt Outstanding		Net General Bonded Debt Outstanding - Interlocal Agreement	Percentage of Actual Taxable Value of Property	Per Capita
	General Obligation Bonds (Type I School Debt - Interlocal Agreement)	Deductions			
2013				0.00%	-
2014				0.00%	-
2015				0.00%	-
2016				0.00%	-
2017				0.00%	-
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
2022	16,050,000		16,050,000	0.0068%	257

Source: District records

**EAST ORANGE BOARD OF EDUCATION  
COMPUTATION OF DIRECT AND OVERLAPPING DEBT  
FOR FISCAL YEAR ENDED DECEMBER 31, 2021  
(Unaudited)**

	<u>Total Debt</u>
Municipal Debt:	
East Orange Board of Education	\$ 16,050,000
City of East Orange	<u>90,843,801</u>
	<u>106,893,801</u>
Overlapping Debt Apportioned to the Municipality:	
Essex County:	
County of Essex (A)	25,305,261
Essex County Utilities Authority (B)	<u>309,414</u>
	<u>25,614,675</u>
Total Direct and Overlapping Debt	<u>\$ 132,508,476</u>

(A) The debt for this entity was apportioned to the City of East Orange by dividing the Municipality's 2021 equalized value by the total 2021 equalized value for Essex County.

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

Sources: City of East Orange 2021 Annual Debt Statement  
County of Essex 2021 Annual Debt Statement  
Essex County Utility Authority Annual Audit Report

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

Equalized valuation basis

2019	\$ 3,206,881,374
2020	3,752,977,102
2021	<u>3,990,249,118</u>
	<u>\$ 10,950,107,594</u>

Average equalized valuation of taxable property	<u>\$ 3,650,035,865</u>
Debt limit (4 %)	\$ 146,001,435
Total Net Debt Applicable to Limit	<u>16,050,000</u>
Legal debt margin	<u>\$ 129,951,435</u>

	Fiscal Year									
	<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>	<u>2022</u>
Debt Limit	\$ 140,006,837	\$ 133,659,435	\$ 122,733,708	\$ 112,798,444	\$ 109,265,906	\$ 111,889,383	\$ 119,145,054	\$ 125,865,136	\$ 133,557,408	\$ 146,001,435
Total Net Debt Applicable to Limit							16,580,000	16,580,000	16,580,000	16,050,000
Legal Debt Margin	<u>\$ 140,006,837</u>	<u>\$ 133,659,435</u>	<u>\$ 122,733,708</u>	<u>\$ 112,798,444</u>	<u>\$ 109,265,906</u>	<u>\$ 111,889,383</u>	<u>\$ 102,565,054</u>	<u>\$ 109,285,136</u>	<u>\$ 116,977,408</u>	<u>\$ 129,951,435</u>
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%	13.92%	13.17%	12.41%	10.99%

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

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

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

<u>Year</u>	<u>Unemployment Rate</u>	<u>County Per Capita Income(1)</u>	<u>School District Population</u>
2013	11.00%	\$ 54,544	64,404
2014	9.90%	57,133	64,448
2015	8.60%	59,395	64,626
2016	7.70%	60,735	64,639
2017	7.30%	62,659	64,558
2018	6.60%	63,521	64,598
2019	6.10%	65,927	64,807
2020	14.30%	70,497	64,630
2021	10.10%	N/A	68,903
2022	N/A	N/A	68,903 E

N/A = Not available.

Source: United States Bureau of Census  
School District Records

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

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

<u>Employer</u>	<u>2022</u>		<u>2012</u>	
	<u>Employees</u>	<u>Percentage of Total Municipal Employment</u>	<u>Employees</u>	<u>Percentage of Total Municipal Employment</u>

INFORMATION IS NOT AVAILABLE



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

<u>Function/Program</u>	<u>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>	<u>2022</u>
Instruction	1,096	1,163	1,144	1,156	1,128	1,079	1,092	1,095	1,091	989
Support Services:										
Student and Instruction Related Services	285	305	301	317	308	309	307	310	311	311
General Administration	8	7	8	7	6	5	5	5	5	5
School Administrative Services	101	94	96	101	89	91	92	93	90	97
Central Services	35	36	38	41	39	39	40	40	40	36
Administrative Information Technology	8	7	7	7	7	7	9	9	9	12
Plant Operations And Maintenance	279	305	324	334	344	283	287	294	297	277
Pupil Transportation	-	-	-	-	-	-	-	-	-	-
Total	<u>1,812</u>	<u>1,917</u>	<u>1,918</u>	<u>1,963</u>	<u>1,921</u>	<u>1,813</u>	<u>1,832</u>	<u>1,846</u>	<u>1,843</u>	<u>1,727</u>

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

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

Fiscal Year	Enrollment	Operating Expenditures (b)	Cost Per Pupil	Percentage Change	Teaching Staff (c)	Pupil/Teacher Ratio			Average Daily Enrollment (ADE)	% Change in Average Daily Enrollment
						Elementary (c)	Middle School (c)	Senior High School (c)		
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		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		9,242	0.88%
2020	9,311	279,924,003	30,064	15.91%	837	1:12	1:12		8,752	-5.30%
2021	9,702	261,612,361	26,965	-10.31%					8,926	1.99%
2022	8,729	287,850,331	32,976	22.29%					8,639	-3.22%

Sources: District records

(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)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>District Building</b>										
<b>Elementary</b>										
<b>Athea Gibson</b>										
Square Feet	66,180	66,180	66,180	66,180	66,180	66,180	66,180	66,180	66,180	66,180
Capacity (students)	177	177	177	177	177	177	177	177	177	177
Enrollment			129		146	162	151	130	130	133
<b>Wahlstrom</b>										
Square Feet	93,129	93,129	93,129	93,129	93,129	93,129	93,129	93,129	93,129	93,129
Capacity (students)	192	192	192	192	192	192	192	192	192	192
Enrollment			146		148	174	163	158	141	136
<b>Mildred Barry Garvin</b>										
Square Feet	184,738	184,738	184,738	184,738	184,738	184,738	184,738	184,738	184,738	184,738
Capacity (students)	292	292	292	292	292	292	292	292	292	292
Enrollment			267		345	345	356	303	304	293
<b>George Washington Carver</b>										
Square Feet	148,882	148,882	148,882	148,882	148,882	148,882	148,882	148,882	148,882	148,882
Capacity (students)	578	578	578	578	578	578	578	578	578	578
Enrollment			381		308	297	335	306	352	452
<b>Johnnie L. Cochran</b>										
Square Feet	94,611	94,611	94,611	94,611	94,611	94,611	94,611	94,611	94,611	94,611
Capacity (students)	277	277	277	277	277	277	277	277	277	277
Enrollment			215		189	200	197	197	202	150
<b>Banneker</b>										
Square Feet	86,375	86,375	86,375	86,375	86,375	86,375	86,375	86,375	86,375	86,375
Capacity (students)	371	371	371	371	371	371	371	371	371	371
Enrollment			421		440	465	523	511	508	493
<b>Whitney Houston</b>										
Square Feet	104,509	104,509	104,509	104,509	104,509	104,509	104,509	104,509	104,509	104,509
Capacity (students)	420	420	420	420	420	420	420	420	420	420
Enrollment			371		326	328	371	363	381	322
<b>John Howard</b>										
Square Feet	148,409	148,409	148,409	148,409	148,409	148,409	148,409	148,409	148,409	148,409
Capacity (students)	864	864	864	864	864	864	864	864	864	864
Enrollment			634		570	588	628	622		
<b>Langston Hughes</b>										
Square Feet	92,440	92,440	92,440	92,440	92,440	92,440	92,440	92,440	92,440	92,440
Capacity (students)	565	565	565	565	565	565	565	565	565	565
Enrollment			592		528	559	585	548	532	521
<b>J. Garfield Jackson Academy</b>										
Square Feet	132,860	132,860	132,860	132,860	132,860	132,860	132,860	132,860	132,860	132,860
Capacity (students)	334	334	334	334	334	334	334	334	334	334
Enrollment			267		218	209	254	266	251	235
<b>Sheila Oliver Academy</b>										
Square Feet									77,000	77,000
Capacity (students)									500	500
Enrollment									365	395

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>District Building (Continued)</b>										
<b>Elementary (Continued)</b>										
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	269
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	277
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	392
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	452
<b>Middle School</b>										
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	321
Sojourner Truth										
Square Feet	169,102	169,102	169,102	169,102	169,102	169,102	169,102	169,102	169,102	169,102
Capacity (students)	666	666	666	666	666	666	666	666	666	666
Enrollment			365		328	371	355	320	303	332
Patrick Healy										
Square Feet	118,873	118,873	118,873	118,873	118,873	118,873	118,873	118,873	118,873	118,873
Capacity (students)	634	634	634	634	634	634	634	634	634	634
Enrollment			379		327	329	389	379	356	384
<b>High School</b>										
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			748		689	668	716	736	717	710
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			647		607	615	618	643	620	581
East Orange Campus										
Square Feet	65,073	65,073	65,073	65,073	65,073	65,073	65,073	65,073	65,073	65,073
Capacity (students)	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145
Enrollment			1,540		1,245	1,313	1,550	1,622	1,648	1,640

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<u>District Building (Continued)</u>										
<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, 2022										
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	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Campus 9 (C.J. Scott)	\$ 100,119	\$ 112,423	\$ 85,478	\$ 94,295	\$ 75,941	\$ 73,320	\$ 77,782	\$ 76,319	\$ 90,463	\$ 65,118
East Orange Campus	115,864	130,103	98,921	109,124	87,884	84,850	90,014	88,321	104,690	75,359
Howard School	264,245	296,720	225,604	248,875	200,433	193,514	205,290	201,430	238,762	171,868
George Washington Carver	265,087	297,666	226,323	249,668	201,072	194,131	205,945	202,072		-
Sheila Y. Oliver Academy									239,522	173,711
Costley Middle School	301,257	338,281	257,204	283,733	228,507	220,619	234,044	229,644	272,204	195,941
Langston Hughes	164,591	184,819	140,523	155,017	124,844	120,535	127,870	125,466	148,718	107,052
Whitney Houston	186,080	208,949	158,870	175,257	141,144	136,272	144,565	141,846	168,135	121,029
Fourth Avenue School	153,792	172,693	131,303	144,847	116,653	112,627	119,480	117,234	138,961	100,028
Patrick Healy Middle	211,656	237,668	180,705	199,344	160,543	155,001	164,434	161,342	191,244	137,663
M.B. Garvin School	328,929	369,354	280,830	309,797	249,497	240,885	255,543	250,739	297,208	213,940
Dionne Warwick Institute	109,829	123,327	93,769	103,441	83,307	80,431	85,326	83,722	99,238	71,434
Ecole T. Louverture	273,958	307,627	233,897	258,022	207,800	200,627	212,836	208,834	247,538	178,185
Gordon Parks Academy	119,110	133,748	101,692	112,181	90,346	87,227	92,536	90,796	107,623	77,470
Sojourner Trust Middle School	301,089	338,093	257,061	283,576	228,380	220,496	233,914	229,516	272,053	195,832
Washington Academy	315,202	353,939	269,110	296,867	239,084	230,831	244,878	240,274	284,804	205,011
Tyson School	210,528	236,402	179,743	198,283	159,688	154,176	163,558	160,483	190,225	136,930
J. Garfield Jackson Academy	236,560	265,633	201,968	222,800	179,433	173,239	183,782	180,326	213,746	153,861
J.L. Cochran Academy	168,457	189,160	143,823	158,658	127,776	123,366	130,873	128,412	152,211	109,566
B.L. Edmonson	243,505	273,432	207,898	229,342	184,702	178,326	189,178	185,621	220,022	158,379
Althea Gibson	117,835	132,316	100,604	110,981	89,379	86,294	91,545	89,824	106,471	76,641
Wahlstrom	165,818	186,197	141,570	156,173	125,775	121,433	128,823	126,401	149,827	107,850
Service Building	65,831	73,922	56,205	62,002	49,934	48,210	51,144	50,182	59,482	42,817
Central Office	54,496	61,194	46,527	51,326	41,336	39,909	42,338	41,542	49,241	35,445
Dantzler	60,092	67,478	51,305	56,597	45,581	44,007	46,686	45,808	54,297	39,085
Robeson	241,321	270,979	206,032	227,284	183,045	176,726	187,481	183,956	218,048	156,958
Glenwood Campus	215,336	241,800	183,847	202,810	163,335	157,697	167,293	164,148	194,568	140,058
<b>Total</b>	<b>\$ 4,990,586</b>	<b>\$ 5,603,923</b>	<b>\$ 4,260,812</b>	<b>\$ 4,700,300</b>	<b>\$ 3,785,419</b>	<b>\$ 3,654,749</b>	<b>\$ 3,877,158</b>	<b>\$ 3,804,258</b>	<b>\$ 4,509,301</b>	<b>\$ 3,247,231</b>

Note:  
Beginning in fiscal year 2001, the New Jersey State Department of Education required Districts to report maintenance expenditures by location.

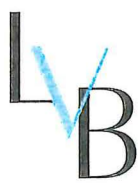
**EAST ORANGE BOARD OF EDUCATION  
INSURANCE SCHEDULE  
AS OF JUNE 30, 2022  
(Unaudited)**

	<u>Coverage</u>	<u>Deductible</u>
School Package Policy - NJSIG		
Property-Blanket Building & Contents	\$ 500,000,000	\$ 10,000
EDP	500,000,000	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	1,000,000	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

**SINGLE AUDIT SECTION**





LERCH, VINCI & BLISS, LLP

CERTIFIED PUBLIC ACCOUNTANTS  
REGISTERED MUNICIPAL ACCOUNTANTS

EXHIBIT K-1

DIETER P. LERCH, CPA, RMA, PSA  
GARY J. VINCI, CPA, RMA, PSA  
JEFFREY C. BLISS, CPA, RMA, PSA  
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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 Education  
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, 2022 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 15, 2023.

**Report on 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 were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2022-001 through 2022-005 that we consider to be significant deficiencies.

### Report on 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 Government Auditing Standards and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey and which are described in the accompanying schedule of findings and questioned costs as items 2022-001 through 2022-005.

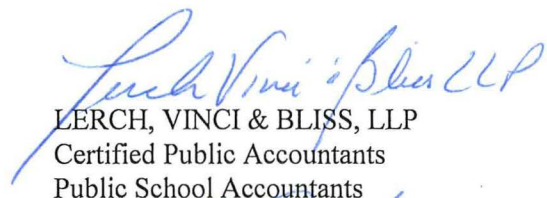
We also noted certain matters that are not required to be reported under Government Auditing Standards that we reported to management of the East Orange Board of Education in a separate report entitled, “Auditor’s Management Report on Administrative Findings – Financial, Compliance and Performance” dated February 15, 2023.

### East Orange Board of Education’s Responses to Findings

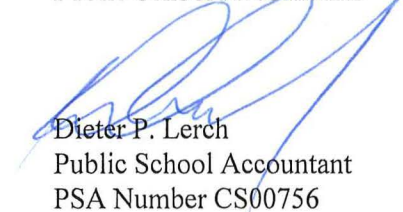
Government Auditing Standards requires the auditor to perform limited procedures on the East Orange Board of Education’s responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The East Orange Board of Education’s responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

### Purpose of this Report

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



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



Dieter P. Lerch  
Public School Accountant  
PSA Number CS00756

Fair Lawn, New Jersey  
February 15, 2023



LERCH, VINCI & BLISS, LLP

EXHIBIT K-2

CERTIFIED PUBLIC ACCOUNTANTS  
REGISTERED MUNICIPAL ACCOUNTANTS

DIETER P. LERCH, CPA, RMA, PSA  
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**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM;  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE  
OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE U.S. UNIFORM GUIDANCE AND  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE REQUIRED BY NEW JERSEY OMB  
CIRCULAR 15-08**

**INDEPENDENT AUDITOR'S REPORT**

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

**Report on Compliance for Each Major Federal and State Program**

***Opinion on Each Major Federal and State Program***

We have audited the East Orange Board of Education's compliance with the types of compliance requirements identified as subject to audit 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 the East Orange Board of Education's major federal and state programs for the fiscal year ended June 30, 2022. 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.

In our opinion, the East Orange Board of Education complied, in all material respects, with the 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, 2022.

***Basis for Opinion on Each Major Federal and State Program***

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 prescribed by the Office of School Finance, Department of Education, State of New Jersey; audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and audit requirements of New Jersey OMB Circular 15-08, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid. Our responsibilities under those standards, U.S. Uniform Guidance and New Jersey OMB Circular are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the East Orange Board of Education and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the East Orange Board of Education's compliance with the compliance requirements referred to above.

## ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulation, rules, and provisions of contracts or grant agreements applicable to the East Orange Board of Education's federal and state programs.

## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the East Orange Board of Education's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, U.S. Uniform Guidance and New Jersey OMB Circular 15-08 will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentation, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the East Orange Board of Education's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, U.S. Uniform Guidance, and New Jersey OMB Circular 15-08, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the East Orange Board of Education's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the East Orange Board of Education's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the East Orange Board of Education's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with U.S. Uniform Guidance and New Jersey OMB Circular 15-08 which are described in the accompanying schedule of findings and questioned costs as items 2022-006 through 2022-010. Our opinion on each major federal and state program is not modified with respect to these matters.

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

## ***Report on Internal Control Over Compliance***

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-006 through 2022-010 to be significant deficiencies.

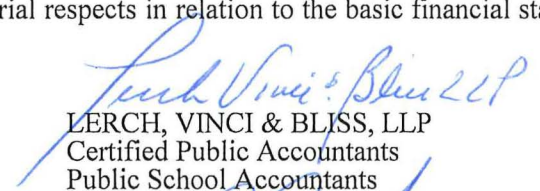
Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.


Government Auditing Standards requires the auditor to perform limited procedures on the East Orange Board of Education's responses to the internal control over compliance findings identified in our compliance audit and described in the accompanying schedule of findings and questioned costs. The East Orange Board of Education's responses was/were not subjected to the other 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 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**

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, 2022, 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 15, 2023, which contained unmodified 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 & BLISS, LLP  
Certified Public Accountants  
Public School Accountants

  
Dieter P. Lerch  
Public School Accountant  
PSA Number CS00756

Fair Lawn, New Jersey  
February 15, 2023

EAST ORANGE BOARD OF EDUCATION  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Federal Grant/ Pass-Through Grantor/ Program Title	Federal C.F.D.A. No.	FAIN Number	Grant Period	Award Amount	July 1, 2021		Due To Grantor at June 30, 2021	Acct. Rec. Carryover Walkover Amount	Deferred Rev. Carryover Walkover Amount	Cash Received	Budgetary Expenditures	Repayment of Prior Years' Balances	Cancelled Encumbrances	Adjustments	June 30, 2022		Due To Grantor at June 30, 2022	Memo GAAP Receivable
					(Accounts Receivable)	Deferred Revenue									(Accounts Receivable)	Deferred Revenue		
U.S. Dept of Agriculture: Passed-Through State Department of Education:																		
Food Service Fund:																		
National School Lunch																		
Cash Assistance	10.555	221NJ304N1099	7/1/21-6/30/22	\$ 4,716,579						\$ 4,291,801	\$ 4,716,579					\$ (424,778)		\$ (424,778)
Cash Assistance	10.555	211NJ304N1099	7/1/20-6/30/21	1,842,282	(684,679)					684,679								
Emergency Operation	10.555	221NJ304N1099	7/1/21-6/30/22	611,109						611,109	611,109							
P-EBT Administrative Grant	10.649	202225900941	7/1/21-6/30/22	11,764						11,764	11,764							
Cash Assistance - PB	10.555	211NJ304N1099	7/1/20-6/30/21	36,533	(13,578)					13,578								
Non Cash Assistance	10.555	221NJ304N1099	7/1/21-6/30/22	348,721						348,721	348,721							
Non Cash Assistance	10.555	211NJ304N1099	7/1/20-6/30/21	309,513		\$ 13,169				13,169						\$ 1,874		
School Breakfast	10.553	221NJ304N1099	7/1/21-6/30/22	1,753,998						1,603,026	1,753,998					(150,972)		(150,972)
School Breakfast	10.553	211NJ304N1099	7/1/20-6/30/21	1,167,587	(427,222)					427,222								
Fresh Fruit and Vegetable Program	10.582	221NJ304L1603	7/1/21-6/30/22	216,137						216,137	216,137							
After School Snack	10.555	221NJ304N1099	7/1/21-6/30/22	103,486						97,994	103,486					(5,492)		(5,492)
After School Snack	10.555	211NJ304N1099	7/1/20-6/30/21	156,455	(119,483)					119,483								
Total U.S. Department of Agriculture/Child Nutrition Cluster					(1,244,962)	13,169				8,425,514	7,773,080					(581,242)	1,874	(581,242)
U.S. Dept. of Health and Human Services General Fund:																		
Medical Assistance Program																		
Medical Assistance Program	93.778	2005NJ5MAP	7/1/21-6/30/22	133,281						133,281	133,281							
Total General Fund										133,281	133,281							
U.S. Dept of Education: Passed-Through State Department of Education:																		
Special Revenue Fund																		
Title I FY 2022 A & D (231)																		
Title I FY 2022 A & D (231)	84.010	S010A210030	7/1/21-9/30/22	4,214,308			\$ (809,401)	\$ 672,008	2,951,390	4,595,858						(2,072,319)	290,458	(1,781,861)
Title I FY 2021 A & D (232)	84.010	S010A200030	7/1/20-9/30/21	4,492,365	(2,625,914)	\$ 713,247	809,401	(672,008)	1,816,513	41,239		\$ 44,097					\$ 44,097	
Title I Reallocated (233)	84.010	S010A200030	7/1/20-9/30/21	210,508	(120,915)	47,097			96,636	15,718		54	\$ (7,154)					
Title I SIA FY 2022 (236)	84.010	S010A210030	7/1/21-9/30/22	128,700			(399,599)	433,963	106,958	411,743				(34,364)	(421,341)	116,556		(304,785)
Title I SIA FY 2021 (234)	84.010	S010A200030	7/1/20-9/30/21	1,000,500	(962,056)	433,963	399,599	(433,963)	562,457				4,386				4,386	
Total Title I - Cluster					(3,708,885)	1,194,307				5,533,954	5,064,558		48,537	(41,518)	(2,493,660)	407,014	48,483	(2,086,646)
I.D.E.A. Part B. Basic FY 2022 (255)																		
I.D.E.A. Part B. Basic FY 2021 (255)	84.027A	H027A210100	7/1/21-9/30/22	2,513,087			(1,126,162)	938,216	1,644,160	2,101,849					(1,995,089)	1,349,454	30,910	(645,635)
I.D.E.A. Part B. Basic FY 2021 (255)	84.027A	H027A200100	7/1/20-9/30/21	2,803,149	(2,645,547)	938,216	1,126,162	(938,216)	1,519,385			30,910						
I.D.E.A. Part B Preschool FY 2022 (257)																		
I.D.E.A. Part B Preschool FY 2021 (257)	84.173A	H173A210114	7/1/21-9/30/22	79,989			(25,397)	15,750	81,149	75,584					(24,237)	20,155		(4,082)
I.D.E.A. Part B Preschool FY 2021 (257)	84.173A	H173A200114	7/1/20-9/30/21	81,816	(31,567)	15,750	25,397	(15,750)	6,170									
Total IDEA - Cluster					(2,677,114)	953,966				3,250,864	2,177,433		30,910		(2,019,326)	1,369,609	30,910	(649,717)

EAST ORANGE BOARD OF EDUCATION  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Federal Grant/ Pass-Through Grantor/ Program Title	Federal C.F.D.A. No.	FAIN Number	Grant Period	Award Amount	July 1, 2021		Due To Grantor at June 30, 2021	Acct. Rec. Carryover Walkover Amount	Deferred Rev. Carryover Walkover Amount	Cash Received	Budgetary Expenditures	Repayment of Prior Years' Balances	Cancelled Encumbrances	Adjustments	June 30, 2022		Due To Grantor at June 30, 2022	Memo GAAP Receivable
					(Accounts Receivable)	Deferred Revenue									(Accounts Receivable)	Deferred Revenue		
U.S. Dept of Education:																		
Passed-Through State Department of Education: (Continued)																		
Title III FY 2022 (241)	84.365	S365A210030	7/1/21-9/30/22	\$ 93,019				\$ (7,688)	\$ 1,988	\$ 78,150	\$ 84,344				\$ (22,557)	\$ 10,663		\$ (11,894)
Title III FY 2021 (242)	84.365	S365A200030	7/1/20-9/30/21	93,136	(31,630)	1,988		7,688	(1,988)	23,942					-	-		
Title III Immigrant FY 2022 (243)	84.365	S365A210030	7/1/21-9/30/22	-				(50,623)	38,971	17,700	38,971				(32,923)	-		(32,923)
Title III Immigrant FY 2021 (243)	84.365	S365A200030	7/1/20-9/30/21	64,511	(79,307)	38,971	-	50,623	(38,971)	28,684	-	-	-	-	-	-	-	-
Total Title III - Cluster					(110,937)	40,959	-	-	-	148,476	123,315	-	-	-	(55,480)	10,663	-	(44,817)
Carl Perkins Vocational FY 2022 (361)	84.048	V048A210030	7/1/21-9/30/22	63,451						47,657	62,499				(14,842)	-		(14,842)
Carl Perkins Vocational FY 2021 (361)	84.048	V048A200030	7/1/20-9/30/21	96,448	(35,751)	15,326				10,481				\$ 9,944	-	-		
Carl Perkins Vocational FY 2020 (361)	85.048	V048A190031	7/1/19-6/30/20	87,009	(10,099)									10,099	-	-		
Adult Basic Education-ABE SKILLS (618)	84.048	V048A210030	7/1/21-6/30/22	79,570						43,457	79,932				(36,475)	-		(36,475)
Adult Basic Education-ABE SKILLS (618)	83.048	V048A200029	7/1/20-9/30/21	75,000	(41,539)	-	-	-	-	41,539	-	-	-	-	-	-	-	-
Career and Technical Education - Basic Grants - Cluster					(87,389)	15,326	-	-	-	143,134	142,431	-	-	20,043	(51,317)	-	-	(51,317)
Advanced Computer Science Comp (290)	N/A	N/A	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)
Additional Special Education and Compensatory Aid	21.027	SLFRDOE1SES	7/1/21-6/30/22	325,332						162,667	325,332				(162,665)	-		(162,665)
Cornavirus Relief Fund Grant (479)	21.019	CR220COVID19	7/1/20-6/30/21	1,061,407		274									-	274		
Elementary and Secondary School Emergency Relief Fund ESSER																		
ESSER I Act (477)	84.425D	S425D200027	3/13/20-9/30/22	3,600,968	(238,234)			(200,257)	200,257	214,169	190,122	\$ 15,594			(224,322)	25,729		(198,593)
ESSER II - Corona Resp and Relief Supp App. (483)	84.425D	S425D210027	3/13/20-9/30/23	14,724,853	(14,724,853)	14,492,354				3,352,090	9,170,717				(11,372,763)	5,321,637		(6,051,126)
ESSER II - Learning Acceleration (484)	84.425D	S425D210027	3/13/20-9/30/23	944,966	(944,966)	944,966				548,401	870,920				(396,565)	74,046		(322,519)
ESSER II - Mental Health (485)	84.425D	S425D210027	3/13/20-9/30/23	49,341	(49,341)	49,341				8,506	37,950				(40,835)	11,391		(29,444)
ARP ESSER III (487)	84.425U	S425U210027	3/13/20-9/30/24	33,093,157						453,705	8,308,036				(32,639,452)	24,785,121		(7,854,331)
ESSER III - Acad Learning Coach and Educator	84.425U	S425U210027	3/13/20-9/30/24	1,012,185							151,228				(1,012,185)	860,957		(151,228)
ESSER III - Evidence Based Summer Learning	84.425U	S425U210027	3/13/20-9/30/24	69,009											(69,009)	69,009		
ESSER III - Evidence Based Comprehensive Beyond	84.425U	S425U210027	3/13/20-9/30/24	69,009											(69,009)	69,009		
ESSER III - NJTSS Men Hea Supp Staffing (491)	84.425U	S425U210027	3/13/20-9/30/24	45,000						3,350					(41,650)	45,000		
Total ESSER Fund - Elementary and Secondary School Fund - Cluster					(15,957,394)	15,486,661	-	(200,257)	200,257	4,580,221	18,728,973	-	15,594	-	(45,865,790)	31,261,899	-	(14,607,241)
Extended Learning Program	84.287	S287C200030	7/1/20-6/30/21	-	(28,638)										(28,638)	-		(28,638)
Extended Learning Program	84.287	S287C190030	7/1/19-6/30/20	250,000	(27,965)										(27,965)	-		(27,965)
Extended Learning Program	84.287	S287C180030	7/1/18-6/30/19	325,000	(29,086)										(29,086)	-		(29,086)
Extended Learning Program	84.287	S287C170030	7/1/17-6/30/18	249,976												-		
Title IV Part A	84.424	S424A210031	7/1/21-9/30/22	327,913				(99,008)	66,713	246,739	388,335				(180,182)	6,291		(173,891)
Title IV Part A	84.424	S424A200031	7/1/20-9/30/21	330,744	(446,061)	66,713		99,008	(66,713)	347,053			5,195		-	\$ 5,195		
Title II, Ike Math/Science FY 2022 (271)	84.367A	S367A210029	7/01/21-9/30/22	515,915				(74,855)	217,149	68,469	505,693				(142,294)	(522,301)	85,077	(437,224)
Title II, Ike Math/Science FY 2021 (272)	84.367A	S367A200029	7/01/20-9/30/21	558,589	(752,614)	217,149		74,855	(217,149)	677,759					-	-		
Total Special Revenue					(23,846,768)	17,975,355	-	(200,257)	200,257	15,159,336	27,456,070	-	100,236	(163,769)	(51,457,095)	33,140,827	84,588	(18,319,892)
Total Federal Assistance					\$ (25,091,730)	\$ 17,988,524	\$ -	\$ (200,257)	\$ 200,257	\$ 23,718,131	\$ 35,362,440	\$ -	\$ 100,236	\$ (163,769)	\$ (52,038,337)	\$ 33,142,701	\$ 84,588	\$ (18,901,134)

EAST ORANGE BOARD OF EDUCATION  
 SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

State Grantor/Program Title	Grant or State Project Number	Grant Period	Award Amount	July 1, 2021				June 30, 2022				GAAP Receivable	Cumulative Total Expenditures		
				(Accounts Receivable)	Deferred Revenue	Due To Grantor at June 30, 2021	Carryover/Walkover Amount	Interfund Transfers	Cash Received	Budgetary Expenditures	Repayment of Prior Years' Balances			(1) Adjustments	(Accounts Receivable)
<b>State Department of Education :</b>															
<b>General Fund</b>															
Equalization Aid	22-495-034-5120-078	7/1/21-6/30/22	\$ 134,162,325						\$ 120,794,081	\$ 134,162,325		\$ (13,368,244)		\$ 134,162,325	
Equalization Aid	21-495-034-5120-078	7/1/20-6/30/21	134,162,325	(13,373,556)					13,373,556					-	
Categorical Special Education Aid	22-495-034-5120-089	7/1/21-6/30/22	7,715,286						6,946,517	7,715,286		(768,769)		7,715,286	
Categorical Special Education Aid	21-495-034-5120-089	7/1/20-6/30/21	7,715,286	(769,074)					769,074					-	
Security Aid	22-495-034-5120-084	7/1/21-6/30/22	4,014,478						3,614,466	4,014,478		(400,012)		4,014,478	
Security Aid	21-495-034-5120-084	7/1/20-6/30/21	4,014,478	(400,171)					400,171					-	
Adjustment Aid	22-495-034-5120-085	7/1/21-6/30/22	28,022,427						25,230,208	28,022,427		(2,792,219)		28,022,427	
Adjustment Aid	21-495-034-5120-085	7/1/20-6/30/21	28,022,427	(2,793,329)					2,793,329					-	
<b>Total State Aid Public Cluster</b>				(17,336,130)					173,921,402	173,914,516		(17,329,244)		173,914,516	
Transportation Aid	22-495-034-5120-014	7/1/21-6/30/22	1,172,856						1,055,990	1,172,856		(116,866)		1,172,856	
Transportation Aid	21-495-034-5120-014	7/1/20-6/30/21	1,172,856	(116,913)					116,913					-	
Extraordinary Aid	22-100-034-5120-044	7/1/21-6/30/22	1,643,255						1,643,255	1,643,255		(1,643,255)		1,643,255	
Extraordinary Aid	21-100-034-5120-044	7/1/20-6/30/21	1,628,648	(1,628,648)					1,628,648					-	
TPAF Social Security	22-495-034-5094-003	7/1/21-6/30/22	6,604,579						6,268,386	6,604,579		(336,193)	\$ (336,193)	6,604,579	
TPAF Social Security	21-495-034-5094-003	7/1/20-6/30/21	6,724,840	(1,022,775)					1,022,775					-	
TPAF - On Behalf Pension															
Normal Contribution	22-100-034-5094-002	7/1/21-6/30/22	33,696,447						33,696,447	33,696,447				33,696,447	
NCGI Premium Contribution	22-495-034-5094-004	7/1/21-6/30/22	475,410						475,410	475,410				475,410	
Post Retirement Medical Contribution	22-100-034-5094-001	7/1/21-6/30/22	7,983,927						7,983,927	7,983,927				7,983,927	
Long Term Disability Contribution	22-100-034-5094-005	7/1/21-6/30/22	7,816						7,816	7,816				7,816	
<b>Total General Fund</b>				(20,104,466)					226,177,714	225,498,806		(19,425,558)		(336,193)	225,498,806
<b>State Department of Education - Food Program</b>															
National School Lunch (State)	22-100-010-3350-023	7/1/21-6/30/22	118,895						109,118	118,895		(9,777)		(9,777)	118,895
National School Lunch (State)	21-100-010-3350-023	7/1/20-6/30/21	109,594	(49,459)					49,459					-	
<b>Total State Dept. of Educ. - Food Program</b>				(49,459)					158,577	118,895		(9,777)		(9,777)	118,895
<b>State Department of Education :</b>															
<b>Special Revenue</b>															
Preschool Education Aid (218)	22-495-034-5120-086	7/1/21-6/30/22	18,815,595				\$ 3,007,798		16,934,034	18,460,120	\$ 92	(1,881,559)	\$ 3,363,363		18,460,120
Preschool Education Aid (218)	21-495-034-5120-086	7/1/20-6/30/21	18,476,865	(1,847,686)	\$ 3,007,798		(3,007,798)		1,847,686					-	
Wrap Around (431)	22-495-034-5120-086	12/1/21-6/30/22	137,394						137,394	137,394				137,394	
Wrap Around (431)	21-495-034-5120-086	12/1/20-6/30/21	136,855	(500)					500					-	
<b>NJ Non-public Aid Auxiliary Services-Ch.192:</b>															
Compensatory Education (502)	22-100-034-5120-067	7/1/21-6/30/22	154,973						154,973	154,973				154,973	
Compensatory Education (502)	21-100-034-5120-067	7/1/20-6/30/21	150,667			\$ 91,147					\$ 91,147			-	
English as a Second Language (503)	22-100-034-5120-067	7/1/21-6/30/22	914						914				\$ 914	-	
English as a Second Language (503)	21-100-034-5120-067	7/1/20-6/30/21	888			888				888				-	
Transportation (505)	22-100-034-5120-068	7/1/21-6/30/22	23,001						23,001	18,401			4,600	18,401	
Transportation (505)	21-100-034-5120-068	7/1/20-6/30/21	21,711			12,460					12,460			-	
Nonpublic Home Instruction	23-100-034-5120-067	7/1/21-6/30/22	9,954							9,954		(9,954)		(9,954)	
<b>Total Non Public Aux Service Aid (Chap 192) Cluster</b>						104,495			178,888	183,328		(9,954)		183,328	

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EAST ORANGE BOARD OF EDUCATION  
 SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

State Grantor/Program Title	Grant or State Project Number	Grant Period	Award Amount	July 1, 2021					June 30, 2022					GAAP Receivable	Cumulative Total Expenditures		
				(Accounts Receivable)	Deferred Revenue	Due To Grantor at June 30, 2021	Carryover/Walkover Amount	Interfund Transfers	Cash Received	Budgetary Expenditures	Repayment of Prior Years' Balances	(1) Adjustments	(Accounts Receivable)			Deferred Revenue	Due To Grantor at June 30, 2022
<b>NJ Non-public Aid Handicapped Services-Ch.193:</b>																	
Supplemental Instruction (506)	22-100-034-5120-066	7/1/21-6/30/22	\$ 42,126						\$ 42,126	\$ 23,211				\$ 18,915	\$ 23,211		
Supplemental Instruction (506)	21-100-034-5120-066	7/1/20-6/30/21	43,712			\$ 25,258				\$ 25,258							
Examination & Classification (507)	22-100-034-5120-066	7/1/21-6/30/22	49,479						49,479	30,897				18,582	30,897		
Examination & Classification (507)	21-100-034-5120-066	7/1/20-6/30/21	44,035			6,498				6,498							
Corrective Speech (508)	22-100-034-5120-066	7/1/21-6/30/22	15,810						15,810	15,810					15,810		
Corrective Speech (508)	21-100-034-5120-066	7/1/20-6/30/21	18,228			9,296				9,296							
Total Non Public Handicapped Service Aid (Chap 193) Cluster						41,052			107,415	69,918				37,497	69,918		
<b>NJ Non-public Txbkts (501):</b>																	
NJ Non-public Txbkts (501)	22-100-034-5120-064	7/1/21-6/30/22	22,207						22,207	21,458				749	21,458		
NJ Non-public Txbkts (501)	21-100-034-5120-064	7/1/20-6/30/21	32,989			11,785				11,785							
Nursing Services (509)	22-100-034-5120-070	7/1/21-6/30/22	41,440						41,440	41,439				1	41,439		
Nursing Services (509)	21-100-034-5120-070	7/1/20-6/30/21	38,250			7,889				7,889							
Technoleov (512)	22-100-034-5120-373	7/1/21-6/30/22	15,540						15,540	14,310				1,230	14,310		
Technoleov (510)	21-100-034-5120-373	7/1/20-6/30/21	20,340														
Security	22-100-034-5120-508	7/1/21-6/30/22	64,750						64,750	64,750					64,750		
Security	21-100-034-5120-509	7/1/20-6/30/21	65,625			29,780				29,780							
Alvessa's Law			487,759	\$ (487,759)	\$ 280,881				143,511	286,784		\$ 5,903	\$ (344,248)	\$ (344,248)	286,784		
NJ Alterschool Program (422) FY 2022		4/1/22-8/31/22	166,051							147,736				(18,315)	147,736		
NJ Alterschool Program (422) FY 2022		4/1/22-8/31/22	267,012						115,275	253,012		106	(137,631)	(137,631)	253,012		
NJ Alterschool Program (422) FY 2021		5/1/21-8/31/22	250,000	(27,772)						(27,772)				(27,772)			
SDA Emergent & Capital Needs Grant			1,605,945							978,584			(978,584)	(978,584)	978,584		
Middle Grades Career Awareness (390)	22E00122	9/1/21-6/30/22	68,795							47,866			(47,866)	(47,866)	47,866		
Addressing Student Learning Loss (480)	21E00172	4/1/21-8/31/22	155,990						95,311	147,829		462	(52,056)	(52,056)	147,829		
Bullying Grant (292)					6,776								\$ 6,776				
HIV Assistance Grant 16/17			1,500											1,500			
HIV Assistance Grant 15/16		7/1/15-6/30/16	2,500											2,500			
HIV Assistance Grant 12/13					1,250									1,250			
HIV Assistance Grant 11/12					1,875									1,875			
Total State Dept. of Educ. - Special Rev			\$ (2,363,717)	\$ 3,302,580	\$ 195,001	\$ -	\$ -	\$ -	\$ 19,703,951	\$ 20,754,528	\$ 195,001	\$ 6,563	\$ (3,527,406)	\$ 3,377,264	\$ 44,991	\$ (1,645,847)	\$ 20,754,528
<b>Capital Projects Fund</b>																	
Economic Development Authority ("EDA")																	
Educational Facilities Construction and Financing Act of 2000																	
On-Behalf Contribution	1800	7/1/21-6/30/22	79,163						79,163	79,163						79,163	
<b>Debt Service Fund</b>																	
Debt Service Aids-Type II	22-495-034-5120-075	7/1/21-6/30/22	3,495,837						3,495,837	3,495,837						3,495,837	
Total State Financial Assistance Subject to Single Audit Determination			\$ (22,517,642)	\$ 3,302,580	\$ 195,001	\$ -	\$ -	\$ -	\$ 249,613,242	\$ 249,947,229	\$ 195,001	\$ 6,563	\$ (22,962,741)	\$ 3,377,264	\$ 44,991	\$ (1,991,817)	\$ 249,947,229
<b>State Financial Assistance Not Subject to Single Audit Determination</b>																	
<b>General Fund</b>																	
Normal Contribution	22-100-034-5094-002	7/1/21-6/30/22	33,696,447						(33,696,447)	(33,696,447)						(33,696,447)	
NCGI Premium Contribution	22-495-034-5094-004	7/1/21-6/30/22	475,410						(475,410)	(475,410)						(475,410)	
Pest Retirement Medical Contribution	22-100-034-5094-001	7/1/21-6/30/22	7,983,927						(7,983,927)	(7,983,927)						(7,983,927)	
Long Term Disability Contribution	22-100-034-5094-005	7/1/21-6/30/22	7,816						(7,816)	(7,816)						(7,816)	
<b>Capital Projects Fund</b>																	
Economic Development Authority ("EDA")																	
Educational Facilities Construction and Financing Act of 2000																	
On-Behalf Contribution	1800	7/1/21-6/30/22							(79,163)	(79,163)						(79,163)	
Total State Financial Assistance Utilized for Calculation to Determine Major Programs			\$ (22,517,642)	\$ 3,302,580	\$ 195,001	\$ -	\$ -	\$ -	\$ 207,372,479	\$ 207,704,466	\$ 195,001	\$ 6,563	\$ (22,962,741)	\$ 3,377,264	\$ 44,991	\$ (1,991,817)	\$ 207,704,466

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**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE SCHEDULES OF EXPENDITURES OF  
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**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 \$7,675 for the general fund and a decrease of \$6,534,034 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	\$ 133,281	\$ 225,491,131	\$ 225,624,412
Special Revenue Fund	22,077,230	19,672,167	41,749,397
Capital Projects Fund		79,163	79,163
Debt Service Fund		3,495,837	3,495,837
Food Service Fund	<u>7,773,089</u>	<u>118,895</u>	<u>7,891,984</u>
Total Financial Assistance	<u>\$ 29,983,600</u>	<u>\$ 248,857,193</u>	<u>\$ 278,840,793</u>

**EAST ORANGE BOARD OF EDUCATION  
NOTES TO THE SCHEDULES OF EXPENDITURES OF  
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**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 \$6,604,579 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, 2022. The amount reported as TPAF Pension System Contributions in the amount of \$34,171,857, TPAF Post-Retirement Medical Benefits Contributions in the amount of \$7,985,927 and TPAF Long-Term Disability Insurance in the amount of \$7,816 represents the amount paid by the State on behalf of the District for the fiscal year ended June 30, 2022. The School Development Authority's ("SDA") Educational Facilities Construction and Financing Act on-behalf payments totaling \$79,163 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, 2022.

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

On-behalf State Programs for TPAF Pension, Post-Retirement Medical Benefits and Long-Term Disability Insurance Contributions as well as on-behalf School Development Authority Educational Facility Construction and Financing Act Program payments are not subject to a State single audit and, therefore, are excluded from major program determination. The Schedule of State Financial Assistance provides a reconciliation of State financial assistance reported in the District's financial statements and the amount subject to State single audit and major program determination.

**NOTE 7 SCHOOLWIDE PROGRAM FUNDS**

Schoolwide programs are not separate federal programs as defined in U.S. Uniform Guidance; amounts used in schoolwide programs (i.e., school based budgets) are included in the total expenditures of the program contributing the funds in the Schedule of Expenditure of Federal Awards. The following funds by program are included in schoolwide programs in the District.

<u>Federal Program</u>	<u>Amount</u>
Title I, Part A: <i>Grants to Local Educational Agencies</i>	<u>\$3,796,895</u>

**NOTE 8 DE MINIMIS INDIRECT COST RATE**

The District has not elected to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**EAST ORANGE BOARD OF EDUCATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

*Part I – Summary of Auditor’s Results*

**Financial Statement Section**

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

1) Material weakness(es) identified?                      yes       X       no

2) Were significant deficiency(ies) identified that were not considered to be material weaknesses?       X       yes                      none reported

Noncompliance material to the basic financial statements noted?       X       yes                      no

**Federal Awards Section**

Internal Control over compliance:

1) Material weakness(es) identified?                      yes       X       no

2) Were significant deficiencies identified that were not considered to be material weaknesses?       X       yes                      none reported

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

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?       X       yes                      no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>FAIN Numbers</u>	<u>Name of Federal Program or Cluster</u>
<u>84.010</u>	<u>S010A200030</u>	<u>Title I (Cluster)</u>
<u>84.367A</u>	<u>S367A200029</u>	<u>Title II</u>
<u>84.027A</u>	<u>H027A210100</u>	<u>IDEA Basic</u>
<u>84.173A</u>	<u>H173A210114</u>	<u>IDEA Preschool</u>
<u>84.425D</u>	<u>S425D200027</u>	<u>CARES ESSER I Program Cluster</u>
<u>84.425D</u>	<u>S425D210027</u>	<u>CRRSA ESSER II Program Cluster</u>
<u>84.425U</u>	<u>S425U210027</u>	<u>ARP ESSER III Program Cluster</u>

Dollar threshold used to determine Type A Programs \$ 1,060,873

Auditee qualified as low-risk auditee?       X       yes                      no

**EAST ORANGE BOARD OF EDUCATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

*Part I – Summary of Auditor’s Results*

**State Awards Section**

Type of auditors' report on compliance for major programs: Unmodified

Internal Control over compliance:

1) Material weakness(es) identified?                    yes   X   no

2) Were significant deficiency(ies) identified that were not considered to be material weaknesses?   X   yes                    none reported

Any audit findings disclosed that are required to be reported in accordance with N.J. OMB Circular 15-08, as amended?   X   yes                    no

Identification of major programs:

GMIS Number(s)	Name of State Program
<u>495-034-5120-078</u>	<u>Equalization Aid</u>
<u>495-034-5120-089</u>	<u>Special Education Aid</u>
<u>495-034-5120-084</u>	<u>Security Aid</u>
<u>495-034-5120-085</u>	<u>Adjustment Aid</u>
<u>495-034-5120-086</u>	<u>Preschool Education Aid</u>
<u>495-034-5094-003</u>	<u>TPAF Social Security</u>
<u>N/A</u>	<u>SDA - Emergent and Capital Needs Grant</u>

Dollar threshold used to determine Type A programs: \$ 3,000,000

Auditee qualified as low-risk auditee?   X   yes                    no

**EAST ORANGE BOARD OF EDUCATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

*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 2022-001**

Our audit revealed numerous mispostings of revenues/receipts and expenditures in the various funds maintained by the District. In addition, 2021/22 anticipated revenues and appropriations were not properly recorded in the general ledger.

**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 \$2,689,749 was recorded in the General Fund. General Fund expenditures of \$2,314,368 were not recorded in the general ledger. Debt Service expenditures of \$2,689,749 were not recorded in the General Ledger. Capital Project Fund expenditures in the amount of \$132,643 were recorded in the General Fund. General Fund receipts in the amount of \$281,028 were recorded in the Capital Projects Fund. Numerous mispostings of transactions including state debit/credit memo entries were noted in both the General and Special Revenue Funds.

Adopted budget entries for the General, School Based Budget, Special Revenue, Capital Projects, Debt Service and Food Service Funds were not properly recorded.

**Effect:**

Accounting records did not accurately reflect the financial transactions of the District in each of the respective funds. However, audit adjustments were made to the District's financial records to reflect the proper balances.

**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. In addition, all budgets be properly recorded in the respective funds general ledgers.

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

Management has reviewed this finding and has indicated it will revise its procedures to ensure corrective action is taken.

**EAST ORANGE BOARD OF EDUCATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

*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 2022-002**

We noted sixteen (16) budget line accounts in the General Fund and two (2) school based budgets that were overexpended at June 30, 2022.

**Criteria or Specific Requirement:**

GAAP Technical Systems Manual; NJAC 6A:23A-13.3

**Condition:**

Numerous budgetary line item expenditures exceeded available appropriations resulting in overexpenditures.

**Context:**

See Finding 2022-002

**Effect:**

The District incurred expenditures without sufficient appropriations available resulting in overexpenditures of the various line items and school based budgets.

**Cause:**

Unknown

**Recommendation:**

Internal controls be reviewed to ensure transfers are made prior to the overexpenditures of available budget appropriations.

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

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

**EAST ORANGE BOARD OF EDUCATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

*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 2022-003**

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:**

February, March and April Board Secretary and Treasurer reports were approved in August 2022. May and June were approved in September 2022.

**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:**

Management has reviewed this finding and has indicated it will revise its procedures to ensure corrective action is taken.



**EAST ORANGE BOARD OF EDUCATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

*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 2022-004**

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

- Purchase orders classified as encumbrances were either misclassified or determined to be invalid at year end.
- Unrecorded accounts payable for services rendered during 2021/2022.

**Criteria or specific requirement**

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

**Condition**

Certain purchase orders classified as encumbrances payable were determined to be accounts payable or invalid at year end in both the General and Special Revenue Funds. In addition, certain charges for services rendered in the General, Special Revenue, Capital Projects, and Food Service Funds were unrecorded at year end.

**Context**

- Encumbrances recorded in the General Fund in the amount of \$1,002,778 were reclassified to accounts payable and \$1,186,643 were cancelled.
- Encumbrances recorded in the Special Revenue Fund in the amounts of \$918,867 were reclassified to accounts payable and \$368,740 were cancelled.
- Unrecorded liabilities were noted in the General, Special Revenue, Capital Projects and Food Service Funds in the respective amounts of \$1,300,000, \$4,430,052, \$683,469 and \$671,824.

**Effect**

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

**Cause**

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

**EAST ORANGE BOARD OF EDUCATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

*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 2022-004 Continued)**

**Recommendation**

Internal controls be enhanced to ensure that vendor invoices for services rendered are properly accrued as accounts payable at year end. Furthermore, purchase orders be reviewed, properly classified and cancelled at year end if not longer valid.

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

Procedures will be implemented to ensure that open purchase orders are reviewed and properly classified at year end.

**EAST ORANGE BOARD OF EDUCATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

*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 2022-005**

Our audit with respect to school purchasing revealed the following:

- a) Certain vendor invoices for electrical, HVAC and construction services were not itemized to include hourly rates, number of hours to be charged and materials required.
- b) Certain instances were noted where contract awards were made under a cooperative purchase where the supporting cooperative documentation was not retained. Furthermore, certain awards were not reflected in the minutes.
- c) Advertisements and related bid documentation for snow removal services and maintenance supplies were not made available for audit.

**Criteria or specific requirement:**

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

**Condition:**

- a) Vendor invoices were not itemized as to the number of hours worked and materials utilized. The vendors are Northeastern Interiors, Generation Services and Inline Air Conditioning.
- b) Certain instances were noted where contract awards were made under a cooperative purchase where the supporting documentation was not retained. Furthermore, certain awards were not reflected in the minutes.
- c) Advertisements for two (2) formally bid projects and related lowest bidder and ownership documentation was not available for audit.

**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) All invoices for electrical, HVAC and construction services be itemized as to hourly rates, time to be charged and materials required.
- b) For all instances documentation be retained to support purchases made under State contract and/or local cooperatives. Furthermore, all such contract awards be approved in the minutes.
- c) Bid documentation including advertisements, low bidder and ownership information be made available for audit.

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

Management has reviewed this finding and has indicated it will revise its procedures to ensure corrective action is taken.

**EAST ORANGE BOARD OF EDUCATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

*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 2022-006**

Our audit of employee charges to ESSER II and ESSER III salary accounts revealed that a Board resolution was not prepared approving individuals and amounts to be paid and charged to the ESSER II and ESSER III programs.

**Information on Federal Program:**

CRRSA – ESSER II	84.425D
ARP – ESSER III	84.425U

**Criteria or specific requirement:**

Federal Grant Compliance Supplement

**Condition:**

Resolutions approving individuals and amounts funded by grants were not prepared and approved.

**Questioned Costs:**

Unknown.

**Context:**

Salaries and stipends charged to ESSER II and ESSER III for the year ended June 30, 2022 were \$1,363,024.

**Effect:**

Non compliance with grant requirements.

**Cause:**

Unknown.

**Recommendation:**

Board resolutions be approved identifying employees and salary amounts to be charged to Federal ESSER grant funds.

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

Management agrees with this finding and has indicated that procedures will be implemented to take corrective action.

**EAST ORANGE BOARD OF EDUCATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

*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 2022-007**

We noted sixteen (16) budget line accounts in the General Fund and two (2) school based budgets that were overexpended at June 30, 2022.

**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**

Numerous budgetary line item expenditures exceeded available appropriations resulting in overexpenditures.

**Questioned Costs**

Unknown.

**Context**

See Finding 2022-007.

**Effect**

The District incurred expenditures without sufficient appropriations available resulting in overexpenditures of the various line items and school based budgets.

**Cause**

Unknown.

**Recommendation**

Internal controls be reviewed to ensure transfers are made prior to the overexpenditures of available budget appropriations.

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

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

**EAST ORANGE BOARD OF EDUCATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

*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 2022-008**

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**

February, March and April Board Secretary and Treasurer reports were approved in August 2022. May and June were approved in September, 2022.

**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.

**EAST ORANGE BOARD OF EDUCATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

*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 2022-009**

Our audit with respect to school purchasing revealed the following:

- a) Certain vendor invoices for electrical, HVAC and construction services were not itemized to include hourly rates, number of hours to be charged and materials required.
- b) Certain instances were noted where contract awards were made under a cooperative purchase where the supporting cooperative documentation was not retained. Furthermore, certain awards were not reflected in the minutes.
- c) Advertisements and related bid documentation for snow removal services and maintenance supplies were not made available for audit.

**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 itemized as to the number of hours worked and materials utilized. The vendors are Northeastern Interiors, Generation Services and Inline Air Conditioning.
- b) Certain instances were noted where contract awards were made under a cooperative purchase where the supporting documentation was not retained. Furthermore, certain awards were not reflected in the minutes.
- c) Advertisements for two (2) formally bid projects and related lowest bidder and ownership documentation was not available for audit.

**Questioned Costs**

Unknown.

**Context:**

See Condition.

**Effect:**

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

**EAST ORANGE BOARD OF EDUCATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

*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 2022-009 (Continued)**

**Cause:**

Unknown.

**Recommendation:**

It is recommended that with respect to school purchasing:

- a) All invoices for electrical, HVAC and construction services be itemized as to hourly rates, time to be charged and materials required.
- b) For all instances documentation be retained to support purchases made under State contract and/or local cooperatives. Furthermore, all such contract awards be approved in the minutes.
- c) Bid documentation including advertisements, low bidder and ownership information be made available for audit.

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

Management has reviewed this finding and has indicated it will revise its procedures to ensure corrective action is taken.





**EAST ORANGE BOARD OF EDUCATION  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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**

**2021-001**

**Condition:**

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

**Status**

See Finding 2022-001.

**2021-002 and 2021-005**

**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.

**Status**

See Finding 2022-003 and 2022-008.

**2021-003 and 2021-006**

**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.

**Status:**

See Finding 2022-005 and 2022-009.

**2021-004**

**Condition:**

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

**Status:**

Corrective action has been taken.